

RURAL MUNICIPALITY
OF
BRITANNIA No. 502

MINUTES OF THE REGULAR MEETING HELD
June 12, 2024

The Britannia Municipal Council convened their regular meeting in the council chambers of the Rural Municipality of Britannia office located at 4824 – 47th Street, Lloydminster, SK commencing at 9:00 a.m., June 12, 2024, with Reeve John Light presiding.

Present:

Reeve:	John Light
Councillors:	Jim Collins
	Wilf Jurke
	Cory McCall
	Elaine Newman
	Ed Noble
	H. John Wack
CAO:	Bryson Leganchuk
EA:	Liz Bailey

Absent: None

356 /24 **Agenda Approved**

NOBLE: That council approve the agenda for the June 12, 2024 regular meeting of council with the following additions: 9. e. Pothole on 12 Mile East of G. Babey's (Div. 5), 9. f. Poor Condition of RR 3281 North of the 4 Mile (Div. 6), 11. h. Letter to Education Minister (Administration), 11. i. Road Allowance Off Highway 17 (Administration), 9. g. Unit 28 Parking Location (Div. 6), and 9. h. Rigs on Road (Div 3).

CARRIED

Conflicts of Interest Declared: Members were asked to declare if they had any conflicts of interest relating to agenda items for the meeting, and if so, that they should declare them in accordance with Sections 144 and 144.1 of The Municipalities Act. Conflict of Interest Declared: None.

1. a.

357 /24 **May 22, 2024 Regular Council Meeting Minutes**

COLLINS: That council approve the May 22, 2024 regular council meeting minutes as presented.

CARRIED

1. b.

358 /24 **May 22, 2024 Public Hearing Meeting Minutes**

WACK: That council approve the May 22, 2024 Public Hearing Meeting minutes as presented.

CARRIED

2.

359 /24 **MP Falk Letter to Prime Minister Regarding Carbon Tax**

COLLINS: That council instruct administration to send the form letter regarding Carbon Tax received from MP Falk to the Prime Minister on their behalf.

CARRIED



360/24 **Correspondence**

MCCALL: That council acknowledge the following list of correspondence and accept it as information:

1. 2024-05-12 Rural Dart
2. 2024-05-21 MP Falk Letter re: Carbon Tax
3. 2024-05-23 APAS Update
4. 2024-05-23 Sask Ag Now Newsletter
5. 2024-05-28 Rivers West AGM Invitation
6. 2024-05-28 SARM Rural Sheaf
7. 2024-05-28 Annual Leafy Spurge Collection Week
8. 2024-05-29 SARM News Release
9. 2024-05-30 APAS Update
10. 2024-05-30 STARS Update
11. 2024-06-03 SARM Div 6 Election Information
12. 2024-06-04 SARM Rural Dart
13. 2024-06-06 APAS Update
14. 2024-06-06 LRHF Update
15. 2024-06-06 MHI Haying Update
16. 2024-05-16 Ag Health and Safety Network
17. 2024-05-13 Agriculture in the Classroom

CARRIED

DSO Ben Clipperton of Northbound Planning joined the meeting at 9:21 a.m.

3. a.

361/24 **May 2024 DSO & Enforcement Report**

WACK: That council acknowledge the May 2024 DSO & Enforcement Report as presented and accept it as information.

CARRIED

3. b.

362/24 **Bylaw 11-2024 First Reading**

COLLINS: That the council of the Rural Municipality of Britannia No. 502 read bylaw 11-2024, a bylaw to amend Bylaw 24-2021 know as the Zoning Bylaw, a first time.

CARRIED

DSO Ben Clipperton left the meeting at 9:56 a.m.

Councillor Newman stepped out of the meeting at 9:55 a.m. and returned at 10:00 a.m.

CAO Leganchuk stepped out of the meeting at 9:57 a.m. and returned at 10:00 a.m.

Councillor Jurke stepped out of the meeting at 10:00 a.m. and returned at 10:01 a.m.

4. a.

Delegation Clinton Monchuk of Farm and Food Care Saskatchewan joined the meeting via Zoom at 10:02 a.m.

Councillor Noble stepped out of the meeting at 10:04 a.m. and returned at 10:05 a.m.

Delegation Clinton Monchuk of Farm and Food Care Saskatchewan left the meeting at 10:28 a.m. and did not return

4. b.

Bill Cosh and Twyla Thompson of the Hillmond First Responders joined the meeting at 10:28 a.m.

Bill Cosh and Twyla Thompson left the meeting at 10:56 a.m. and did not return.



CAO Leganchuk left the meeting at 10: 57 a.m.

Finance Officer Daymein Olynyk joined the meeting at 10:57 a.m.

Reeve Light left the meeting at 10:57 a.m. and returned at 10:58 a.m.

CAO Leganchuk returned to the meeting at 10:58 a.m.

Delegation Austin Odnokon of Vantage Chartered Professional Accountants joined the meeting at 11:00 a.m. via Zoom

Councillor Noble stepped out of the meeting at 11:09 a.m.

363 /24 Vantage Chartered Professional Accountants Audit Documents

NEWMAN: That the RM of Britannia No. 502 council approve the 2024 Letter of Representation, the Summary of Identified Misstatements, Management Responsibility declaration, and 2023 Audited Financial Statements and further, instruct the Reeve and CAO to sign, seal and attach a copy of these documents to these minutes.

CARRIED

Delegation Austin Odnokon of Vantage Chartered Professional Accountants left the meeting at 11:12 a.m. and did not return.

Finance Officer Daymein Olynyk left the meeting at 11:12 a.m. and did not return.

Councillor Noble returned to the meeting at 11:13 a.m.

7. a.

364 /24 Accounts for Approval

MCCALL: That the following accounts requiring Council approval, a list of which is attached hereto and forms a part of these minutes, be approved for payment, and signed by the Reeve and CAO:

- General Cheques # 32514 - 32546, Electronic Funds Transfer # 6735 - 6779, Online Payments # 3412 - 3435 all totaling \$1,391,144.91.

CARRIED

7. b.

365 /24 Pay Period 10 & 11 2024 Payroll to Council for Acknowledgment

WACK: That council acknowledge the Pay Period 10 & 11 for 2024 (April 21, 2024 – May 18, 2024) Payroll as per Bylaw 23-2021.

CARRIED

7. c.

366 /24 2024 Capital and Operating Budget (Accrual Budget)

JURKE: That the RM of Britannia No. 502 council approve the 2024 Capital and Operating Budget as presented and instruct the Reeve and CAO to sign the budget and attach a copy to these minutes.

CARRIED

9. b.

367 /24 2024 Capital Project Update

WACK: That council acknowledge the June 12, 2024 Capital Projects Update submitted by the Operations Manager and file the report as information.

CARRIED

368 /24 Break for Lunch

NOBLE: That council take a break from the meeting for lunch, the time being 12:24 p.m.

CARRIED



369/24 **Resume Meeting**

MCCALL: That council resume the regular council meeting, the time being at 12:46 p.m.

CARRIED

Present: Reeve Light, Councillor Noble, Councillor Jurke, Councillor Collins, Councillor Newman, Councillor Newman, Councillor McCall, councillor Wack, CAO Leganchuk, EA Bailey, and Operations Manager Glavin.

9. c.

370/24 **ASL Paving Inc. Road Maintenance Agreement**

NOBLE: That council instruct the Reeve and CAO to sign the Road Maintenance Agreement with ASL Paving Inc. for hauling aggregate or clay within the municipality in accordance with Bylaw No. 04-2023.

CARRIED

9. d.

371/24 **Temporary Workspace Agreement - Project 211 – Roll 1166 000**

WACK: That council acknowledge the Project 211 Temporary Workspace Agreement for Roll 1166 000 signed by the landowners on June 6, 2024 and further, instruct the Reeve and CAO to sign the agreement.

CARRIED

372/24 **Temporary Workspace Agreement - Project 211 – Roll 1170 000**

WACK: That council acknowledge the Project 211 Temporary Workspace Agreement for Roll 1170 000 signed by the landowners on June 5, 2024 and further, instruct the Reeve and CAO to sign the agreement.

CARRIED

373/24 **Temporary Workspace Agreement - Project 233 – Roll 51 000**

COLLINS: That council acknowledge the Project 233 Temporary Workspace Agreement for Roll 51 000 signed by the landowners on May 31, 2024 and further, instruct the Reeve and CAO to sign the agreement.

CARRIED

374/24 **Agreement for Sale of Right of Way - Project 238 – Roll 713 000**

JURKE: That council acknowledge the Project 238 Agreement for Sale of Right of Way for Roll 713 000 signed by the landowners on March 7, 2024 and further, instruct the Reeve and CAO to sign the agreement.

CARRIED

375/24 **Agreement for Sale of Right of Way - Project 238 – Roll 715 000**

NOBLE: That council acknowledge the Project 238 Agreement for Sale of Right of Way for Roll 715 000 signed by the landowners and witnessed by the CAO on May 29, 2024 and further, instruct the Reeve and Executive Assistant to sign the agreement.

CARRIED

376/24 **Temporary Workspace Agreement - Project 238 – Roll 715 000**

NEWMAN: That council acknowledge the Project 238 Temporary Workspace Agreement for Roll 715 000 signed by the landowners and witnessed by the CAO on May 29, 2024 and further, instruct the Reeve and Executive Assistant to sign the agreement.

CARRIED

Operations Manager Michael Galvin left the meeting at 12:56 p.m. and did not return.



DSO Ben Clipperton of Northbound Planning joined the meeting at 1:05 p.m.

DSO Ben Clipperton of Northbound Planning left the meeting at 1:40 p.m. and did not return.

10. a.

377 /24 Annual Recreation and Cultural Expenditures by RM of Britannia

MCCALL: That the RM of Britannia No. 502 council request a five-year plan from all recreation groups that received municipal grant funding between 2017 and 2024, so that this information may be used by the RM of Britannia to develop a recreation strategic plan for ongoing funding.

CARRIED

10. b.

378 /24 Road Approach Bylaw 12-2024 - First Reading

WACK: That the RM of Britannia No. 502 council read Bylaw No. 12-2024, a Bylaw to Establish a Road Approach Policy, a first time.

CARRIED

379 /24 Road Approach Bylaw 12-2024 - Second Reading

MCCALL: That the RM of Britannia No. 502 council read Bylaw No. 12-2024, a Bylaw to Establish a Road Approach Policy, a second time.

CARRIED

380 /24 Road Approach Bylaw 12-2024 - Third Reading at This Meeting

NEWMAN: That the RM of Britannia No. 502 council authorize the third reading of Bylaw No. 12-2024, a Bylaw to Establish a Road Approach Policy, at this meeting.

CARRIED UNANIMOUSLY

381 /24 Road Approach Bylaw 12-2024 - Third Reading

COLLINS: That the RM of Britannia No. 502 council read Bylaw No. 12-2024, a Bylaw to Establish a Road Approach Policy, a third and final time.

CARRIED

10. c.

382 /24 HJR Asphalt Inc. – Project 238 Paving Contract

NOBLE: That the RM of Britannia No. 502 council authorize the Reeve and CAO to sign the Unit Price Contract CCDC 4- 2023 with HJR Asphalt Inc. for the placement of asphalt for the Project 238 Mailbox Corner Asphalt Paving Township Road 514 – Range Road 3253 to Range Road 3254, Range Road 3253 – Township Road 514 to Township Road 514A, Within SE-28-51-25W3.

CARRIED

10. d.

383 /24 Acknowledge June 4, 2024 Report from DVZ Geotechnics

NOBLE: That council acknowledge the Geoscientific Assessment, Big Gully Municipal Park, 2024 Upgrade report dated June 4, 2024 as prepared by DVZ Geotechnics and file a copy as information.

CARRIED

384 /24 Contract Engineer for Road for Big Gully Park Road

JURKE: That council authorize the CAO to hire an engineer to investigate and design the Big Gully Park access road located on the NE 07-50-26W3M.

CARRIED



385 /24 Big Gully Park Well Evaluation

WACK: That council authorize the CAO to hire a well driller to evaluate the condition and productivity of the well located on NE 07-50-26W3M to determine whether it is a viable source for future water, or if it should be decommissioned.

CARRIED

11.a.

386 /24 Hail Withdrawal List

MCCALL: That council authorize the List of Applications for Withdrawal of Land to be Considered by Council for March 31, 2024 and instruct the Reeve and CAO to sign the withdrawal.

CARRIED

11.b.

387 /24 Disposal of Tangible Capital Assets

WACK: That council instruct the CAO, in accordance with Policy No. GG-009 Disposal of Equipment, to place the following equipment on GovDeals.ca, with no reserve:

- 2007 international with 9400i with 444,678 km
- 2012 Peterbilt with 945,690 km
- 2007 International 9900i with 618,015 km

CARRIED

11.c.

388 /24 Acquisition of Administration Vehicle

WACK: That council authorize the CAO to enter into a two-year lease agreement with either Lloydminster Nissan or Lloydminster Honda for an administration vehicle.

CARRIED

11.d.

389 /24 Seismic Notifications

NOBLE: That council authorize the CAO to sign the Acknowledgement of Receipt of Notice of Intent for the Aberfeldy 3D 2024 24P011 Program, with no conditions attached.

CARRIED

11.e.

390 /24 Policy TS-022 Safe Work Procedures

JURKE: That council acknowledge Policy TS-022 Safe Work Procedures and approve the policy as presented. Further, that this policy become effective immediately.

CARRIED

11. f.

391 /24 Policy TS-023 Safe Work Practices

NOBLE: That council acknowledge the Policy TS-023 Safe Work Practices and approve the policy as presented. Further, that this policy become effective immediately.

CARRIED

11.g.

392 /24 Liquor License Request – Roll 407 100 - SOP001-2024

COLLINS: That council approve the issuance of a liquor license to the requestors of file SOP001-2024 for their event to be held at Roll 407 100.

CARRIED



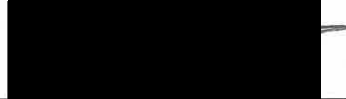
393/24 **Adjournment**

NOBLE : That the meeting be adjourned, the time being 3:05 p.m.

CARRIED



Reeve



Chief Administrative Officer



RM of Britannia
List of Accounts for Approval
Batch: 2024-00044 to 2024-00044

Bank Code - AP - AP GENERAL

COMPUTER CHEQUE

Payment #	Date	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
32514	2024-06-12	360 Supply Inc.	001-031663	Synthetic Oil 5W20	290.58 ✓	290.58 ✓
32515	2024-06-12	A-Plus Machining & Welding	IN147823	BFD - T1 - Camlocks/Nipple/Elbow	62.09 ✓	62.09 ✓
32516	2024-06-12	Anita Waugh	May 31 2024	Reimburse 2024 Assessment Appr	50.00 ✓	50.00 ✓
32517	2024-06-12	Bitter Edge Contracting Ltd	1316	2024 WHMIS TDG Training	840.00 ✓	840.00 ✓
32518	2024-06-12	Britannia United Services	44	2024 Britannia Hall Rental	3,300.00 ✓	3,300.00 ✓
32519	2024-06-12	Cory McCall	MAY 2024	May 2024 - Council Indemnity	389.53 ✓	389.53 ✓
32520	2024-06-12	Cenovus Energy Inc.	May 31 2024	Reimburse 2024 Assessment Appr	50.00 ✓	50.00 ✓
32521	2024-06-12	Connect Hearing	PSIN0569385	Hearing Test Operation Staff	601.65 ✓	601.65 ✓
32522	2024-06-12	Minister of Finance	EH-2023-01 EH2018-2023ADJ	2023 RCMP Enhanced Policing 2018-2023 Adj - RCMP Enhanced	312,464.00 ✓ 4,955.36	317,419.36 ✓
32523	2024-06-12	Craftex Builders	24-050	#214 - New Shop Reno - Progress	69,319.91 ✓	69,319.91 ✓
32524	2024-06-12	Dana's Door Services	19314	Overhead Door Repairs	2,692.45 ✓	2,692.45 ✓
32525	2024-06-12	Delco Automation Inc.	M40952	GS WTP Electrical Repairs	10,814.01 ✓	10,814.01 ✓
32526	2024-06-12	Get R Done Embroidery	784830	Signs for Gravel Pads	784.88 ✓	784.88 ✓
32527	2024-06-12	G.W.P. Rodent Products	12940	Rodent Product Supplies	1,494.60 ✓	1,494.60 ✓
32528	2024-06-12	Hillmond Central School	2024-G3b	2024-G3b Ditch Cleaning Payout	2,100.00 ✓	2,100.00 ✓
32529	2024-06-12	Husky Oil Marketing Co.	182045	Trade ID#126514	4,252.50 ✓	4,252.50 ✓
32530	2024-06-12	Information Services Corp.	May 31 2024	May 2024 Replenish Acct	130.00 ✓	130.00 ✓
32531	2024-06-12	Jim Collins	MAY 2024 May 10 2024	May 2024 - Council Indemnity Apr 24 - May 10 2024 - Council Cc	958.78 687.79	1,646.57 ✓
32532	2024-06-12	John Deere Financial	O32259 O37231 O37232 O37263 O38726	Unit 98 - Mulcher Teeth Unit 63 - Latch Unit 63 - Pins for Cylinder Unit 63 - Pins for Cylinder Unit 65 - Filters/Seal	1,414.04 244.26 164.54 112.55 680.68	2,616.07 ✓
32533	2024-06-12	Loraas Environmental Wilton	7517-0000000112	May 2024 Landfill Fees	2,155.84 ✓	2,155.84 ✓
32534	2024-06-12	Lloyd Plumbing & Heating Ltd.	SW1097306	Office - Women's Toilet Repair	260.20 ✓	260.20 ✓
32535	2024-06-12	Meaghan Dimmel				



RM of Britannia
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COMPUTER CHEQUE

Payment #	Date	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
			May 31 2024	Reimburse 2024 Assessment Appr	50.00	50.00 ✓
32536	2024-06-12	Martushev Logging Ltd.	253290	#170 - Lagoon Cell Expansion Pro	181,593.33	181,593.33 ✓
32537	2024-06-12	Messer Canada Inc	2107771034	Oxygen	18.28	18.28 ✓
32538	2024-06-12	Penny Stojanowski	May 31 2024	Reimburse 2024 Assessment Appr	50.00	50.00 ✓
32539	2024-06-12	Roger Ogram	376	Grass Maintenance 2024	1,350.00	1,350.00 ✓
32540	2024-06-12	Resource Mgt. Int'l Inc.	202112390	#255 Engineering Services	7,360.11	7,360.11 ✓
			202112375	Gravel Source Invest. SW 25-50-2	2,475.99	9,836.10 ✓
32541	2024-06-12	Sandy Beach Regional Park Auth	May 2024	May 2024 Sandy Beach Taxes	675.41	675.41 ✓
32542	2024-06-12	SolidCAD	91448621	AEC Engineering Software Renew	5,033.85	5,033.85 ✓
32543	2024-06-12	Tangleflags Community Club	May 31 2024	May 2024 Donations	175.00	175.00 ✓
32544	2024-06-12	T'n'T Tank & Trailer Ltd.	40018	Unit 95 - Ramp Springs	91.69	91.69 ✓
32545	2024-06-12	Wilfred Jurke	May 2024	May 2024 - Council Indemnity	949.26	949.26 ✓
32546	2024-06-12	Warehouse Services Inc.	588545/2	Air Filters/Hair Pin Clips	205.39	205.39 ✓
Total Computer Cheque:						621,298.55

OTHER

Payment #	Date	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
3412	2024-06-06	SaskTel	May 16 2024 BFD	Apr '24 - May '24 BFD Phone	192.66	192.66 ✓
3413	2024-06-06	SaskTel	May 16 2024 Off	Apr '24 - May '24 Office Phone	450.15	450.15 ✓
3414	2024-06-06	Collabria Mastercard	May 30 2024 BL	May 30 Mastercard BLeganchuk	3,988.77	3,988.77 ✓
3415	2024-06-06	Collabria Mastercard	May 30 2024 MG	May 30 Mastercard MGlavin	929.84	929.84 ✓
3416	2024-06-06	Collabria Mastercard	May 30 2024 DO	May 30 Mastercard DOlynyk	571.65	571.65 ✓
3417	2024-06-06	Collabria Mastercard	May 30 2024 LB	May 30 Mastercard LBAiley	55.50	55.50 ✓
3418	2024-06-06	Collabria Mastercard	May 30 2024 DS	May 30 Mastercard DSetter	73.03	73.03 ✓
3419	2024-06-06	Receiver General	18May2024	May 5 - May 18 Payroll Remit	28,687.20	28,687.20 ✓
3420	2024-06-06	SaskEnergy	May 22 2024 Off	Apr '24 - May '24 RM Office	141.35	141.35 ✓
3421	2024-06-06	SaskEnergy	May 31 2024 NS	Apr '24 - May '24 New Shop	499.31	499.31 ✓
3422	2024-06-06	SaskEnergy				



RM of Britannia
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OTHER

Payment #	Date	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
	May 31 2024	BFD		Apr '24 - May '24 BFD	321.18	✓ 321.18 ✓
3423	2024-06-06	SaskPower	1227-0086-6755	Apr '24 - May '24 Rink Lights	32.63	✓ 32.63 ✓
3424	2024-06-06	SaskPower	2052-0080-1784	Apr '24 - May '24 H'mond St Light	110.67	✓ 110.67 ✓
3425	2024-06-06	SaskPower	1920-0082-2745	Apr '24 - May '24 H'mond Shed	604.37	✓ 604.37 ✓
3426	2024-06-06	SaskPower	1920-0082-2748	Apr '24 - May '24 G'st St Light	231.76	✓ 231.76 ✓
3427	2024-06-06	SaskPower	1920-0082-2751	Apr '24 - May '24 G'st Lift Statio	214.68	✓ 214.68 ✓
3428	2024-06-06	SaskPower	1920-0082-2754	Apr '24 - May '24 G'street Well	451.50	✓ 451.50 ✓
3429	2024-06-06	SaskPower	2085-0079-8129	Apr '24 - May '24 H'mond Tank Loa	29.31	✓ 29.31 ✓
3430	2024-06-06	SaskPower	2712-0072-3813	Apr '24 - May '24 N'bend Well	57.93	✓ 57.93 ✓
3431	2024-06-06	SaskPower	1392-0087-6621	May 2024 BFD	520.41	✓ 520.41 ✓
3432	2024-06-06	SaskPower	3900-0037-2687	May 2024 New Shop	615.04	✓ 615.04 ✓
3433	2024-06-06	SaskTel	May 28 2024 Sho	Apr '24 - May '24 Shop Phone	165.28	✓ 165.28 ✓
3434	2024-06-06	SaskTel Mobility	May 28 2024 Int	Internet Charges	166.45	✓ 166.45 ✓
3435	2024-06-06	SaskTel Mobility	May 28 2024 Cel	Cell Phone Charges	808.28	✓ 808.28 ✓
					Total Other:	39,918.95

PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
6735	2247173 Alberta Ltd	111	May 2024 - Services	8,268.75	✓
		113	May 2024 - Call Out Services	1,146.60	✓ 9,415.35 ✓
6736	2567658 Alberta Limited	78251TN	#8000980 - Shop Water	35.00	✓
		78614TN	3407219 - RM Office Water	11.00	✓ 46.00 ✓
6737	Alexis Heck	May 23 2024	EMO Meeting May 23 2024	98.46	✓ 98.46 ✓
6738	Blair Collins	May 2024	May 2024 - Officer Wages	142.33	✓ 142.33 ✓
6739	Border Paws Animal Shelter	INV-2216	2 Cats - Over Contract	500.00	✓ 500.00 ✓
6740	Border Steel	0000145499	Unit 98 - 2" Tube Steel	182.45	✓
		0000145421	Unit 109 - Flat Bar Steel	43.82	✓ 226.27 ✓
6741	Brandt Tractor Ltd. - Peterbilt SK				



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PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
		LDS104493	BFD - T1 - Repair ABS	238.93	
		May 31 2024-1	Purchase of Unit 117 '25 Peterbilt v	302,475.00	✓
		May 31 2024-2	Purchase Unit 118 '25 Peterbilt w/f	329,322.57	✓ 632,036.50 ✓
6742	Clifton Engineering Group Inc.				
		319313	#170 - Lagoon	1,154.22	✓ 1,154.22 ✓
6743	Ed Noble				
		MAY 2024	May 2024 - Council Indemnity	995.69	
		May 5 2024	Apr 17 - May 5 2024 Council Comr	490.40	✓
		May 25 2024	May 8 - May 25 2024 Council Com	459.61	✓ 1,945.70 ✓
6744	Elaine Newman				
		MAY 2024	May 2024 - Council Indemnity	407.96	✓ 407.96 ✓
6745	First Truck Centre				
		XA803493313:01	Unit 26 - Hood Pivots	266.68	✓ 266.68 ✓
6746	Fort Garry Industries Ltd.				
		F1835546	Unit 96 - Vertical Dual Pole	31.29	
		F1842961	Unit 96 - Bushing for Pup	247.70	
		F1867851	Unit 27 - Adapter/Reducer/Clamp	743.72	
		F1868320	Unit 27 - Reducer/Flextube	135.03	
		F1870310	BFD - P3 - Fittings/Clamps	19.01	
		F1875462	Shop - Brake Cleaner	298.62	
		F1877981	Unit 24 - Valve	231.95	
		F1880441	Unit 24 - Hoist Control	193.57	
		F1880630	Unit 24 - Airbrake Tube	25.20	
		F1882712	BFD - P1 - Brake Pot	499.75	✓ 2,425.84 ✓
6747	Gerry Yaremy				
		May 2024	May 2024 Officer Wages	403.54	✓
		Apr 30 2024	April 2024 Admin Wages	715.82	✓ 1,119.36 ✓
6748	Jay's Transportation Group Ltd				
		S23814674	Delivery of Delineators	244.65	✓ 244.65 ✓
6749	John Light				
		MAY 2024	May 2024 - Council Indemnity	609.46	✓ 609.46 ✓
6750	John Wack				
		MAY 2024	May 2024 Council Indemnity	657.42	✓
		May 31 2024	May 2024 Council Committee	559.89	✓ 1,217.31 ✓
6751	K & L Electric Inc.				
		2284	#214 - Electrical for Door Openers	8,613.77	✓ 8,613.77 ✓
6752	Kelan Whitrow				
		May 2024	May 2024 Officer Wages	142.33	✓ 142.33 ✓
6753	Kings Energy Group				
		611511	BFD Fuel Charges	118.77	✓ 118.77 ✓
6754	Konica Minolta Premier Finance				
		2625354	Contract #108368946-1	1,152.18	✓ 1,152.18 ✓
6755	Lash Enterprises				
		710368	Unit 92 - Brass Ball Valve	118.22	✓ 118.22 ✓
6756	Lloyd Lock & Key				
		L80357	Locks	712.32	✓ 712.32 ✓
6757	Lloydminster Nut & Bolt				
		3999819	Unit 98 - Bolts	360.76	✓
		4003354	BFD - Hall - Drill Bits/Rivets	46.44	✓ 407.20 ✓
6758	Marsollier Petroleum Ltd.				



RM of Britannia
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Batch: 2024-00044 to 2024-00044

PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
		431840	DEF 1040L & Deposit	1,105.21	
		431841	DEF Deposit Return	-262.50	
		432053	HDX Ex Life 50/50 Premix	644.16	
		403005	DEF Deposit Return	-262.50	✓ 1,224.37 ✓
6759	Mun. Employees Pension Plan				
	File #376895		May 5 - May 18 Remittance	13,940.66	✓ 13,940.66 ✓
6760	MuniSoft				
	2024/25-01041		Paymate: Advanced Webinar	132.09	
	2024/25-01241		Microsoft Office 365 Exchange	288.60	✓ 420.69 ✓
6761	Nelson Lumber Co.				
	INV#7115256		Shop - Surveying Brass Plumb Bol	9.24	✓ 9.24 ✓
6762	NorthBound Planning Ltd.				
	IN240180		Apr 16 - Apr 30, 2024 DSO Service	9,503.34	
	IN240205		May 1 - May 14, 2024 DSO Service	5,491.56	
	IN240229		May 15 - May 31, 2024 DSO Service	5,592.60	✓ 20,587.50 ✓
6763	Northwind Radio Ltd.				
	240741		BFD - Hall - Batteries/Repair Base	441.49	✓ 441.49 ✓
6764	Novlan Bros. Sales				
	132960		Weed Trimmer - Fuel/String	308.68	
	535421		Unit 85 - Tire Rod/Bearing	1,035.31	✓ 1,343.99 ✓
6765	Oakley Mechanical Ltd.				
	31789		Unit 1017 - SK Safety	666.96	
	31804		Unit 91 - SK Safety	2,198.48	
	31808		Unit 26 - SK Safety	1,753.44	✓ 4,618.88 ✓
6766	Penpaltv.ca				
	11673		Live Monitoring	2,299.50	✓ 2,299.50 ✓
6767	Premier Auto Electric Ltd.				
	111115		Unit 12 - Repair/Rebuild Starter	208.37	✓ 208.37 ✓
6768	Princess Auto				
	2370337		BFD - WL1 - PVC Tubing	7.34	✓ 7.34 ✓
6769	Redhead Equipment Ltd.				
	P49028		Unit 29 - 12 Volt Relay	128.14	
	P49330		Unit 59 - Head Light Switch	285.74	✓ 413.88 ✓
6770	Relay Distributing				
	463659		BFD - WL1 - Pump Parts	1,549.16	
	463661		BFD - WL1 - Relief Valve	40.76	
	463692		Shop - Cleaning Supplies	412.91	✓ 2,002.83 ✓
6771	Rosenau Transport Ltd.				
	502069371		Crackseal Freight	2,653.30	✓ 2,653.30 ✓
6772	Ryan LeBlanc				
	May 2024		May 2024 - Bylaw Officer Serv	208.00	✓ 208.00 ✓
6777	SRS Property Mgmt Corporation				
	3393		May 2024 Office Cleaning	635.46	✓ 635.46 ✓
6773	Sask. Assoc. of Rural Municipal.				
	BEN130952		May 2024 Benefits	-141.58	
	PSIP24502-5		PSIP May 2024	878.43	
	SARM819157		Unit 32 - Tire Repair	2,181.44	✓ 2,918.29 ✓
6774	Saskatchewan Health Authority				
	3477050		Water Test - 32 Scenic Drive	23.00	
	3477045		Water Test - Hillmond School	23.00	✓ 46.00 ✓
6775	Shane Fritsch				



RM of Britannia
List of Accounts for Approval
Batch: 2024-00044 to 2024-00044

PROPOSED PAYMENTS

Payment #	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount
6776	May 2024	May 2024 Officer Wages	142.33	✓ 142.33 ✓
	Sharon Crush			
6778	May 23 2024	May 23 2024 EMO Committee Me	167.17	✓ 167.17 ✓
	Stuart Wright Ltd			
	6245612	Shop - 2 x Steel Toe Chest Waider	364.14	
	6247172	Shop - Hose/Camlocks/Clamps	479.62	
	6247247	Shop - Flag Tape/Paint	155.90	
	6247248	Shop - 3 lb Hammer	40.87	
6779	6247249	Shop - Shop Towels	107.65	✓ 1,148.18 ✓
	Tiger Calcium Services Inc.			
	151838	Dust Control 29,264 LT	11,369.06	✓ 11,369.06 ✓
Total Proposed Payments:				729,927.41

Total AP: 1,391,144.91

Certified correct this 12th of June 2024
DO



Reeve



Administrator

Resolution 363/24

RURAL MUNICIPALITY OF BRITANNIA NO. 502

FINANCIAL STATEMENTS

DECEMBER 31, 2023



Vantage
CHARTERED PROFESSIONAL ACCOUNTANTS



Management's Responsibility

To the Ratepayers of Rural Municipality of Britannia No. 502
Lloydminster, Saskatchewan

The municipality's management is responsible for the preparation and presentation of the accompanying financial statements in accordance with Canadian public sector accounting standards (PSAS). The preparation of the statements necessarily includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgements and estimates by management is required.

In discharging its responsibilities for the integrity and fair presentation of the financial statements, management designs and maintains the necessary accounting, budget and other related internal controls to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that financial records are properly maintained to provide reliable information for the preparation of the financial statements.

The Council is composed of elected officials who are not employees of the municipality. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with external auditors. The Council is also responsible for recommending the appointment of the municipality's external auditors.

Vantage, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and management to discuss their audit findings.


Reeve


Administrator





INDEPENDENT AUDITORS' REPORT

To the Council of
Rural Municipality of Britannia No. 502
Lloydminster, Saskatchewan

Opinion

We have audited the accompanying financial statements of Rural Municipality of Britannia No. 502, which comprise the statement of financial position as at December 31, 2023, the statements of operations, change in net financial assets and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Rural Municipality of Britannia No. 502 as at December 31, 2023, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of Rural Municipality of Britannia No. 502 in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing Rural Municipality of Britannia No. 502's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

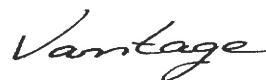
Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Chartered Professional Accountants

North Battleford, Saskatchewan
June 12, 2024

Rural Municipality of Britannia No. 502

Statement of Financial Position

As at December 31, 2023

Statement 1

	2023	2022
FINANCIAL ASSETS		
Cash and Cash Equivalents (Note 2)	18,544,135	14,013,080
Investments (Note 3)	231,955	192,145
Taxes Receivable - Municipal (Note 4)	590,760	414,836
Other Accounts Receivable (Note 5)	746,374	279,007
Assets Held for Sale (Note 6)	20,828	20,828
Long-Term Receivable		
Debt Charges Recoverable		
Derivative Assets		
Other		
Total Financial Assets	20,134,052	14,919,896
LIABILITIES		
Bank Indebtedness		
Accounts Payable	519,885	295,186
Accrued Liabilities Payable		
Derivative Liabilities		
Deposits	7,500	
Deferred Revenue		
Asset Retirement Obligation		
Liability for Contaminated Sites		
Other Liabilities (Note 7)	250,000	
Long-Term Debt (Note 9)	1,751,458	1,918,909
Lease Obligations		
Total Liabilities	2,528,843	2,214,095
NET FINANCIAL ASSETS (DEBT)	17,605,209	12,705,801
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	61,001,191	61,451,008
Prepayments and Deferred Charges	83,983	46,201
Stock and Supplies	1,922,602	2,401,875
Other		
Total Non-Financial Assets	63,007,776	63,899,084
ACCUMULATED SURPLUS (DEFICIT)	80,612,985	76,604,885
Accumulated surplus (deficit) is comprised of:		
Accumulated Surplus (Deficit) excluding remeasurement gains (losses) (Schedule 8)	80,612,985	76,604,885

The accompanying notes and schedules are an integral part of these statements.

Rural Municipality of Britannia No. 502
Statement of Operations
For the year ended December 31, 2023

Statement 2

	2023 Budget	2023	2022
REVENUES			
Tax Revenue (Schedule 1)	9,947,650	9,782,959	10,130,445
Other Unconditional Revenue (Schedule 1)	458,950	479,805	426,113
Fees and Charges (Schedule 4, 5)	303,762	601,776	357,460
Conditional Grants (Schedule 4, 5)	537,920	217,504	110,464
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	340,000	(48,341)	148,166
Land Sales - Gain (Schedule 4, 5)			
Investment Income (Schedule 4, 5)	212,890	767,896	143,995
Commissions (Schedule 4, 5)			
Restructurings (Schedule 4,5)			
Other Revenues (Schedule 4, 5)	1,300,000	1,357,399	1,413,656
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	633,055	560,348	68,328
Total Revenues	13,734,227	13,719,346	12,798,627
EXPENSES			
General Government Services (Schedule 3)	925,260	953,506	931,209
Protective Services (Schedule 3)	702,120	871,752	719,325
Transportation Services (Schedule 3)	8,489,500	7,220,350	6,877,711
Environmental and Public Health Services (Schedule 3)	182,750	236,660	271,026
Planning and Development Services (Schedule 3)	226,390	122,628	112,558
Recreation and Cultural Services (Schedule 3)	293,182	132,906	134,330
Utility Services (Schedule 3)	1,007,645	173,444	169,013
Restructurings (Schedule 3)			
Total Expenses	11,826,847	9,711,246	9,215,172
Annual Surplus (Deficit) of Revenues over Expenses	1,907,380	4,008,100	3,583,455
Accumulated Surplus (Deficit) excluding remeasurement gains (losses), Beginning of Year	76,604,885	76,604,885	73,021,430
Accumulated Surplus (Deficit) excluding remeasurement gains (losses), End of Year	78,512,265	80,612,985	76,604,885

The accompanying notes and schedules are an integral part of these statements.

Rural Municipality of Britannia No. 502
Statement of Change in Net Financial Assets
For the year ended December 31, 2023

Statement 3

	2023 Budget	2023	2022
Annual Surplus (Deficit) of Revenues over Expenses	1,907,380	4,008,100	3,583,455
(Acquisition) of tangible capital assets		(4,244,677)	(5,791,661)
Amortization of tangible capital assets		4,541,817	4,444,103
Proceeds on disposal of tangible capital assets		104,336	178,900
Loss (gain) on the disposal of tangible capital assets		48,341	(148,166)
Transfer of assets/liabilities in restructuring transactions			
Surplus (Deficit) of capital expenses over expenditures		449,817	(1,316,824)
(Acquisition) of supplies inventories		479,273	(693,631)
(Acquisition) of prepaid expense		(37,782)	(3,009)
Consumption of supplies inventory			
Use of prepaid expense			
Surplus (Deficit) of expenses of other non-financial over expenditures		441,491	(696,640)
Unrealized remeasurement gains (losses)			
Increase/Decrease in Net Financial Assets	1,907,380	4,899,408	1,569,991
Net Financial Assets (Debt) - Beginning of Year	12,705,801	12,705,801	11,135,810
Net Financial Assets (Debt) - End of Year	14,613,181	17,605,209	12,705,801

The accompanying notes and schedules are an integral part of these statements.

Rural Municipality of Britannia No. 502
Statement of Cash Flow
For the year ended December 31, 2023

Statement 4

	2023	2022
Cash provided by (used for) the following activities		
Operating:		
Annual Surplus (Deficit) of Revenues over Expenses	4,008,100	3,583,455
Amortization	4,541,817	4,444,103
Loss (gain) on disposal of tangible capital assets	48,341	(148,166)
	8,598,258	7,879,392
Change in assets/liabilities		
Taxes Receivable - Municipal	(175,924)	(116,981)
Other Receivables	(467,367)	(29,415)
Assets Held for Sale		
Other Financial Assets		
Accounts and Accrued Liabilities Payable	224,699	(1,440,365)
Derivative Liabilities [if applicable]		
Deposits	7,500	(7,000)
Deferred Revenue		
Asset Retirement Obligation		
Liability for Contaminated Sites		
Other Liabilities	250,000	
Stock and Supplies	479,273	(693,631)
Prepayments and Deferred Charges	(37,782)	(3,009)
Other (Specify)		
Cash provided by operating transactions	8,878,657	5,588,991
Capital:		
Acquisition of capital assets	(4,244,677)	(5,791,661)
Proceeds from the disposal of capital assets	104,336	178,900
Cash applied to capital transactions	(4,140,341)	(5,612,761)
Investing:		
Decrease (increase) in restricted cash or cash equivalents		
Proceeds from disposal of investments	(39,810)	52,316
Decrease (increase) in investments		
Cash provided by (applied to) investing transactions	(39,810)	52,316
Financing:		
Debt charges recovered		
Long-term debt issued		2,000,000
Long-term debt repaid	(167,451)	(81,091)
Other financing		
Cash provided by (applied to) financing transactions	(167,451)	1,918,909
Change in Cash and Cash Equivalents during the year	4,531,055	1,947,455
Cash and Cash Equivalents - Beginning of Year	14,013,080	12,065,625
Cash and Cash Equivalents - End of Year	18,544,135	14,013,080

The accompanying notes and schedules are an integral part of these statements.

Rural Municipality of Britannia No. 502
Notes to the Financial Statements
For the year ended December 31, 2023

1. Significant Accounting Policies

The financial statements of the municipality have been prepared by management in accordance with Canadian public sector accounting standards (PSAS) as recommended by the Chartered Professional Accountants of Canada (CPA Canada). Significant aspects of the accounting policies adopted by the municipality are as follows:

Basis of Accounting: The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting requires revenues to be recognized as they become available and measurable and expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.

- a) **Reporting Entity:** The financial statements consolidate the assets, liabilities, and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their financial affairs and resources.
- b) **Collection of Funds for Other Authorities:** Collection of funds by the municipality for school boards, municipal hail and conservation and development authorities are collected and remitted in accordance with relevant legislation.
- c) **Government Transfers:** Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as revenue in the period that the events giving rise to the transfer occur, providing:
 - a) the transfers are authorized
 - b) any eligibility criteria and stipulations have been met; and
 - c) reasonable estimates of the amounts can be made.

Unearned government transfer amounts received will be recorded as deferred revenue until eligibility criteria or stipulations are met.

Earned government transfer amounts not received will be recorded as an amount receivable.

Government transfers to individuals and other entities are recognized as an expense when the transfers are authorized and all eligibility criteria have been met.

- d) **Other (Non-Government Transfer) Contributions:** Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the municipality if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.
- e) **Deferred Revenue:** Fees and charges: Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or services performed.
- f) **Local Improvement Charges:** Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.
- g) **Net Financial Assets:** Net Financial Assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.
- h) **Non-financial Assets:** Tangible capital and other non-financial assets are accounted for as assets by the government because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the government unless they are sold.
- i) **Appropriated Reserves:** Reserves are established at the discretion of Council to designate surplus for future operating and capital transactions. Amounts so designated are described on Schedule 8.
- j) **Property Tax Revenue:** Property tax revenue is based on assessments determined in accordance with Saskatchewan Legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by council. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue.

1. Significant Accounting Policies - continued

- k) **Financial Instruments:** Derivative and equity instruments that are quoted in an active market are carried at fair value. All other financial instruments are measured at cost/amortized cost; financial assets measured at amortized cost are recognized initially net of transaction costs with interest income recognized using the effective interest rate method. Impairment losses are recognized in the statement of operations when there is an other than temporary decline in value.

Interest and dividends attributable to financial instruments are reported in the statement of operations. Unrealized gains and losses are recognized in the statement of remeasurement gains and losses. When the investment is disposed of the accumulated gains or losses are reclassified to the statement of operations.

Long-term debt: Long-term debt is initially recognized net of premiums, discounts, and transaction costs and is measured at amortized cost with interest expense recognized using the effective interest rate method.

Long-term receivables: Receivables with terms longer than one year have been classified as other long-term receivables.

Measurement of Financial Instruments:

The municipalities financial assets and liabilities are measured as follows:

<u>Financial Statement line item</u>	<u>Measurement</u>
Cash and Cash Equivalents	Cost and amortized cost
Investments	Fair value and cost/amortized cost
Other Accounts Receivable	Cost and amortized cost
Long-Term Receivables	Amortized cost
Debt Charges Recoverable	Amortized cost
Bank Indebtedness	Amortized cost
Accounts Payable and Accrued Liabilities	Cost
Deposit Liabilities	Cost
Long-Term Debt	Amortized cost
Derivative Assets and Liabilities	Fair value

- l) **Inventories:** Inventories of materials and supplies expected to be used by the municipality are valued at the lower of cost or replacement cost. Inventories of land, materials, and supplies held for resale are valued at the lower of cost or net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.
- m) **Tangible Capital Assets:** All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant deflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. Tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The municipality's tangible capital asset useful lives are estimated as follows:

<u>Asset</u>	<u>Useful Life</u>
General Assets	
Land	Indefinite
Land Improvements	5 to 20 Yrs.
Buildings	10 to 50 Yrs.
Vehicles and Equipment	
Vehicles	5 to 10 Yrs.
Machinery and Equipment	5 to 10 Yrs.
Leased Capital Assets	Lease term
Infrastructure Assets	
Infrastructure Assets	30 to 75 yrs.

Government Contributions: Government contributions for the acquisition of capital assets are reported as capital revenue and do not reduce the cost of the related asset.

Works of Art and Other Unrecognized Assets: Assets that have a historical or cultural significance, which include works of art, monuments, and other cultural artifacts are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with this property cannot be made.

Capitalization of Interest: The municipality does *not* capitalize interest incurred while a tangible capital asset is under construction.

Leases: All leases are recorded on the consolidated financial statements as either a capital or operating lease. Any lease that transfers substantially all of the benefits and risk associated with the leased asset is classified as a capital leases and recorded as tangible capital assets. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the asset's fair market value. Assets under capital leases are amortized on a *straight line* basis, over their estimated useful lives. Any other lease not meeting the before mentioned criteria is classified as an operating lease and rental payments are expensed as incurred.

Rural Municipality of Britannia No. 502
Notes to the Financial Statements
For the year ended December 31, 2023

1. Significant Accounting Policies - continued

- n) **Trust Funds:** Funds held in trust for others, under a trust agreement or statute, are not included in the financial statements as they are not controlled by the municipality.
- o) **Employee Benefit Plans:** Contributions to the municipality's multiemployer defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the municipality's obligations are limited to their contributions.
- p) **Liability for Contaminated Sites:** Contaminated sites are a result of contamination being introduced into air, soil, water, or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:
 - a) an environmental standard exists;
 - b) contamination exceeds the environmental standard;
 - c) the municipality:
 - i. is directly responsible; or
 - ii. accepts responsibility;
 - d) it is expected that future economic benefits will be given up; and
 - e) a reasonable estimate of the amount can be made.
- q) **Measurement Uncertainty:** The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the period.

Measurement uncertainty impacts the following financial statement areas:

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

The measurement of materials and supplies are based on estimates of volume and quality.

The 'Opening Asset Costs' of tangible capital assets have been estimated where actual costs were not available.

Amortization is based on the estimated useful lives of tangible capital assets.

The liability associated with asset retirement obligations are measured with reference to the best estimate of the amount required to ultimately remediate the liability at the financial statement date, the discount rate, and inflation.

Measurement financial instruments at fair value and recognition and measurement of impairment of financial instruments requires the use of significant management estimates.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known.

- r) **Basis of Segmentation/Segment Report:** The municipality follows the Public Sector Accounting Board's recommendations requiring financial information to be provided on a segmented basis. Municipal services have been segmented by grouping activities that have similar service objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment. Interest is allocated to functions based on the purpose of specific borrowings.

The segments (functions) are as follows:

General Government: Provides for the administration of the municipality.

Protective Services: Comprised of expenses for Police and Fire protection.

Transportation Services: Responsible for the delivery of public works services related to the development and maintenance of roadway systems and street lighting.

Environmental and Public Health: The environmental segment provides waste disposal and other environmental services. The public health segment provides for expenses related to public health services in the municipality.

Planning and Development: Provides for neighbourhood development and sustainability.

Recreation and Culture: Provides for community services through the provision of recreation and leisure services.

Utility Services: Provides for delivery of water, collecting and treating of wastewater and providing collection and disposal of solid waste.

- s) **Budget Information:** Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on February 8, 2023.

- t) **Assets Held for Sale:** The municipality is committed to selling the asset, the asset is in a condition to be sold, the asset is publicly seen to be for sale, there is an active market for the asset, there is a plan in place for selling the asset, and the sale is reasonably anticipated to be completed within one year of the financial statement date.

1. Significant Accounting Policies - continued

- u) **Asset Retirement Obligation:** Asset Retirement Obligations represent the legal obligations associated with the retirement of a tangible capital asset that result from its acquisition, construction, development, or normal use. The tangible assets include but are not limited to assets in productive use, assets no longer in productive use, leased tangible capital assets.

The liability associated with an asset retirement obligation is measured with reference to the best estimate of the amount required to ultimately remediate the liability at the financial statement date to the extent that all recognition criteria are met. Asset retirement obligations are only recognized when there is a legal obligation for the municipality to incur costs in relation to a specific TCA, when the past transaction or event causing the liability has already occurred, when economic benefits will need to be given up in order to remediate the liability and when a reasonable estimate of such amount can be made. The best estimate of the liability includes all costs directly attributable to the remediation of the asset retirement obligation, based on the most reliable information that is available as at the applicable reporting date. Where cash flows are expected over future periods, the liability is recognized using a present value technique.

When a liability for an asset retirement obligation is initially recognized, a corresponding adjustment to the related tangible capital asset is also recognized. Through the passage of time in subsequent reporting periods, the carrying value of the liability is adjusted to reflect accretion expenses incurred in the current period. This expense ensures that the time value of money is considered when recognizing outstanding liabilities at each reporting date. The capitalized asset retirement cost within tangible capital assets is also simultaneously depreciated on the same basis as the underlying asset to which it relates.

At remediation, the municipality derecognizes the liability that was established. In some circumstances, gains or losses may be incurred upon settlement related to the ongoing measurement of the liability and corresponding estimates that were made and are recognized in the statement of operations.

- v) **New Standards and Amendments to Standards:
Effective for Fiscal Years Beginning On or After April 1, 2023:**

PS 3160, Public private partnerships, a new standard establishing guidance on how to account for and report on partnerships between public and private sector entities. Specifically those in which the entity in the public sector procures infrastructure in conjunction with a private sector entity. In these scenarios the private sector entity must have obligations to design, build, acquire or improve existing infrastructure. Furthermore they must also finance the transaction past the point in which the asset is initially ready for use along with operating and/or maintaining such on an ongoing basis. The standard applies to fiscal years beginning on or after April 1, 2023.

PS 3400, Revenue, a new standard establishing guidance on how to account for and report on revenue. The standard provides a framework for recognizing, measuring and reporting revenues that arise from transactions that include performance obligations and transactions that do not have performance obligations. Performance obligations are enforceable promises to provide specific goods or services to a specific payer. The standard is mandatory for fiscal years beginning on or after April 1, 2023. Earlier adoption is permitted. The standard may be adopted retroactively or prospectively.

PSG-8, Purchased intangibles, provides guidance on accounting for and reporting on purchased intangibles. It provides clarity on the recognition criteria, along with instances of assets that would not meet the definition of such. The standard may be adopted retroactively or prospectively.

The extent of the impact on adoption of these future standards is not known at this time.

- w) **New Accounting Policies Adopted During the Year:**

PS 3450 Financial Instruments, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of financial instruments, including derivatives. The standard requires fair value measurement of derivatives and equity instrument that are quoted in an active market; all other financial instruments can be measured at cost/amortized cost or fair value at the election of the government. Unrealized gains and losses are presented in a new statement of re-measurement gains and losses. There is the requirement to disclose the nature and extent of risks arising from financial instruments and clarification is given for the de-recognition of financial liabilities.

These measurements are to be applied prospectively with any difference between the fair value and the prior carrying value being recognized as an adjustment to accumulated remeasurement gains and losses at the beginning of the fiscal year. This standard was adopted in conjunction with PS 1201 - Financial Statement Presentation, PS 2601 - Foreign Currency Translation and PS 3041 - Portfolio Investments.

Prospective application: During the year, the municipality adopted a new accounting policy with respect to PS 3450 Financial Instruments. The adoption of accounting policy has not impacted the municipality's consolidated financial statements.

PS 3280 Asset Retirement Obligations, a new standard establishing guidance on the accounting and reporting of legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. As this standard includes solid waste landfill sites active and post-closing obligations, upon adoption of this new standard, existing Solid Waste Landfill Closure and Post-Closure Liability section PS 3270 will be withdrawn.

Prospective application: During the year, the municipality adopted a new accounting policy with respect to PS 3280 Asset Retirement Obligations. The adoption of accounting policy has not impacted the municipality's consolidated financial statements.

Rural Municipality of Britannia No. 502
Notes to the Financial Statements
For the year ended December 31, 2023

2. Cash and Cash Equivalents

	2023	2022
Cash	18,542,116	12,511,071
Short-term investments		1,500,000
Restricted cash	2,019	2,009
Total Cash and Cash Equivalents	18,544,135	14,013,080

Cash and cash equivalents includes balances with banks and short-term deposits with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

3. Investments

	2023	2022
Sask Assoc. of Rural Municipalities - Self Insurance Fund	189,200	149,390
Credit union equity	34,556	42,755
Co-op equity	8,199	
Total Investments	231,955	192,145

4. Taxes Receivable - Municipal

	2023	2022
Municipal - Current	392,278	339,934
- Arrears	204,594	81,014
	596,872	420,948
- Less: Allowance for uncollectible	(6,112)	(6,112)
Total municipal taxes receivable	590,760	414,836
School - Current	184,824	187,416
- Arrears	55,565	82,139
Total taxes to be collected on behalf of School Divisions	240,389	269,555
Other - Local improvement	16,181	40,883
Total taxes and grants in lieu receivable or to be collected on behalf of other organizations	847,330	725,274
Deduct taxes to be collected on behalf of other organizations	(256,570)	(310,438)
Total Taxes Receivable - Municipal	590,760	414,836

5. Other Accounts Receivable

	2023	2022
Federal Government	68,385	30,094
Provincial Government		
Local Government		
Utility		
Trade	677,989	248,913
Other		
Total other accounts receivable	746,374	279,007
Less: Allowance for uncollectible		
Net Other Accounts Receivable	746,374	279,007

Rural Municipality of Britannia No. 502
Notes to the Financial Statements
For the year ended December 31, 2023

6. Assets Held for Sale

	2023	2022
Tax Title Property	12,328	12,328
Allowance for market value adjustment		
Net Tax Title Property	12,328	12,328
Other Land	8,500	8,500
Allowance for market value adjustment		
Net Other Land	8,500	8,500
Other		
Total Assets Held for Sale	20,828	20,828

7. Other Liabilities

	2023	2022
Balance, beginning of the year		
Liabilities incurred	500,000	
Liabilities settled	(250,000)	
Accretion expense		
Changes in estimated cash flows		
Estimated Total Liability	250,000	Nil

On December 9, 2015, the municipality leased a parcel of land in order to form a gravel pit that has an estimated useful life of 10 years. The municipality is legally required to reclaim the gravel pit at the end of its useful life. In consideration of forgoing any future cost of reclamation or restoration work, the R.M. of Britannia has entered into an agreement on April 12, 2023 to pay \$500,000 in two equal installments of \$250,000 in 2023 and 2024.

8. Bank Indebtedness

Credit arrangements: At year-end, the municipality had lines of credit totalling \$1,300,000, none of which were drawn, bearing interest at 7.20% secured by a general security agreement.

9. Long-Term Debt

a) The debt limit of the municipality is \$11,974,707. The debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year (the *Municipalities Act* section 161(1)).

b) Debenture debt is repayable to Municipal Financing Corporation. Annual payments are \$248,183 including interest at 4.3%. The debenture is due June 2032.

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Year Total	Prior Year Principal
2023				
2024	174,728	73,455	248,183	167,450
2025	182,322	65,861	248,183	174,728
2026	190,246	57,937	248,183	182,322
2027	198,514	49,669	248,183	190,246
Thereafter	1,005,648	111,142	1,116,790	1,204,163
Balance	1,751,458	358,064	2,109,522	1,918,909

10. Contingent Liabilities

The municipality is contingently liable under terms of the Saskatchewan Association of Rural Municipalities Self-Insurance Plan for its proportionate share of claims and future claims in excess of the Plan's reserve fund.

11. Pension Plan

The municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multiemployer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The municipality's pension expense in 2023 was \$150,925 (2022 - \$154,328). The benefits accrued to the municipality's employees from MEPP are calculated using the following: Pensionable Years of Service, Highest Average Salary, and the plan accrual rate.

At December 31, 2022, the MEPP disclosed an actuarial surplus of \$704,877,000.

12. Comparative Figures

Prior year comparative figures have been restated to conform to the current year's presentation.

13. Risk Management

Through its financial assets and liabilities, the municipality is exposed to various risks.

Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge their responsibilities with respect to the financial instrument, and in so doing, cause a loss for the other party. The financial instruments that potentially subject the municipality to credit risk consist of the allowance for doubtful taxes receivable which administration monitors and reports to council as well as working with legal council on collections.

Liquidity Risk

Liquidity risk is the risk that the entity will encounter difficulty in meeting financial obligations as they fall due. The municipality undertakes regular cash flow analyses to ensure that there are sufficient cash resources to meet all obligations.

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency and other price risk.

Interest Rate Risk

Interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The financial instruments that potentially subject the municipality to interest rate risk consist of any potential debt as well as short term investments.

Rural Municipality of Britannia No. 502
 Schedule of Taxes and Other Unconditional Revenue
 For the year ended December 31, 2023

Schedule 1

	2023 Budget	2023	2022
TAXES			
General municipal tax levy	10,000,000	9,875,379	10,134,416
Abatements and adjustments	(100,000)	(183,222)	(74,820)
Discount on current year taxes			
Net Municipal Taxes	9,900,000	9,692,157	10,059,596
Potash tax share			
Trailer license fees			
Penalties on tax arrears	20,190	34,612	20,150
Special tax levy			
Other			
Total Taxes	9,920,190	9,726,769	10,079,746
UNCONDITIONAL GRANTS			
Revenue Sharing (Organized Hamlet)	458,950	479,805	426,113
Safe Restart			
Other			
Total Unconditional Grants	458,950	479,805	426,113
GRANTS IN LIEU OF TAXES			
Federal			
Provincial			
S.P.C. Electrical	7,310	36,630	31,139
SaskEnergy Gas			
TransGas	20,150	19,560	19,560
Central Services			
SaskTel			
Other			
Local/Other			
Housing Authority			
C.P.R. Mainline			
Treaty Land Entitlement			
Other			
Other Government Transfers			
S.P.C. Surcharge			
Sask Energy Surcharge			
Other			
Total Grants in Lieu of Taxes	27,460	56,190	50,699
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	10,406,600	10,262,764	10,556,558

Rural Municipality of Britannia No. 502
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2023

Schedule 2 - 1

	2023 Budget	2023	2022
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	30,900	39,670	25,165
- Sales of supplies	1,240	90,360	4,239
- Other (Rentals, licenses and permits)	43,670	43,320	58,610
Total Fees and Charges	75,810	173,350	88,014
- Tangible capital asset sales - gain (loss)			
- Land sales - gain			
- Investment income	212,890	767,896	143,995
- Commissions			
- Other (Insurance proceeds, donations)			
Total Other Segmented Revenue	288,700	941,246	232,009
Conditional Grants			
- Student Employment			
- MEEP			
- Other			
Total Conditional Grants			
Total Operating	288,700	941,246	232,009
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)			
- ICIP			
- Provincial Disaster Assistance			
- MEEP			
- Other			
Total Capital			
Restructuring Revenue			
Total General Government Services	288,700	941,246	232,009

PROTECTIVE SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Other	36,410	188,571	83,677
Total Fees and Charges	36,410	188,571	83,677
- Tangible capital asset sales - gain (loss)			
- Other (Donations)			
Total Other Segmented Revenue	36,410	188,571	83,677
Conditional Grants			
- Student Employment			
- Local government			
- MEEP			
- Other			
Total Conditional Grants			
Total Operating	36,410	188,571	83,677
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)			
- ICIP			
- Provincial Disaster Assistance			
- Local government			
- MEEP			
- Other			
Total Capital			
Restructuring Revenue			
Total Protective Services	36,410	188,571	83,677

Rural Municipality of Britannia No. 502
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2023

Schedule 2 - 2

	2023 Budget	2023	2022
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work			
- Sales of supplies	26,710	142,643	32,820
- Road Maintenance and Restoration Agreements			
- Frontage			
- Other	3,020	10,972	29,578
Total Fees and Charges	29,730	153,615	62,398
- Tangible capital asset sales - gain (loss)	340,000	(48,341)	148,166
- Other (Concentrated haul)	1,300,000	1,357,399	1,413,656
Total Other Segmented Revenue	1,669,730	1,462,673	1,624,220
Conditional Grants			
- RIRG (CTP)			
- Student Employment		1,820	3,310
- MEEP	367,200	161,656	85,768
- Other	150,000	29,696	
Total Conditional Grants	517,200	193,172	89,078
Total Operating	2,186,930	1,655,845	1,713,298
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	133,055	145,112	66,528
- ICIP			
- RIRG (CTP, Bridge and Large Culvert, Road Const.)	500,000	415,236	
- Provincial Disaster Assistance			
- MEEP			1,800
- Other			
Total Capital	633,055	560,348	68,328
Restructuring Revenue			
Total Transportation Services	2,819,985	2,216,193	1,781,626

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees			
- Other (Cemetery, handivan)			
- Other (Medical clinic)			
Total Fees and Charges			
- Tangible capital asset sales - gain (loss)			
- Other (Cemetery donations)			
Total Other Segmented Revenue			
Conditional Grants			
- Student Employment			
- TAPD			
- Local government	15,450	21,726	19,751
- MEEP	5,270	2,606	1,635
- Other (Pest control)			
Total Conditional Grants	20,720	24,332	21,386
Total Operating	20,720	24,332	21,386
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)			
- ICIP			
- TAPD			
- Provincial Disaster Assistance			
- MEEP			
- Other			
Total Capital			
Restructuring Revenue			
Total Environmental and Public Health Services	20,720	24,332	21,386

	2023 Budget	2023	2022
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges	15,450	19,811	26,453
- Other	11,230	1,955	13,342
Total Fees and Charges	26,680	21,766	39,795
- Tangible capital asset sales - gain (loss)			
- Other			
Total Other Segmented Revenue	26,680	21,766	39,795
Conditional Grants			
- Student Employment			
- MEEP			
- Other			
Total Conditional Grants			
Total Operating	26,680	21,766	39,795
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)			
- ICIP			
- Provincial Disaster Assistance			
- MEEP			
- Other			
Total Capital			
Restructuring Revenue			
Total Planning and Development Services	26,680	21,766	39,795

RECREATION AND CULTURAL SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (SK Lotteries)	13,672	13,672	13,672
Total Fees and Charges	13,672	13,672	13,672
- Tangible capital asset sales - gain (loss)			
- Other			
Total Other Segmented Revenue	13,672	13,672	13,672
Conditional Grants			
- Student Employment			
- Local government			
- MEEP			
- Other (Recreation grants)			
Total Conditional Grants			
Total Operating	13,672	13,672	13,672
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)			
- ICIP			
- Local government			
- Provincial Disaster Assistance			
- MEEP			
- Other (Credit union parking lot grant)			
Total Capital			
Restructuring Revenue			
Total Recreation and Cultural Services	13,672	13,672	13,672

Rural Municipality of Britannia No. 502
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2023

Schedule 2 - 4

	2023 Budget	2023	2022
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	60,730	25,401	34,952
- Sewer	60,730	25,401	34,952
- Other (Interest)			
Total Fees and Charges	121,460	50,802	69,904
- Tangible capital asset sales - gain (loss)			
- Other			
Total Other Segmented Revenue	121,460	50,802	69,904
Conditional Grants			
- Student Employment			
- MEEP			
- Other			
Total Conditional Grants			
Total Operating	121,460	50,802	69,904
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)			
- ICIP			
- New Building Canada Fund (SCF, NRP)			
- Clean Water and Wastewater Fund			
- Provincial Disaster Assistance			
- MEEP			
- Other (Community well grant)			
Total Capital			
Restructuring Revenue			
Total Utility Services	121,460	50,802	69,904
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	3,327,627	3,456,582	2,242,069

SUMMARY

Total Other Segmented Revenue	2,156,652	2,678,730	2,063,277
Total Conditional Grants	537,920	217,504	110,464
Total Capital Grants and Contributions	633,055	560,348	68,328
Restructuring Revenue			
TOTAL REVENUE BY FUNCTION	3,327,627	3,456,582	2,242,069

	2023 Budget	2023	2022
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	97,310	135,264	118,490
Wages and benefits	476,540	452,160	409,926
Professional/Contractual services	221,390	244,791	246,912
Utilities	32,850	31,132	30,060
Maintenance, materials and supplies	36,770	33,279	27,411
Grants and contributions - operating	10,400	6,447	4,197
- capital			
Amortization		50,314	50,432
Accretion of asset retirement obligation			
Interest			43,781
Allowance for uncollectible	50,000	119	
Other (Community events)			
General Government Services	925,260	953,506	931,209
Restructuring			
Total General Government Services	925,260	953,506	931,209

PROTECTIVE SERVICES			
Police protection			
Wages and benefits			
Professional/Contractual services	388,290	430,962	355,806
Utilities			
Maintenance, material and supplies			
Accretion of asset retirement obligation			
Grants and contributions - operating			
- capital			
Other			
Fire protection			
Wages and benefits	137,190	159,012	104,021
Professional/Contractual services	40,000	40,000	50,114
Utilities	15,130	13,766	14,885
Maintenance, material and supplies	121,510	118,903	94,226
Grants and contributions - operating			
- capital			
Amortization		109,109	100,273
Interest			
Accretion of asset retirement obligation			
Other			
Protective Services	702,120	871,752	719,325
Restructuring			
Total Protective Services	702,120	871,752	719,325

TRANSPORTATION SERVICES			
Wages and benefits	1,612,720	1,259,533	1,281,308
Professional/Contractual services	2,736,530	114,280	276,282
Utilities	58,790	42,920	32,871
Maintenance, materials and supplies	1,668,860	705,130	780,940
Gravel	1,402,600	870,263	367,721
Grants and contributions - operating			
- capital			
Amortization		4,228,224	4,138,589
Interest			
Accretion of asset retirement obligation			
Other (Capital projects)	1,010,000		
Transportation Services	8,489,500	7,220,350	6,877,711
Restructuring			
Total Transportation Services	8,489,500	7,220,350	6,877,711

Rural Municipality of Britannia No. 502
 Total Expenses by Function
 For the year ended December 31, 2023

Schedule 3 - 2

	2023 Budget	2023	2022
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	77,040	68,107	85,794
Professional/Contractual services	92,220	92,740	99,683
Utilities	2,880	2,215	2,262
Maintenance, materials and supplies	10,610	4,351	14,040
Grants and contributions - operating			
o Waste disposal			
o Public Health			
- capital			
o Waste disposal			
o Public Health			
Amortization		69,247	69,247
Interest			
Accretion of asset retirement obligation			
Other (Nursing home deficit, workshops and courses)			
Environmental and Public Health Services	182,750	236,660	271,026
Restructuring			
Total Environmental and Public Health Services	182,750	236,660	271,026
PLANNING AND DEVELOPMENT SERVICES			
Wages and benefits	86,340	119,153	109,790
Professional/Contractual services	140,050	3,354	2,647
Grants and contributions - operating			
- capital			
Amortization		121	121
Interest			
Accretion of asset retirement obligation			
Other			
Planning and Development Services	226,390	122,628	112,558
Restructuring			
Total Planning and Development Services	226,390	122,628	112,558
RECREATION AND CULTURAL SERVICES			
Wages and benefits			
Professional/Contractual services			
Utilities	360	371	358
Maintenance, materials and supplies			
Grants and contributions - operating	80,822	77,474	79,637
- capital			
Amortization		43,293	43,293
Interest			
Accretion of asset retirement obligation			
Allowance for uncollectible			
Other	212,000	11,768	11,042
Recreation and Cultural Services	293,182	132,906	134,330
Restructuring			
Total Recreation and Cultural Services	293,182	132,906	134,330

Rural Municipality of Britannia No. 502
 Schedule of Segment Disclosure by Function
 For the year ended December 31, 2023

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental and Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	173,350	188,571	153,615		21,766	13,672	50,802	601,776
Tangible Capital Asset Sales - Gain			(48,341)					(48,341)
Land Sales - Gain								
Investment Income	767,896							767,896
Commissions								
Other Revenues			1,357,399					1,357,399
Grants - Conditional			193,172	24,332				217,504
- Capital			560,348					560,348
Restructurings								
Total Revenues	941,246	188,571	2,216,193	24,332	21,766	13,672	50,802	3,456,582
Expenses (Schedule 3)								
Wages and Benefits	587,424	159,012	1,259,533	68,107	119,153		90,640	2,283,869
Professional/ Contractual Services	244,791	470,962	114,280	92,740	3,354		6,512	932,639
Utilities	31,132	13,766	42,920	2,215		371		90,404
Maintenance Materials and Supplies	33,279	118,903	1,575,393	4,351			34,783	1,766,709
Grants and Contributions	6,447					77,474		83,921
Amortization	50,314	109,109	4,228,224	69,247	121	43,293	41,509	4,541,817
Interest								
Accretion of Asset Retirement Obligation								
Allowance for Uncollectible	119							119
Restructurings								
Other						11,768		11,768
Total Expenses	953,506	871,752	7,220,350	236,660	122,628	132,906	173,444	9,711,246
Surplus (Deficit) by Function	(12,260)	(683,181)	(5,004,157)	(212,328)	(100,862)	(119,234)	(122,642)	(6,254,664)

Taxes and other unconditional revenue (Schedule 1)

10,262,764

Net Surplus (Deficit)

4,008,100

Rural Municipality of Britannia No. 502
 Schedule of Segment Disclosure by Function
 For the year ended December 31, 2022

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental and Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	88,014	83,677	62,398		39,795	13,672	69,904	357,460
Tangible Capital Asset Sales - Gain			148,166					148,166
Land Sales - Gain								
Investment Income	143,995							143,995
Commissions								
Other Revenues			1,413,656					1,413,656
Grants - Conditional			89,078	21,386				110,464
- Capital			68,328					68,328
Restructurings								
Total Revenues	232,009	83,677	1,781,626	21,386	39,795	13,672	69,904	2,242,069
Expenses (Schedule 3)								
Wages and Benefits	528,416	104,021	1,281,308	85,794	109,790		92,788	2,202,117
Professional/ Contractual Services	246,912	405,920	276,282	99,683	2,647		15,532	1,046,976
Utilities	30,060	14,885	32,871	2,262		358		80,436
Maintenance Materials and Supplies	27,411	94,226	1,148,661	14,040			18,545	1,302,883
Grants and Contributions	4,197					79,637		83,834
Amortization	50,432	100,273	4,138,589	69,247	121	43,293	42,148	4,444,103
Interest	43,781							43,781
Accretion of Asset Retirement Obligation								
Allowance for Uncollectible								
Restructurings								
Other						11,042		11,042
Total Expenses	931,209	719,325	6,877,711	271,026	112,558	134,330	169,013	9,215,172
Surplus (Deficit) by Function	(699,200)	(635,648)	(5,096,085)	(249,640)	(72,763)	(120,658)	(99,109)	(6,973,103)

Taxes and other unconditional revenue (Schedule 1)

10,556,558

Net Surplus (Deficit)

3,583,455

Rural Municipality of Britannia No. 502
 Schedule of Tangible Capital Assets by Object
 For the year ended December 31, 2023

Schedule 6

		2023						2022	
	General Assets					Infrastructure Assets	General/Infrastructure	Total	Total
	Land	Land Improvements	Buildings	Vehicles	Machinery and Equipment	Linear assets	Assets Under Construction		
Assets	Asset Cost								
Opening Asset Costs	1,943,233	1,484,746	6,367,017	1,787,485	9,237,919	96,099,162	2,354,446	119,274,008	113,517,272
Additions during the year	80,865		44,478	61,130	159,442	3,041,466	857,296	4,244,677	5,791,661
Disposals and write-downs during the year				(102,407)	(262,971)			(365,378)	(34,925)
Transfers (from) assets under construction				19,038		1,051,683	(1,070,721)	Nil	
Transfer of Capital Assets related to restructuring (Schedule 11)									
Closing Asset Costs	2,024,098	1,484,746	6,411,495	1,765,246	9,134,390	100,192,311	2,141,021	123,153,307	119,274,008
Amortization	Accumulated Amortization Cost								
Opening Accumulated Amortization Costs		640,687	1,374,635	1,138,028	4,120,738	50,548,912		57,823,000	53,383,088
Add: Amortization taken		51,136	164,235	120,012	466,383	3,740,051		4,541,817	4,444,103
Less: Accumulated amortization on disposals				(76,444)	(136,257)			(212,701)	(4,191)
Transfer of Capital Assets related to restructuring (Schedule 11)									
Closing Accumulated Amortization		691,823	1,538,870	1,181,596	4,450,864	54,288,963		62,152,116	57,823,000
Net Book Value	2,024,098	792,923	4,872,625	583,650	4,683,526	45,903,348	2,141,021	61,001,191	61,451,008

1. Total contributed/donated assets received in 2023

Nil

2. List of assets recognized at nominal value in 2023 are:

- Infrastructure Assets

Nil

- Vehicles

Nil

- Machinery and Equipment

Nil

3. Amount of interest capitalized in Schedule 6

Nil

Rural Municipality of Britannia No. 502
 Schedule of Tangible Capital Assets by Function
 For the year ended December 31, 2023

Schedule 7

		2023						2022		
		General Government	Protective Services	Transportation Services	Environmental and Public Health	Planning and Development	Recreation and Culture	Water and Sewer	Total	Total
Assets	Asset Cost									
	Opening Asset Costs	1,986,000	2,661,611	110,500,970	483,806	44,538	1,781,712	1,815,371	119,274,008	113,517,272
	Additions during the year	44,478	51,665	3,162,602				985,932	4,244,677	5,791,661
	Disposals and write-downs during the year		(19,038)	(346,340)					(365,378)	(34,925)
	Transfer of Capital Assets related to restructuring (Schedule 11)									
	Closing Asset Costs	2,030,478	2,694,238	113,317,232	483,806	44,538	1,781,712	2,801,303	123,153,307	119,274,008
Amortization	Accumulated									
	Opening Accumulated Amortization Costs	565,793	1,090,256	54,435,259	145,222	24,176	595,429	966,865	57,823,000	53,383,088
	Add: Amortization taken	50,314	109,109	4,228,224	69,247	121	43,293	41,509	4,541,817	4,444,103
	Less: Accumulated amortization on disposals			(212,701)					(212,701)	(4,191)
	Transfer of Capital Assets related to restructuring (Schedule 11)									
	Closing Accumulated Amortization Costs	616,107	1,199,365	58,450,782	214,469	24,297	638,722	1,008,374	62,152,116	57,823,000
	Net Book Value	1,414,371	1,494,873	54,866,450	269,337	20,241	1,142,990	1,792,929	61,001,191	61,451,008



Rural Municipality of Britannia No. 502
 Schedule of Accumulated Surplus
 For the year ended December 31, 2023

Schedule 8

	2022	Changes	2023
UNAPPROPRIATED SURPLUS	9,748,120	(157,390)	9,590,730
APPROPRIATED RESERVES			
Machinery and Equipment	800,000	2,050,000	2,850,000
Public Reserve	88,709		88,709
Fire Department	254,833	67,908	322,741
Water/Sewer Reserve	920,993	(185,577)	735,416
Gas Tax			
Gravel pit Reclamation and roads	1,838,317	2,515,525	4,353,842
Land	421,814		421,814
Tax Stabilization	3,000,000		3,000,000
Other			
Total Appropriated	7,324,666	4,447,856	11,772,522
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6, 7)	61,451,008	(449,817)	61,001,191
Less: Related debt	(1,918,909)	167,451	(1,751,458)
Net Investment in Tangible Capital Assets	59,532,099	(282,366)	59,249,733
Accumulated Surplus (Deficit) excluding remeasurement gains (losses)	76,604,885	4,008,100	80,612,985

Rural Municipality of Britannia No. 502
 Schedule of Mill Rates and Assessments
 For the year ended December 31, 2023

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial and Industrial	Potash Mine(s)	
Taxable Assessment	149,644,325	176,026,310			105,154,185		430,824,820
Regional Park Assessment							
Total Assessment							430,824,820
Mill Rate Factor(s)	1.0000	1.0000			7.0000		
Total Base/Minimum Tax (generated for each property class)		184,000			4,751,750		4,935,750
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	729,067	861,379			8,284,933		9,875,379

MILL RATES:	MILLS
Average Municipal*	22.9220
Average School*	5.1255
Potash Mill Rate	
Uniform Municipal Mill Rate	9.00

* Average Mill Rates (multiply the total tax levy for each taxing authority by 1000 and divide by the total assessment for the taxing authority).

Rural Municipality of Britannia No. 502
 Schedule of Council Remuneration
 For the year ended December 31, 2023

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve	John Light	8,735	3,095	11,830
Councillor	Ed Noble	13,631	6,999	20,630
Councillor	Wilfred Jurke	11,021	7,785	18,806
Councillor	Jim Collins	7,415	6,597	14,012
Councillor	Elaine Newman	9,833	3,469	13,302
Councillor	Cory McCall	9,436	3,430	12,866
Councillor	John Wack	12,987	3,168	16,155
Total		73,058	34,543	107,601

2024 R.M. of Britannia No. 502 Budget

Revenues

Account Number	Account Description	Revenue	2024 Budget
410-110-100	General Municipal Levy	Revenue	\$9,000,000
410-120-100	Abatements and Adjustments	Revenue	-\$100,000
410-400-210	Penalty on Mun Taxes Arrears - Property	Revenue	\$20,390
420-100-100	F&C - Custom Work	Revenue	\$10,300
420-200-100	F&C - Sale of Gravel	Revenue	\$1,250
420-200-300	F&C - Sale of R.M. Maps	Revenue	\$1,350
420-200-400	F&C - Sale of Pest Control Products	Revenue	\$10,400
420-200-900	F&C - Other - Sandy Beach Administration	Revenue	\$18,720
420-300-100	F&C - Rent/Lease/Annex Fees	Revenue	\$24,020
420-400-110	F&C - Policing Fees - Fines	Revenue	\$0
420-400-300	F&C - Fire Fees	Revenue	\$36,400
420-400-305	F&C - Fire Department Donations	Revenue	\$0
420-400-700	F&C - Pound Fees/Dog Fines	Revenue	\$200
420-600-100	F&C - Cemetery Fees	Revenue	\$1,040
420-700-100	F&C - Gravel Licenses/Extraction Fees	Revenue	\$3,120
420-700-220	F&C - Licenses - Drilling	Revenue	\$2,000
420-705-100	F&C - Road Maintenance Agreements	Revenue	\$1,040
420-710-100	F&C - Permits-Transportation	Revenue	\$25,000
420-710-200	F&C - Planning/Development Fees	Revenue	\$15,600
420-800-100	F&C - Tax Certificate	Revenue	\$2,390
420-800-200	F&C - General Office Revenue	Revenue	\$240
420-800-220	F&C - Appeal Fees	Revenue	\$0
420-850-120	F&C Waste Collection - Used Oil	Revenue	\$5,000
430-300-100	M&D - Public Reserve	Revenue	\$10,400
430-400-100	M&D - Approach Approval/Pipeline Xg Fees	Revenue	\$940
440-140-200	Greenstreet Water & Sewer	Revenue	\$23,000
440-140-300	Hillmond Water & Sewer	Revenue	\$4,900
440-150-100	UT-Application, Admin, Hook-up Fees	Revenue	\$0
440-160-500	Water & Sewer - Interest Charges	Revenue	\$150
440-170-110	Greenstreet Utility Infrastructure Fee	Revenue	\$19,100
440-170-120	Hillmond Utility Infrastructure Fee	Revenue	\$5,000
450-110-100	Unconditional - (Revenue Sharing)	Revenue	\$458,950
450-250-100	Conditional - Federal/Provincial-GasTax	Revenue	\$138,220
450-305-100	Conditional - Prov - Sask. Lotteries	Revenue	\$13,672
450-310-100	Conditional - Prov - Sask Water - Chan.	Revenue	\$0
450-315-100	Conditional - Prov - Student Employ	Revenue	\$0
450-321-100	Conditional - Prov - IRIG Grant	Revenue	\$0
450-360-100	Conditional - Prov - R/O System Grant	Revenue	\$0
450-360-100	Conditional - Prov New Lagoon Grant (SCF)	Revenue	\$582,800
450-400-101	Conditional - SGI Safety Grant	Revenue	\$0
450-400-102	Conditional - MEEP Grant	Revenue	\$0
450-400-103	Conditional - Co-op Rec Grant	Revenue	\$0
450-410-100	Conditional - Prov - Pest Control	Revenue	\$4,160
450-430-100	Conditional - Prov - Beaver Control	Revenue	\$220
450-440-101	Conditional - Prov - Weed Control -SARM	Revenue	\$940
450-440-102	Conditional - Prov - Multi Material Rec.	Revenue	\$15,600
450-440-103	Conditional - Prov - TSS Grant	Revenue	\$0
450-610-100	GIL - Prov - SPC Electrical (GILreceipts	Revenue	\$7,380
450-630-100	GIL - Prov - Transgas	Revenue	\$20,340
460-100-100	CA - Trade-in Unit 86 2019 F150 Truck	Revenue	\$10,000
460-100-100	CA - Trade-in Unit 75 F350 Truck	Revenue	\$20,000
460-100-100	CA - Trade-in Unit 69 2012 Peterbilt Semi	Revenue	\$30,000
460-100-100	CA - Trade-in Unit 9 2016 JD 770GP Grader	Revenue	\$100,000
460-100-100	CA - Trade-in Unit 59 2013 Mack Semi	Revenue	\$50,000
460-100-100	CA - Trade-in Unit 3 2016 Doosan Trackhoe	Revenue	\$50,000
460-100-200	CA - Sale of Machinery	Revenue	\$0
460-140-150	CA - Insurance Payout on Claims	Revenue	\$0
460-200-100	GG - Land Sales - Gain/Loss	Revenue	\$0
470-100-100	Interest Revenue (inc spec. term)	Revenue	\$400,000
470-120-100	Dividends Revenue	Revenue	\$7,280
470-130-100	Commission Revenue -SMHI	Revenue	\$580
470-900-100	Other Investment Revenue (inc CU ProfitS	Revenue	\$5,150
480-150-101	Concentrated Haul Agreemen - Oil Company	Revenue	\$1,144,000
480-150-103	Donations: Albion Cemetery Fund	Revenue	\$0
480-180-100	GG - Other Revenue (penny rounding)	Revenue	\$0

Expenditures

Account Number	Account Description	Expenditure	2024 Budget
510-110-110	GG - Council - Indemnity	Expenditure	\$75,000
510-110-230	GG - Salaries - Administration	Expenditure	\$367,200
510-120-110	GG - Benefits - Council (WCB/SARM/etc.)	Expenditure	\$35,000
510-130-230	GG - Benefits - Administration(inc other	Expenditure	\$34,330
510-130-231	GG - Benefits - CPP	Expenditure	\$19,250
510-130-232	GG - Benefits - EI	Expenditure	\$6,240
510-130-233	GG - Benefits - MEPP	Expenditure	\$41,620
510-130-234	GG - Benefits - Worker Compensation	Expenditure	\$3,400
510-130-235	GG - Benefits - LTD	Expenditure	\$0
510-130-236	GG - Benefits - Mileage	Expenditure	\$3,840
510-200-110	GG - Cont. - Legal	Expenditure	\$10,510
510-200-130	GG - Cont. - Audit/Accounting	Expenditure	\$15,760
510-200-135	GG - Cont. - Human Resources Consulting	Expenditure	\$3,000
510-200-150	GG - Cont. - Assessment - SAMA	Expenditure	\$43,080
510-200-170	GG - Cont. - Advertising	Expenditure	\$7,570
510-200-200	GG - Cont. - Printing RM Maps	Expenditure	\$0
510-210-140	GG - Council - Travel, Meals & Phone	Expenditure	\$28,000
510-210-150	GG - Council - Phone & Internet	Expenditure	\$0
510-210-170	GG - Admin. - Training, Travel & Meals	Expenditure	\$9,000
510-220-100	GG - Cont. - Office Caretaking	Expenditure	\$13,000
510-230-100	GG - Cont. - Insurance - General & Bond	Expenditure	\$82,000
510-240-100	GG - Cont. - Memberships & Subscriptions	Expenditure	\$30,370
510-260-120	GG - Cont. - ISC (Land Titles) NEW	Expenditure	\$1,040
510-260-150	GG - Cont. - Elections	Expenditure	\$2,000
510-270-125	GG - Cont. - Bylaw Enforcement Officer	Expenditure	\$3,000
510-280-100	GG - Cont.- Postage Meter & Other Equip.	Expenditure	\$1,000
510-280-110	GG - Cont. Photocopier Fees	Expenditure	\$7,500
510-280-130	GG - Cont. - Payroll Fees	Expenditure	\$700
510-280-135	GG - Cont. - Debit Machine Charges	Expenditure	\$50,000
510-280-150	GG - Cont. - Website Maint. Fees	Expenditure	\$10,000
510-280-170	GG - Cont. - K&L Insp.& JWS Insp.	Expenditure	\$25,000
510-280-180	GG - Cont. - Munisoft Support & Maintena	Expenditure	\$17,500
510-290-100	GG - Cont. - Interest & Bank Charges	Expenditure	\$1,040
510-300-110	GG - Utility - Heat	Expenditure	\$1,040
510-300-120	GG - Utility - Power	Expenditure	\$5,080
510-300-130	GG - Utility - Water	Expenditure	\$620
510-300-140	GG - Utility - Telephone	Expenditure	\$24,000
510-400-110	GG - Maint. - Postage	Expenditure	\$6,000
510-410-140	GG - Maint. - Office Supplies & Statione	Expenditure	\$21,630
510-410-160	GG - Maint. - Maps	Expenditure	\$2,500
510-490-110	GG - Maint. - Office Repairs & Mainten.	Expenditure	\$4,470
510-490-150	GG - Staff BBQ, Xmas Party, Ratepayer Meet	Expenditure	\$10,000
510-500-110	GG - Grants and Contributions	Expenditure	\$5,200
510-600-120	GG - Purchase of Cap Assets - Building	Expenditure	\$5,200
510-600-120	GG - Office Building Ant Problem	Expenditure	\$0
510-800-110	GG - Allowance for Uncollectibles	Expenditure	\$50,000
510-900-110	GG - Other	Expenditure	\$100
520-210-100	PS - Police - Justice Requisition	Expenditure	\$125,000
520-210-110	PS - Police - Enhanced Officer	Expenditure	\$283,920
522-100-110	PS - Rescue - Annual Fees	Expenditure	\$50,000
525-110-150	PS - Fire - Salaries - Fire Chief	Expenditure	\$75,900
525-110-155	PS - Fire - Salaries - Deputy Chief	Expenditure	\$0
525-110-160	PS - Fire - Wages - Officer Wages	Expenditure	\$10,450
525-110-170	PS - Fire - Wages - On-Call Wages	Expenditure	\$11,550
525-110-180	PS - Fire - Response Wages	Expenditure	\$23,470
525-120-120	PS - Fire - Benefits - Fire	Expenditure	\$1,320
525-140-150	PS - Fire - Benefits - Fire Chief (SARM	Expenditure	\$4,950
525-140-151	PS - Fire - CPP	Expenditure	\$2,750
525-140-152	PS - Fire - EI	Expenditure	\$1,430
525-140-153	PS - Fire - MEPP	Expenditure	\$5,610
525-140-154	PS - Fire - Mileage	Expenditure	\$420
525-140-155	PS - Fire - WCB	Expenditure	\$520
525-200-110	PS - Fire - Insurance (SARM/Other)	Expenditure	\$8,630
525-200-115	PS - Fire - Oil/Fuel	Expenditure	\$7,280
525-200-120	PS - Fire - Small Equipment Repairs	Expenditure	\$1,040
525-200-125	PS - Fire - Shop Tools and Supplies	Expenditure	\$830
525-200-130	PS - Fire - Bunker Gear	Expenditure	\$12,000
525-200-135	PS - Fire - SCBA	Expenditure	\$6,090



Account Number	Account Description		2024 Budget
525-201-110	PS - Fire - Fire Hall	Expenditure	\$15,600
525-201-111	PS - Fire - Fire Hall Hillmond #2	Expenditure	\$1,040
525-201-115	PS - Fire - P1 1990 Ford Fire Truck	Expenditure	\$4,680
525-201-116	PS - Fire - P2 - 2010 Pierce Fire Truck	Expenditure	\$5,500
525-201-120	PS - Fire - P3 1998 Peter Fire Truck	Expenditure	\$4,680
525-201-125	PS - Fire - T1 2013 Kenworth T800	Expenditure	\$4,680
525-201-130	PS - Fire - T2 1978 IHC Fire truck 0685	Expenditure	\$1,040
525-201-150	PS - Fire - T14 1977 American LA Fran	Expenditure	\$0
525-201-151	PS - Fire - 1998 Ladder Truck	Expenditure	\$4,160
525-201-155	PS - Fire - 2007 Flat Deck Utility Trail	Expenditure	\$210
525-201-160	PS - Fire - 2010 New Holland UTV	Expenditure	\$520
525-201-165	PS - Fire - C1 2017 Ford F250	Expenditure	\$0
525-201-166	PS - Fire - WL 2017 Ford F250	Expenditure	\$4,160
525-201-167	PS - Fire - C1 2022 Ford F150	Expenditure	\$8,130
525-201-170	PS - Fire - Case Skidsteer	Expenditure	\$1,000
525-220-110	PS - Fire - Awards	Expenditure	\$1,560
525-220-115	PS - Fire - Clothing	Expenditure	\$4,000
525-220-120	PS - Fire - Conv/Memberships	Expenditure	\$2,080
525-220-125	PS - Fire - Meals	Expenditure	\$730
525-220-130	PS - Fire - Communications	Expenditure	\$0
525-220-135	PS - Fire - Licensing for Radios/Pagers	Expenditure	\$8,320
525-220-140	PS - Fire - Miscellaneous	Expenditure	\$1,040
525-220-145	PS - Fire - Training	Expenditure	\$6,000
525-220-146	PS - Fire - Prevention	Expenditure	\$830
525-300-111	PS - Fire - Phone (Sasktel)	Expenditure	\$2,180
525-300-112	PS - Fire - Sask Energy	Expenditure	\$5,450
525-300-113	PS - Fire - Sask Power	Expenditure	\$6,340
525-600-130	PS - Fire - Pur of Cap Assets-Vehicles/M	Expenditure	\$260,400
530-110-120	TS - Maint. - Salaries - Safety/EMO	Expenditure	\$15,000
530-110-130	TS - Maint. - Salaries - Labourers	Expenditure	\$1,157,630
530-110-180	TS - Maint. - Salaries - Shop Caretaking	Expenditure	\$7,150
530-120-121	TS - Maint. - Benefits - CPP	Expenditure	\$71,500
530-120-122	TS - Maint. - Benefits - EI	Expenditure	\$27,500
530-120-123	TS - Maint. - Benefits - MEPP	Expenditure	\$148,500
530-120-124	TS - Maint. - Benefits - Worker's Comp	Expenditure	\$23,100
530-130-130	TS - Maint. - Benefits - Labourers	Expenditure	\$90,000
530-130-136	TS - Maint. - Benefits - Mileage	Expenditure	\$420
530-130-137	TS - Maint. - Benefits - Meals/Training	Expenditure	\$420
530-200-101	TS - Maint. - WCB - Contractors	Expenditure	\$2,500
530-200-110	TS - Maint. - Engineering/Gravel explor	Expenditure	\$0
530-210-140	TS - Maint. - Mulching/Culvert Cleaning	Expenditure	\$0
530-250-101	TS - Maint-Road Employee Training/Safety	Expenditure	\$8,320
530-260-100	TS - Maint. - Insurance/Vehicle Reg.	Expenditure	\$48,000
530-290-101	TS - Maint. - Safety Supplies/Meetings	Expenditure	\$6,500
530-300-110	TS - Maint. - Utility - Heat	Expenditure	\$23,000
530-300-120	TS - Maint. - Utility - Power	Expenditure	\$10,000
530-300-160	TS - Maint. - Utility - New Shop - Heat	Expenditure	\$20,000
530-300-170	TS - Maint. - Utility - New Shop - Power	Expenditure	\$10,000
530-310-100	TS - Greenstreet Street Lights	Expenditure	\$2,590
530-310-200	TS - Hillmond Street Lights	Expenditure	\$1,240
530-400-110	TS - Maint. - Materials & Supplies	Expenditure	\$95,000
530-400-120	TS - Maint. New Shop Expenses	Expenditure	\$10,000
530-410-130	TS - Maint. - Small Tools	Expenditure	\$6,570
530-420-100	TS - Equip. Repairs/Parts	Expenditure	\$400,000
530-421-001	Unit 1 Fuel Tank	Expenditure	\$0
530-421-002	Unit 2 Tenco Salt/Sand Box S/N48186	Expenditure	\$0
530-421-003	Unit 3 Doosan 235 LCR	Expenditure	\$0
530-421-004	Unit 4 2006 Cat 14 H S/N ASE02152	Expenditure	\$0
530-421-005	Unit 5 Fuel Express Trailer Platinum	Expenditure	\$0
530-421-006	Unit 6 1984 JD 4650 S/N RW04650H009032	Expenditure	\$0
530-421-007	Unit 7 2007 Case 430 S/N N7M479664	Expenditure	\$0
530-421-009	Unit 9 Grader 770GP S/N ON675779	Expenditure	\$0
530-421-010	Unit 10 2005 Royal Trailer Steamer Unit	Expenditure	\$0
530-421-011	Unit 11 2006 JD 8430 S/N RW8430D006669	Expenditure	\$0
530-421-012	Unit 12 John Deere 4640 S/N 027324RW	Expenditure	\$0
530-421-013	Unit 13 2005 Bomag S/N 901581-521102	Expenditure	\$0
530-421-014	Unit 14 2007 Cat 627G S/N DBD00748	Expenditure	\$0
530-421-015	Unit 15 2001 JD 7410 S/N RW7410RO58441	Expenditure	\$0
530-421-016	Unit 16 Promac 48HFT Mulcher	Expenditure	\$0
530-421-017	Unit 17 1978 JD 8430 S/N B005831R	Expenditure	\$0
530-421-019	Unit 19 BWS Trailer 2B953ET35H1001118	Expenditure	\$0
530-421-020	Unit 20 2004 Mack S/N 1M1AE07Y54N021324	Expenditure	\$0



Account Number	Account Description		2024 Budget
530-421-021	Unit 21 1996 Cat D8R S/N 7XM01223	Expenditure	\$0
530-421-022	Unit 22 1997 Cat 627 F S/N IDL00398	Expenditure	\$0
530-421-023	Unit 23 2008 Kubota ZD326 S/N 16227	Expenditure	\$0
530-421-024	Unit 24 '19 WS 4700SF - KKHAVDV6KPKG1060	Expenditure	\$0
530-421-025	Unit 25 '19 Midlnd Pup 2MFA2R8C7KR009105	Expenditure	\$0
530-421-026	Unit 26 -2019 WSTractor-KKHAVDV6KPKG1061	Expenditure	\$0
530-421-027	Unit 27 '07 Int'9900i S/N2ACHAPR7C501047	Expenditure	\$0
530-421-028	Unit 28 '07Int'9400i SN2HSCNSCT07C483595	Expenditure	\$0
530-421-029	Unit 29 '18 Case 580SN Backhoe NHC744166	Expenditure	\$0
530-421-030	Unit 30 2009 JD 7230 S/N L07230H592633	Expenditure	\$0
530-421-031	Unit 31 2009 JD 740 S/N W00740C035490	Expenditure	\$0
530-421-032	Unit 32 Freight.M2 S/N1FVACWDC27HX57162	Expenditure	\$0
530-421-033	Unit 33 '09 Impactor2000H S/N G09R04159	Expenditure	\$0
530-421-034	Unit 34 '08 Bomag S/N 101880091038	Expenditure	\$0
530-421-035	Unit 35 Home Made Grass Seeder	Expenditure	\$0
530-421-038	Unit 38 '18Dodge1500 - 1C6RR7FT7JS259122	Expenditure	\$0
530-421-039	Unit 39 '10 S.Stabilizer S/N N0102500110	Expenditure	\$0
530-421-040	Unit 40 '09 Impactor2000H S/N KG08R10153	Expenditure	\$0
530-421-041	Unit 41 2010 Bush Hog 13715 S/N 1210002	Expenditure	\$0
530-421-042	Unit 42 2010High&Heavy Hitter S/N210684	Expenditure	\$0
530-421-043	Unit 43 2010 JD 624K S/N1DW624KPA0630079	Expenditure	\$0
530-421-047	Unit 47 '11BellyDump S/N2MFB24D2BR006591	Expenditure	\$0
530-421-048	Unit 48 '11Ford F150 S/N1FTEW1EF8BFB0059	Expenditure	\$0
530-421-049	Unit 49 '06Dodge3500 S/N3D7LX38C86G2395	Expenditure	\$0
530-421-050	Unit 50 '11MacGU713 S/N1M2AX09BXM009526	Expenditure	\$0
530-421-051	Unit 51 '1 Dodge35 S/NN3D73Y3CL8BG587839	Expenditure	\$0
530-421-052	Unit 52 '11 JD770G S/N1DW770GXLB0638840	Expenditure	\$0
530-421-055	Unit 55 '12 Mid.Tra. S/N2MFA2R8C5CR00677	Expenditure	\$0
530-421-057	Unit 57 '07BellyDump S/N2MFB254D97R00418	Expenditure	\$0
530-421-058	Unit 58 '04 Can.Tr. S/N2C92317E941086677	Expenditure	\$0
530-421-059	Unit 59 '13 Mack S/N1M1ANO7YXDM014827	Expenditure	\$0
530-421-060	Unit 60 '13 Volvo S/NCAT0014HASE01859	Expenditure	\$0
530-421-062	Unit 62 '13Felling S/N5FTDE1027D1042813	Expenditure	\$0
530-421-063	Unit 63 '14 Bobcat S650 S/N A3NV23838	Expenditure	\$0
530-421-064	Unit 64 '13 Cat 160M S/N MCD9T01318	Expenditure	\$0
530-421-065	Unit 65 '14 JD6150M S/N1L06150MCEH789728	Expenditure	\$0
530-421-066	Unit 66 '08FordF550 S/N1FDAF56R98EC87340	Expenditure	\$0
530-421-067	Unit 67 '14 JDCX15 S/N 1POCX15FPDP039026	Expenditure	\$0
530-421-068	Unit 68 '13 SDLG S/N VLG00959CD9022288	Expenditure	\$0
530-421-069	Unit 69 '12Peterbilt S/N1XPWDPOX2CD15730	Expenditure	\$0
530-421-070	Unit 70 '14FordF150 S/N 1FTFW1EF3EFC5361	Expenditure	\$0
530-421-071	Unit 71 '94 Jeep S/N 2PHD2720REF1460	Expenditure	\$0
530-421-072	Unit 72 '15AsphaltDist.S/N 121514BC502-1	Expenditure	\$0
530-421-073	Unit 73 '15FordF350 S/N1FD8W3HT7FEC94098	Expenditure	\$0
530-421-074	Unit 74 '11 Light plant S/NRL411-3098	Expenditure	\$0
530-421-075	Unit 75 '16F-350 S/N 1FD8W3HT0GEA76585	Expenditure	\$0
530-421-077	Unit 77 2015 JD S/N 1DW872GXPF0669485	Expenditure	\$0
530-421-078	Unit 78 Hog 3815 Mower S/N 1220017	Expenditure	\$0
530-421-079	Unit 79 Roll off trailer compactor	Expenditure	\$0
530-421-080	Unit 80 Ford F150 S/N1FTFW1EF4HKC50501	Expenditure	\$0
530-421-081	Unit 81 2007 CAT D7R XR	Expenditure	\$0
530-421-083	Unit 83 Grader S/N 14MC9S00328	Expenditure	\$0
530-421-084	Unit 84 160M Cat Grader S/N SYE31486	Expenditure	\$0
530-421-085	Unit 85 2019 F350 SN 1FD8W3HT5KEE48432	Expenditure	\$0
530-421-086	Unit 86 Ford F150S/N 1FTFW1E50KKD01474	Expenditure	\$0
530-421-087	Unit 87 JD R15Mower S/N P00R15GEKB000299	Expenditure	\$0
530-421-088	Unit 88 Degelman Sidearm 1820 S/N SA1427	Expenditure	\$0
530-421-089	Unit 89 CAT 924K SNZ00827 Wheel Loader	Expenditure	\$0
530-421-090	Unit 90 WestStar 5KKH...U2914 Snow Plow	Expenditure	\$0
530-421-091	Unit 91 Trailtech 27ft 2C443AL917202194	Expenditure	\$0
530-421-092	Unit 92 Etnyr Tank Trailer J5119K9007	Expenditure	\$0
530-421-093	Unit 93 Handi Hitch	Expenditure	\$0
530-421-094	Unit 94 Speed Sign Trailer	Expenditure	\$0
530-421-096	Unit 96 '20 Midland Trail S/N 2MFA..9451	Expenditure	\$0
530-421-098	Unit 98 21 Skidsteer Mulcher Attachment	Expenditure	\$0
530-421-099	Unit 99 21 Bobcat Skidsteer	Expenditure	\$0
530-421-101	Unit 101 CAT 150 Grader	Expenditure	\$0
530-425-110	TS - Maint. - Fuel DNU	Expenditure	\$0
530-425-111	TS - Maint. - Oil	Expenditure	\$27,440
530-426-001	TS - Maint. - Fuel	Expenditure	\$468,000
530-430-120	TS - Maint. - Machine - Blades	Expenditure	\$60,000
530-440-100	TS - Maint. - Gravel/Sand	Expenditure	\$600,000

Account Number	Account Description		2024 Budget
530-450-100	TS - Maint. - Culverts	Expenditure	\$77,250
530-480-100	TS - Maint. - Traffic Signs/Signals/Mark	Expenditure	\$30,900
530-490-110	TS - Maint. - GPS Lease Fees	Expenditure	\$11,650
530-600-120	TS - Building- Cap Asset Building - New Aprons @ Hillmond	Expenditure	\$40,000
530-600-120	TS - Building- Fence and Overhang on Building	Expenditure	\$0
530-600-130	TS - Vehicles - Purchase 2023 Ford F150	Expenditure	\$80,000
530-600-140	TS - Equipment - Purchase 2023 Ford F150	Expenditure	\$80,000
530-600-140	TS - Equipment- Purchase 2023 Ford F350	Expenditure	\$100,000
530-600-140	TS - Equipment- Replace Unit 69 2012 Peterbilt Semi	Expenditure	\$280,000
530-600-140	TS - Equipment- Purchase 2023 CAT AWD Grader	Expenditure	\$600,000
530-600-140	TS - Equipment- Purchase 2023 CAT 323 Trackhoe	Expenditure	\$300,000
530-600-140	TS - Equipment- Replace Unit 59 2013 Mack Semi	Expenditure	\$300,000
530-600-140	TS - Equipment - Purchase Steamer Trailer	Expenditure	\$50,000
530-600-140	TS - Equipment - Purchase New Conical Snow Blade	Expenditure	\$25,000
530-600-140	TS - Purchase of Cap Assets Equipment	Expenditure	\$0
530-800-110	TS -Maint.-Allowance for Uncoll-Bad Debt	Expenditure	\$0
535-110-120	TS - Const. - Salaries - Foreman	Expenditure	\$145,000
535-110-130	TS - Const. - Labourer Wages	Expenditure	\$220,500
535-200-110	TS - Const. - Engineering - Oswell Pit Plan	Expenditure	\$0
535-200-110	TS - Const. - Engineering - Maurer Pit Plan	Expenditure	\$0
535-200-110	TS - Const. - Engineering	Expenditure	\$286,000
535-200-110	TS - Const. - Engineering - Water Pipeline	Expenditure	\$0
535-200-112	TS - Const. - Engineering - Purchase Drone	Expenditure	\$0
535-210-100	TS - Const. - Contract -Dust Control/Oil	Expenditure	\$650,000
535-210-120	TS - Const. - Harbin Culvert Upgrade	Expenditure	\$80,000
535-210-120	TS - Const. - Oil Dan Road RR 3253 Twp 510-514	Expenditure	\$100,000
535-210-120	TS - Const. - Road Oiling - RR 3271 Hwy 3 to Twp 530	Expenditure	\$120,000
535-210-120	TS - Const. - Road Oiling - RR 3274 Hwy 303 to Twp 501A	Expenditure	\$180,000
535-210-120	TS - Const. - Road Oiling - RR 3271 Hwy 303 to Twp 500A	Expenditure	\$80,000
535-210-120	TS - Const. - Mailbox Corner Rebuild - Base and Pavement	Expenditure	\$1,800,000
535-210-120	TS - Const. - Fencing of New Shop Compound	Expenditure	\$120,000
535-210-120	TS - Const. - Fog Coat of RM Surfaced Roads (72km)	Expenditure	\$72,000
535-210-120	TS - Const. - Line Painting	Expenditure	\$65,000
535-210-120	TS - Const. - Chipseal/Fog Coat 684 (5.0km)	Expenditure	\$600,000
535-210-120	TS - Const. - Chipseal 684 Curve (RR 3252 to Twp 512) (4 miles)	Expenditure	\$900,000
535-210-120	TS - Const. - Clay Capping RR 3262 Twp 525 to Twp 531	Expenditure	\$150,000
535-210-120	TS - Const. - Contract - Roads	Expenditure	\$0
535-210-122	TS - Const. - Paving RR 3265 - Twp 514 to G.Street	Expenditure	\$0
535-210-127	TS - Const. - Gravel Pit Reclamation	Expenditure	\$650,000
535-210-128	TS - Const. - Office/Shop Renovations	Expenditure	\$800,000
535-210-129	TS - Const. - Office Debenture Payment	Expenditure	\$250,000
535-290-100	TS - Const. - Machine Rentals	Expenditure	\$50,000
535-400-131	TS - Const. - Cement & Flyash Bins	Expenditure	\$2,080
535-440-100	TS - Const. - Road Salt & Drying	Expenditure	\$52,000
535-440-120	TS - Const. - Gravel/Sand - Pit Maintena	Expenditure	\$0
535-460-105	TS - Const. - Cold Mix/Hot Mix (in house	Expenditure	\$145,600
535-600-150	TS - Const. - Pur of Cap Assets - Eng St	Expenditure	\$0
535-900-110	TS - Const. - Other	Expenditure	\$154,500
535-900-111	TS - Const. - Materials (Clay, Rip Rap, Other	Expenditure	\$0
535-900-112	TS - Const. - Surveying (Legal Etc.)	Expenditure	\$0
535-900-113	TS - Const. - Line Locates & Relocates	Expenditure	\$0
535-900-114	TS - Const. - Line Painting	Expenditure	\$0
535-900-120	TS - Const. - Fence/Grass Seed	Expenditure	\$15,600
535-900-140	TS - Const. - Right of Way Purchase	Expenditure	\$20,800
540-110-110	EH&W - Salaries	Expenditure	\$58,000
540-120-110	EH&W - Benefits	Expenditure	\$5,500
540-120-111	EH&W - CPP	Expenditure	\$4,500
540-120-112	EH&W - Benefits- EI	Expenditure	\$1,760
540-120-113	EH&W - Benefits- MEPP	Expenditure	\$7,700
540-120-114	EH&W - Benefits- Workers Compensation	Expenditure	\$1,500
540-120-118	EH&W - Benefits- Training/Meals	Expenditure	\$400
540-120-119	EH&W - Benefits- Mileage	Expenditure	\$1,870
540-200-125	EH&W - Cardboard Recycling	Expenditure	\$2,600
540-210-100	EH&W - Cont. - Pest Control/Beaver Incen	Expenditure	\$2,080
540-210-110	EH&W - Cont.-Pest Control (PC officer)	Expenditure	\$9,430
540-210-200	EH&W - Cont. - Weed Control	Expenditure	\$46,350
540-210-205	EH&W - EMO Committee	Expenditure	\$1,500
540-210-300	EH&W - Cont. - Transfer Station/Landfill	Expenditure	\$30,900
540-250-200	EH&W - Cont. - Other Services (SPCA)	Expenditure	\$4,500
540-300-120	EH&W - Utility - Power	Expenditure	\$2,910
540-410-100	EH&W - Maint. - Small Tools & Equipment	Expenditure	\$310
540-420-100	EH&W - Maint. - Pest Control Supp. (goph	Expenditure	\$10,400

Account Number	Account Description		2024 Budget
540-430-099	EH&W - Maint - Engineering	Expenditure	\$12,000
540-430-100	EH&W - Maint. - Weed Control Supplies	Expenditure	\$0
540-600-130	EH&W - Purchase of Cap Assets- Machinery	Expenditure	\$0
560-110-111	P&D - Salaries	Expenditure	\$100,000
560-120-111	P&D - Benefits- CPP	Expenditure	\$0
560-120-112	P&D - Benefits- EI	Expenditure	\$0
560-120-113	P&D - Benefits- MEPP	Expenditure	\$0
560-120-114	P&D - Benefits- Workers Compensation	Expenditure	\$0
560-120-117	P&D - Benefits- Training/meals	Expenditure	\$0
560-120-119	P&D - Benefits- Mileage	Expenditure	\$0
560-200-110	P&D - Research - Div 3 Flood Mapping	Expenditure	\$90,000
560-200-110	P&D - Research - Area Structure Plan	Expenditure	\$40,000
560-200-110	P&D - Research - Greenstreet and Hillmond Residential Subdivisions	Expenditure	\$150,000
560-200-110	P&D - Research	Expenditure	\$9,360
560-240-100	P&D - LPDC Expenses	Expenditure	\$790
560-260-100	P&D - Development Appeals Board	Expenditure	\$0
570-310-110	R&C - Utility - Power - Greenstreet Rink	Expenditure	\$360
570-500-120	R&C - Grants - Recreation	Expenditure	\$41,600
570-500-121	R&C - Develop Big Gully Park	Expenditure	\$700,000
570-500-130	R&C - Grants - Lakeland Library	Expenditure	\$28,240
570-505-100	R&C - Grants - Sask Lotteries	Expenditure	\$13,672
570-900-110	R&C - Other - Arena Insurance	Expenditure	\$12,200
580-110-110	UT - Water - Salaries - Hamlets	Expenditure	\$104,000
580-260-100	UT - Water - Conf. Fees/Training/Meals	Expenditure	\$1,890
580-285-130	UT - Water - Greenstreet Repairs	Expenditure	\$15,600
580-285-140	UT - Water - Hillmond Repairs	Expenditure	\$10,400
580-285-141	UT - Sewer- Hillmond Repairs	Expenditure	\$0
580-290-100	UT - Water - Laboratory Testing	Expenditure	\$3,730
580-430-110	UT - 4 Mile Public Well Operation	Expenditure	\$2,000
580-430-120	UT - Hillmond Water - Maint & Supplies	Expenditure	\$370
580-430-130	UT - North Bend Well	Expenditure	\$2,240
580-430-131	UT - Eldon Well	Expenditure	\$590
580-430-132	UT - Rex Well	Expenditure	\$630
580-430-133	UT - Greenstreet Water - Maint. & Suppl	Expenditure	\$15,600
580-430-134	UT - Greenstreet Sewer - Maint & Suppl	Expenditure	\$0
580-430-135	UT - Lindsay Well (Greenstreet	Expenditure	\$2,000
580-430-136	UT - Hillmond Tank Loading Well	Expenditure	\$2,170
580-450-100	UT - Water - Chemicals	Expenditure	\$11,000
580-600-110	UT - Water - Pur of Cap Assets - Land	Expenditure	\$0
580-600-120	UT - Water - Pur of Cap Assets - Buildg	Expenditure	\$40,000
580-600-130	UT - Water - Pur of Cap Assets - M & E	Expenditure	\$0
580-600-140	UT - Water - Hillmond Sewer Line Replacement	Expenditure	\$250,000
585-600-120	UT - Sewer - Pur of Cap Assets - Buildg	Expenditure	\$0
585-600-130	UT - Sewer - Pur of Cap Assets - M & E	Expenditure	\$0
585-600-140	UT - Sewer-Pur of Cap Assets-Lagoon	Expenditure	\$1,100,000
585-600-150	UT-Sewer-Pur of Cap Assets-Linear/Land I	Expenditure	\$0

Less: Total Expenses **\$18,047,192**

Change in Net-Financial Assets

Total Revenues	\$12,201,242
Total Expenses	\$18,047,192
Total Operating Surplus	-\$5,845,950

Equity Transfers

Account Number	Account Description		2024 Budget
310-100-200	Reserve- Gravel Pit Reclamation		\$0
310-100-300	Reserve- Public Dedicated Lands		\$80,000
310-100-400	Reserve- Emergent Equip. Needs		\$1,000,000
310-100-500	Reserve- Emergent Rd Repair/Reconstruct		\$1,675,950
310-100-560	Reserve- Water/Sewer		\$600,000
310-100-570	Reserve- Greenstreet W/S Infrastructure		\$0
310-100-580	Reserve- Hillmond W/S Infrastructure		\$0
310-100-600	Reserve- Fire Department		\$250,000
310-100-650	Reserve- Gas Tax		\$0
310-100-660	Reserve- RM Rec and Culture Grant		\$0
310-100-661	Reserve- Land Purchases		\$240,000
310-100-670	Reserve- Sask Lotteries Rec Grant		\$0

Account Number	Account Description	2024 Budget
310-100-680	Reserve- Human Resource	\$0
310-100-690	Reserve- Tax Stabalization	\$2,000,000
Total Equity Transfers		\$5,845,950
Operating Deficit / Appropriated Fund Usage		
	Revenues - Expenditures	-\$5,845,950
	Equity/Reserve Transfers	\$5,845,950
	Net Surplus	\$0



Accrual Budget

Cash Budget Balance Before Reserve Transfers

Add: Budgeted Net Surplus from Cash Budget -\$5,845,950

Municipal Reserves

Add: Budgeted Usage of Reserves \$5,845,950

Tangible Capital Asset Transactions

Account Number	Account Description	2024 Budget
170-100-100	Land - Cost	
170-100-110	Land Improvements - Cost	
	Develop Big Gully Park	\$700,000
	Division 3 Flood Mapping	\$90,000
	Area Structure Plan	\$40,000
	Greenstreet & Hillmond Residential Subdivisions	\$150,000
170-100-200	Buildings (All but Fire) - Cost	
	Office/Shop Renovations	\$800,000
	Office/Shop Debenture Payment	\$250,000
170-100-250	Building (Fire) - Cost	
170-100-300	Machinery-Heavy Equip. (TS-M&C) - Cost	
	Purchase 2023 Ford F150	\$80,000
	Purchase 2023 Ford F350	\$100,000
	Replace Unit 69 2012 Peterbilt Semi	\$280,000
	Purchase 2023 CAT AWD Grader	\$600,000
	Purchase 2023 CAT 323 Trackhoe	\$300,000
	Replace Unit 59 2013 Mack Semi	\$300,000
	Purchase Steamer Trailer	\$50,000
	Purchase New Conical Snow Blade	\$25,000
170-100-350	Operating Equip (H&W,P&D,R&C,UT) - Cost	
170-100-370	Operating Equipment (Fire/Polici) - Cost	
170-100-400	Transportation Vehicles (General) - Cost	
	Purchase 2023 Ford F150	\$80,000
170-100-420	Trans. Vehicles (Fire) - Cost	
170-100-520	Office Techn - Comp Hard/software - Cost	
170-100-560	Office Furniture, Equip . & Techno- Cost	
170-100-600	Infrastructure - Road/Street - Cost	
	Harbin Culvert Upgrade	\$80,000
	Oil Dan Road RR 3253 Twp 510-514	\$100,000
	Road Oiling - RR 3271 Hwy 3 to Twp 530	\$120,000
	Road Oiling - RR 3274 Hwy 303 to Twp 501A	\$180,000
	Road Oiling - RR 3271 Hwy 303 to Twp 500A	\$80,000
	Mailbox Corner Rebuild - Base and Pavement	\$1,800,000
	Fencing of New Shop Compound	\$120,000
	Fog Coat of RM Surfaced Roads (72km)	\$72,000
	Line Painting	\$65,000
	Chipseal/Fog Coat 684 (5.0km)	\$600,000
	Chipseal 684 Curve (RR 3252 to Twp 512) (4 miles)	\$900,000
	Clay Capping RR 3262 Twp 525 to Twp 531	\$150,000
170-100-640	Infrastructure - Bridge Constr - Cost	
170-100-680	Infrastructure - Culverts - Cost	
170-100-760	Infrastructure - Water - Cost	
170-100-770	Infrastructure - Sewer & Drainage - Cost	
	Build Piping and Work on 4 Mile Well	\$40,000
	Greenstreet Lagoon Upgrade	\$800,000
	Hillmond Sewer Line Replacement	\$250,000
170-100-780	Infrastructure - Other Infrastr - Cost	
175-100-200	General - Under Construction	
175-100-400	Fire Dept. - Under Construction	
175-100-600	Infrastructure - Under Construction	
175-100-800	Other - Under Construction	
Add: Total Capital Asset Transactions		\$9,202,000

Tangible Capital Asset Amortization

Account Number	Account Description	2024 Budget
510-600-199	GG - Amortization - Land Improvements	\$35,495
510-600-299	GG - Amort - Bldgs/Impr & Eng Structures	\$13,606
510-600-599	GG - Amort - Office Furn	\$10,108
520-600-399	PS - Police - Amort - Machinery & Eqmt	\$872
525-600-199	PS - Fire - Amort - Land Improvements	\$0
525-600-299	PS - Fire - Amort - Bldgs/Impr&Eng Str	\$27,565
525-600-399	PS - Fire - Amort - Machinery & Eqmt	\$51,625
525-600-499	PS - Fire - Amort - Vehicles	\$31,201
530-600-199	TS - Maint. - Amort - Land Improvements	\$0
530-600-299	TS - Maint. - Amort - Bldgs & Eng Structu	\$81,833
530-600-399	TS - Maint. - Amort - Machinery & Eqmt	\$307,100
530-600-499	TS - Maint. - Amort - Vehicles	\$49,958
530-600-699	TS - Maint. - Amort - Infrastructure	\$300,848
535-600-199	TS - Const. - Amort - Land Improvements	\$386
535-600-299	TS - Const. - Amort - Bldgs & Eng Str	\$29,552
535-600-399	TS - Const. - Amort - Machinery & Eqmt	\$28,389
535-600-499	TS - Const. - Amort - Vehicles	\$24,359
535-600-699	TS - Const. - Amort - Infrastructure	\$3,770,703
540-600-199	EH&W - Amort - Land Improvements	\$4,249
540-600-299	EH&W - Amort - Bldgs/Improv & Eng Struc	\$0
540-600-399	EH&W - Amort - Machinery & Equipment	\$64,998
540-600-499	EH&W - Amort - Vehicles	\$0
560-600-299	P&D - Amort - Bldgs/Improv & Eng Str	\$0
560-600-399	P&D - Amort - Machinery & Equipment	\$121
570-600-199	R&C - Amort - Land Improvements	\$0
570-600-299	R&C - Amort - Bldgs/Improv & Eng Str	\$32,500
570-600-399	R&C - Amort - Machinery & Equipment	\$10,793
570-600-499	R&C - Amort - Vehicles	\$0
570-600-699	R&C - Amort - Infrastructure	\$0
580-600-199	UT - Water - Amort - Land Improvements	\$7,000
580-600-299	UT - Water - Amort - Bldgs/Impr&EngStr	\$5,725
580-600-399	UT - Water - Amort - Machinery & Eqmt	\$8,151
580-600-699	UT - Water - Amort - Infrastructure	\$54,727
585-600-199	UT - Sewer - Amort - Land Improvements	\$15,258
585-600-299	UT - Sewer - Amort - Bldgs&Eng Structure	\$0
585-600-399	UT - Sewer - Amortization - Mach. & Equi	\$1,179
585-600-699	UT - Sewer - Amortization - Infrastructu	\$1,830
Subtract: Total Amortization Expenses		\$4,970,131

Gain (Loss) on the Disposal of Tangible Capital Assets

Account Number	Account Description	2024 Budget
460-250-400	Trade-In Unit 86 Ford F150	-\$9,357
460-250-400	Trade-In Unit 75 Ford F350	\$9,276
460-250-500	Replace Unit 69 2012 Peterbilt Semi	\$18,926
460-250-500	Sale of Unit 9 JD 770GP Grader	-\$104,401
460-250-500	Trade-In Unit 3 Doosan Trackhoe (2023)	\$0
460-250-500	Replace Unit 59 2013 Mack Semi	\$38,545
Add: Total Gain on Disposal of Assets		-\$47,011
Budgeted Surplus (Deficit) with Amortization and Accrual Budget		\$4,184,858

This Budget is approved and adopted by Council on the 12 day of June, 2024.

Reeve

Administrator



Resolution 366/24