

***SASKATCHEWAN***

***R.M. OF BIG ARM, NO. 251***

**2024**

**BUDGET**

Rural Municipality of Big Arm, No. 251  
 Consolidated Statement of Financial Position  
 Projected for December 31, 2023

Statement 1

	2023	Projected 2024
<b>ASSETS</b>		
<b>Financial Assets</b>		
Cash	1,282,451	1,001,186
Temporary Investments	2,220,000	2,220,000
Taxes Receivable - Municipal	12,075	12,075
Other Accounts Receivable	47,730	47,730
Land for Resale	-	-
Long-Term Investments	88,088	88,088
Other	-	-
<b>Total Financial Assets</b>	<b>3,650,344</b>	<b>3,369,079</b>
<b>LIABILITIES</b>		
Bank Indebtedness	-	-
Accounts Payable	7,991	127,991
Accrued Liabilities Payable	-	-
Deposits	-	-
Deferred Revenue	700	700
Accrued Landfill Costs	534,000	454,000
Other Liabilities	-	-
Long-Term Debt	-	-
Lease Obligations	-	-
<b>Total Liabilities</b>	<b>542,691</b>	<b>582,691</b>
<b>NET FINANCIAL ASSETS</b>	<b>3,107,653</b>	<b>2,786,388</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule 6)	3,163,675	3,302,082
Prepayments and Deferred Charges	1,036	1,036
Stock and Supplies	139,653	399,653
Other	-	-
<b>Total Non-Financial Assets</b>	<b>3,304,364</b>	<b>3,702,771</b>
<b>Accumulated Surplus (Deficit) (Schedule 7)</b>	<b>6,412,017</b>	<b>6,489,159</b>

Rural Municipality of Big Arm, No. 251  
 Consolidated Statement of Operations  
 Budget for the year ending December 31, 2023

Statement 2

	2023 Budget	2023	2024 Budget
<b>Revenues</b>			
Taxes and Other Unconditional Revenue (Schedule 1)	1,383,403	1,408,860	1,411,045
Fees and Charges (Schedule 2-1,2-2,2-3,2-4)	25,560	25,786	25,460
Conditional Grants (Schedule 2-1,2-2,2-3,2-4)	16,100	17,665	16,350
Provincial/Federal Capital Grants & Cont (Schedule 2-1, 2-2, 2-3, 2-4)	12,033	30,138	12,000
Tangible Capital Asset Sales - Gain (Schedule 2-1, 2-2, 2-3, 2-4)	8,707	8,707	(35,114)
Land Sales - Gain (Schedule 2-1, 2-2, 2-3, 2-4)	-	-	-
Investment Income and Commissions (Schedule 2-1, 2-2, 2-3, 2-4)	15,000	73,696	46,300
Other Revenues (Schedule 2-1, 2-2, 2-3, 2-4)	200	10,176	-
<b>Total Revenues</b>	<b>1,461,003</b>	<b>1,575,028</b>	<b>1,476,041</b>
<b>Expenses</b>			
General Government Services (Schedule 3)	243,881	233,516	267,378
Protective Services (Schedule 3)	20,600	15,439	19,100
Transportation Services (Schedule 3)	1,060,146	781,933	972,321
Environmental and Public Health Services (Schedule 3)	124,600	549,683	126,100
Planning and Development Services (Schedule 3)	200	-	200
Recreation and Cultural Services (Schedule 3)	9,300	2,833	9,300
Utility Services (Schedule 3)	4,500	3,125	4,500
<b>Total Expenses</b>	<b>1,463,227</b>	<b>1,586,529</b>	<b>1,398,899</b>
<b>Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions</b>	<b>(2,224)</b>	<b>(11,501)</b>	<b>77,142</b>
<b>Accumulated Surplus (Deficit), Beginning of Year</b>	<b>6,423,518</b>	<b>6,423,518</b>	<b>6,412,017</b>
<b>Accumulated Surplus (Deficit), End of Year</b>	<b>6,421,294</b>	<b>6,412,017</b>	<b>6,489,159</b>

APPROVED BY COUNCIL  
 THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2024

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Rural Municipality of Big Arm, No. 251  
 Consolidated Statement of Change in Net Financial Assets  
 Budget for the year ending December 31, 2023

Statement 3

	2023 Budget	2023	2024 Budget
<b>Surplus (Deficit)</b>	(2,224)	(11,501)	77,142
(Acquisition) of tangible capital assets	(180,000)	(89,400)	(600,442)
Amortization of tangible capital assets	183,946	181,227	181,921
Proceeds on disposal of tangible capital assets	18,000	18,000	245,000
Loss (gain) on the disposal of tangible capital assets	(8,707)	(8,707)	35,114
<b>Surplus (Deficit) of capital expenses over expenditures</b>	<b>13,239</b>	<b>101,120</b>	<b>(138,407)</b>
(Acquisition) of supplies inventories	(360,000)	(26,293)	(360,000)
(Acquisition) of prepaid expense	-	-	-
Consumption of supplies inventory	75,000	25,576	100,000
Use of prepaid expense	-	-	-
<b>Surplus (Deficit) of expenses of other non-financial over expenditures</b>	<b>(285,000)</b>	<b>(717)</b>	<b>(260,000)</b>
<b>Increase/Decrease in Net Financial Assets</b>	<b>(273,985)</b>	<b>88,902</b>	<b>(321,265)</b>
<b>Net Financial Assets - Beginning of Year</b>	<b>3,018,751</b>	<b>3,018,751</b>	<b>3,107,653</b>
<b>Net Financial Assets - End of Year</b>	<b>2,744,766</b>	<b>3,107,653</b>	<b>2,786,388</b>

	2023	Changes	2024 Budget
<b>Net Financial Unappropriated Reserves (Net Financial less Appropriated Reserve)</b>	<b>687,653</b>	<b>(321,265)</b>	<b>366,388</b>

**APPROPRIATED RESERVES**

Machinery and Equipment	85,050	100,000	185,050
Bridges	500,000	-	500,000
Cash in Lieu of Land Reserve	1	-	1
General Reserve	156,000	-	156,000
Fire Equipment	60,000	-	60,000
Roads	584,949	(20,000)	564,949
Building	500,000	-	500,000
Landfill Decommissioning	534,000	(80,000)	454,000
Capital Trust	-	-	-
	<b>2,420,000</b>	<b>-</b>	<b>2,420,000</b>
<b>Total Net Financial Surplus</b>	<b>3,107,653</b>	<b>(321,265)</b>	<b>2,786,388</b>

Rural Municipality of Big Arm, No. 251  
 Schedule of Taxes and Other Unconditional Revenue  
 Budget for the year ending December 31, 2023

Schedule 1

	2023 Budget	2023	2024 Budget
<b>TAXES</b>			
General municipal tax levy	1,180,953	1,180,952	1,180,953
Abatements and adjustments	-	(942)	-
Discount on current year taxes	(60,000)	(71,323)	(70,000)
<b>Net Municipal Taxes</b>	<b>1,120,953</b>	<b>1,108,687</b>	<b>1,110,953</b>
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	200	578	200
Special tax levy	-	-	-
Other - Tax Enforcement Costs	50	-	-
<b>Total Taxes</b>	<b>1,121,203</b>	<b>1,109,265</b>	<b>1,111,153</b>
<b>UNCONDITIONAL GRANTS</b>			
Equalization (Revenue Sharing)	241,000	274,655	275,000
Organized Hamlet	-	-	-
Other	-	-	-
<b>Total Unconditional Grants</b>	<b>241,000</b>	<b>274,655</b>	<b>275,000</b>
<b>GRANTS IN LIEU OF TAXES</b>			
Federal	20,000	23,540	23,500
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
Transgas	400	408	400
SPMC - Municipal Share	-	-	-
Sasktel	800	992	992
Other	-	-	-
Local/Other			
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other	-	-	-
Other Government Transfers			
S.P.C. Surcharge	-	-	-
Sask Energy Surcharge	-	-	-
Other	-	-	-
<b>Total Grants in Lieu of Taxes</b>	<b>21,200</b>	<b>24,940</b>	<b>24,892</b>
<b>TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE</b>	<b>1,383,403</b>	<b>1,408,860</b>	<b>1,411,045</b>

Rural Municipality of Big Arm, No. 251  
 Schedule of Operating and Capital Revenue by Function  
 Budget for the year ending December 31, 2023

Schedule 2 - 1

	2023 Budget	2023	2024 Budget
<b>GENERAL GOVERNMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Custom work	-	-	-
- Sales of supplies	760	1,818	760
- Rentals	21,100	21,100	21,100
- Licenses and permits	-	-	-
- Office Services Provided	-	-	-
Total Fees and Charges	21,860	22,918	21,860
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain	-	-	-
- Investment income and dividends	15,000	72,319	45,000
- Commissions	-	1,377	1,300
- Other Disability Revenue	-	-	-
- Other- Allowances/rebates	200	10,176	-
Total Other Segmented Revenue	37,060	106,790	68,160
Conditional Grants			
- Student Employment(EI Hiring Credit)	-	-	-
- Other - (Restart Saskatchewan)	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	<b>37,060</b>	<b>106,790</b>	<b>68,160</b>
<b>Capital</b>			
Conditional Grants			
- Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fu	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total General Government Services</b>	<b>37,060</b>	<b>106,790</b>	<b>68,160</b>
<b>PROTECTIVE SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Other (Specify)	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>			
Conditional Grants			
- Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local government	-	-	-
- Other (Specify)	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Protective Services</b>	<b>-</b>	<b>-</b>	<b>-</b>

Rural Municipality of Big Arm, No. 251  
 Schedule of Operating and Capital Revenue by Function  
 Budget for the year ending December 31, 2023

Schedule 2 - 2

	2023 Budget	2023	2024 Budget
<b>TRANSPORTATION SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Custom work	1,500	525	500
- Sales of supplies	-	-	-
- Road Maintenance and Restoration Agreements	2,000	-	1,000
- Frontage	-	-	-
- Other (Gravel Extraction)	200	12	100
Total Fees and Charges	3,700	537	1,600
- Tangible capital asset sales - gain (loss)	8,707	8,707	(35,114)
- Other (Specify)	-	-	-
Total Other Segmented Revenue	12,407	9,244	(33,514)
Conditional Grants			
- Primary Weight Corridor	14,600	14,850	14,850
- Other -FCM AM	-	-	-
- Student Employment	-	-	-
- Other MEEP	-	-	-
Total Conditional Grants	14,600	14,850	14,850
<b>Total Operating</b>	<b>27,007</b>	<b>24,094</b>	<b>(18,664)</b>
<b>Capital</b>			
Conditional Grants			
- Gas Tax	12,033	12,873	12,000
- Canada/Sask Municipal Rural Infrastructure Fu	-	-	-
- Heavy Haul	-	-	-
- Designated Municipal Roads and Bridges	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other - MREP - Bridge	-	-	-
- Other - MEEP	-	-	-
- Other - BC 2020	-	-	-
<b>Total Capital</b>	<b>12,033</b>	<b>12,873</b>	<b>12,000</b>
<b>Total Transportation Services</b>	<b>39,040</b>	<b>36,967</b>	<b>(6,664)</b>

**ENVIRONMENTAL AND PUBLIC HEALTH SERVICES**

<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	-	-	-
- Other	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Other Sask Environment/SARM	1,500	2,815	1,500
Total Conditional Grants	1,500	2,815	1,500
<b>Total Operating</b>	<b>1,500</b>	<b>2,815</b>	<b>1,500</b>
<b>Capital</b>			
Conditional Grants			
- Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fu	-	-	-
- Transit for Disabled	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Emergency Flood Damage)	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Environmental and Public Health Services</b>	<b>1,500</b>	<b>2,815</b>	<b>1,500</b>

Rural Municipality of Big Arm, No. 251  
 Schedule of Operating and Capital Revenue by Function  
 Budget for the year ending December 31, 2023

Schedule 2 - 3

	2023 Budget	2023	2024 Budget
<b>PLANNING AND DEVELOPMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges	-	2,331	2,000
- Other (Specify)	-		-
Total Fees and Charges	-	2,331	2,000
- Tangible capital asset sales - gain (loss)	-		-
- Other (Specify)	-		-
Total Other Segmented Revenue	-	2,331	2,000
Conditional Grants			
- Student Employment	-	-	-
- Other (Specify)	-		-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	-	2,331	2,000
<b>Capital</b>			
Conditional Grants			
- Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-		-
<b>Total Capital</b>	-	-	-
<b>Total Planning and Development Services</b>	-	2,331	2,000

**RECREATION AND CULTURAL SERVICES**

<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Other (Specify)	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Donations	-	-	-
- Other Sask Lotteries Trust Fund	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	-	-	-
<b>Capital</b>			
Conditional Grants			
- Gas Tax	-	-	-
- Local government	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
<b>Total Capital</b>	-	-	-
<b>Total Recreation and Cultural Services</b>	-	-	-



Rural Municipality of Big Arm, No. 251  
 Schedule of Operating and Capital Revenue by Function  
 Budget for the year ending December 31, 2023

Schedule 2 - 4

	2023 Budget	2023	2024 Budget
<b>UTILITY SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Water	-	-	-
- Sewer	-	-	-
- Other (Specify)	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>			
Conditional Grants			
- Gas Tax	-	-	-
- Sask Water Corp.	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Well Grant)	-	17,265	-
<b>Total Capital</b>	<b>-</b>	<b>17,265</b>	<b>-</b>
<b>Total Utility Services</b>	<b>-</b>	<b>17,265</b>	<b>-</b>

<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>77,600</b>	<b>166,168</b>	<b>64,996</b>
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**SUMMARY**

Total Other Segmented Revenue	49,467	118,365	36,646
Total Conditional Grants	16,100	17,665	16,350
Total Capital Grants and Contributions	12,033	30,138	12,000
<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>77,600</b>	<b>166,168</b>	<b>64,996</b>

**Expenditures**

**GENERAL GOVERNMENT**

Wages & Benefits

		2023 Budget	2023 Actual	2024 Budget
Wages	Council & Comm. Mtgs.	23,000.00	21,900.00	23,000.00
	Administrator	61,483.00	61,483.00	70,000.00
	Assistant Administrator	42,000.00	44,734.00	46,747.00
	Other	-	-	-
			-	
Benefits	Council	-	30.00	-
	Administrator	12,321.00	12,296.00	13,000.00
	Assistant Administrator	4,107.00	5,180.00	6,750.00
	Other	6,750.00	7,329.00	7,200.00
<b>Subtotal Wages and Benefits</b>		<b>149,661.00</b>	<b>152,952.00</b>	<b>166,697.00</b>

Professional/Contract Services

	Legal Fees	100.00	-	100.00
	Audit	10,000.00	8,692.00	10,000.00
	Assessment - SAMA	9,000.00	9,078.00	9,000.00
	Advertising	1,500.00	330.00	500.00
	Printing	200.00	-	200.00
	Council Travel	1,000.00	93.00	500.00
	Travel, Meals and Subsistence	500.00	142.00	500.00
	Office Maintenance. (Contract)	-	-	-
	Insurance (General & Bond)	12,500.00	11,247.00	12,500.00
	Memberships/Subscriptions	3,500.00	3,038.00	3,500.00
	Conference Fees	-	-	-
	Communications	500.00	250.00	500.00
	Election	500.00	-	500.00
	Contracted Tax Enforcement/Collection	200.00	-	200.00
	Contracted Maintenance	1,500.00	695.00	1,500.00
	Contracted - Board of Revision	250.00	450.00	250.00
	Contracted - Consultant Admin	-	-	10,000.00
	Contract - Building Inspection	-	950.00	1,000.00
	Bank Charges	1,400.00	2,262.00	2,000.00
<b>Subtotal Professional Contracted Services</b>		<b>42,650.00</b>	<b>37,227.00</b>	<b>52,750.00</b>

Utilities

	Heat	2,000.00	2,058.00	2,000.00
	Power	2,200.00	1,857.00	2,200.00
	Water	750.00	628.00	750.00
	Telephone	5,800.00	5,645.00	5,800.00
	Cellular Phone	900.00	672.00	900.00
	Garbage	120.00	240.00	250.00
<b>Subtotal Utilities</b>		<b>11,770.00</b>	<b>11,100.00</b>	<b>11,900.00</b>

	2023 Budget	2023 Actual	2024 Budget
Maintenance, Materials and Supplies			
Stationary and Postage	3,500.00	1,106.00	3,500.00
Janitorial supplies	600.00	-	100.00
Uniforms	-	-	-
Data processing supplies	10,000.00	10,404.00	10,500.00
Election supplies	-	-	-
Census supplies	-	-	-
Pharmaceutical and First Aid Supplies	500.00	-	500.00
Long service awards	-	-	-
Building Repair/Maintenance.	2,500.00	2,021.00	2,500.00
<b>Subtotal Maintenance, Materials and Supplies</b>	<b>17,100.00</b>	<b>13,531.00</b>	<b>17,100.00</b>

Grants and Contributions	-	-	-
Amortization - Land Improvements	-	331.00	331.00
Amortization - Bldgs., Improv & Engineered Structures	13,000.00	11,945.00	12,000.00
Amortization - Office & Info Technology	5,100.00	1,870.00	2,000.00
Amortization - Machinery & Equipment	4,600.00	4,560.00	4,600.00
Allowance for Uncollectibles	-	-	-
Other (Specify)	-	-	-
<b>Total General Government Expenditures</b>	<b>243,881.00</b>	<b>233,516.00</b>	<b>267,378.00</b>

**PROTECTIVE SERVICES**

**Police Protection**

Wages & Benefits

    Municipal Force Wages

    Municipal Force Benefits

**Subtotal Policing Wages & Benefits**

-	-	-
-	-	-
-	-	-

Professional/Contract Service

    Justice Requisition

    Travel, Meals and Subsistence

    Insurance

    Memberships/Subscriptions

    Contracted Repairs

**Subtotal Policing Professional/Contract Service**

10,000.00	10,579.00	10,500.00
-	-	-
-	-	-
100.00	-	100.00
-	-	-
10,100.00	10,579.00	10,600.00

Utilities

    Heat

    Power

    Water

    Telephone

**Subtotal Policing Utilities**

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

	2023 Budget	2023 Actual	2024 Budget
Policing Maintenance., Materials and Supplies			
Stationary and Postage	-		-
Office Supplies	-	-	-
Vehicle/Equipment Repair parts. oil gas, tools	-	-	-
Small Tools and Equipment	-	-	-
<b>Subtotal Policing Maintenance, Materials &amp; Supplies</b>	-	-	-
Grants and Contributions	-	-	-
Interest	-	-	-
Other (Specify)	-	-	-
<b>Subtotal Policing Protection</b>	10,100.00	10,579.00	10,600.00
<b>Fire Protection</b>			
Wages & Benefits			
Fire Meetings	-	-	-
Municipal Force Benefits	-	-	-
<b>Subtotal Fire Wages and Benefits</b>	-	-	-
Professional/Contract Services			
Contracted Services	500.00	338.00	500.00
Travel, Meals and Subsistence	-	-	-
Insurance	-	-	-
Memberships/Subscriptions	-	-	-
Contracted Repairs	-	-	-
<b>Subtotal Fire Professional/Contract Services</b>	500.00	338.00	500.00
Utilities			
Heat	-	-	-
Power	-	-	-
Water	-	-	-
Telephone	-	-	-
<b>Subtotal Fire Utilities</b>	-	-	-
Maintenance, Materials and Supplies			
Stationary and Postage	-	-	-
Office Supplies	-	-	-
Vehicle/Equipment Repair parts. oil gas, tools	-	-	-
Small Tools and Equipment	-	-	-
<b>Subtotal Fire Maintenance, Materials &amp; Supplies</b>	-	-	-
Grants and Contributions	10,000.00	4,522.00	8,000.00
Interest	-	-	-
Allowance for Uncollectable	-	-	-
Insurance	-	-	-
<b>Subtotal Fire Protection</b>	10,500.00	4,860.00	8,500.00
<b>Total Protective Services</b>	<b>20,600.00</b>	<b>15,439.00</b>	<b>19,100.00</b>

**TRANSPORTATION SERVICES**

**Maintenance**

	2023 Budget	2023 Actual	2024 Budget
<b>Wages &amp; Benefits</b>			
Council Indemnity	1,500.00	300.00	1,500.00
Municipal Force Wages	225,000.00	195,470.00	225,000.00
Municipal Force Benefits	40,000.00	34,011.00	40,000.00
<b>Subtotal Wages and Benefits</b>	<b>266,500.00</b>	<b>229,781.00</b>	<b>266,500.00</b>

**Professional Contract Services**

Engineering	5,000.00	-	5,000.00
Contracted AM	-	-	-
Memberships/training	500.00	-	500.00
Travel, Meals and Subsistence	1,000.00	360.00	1,000.00
Insurance/Vehicle Registration	1,600.00	1,527.00	1,600.00
Contracted Repairs	-	-	-
Contracted Repairs - Road Repairs	50,500.00	1,133.00	-
Contracted Repairs - Bridge Repairs	125,000.00	167,657.00	80,000.00
Contracted Repairs - Mulching	25,000.00	25,000.00	25,000.00
Contracted Repairs - Dust Control	-	-	-
Contracted Repairs - Trackhoe - Riprap	-	-	-
Contracted Repairs - General culvert repairs	5,000.00	3,015.00	10,000.00
Contracted Services -Gravel Haul	90,000.00	22,818.00	90,000.00
Contracted Services -	-	-	-
<b>Subtotal Professional/Contract Services</b>	<b>303,600.00</b>	<b>221,510.00</b>	<b>213,100.00</b>

**Utilities**

Heat	3,100.00	3,529.00	3,800.00
Power	1,400.00	1,484.00	1,600.00
Water	-	-	-
Telephone	-	-	-
Cellular Phones	1,200.00	567.00	800.00
Street Lights	1,400.00	1,401.00	1,500.00
<b>Subtotal Utilities</b>	<b>7,100.00</b>	<b>6,981.00</b>	<b>7,700.00</b>

**Maintenance, Materials & Supplies**

Maintenance Operations Materials & Supplies	15,000.00	4,358.00	15,000.00
Shop Supplies & Small Tools	8,000.00	1,550.00	8,000.00
Small Tools	-	-	-
Vehicle/Equipment Repair parts, tools	5,000.00	5,692.00	5,000.00
Equipment Repair - Graders	20,000.00	20,700.00	20,000.00
Equipment Repair - Tractor	10,000.00	13,450.00	10,000.00
Equipment Repair - Mower	5,000.00	2,248.00	5,000.00
Equipment Repair - Skid Steer	5,000.00	227.00	5,000.00
Equipment Repair - Terex	5,000.00	297.00	5,000.00
Vehicle/Equipment oil, gas	145,000.00	104,298.00	145,000.00
Gravel/Sand	75,000.00	469.00	75,000.00
Culverts/Drainage	25,000.00	7,150.00	25,000.00
Asphalt/Surfacing Material	-	805.00	-
Road/Street signs	2,000.00	540.00	2,000.00
Other - Grass seed/fencing	2,500.00	-	2,500.00
<b>Subtotal Maintenance, Materials and Supplies</b>	<b>322,500.00</b>	<b>161,784.00</b>	<b>322,500.00</b>

	2023 Budget	2023 Actual	2024 Budget
Grants and Contributions	-	-	-
Interest	-	-	-
Amortization - Bldgs, Improv & Engineered Structures	706.00	706.00	706.00
Amortization - Infrastructure	82,140.00	78,364.00	79,000.00
Amortization - Vehicles	2,600.00	2,594.00	2,600.00
Amortization - Machinery & Equipment	75,000.00	80,213.00	80,215.00
Other (Specify)	-	-	-
<b>Total Maintenance</b>	<b>1,060,146.00</b>	<b>781,933.00</b>	<b>972,321.00</b>

**Construction**

Wages & Benefits

Municipal Force Wages	-	-	-
Municipal Force Benefits	-	-	-
<b>Subtotal Wages and Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>

Professional Contract Services

Engineering	-	-	-
Contracted Construction	-	-	-
Advertising	-	-	-
Travel, Meals and Subsistence	-	-	-
Insurance/Vehicle Registration	-	-	-
Memberships/Subscriptions	-	-	-
Contracted Repairs	-	-	-
<b>Subtotal Professional/Contract Services</b>	<b>-</b>	<b>-</b>	<b>-</b>

Utilities

Heat	-	-	-
Power	-	-	-
Water	-	-	-
Telephone	-	-	-
<b>Subtotal Utilities</b>	<b>-</b>	<b>-</b>	<b>-</b>

Maintenance, Materials & Supplies

Building Maintenance Materials & Supplies	-	-	-
Shop Supplies and Small Tools	-	-	-
Vehicle/Equipment Repair parts, oil, gas, tools	-	-	-
Gravel/Sand	-	-	-
Culverts/Drainage	-	-	-
Asphalt/Surfacing Material	-	-	-
Road/Street signs	-	-	-
Traffic signs/signals/markings	-	-	-
Other (Specify)	-	-	-
<b>Subtotal Maintenance, Materials and Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>

Grants and Contributions	-	-	-
Interest	-	-	-
Allowance for Uncollectable	-	-	-
Other (Specify)	-	-	-
<b>Total Construction</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Snow Removal**

	2023 Budget	2023 Actual	2024 Budget
Wages & Benefits			
Municipal Force Wages	-	-	-
Municipal Force Benefits	-	-	-
<b>Subtotal Wages and Benefits</b>	-	-	-

	2023 Budget	2023 Actual	2024 Budget
Professional Contract Services			
Engineering	-	-	-
Contracted Snow Removal	-	-	-
Advertising	-	-	-
Travel, Meals and Subsistence	-	-	-
Insurance/Vehicle Registration	-	-	-
Memberships/Subscriptions	-	-	-
Contracted Repairs	-	-	-
<b>Subtotal Professional/Contract Services</b>	-	-	-

Utilities			
Heat	-	-	-
Power	-	-	-
Water	-	-	-
Telephone	-	-	-
<b>Subtotal Utilities</b>	-	-	-

Maintenance, Materials & Supplies			
Building Maintenance Materials & Supplies	-	-	-
Shop Supplies and Small Tools	-	-	-
Vehicle/Equipment Repair parts, oil, gas, tools	-	-	-
Gravel/Sand	-	-	-
Culverts/Drainage	-	-	-
Asphalt/Surfacing Material	-	-	-
Road/Street signs	-	-	-
Traffic signs/signals/markings	-	-	-
Other (Specify)	-	-	-
<b>Subtotal Maintenance, Materials and Supplies</b>	-	-	-

Grants and Contributions	-	-	-
Interest	-	-	-
Allowance for Uncollectable	-	-	-
Other (Specify)	-	-	-
<b>Total Snow Removal</b>	-	-	-

<b>Total Transportation Services</b>	<b>1,060,146.00</b>	<b>781,933.00</b>	<b>972,321.00</b>
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**ENVIRONMENTAL HEALTH SERVICES**

	2023 Budget	2023 Actual	2024 Budget
<b>Wages &amp; Benefits</b>			
Municipal Force Wages			
Municipal Force Benefits			
<b>Subtotal Wages and Benefits</b>	-	-	-
<b>Professional Contract Services</b>			
Waste Collection/Disposal	16,000.00	16,238.00	16,500.00
Contracted Pest and Weed Control	6,500.00	3,762.00	6,500.00
Decommissioning Landfill	80,000.00	63,631.00	80,000.00
<b>Subtotal Professional/Contract Services</b>	102,500.00	83,631.00	103,000.00
<b>Utilities</b>			
Heat	-	-	-
Power	-	-	-
Water	-	-	-
Phone	-	-	-
<b>Subtotal Utilities</b>	-	-	-
<b>Maintenance, Materials &amp; Supplies</b>			
Vehicle/Equipment Repair parts. oil, gas, tools	500.00	930.00	1,000.00
Pest Control Supplies	3,500.00	4,017.00	4,000.00
Weed Control Supplies	500.00	246.00	500.00
<b>Subtotal Maintenance, Materials &amp; Supplies</b>	4,500.00	5,193.00	5,500.00
<b>Grants and Contributions</b>			
Interest	4,700.00	3,959.00	4,700.00
Other (Accretion of asset retirement obligations)	-	-	-
	-	444,000.00	-
<b>Total Environmental Health Service Expenditures</b>	<b>111,700.00</b>	<b>536,783.00</b>	<b>113,200.00</b>

**PUBLIC HEALTH & WELFARE SERVICES**

<b>Wages &amp; Benefits</b>			
Health Trust Meetings	-	-	-
Municipal Force Benefits	-	-	-
<b>Subtotal Wages &amp; Benefits</b>	-	-	-
<b>Professional Contract Services</b>			
Contracted Cemetery Maintenance	-	-	-
Insurance	-	-	-
Housing Authority/Nursing Home Deficit	-	-	-
<b>Subtotal Professional/Contract Services</b>	-	-	-
<b>Utilities</b>			
Heat	-	-	-
Power	-	-	-
Water	-	-	-
Phone	-	-	-
<b>Subtotal Utilities</b>	-	-	-



	2023 Budget	2023 Actual	2024 Budget
Maintenance, Materials & Supplies			
Equipment Repairs and Supplies	-	-	-
Fuel/Oil	-	-	-
Shop Supplies and Small Tools	-	-	-
<b>Subtotal Maintenance, Materials &amp; Supplies</b>	-	-	-
Grants and Contributions	900.00	900.00	900.00
Grant - Imperial Ambulance	12,000.00	12,000.00	12,000.00
Amortization - EH&W - Infrastructure	-	-	-
Interest	-	-	-
Other (Specify)	-	-	-
<b>Total Public Health and Welfare Expenditures</b>	<b>12,900.00</b>	<b>12,900.00</b>	<b>12,900.00</b>
<b>TOTAL PUBLIC HEALTH, WELFARE AND ENVIRONMENTAL</b>	<b>124,600.00</b>	<b>549,683.00</b>	<b>126,100.00</b>

**PLANNING AND DEVELOPMENT SERVICES**

Wages & Benefits			
Economic Development Meetings	-	-	-
Municipal Force Benefits	-	-	-
<b>Subtotal Wages and Benefits</b>	-	-	-

Professional/Contract Services			
Contracted Weed Control	-	-	-
ADD Board	-	-	-
Contracted Advertising	100.00	-	100.00
Insurance	-	-	-
Memberships/Subscriptions	-	-	-
Contracted Planner	100.00	-	100.00
<b>Subtotal Professional/Contract Services</b>	<b>200.00</b>	-	<b>200.00</b>

Utilities			
Heat	-	-	-
Power	-	-	-
Water	-	-	-
Phone	-	-	-
<b>Subtotal Utilities</b>	-	-	-

Maintenance, Materials & Supplies			
Building Maintenance Materials & Supplies	-	-	-
Vehicle/Equipment Repair parts, oil, gas, tools	-	-	-
Weed Control Materials	-	-	-
Shop Supplies and Small Tools	-	-	-
Other	-	-	-
<b>Subtotal Maintenance, Materials and Supplies</b>	-	-	-

Grants and Donations	-	-	-
Interest	-	-	-
Other (Specify)	-	-	-
<b>Total Planning and Development Expenditures</b>	<b>200.00</b>	-	<b>200.00</b>

**RECREATION & CULTURE SERVICES**

Wages & Benefits

Municipal Force Wages	-	-	-
Municipal Force Benefits	-	-	-
<b>Subtotal Wages and Benefits</b>	-	-	-

Professional/Contract Services

Advertising	-	-	-
Printing	-	-	-
Travel, Meals and Subsistence	-	-	-
Insurance	-	-	-
Memberships/Subscriptions	-	-	-
Conference Fees	-	-	-
Communications	-	-	-
Contracted Maintenance	-	-	-
Contracted Repairs	-	-	-
Library Requisition	3,800.00	2,833.00	3,800.00
<b>Subtotal Professional/Contract Services</b>	<b>3,800.00</b>	<b>2,833.00</b>	<b>3,800.00</b>

Utilities

Heat	-	-	-
Power	-	-	-
Water	-	-	-
Telephone	-	-	-
<b>Subtotal Utilities</b>	-	-	-

Maintenance, Materials & Supplies

Stationary and Postage	-	-	-
Office Supplies	-	-	-
Janitorial supplies	-	-	-
Building Maintenance Materials & Supplies	500.00	-	500.00
<b>Subtotal Maintenance, Materials and Supplies</b>	<b>500.00</b>	-	<b>500.00</b>

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Grants and Contributions	5,000.00	-	5,000.00
Interest	-	-	-
Allowance for Uncollectable	-	-	-
Other (Specify)- Grants Library	-	-	-
<b>Total Recreation and Cultural Expenditures</b>	<b>9,300.00</b>	<b>2,833.00</b>	<b>9,300.00</b>

**UTILITIES**

	2023 Budget	2023 Actual	2024 Budget
<b>Wages &amp; Benefits</b>			
Municipal Force Wages	-	-	-
Municipal Force Benefits	-	-	-
<b>Subtotal Wages and Benefits</b>	-	-	-
<b>Professional/Contract Services</b>			
Legal Fees	-	-	-
Advertising	-	-	-
Printing	-	-	-
Travel, Meals, Subsistence	-	-	-
Insurance (General & Bond)	-	-	-
Memberships/Subscriptions	-	-	-
Conference Fees	-	-	-
Communications	-	-	-
Contracted Building Maintenance	-	-	-
Contracted Repairs (Building, Equipment)	500.00	512.00	500.00
Laboratory Testing	-	-	-
Other (Specify)	-	-	-
<b>Subtotal Professional/Contract Services</b>	500.00	512.00	500.00
<b>Utilities</b>			
Heat	-	-	-
Power	2,200.00	1,969.00	2,200.00
Water	-	-	-
Telephone	-	-	-
<b>Subtotal Utilities</b>	2,200.00	1,969.00	2,200.00
<b>Maintenance, Materials and Supplies</b>			
Stationary and Postage	-	-	-
Office Supplies	-	-	-
Gravel/Sand	-	-	-
Building Maintenance Materials & Supplies	-	-	-
Shop Supplies and Small Tools	1,000.00	-	1,000.00
Chemicals	-	-	-
Gravel/Sand	-	-	-
<b>Subtotal Maintenance, Materials and Supplies</b>	1,000.00	-	1,000.00
<b>Grants and Contributions</b>			
Grants and Contributions	-	-	-
<b>Interest</b>			
Interest	-	-	-
<b>Amortization - Infrastructure</b>			
Amortization - Infrastructure	-	-	-
<b>Amortization - Machinery &amp; Equipment</b>			
Amortization - Machinery & Equipment	800.00	644.00	800.00
<b>Total Utilities Expenditures</b>	<b>4,500.00</b>	<b>3,125.00</b>	<b>4,500.00</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,463,227.00</b>	<b>1,586,529.00</b>	<b>1,398,899.00</b>

	2023 Budget	2023 Actual	2024 Budget
<b>Current Portion Long Term Debt Repaid</b>			
General Government	-	-	-
Protective Services	-	-	-
Transportation	-	-	-
Environmental Health	-	-	-
Public Health and Welfare	-	-	-
Planning and Development	-	-	-
Recreation and Culture	-	-	-
Utilities	-	-	-
<b>Total Current Portion of Long Term Debt Repaid</b>	-	-	-

<b>Longer Term Debt Issues</b>			
General Government	-	-	-
Protective Services	-	-	-
Transportation	-	-	-
Environmental Health	-	-	-
Public Health and Welfare	-	-	-
Planning and Development	-	-	-
Recreation and Culture	-	-	-
Utilities	-	-	-
<b>Total Long Term Debt Issues</b>	-	-	-

Rural Municipality of Big Arm, No. 251  
 Calculation of Municipal Tax Levies Statement  
 Budget for the year ending December 31, 2023

Schedule 4

**GENERAL LEVIES**

PROPERTY CLASS

	Uniform Mill Rate	Mill Rate Factors	Total Taxable Assessment	Adjustments Base/Minimum Tax	Total Numicipal Tax Levy
Agricultural	10.50		105,354,240.00	-	<b>1,106,220.00</b>
Residential	10.50		3,890,565.00	-	<b>40,851.00</b>
Seasonal Residential	10.50		1,940,080.00	-	<b>20,371.00</b>
Commercial & Industrial	10.50		1,286,730.00	-	<b>13,511.00</b>
Potash			-		
SUBTOTAL	10.50		112,471,615.00	-	<b>1,180,953.00</b>
Health/Hospital Debenture levy					
Other Special levies:					
<b>TOTAL GENERAL LEVIES</b>			<b>112,471,615.00</b>	-	<b>1,180,953.00</b>

**SPECIAL LEVIES**

	Uniform Mill Rate	Mill Rate Factors	Total Taxable Assessment	Adjustments Base/Minimum Tax	Total Numicipal Tax Levy
Fire Protection					
Street lights/sidewalks					
Public Utilities					
Recreation:					
Other:					
<b>TOTAL SPECIAL LEVIES</b>			<b>0</b>	<b>0</b>	<b>0</b>

Rural Municipality of Big Arm, No. 251  
Tangible Capital Asset Purchase Statement  
Budget for the year ending December 31, 2023

Schedule 5

**TANGIBLE CAPITAL ASSETS**

TANGIBLE CAPITAL ASSET PURCHASES

Specify asset to be purchased	Build road or	TS	TS	TS	Utility	TOTALS
	Clay Cap 1 Mile	Grader	Equipment	Gravel Crush	New Well	
Cost of assets to be purchased	0	600442	0	0	0	600442
Own account construction:						0
- personnel						0
- materials						0
<b>Total Estimated Costs</b>	<b>0</b>	<b>600442</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>600442</b>
Anticipated Sources of Funds						0
Long-term approved loans/debentures						0
Capital Grants: Federal	0		0			0
Provincial	0		0			0
Other						0
Transfers from Revenue Fund	0	355442	0	0	0	355442
Transfers from Utility Operations						0
Sale or Trade-in of Fixed Assets		245000		0		245000
Prepaid Frontage Taxes/Donations						0
Unexpended Reserve Funds Available	0					0
<b>Total Capital Funds Anticipated</b>	<b>0</b>	<b>600442</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>600442</b>

Rural Municipality of Big Arm, No. 251  
Tangible Capital Asset Depreciation & Disposition Schedule  
Budget for the year ending December 31, 2023

Schedule 6

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total 2023
<b>Asset cost</b>									
Opening Asset costs	567,948	-	5,565,553	165	-	-	64,900	6,198,566	6,160,929
Additions during the year	-	-	600,442	-	-	-	-	600,442	89,400
Disposals and write-downs during the year	-	-	(350,142)	-	-	-	-	(350,142)	(51,763)
									-
<b>Closing Asset Costs</b>	<b>567,948</b>	<b>-</b>	<b>5,815,853</b>	<b>165</b>	<b>-</b>	<b>-</b>	<b>64,900</b>	<b>6,448,866</b>	<b>6,198,566</b>
<b>Accumulated Amortization Cost</b>									
Opening Accumulated Amortization Costs	146,065	-	2,871,947	-	-	-	16,879	3,034,891	2,896,134
Add: Amortization taken	18,600	-	162,521	-	-	-	800	181,921	181,227
Less: Accumulated amortization on disposals	-	-	(70,028)	-	-	-	-	(70,028)	(42,470)
<b>Closing Accumulated Amortization Costs</b>	<b>164,665</b>	<b>-</b>	<b>2,964,440</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,679</b>	<b>3,146,784</b>	<b>3,034,891</b>
<b>Net Book Value</b>	<b>403,283</b>	<b>-</b>	<b>2,851,413</b>	<b>165</b>	<b>-</b>	<b>-</b>	<b>47,221</b>	<b>3,302,082</b>	<b>3,163,675</b>

Rural Municipality of Big Arm, No. 251  
 Consolidated Schedule of Accumulated Surplus  
 Budget for the year ending December 31, 2023

Schedule 6

	2023	Changes	2024 Budget
<b>UNAPPROPRIATED SURPLUS</b>	<b>828,342</b>	<b>(61,265)</b>	<b>767,077</b>
<b>APPROPRIATED RESERVES</b>			
Machinery and Equipment	85,050	100,000	185,050
Bridges	500,000	-	500,000
Cash in Lieu of Land Reserve	1	-	1
General Reserve	156,000	-	156,000
Fire Equipment Reserve	60,000	-	60,000
Roads	584,949	(20,000)	564,949
Shop Reserve	500,000	-	500,000
Landfill Decommissioning	534,000	(80,000)	454,000
<b>Total Appropriated</b>	<b>2,420,000</b>	<b>-</b>	<b>2,420,000</b>
<b>ORGANIZED HAMLETS</b>			
Hamlet of (Name)	-	-	-
Hamlet of (Name)	-	-	-
Hamlet of (Name)	-	-	-
<b>Total Hamlets</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INVESTMENT IN TANGIBLE CAPITAL ASSETS</b>			
Tangible capital assets (Schedule 6)	3,163,675	138,407	3,302,082
Less: Related debt	-	-	-
<b>Net Investment in Tangible Capital Assets</b>	<b>3,163,675</b>	<b>138,407</b>	<b>3,302,082</b>
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Accumulated Surplus</b>	<b>6,412,017</b>	<b>77,142</b>	<b>6,489,159</b>