

THE FINANCIAL PLAN

Municipality of Two Borders

For the Year 2023

		ATTACHED	NOT APPLICABLE
Page 1	General Operating Fund - Budgeted Revenue and Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 1-A	General Operating Fund - Budgeted and Actual Revenue and Expenditure (Previous Year)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 2	General Operating Fund - Budgeted Revenue	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 2-A	General Operating Fund - Budgeted and Actual Revenue and Expenditure (Previous Year)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 3	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 3-A	General Operating Fund - Budgeted and Actual Revenue and Expenditure (Previous Year)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 4	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 4-A	General Operating Fund - Budgeted and Actual Revenue and Expenditure (Previous Year)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 5	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 5-A	General Operating Fund - Budgeted and Actual Revenue and Expenditure (Previous Year)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 6	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 6-A	General Operating Fund - Budgeted and Actual Revenue and Expenditure (Previous Year)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 7	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 7-A	General Operating Fund - Budgeted and Actual Revenue and Expenditure (Previous Year)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 8	Calculation of Tax Levies	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 9	Sundry Revenues and Transfers	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 10	Utility Operating Fund - Budgeted Revenue and Expenditure		
	Utility of <input type="text" value="Pierson"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Utility of <input type="text" value="Lyleton"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Utility of <input type="text" value="Melita Water Co-op"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Utility of <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Page 11	General Operating Fund - Debenture Debt Charges	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 12	Utility Operating Fund - Debenture Debt Charges	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 13	Capital Budget (Current Year)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 14	Capital Expenditure Program (Subsequent Five Years)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

GENERAL OPERATING FUND BUDGETED REVENUE AND EXPENDITURE

Municipality of Two Borders

For the Year 2023

	Previous Year						Next Year
	Total Budget	Total Actual	Rural	LUD of Pierson	At Large	Total Budget	Total Budget
Tax Levy - Page 8	5,158,223.05	5,157,640.40	2,923,098.33	119,201.62	1,922,082.37	4,964,382.32	6,048,683.00
Grants in Lieu of Taxes - Page 8	43,814.41	44,395.72	28,089.18	629.75	17,701.67	46,420.60	40,000.00
Municipal Taxes and Grants in Lieu of Taxes	5,202,037.46	5,202,036.12	2,951,187.51	119,831.37	1,939,784.04	5,010,802.92	6,088,683.00
Other Revenue - Page 2	3,406,462.86	1,112,026.58	54,369.46	1,000.00	435,103.00	490,472.46	457,950.00
Transfers from Accumulated Surplus & Reserves - Page 2	1,112,777.19	22,242.00	1,572,649.54	125,000.00	149,289.47	1,846,939.01	0.00
Deduct: Req portion - Grazing leases / Converted fees	-\$4,998.01		-6,172.09			-6,172.09	-5,000.00
TOTAL MUNICIPAL REVENUE	9,716,279.50	6,336,304.70	4,572,034.42	245,831.37	2,524,176.51	7,342,042.30	6,541,633.00
General Government Services	1,139,438.37	1,150,694.91	0.00	13,150.00	1,180,472.90	1,193,622.90	1,245,700.00
Protective Services	187,390.23	149,749.86	2,500.00	2,970.00	235,939.46	241,409.46	241,000.00
Transportation Services	2,453,931.32	2,195,311.81	2,346,945.22	84,673.09	26,500.00	2,458,118.31	2,646,000.00
Environmental Health Services	278,623.84	259,498.65	0.00	9,507.68	298,848.00	308,355.68	311,500.00
Public Health and Welfare Services	33,150.00	26,755.10	0.00	0.00	40,725.00	40,725.00	43,500.00
Environmental Development Services	9,611.33	4,913.18		0.00	10,000.00	10,000.00	10,000.00
Economic Development Services	196,967.05	128,395.01	70,750.00	3,300.00	106,603.88	180,653.88	188,874.00
Recreation and Cultural Services	251,015.69	248,310.78	0.00	900.00	364,798.55	365,698.55	319,950.00
Fiscal Services	4,812,971.33	1,161,070.50	1,004,940.00	130,000.00	191,246.88	1,326,186.88	719,000.00
Transfers - Deficit Recovery - Page 9	0.00	0.00				0.00	
Transfers - To Reserves - Page 7	353,109.00	402,201.08	1,147,000.00	1,330.00	68,983.00	1,217,313.00	816,109.00
Total Basic Expenditure	9,716,208.16	5,726,900.88	4,572,135.22	245,830.77	2,524,117.67	7,342,083.66	6,541,633.00
Allowance For Tax Assets - Page 8	71.34		-100.80	0.60	58.84	-41.36	
TOTAL MUNICIPAL EXPENDITURE	9,716,279.50	5,726,900.88	4,572,034.42	245,831.37	2,524,176.51	7,342,042.30	6,541,633.00
Net Operating Surplus (Deficit)	-0.00	609,403.82	0.00	0.00	0.00	0.00	0.00

Adopted by Resolution of Council

Head of Council

Date

Chief Administrative Officer

Departmental Use Only

GENERAL OPERATING FUND BUDGETED REVENUE AND EXPENDITURE

Municipality of Two Borders

PREVIOUS YEARS' REVENUES AND EXPENSES BY SPECIAL AREA / LUD

	Rural		LUD of Plerson		At Large		Previous Year	
	Budget	Actual	Budget	Actual	Budget	Actual	Total Budget	Total Actual
Tax Levy	3,511,988.37	3,511,987.04	109,539.33	109,539.31	1,536,695.34	1,536,114.05	5,158,223.05	5,157,640.40
Grants in Lieu of Taxes	30,484.89	30,484.89	581.31	581.31	12,748.21	13,329.52	43,814.41	44,395.72
Other Revenue	130,803.11	138,755.24	400.00	2,200.00	3,275,259.75	971,071.34	3,406,462.86	1,112,026.58
Transfers from Accumulated Surplus & Reserves	691,971.79	0.00	70,000.00	10,000.00	350,805.40	12,242.00	1,112,777.19	22,242.00
TOTAL MUNICIPAL REVENUE	4,365,248.16	3,681,227.17	180,520.65	122,320.62	5,175,508.70	2,532,756.91	9,721,277.51	6,336,304.70
General Government Services	0.00	0.00	13,150.00	10,473.24	1,126,288.37	1,140,221.67	1,139,438.37	1,150,694.91
Protective Services	5,100.00	0.00	2,970.00	3,010.31	179,320.23	146,739.55	187,390.23	149,749.86
Transportation Services	2,350,106.20	2,109,347.38	74,925.12	65,154.95	28,900.00	20,809.48	2,453,931.32	2,195,311.81
Environmental Health Services	0.00	0.00	9,043.84	9,043.84	269,580.00	250,454.81	278,623.84	259,498.65
Public Health and Welfare Services	0.00	0.00	0.00	0.00	33,150.00	26,755.10	33,150.00	26,755.10
Environmental Development Services	0.00	0.00	0.00	0.00	9,611.33	4,913.18	9,611.33	4,913.18
Economic Development Services	83,200.00	32,969.63	3,300.00	1,500.00	110,467.05	93,925.38	196,967.05	128,395.01
Recreation and Cultural Services	0.00	0.00	5,800.00	5,779.69	245,215.69	242,531.09	251,015.69	248,310.78
Fiscal Services	1,673,222.70	376,498.92	70,000.00	10,000.00	3,069,748.63	774,571.58	4,812,971.33	1,161,070.50
Transfers - Deficit Recovery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers - To Reserves	248,670.00	281,733.49	1,330.00	17,358.59	103,109.00	103,109.00	353,109.00	402,201.08
TOTAL BASIC EXPENDITURE	4,360,298.90	2,800,549.42	180,518.96	122,320.62	5,175,390.30	2,804,030.84	9,716,208.16	5,726,900.88
Net Operating Surplus (Deficit)	4,949.26	880,677.75	1.69	0.00	118.40	-271,273.93	5,069.35	609,403.82

**GENERAL OPERATING FUND
BUDGETED REVENUE AND TRANSFERS**

Municipality of Two Borders

For the Year 2023

	Previous Year						Next Year
	Total Budget	Total Actual	Rural	LUD of Pierson	At Large	Total Budget	Total Budget
OTHER REVENUE							
Taxes Added	0.00	209,879.65				0.00	0.00
Tax & Redemption Penalties	39,000.00	39,364.02			39,000.00	39,000.00	40,000.00
Sales of Service - Tax Certificates	1,000.00	4,760.00			1,000.00	1,000.00	1,000.00
Sales of Service - Custom Work	30,000.00	28,619.64	35,000.00			35,000.00	30,000.00
Sales of Service - Fax/Copy/Stamps	20.00	41.30			20.00	20.00	50.00
Sales of Service - Maps	2,200.00	2,580.00			2,500.00	2,500.00	2,000.00
Surface/Mineral Leases	0.00	1,562.50				0.00	
Grazing Leases	11,903.11	7,183.74	12,869.46			12,869.46	13,000.00
Licences-Raffle/Trader	0.00	12.00				0.00	
Building Dev Permits	1,000.00	8,936.94			9,000.00	9,000.00	10,000.00
Return from Investment	14,000.00	28,855.25			30,000.00	30,000.00	30,000.00
Recycling Income	12,000.00	20,345.51			8,000.00	8,000.00	12,000.00
Miscellaneous Revenue	10,400.00	27,737.82		1,000.00	10,000.00	11,000.00	12,000.00
Rentals	0.00	0.00			3,600.00	3,600.00	
Weed Spray - Custom Work	6,500.00	7,057.50	6,500.00			6,500.00	7,000.00
Sale of Goods	3,000.00	0.00			1,000.00	1,000.00	1,000.00
Fire Department Revenue	0.00	1,750.00				0.00	
Real Estate held for Resale	0.00	2,506.38				0.00	
Pierson Cemetery Plot Sales	0.00	7.50				0.00	0.00
Melita Cemetery Plot Sales	0.00	0.00				0.00	0.00
Melita Cemetery Donations	0.00	0.00				0.00	0.00
Town of Melita-Cemetery Contribution	8,000.00	8,000.00			8,000.00	8,000.00	8,000.00
MTCML Rebate	34,000.00	25,961.04			25,000.00	25,000.00	25,000.00
History Book Revenue	0.00	0.00				0.00	0.00
Miscellaneous Donations	0.00	3,813.31				0.00	0.00
Municipal Well Water Sales	12,000.00	7,140.25			7,000.00	7,000.00	7,000.00
Nuisance Grounds Revenue	9,400.00	8,400.00			8,000.00	8,000.00	8,000.00
Other Income - Royalties	0.00	0.00				0.00	0.00
Unconditional Grants (page 9):							
General Assistance	121,000.00	120,619.51			177,000.00	177,000.00	177,000.00
Municipal Operating Grant	0.00	0.00					
Conditional Grants (page 9):							
Federal - Gas Tax	66,109.00	66,109.00			68,983.00	68,983.00	68,900.00
Federal - Other	1,505,757.20	15,529.80			5,000.00	5,000.00	0.00
Provincial - Green Team	13,429.00	6,329.52			6,000.00	6,000.00	6,000.00
Provincial - Flood Preparedness	0.00	0.00				0.00	
Provincial - Other	1,452,744.55	410,244.40			26,000.00	26,000.00	
Other Municipal Government	0.00	0.00				0.00	0.00
Other	53,000.00	48,680.00				0.00	0.00
Total Other Revenue (To page 1)	3,406,462.86	1,112,026.58	54,369.46	1,000.00	435,103.00	490,472.46	457,950.00
Transfers from:							
Accumulated Surplus OR LUD Unexpended Prior Years Levies	1,030,535.19	0.00	1,572,649.54		67,289.47	1,639,939.01	0.00
Reserves (page 13)	82,242.00	22,242.00		125,000.00	82,000.00	207,000.00	0.00
Total Transfers (To Page 1)	1,112,777.19	22,242.00	1,572,649.54	125,000.00	149,289.47	1,846,939.01	0.00
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8	4,519,240.05	1,134,268.58	1,627,019.00	126,000.00	584,392.47	2,337,411.47	457,950.00

**GENERAL OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

Municipality of Two Borders

PREVIOUS YEARS' REVENUES BY SPECIAL AREA / LUD

	Rural		LUD of Plerson		At Large		Previous Year	
	Budget	Actual	Budget	Actual	Budget	Actual	Total Budget	Total Actual
OTHER REVENUE								
Taxes Added						209,879.65	0.00	209,879.65
Tax & Redemption Penalties					39,000.00	39,364.02	39,000.00	39,364.02
Sales of Service - Tax Certificates					1,000.00	4,760.00	1,000.00	4,760.00
Sales of Service - Custom Work	30,000.00	28,619.64					30,000.00	28,619.64
Sales of Service - Fax/Copy/Stamps					20.00	41.30	20.00	41.30
Sales of Service - Maps					2,200.00	2,580.00	2,200.00	2,580.00
Surface/Mineral Leases						1,562.50	0.00	1,562.50
Grazing Leases	11,903.11	7,183.74					11,903.11	7,183.74
Licences-Raffle/Trader						12.00	0.00	12.00
Building Dev Permits					1,000.00	8,936.94	1,000.00	8,936.94
Return from Investment	14,000.00	28,855.25					14,000.00	28,855.25
Recycling Income					12,000.00	20,345.51	12,000.00	20,345.51
Miscellaneous Revenue	10,000.00	25,537.82	400.00	2,200.00			10,400.00	27,737.82
Rentals							0.00	0.00
Weed Spray - Custom Work	6,500.00	7,057.50					6,500.00	7,057.50
Sale of Goods	3,000.00						3,000.00	0.00
Fire Department Revenue						1,750.00	0.00	1,750.00
Real Estate held for Resale						2,506.38	0.00	2,506.38
Pierson Cemetary Plot Sales						7.50	0.00	7.50
Melita Cemetary Plot Sales							0.00	0.00
Melita Cemetary Donations							0.00	0.00
Town of Melita-Cemetary Contribution					8,000.00	8,000.00	8,000.00	8,000.00
MTCML Rebate	34,000.00	25,961.04					34,000.00	25,961.04
History Book Revenue							0.00	0.00
Miscellaneous Donations						3,813.31	0.00	3,813.31
Municipal Well Water Sales	12,000.00	7,140.25					12,000.00	7,140.25
Nuisance Grounds Revenue	9,400.00	8,400.00					9,400.00	8,400.00
Other Income - Royalties								
Unconditional Grants:								
General Assistance					121,000.00	120,619.51	121,000.00	120,619.51
Municipal Operating Grant							0.00	0.00
Conditional Grants:								
Federal - Gas Tax					66,109.00	66,109.00	66,109.00	66,109.00
Federal - Other					1,505,757.20	15,529.80	1,505,757.20	15,529.80
Provincial - Green Team					13,429.00	6,329.52	13,429.00	6,329.52
Provincial - Flood Preparedness							0.00	0.00
Provincial - Other					1,452,744.55	410,244.40	1,452,744.55	410,244.40
Other Municipal Government							0.00	
Other					53,000.00	48,680.00	53,000.00	48,680.00
Total Other Revenue	130,803.11	138,755.24	400.00	2,200.00	3,275,259.75	971,071.34	3,406,462.86	1,112,026.58
Transfers from:								
Accumulated Surplus (LUD unexpended prior years levies)	691,971.79			0.00	338,563.40		1,030,535.19	0.00
Reserves			70,000.00	10,000.00	12,242.00	12,242.00	82,242.00	22,242.00
Total Transfers	691,971.79	0.00	70,000.00	10,000.00	350,805.40	12,242.00	1,112,777.19	22,242.00
TOTAL OTHER REVENUE AND TRANSFERS	822,774.90	138,755.24	70,400.00	12,200.00	3,626,065.15	983,313.34	4,519,240.05	1,134,268.58

**GENERAL OPERATING FUND
BUDGETED EXPENDITURE**

Municipality of Two Borders

For the Year 2023

	Previous Year						Next Year
	Total Budget	Total Actual	Rural	LUD of Plerson	At Large	Total Budget	Total Budget
GENERAL GOVERNMENT SERVICES							
Legislative - Councillor Indemnity	103,400.00	108,434.44		8,400.00	105,750.00	114,150.00	115,000.00
Legislative - Councillor Hourly	56,800.00	34,775.46			56,800.00	56,800.00	57,000.00
Legislative - Councillor Travel/Meals	35,500.00	23,521.78			35,500.00	35,500.00	36,000.00
Legislative - Councillor Misc Expense	14,600.00	0.00			10,000.00	10,000.00	10,000.00
Employer Benefit Contributions	40,500.00	33,629.11			40,800.00	40,800.00	41,000.00
<u>General Administrative:</u>							
CAO & Staff - Wages and Benefits	339,900.00	262,241.16			370,000.00	370,000.00	410,000.00
Employer Benefit Contributions	82,400.00	59,522.46			90,000.00	90,000.00	90,000.00
Contract Services - Administration	95,000.00	83,762.78		2,000.00	46,000.00	48,000.00	50,000.00
Contract Services - Information Technology	34,000.00	35,854.45			35,000.00	35,000.00	35,000.00
Contract Services - Assessment	52,000.00	53,427.25			44,419.00	44,419.00	45,000.00
Copier Lease	3,000.00	2,780.66			3,000.00	3,000.00	3,000.00
Custodian Services	13,000.00	12,520.20			13,000.00	13,000.00	13,000.00
Custodian Supplies	1,500.00	407.19			1,500.00	1,500.00	1,500.00
Legal Services	22,500.00	2,455.60		2,500.00	22,500.00	25,000.00	25,000.00
Audit Services	22,000.00	19,554.25			22,000.00	22,000.00	25,000.00
General Office Expense	70,000.00	73,688.97			80,000.00	80,000.00	80,000.00
CAO Admin Expenses	500.00	197.31			500.00	500.00	500.00
Provision for Uncollect Tax	30,000.00	265,262.93			100,000.00	100,000.00	100,000.00
Office Insurance	0.00	0.00				0.00	
Workers Compensation	8,000.00	5,468.29			8,000.00	8,000.00	8,200.00
Public Relations	2,500.00	1,980.14			2,500.00	2,500.00	2,500.00
Safety Allowance/Training	8,500.00	10,158.05			12,000.00	12,000.00	12,000.00
Bank Charges/Fees	2,500.00	2,143.74			2,500.00	2,500.00	2,500.00
<u>Other General Government:</u>							
General Govt Insurance	36,000.00	37,338.59			41,632.53	41,632.53	45,000.00
Conventions	15,000.00	10,573.01			15,000.00	15,000.00	15,000.00
Grants	20,000.00	10,388.00			20,000.00	20,000.00	20,000.00
Celebrations	10,000.00	0.00		250.00		250.00	500.00
Election	8,000.00	3,520.72			5,000.00	5,000.00	3,000.00
SUB-TOTAL GENERAL GOVERNMENT SERVICES	1,142,350.00	1,153,606.54	0.00	13,150.00	1,183,401.53	1,196,551.53	1,245,700.00
Recoveries (deductions) - Utility	2,911.63	2,911.63			2,928.63	2,928.63	
TOTAL GOVERNMENT SERVICES - TO PAGE 1	1,139,438.37	1,150,694.91		13,150.00	1,180,472.90	1,193,622.90	1,245,700.00
PROTECTIVE SERVICES							
Melita Fire Dept	43,000.00	43,000.00			43,000.00	43,000.00	43,000.00
Reston Fire Dept	22,503.23	22,503.23			23,020.53	23,020.53	24,000.00
Waskada Fire Dept	10,552.50	10,552.50			11,080.13	11,080.13	11,500.00
Edward Fire Dept	73,965.00	45,121.51		2,470.00	118,530.00	121,000.00	125,000.00
<u>Emergency Measures:</u>							
Southwest Emergency Management	15,200.00	6,485.01			13,500.00	13,500.00	15,000.00
911 - Contract Services	5,569.50	5,569.50			5,308.80	5,308.80	6,000.00
Emergency Event Costs	0.00	0.00				0.00	0.00
<u>Other Protection:</u>							
Building Inspection	6,000.00	13,326.94			14,000.00	14,000.00	6,000.00
Safety Inspections	5,000.00	2,650.86			5,000.00	5,000.00	5,000.00
Animal & Pest Control	3,100.00	540.31	2,500.00	500.00		3,000.00	3,000.00
Rural Addressing	2,500.00	0.00			2,500.00	2,500.00	2,500.00
TOTAL PROTECTIVE SERVICES - TO PAGE 1	187,390.23	149,749.86	2,500.00	2,970.00	235,939.46	241,409.46	241,000.00

GENERAL OPERATING FUND
BUDGETED EXPENDITURE
Municipality of Two Borders

PREVIOUS YEARS' EXPENDITURES BY SPECIAL AREA / LUD

	Rural		LUD of Pierson		At Large		Previous Year	
	Budget	Actual	Budget	Actual	Budget	Actual	Total Budget	Total Actual
GENERAL GOVERNMENT SERVICES								
Legislative - Councillor Indemity			8,400.00	8,441.44	95,000.00	99,993.00	103,400.00	108,434.44
Legislative - Councillor Hourly					56,800.00	34,775.46	56,800.00	34,775.46
Legislative - Councillor Travel/Meals					35,500.00	23,521.78	35,500.00	23,521.78
Legislative - Councillor Misc Expense					14,600.00		14,600.00	0.00
Employer Benefit Contributions					40,500.00	33,629.11	40,500.00	33,629.11
General Administrative:								
Chief Administrative Officer & Staff					339,900.00	262,241.16	339,900.00	262,241.16
Employer Benefit Contributions					82,400.00	59,522.46	82,400.00	59,522.46
Contract Services - Administration			2,000.00	2,000.00	93,000.00	81,762.78	95,000.00	83,762.78
Contract Services - Information Technology					34,000.00	35,854.45	34,000.00	35,854.45
Contract Services - Assessment					52,000.00	53,427.25	52,000.00	53,427.25
Copier Lease					3,000.00	2,780.66	3,000.00	2,780.66
Custodian Services					13,000.00	12,520.20	13,000.00	12,520.20
Custodian Supplies					1,500.00	407.19	1,500.00	407.19
Legal Services			2,500.00		20,000.00	2,455.60	22,500.00	2,455.60
Audit Services					22,000.00	19,554.25	22,000.00	19,554.25
General Office Expense				31.80	70,000.00	73,657.17	70,000.00	73,688.97
CAO Admin Expenses					500.00	197.31	500.00	197.31
Provision for Uncollect Tax					30,000.00	265,262.93	30,000.00	265,262.93
Office Insurance							0.00	0.00
Workers Compensation					8,000.00	5,468.29	8,000.00	5,468.29
Public Relations					2,500.00	1,980.14	2,500.00	1,980.14
Safety Allowance/Training					8,500.00	10,158.05	8,500.00	10,158.05
Bank Charges/Fees					2,500.00	2,143.74	2,500.00	2,143.74
Other General Government:								
General Govt Insurance					36,000.00	37,338.59	36,000.00	37,338.59
Conventions					15,000.00	10,573.01	15,000.00	10,573.01
Grants					45,000.00	10,388.00	45,000.00	10,388.00
Celebrations			250.00				250.00	0.00
Election					8,000.00	3,520.72	8,000.00	3,520.72
	0.00	0.00	13,150.00	10,473.24	1,129,200.00	1,143,133.30	1,142,350.00	1,153,606.54
Recoveries (deductions) - Utility					2,911.63	2,911.63	2,911.63	2,911.63
TOTAL GOVERNMENT SERVICES	0.00	0.00	13,150.00	10,473.24	1,126,288.37	1,140,221.67	1,139,438.37	1,150,694.91
PROTECTIVE SERVICES								
Melita Fire Dept Grant					43,000.00	43,000.00	43,000.00	43,000.00
Reston Fire Dept Grant					22,503.23	22,503.23	22,503.23	22,503.23
Waskada Fire Dept Grant					10,552.50	10,552.50	10,552.50	10,552.50
Edward Fire Dept Grant			2,470.00	2,470.00	71,495.00	42,651.51	73,965.00	45,121.51
Emergency Measures:								
Southwest Emergency Management					15,200.00	6,485.01	15,200.00	6,485.01
911 - Contract Services					5,569.50	5,569.50	5,569.50	5,569.50
Emergency Event Costs							0.00	0.00
Other Protection:								
Building Inspection					6,000.00	13,326.94	6,000.00	13,326.94
Safety Inspections					5,000.00	2,650.86	5,000.00	2,650.86
Animal & Pest Control	2,600.00		500.00	540.31			3,100.00	540.31
Rural Addressing	2,500.00						2,500.00	0.00
TOTAL PROTECTIVE SERVICES	5,100.00	0.00	2,970.00	3,010.31	179,320.23	146,739.55	187,390.23	149,749.86

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GENERAL OPERATING FUND
BUDGETED EXPENDITURE

Municipality of Two Borders

For the Year 2023

TRANSPORTATION SERVICES	Previous Year		Rural	LUD of Pierson	At Large	Total Budget	Next Year Total Budget
	Total Budget	Total Actual					
Roads and Streets							
Wages and Benefits							
Transportation Salaries	624,227.30	626,083.35	663,732.38	30,782.83		694,515.21	750,000.00
Road Maint (mowing) - Labor	72,100.00	65,782.24	73,000.00			73,000.00	75,000.00
Employer Benefit Contributions	144,200.00	139,953.03	154,000.00			154,000.00	165,000.00
Foreman - Truck Gas	22,400.00	15,397.90			20,000.00	20,000.00	20,000.00
Foreman - Misc Expenses	6,500.00	5,411.58			6,500.00	6,500.00	9,000.00
Road Maintenance Contract Services	120,000.00	44,705.05	100,000.00			100,000.00	150,000.00
Road Maintenance - Equip Repair	150,000.00	208,306.08	185,000.00			185,000.00	150,000.00
Road Maintenance - Equip Fuel	280,000.00	324,289.54	325,000.00			325,000.00	320,000.00
Road Maintenance - Vehicle Fuel	35,000.00	29,286.61	35,000.00			35,000.00	35,000.00
Road Maintenance - Vehicle Registration	16,000.00	14,237.00	16,000.00			16,000.00	17,000.00
Road Maintenance - Equipment Insurance	48,000.00	37,704.18	42,000.00			42,000.00	47,000.00
Road Maintenance - Equipment Lease	37,561.20	37,277.04	10,212.84			10,212.84	15,000.00
Dust Control	12,500.00	9,708.43	7,000.00	5,500.00		12,500.00	15,000.00
Gravel	525,000.00	361,115.46	525,000.00			525,000.00	550,000.00
Road Reconstruction - Contract Services	50,000.00	4,381.49				0.00	0.00
Bridges/Culverts	150,000.00	145,442.23	100,000.00			100,000.00	150,000.00
Street Lights	30,525.00	14,095.68	7,000.00	9,000.00		16,000.00	20,000.00
Signs and Posts	12,000.00	3,031.77	7,500.00			7,500.00	8,000.00
Workshop/Yard - Insurance	15,000.00	13,859.05	15,500.00			15,500.00	16,000.00
Workshop/Yard - Material/Supply	15,100.00	19,825.73	20,000.00	2,000.00		22,000.00	22,000.00
Workshop/Yard - Building/Ground Maint	14,000.00	5,347.24	10,000.00			10,000.00	15,000.00
Workshop/Yard - Small Equipment	0.00	0.00					
Workshop/Yard - Telephones	11,220.00	9,935.89	11,000.00			11,000.00	12,000.00
Workshop/Yard - Utilities	31,500.00	36,084.97	40,000.00			40,000.00	45,000.00
Workshop/Yard - Miscellaneous Expense	0.00	0.00					
LUD of Pierson - Street Repair Gravel	6,000.00	2,359.66		4,500.00		4,500.00	5,000.00
LUD of Pierson - Sidewalk Repair	2,500.00	64.83		2,500.00		2,500.00	2,500.00
LUD of Pierson - Vehicle & Equipment	13,069.92	13,069.92		13,296.96		13,296.96	14,000.00
LUD of Pierson - Grading/snow clearing	1,627.50	1,627.50		8,680.00		8,680.00	10,000.00
LUD of Pierson - Ditches & Drainage	2,500.00	1,528.36		2,500.00		2,500.00	2,500.00
LUD of Pierson - Grass Cutting	5,400.40	5,400.00		5,913.30		5,913.30	6,000.00
Safety Materials/Supplies	0.00	0.00				0.00	
TOTAL TRANSPORTATION SERVICES - TO PAGE 1	2,453,931.32	2,195,311.81	2,346,945.22	84,673.09	26,500.00	2,458,118.31	2,646,000.00

GENERAL OPERATING FUND
BUDGETED EXPENDITURE

Municipality of Two Borders

PREVIOUS YEARS' EXPENDITURES BY SPECIAL AREA / LUD

TRANSPORTATION SERVICES	Rural		LUD of Pierson		At Large		Previous Year	
	Budget	Actual	Budget	Actual	Budget	Actual	Total Budget	Total Actual
Transportation Salaries	597,000.00	598,856.05	27,227.30	27,227.30			624,227.30	626,083.35
Road Maint - Labor	72,100.00	65,782.24					72,100.00	65,782.24
Employer Benefit Contributions	144,200.00	139,953.03					144,200.00	139,953.03
Foreman - Truck Gas					22,400.00	15,397.90	22,400.00	15,397.90
Foreman - Misc Expenses					6,500.00	5,411.58	6,500.00	5,411.58
Road Maintenance - Contract Services	120,000.00	44,705.05					120,000.00	44,705.05
Road Maintenance - Equip Repair	150,000.00	208,306.08					150,000.00	208,306.08
Road Maintenance - Equip Fuel	280,000.00	324,289.54					280,000.00	324,289.54
Road Maintenance - Vehicle Fuel	35,000.00	29,286.61					35,000.00	29,286.61
Road Maintenance - Vehicle Registration	16,000.00	14,237.00					16,000.00	14,237.00
Road Maintenance - Equipment Insurance	48,000.00	37,704.18					48,000.00	37,704.18
Road Maintenance - Equipment Lease	37,561.20	37,277.04					37,561.20	37,277.04
Dust Control	5,000.00	5,512.27	7,500.00	4,196.16			12,500.00	9,708.43
Gravel	525,000.00	361,115.46					525,000.00	361,115.46
Road Reconstruction - Contract Services	50,000.00	4,381.49					50,000.00	4,381.49
Bridges/Culverts	150,000.00	145,442.23					150,000.00	145,442.23
Street Lights	21,525.00	5,759.02	9,000.00	8,336.66			30,525.00	14,095.68
Signs and Posts	12,000.00	3,031.77					12,000.00	3,031.77
Workshop/Yard - Insurance	15,000.00	13,859.05					15,000.00	13,859.05
Workshop/Yard - Material/Supply	15,000.00	18,481.17	100.00	1,344.56			15,100.00	19,825.73
Workshop/Yard - Building/Ground Maint	14,000.00	5,347.24					14,000.00	5,347.24
Workshop/Yard - Small Equipment							0.00	0.00
Workshop/Yard - Telephones	11,220.00	9,935.89					11,220.00	9,935.89
Workshop/Yard - Utilities	31,500.00	36,084.97					31,500.00	36,084.97
Workshop/Yard - Miscellaneous							0.00	0.00
LUD of Pierson - Street Repair Gravel			6,000.00	2,359.66			6,000.00	2,359.66
LUD of Pierson - Sidewalk Repair			2,500.00	64.83			2,500.00	64.83
LUD of Pierson - Vehicle & Equipment Charges			13,069.92	13,069.92			13,069.92	13,069.92
LUD Pierson - Grading/Snow Clearing			1,627.50	1,627.50			1,627.50	1,627.50
LUD of Pierson - Ditches & Drainage			2,500.00	1,528.36			2,500.00	1,528.36
LUD of Pierson - Grass Cutting			5,400.40	5,400.00			5,400.40	5,400.00
Safety Material/Supplies							0.00	0.00
TOTAL TRANSPORTATION SERVICES	2,350,106.20	2,109,347.38	74,925.12	65,154.95	28,900.00	20,809.48	2,453,931.32	2,195,311.81

**GENERAL OPERATING FUND
BUDGETED EXPENDITURE**

Municipality of Two Borders

For the Year 2023

		Previous Year					Next Year
ENVIRONMENTAL HEALTH SERVICES		Total Budget	Rural	LUD of Pierson	At Large	Total Budget	Total Budget
Recycling							
	Recycling - Contract Service	1,000.00 0.00			500.00 500.00		1,000.00
	Recycling - Material/Supply	3,100.00 3,370.51			3,500.00 3,500.00		3,200.00
	Recycling - Insurance	350.00 275.80			350.00 350.00		350.00
Garbage and Waste Collection		0.00 0.00					
	Nuisance Ground - Wages	47,380.00 48,403.19			54,000.00 54,000.00		55,000.00
	Employer Benefit Contribution	4,326.00 4,447.15			5,000.00 5,000.00		5,000.00
	Nuisance Ground - Contract Services	140,000.00 155,797.67			165,000.00 165,000.00		165,000.00
	Nuisance Ground - Insurance	500.00 372.26			500.00 500.00		500.00
	Nuisance Ground - Material/Supply	13,500.00 8,838.72			10,000.00 10,000.00		14,000.00
	Nuisance Ground - Site Closure	12,424.00 2,823.00			12,998.00 12,998.00		13,000.00
	WRARS Levy	8,000.00 3,877.50			8,000.00 8,000.00		8,000.00
Other Environmental		0.00 0.00					
	Municipal Well - Wages and Benefits	0.00 0.00				0.00	
	Municipal Well - Contract Services	11,000.00 4,422.33			11,000.00 11,000.00		11,000.00
	Municipal Well - Material/Supply	10,000.00 3,149.71			10,000.00 10,000.00		12,000.00
	Municipal Well -Utility and Insurance	18,000.00 14,676.97			18,000.00 18,000.00		18,000.00
	LUD of Pierson - Garbage collection	9,043.84 9,043.84		9,507.68		9,507.68	10,000.00
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		278,623.84 259,498.65	0.00	9,507.68	298,848.00	308,355.68	311,500.00
PUBLIC HEALTH AND WELFARE SERVICES							
	Cemetary - Contract Services	20,000.00 16,833.73			20,000.00 20,000.00		20,000.00
	Cemetary - Insurance	250.00 209.35			250.00 250.00		300.00
	Cemetary - Material/Supply	5,000.00 1,841.35			2,500.00 2,500.00		5,000.00
	Melita & Area Health Committee	0.00 0.00				0.00	0.00
	Melita & Area Handi Van	0.00 0.00			10,000.00 10,000.00		10,000.00
	Senior Services	5,700.00 5,700.00			5,775.00 5,775.00		6,000.00
	Provincial Social Services	2,200.00 2,170.67			2,200.00 2,200.00		2,200.00
TOTAL PUBLIC HEALTH & WELFARE SERVICES TO PAGE 1		33,150.00 26,755.10	0.00	0.00	40,725.00	40,725.00	43,500.00

GENERAL OPERATING FUND
BUDGETED EXPENDITURE

Municipality of Two Borders

PREVIOUS YEARS' EXPENDITURES BY SPECIAL AREA / LUD

ENVIRONMENTAL HEALTH SERVICES		Rural	LUD of Pierson		At Large		Previous Year		
		Budget	Budget	Actual	Budget	Actual	Total Budget	Total Actual	
Recycling									
	Recycling - Contract Service				1,000.00		1,000.00	0.00	
	Recycling - Material/Supply				3,100.00	3,370.51	3,100.00	3,370.51	
	Recycling - Insurance				350.00	275.80	350.00	275.80	
Garbage and Waste Collection							0.00	0.00	
	Nuisance Ground - Wages				47,380.00	48,403.19	47,380.00	48,403.19	
	Employer Benefit Contribution				4,326.00	4,447.15	4,326.00	4,447.15	
	Nuisance Ground - Contract Service				140,000.00	155,797.67	140,000.00	155,797.67	
	Nuisance Ground - Insurance				500.00	372.26	500.00	372.26	
	Nuisance Ground - Material/Supply				13,500.00	8,838.72	13,500.00	8,838.72	
	Nuisance Ground - Site Closure				12,424.00	2,823.00	12,424.00	2,823.00	
	WRARS Levy				8,000.00	3,877.50	8,000.00	3,877.50	
Other Environmental							0.00	0.00	
	Municipal Well - Wages & Benefits						0.00	0.00	
	Municipal Well - Contract Service				11,000.00	4,422.33	11,000.00	4,422.33	
	Municipal Well - Material/Supply				10,000.00	3,149.71	10,000.00	3,149.71	
	Municipal Well - Utility & Insurance				18,000.00	14,676.97	18,000.00	14,676.97	
	LUD of Pierson - Garbage/Recycle Levy		9,043.84	9,043.84			9,043.84	9,043.84	
TOTAL ENVIRONMENTAL HEALTH SERVICES		0.00	0.00	9,043.84	9,043.84	269,580.00	250,454.81	278,623.84	259,498.65
PUBLIC HEALTH AND WELFARE SERVICES									
	Cemetary - Contract Services				20,000.00	16,833.73	20,000.00	16,833.73	
	Cemetary - Insurance				250.00	209.35	250.00	209.35	
	Cemetary - Material/Supply				5,000.00	1,841.35	5,000.00	1,841.35	
	Melita & Area Health Committee Grant						0.00	0.00	
	Melita & Area Handi Van						0.00	0.00	
	Senior Services Grant				5,700.00	5,700.00	5,700.00	5,700.00	
	Provincial Social Services Grant				2,200.00	2,170.67	2,200.00	2,170.67	
TOTAL PUBLIC HEALTH & WELFARE SERVICES		0.00	0.00	0.00	0.00	33,150.00	26,755.10	33,150.00	26,755.10

**GENERAL OPERATING FUND
BUDGETED EXPENDITURE**

Municipality of Two Borders

		For the Year 2023					
		Previous Year				Next Year	
ENVIRONMENTAL DEVELOPMENT SERVICES		Total Budget		Rural	LUD of Pierson	At Large	Total Budget
Contract Service - Monument Restoration		7,000.00	2,301.85			7,000.00	7,000.00
Planning/Zoning Grant		2,611.33	2,611.33			3,000.00	3,000.00
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES		9,611.33	4,913.18	0.00	0.00	10,000.00	10,000.00
ECONOMIC DEVELOPMENT SERVICES							
<u>Agriculture</u>							
Weed Control - Wages		25,750.00	10,041.03	25,000.00			25,000.00
Weed Control - Casual Wages		6,400.00	0.00	6,400.00			6,400.00
Employer Benefit Contribution		4,500.00	674.84	4,500.00			4,500.00
Weed Control - Training/Education		0.00	420.02	1,000.00			1,000.00
Weed Control - Fees/Licences		1,500.00	1,330.00	1,500.00			1,500.00
Weed Control - Insurance		1,850.00	1,434.96	1,850.00			1,850.00
Weed Control - Material/Supply		500.00	148.29	500.00			500.00
Weed Control - Equip Repairs		3,500.00	685.65	3,500.00			3,500.00
Weed Control - Small Equip Purchases		900.00	0.00	500.00			500.00
Weed Control - Gas/Oil		6,300.00	1,264.11	6,000.00			6,000.00
Weed Control - Chemical Purchases		32,000.00	16,970.73	20,000.00			20,000.00
Vet Services Grant		15,000.00	15,000.00			15,000.00	15,000.00
Souris River Watershed District		44,336.55	44,336.55			46,830.38	46,830.38
Drainage of Land		0.00	0.00				0.00
Public Restroom - Material/Supply		500.00	500.00			500.00	500.00
Green Team - Wages		25,358.00	11,967.95			16,774.00	16,774.00
Employer Benefit Contribution		1,000.00	613.73			1,000.00	1,000.00
Green Team - Material/Supply		3,000.00	234.65			3,000.00	3,000.00
Economic Development		23,072.50	21,272.50		1,800.00	23,499.50	23,499.50
LUD of Pierson - PCRB Grant		1,500.00	1,500.00		1,500.00		1,500.00
TOTAL ECONOMIC DEVELOPMENT SERVICES		196,967.05	128,395.01	70,750.00	3,300.00	106,603.88	180,653.88

GENERAL OPERATING FUND
BUDGETED EXPENDITURE

Municipality of Two Borders

PREVIOUS YEARS' REVENUES BY SPECIAL AREA / LUD

	Rural		LUD of Pierson		At Large		Previous Year	
	Budget		Budget	Actual	Budget	Actual	Total Budget	Total Actual
ENVIRONMENTAL DEVELOPMENT SERVICES								
Contract Service - Monument Restoration					7,000.00	2,301.85	7,000.00	2,301.85
Planning/Zoning Grant					2,611.33	2,611.33	2,611.33	2,611.33
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES	0.00	0.00	0.00	0.00	9,611.33	4,913.18	9,611.33	4,913.18
ECONOMIC DEVELOPMENT SERVICES								
Agriculture								
Weed Control - Wages	25,750.00	10,041.03					25,750.00	10,041.03
Weed Control - Casual Wages	6,400.00						6,400.00	0.00
Employer Benefit Contribution	4,500.00	674.84					4,500.00	674.84
Weed Control - Training/Education		420.02					0.00	420.02
Weed Control - Fees/Licences	1,500.00	1,330.00					1,500.00	1,330.00
Weed Control - Insurance	1,850.00	1,434.96					1,850.00	1,434.96
Weed Control - Material/Supply	500.00	148.29					500.00	148.29
Weed Control - Equip Repairs	3,500.00	685.65					3,500.00	685.65
Weed Control - Small Equip Purchases	900.00						900.00	0.00
Weed Control - Gas/Oil	6,300.00	1,264.11					6,300.00	1,264.11
Weed Control - Chemical Purchases	32,000.00	16,970.73					32,000.00	16,970.73
Vet Services Grant					15,000.00	15,000.00	15,000.00	15,000.00
Souris River Watershed District					44,336.55	44,336.55	44,336.55	44,336.55
Drainage of Land							0.00	0.00
Public Restroom - Material/Supply					500.00	500.00	500.00	500.00
Green Team - Wages					25,358.00	11,967.95	25,358.00	11,967.95
Employer Benefit Contribution					1,000.00	613.73	1,000.00	613.73
Green Team - Material/Supply					3,000.00	234.65	3,000.00	234.65
Economic Development			1,800.00		21,272.50	21,272.50	23,072.50	21,272.50
LUD of Pierson - PCRB Grant			1,500.00	1,500.00			1,500.00	1,500.00
TOTAL ECONOMIC DEVELOPMENT SERVICES	83,200.00	32,969.63	3,300.00	1,500.00	110,467.05	93,925.38	196,967.05	128,395.01

**GENERAL OPERATING FUND
BUDGETED EXPENDITURE**

Municipality of Two Borders

For the Year 2023

	Previous Year						Next Year
	Total Budget	Total Actual	Rural	LUD of Pierson	At Large	Total Budget	Total Budget
RECREATION AND CULTURAL SERVICES							
Recreation Commission	7,855.04	7,855.04			8,640.55	8,640.55	9,500.00
Southwest Recreation District	72,165.75	72,165.75			95,684.69	95,684.69	95,000.00
Skating Rinks/Arenas	63,303.23	63,303.23			152,303.23	152,303.23	100,000.00
Swimming Pool	0.00	0.00				0.00	
Parks/Playgrounds	11,500.00	10,128.07			6,200.00	6,200.00	6,500.00
Libraries	49,956.67	49,956.67			51,980.08	51,980.08	56,000.00
Community Centers/Halls	0.00	0.00				0.00	
Campground	500.00	735.25		900.00		900.00	1,000.00
Skating Rinks/Arenas - Insurance	25,200.00	25,051.79			28,000.00	28,000.00	29,000.00
Parks/Playgrounds - Insurance	3,045.00	2,585.30			3,000.00	3,000.00	3,100.00
Libraries -Insurance	790.00	665.86			790.00	790.00	850.00
Community Centers/Halls - Insurance	15,000.00	14,636.25			16,500.00	16,500.00	17,000.00
Heritage Restaurant - Insurance	1,700.00	1,227.57			1,700.00	1,700.00	2,000.00
TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1	251,015.69	248,310.78	0.00	900.00	364,798.55	365,698.55	319,950.00
FISCAL SERVICES							
Transfer to Capital (from Page 13)	4,694,724.45	1,042,819.01	1,004,940.00	130,000.00	83,000.00	1,217,940.00	600,000.00
Transfer to Utility (To Utility Page)	118,246.88	118,251.49			108,246.88	108,246.88	119,000.00
Transfer to LUD of Pierson	0.00	0.00				0.00	0.00
Debenture Debt Charges (from Page 11)	0.00	0.00				0.00	0.00
Tax Discount & short term loan interest	0.00	0.00				0.00	0.00
Loss on Disposal of Assets	0.00	0.00				0.00	0.00
LUD Of Pierson - Fiscal Services	0.00	0.00				0.00	0.00
TOTAL FISCAL SERVICES - TO PAGE 1	4,812,971.33	1,161,070.50	1,004,940.00	130,000.00	191,246.88	1,326,186.88	719,000.00
Recovery Deficit Levy (from page 9) - TO PAGE 1	0.00	0.00				0.00	
TRANSFERS							
General Reserve	0.00	0.00				0.00	
Specific-Purpose Reserves:							
Equipment Replacement	200,000.00	200,000.00	600,000.00			600,000.00	300,000.00
Gas Tax Reserve	66,109.00	66,109.00			68,983.00	68,983.00	66,109.00
Fire Dept Reserve	40,000.00	73,063.49		1,330.00		1,330.00	40,000.00
Bridges & Roads Reserve	37,000.00	37,000.00	537,000.00			537,000.00	400,000.00
Weed Control Reserve	10,000.00	10,000.00	10,000.00			10,000.00	10,000.00
Waste Disposal Site Closure Reserve	0.00	0.00				0.00	
Restart Reserve	0.00	0.00				0.00	
LUD of Pierson Reserve	0.00	16,028.59				0.00	0.00
TOTAL TRANSFERS - TO PAGE 1	353,109.00	402,201.08	1,147,000.00	1,330.00	68,983.00	1,217,313.00	816,109.00

GENERAL OPERATING FUND
BUDGETED EXPENDITURE
Municipality of Two Borders

PREVIOUS YEARS' REVENUES AND EXPENSES BY SPECIAL AREA / LUD

RECREATION & CULTURAL SERVICES	Rural		LUD of Pierson		At Large		Previous Year	
	Budget	Actual	Budget	Actual	Budget	Actual	Total Budget	Total Actual
Recreation Commission Grant					7,855.04	7,855.04	7,855.04	7,855.04
Southwest Recreation Distict					72,165.75	72,165.75	72,165.75	72,165.75
Skating Rinks/Arenas Grant					63,303.23	63,303.23	63,303.23	63,303.23
Swimming Pool							0.00	0.00
Parks/Playgrounds Grant			5,300.00	5,044.44	6,200.00	5,083.63	11,500.00	10,128.07
Libraries Grant					49,956.67	49,956.67	49,956.67	49,956.67
Community Centers/Halls							0.00	0.00
Campground			500.00	735.25			500.00	735.25
Skating Rinks/Arenas - Insurance					25,200.00	25,051.79	25,200.00	25,051.79
Parks/Playgrounds - Insurance					3,045.00	2,585.30	3,045.00	2,585.30
Libraries -Insurance					790.00	665.86	790.00	665.86
Community Centers/Halls - Insurance					15,000.00	14,636.25	15,000.00	14,636.25
Heritage Restaurant - Insurance					1,700.00	1,227.57	1,700.00	1,227.57
TOTAL RECREATION & CULTURAL SERVICES	0.00	0.00	5,800.00	5,779.69	245,215.69	242,531.09	251,015.69	248,310.78
FISCAL SERVICES								
Transfer to Capital (from Page 13)	1,673,222.70	376,498.92	60,000.00		2,961,501.75	666,320.09	4,694,724.45	1,042,819.01
Transfer to Utility (To Utility Page)			10,000.00	10,000.00	108,246.88	108,251.49	118,246.88	118,251.49
Transfer to LUD of Pierson							0.00	0.00
Debenture Debt Charges (from Page 11)							0.00	0.00
Tax Discount & short term loan interest							0.00	0.00
Loss on Disposal of Assets							0.00	0.00
LUD Of Pierson - Fiscal Services							0.00	0.00
TOTAL FISCAL SERVICES	1,673,222.70	376,498.92	70,000.00	10,000.00	3,069,748.63	774,571.58	4,812,971.33	1,161,070.50
Recovery Deficit Levy (from page 9)							0.00	0.00
TRANSFERS								
General Reserve							0.00	0.00
Specific-Purpose Reserves:								
Equipment Replacement	200,000.00	200,000.00					200,000.00	200,000.00
Gas Tax Reserve					66,109.00	66,109.00	66,109.00	66,109.00
Fire Dept Reserve	38,670.00	71,733.49	1,330.00	1,330.00			40,000.00	73,063.49
Bridge Replacement Reserve					37,000.00	37,000.00	37,000.00	37,000.00
Weed Control Reserve	10,000.00	10,000.00					10,000.00	10,000.00
Waste Disposal Site Closure							0.00	0.00
Restart Reserve							0.00	0.00
LUD of Pierson Reserve				16,028.59			0.00	16,028.59
TOTAL TRANSFERS	248,670.00	281,733.49	1,330.00	17,358.59	103,109.00	103,109.00	353,109.00	402,201.08

CALCULATION OF TAX LEVIES

Municipality of Two Borders

For the Year 2023

Education (Requisition) Taxes:	Assessments				Expenditures			Mill Rate	Revenues			
	Taxable	Grazing Lease and/or Converted fees	Grants In Lieu of Taxes	Total	Basic	Allowance Tax Assets	Total		Tax Levy	Grants In Lieu of Taxes	Grazing lease and / or Converted fees	Total
Education Support Levy (ESL)	105,468,290		2,819,070	108,287,360	881,448.00	11.11	881,459.11	8.140	858,511.88	22,947.23		881,459.11
School Division-Southwest Horizon	289,620,590	444,480	2,849,890	292,914,960	2,965,629.00	134.97	2,965,763.97	10.125	2,932,408.47	28,855.14	4,500.36	2,965,763.97
School Division-Fort La Bosse	46,342,760	218,270	361,260	46,922,290	359,356.00	21.82	359,377.82	7.659	354,939.20	2,766.89	1,671.73	359,377.82
School Division				0		0.00	0.00					0.00
School Division				0		0.00	0.00					0.00
Total Education Taxes					4,206,433.00	167.90	4,206,600.90		4,145,859.55	54,569.26	6,172.09	4,206,600.90
page 1												
Municipal Taxes:	Assessments				Expenditures			Mill Rate	Revenues			
	Taxable	Otherwise Exempt	Grants In Lieu of Taxes	Total	Basic	Allowance Tax Assets	Total		Tax Levy	Grants In Lieu of Taxes	Other Revenues and Transfers	Total
Special Areas												
LUD of Pierson	5,333,520		34,000	5,367,520	225,416.61	0.60	225,417.21	18.522	98,787.46	629.75	126,000.00	225,417.21
31-2018 LUD area				0	20,414.16	0.00	20,414.16		20,414.16			20,414.16
Special Services Levies												
Debenture Debt Levies												
Arthur Water Pipeline By-Law 1854	108,544,500	454,130	1,558,010	110,556,640	25,658.89	-9.75	25,649.14	0.232	25,287.68	361.46		25,649.14
Arthur Water Pipeline By-Law 1855				0	5,047.00	0.28	5,047.28		5,047.28			5,047.28
Arthur Water Pipeline By-Law 1856				0	18,386.49	0.03	18,386.52		18,386.52			18,386.52
Water Pipeline Expansion 27-2017				0	52,781.71	4.29	52,786.00		52,786.00			52,786.00
Water Pipeline Expansion 30-2017				0	6,372.79	0.01	6,372.80		6,372.80			6,372.80
				0		0.00	0.00					0.00
				0		0.00	0.00					0.00
Deficit Recovery												
General				0		0.00	0.00					0.00
Utility				0		0.00	0.00					0.00
General Municipal												
Rural	330,629,830		3,177,150	333,806,980	4,572,135.22	-100.80	4,572,034.42	8.841	2,923,098.33	28,089.18	1,620,846.91	4,572,034.42
At Large	335,963,350		3,211,150	339,174,500	1,831,478.32	63.98	1,831,542.30	5.400	1,814,202.09	17,340.21		1,831,542.30
Other Revenue and Transfers					584,392.47		584,392.47				584,392.47	584,392.47
Business Taxes				0			0.00					0.00
Total Municipal Taxes					7,342,083.66	-36.22	7,342,047.44		4,964,382.32	46,420.60	2,331,239.38	7,342,042.30
page 1					page 1			page 1				
Total (Education + Municipal) Taxes					11,548,516.66	131.68	11,548,648.34		9,110,241.87	100,989.86	2,337,411.47	11,548,643.20
					page 1			page 2				

SUNDRY REVENUES AND TRANSFERS

Municipality of Two Borders

For the Year 2023

Part 1 - Reserve Transfers

Reserve Name & By-Law No.	Fund Name & By-Law No.		
From	To	Purpose	Amount

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Federal	Gas Tax	68,983.00
Federal - ISIP	Fraser Lot Cabin Restoration	5,000.00
Provincial	Green Team	6,000.00
Provincial - Manitoba Water Services Board	Lyleton Water Project	26,000.00

Total - Page 2105,983.00

Part 3 - Recovery of Previous Years' Deficit - General Operating Fund

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 10.00

Part 4 - Recovery of Previous Years' Deficit - Utility Operating Fund

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 10-0.00

UTILITY OPERATING FUND						
BUDGETED REVENUE AND EXPENDITURE						
Municipality of Two Borders						
Pierson Utility						
For the Year 2023						
		2022	2022	2023	Next Year	
	UTILITY REVENUE	Budget	Actual	Budget	Budget	
	Water Consumption Sales	70,000.00	63,596.32	65,000.00	65,000.00	
	Rate Rider	14,000.00	12,526.29	6,000.00	14,000.00	
	Penalties	800.00	708.05	800.00	800.00	
	Hydrant Rentals					
	Connection Revenue					
	Net Consumer Revenue - Sub Total	84,800.00	76,830.66	71,800.00	79,800.00	
	Lagoon Dumping Revenue					
	Other Revenue	150.00	150.00	150.00	150.00	
	LUD of Pierson - To Capital Reserve					
	Provincial Grants					
	Transfer from Revenue Fund (from Page 7)	10,000.00	10,000.00			
	Transfer from Reserves (from Page 13)					
	Transfer from Accumulated Surplus					
	TOTAL REVENUE	94,950.00	86,980.66	71,950.00	79,950.00	
	UTILITY EXPENDITURE					
	WATER SUPPLY:					
	Administration	27,387.78	29,958.38	30,556.90	32,000.00	
	Training & Education	500.00		700.00	1,000.00	
	Purification & Treatment	6,100.00	4,261.73	6,100.00	6,700.00	
	Transmission & Distrinbution	7,000.00	7,397.74	7,696.06	8,500.00	
	Other Water Supply Costs - Insurance	5,200.00	4,965.13	5,700.00	6,500.00	
	Freight	2,000.00	2,058.01	2,400.00	2,500.00	
	Utilities	5,775.00	5,475.62	5,775.00	6,500.00	
	Bank Fees/Charges	400.00	269.06	400.00	500.00	
	Vehicle Costs	4,322.15	4,322.15	4,622.04	5,000.00	
	Sub Total	58,684.93	58,707.82	63,950.00	69,200.00	
	SEWAGE COLLECTION AND DISPOSAL:					
	Administration					
	Sewage Collection System	6,000.00	5,390.56	6,000.00	7,000.00	
	Sewage Lift Station					
	Sewage Treatment and Disposal	2,000.00	1,914.21	2,000.00	3,750.00	
	Other Sewage Collection and Disposal					
	Other _____					
	Sub Total	8,000.00	7,304.77	8,000.00	10,750.00	
	TRANSFER TO CAPITAL (from Page 13)					
	DEBENTURE DEBT CHARGES (from Page 12)					
	OTHER LONG-TERM DEBT CHARGES					
	TRANSFERS					
	Deficit Recovery, 20____ (Page 9)					
	Transfer to Utility Reserve		0.00			
	Transfer to _____ Reserve					
	TOTAL EXPENDITURE	66,684.93	66,012.59	71,950.00	79,950.00	
	NET OPERATING SURPLUS (DEFICIT)	28,265.07	20,968.07	0.00	0.00	

UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE

Municipality of Two Borders

Lyleton Utility

For the Year 2023

UTILITY REVENUE	2022 Budget	2022 Actual	2023 Budget	Next Year Budget
Water Consumption Sales	21,700.00	17,024.57	22,000.00	24,714.00
Rate Rider	2,000.00	1,840.43	2,000.00	
Penalties	210.00	245.91	300.00	300.00
Hydrant Rentals				
Connection Revenue				
Net Consumer Revenue - Sub Total	23,910.00	19,110.91	24,300.00	25,014.00
Lagoon Dumping Revenue				
Other Revenue	2,000.00	601.11	2,000.00	1,000.00
LUD of Pierson - To Capital Reserve				
Provincial Grants				
Transfer from Revenue Fund (from Page 7)				
Transfer from Reserves (from Page 13)				
Transfer from Accumulated Surplus				
TOTAL REVENUE	25,910.00	19,712.02	26,300.00	26,014.00
UTILITY EXPENDITURE				
WATER SUPPLY:				
Water Purchases			2,800.00	3,000.00
Administration	11,120.54	11,120.54	7,789.57	8,000.00
Legal Fees	2,200.00		2,200.00	2,300.00
Seminars/Memberships	500.00		1,000.00	1,000.00
Purification and Treatment	2,488.96	1,968.23	4,080.55	4,000.00
Transmission & Distribution	4,000.00	2,550.27	3,500.00	3,500.00
Other Water Supply Costs - Insurance	1,500.00	859.24	2,500.00	2,500.00
Freight	450.00	483.57	831.45	1,000.00
Utilities	1,500.00	1,160.52	2,427.93	2,814.00
Bank Fees/Charges	400.00	825.32	900.00	900.00
Vehicle Costs	1,750.50	1,750.50	1,070.50	2,000.00
Sub Total	25,910.00	20,718.19	26,300.00	26,014.00
TRANSFER TO CAPITAL (from Page 13)				
DEBENTURE DEBT CHARGES (from Page 12)				
OTHER LONG-TERM DEBT CHARGES				
TRANSFERS				
Deficit Recovery, 20____ (Page 9)				
Transfer to Utility Reserve	0.00		0.00	
Transfer to _____ Reserve				
TOTAL EXPENDITURE	25,910.00	20,718.19	26,300.00	26,014.00
NET OPERATING SURPLUS (DEFICIT)	0.00	-1,006.17	0.00	0.00

UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE

Municipality of Two Borders

Southwest Rural Water Co-op

For the Year 2023

UTILITY REVENUE	2022 Budget	2022 Actual	2023 Budget	Next Year Budget
Water Consumption Sales	73,000.00	66,262.19	75,675.00	78,000.00
Penalties				
Connection Revenue				
Net Consumer Revenue - Sub Total	73,000.00	66,262.19	75,675.00	78,000.00
Other Revenue	2,000.00	2,720.05	2,750.00	2,750.00
Provincial Grants				
Transfer from Revenue Fund (from Page 7)	108,251.49	108,251.49	108,251.49	108,251.46
Transfer from Reserves (from Page 13)				
Transfer from Accumulated Surplus				
TOTAL REVENUE	183,251.49	177,233.73	186,676.49	189,001.46
UTILITY EXPENDITURE				
WATER SUPPLY:				
Water Purchases	68500.00	59,341.33	71,925.00	74,150.00
Service of Supply - Materials/Supplies				0.00
Bank Fees/Charges	500.00	305.08	500.00	600.00
Sub Total	69,000.00	59,646.41	72,425.00	74,750.00
TRANSFER TO CAPITAL (from Page 13)	0.00		0.00	
DEBENTURE DEBT CHARGES (from Page 12)	108,251.49	108,246.88	108,251.49	108,251.46
OTHER LONG-TERM DEBT CHARGES				
TRANSFERS				
Deficit Recovery, 20____ (Page 9)				
Transfer to Utility Reserve	6,000.00	6,000.00	6,000.00	6,000.00
Transfer to _____ Reserve				
TOTAL EXPENDITURE	183,251.49	173,893.29	186,676.49	189,001.46
NET OPERATING SURPLUS (DEFICIT)	0.00	3,340.44	0.00	0.00

GENERAL OPERATING FUND - DEBENTURE DEBT CHARGES

Municipality of Two Borders

For the Year 2023

Part 1 - Debenture Debt Charges

[illegible]

Part 2 - Summary (by area) - to be carried forward - Page 8

Area to be Levied	Taxable Assessment	Otherwise Exempt Assessment	Grant Assessment	Total Assessment
				0

UTILITY OPERATING FUND - DEBENTURE DEBT CHARGES

Municipality of Two Borders

For the Year 2023

Part 1 - Debenture Debt Charges

Purpose	By-law No.	Maturity (Year)	Opening Balance	Principal	Closing Balance	Interest	Total Payment	Frontage /Per Parcel	Other Revenue	Net Required by Mill rate	Area to be Levied
Arthur-Rural Water Pipeline	1854	2026	93,073.27	21,908.04	71,165.23	3,750.85	25,658.89		9.75	25,649.14	LID
Arthur-Rural Water Pipeline	1855	2026	18,307.14	4,309.22	13,997.92	737.78	5,047.00	5,047.28	-0.28		SCH C1 + C2
Arthur-Rural Water Pipeline	1856	2026	66,693.95	15,698.72	50,995.23	2,687.77	18,386.49	18,386.52	-0.03		SCH C
Rural Water Expansion	27-2017	2027	235,503.51	44,539.08	190,964.43	8,242.63	52,781.71	52,786.00	-4.29		A-2016
Rural Water Expansion	30-2017	2027	28,347.62	5,380.63	22,966.99	992.16	6,372.79	6,372.80	-0.01		B-2017
					0.00		0.00			0.00	
					0.00		0.00			0.00	
					0.00		0.00			0.00	
					0.00		0.00			0.00	
					0.00		0.00			0.00	
					0.00		0.00			0.00	
					0.00		0.00			0.00	
					0.00		0.00			0.00	
					0.00		0.00			0.00	
					0.00		0.00			0.00	
					0.00		0.00			0.00	
					0.00		0.00			0.00	
					0.00		0.00			0.00	
					0.00		0.00			0.00	
					0.00		0.00			0.00	

441,925.49	91,835.69	350,089.80	16,411.19	108,246.88	82,592.60	5.14	25,649.14
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Part 2 - Summary (by area) - to be carried forward - Page 8

Area to be Levied	Taxable Assessment	Otherwise Exempt Assessment	Grant Assessment	Total Assessment	Total Requirement	Raised By Frt / Parcel	Raised by Other Revenue	Raised by Mill Rate
LID	108,544,500	454,390	1,558,010	110,556,900	25,658.89		9.75	25,649.14
Specific Properties				0	5,047.00	5,047.28	-0.28	
Specific Properties				0	18,386.49	18,386.52	-0.03	
Specific Properties				0	52,781.71	52,786.00	-4.29	
Specific Properties				0	6,372.79	6,372.80	-0.01	
					108,246.88	82,592.60	5.14	25,649.14

Part 1 - CAPITAL EXPENDITURES

PART 2. GENERAL AND SPECIFIC-PURPOSE RESERVE FUND WITHDRAWALS

Part 3

PART 3. BORROWING (Subject to Municipal Board Approval)

TOTAL - Part 120