

R.M. OF SILVERWOOD NO. 123
ACCRUAL BUDGET
For the Year 2024

	Last Year Budget	Last Year Actual	Proposed Budget	Variance to Last Year
REVENUES				
TAXATION				
Municipal Taxes				
410-110-100 - General Municipal Levy	1,631,960	1,632,002	1,633,440	1,438
410-120-100 - Abatements and Adjustments	(1,000)	(6)		6
410-130-100 - Discount on Municipal Tax - Property	(40,000)	(41,868)	(41,870)	(2)
	1,590,960	1,590,128	1,591,570	1,442
Potash Tax Share				
410-200-100 - Potash Tax Share	36,600	36,606	41,420	4,814
	36,600	36,606	41,420	4,814
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	1,000	940	1,000	60
	1,000	940	1,000	60
TOTAL TAXATION:	1,628,560	1,627,674	1,633,990	6,316
FEES AND CHARGES				
Custom Work				
420-100-100 - Transportation F&C - Custom Work	20,000	45,942	20,000	(25,942)
420-100-120 - Transportation F&C - Dust Control	13,550	20,450	22,000	1,550
	33,550	66,392	42,000	(24,392)
Sale of Supplies and Gravel				
420-200-100 - Transportation F&C - Sale of Gravel		4,470	7,500	3,030
420-200-210 - Transportation F&C - Miscellaneous	3,500	3,499		(3,499)
420-200-300 - General Gov't F&C - Sale of R.M. Maps	660	596	600	4
420-200-400 - Env & Health F&C - Pest Control Products		1,125	9,000	7,876
420-200-910 - Transportation F&C - Sale of Culverts	1,000	6,607	2,000	(4,607)
	5,160	16,297	19,100	2,804
Policing and Fire Fees				
420-400-300 - Protective Services F&C - Fire Fees	2,000	5,359	2,500	(2,859)
	2,000	5,359	2,500	(2,859)
Licenses and Permits				
420-700-210 - P & D F&C - Development Permit Fees	50			
420-700-220 - P & D F&C - Building Permit Fees	5,000	809	2,500	1,692
	5,050	809	2,500	1,692
Other				
Tax Certificate				
420-800-100 - General Gov't F&C - Tax Certificate	480	230	230	
	480	230	230	0
General Office Services Provided				
420-800-230 - General Gov't F&C - Notary Fees		150	150	
420-800-300 - General Gov't F&C - Vision/Mat Benefits	1,000	649	1,000	351
420-800-310 - General Gov't F&C - S.T. Disability Ben		1,718		(1,718)
	1,000	2,517	1,150	(1,367)
Landfill/Waste Collection Fees				

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420-850-120 - EH & W F&C - Waste Collection Royalties	120,000	165,735	150,000	(15,735)
	120,000	165,735	150,000	(15,735)
	121,480	168,482	151,380	(17,102)
TOTAL FEES AND CHARGES:	167,240	257,339	217,480	(39,857)
MAINTENANCE AND DEVELOPMENT CHARGES				
Road Maintenance and Restoration Agreements				
430-100-100 - Transportation F & C Road Maintenance	50,000	50,865	50,000	(865)
	50,000	50,865	50,000	(865)
TOTAL MAINTENANCE AND DEVELOPMENT CHARGES:	50,000	50,865	50,000	(865)
UTILITIES				
Water				
440-100-100 - Utility F & C Water - Langbank	4,275	4,106	4,050	(56)
	4,275	4,106	4,050	(56)
Sewer				
440-220-100 - Utility F & C Sewer - Langbank	3,825	3,881	3,825	(56)
	3,825	3,881	3,825	(56)
TOTAL UTILITIES:	8,100	7,987	7,875	(112)
UNCONDITIONAL TRANSFERS				
Unconditional Transfers				
450-105-100 - Uncondition Prov.Grant - Revenue Sharing	244,450	244,444	293,120	48,676
450-135-100 - R & C- Unconditional Community Grant	1,415	1,302	1,300	(2)
450-145-100 - EH & W Conditional Grant - Recycling	4,460	4,859	4,860	1
	250,325	250,605	299,280	48,675
TOTAL UNCONDITIONAL TRANSFERS:	250,325	250,605	299,280	48,675
CONDITIONAL GRANTS				
Federal				
450-250-100 - TS Capital Conditional - Gas Tax Funding	14,470	27,634	13,160	(14,474)
	14,470	27,634	13,160	(14,474)
Provincial				
450-305-100 - EH & W-Conditional - Rat Control Grant	3,650	3,405	3,600	195
450-310-100 - EH & W -Conditional - Sask Watershed		478		(478)
450-310-200 - EH & W-Conditional - Beaver Grant	400	400		(400)
450-330-100 - TS-Conditional-CTP Mtce. Funding	29,320	35,830	37,466	1,636
	33,370	40,113	41,066	953
TOTAL CONDITIONAL GRANTS:	47,840	67,747	54,226	(13,521)
GRANTS IN LIEU OF TAXES				
Provincial				
450-600-050 - GIL - Provincial - SARM-Fish & Wildlife	70	77	80	3

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450-640-100 - GIL - Prov - SARM - Tourism	255	254	250	(4)
450-650-100 - GIL - Prov - Sask Tel	795	795	790	(5)
	1,120	1,126	1,120	(6)
Local				
450-730-100 - GIL - Local - Treaty Land	6,900	6,953	6,950	(3)
	6,900	6,953	6,950	(3)
TOTAL GRANTS IN LIEU OF TAXES:	8,020	8,079	8,070	(9)
CAPITAL ASSET PROCEEDS				
Capital Asset Proceeds				
460-120-200 - CA - Sale of Equipment	90,000			
460-220-500 - TS - Gain/Loss on Capital Assets		5,848		(5,848)
	90,000	5,848	0	(5,848)
TOTAL CAPITAL ASSET PROCEEDS:	90,000	5,848	0	(5,848)
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest Revenue	35,000	76,879	45,000	(31,879)
470-120-100 - Dividends/Commission Revenue	1,820	1,445	1,440	(5)
	36,820	78,324	46,440	(31,884)
TOTAL INVESTMENT INCOME AND COMMISSIONS:	36,820	78,324	46,440	(31,884)
OTHER REVENUES				
Other Revenue				
480-150-100 - Refunds		6,624		(6,624)
	0	6,624	0	(6,624)
TOTAL OTHER REVENUES:	0	6,624	0	(6,624)
TOTAL REVENUES:	2,286,905	2,361,092	2,317,361	(43,729)

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EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity	29,020	29,822	30,000	178
	29,020	29,822	30,000	178
510-110-230 - GG - Salaries - Administrator	102,960	102,906	107,520	4,614
	131,980	132,728	137,520	4,792
Benefits				
510-130-230 - GG - Benefits - LTD Health Benefit	400	402	460	58
510-130-231 - GG - Benefits - EI	1,330	1,166	1,470	304
510-130-232 - GG - Benefits - CPP	3,500	3,754	4,055	301
510-130-233 - GG - Benefits - Superannuation	9,270	9,266	9,675	409
510-130-234 - GG - Benefits - Worker Compensation	1,050	1,400	1,400	
510-130-235 - GG - Administration Health Benefits	5,230	5,723	5,535	(188)
510-130-236 - GG - Benefits - Council	2,750	3,182	3,180	(2)
	23,530	24,893	25,775	882
	155,510	157,621	163,295	5,674
Professional/Contract Services				
510-200-110 - GG - Cont. - Legal		45		(45)
510-200-130 - GG - Cont. - Audit	8,500	9,360	9,500	140
510-200-150 - GG - Cont. - Assessment - SAMA	13,900	13,888	13,940	52
510-200-170 - GG - Cont. - Advertising	700	1,478	2,000	522
510-200-200 - GG - Cont. - Printing RM Maps	1,300	1,393	1,500	107
510-210-100 - GG - Cont. - Website	380	94	400	306
510-210-120 - GG - Council - Meeting/Travel/Meals	1,200	1,254	1,250	(4)
510-210-130 - GG - Board of Revision/Dev Appeals Board	450	550	450	(100)
510-210-150 - GG - Council - Convention/Workshops	4,500	4,123	6,000	1,877
510-210-170 - GG - Admin. - Training, Travel & Meals	2,000	3,053	2,500	(553)
510-230-100 - GG - Cont - Insurance General & Bond	5,800	6,938	6,500	(438)
510-230-110 - GG - Cont. - Professional Services	5,000	2,116	2,500	384
510-240-100 - GG - Cont. - Memberships	5,210	5,803	5,800	(3)
510-250-150 - GG - Cont. - MC/VISA/Debit Fees	8,000	6,679	7,000	321
510-270-100 - GG - Cont. - Yard Maintenance	1,000	1,110	1,000	(110)
510-280-100 - GG - Cont. - Postage/Postage Meter	1,200	1,216	1,220	4
510-280-130 - GG - Land Title Expense/Transfers		24		(24)
510-280-170 - GG - Cont. - Stray Animal Costs		473		(473)
510-290-100 - GG - Cont. - Bank Charges/Fees		202		(202)
	59,140	59,799	61,560	1,761
Utilities				
510-300-140 - GG - Utility - Telephone	2,700	2,572	2,000	(572)
510-300-150 - GG - Ofc Fuel/Light/Water	3,600	3,845	4,000	155
	6,300	6,417	6,000	(417)
Maintenance, Material and Supplies				
510-400-110 - GG - Maint.- Equipment & Furniture	500			
510-410-140 - GG - Maint.-Office Stationery & Supplies	2,500	1,856	1,860	4
510-410-160 - GG - Ofc -Computer Software/IT/Backups	6,000	6,881	8,000	1,119

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510-420-100 - GG - Maint. - Janitor	1,000	861	860	(1)
510-490-100 - GG - Maint. - Office Repairs & Maint.	2,500	1,124	1,120	(4)
510-490-120 - GG - Maint/Repairs-Hamlet of Langbank	3,630	2,014	3,000	986
	16,130	12,736	14,840	2,104
Grants and Contributions				
510-500-110 - GG - Grants and Contributions	5,500	3,332	3,500	168
510-500-120 - GG - Scholarship	3,000	3,000	1,000	(2,000)
	8,500	6,332	4,500	(1,832)
Capital Expenditures				
510-600-299 - GG - Amort - Buildings	920	918	1,060	142
510-600-399 - GG - Amort - Machinery & Equipment	1,260	1,082	1,340	258
	2,180	2,000	2,400	400
Allowance for Uncollectibles				
510-800-110 - GG - Allowance for Uncollectibles		290		(290)
	0	290	0	(290)
Other				
510-900-120 - GG - Public Functions/Relations	3,500	4,320	3,300	(1,020)
	3,500	4,320	3,300	(1,020)
TOTAL GENERAL GOVERNMENT SERVICES:	251,260	249,515	255,895	6,380
PROTECTIVE SERVICES				
POLICE PROTECTION				
Professional/Contractual Services				
520-210-100 - PS - Police - Justice Requisition	19,750	20,411	20,410	(1)
520-210-110 - PS - Police - Workshop Security System	350	729	730	1
	20,100	21,140	21,140	0
TOTAL POLICE PROTECTION:	20,100	21,140	21,140	0
FIRE PROTECTION				
Professional/Contractual Services				
525-210-100 - PS - Fire - Common Costs	22,500	23,152	22,500	(652)
525-210-110 - PS - Fire - Fire Call Charges	2,000	5,359	2,500	(2,859)
	24,500	28,511	25,000	(3,511)
Grants and Contributions				
525-520-110 - PS - Fire - Grants	5,500	15,023	11,600	(3,423)
	5,500	15,023	11,600	(3,423)
TOTAL FIRE PROTECTION:	30,000	43,534	36,600	(6,934)
TOTAL PROTECTIVE SERVICES:	50,100	64,674	57,740	(6,934)
TRANSPORTATION SERVICES				
MAINTENANCE				
Wages & Benefits				
Wages				
530-110-110 - TS - Maint. - Council - Supervision	21,870	21,691	21,690	(1)
530-110-120 - TS - Maint. - Salaries - Public Works	475,000	467,181	480,000	12,819

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	496,870	488,872	501,690	12,818
Benefits				
530-120-121 - TS - Maint - PW's Benefits - EI	7,000	6,010	7,700	1,690
530-120-122 - TS - Maint. - PW Benefits - CPP	18,200	18,932	20,000	1,068
530-120-123 - TS - Maint PW- Benefits - Superannuation	35,200	35,354	35,000	(354)
530-120-124 - TS - Maint. - Benefits - Worker's Comp	4,600	6,968	6,970	2
530-120-125 - TS - Maint. - Benefits - Dis/Health/Dent	21,000	21,162	24,000	2,838
530-120-126 - TS - Maint. - Benefits - LTD Health Ben	3,500	3,474	4,500	1,026
	89,500	91,900	98,170	6,270
	586,370	580,772	599,860	19,088
Professional/Contractual Services				
530-250-110 - TS - Maint. - Training	1,000	3,437	1,300	(2,137)
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.	16,800	16,128	16,000	(128)
530-290-100 - TS - Maint. - Contract Work	15,000	20,752	20,000	(752)
	32,800	40,317	37,300	(3,017)
Utilities				
530-300-120 - TS - Workshop Power	4,200	3,670	4,000	330
530-300-140 - TS - Maint. - Workshop Telephone	830	822	820	(2)
530-300-150 - TS - Workshop Heating Fuel	12,000	7,952	10,000	2,048
530-310-100 - TS - Maint. - Langbank - Street Lights	2,500	2,454	2,750	296
	19,530	14,898	17,570	2,672
Maintenance, Materials & Supplies				
530-400-110 - TS - Workshop Supplies	17,080	16,689	15,000	(1,689)
530-400-130 - TS - Workshop Maintenance	5,000	1,692	2,000	308
530-410-100 - TS - Maint.- Equipment Rental/Transport	5,000	900	1,000	100
530-410-130 - TS - Maint. - Small Tools		6,799		(6,799)
530-420-100 - TS - Repairs	80,000	127,032	150,000	22,968
530-425-110 - TS - Maint. - Fuel/Oil	200,000	213,978	220,000	6,022
530-430-120 - TS - Blades	15,000	18,930	10,000	(8,930)
530-440-100 - TS - Maint. - Grave -Crushing &Royalties	200,000	(34,723)	300,000	334,723
530-440-120 - TS - Maint. - Gravel - Hauling	200,000	274,665	100,000	(174,665)
530-460-110 - TS - Maint. - Dust Control	40,000	43,145	45,000	1,855
530-470-100 - TS - Maint. - Road/Street Signs	1,000	967	1,000	33
	763,080	670,074	844,000	173,926
TOTAL MAINTENANCE:	1,401,780	1,306,061	1,498,730	192,669
CONSTRUCTION				
Professional/Contractual Services				
535-200-110 - TS - Const. -Engineering & Surveying		2,888	7,500	4,613
	0	2,888	7,500	4,613
Maintenance, Materials & Supplies				
535-450-100 - TS - Culverts/Drainage	6,000	21,668	30,000	8,332
535-470-100 - TS - Crop Damage	300	300	12,000	11,700
535-470-110 - TS - Fencing	4,000	84	15,000	14,916
	10,300	22,052	57,000	34,948
Capital Expenditures				

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535-600-299 - TS - Const. - Amort - Buildings	9,170	9,167	9,170	3
535-600-399 - TS - Const. - Amort - Machinery & Eqmt	148,665	103,324	159,080	55,756
535-600-499 - TS - Const. - Amort - Vehicles	14,440	14,436	14,430	(6)
535-600-699 - TS - Const. - Amort - Infrastructure	164,690	164,691	152,900	(11,791)
	336,965	291,618	335,580	43,962
TOTAL CONSTRUCTION:	347,265	316,558	400,080	83,523
TOTAL TRANSPORTATION SERVICES:	1,749,045	1,622,619	1,898,810	276,192
ENVIRONMENTAL SERVICES				
Wages and Benefits				
540-110-110 - EH - Langbank Landfill Wages	16,200	15,629	16,500	871
540-120-110 - EH - Langbank Landfill CPP EI	900	1,018	1,100	82
540-130-110 - EH - Langbank Landfill MEPP	1,250	1,191	1,460	269
	18,350	17,838	19,060	1,222
Professional/Contractual Services				
540-200-120 - EH - Waste Collection/Disposal	16,230	17,210	17,000	(210)
540-210-100 - EH - Cont. - Pest Control - Rats	10,000	10,743	12,000	1,257
540-210-110 - EH - Cont. - Beaver Bounty	800			
540-210-200 - EH - Cont. - Weed Control	2,500	5,076	10,000	4,924
540-220-100 - EH - Cont. - Repairs			60,000	60,000
	29,530	33,029	99,000	65,971
Grants and Contributions				
540-500-110 - EH - Grants and Contribution	100	100	100	
	100	100	100	0
TOTAL ENVIRONMENTAL SERVICES:	47,980	50,967	118,160	67,193
PUBLIC HEALTH AND WELFARE SERVICES				
Grants and Contributions				
550-500-110 - H&W - Grants and Contributions	4,000	4,000	2,000	(2,000)
550-550-100 - H&W - Moosomin Hospital/Health Clinic	2,500	2,500	2,500	
	6,500	6,500	4,500	(2,000)
Total PUBLIC HEALTH AND WELFARE SERVICES:	6,500	6,500	4,500	(2,000)
PLANNING AND DEVELOPMENT SERVICES				
Professional/Contractual Services				
560-200-130 - P&D - Cont. - Veterinary Services	1,200			
560-200-140 - P&D - APAS	11,200	11,195	11,200	5
560-200-150 - P&D - Watershed Authority	2,500	2,500	1,250	(1,250)
	14,900	13,695	12,450	(1,245)
TOTAL PLANNING AND DEVELOPMENT SERVICES:	14,900	13,695	12,450	(1,245)
RECREATION AND CULTURAL SERVICES				
Professional/Contractual Services				
570-290-100 - R&C - Cont. - Library Requisition	4,530	4,526	4,880	354
	4,530	4,526	4,880	354

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Grants and Contributions				
570-500-110 - R&C - Recreation Grants	13,500	15,067	15,000	(67)
570-500-130 - R&C - Grants - Library	1,925	1,925	3,000	1,075
	15,425	16,992	18,000	1,008
TOTAL RECREATION AND CULTURAL SERVICES:	19,955	21,518	22,880	1,362
UTILITIES				
WATER				
Wages and Benefits				
580-110-110 - UT - Langbank W/S MEPP	2,300	2,221	2,300	79
580-120-110 - UT - Langbank W/S CPP EI	2,100	1,968	2,000	32
580-130-110 - UT - Lagnbank W/S Wages	25,200	25,079	26,000	922
580-140-110 - UT - Lgbk Employee Benefits	4,540	4,540	4,650	110
	34,140	33,808	34,950	1,143
Professional/Contractual Services				
580-240-100 - UT - Water - Insurance - General & Bond	20	18	20	2
580-285-120 - UT - Water - Cont. Repairs		2,952	3,500	548
580-290-110 - UT - Water - Lab Testing - Langbank	600	526	530	4
	620	3,496	4,050	554
Utilities				
580-300-120 - UT - Water - Power	1,100	1,280	1,500	220
	1,100	1,280	1,500	220
Maintenance, Materials and Supplies				
580-400-110 - UT - Water - Stationary & Postage	450	200	200	
580-420-100 - UT - Water - Building Maintenance	1,080	600	600	
580-430-100 - UT - Water - Materials & Supplies	950	349	350	1
	2,480	1,149	1,150	1
Capital Expenditures				
580-600-399 - UT - Water - Amort - Machinery & Eqmt		148		(148)
580-600-699 - UT - Water - Amort - Infrastructure		979	980	1
	0	1,127	980	(147)
TOTAL WATER:	38,340	40,860	42,630	1,771
SEWER				
Professional/Contractual Services				
585-285-110 - UT - Sewer - Cont Repairs - Lift Station	2,400	2,382	2,500	118
	2,400	2,382	2,500	118
Utilities				
585-300-120 - UT - Sewer - Power	2,200	1,928	2,100	172
	2,200	1,928	2,100	172
TOTAL SEWER:	4,600	4,310	4,600	290
TOTAL UTILITIES:	42,940	45,170	47,230	2,061
TOTAL EXPENDITURES:	2,182,680	2,074,658	2,417,665	343,009

Report Date
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	<u>Last Year Budget</u>	<u>Last Year Actual</u>	<u>Proposed Budget</u>	<u>Variance to Last Year</u>
CHANGE IN NET-FINANCIAL ASSETS	104,225	286,434	(100,304)	(386,738)
CHANGE IN NET ASSETS	104,225	286,434	(100,304)	(386,738)
Transfers to Reserves				
590-140-100 - Transfer to Capital Trust Fund		1,904		(1,904)
590-150-100 - Transfer to Fire Capital Reserve		75,000	75,000	
Transfer From Reserves				
490-140-100 - Transfer from Hospital Reserve		614		(614)
490-150-100 - Transfer from Capital Trust Fund	200,000	202,965		(202,965)
CHANGE IN SURPLUS	304,225	413,109	(175,304)	(588,413)

Certified correct and in accordance with the records
Presented to council on April 11th, 2024

Jennalee Beutler
Chief Administrative Officer

Bill MacPherson
Reeve