



# **TOWN OF LUMSDEN**

## **Municipal Budget**

**with Supporting Schedules**

**FOR THE YEAR 2016**

# TOWN OF LUMSDEN

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### **Capital Asset Financing Plan**

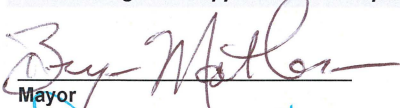
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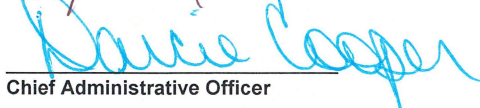
**TOWN OF LUMSDEN  
MUNICIPAL BUDGET**

TOWN OF LUMSDEN  
Financial Activity Statement  
Estimates For The Year 2016

	Schedule	2013 Actual	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget
<b>Revenues</b>							
Taxation	1	1,091,810.06	1,204,378.00	1,202,228.63	1,293,842.27	1,317,767.25	1,393,935.84
Unconditional grants	1	367,021.04	355,807.00	355,807.04	367,536.00	367,536.00	367,536.00
Grants In Lieu	1	119,542.79	121,200.00	134,799.72	128,098.34	125,052.59	128,642.85
Fees and charges	2	288,147.03	249,205.00	250,848.17	258,425.00	287,200.41	280,900.00
Maintenance and development charges	2	29,766.68	20,000.00	13,333.34	74,000.00	31,974.11	67,406.00
Utilities	2	756,847.95	854,650.00	889,480.22	1,187,449.04	1,221,215.17	1,248,650.00
Operating -conditional grants	2	81,264.92	118,255.00	196,442.80	162,798.70	53,034.25	138,451.00
Capital -conditional grants	2	108,492.60	425,646.60	92,477.70	425,646.60	92,640.80	425,972.80
Tangible capital asset -gain	2	15,701.88	-	1,206.15	-	-	-
Land sales - gain	2	86,928.42	173,400.00	171,873.94	258,000.00	344,306.93	-
Return on investment	2	8,273.35	5,300.00	10,215.38	8,100.00	13,048.41	11,550.00
Other revenue	2	165,850.37	142,599.11	254,570.24	54,068.21	87,162.68	32,146.71
<b>Total Revenues</b>		<b>3,119,647.09</b>	<b>3,670,440.71</b>	<b>3,573,283.33</b>	<b>4,217,964.16</b>	<b>3,940,938.60</b>	<b>4,095,191.20</b>
<b>Expenditures</b>							
General government services	3	257,727.31	284,592.72	253,994.73	268,268.33	263,794.46	274,114.08
Protective services	3	285,995.36	226,449.29	223,433.08	239,662.18	210,188.36	224,828.11
Transportation services	3	470,242.47	512,560.69	580,019.88	632,824.02	517,320.97	670,137.12
Environmental health services	3	195,336.73	211,575.41	192,581.89	199,038.80	190,092.76	276,235.60
Planning and development services	3	84,480.01	177,106.82	159,482.42	149,102.05	115,324.13	109,535.69
Recreation and cultural services	3	354,581.74	350,106.39	443,985.24	368,382.60	317,349.33	375,875.10
Utilities	3	526,084.92	670,728.91	718,212.67	750,359.85	565,204.15	766,997.26
<b>Total Expenditures</b>		<b>2,174,448.54</b>	<b>2,433,120.23</b>	<b>2,571,709.91</b>	<b>2,607,637.83</b>	<b>2,179,274.16</b>	<b>2,697,722.96</b>
<b>PSAB Change in Surplus</b>		<b>945,198.55</b>	<b>1,237,320.48</b>	<b>1,001,573.42</b>	<b>1,610,326.33</b>	<b>1,761,664.44</b>	<b>1,397,468.24</b>
<b>Backout PSAB / Record Cash Impact</b>							
Backout Tangible Capital Asset -Gain		(15,701.88)	-	(1,206.15)	-	-	-
Backout Amortization Expense		360,325.59	321,569.00	403,458.03	360,325.59	-	400,447.60
Reflect Tangible Capital Asset Expense		(1,392,244.01)	(1,839,861.00)	(1,043,562.50)	(1,342,032.69)	(536,156.06)	(1,356,977.00)
Reflect Loan Advances		-	-	(398,905.67)	-	-	-
Reflect Land Development Change		17,907.08	-	35,814.16	-	71,628.28	-
Reflect Loan principle payments		(735,088.84)	(286,308.40)	113,500.40	(134,136.72)	(109,765.87)	(115,058.83)
Sub Total		<b>(1,764,802.06)</b>	<b>(1,804,600.40)</b>	<b>(890,901.73)</b>	<b>(1,115,843.82)</b>	<b>(574,293.65)</b>	<b>(1,071,588.23)</b>
<b>Cash Change in Surplus</b>		<b>(819,603.51)</b>	<b>(567,279.92)</b>	<b>110,671.69</b>	<b>494,482.51</b>	<b>1,187,370.79</b>	<b>325,880.01</b>
<b>Use of Municipal Surplus/Reserves</b>							
Transfers From Allowances		-	-	-	-	-	-
Transfers (To) Allowances		-	-	-	-	-	-
Transfers From Reserves		380,839.00	569,041.00	389,068.91	617,534.00	347,078.47	658,765.00
Transfers (To) Reserves		(48,769.68)	(532,260.85)	(698,854.25)	(836,885.75)	(1,095,902.29)	(1,033,564.70)
Transfers From Capital Trust Fund		-	-	-	-	-	-
Transfers (To) Capital Trust Fund		(63,000.00)	-	-	-	-	-
Capital Trust Fund -Fund (Increase)/Decrease		-	-	-	-	-	-
Transfers From Surplus		-	583,387.77	-	-	-	61,500.00
Transfers (To) Surplus		-	(37,467.00)	-	(258,000.00)	(258,000.00)	-
Recovery of previous years deficit		-	-	-	-	-	-
<b>Surplus change (CTF/Reserve transfers)</b>		<b>269,069.32</b>	<b>582,700.92</b>	<b>(309,785.34)</b>	<b>(477,351.75)</b>	<b>(1,006,823.82)</b>	<b>(313,299.70)</b>
<b>Surplus / (Deficit)</b>		<b>(550,534.19)</b>	<b>15,421.00</b>	<b>(199,113.65)</b>	<b>17,130.76</b>	<b>180,546.97</b>	<b>12,580.31</b>

This budget was approved and adopted by Council on the 15th day of March, 2016 (Resol# 107-16).

  
Mayor

  
Chief Administrative Officer

TOWN OF LUMSDEN  
Consolidated Statement of Operations  
Estimates For The Year 2016

	2013 Actual	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget
<b>Revenues</b>						
Taxes and Other Unconditional Revenue (Schedule 1)	1,578,374	1,681,385	1,692,835	1,789,477	1,810,356	1,890,115
Fees and Charges (Schedule 4, 5)	1,044,995	1,103,855	1,140,328	1,445,874	1,508,416	1,529,550
Conditional Grants (Schedule 4, 5)	81,265	118,255	196,443	162,799	53,034	138,451
Maintenance and Development Revenue (Schedule 4, 5)	29,767	20,000	13,333	74,000	31,974	67,406
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	15,702	-	1,206	-	-	-
Land Sales - Gain (Schedule 4, 5)	86,928	173,400	171,874	258,000	344,307	-
Investment Income and Commissions (Schedule 4, 5)	8,273	5,300	10,215	8,100	13,048	11,550
Other Revenues (Schedule 4, 5)	165,850	142,599	254,570	54,068	87,163	32,147
<b>Total Revenues</b>	<b>3,011,154</b>	<b>3,244,794</b>	<b>3,480,806</b>	<b>3,792,318</b>	<b>3,848,298</b>	<b>3,669,218</b>
	3,119,647	3,670,441	3,573,283	4,217,964	3,940,939	4,095,191
	189,758					
<b>Expenses</b>						
General Government Services (Schedule 3)	257,727	284,593	253,995	268,268	263,794	274,114
Protective Services (Schedule 3)	285,995	226,449	223,433	239,662	210,188	224,828
Transportation Services (Schedule 3)	470,242	512,561	580,020	632,824	517,321	670,137
Environmental and Public Health Services (Schedule 3)	195,337	211,575	192,582	199,039	190,093	276,236
Planning and Development Services (Schedule 3)	84,480	177,107	159,482	149,102	115,324	109,536
Recreation and Cultural Services (Schedule 3)	354,582	350,106	443,985	368,383	317,349	375,875
Utility Services (Schedule 3)	526,085	670,729	718,213	750,360	565,204	766,997
<b>Total Expenses</b>	<b>2,174,449</b>	<b>2,433,120</b>	<b>2,571,710</b>	<b>2,607,638</b>	<b>2,179,274</b>	<b>2,697,723</b>
<b>Surplus (Deficit) of Revenues over Expenses before Other Capital Contributi</b>	<b>836,706</b>	<b>811,674</b>	<b>909,096</b>	<b>1,184,680</b>	<b>1,669,024</b>	<b>971,495</b>
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	108,493	425,647	92,478	425,647	92,641	425,973
	3,119,647	3,670,441	3,573,283	4,217,964	3,940,939	4,095,191
<b>Surplus (Deficit) of Revenues over Expenses</b>	<b>945,199</b>	<b>1,237,320</b>	<b>1,001,573</b>	<b>1,610,326</b>	<b>1,761,664</b>	<b>1,397,468</b>
Change in Non-Financial Assets						
<b>Accumulated Surplus (Deficit), Beginning of Year</b>	<b>7,247,211</b>	<b>10,694,030</b>	<b>7,247,211</b>	<b>11,931,351</b>	<b>8,248,785</b>	<b>13,541,677</b>
<b>Accumulated Surplus (Deficit), End of Year</b>	<b>8,192,410</b>	<b>11,931,351</b>	<b>8,248,785</b>	<b>13,541,677</b>	<b>10,010,449</b>	<b>14,939,145</b>

TOWN OF LUMSDEN  
Municipal Budget - Schedule 1 (Unappropriated Revenue)  
Estimates For The Year 2016

	2013 Actual	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget
<b>TAXES</b>						
General municipal tax levy	1,125,279	1,240,926	1,239,119	1,332,154	1,332,747	1,407,405
Abatements and adjustments	(136)	(2,000)	(809)	(1,000)	(1,219)	(1,000)
Discount on current year taxes	(44,099)	(45,000)	(46,295)	(47,000)	(49,545)	(50,000)
<b>Net Municipal Taxes</b>	<b>1,081,044</b>	<b>1,193,926</b>	<b>1,192,015</b>	<b>1,284,154</b>	<b>1,281,983</b>	<b>1,356,405</b>
Potash tax share	-	-	-	-	26,162	26,162
Trailer license fees	58	-	-	-	46	38
Penalties on tax arrears	10,707	10,452	10,214	9,688	9,576	11,331
Special tax levy	-	-	-	-	-	-
Municipal tax loss	-	-	-	-	-	-
Hospital tax/requisition	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Taxes</b>	<b>1,091,810</b>	<b>1,204,378</b>	<b>1,202,229</b>	<b>1,293,842</b>	<b>1,317,767</b>	<b>1,393,936</b>
<b>UNCONDITIONAL GRANTS</b>						
Equalization (Revenue Sharing)	367,021	355,807	355,807	367,536	367,536	367,536
Prov Community Share grant	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Unconditional Grants</b>	<b>367,021</b>	<b>355,807</b>	<b>355,807</b>	<b>367,536</b>	<b>367,536</b>	<b>367,536</b>
<b>GRANTS IN LIEU OF TAXES</b>						
Federal	6,411	6,500	6,847	6,847	7,065	7,065
Provincial						
S.P.C. Electrical	-	-	-	-	-	-
SaskEnergy Gas	36,996	37,000	45,570	40,000	39,028	40,000
Transgas	-	-	-	-	-	-
SPMC - Municipal Share	2,012	2,000	2,923	2,923	3,016	3,016
Sasktel	1,269	1,200	1,356	1,356	1,399	1,399
Other	-	-	-	-	-	-
Local/Other						
Housing Authority	5,462	5,500	5,973	5,973	6,163	6,163
C.P.R. Mainline	-	-	-	-	-	-
Treaty Land Entitlement	-	-	-	-	-	-
Other	-	-	-	-	-	-
Other Government Transfers						
S.P.C. Surcharge	67,393	69,000	72,131	71,000	68,382	71,000
Sask Energy Surcharge	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Grants in Lieu of Taxes</b>	<b>119,543</b>	<b>121,200</b>	<b>134,800</b>	<b>128,098</b>	<b>125,053</b>	<b>128,643</b>
<b>SCHEDULE 1 (Unappropriated Revenue)</b>	<b>1,578,374</b>	<b>1,681,385</b>	<b>1,692,835</b>	<b>1,789,477</b>	<b>1,810,356</b>	<b>1,890,115</b>

TOWN OF LUMSDEN  
Municipal Budget - Schedule 2 (Department Source Revenue)  
Estimates For The Year 2016

	2013 Actual	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget
<b>GENERAL GOVERNMENT SERVICES</b>						
<b>Operating</b>						
Other Segmented Revenue						
Fees and Charges						
- Licences, Permits and Fines	12,610	11,500	11,610	11,500	6,090	6,000
- Rentals	-	300	-	300	-	300
- Sales of service	2,368	2,100	4,794	2,100	2,127	2,000
- Sales of supplies	-	50	325	50	10,002	50
Total Fees and Charges	14,978	13,950	16,729	13,950	18,219	8,350
Tangible capital asset sales - gain (loss)	75	-	-	-	-	-
Investment income and commissions	6,501	5,300	10,215	8,100	11,460	11,550
Other revenue (Specify)	2,055	100	2,877	100	6,322	100
Total Other Segmented Revenue	23,609	19,350	29,821	22,150	36,001	20,000
Conditional Grants						
- Other (Specify)	-	-	-	-	-	-
Total Conditional Grants	-	-	-	-	-	-
<b>Total Operating</b>	<b>23,609</b>	<b>19,350</b>	<b>29,821</b>	<b>22,150</b>	<b>36,001</b>	<b>20,000</b>
<b>Capital</b>						
Conditional Grants						
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total General Government Services</b>	<b>23,609</b>	<b>19,350</b>	<b>29,821</b>	<b>22,150</b>	<b>36,001</b>	<b>20,000</b>
<b>PROTECTIVE SERVICES</b>						
<b>Operating</b>						
Other Segmented Revenue						
Fees and Charges						
- Licences, Permits and Fines	20,275	16,030	22,491	19,350	26,740	25,250
- Rentals	-	-	-	-	-	-
- Sales of service	31,945	25,100	18,466	33,500	43,693	33,500
Total Fees and Charges	52,220	41,130	40,957	52,850	70,432	58,750
Tangible capital asset sales - gain (loss)	-	-	-	-	-	-
Other revenue (Specify)	22,355	5,000	950	-	4,400	-
Total Other Segmented Revenue	74,575	46,130	41,907	52,850	74,832	58,750
Conditional Grants						
- Provincial Fire Grants	-	-	-	-	-	-
- Sask Watershed Flood Control Grant	23,750	23,000	20,839	56,000	2,979	-
- Local Fire Grants	-	15,000	31,596	15,000	-	15,000
Total Conditional Grants	23,750	38,000	52,435	71,000	2,979	15,000
<b>Total Operating</b>	<b>98,325</b>	<b>84,130</b>	<b>94,342</b>	<b>123,850</b>	<b>77,811</b>	<b>73,750</b>
<b>Capital</b>						
Conditional Grants						
- 911 Grant	-	-	-	-	-	-
- Provincial Disaster Assistance	-	-	-	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Protective Services</b>	<b>98,325</b>	<b>84,130</b>	<b>94,342</b>	<b>123,850</b>	<b>77,811</b>	<b>73,750</b>
<b>TRANSPORTATION SERVICES</b>						
<b>Operating</b>						
- Rentals	-	-	-	-	-	-
- Sales of service	3,324	500	9,446	500	-	500
- Sales of supplies	269	-	14	-	-	-
Total Fees and Charges	3,593	500	9,460	500	-	500
Maintenance and Development Charges	-	-	-	-	-	-
Tangible capital asset sales - gain (loss)	430	-	1,206	-	-	-
Investment income and commissions	-	-	-	-	-	-
Other revenue (Specify)	-	-	-	2,500	9,552	-
Total Other Segmented Revenue	4,023	500	10,666	3,000	9,552	500
Conditional Grants						
- Federal Student Employment	-	-	-	-	-	-
- Federal Student Employment	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Conditional Grants	-	-	-	-	-	-
<b>Total Operating</b>	<b>4,023</b>	<b>500</b>	<b>10,666</b>	<b>3,000</b>	<b>9,552</b>	<b>500</b>
<b>Capital</b>						
Conditional Grants						
- Gas Tax	92,315	92,315	92,478	92,315	92,641	92,641
<b>Total Capital</b>	<b>92,315</b>	<b>92,315</b>	<b>92,478</b>	<b>92,315</b>	<b>92,641</b>	<b>92,641</b>
<b>Total Transportation Services</b>	<b>96,337</b>	<b>92,815</b>	<b>103,144</b>	<b>95,315</b>	<b>102,193</b>	<b>93,141</b>
<b>ENVIRONMENTAL AND PUBLIC HEALTH SERVICES</b>						
<b>Operating</b>						
Other Segmented Revenue						
- Licences, Permits and Fines	-	-	-	-	-	-
- Rentals	-	-	-	-	-	-
- Sales of service	17,236	15,525	17,176	21,525	33,962	36,500
- Sales of supplies	12,662	12,500	15,148	12,500	11,608	9,500
Total Fees and Charges	29,898	28,025	32,324	34,025	45,570	46,000
Maintenance and Development Charges	-	-	-	-	-	-
Tangible capital asset sales - gain (loss)	-	-	-	-	-	-
Other revenue (Specify)	660	50,000	135,300	-	500	-
Total Other Segmented Revenue	30,558	78,025	167,624	34,025	46,070	46,000
Conditional Grants						
- Recycling Grants	-	-	36,188	36,188	-	-
- Local grants (RM of Lumsden)	19,360	19,360	19,360	19,360	19,360	21,000
- West Nile Virus Control Grants	-	-	-	-	-	-
Total Conditional Grants	23,437	21,360	55,548	57,548	20,475	28,500
<b>Total Operating</b>	<b>53,995</b>	<b>99,385</b>	<b>223,172</b>	<b>91,573</b>	<b>66,545</b>	<b>74,500</b>
<b>Capital</b>						
Conditional Grants						
- Gas Tax	-	-	-	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Environmental &amp; Public Health Services</b>	<b>53,995</b>	<b>99,385</b>	<b>223,172</b>	<b>91,573</b>	<b>66,545</b>	<b>74,500</b>

TOWN OF LUMSDEN  
Municipal Budget - Schedule 2 (Department Source Revenue)  
Estimates For The Year 2016

	2013 Actual	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget
<b>PLANNING AND DEVELOPMENT SERVICES</b>						
<b>Operating</b>						
Other Segmented Revenue						
Fees and Charges						
- Licences, Permits and Fines	63,789	20,000	15,706	20,000	17,257	18,000
- Rentals	-	-	-	-	-	-
- Sales of service	3,738	37,500	10,803	9,700	7,800	7,300
Total Fees and Charges	67,527	57,500	26,509	29,700	25,057	25,300
Maintenance and Development Charges	29,767	20,000	13,333	74,000	31,974	67,406
Land sales - gain	86,928	173,400	171,874	258,000	344,307	-
Investment income and commissions	1,773	-	-	-	1,588	-
Other revenue (Specify)	-	-	660	-	-	-
Total Other Segmented Revenue	185,995	250,900	212,376	361,700	402,926	92,706
Conditional Grants						
- REDA/REACT Grant	-	-	-	-	-	-
- Dutch Elm Program Grant	-	-	-	-	-	-
- Local grants (RM of Lumsden)	-	-	30,532	4,500	-	-
- Local grants (Regina Beach/Buena Vista)	-	-	-	-	-	-
Total Conditional Grants	-	-	30,532	4,500	-	-
<b>Total Operating</b>	<b>185,995</b>	<b>250,900</b>	<b>242,908</b>	<b>366,200</b>	<b>402,926</b>	<b>92,706</b>
<b>Capital</b>						
Conditional Grants						
- Sask Watershed Development Grant	-	-	-	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Planning and Development Services</b>	<b>185,995</b>	<b>250,900</b>	<b>242,908</b>	<b>366,200</b>	<b>402,926</b>	<b>92,706</b>
<b>RECREATION AND CULTURAL SERVICES</b>						
<b>Operating</b>						
Other Segmented Revenue						
- Rentals	115,320	103,100	118,959	119,100	118,986	134,000
- Sales of service	4,605	5,000	5,911	5,800	7,369	6,000
- Sales of supplies	6	-	-	2,500	1,568	2,000
Total Fees and Charges	119,931	108,100	124,870	127,400	127,922	142,000
Tangible capital asset sales - gain (loss)	-	-	-	-	-	-
Other revenue (Specify)	138,076	83,899	111,325	33,552	61,034	30,047
Total Other Segmented Revenue	258,006	191,999	236,194	160,952	188,956	172,047
Conditional Grants						
- Federal - Student employment Grants	-	-	-	-	-	-
- Federal - Student employment Grants	-	-	-	2,856	2,770	2,770
- Provincial - Student employment Grants	-	-	-	-	-	-
- Federal - Canada Day Grant/CAP Grant/TCT	1,000	500	1,000	1,000	-	500
- Federal - Canada 150 Grant	-	-	-	-	-	50,000
- Trail Grant - mower	-	-	-	-	-	8,000
- Recreation playground safety	1,500	-	-	-	-	-
- Local Facilities Grants	1,020	1,395	1,395	1,395	1,395	9,000
- Local Air Grants	-	-	-	-	-	-
- Sask Community Initiatives Grant	24,535	24,000	24,535	24,500	25,415	24,681
- Other (Skating rinks)	5,000	-	-	-	-	-
Total Conditional Grants	33,055	58,895	57,230	29,751	29,580	94,951
<b>Total Operating</b>	<b>291,061</b>	<b>250,894</b>	<b>293,424</b>	<b>190,703</b>	<b>218,536</b>	<b>266,998</b>
<b>Capital</b>						
Conditional Grants						
- Federal - Centenary Grant	-	-	-	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fun	-	-	-	-	-	-
- MEEP Grant & Centenary Grant	-	-	-	-	-	-
- Other (Specify)	16,178	-	-	-	-	-
- Building Communities Grant	-	-	-	-	-	-
<b>Total Capital</b>	<b>16,178</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Recreation and Cultural Services</b>	<b>307,239</b>	<b>250,894</b>	<b>293,424</b>	<b>190,703</b>	<b>218,536</b>	<b>266,998</b>
<b>UTILITY SERVICES</b>						
<b>Operating</b>						
Other Segmented Revenue						
- Utilities	756,848	854,650	889,480	1,187,449	1,221,215	1,248,650
Total Fees and Charges	756,848	854,650	889,480	1,187,449	1,221,215	1,248,650
Other revenue (Specify)	2,704	3,600	3,458	17,917	5,354	2,000
Total Other Segmented Revenue	774,749	858,250	892,938	1,205,366	1,226,570	1,250,650
Conditional Grants						
Total Conditional Grants	1,023	-	699	-	-	-
<b>Total Operating</b>	<b>775,772</b>	<b>858,250</b>	<b>893,637</b>	<b>1,205,366</b>	<b>1,226,570</b>	<b>1,250,650</b>
<b>Capital</b>						
Conditional Grants						
- Gas Tax	-	-	-	-	-	-
- Federal Conditional Grants	-	166,666	-	166,666	-	166,666
- Canada/Sask Municipal Rural Infrastructure Fun	-	-	-	-	-	-
- Sask Water Grants	-	166,666	-	166,666	-	166,666
<b>Total Capital</b>	<b>-</b>	<b>333,332</b>	<b>-</b>	<b>333,332</b>	<b>-</b>	<b>333,332</b>
<b>Total Utility Services</b>	<b>775,772</b>	<b>1,191,582</b>	<b>893,637</b>	<b>1,538,698</b>	<b>1,226,570</b>	<b>1,583,982</b>
<b>TOTAL OPERATING &amp; CAPITAL REVENUE BY FUNCTION</b>	<b>1,541,273</b>	<b>1,989,056</b>	<b>1,880,448</b>	<b>2,428,488</b>	<b>2,130,583</b>	<b>2,205,077</b>
<b>SUMMARY</b>						
Total Other Segmented Revenue	1,351,516	1,445,154	1,591,527	1,840,042	1,984,908	1,640,653
Total Conditional Operating Grants	81,265	118,255	196,443	162,799	53,034	138,451
Total Capital Grants and Contributions	108,493	425,647	92,478	425,647	92,641	425,973
<b>TOTAL OPERATING &amp; CAPITAL REVENUE BY FUNCTION</b>	<b>1,541,273</b>	<b>1,989,056</b>	<b>1,880,448</b>	<b>2,428,488</b>	<b>2,130,583</b>	<b>2,205,077</b>

2013 Actual	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget
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**GENERAL GOVERNMENT SERVICES**

<b>Council</b>						
Council remuneration and travel	31,400	34,275	29,227	34,075	33,280	34,289
<b>General Administration</b>						
Wages and benefits	90,391	105,465	103,665	109,996	121,024	118,801
Professional/Contractual services	63,554	50,165	48,112	46,570	40,085	43,303
- Audit	14,538	15,000	13,382	14,000	14,997	15,450
- Legal	182	1,500	1,127	1,500	-	1,500
Utilities	7,539	8,200	8,279	7,500	6,987	7,500
Maintenance, materials and supplies	22,280	30,800	30,692	30,410	29,415	25,910
Grants and contributions - operating	500	500	500	500	500	500
Amortization	4,181	18,935	4,199	4,181	-	4,199
Interest	58	1,000	-	-	-	-
Allowance for uncollectibles	7,532	-	(3,098)	-	-	-
Other (specify)	-	-	-	-	-	-
Sub total	210,755	231,565	206,858	214,657	213,008	217,163
<b>Assessment/Taxation</b>						
Professional/Contractual services	15,273	17,353	17,550	18,036	17,307	20,962
Maintenance, materials and supplies	-	300	10	400	-	100
Grants and contributions - operating	300	-	350	-	200	-
Sub total	15,573	17,653	17,910	18,436	17,507	21,062
<b>Municipal Elections</b>						
Professional/Contractual services	-	750	-	750	-	800
Maintenance, materials and supplies	-	350	-	350	-	800
Sub total	-	1,100	-	1,100	-	1,600
<b>Total Government Services</b>	<b>257,727</b>	<b>284,593</b>	<b>253,995</b>	<b>268,268</b>	<b>263,794</b>	<b>274,114</b>

**PROTECTIVE SERVICES**

<b>Council</b>						
Council remuneration and travel	1,558	900	280	900	201	900
<b>Police protection</b>						
Sub total	-	-	-	-	-	-
<b>Bylaw enforcement and Protective Inspections</b>						
Wages and benefits	47	49	177	181	714	3,879
Professional/Contractual services	147,344	124,650	133,816	127,550	132,339	138,075
Maintenance, material and supplies	210	250	127	850	483	210
Grants and contributions - operating	-	-	-	-	-	-
Sub total	147,601	124,949	134,119	128,581	133,535	142,164
<b>Fire protections</b>						
Wages and benefits	28,294	31,472	30,361	31,507	26,200	14,702
Professional/Contractual services	6,519	11,107	8,814	11,792	13,517	12,687
Utilities	8,941	9,700	8,540	8,900	7,414	8,900
Maintenance, material and supplies	16,156	22,050	12,995	19,683	15,084	15,626
Grants and contributions - operating	14,817	1,200	-	1,200	-	1,200
Amortization	19,875	11,778	18,990	19,875	-	18,990
Interest	0	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
Sub total	94,603	87,308	79,700	92,956	62,214	72,104
<b>Emergency Preparedness (E.M.O.)</b>						
Wages and benefits	9,045	9,693	2,508	2,625	5,210	5,090
Professional/Contractual services	27,340	900	1,176	1,300	-	1,300
Utilities	339	2,000	3,070	3,100	3,070	3,070
Maintenance, material and supplies	5,509	700	-	10,200	5,958	200
Other (specify)	-	-	-	-	-	-
Sub total	42,234	13,293	9,333	17,225	14,238	9,660
<b>Total Protective Services</b>	<b>285,995</b>	<b>226,449</b>	<b>223,433</b>	<b>239,662</b>	<b>210,188</b>	<b>224,828</b>



2013 Actual	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget
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**TRANSPORTATION SERVICES**

<b>Council</b>						
Council remuneration and travel	2,528	2,700	1,964	2,700	2,967	3,100
<b>Buildings and Equipment Pool</b>						
Wages and benefits	115,562	125,252	111,535	115,448	119,111	117,842
Professional/Contractual Services	10,823	10,300	11,200	11,492	12,152	14,212
Utilities	12,876	14,100	12,488	14,700	12,290	13,100
Maintenance, materials, and supplies	57,695	73,382	50,404	70,284	51,497	62,884
Amortization	34,327	31,223	39,288	34,327	-	39,288
Interest	1	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
Sub total	231,284	254,258	224,915	246,251	195,050	247,325
<b>Maintenance -Roads, Walks, Lighting</b>						
Wages and benefits	58,792	64,284	89,356	95,156	88,356	87,885
Professional/Contractual Services	580	1,900	769	1,700	-	1,700
- Legal	541	-	-	-	-	-
Street lighting	24,437	26,000	24,703	26,000	23,562	26,000
Maintenance, materials, and supplies	52,864	66,500	86,973	150,789	147,606	161,985
Amortization	48,336	13,415	88,070	48,336	-	88,070
Interest	3,664	42,645	42,647	38,939	38,944	35,039
Other (specify)	-	-	-	-	-	-
Sub total	189,214	214,744	332,517	360,919	298,468	400,679
<b>Construction -Roads, Walks, Lighting</b>						
Professional/Contractual Services	-	-	-	-	-	-
Maintenance, materials, and supplies	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
<b>Snow Removal -Roads, Walks</b>						
Wages and benefits	27,331	29,859	14,203	14,855	12,083	11,791
Maintenance, materials, and supplies	19,887	11,000	6,420	8,099	8,752	7,242
Sub total	47,218	40,859	20,624	22,954	20,835	19,033
<b>Total Transportation Services</b>	<b>470,242</b>	<b>512,561</b>	<b>580,020</b>	<b>632,824</b>	<b>517,321</b>	<b>670,137</b>

**ENVIRONMENTAL AND PUBLIC HEALTH SERVICES**

<b>Council</b>						
Council remuneration and travel	427	550	912	550	2,613	2,800
<b>Waste Collection and Disposal</b>						
Wages and benefits	34,309	38,321	38,080	38,765	48,699	47,097
Professional/Contractual services	10,339	11,629	11,033	14,495	19,960	66,280
Utilities	1,050	2,500	1,427	2,500	1,143	2,500
Maintenance, materials and supplies	12,978	18,614	13,773	16,712	11,370	19,120
Amortization	6,792	1,751	6,792	6,792	-	6,792
Interest	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
Sub total	65,469	72,814	71,105	79,265	81,172	141,789
<b>Recycling Operations</b>						
Wages and benefits	45,868	49,803	41,284	42,685	43,203	42,399
Professional/Contractual services	60,962	56,538	62,568	53,855	51,269	53,823
Utilities	2,175	2,100	2,139	2,200	2,022	2,200
Maintenance, materials and supplies	8,450	11,152	4,787	8,098	3,153	5,210
Amortization	3,061	3,732	3,061	3,061	-	3,061
Interest	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
Sub total	120,516	123,325	113,839	109,899	99,646	106,694
<b>Pest and Weed Control</b>						
Wages and benefits	799	866	604	619	2,348	2,280
Professional/Contractual services	-	100	-	-	235	500
Maintenance, materials and supplies	113	500	575	750	114	400
Grants and contributions - operating	-	2,500	500	1,000	(1,251)	1,000
Amortization	206	450	206	206	-	206
Sub total	1,118	4,416	1,884	2,574	1,445	4,386
<b>Cemetery and Public Health</b>						
Wages and benefits	5,964	6,445	3,220	3,341	5,031	6,217
Professional/Contractual services	-	2,550	-	2,550	-	2,550
Maintenance, materials and supplies	1,843	1,475	1,622	859	186	11,800
Other (specify)	-	-	-	-	-	-
Sub total	7,807	10,470	4,842	6,751	5,217	20,567
<b>Total Environmental Health Services</b>	<b>195,337</b>	<b>211,575</b>	<b>192,582</b>	<b>199,039</b>	<b>190,093</b>	<b>276,236</b>

2013 Actual	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget
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**PLANNING AND DEVELOPMENT SERVICES**

<b>Council</b>						
Council remuneration and travel	1,389	4,300	3,153	3,450	2,152	3,450
<b>Planning Services</b>						
Wages and benefits	35,389	41,163	39,953	43,161	45,414	57,679
Professional/Contractual Services	7,519	95,267	82,080	25,850	11,791	16,350
- Legal	2,909	5,000	5,418	5,000	1,538	2,000
Maintenance, materials and supplies	-	-	-	-	-	-
Amortization	-	232	-	-	-	-
Sub total	45,816	141,662	127,452	74,011	58,743	76,029
<b>Trees, Tourism and Economic Development</b>						
Wages and benefits	5,515	5,938	3,672	3,783	5,683	5,900
Professional/Contractual Services	4,130	9,050	10,809	54,800	41,166	11,600
Utilities	-	-	-	-	-	-
Maintenance, materials and supplies	15,492	8,100	9,437	12,000	7,579	11,500
Grants and contributions - operating	-	-	-	-	-	-
Amortization	1,057	1,057	1,057	1,057	-	1,057
Sub total	26,194	24,145	24,975	71,641	54,429	30,057
<b>Development Services</b>						
Professional/Contractual Services	-	-	-	-	-	-
- Legal	2,414	-	507	-	-	-
Grants and contributions - operating	-	-	-	-	-	-
Interest	8,667	7,000	3,395	-	-	-
Sub total	11,081	7,000	3,903	-	-	-
<b>Total Planning and Development Services</b>	<b>84,480</b>	<b>177,107</b>	<b>159,482</b>	<b>149,102</b>	<b>115,324</b>	<b>109,536</b>

**RECREATION AND CULTURAL SERVICES**

<b>Council</b>						
Council remuneration and travel	3,267	3,750	3,382	3,750	4,384	4,350
<b>Program Administration</b>						
Wages and benefits	65,627	71,122	66,189	69,484	75,354	82,949
Professional/Contractual services	11,387	13,867	14,878	18,921	19,264	20,671
Utilities	2,374	2,550	2,106	2,575	2,094	2,175
Maintenance, materials and supplies	5,691	9,550	5,268	9,300	9,074	11,900
Grants and contributions - operating	15,500	15,500	31,178	16,000	17,500	17,000
Amortization	5,849	4,852	5,849	5,849	-	5,849
Sub total	106,428	117,441	125,468	122,130	123,286	140,544
<b>Recreation Facilities and Parks</b>						
Wages and benefits	31,481	33,929	21,079	21,817	19,651	22,777
Professional/Contractual services	28,501	26,328	27,088	21,068	19,768	20,209
Utilities	9,205	9,400	11,501	11,400	13,087	13,900
Maintenance, materials and supplies	35,094	39,689	63,358	50,200	35,923	38,000
Grants and contributions - operating	7,080	-	-	-	23,516	-
Amortization	26,735	32,401	32,314	26,735	-	32,314
Interest	2,917	4,900	1,983	4,900	-	-
Other (specify)	-	-	-	-	-	-
Sub total	141,013	146,647	221,224	136,120	111,945	127,200
<b>Culture: Hall, Library, Museum</b>						
Wages and benefits	3,406	3,651	343	374	2,461	2,927
Professional/Contractual services	10,799	12,345	11,331	8,379	8,054	8,919
Utilities	9,695	10,700	9,309	10,700	11,107	10,700
Maintenance, materials and supplies	34,551	27,700	32,815	39,900	33,432	35,900
Grants and contributions - operating	19,670	21,277	21,203	21,277	22,679	26,425
- capital	-	-	-	-	-	-
Amortization	25,752	6,595	18,910	25,752	-	18,910
Other (specify)	-	-	-	-	-	-
Sub total	103,874	82,268	93,912	106,383	77,734	103,780
<b>Total Recreation and Cultural Services</b>	<b>354,582</b>	<b>350,106</b>	<b>443,985</b>	<b>368,383</b>	<b>317,349</b>	<b>375,875</b>

TOWN OF LUMSDEN  
Municipal Budget - Schedule 3 (Department Expenses)  
Estimates For The Year 2016

	2013 Actual	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget
<b>UTILITY SERVICES</b>						
<b>Council</b>						
Council remuneration and travel	9,261	10,900	4,082	10,900	2,158	10,900
<b>Water System</b>						
Wages and benefits	97,131	107,058	137,609	149,878	166,110	158,573
Professional/Contractual services	34,830	50,030	44,878	38,327	32,237	34,158
- Legal	-	500	-	500	-	500
Utilities	22,859	25,000	26,698	27,400	28,289	29,100
Maintenance, materials and supplies	51,992	139,350	136,603	194,289	201,749	195,613
Grants and contributions - operating	-	-	-	-	-	-
Amortization	144,829	151,565	142,855	144,829	-	142,855
Interest	10,828	7,032	7,023	4,333	4,227	2,840
Allowance for uncollectibles	-	686	-	686	-	686
Other (specify)	-	-	-	-	-	-
Sub total	362,469	481,221	495,666	560,242	432,612	564,325
<b>Sewer System</b>						
Wages and benefits	54,954	61,247	62,303	66,343	68,971	64,042
Professional/Contractual services	13,220	22,628	16,435	16,619	12,623	13,429
- Legal	1,276	500	-	500	-	500
Utilities	13,590	17,850	19,484	21,150	17,935	19,150
Maintenance, materials and supplies	31,839	32,500	81,106	34,981	30,904	55,495
Grants and contributions - operating	150	300	150	300	-	300
Amortization	39,326	43,583	38,987	39,326	-	38,857
Other (specify)	-	-	-	-	-	-
Sub total	154,355	178,608	218,465	179,218	130,434	191,772
<b>Total Utility Services</b>	<b>526,085</b>	<b>670,729</b>	<b>718,213</b>	<b>750,360</b>	<b>565,204</b>	<b>766,997</b>
<b>Total Expenses</b>	<b>2,174,449</b>	<b>2,433,120</b>	<b>2,571,710</b>	<b>2,607,638</b>	<b>2,179,274</b>	<b>2,697,723</b>

TOWN OF LUMSDEN

TOWN OF LUMSDEN

Consolidated Schedule of Segment Disclosure by Service

Estimates For The Year 2016

		Schedule					
		2013	2014	2014	2015	2015	2016
		Actual	Budget	Actual	Budget	Actual	Budget
<b>GENERAL GOVERNMENT SERVICES</b>							
Council	GG	31,400	34,275	29,227	34,075	33,280	34,289
General Administration	GG	179,355	197,290	177,632	180,582	179,728	182,875
Assessment/Taxation	GG	15,573	17,653	17,910	18,436	17,507	21,062
Municipal Election	GG	0	1,100	0	1,100	0	1,600
<b>Total General Government</b>		<b>226,328</b>	<b>250,318</b>	<b>224,768</b>	<b>234,193</b>	<b>230,515</b>	<b>239,825</b>
<b>PROTECTIVE SERVICES</b>							
Police protection	PS	0	0	0	0	0	0
Bylaw enforcement & Protective inspections		147,601	124,949	134,119	128,581	133,535	142,164
Fire protection & first responders	PS	94,603	87,308	79,700	92,956	62,214	72,104
Emergency preparedness (E.M.O.)	PS	42,234	13,293	9,333	17,225	14,238	9,660
<b>Total Protective Services</b>		<b>284,438</b>	<b>225,549</b>	<b>223,153</b>	<b>238,762</b>	<b>209,987</b>	<b>223,928</b>
<b>TRANSPORTATION SERVICES</b>							
Common building and equipment pool	TS	231,284	254,258	224,915	246,251	195,050	247,325
Maintenance -Roads, streets and walks	TS	189,214	214,744	332,517	360,919	298,468	400,679
Construction -Roads, streets and walks	TS	0	0	0	0	0	0
Snow removal	TS	47,218	40,859	20,624	22,954	20,835	19,033
<b>Total Transportation Services</b>		<b>467,715</b>	<b>509,861</b>	<b>578,056</b>	<b>630,124</b>	<b>514,354</b>	<b>667,037</b>
<b>ENVIRONMENTAL HEALTH SERVICES</b>							
Waste collection & disposal	EH	65,469	72,814	71,105	79,265	81,172	141,789
Recycling	EH	120,516	123,325	113,839	109,899	99,646	106,694
Pest and weed control	EH	1,118	4,416	1,884	2,574	1,445	4,386
Cemetery	EH	7,807	10,470	4,842	6,751	5,217	20,567
<b>Total Environmental Health</b>		<b>194,910</b>	<b>211,025</b>	<b>191,670</b>	<b>198,489</b>	<b>187,480</b>	<b>273,436</b>
<b>PLANNING AND DEVELOPMENT SERVICES</b>							
Planning services	PD	45,816	141,662	127,452	74,011	58,743	76,029
Development services	PD	11,081	7,000	3,903	0	0	0
<b>Total Planning &amp; Development</b>		<b>56,897</b>	<b>148,662</b>	<b>131,354</b>	<b>74,011</b>	<b>58,743</b>	<b>76,029</b>
<b>RECREATION AND CULTURE</b>							
Recreational Services							
Recreation administration & programs	RC	106,428	117,441	125,468	122,130	123,286	140,544
Recreation Facilities & parks	RC	141,013	146,647	221,224	136,120	111,945	127,200
Cultural: Hall, Library, Mueum	RC	103,874	82,268	93,912	106,383	77,734	103,780
<b>Total Recreation &amp; Culture</b>		<b>351,315</b>	<b>346,356</b>	<b>440,603</b>	<b>364,633</b>	<b>312,965</b>	<b>371,525</b>
<b>WATER AND SEWER UTILITY</b>							
Water	WS	362,469	481,221	495,666	560,242	432,612	564,325
Sewer	WS	154,355	178,608	218,465	179,218	130,434	191,772
<b>Total Water &amp; Sewer Utility</b>		<b>516,824</b>	<b>659,829</b>	<b>714,131</b>	<b>739,460</b>	<b>563,046</b>	<b>756,097</b>
<b>TOTAL EXPENDITURES</b>		<b>2,098,426</b>	<b>2,351,601</b>	<b>2,503,736</b>	<b>2,479,672</b>	<b>2,077,091</b>	<b>2,607,877</b>

	Unallocated Taxes	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Govt. Activity Totals	Water System	Sewer System	Utility Total	Total
<b>2013 Budget *</b>												
<b>Revenues (Schedule 2)</b>												
Local Improvement Levies	-	-	-	42,000	-	-	-	42,000	-	-	-	42,000
Fees and Charges	-	13,900	40,130	500	46,525	64,000	105,100	270,155	450,550	303,000	753,550	1,023,705
Maintenance and Development Charges	-	-	-	-	-	20,000	-	20,000	-	-	-	20,000
Tangible Capital Asset Sales - Gain	-	-	-	39,900	-	-	-	39,900	22,000	-	22,000	61,900
Land Sales - Gain	-	-	-	-	-	227,500	-	227,500	-	-	-	227,500
Investment Income and Commissions	-	3,800	-	-	-	-	-	3,800	-	-	-	3,800
Other Revenues	-	1,300	8,000	-	-	-	145,247	154,547	7,000	-	7,000	161,547
Conditional Grants - Operating	-	-	231,202	-	42,860	315	-	303,652	-	-	-	303,652
- Capital	-	-	47,700	91,685	-	-	-	218,563	-	333,334	333,334	551,897
<b>Total Revenues</b>	-	19,000	327,032	174,085	89,385	311,815	358,800	1,280,117	479,550	636,334	1,115,884	2,396,001
<b>Expenses (Schedule 3)</b>												
Council Remuneration and Travel	-	31,375	4,800	2,000	-	1,800	3,100	43,075	10,500	-	10,500	53,575
Wages & Benefits	-	82,464	59,608	190,560	92,484	43,930	102,662	571,708	130,459	64,264	194,723	766,431
Professional/ Contractual Services	-	94,328	173,732	14,826	76,196	19,500	51,469	430,051	37,042	11,314	48,356	478,407
Utilities	-	8,400	11,400	37,250	2,850	-	22,550	82,450	23,900	17,850	41,750	124,200
Maintenance Materials and Supplies	-	23,900	129,944	117,450	30,900	11,500	62,739	376,433	74,200	35,500	109,700	486,133
Grants and Contributions	-	500	1,200	-	-	-	32,671	34,371	-	300	300	34,671
Amortization	-	18,935	11,778	44,638	5,933	1,289	43,848	126,421	151,565	43,583	195,148	321,569
Interest	-	1,000	0	20,001	-	7,000	5,325	33,326	11,664	-	11,664	44,990
Allowance for Uncollectibles	-	-	-	-	-	-	-	-	686	-	686	686
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	-	260,902	392,462	426,725	208,363	85,019	324,365	1,697,835	440,015	172,811	612,826	2,310,662
<b>Surplus (Deficit) by Function</b>	-	(241,902)	(65,430)	(252,640)	(118,978)	226,796	34,436	(417,718)	39,535	463,523	503,058	85,340
								1,100,788				
Unconditional revenue (Schedule 1)	-	110,900	-	365,630	-	-	-	476,530	-	-	-	476,530
Municipal Tavation	153,549	125,067	195,655	151,917	113,045	132,798	228,758	1,100,788	-	-	-	1,100,788
Sub Total	153,549	235,967	195,655	517,547	113,045	132,798	228,758	1,577,318	-	-	-	1,577,318
Mills	1.025	0.835	1.306	1.014	0.755	0.887	1.527	7.350				3,973,320
<b>PSAB Surplus (Deficit)</b>	153,549	(5,935)	130,225	264,907	(5,933)	359,594	263,194	1,159,600	39,535	463,523	503,058	1,662,658
Backout Amortization	-	18,935	11,778	44,638	5,933	1,289	43,848	126,421	151,565	43,583	195,148	321,569
Tangible Capital Asset Sales - Gain	-	-	-	(39,900)	-	-	-	(39,900)	(22,000)	-	(22,000)	(61,900)
Reflect Capital Tangible Assets	-	(13,000)	(267,003)	(1,459,960)	(4,000)	(227,550)	(433,978)	(2,405,491)	(766,557)	-	(766,557)	(3,172,048)
Reflect External Loan proceeds	-	-	125,000	948,746	-	-	150,000	1,223,746	-	166,667	166,667	1,390,413
Reflect Debt servicing payments	-	-	-	-	-	(133,333)	(23,064)	(156,397)	(97,493)	-	(97,493)	(253,890)
Land Development Activity	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	-	5,935	(130,225)	(506,476)	1,933	(359,594)	(263,194)	(1,251,621)	(734,485)	210,250	(524,235)	(1,775,856)
<b>Cash Change in Surplus</b>	153,549	-	-	(241,569)	(4,000)	-	-	(92,020)	(694,950)	673,773	(21,178)	(113,198)
<b>Use of Municipal Equity</b>												
Capital Trust Fund -Advances	7,500	-	-	-	-	-	-	7,500	-	-	-	7,500
Capital Trust Fund -Repayments	(63,000)	-	-	-	-	-	-	(63,000)	-	-	-	(63,000)
Capital Trust Fund -(Increase) / Decrease	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Transfers From	-	-	9,003	289,169	4,000	-	10,000	312,172	152,537	-	152,537	464,709
Reserve Transfers To	-	-	(9,003)	(47,600)	-	-	(10,000)	(66,603)	(22,000)	(109,360)	(131,360)	(197,963)
Surplus Transfers From	-	-	-	-	-	-	-	-	-	-	-	-
Surplus Transfers To	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	(55,500)	-	-	241,569	4,000	-	-	190,069	130,537	(109,360)	21,178	211,247
<b>Surplus / (Deficit)</b>	98,049	-	-	-	-	-	-	98,049	(564,413)	564,413	-	98,049

	Unallocated Taxes	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Govt. Activity Totals	Water System	Sewer System	Utility Total	Total
<b>2014 Budget *</b>												
<b>Revenues (Schedule 2)</b>												
Local Improvement Levies	-	-	-	-	-	-	-	-	-	-	-	-
Fees and Charges	-	13,950	41,130	500	28,025	57,500	108,100	249,205	493,650	361,000	854,650	1,103,855
Maintenance and Development Charges	-	-	-	-	-	20,000	-	20,000	-	-	-	20,000
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	173,400	-	173,400	-	-	-	173,400
Investment Income and Commissions	-	5,300	-	-	-	-	-	5,300	-	-	-	5,300
Other Revenues	-	100	5,000	-	50,000	-	83,899	138,999	2,000	-	2,000	140,999
Conditional Grants - Operating	-	-	38,000	-	21,360	-	58,895	118,255	-	-	-	118,255
- Capital	-	-	-	92,315	-	-	-	92,315	-	333,332	333,332	425,647
<b>Total Revenues</b>	<b>-</b>	<b>19,350</b>	<b>84,130</b>	<b>92,815</b>	<b>99,385</b>	<b>250,900</b>	<b>250,894</b>	<b>797,474</b>	<b>495,650</b>	<b>694,332</b>	<b>1,189,982</b>	<b>1,987,456</b>
<b>Expenses (Schedule 3)</b>												
Council Remuneration and Travel	-	34,275	900	2,700	550	4,300	3,750	46,475	10,900	-	10,900	57,375
Wages & Benefits	-	105,465	41,214	219,395	95,435	47,101	108,703	617,313	107,058	61,247	168,305	785,617
Professional/ Contractual Services	-	84,768	136,657	12,200	70,817	109,317	52,539	466,298	50,530	23,128	73,658	539,956
Utilities	-	8,200	11,700	40,100	4,600	-	22,650	87,250	25,000	17,850	42,850	130,100
Maintenance Materials and Supplies	-	31,450	23,000	150,882	31,741	8,100	76,939	322,112	139,350	32,500	171,850	493,962
Grants and Contributions	-	500	1,200	-	2,500	-	36,777	40,977	-	300	300	41,277
Amortization	-	18,935	11,778	44,638	5,933	1,289	43,848	126,421	151,565	43,583	195,148	321,569
Interest	-	1,000	-	42,645	-	7,000	4,900	55,546	7,032	-	7,032	62,578
Allowance for Uncollectibles	-	-	-	-	-	-	-	-	686	-	686	686
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>-</b>	<b>284,593</b>	<b>226,449</b>	<b>512,561</b>	<b>211,575</b>	<b>177,107</b>	<b>350,106</b>	<b>1,762,391</b>	<b>492,121</b>	<b>178,608</b>	<b>670,729</b>	<b>2,433,120</b>
<b>Surplus (Deficit) by Function</b>	<b>-</b>	<b>(265,243)</b>	<b>(142,319)</b>	<b>(419,746)</b>	<b>(112,190)</b>	<b>73,793</b>	<b>(99,212)</b>	<b>(964,918)</b>	<b>3,529</b>	<b>515,724</b>	<b>519,253</b>	<b>(445,665)</b>
								<b>1,204,378</b>				
Unconditional revenue (Schedule 1)	18,549	130,245	-	328,213	-	-	-	477,007	-	-	-	477,007
Municipal Taxation	(549,049)	119,063	191,941	1,045,453	151,257	60,851	184,862	1,204,378	-	-	-	1,204,378
Sub Total	(530,500)	249,308	191,941	1,373,666	151,257	60,851	184,862	1,681,385	-	-	-	1,681,385
Mills	(3.579)	0.776	1.251	6.814	0.986	0.397	1.205	7.850	-	-	-	3,668.841
<b>PSAB Surplus (Deficit)</b>	<b>(530,500)</b>	<b>(15,935)</b>	<b>49,622</b>	<b>953,919</b>	<b>39,067</b>	<b>134,644</b>	<b>85,650</b>	<b>716,467</b>	<b>3,529</b>	<b>515,724</b>	<b>519,253</b>	<b>1,235,720</b>
Backout Amortization	-	18,935	11,778	44,638	5,933	1,289	43,848	126,421	151,565	43,583	195,148	321,569
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Reflect Capital Tangible Assets	-	(3,000)	(62,900)	(940,488)	(9,000)	(2,600)	(105,500)	(1,123,488)	(716,373)	-	(716,373)	(1,839,861)
Reflect External Loan proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Reflect Debt servicing payments	-	-	-	(80,569)	-	(133,333)	(23,998)	(237,900)	(48,408)	-	(48,408)	(286,308)
Land Development Activity	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	-	15,935	(51,122)	(976,419)	(3,067)	(134,644)	(85,650)	(1,234,967)	(613,216)	43,583	(569,633)	(1,804,600)
<b>Cash Change in Surplus</b>	<b>(530,500)</b>	<b>-</b>	<b>(1,500)</b>	<b>(22,500)</b>	<b>36,000</b>	<b>-</b>	<b>-</b>	<b>(518,500)</b>	<b>(609,687)</b>	<b>559,307</b>	<b>(50,380)</b>	<b>(568,880)</b>
<b>Use of Municipal Equity</b>												
Capital Trust Fund -Advances	-	-	-	-	-	-	-	-	-	-	-	-
Capital Trust Fund -Repayments	-	-	-	-	-	-	-	-	-	-	-	-
Capital Trust Fund -(Increase) / Decrease	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Transfers From	-	-	11,500	255,500	4,000	-	10,000	281,000	-	288,041	288,041	569,041
Reserve Transfers To	-	-	(10,000)	(233,000)	(40,000)	-	(10,000)	(293,000)	(41,686)	(197,575)	(239,261)	(532,261)
Surplus Transfers From	583,388	-	-	-	-	-	-	583,388	-	-	-	583,388
Surplus Transfers To	(37,467)	-	-	-	-	-	-	(37,467)	-	-	-	(37,467)
Sub Total	545,921	-	1,500	22,500	(36,000)	-	-	533,921	(41,686)	90,466	48,780	582,701
<b>Surplus / (Deficit)</b>	<b>15,421</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,421</b>	<b>(651,373)</b>	<b>649,773</b>	<b>(1,600)</b>	<b>13,821</b>

	Unallocated Taxes	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Govt. Activity Totals	Water System	Sewer System	Utility Total	Total
<b>2015 Budget *</b>												
<b>Revenues (Schedule 2)</b>												
Local Improvement Levies	-	-	-	-	-	-	-	-	-	-	-	-
Fees and Charges	-	13,950	52,850	500	34,025	29,700	127,400	258,425	472,792	714,657	1,187,449	1,445,874
Maintenance and Development Charges	-	-	-	-	-	74,000	-	74,000	-	-	-	74,000
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	258,000	-	258,000	-	-	-	258,000
Investment Income and Commissions	-	8,100	-	-	-	-	-	8,100	-	-	-	8,100
Other Revenues	-	100	-	2,500	-	-	33,552	36,152	17,917	-	17,917	54,068
Conditional Grants - Operating	-	-	71,000	-	57,548	4,500	29,751	162,799	-	-	-	162,799
- Capital	-	-	-	92,315	-	-	-	92,315	-	333,332	333,332	425,647
<b>Total Revenues</b>	<b>-</b>	<b>22,150</b>	<b>123,850</b>	<b>95,315</b>	<b>91,573</b>	<b>366,200</b>	<b>190,703</b>	<b>889,790</b>	<b>490,709</b>	<b>1,047,989</b>	<b>1,538,698</b>	<b>2,428,488</b>
<b>Expenses (Schedule 3)</b>												
Council Remuneration and Travel	-	34,075	900	2,700	550	3,450	3,750	45,425	10,900	-	10,900	56,325
Wages & Benefits	-	109,996	34,313	225,459	85,410	46,945	91,676	593,799	149,878	66,343	216,221	810,019
Professional/ Contractual Services	-	80,856	140,642	13,192	70,900	85,650	48,368	439,607	38,827	17,119	55,945	495,553
Utilities	-	7,500	12,000	40,700	4,700	24,675	24,675	89,575	27,400	21,150	48,550	138,125
Maintenance Materials and Supplies	-	31,160	30,733	229,172	26,420	12,000	99,400	428,885	194,289	34,981	229,270	658,155
Grants and Contributions	-	500	1,200	-	1,000	-	37,277	39,977	-	300	300	40,277
Amortization	-	4,181	19,875	82,663	10,059	1,057	58,336	176,171	144,829	39,326	184,155	360,326
Interest	-	-	-	38,939	-	-	4,900	43,839	4,333	-	4,333	48,172
Allowance for Uncollectibles	-	-	-	-	-	-	-	-	686	-	686	686
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>-</b>	<b>268,268</b>	<b>239,662</b>	<b>632,824</b>	<b>199,039</b>	<b>149,102</b>	<b>368,383</b>	<b>1,857,278</b>	<b>571,142</b>	<b>179,218</b>	<b>750,360</b>	<b>2,607,638</b>
<b>Surplus (Deficit) by Function</b>	<b>-</b>	<b>(246,118)</b>	<b>(115,812)</b>	<b>(537,509)</b>	<b>(107,466)</b>	<b>217,098</b>	<b>(177,680)</b>	<b>(967,488)</b>	<b>(80,433)</b>	<b>868,770</b>	<b>788,338</b>	<b>(179,150)</b>
								1,293,842				
Unconditional revenue (Schedule 1)	-	128,098	-	367,536	-	-	-	495,634	-	-	-	495,634
Municipal Taxation	17,131	121,989	251,368	514,590	162,407	39,845	186,514	1,293,842	-	-	-	1,293,842
Sub Total	17,131	250,087	251,368	882,126	162,407	39,845	186,514	1,789,477	-	-	-	1,789,477
Mills	0.109	0.779	1.605	3.285	1.037	0.254	1.191	8.260	-	-	-	4,217,964
<b>PSAB Surplus (Deficit)</b>	<b>17,131</b>	<b>3,969</b>	<b>135,555</b>	<b>344,616</b>	<b>54,941</b>	<b>256,943</b>	<b>8,833</b>	<b>821,988</b>	<b>(80,433)</b>	<b>868,770</b>	<b>788,338</b>	<b>1,610,326</b>
Backout Amortization	-	4,181	19,875	82,663	10,059	1,057	58,336	176,171	144,829	39,326	184,155	360,326
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Reflect Capital Tangible Assets	-	(8,150)	(104,430)	(353,666)	(119,000)	-	(73,200)	(658,446)	(183,587)	(500,000)	(683,587)	(1,342,033)
Reflect External Loan proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Reflect Debt servicing payments	-	-	-	(84,279)	-	-	(24,970)	(109,248)	(24,888)	-	(24,888)	(134,137)
Land Development Activity	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	-	(3,969)	(84,555)	(355,282)	(108,941)	1,057	(39,833)	(591,524)	(63,646)	(460,674)	(524,320)	(1,115,844)
<b>Cash Change in Surplus</b>	<b>17,131</b>	<b>0</b>	<b>51,000</b>	<b>(10,666)</b>	<b>(54,000)</b>	<b>258,000</b>	<b>(31,000)</b>	<b>230,465</b>	<b>(144,079)</b>	<b>408,096</b>	<b>264,018</b>	<b>494,483</b>
<b>Use of Municipal Equity</b>												
Capital Trust Fund -Advances	-	-	-	-	-	-	-	-	-	-	-	-
Capital Trust Fund -Repayments	-	-	-	-	-	-	-	-	-	-	-	-
Capital Trust Fund -(Increase) / Decrease	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Transfers From	-	-	-	317,666	54,000	-	46,000	417,666	33,200	166,668	199,868	617,534
Reserve Transfers To	-	-	(51,000)	(307,000)	-	-	(15,000)	(373,000)	-	(463,886)	(463,886)	(836,886)
Surplus Transfers From	-	-	-	-	-	-	-	-	-	-	-	-
Surplus Transfers To	-	-	-	-	-	(258,000)	-	(258,000)	-	-	-	(258,000)
Sub Total	-	-	(51,000)	10,666	54,000	(258,000)	31,000	(213,334)	33,200	(297,218)	(264,018)	(477,352)
<b>Surplus / (Deficit)</b>	<b>17,131</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>-</b>	<b>17,131</b>	<b>(110,879)</b>	<b>110,879</b>	<b>(0)</b>	<b>17,131</b>

TOWN OF LUMSDEN  
 Consolidated Schedule of Segment Disclosure by Function  
 Estimates For The Year 2016

Schedule 4

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2016 Budget *	Unallocated Taxes	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Govt. Activity Totals	Water System	Sewer System	Utility Total	Total
<b>Revenues (Schedule 2)</b>												
Local Improvement Levies	-	-	-	-	-	-	-	-	-	-	-	-
Fees and Charges	-	8,350	58,750	500	46,000	25,300	142,000	280,900	538,650	710,000	1,248,650	1,529,550
Maintenance and Development Charges	-	-	-	-	-	67,406	-	67,406	-	-	-	67,406
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Investment Income and Commissions	-	11,550	-	-	-	-	-	11,550	-	-	-	11,550
Other Revenues	-	100	-	-	-	-	30,047	30,147	2,000	-	2,000	32,147
Conditional Grants - Operating	-	-	15,000	-	28,500	-	94,951	138,451	-	-	-	138,451
- Capital	-	-	-	92,641	-	-	-	92,641	-	333,332	333,332	425,973
<b>Total Revenues</b>	-	<b>20,000</b>	<b>73,750</b>	<b>93,141</b>	<b>74,500</b>	<b>92,706</b>	<b>266,998</b>	<b>621,095</b>	<b>540,650</b>	<b>1,043,332</b>	<b>1,583,982</b>	<b>2,205,077</b>
<b>Expenses (Schedule 3)</b>												
Council Remuneration and Travel	-	34,289	900	3,100	2,800	3,450	4,350	48,889	10,900	-	10,900	59,789
Wages & Benefits	-	118,801	23,671	217,518	97,993	63,579	108,653	630,214	158,573	64,042	222,615	852,830
Professional/ Contractual Services	-	82,015	152,062	15,912	123,152	29,950	49,798	452,889	34,658	13,929	48,588	501,477
Utilities	-	7,500	11,970	39,100	4,700	-	26,775	90,045	29,100	19,150	48,250	138,295
Maintenance Materials and Supplies	-	26,810	16,036	232,111	36,531	11,500	85,800	408,788	195,613	55,495	251,107	659,895
Grants and Contributions	-	500	1,200	-	1,000	-	43,425	46,125	-	300	300	46,425
Amortization	-	4,199	18,990	127,358	10,059	1,057	57,073	218,736	142,855	38,857	181,711	400,448
Interest	-	-	-	35,039	-	-	-	35,039	2,840	-	2,840	37,878
Allowance for Uncollectibles	-	-	-	-	-	-	-	-	686	-	686	686
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	-	<b>274,114</b>	<b>224,828</b>	<b>670,137</b>	<b>276,236</b>	<b>109,536</b>	<b>375,875</b>	<b>1,930,726</b>	<b>575,225</b>	<b>191,772</b>	<b>766,997</b>	<b>2,697,723</b>
<b>Surplus (Deficit) by Function</b>	-	<b>(254,114)</b>	<b>(151,078)</b>	<b>(576,996)</b>	<b>(201,736)</b>	<b>(16,830)</b>	<b>(108,877)</b>	<b>(1,309,631)</b>	<b>(34,575)</b>	<b>851,560</b>	<b>816,985</b>	<b>(492,646)</b>
								1,393,936				
Unconditional revenue (Schedule 1)	-	128,643	-	367,536	-	-	-	496,179	-	-	-	496,179
Municipal Taxation	(48,920)	156,434	285,307	387,358	355,028	15,773	242,957	1,393,936	-	-	-	1,393,936
Sub Total	(48,920)	285,077	285,307	754,894	355,028	15,773	242,957	1,890,115	-	-	-	1,890,115
Mills	(0.290)	0.927	1.691	2.295	2.104	0.093	1.440	8.260	-	-	-	4.095,191
<b>PSAB Surplus (Deficit)</b>	<b>(48,920)</b>	<b>30,963</b>	<b>134,228</b>	<b>177,898</b>	<b>153,292</b>	<b>(1,057)</b>	<b>134,079</b>	<b>580,483</b>	<b>(34,575)</b>	<b>851,560</b>	<b>816,985</b>	<b>1,397,468</b>
Backout Amortization	-	4,199	18,990	127,358	10,059	1,057	57,073	218,736	142,855	38,857	181,711	400,448
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Reflect Capital Tangible Assets	-	(9,000)	(224,500)	(141,166)	(255,000)	-	(167,311)	(796,977)	(60,000)	(500,000)	(560,000)	(1,356,977)
Reflect External Loan proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Reflect Debt servicing payments	-	-	-	(88,151)	-	-	-	(88,151)	(26,908)	-	(26,908)	(115,059)
Land Development Activity	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	-	(4,801)	(205,510)	(101,958)	(244,941)	1,057	(110,238)	(666,391)	55,946	(461,143)	(405,197)	(1,071,588)
<b>Cash Change in Surplus</b>	<b>(48,920)</b>	<b>26,162</b>	<b>(71,282)</b>	<b>75,940</b>	<b>(91,649)</b>	<b>-</b>	<b>23,841</b>	<b>(85,908)</b>	<b>21,371</b>	<b>390,416</b>	<b>411,788</b>	<b>325,880</b>
<b>Use of Municipal Equity</b>												
Capital Trust Fund -Advances	-	-	-	-	-	-	-	-	-	-	-	-
Capital Trust Fund -Repayments	-	-	-	-	-	-	-	-	-	-	-	-
Capital Trust Fund -(Increase) / Decrease	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Transfers From	-	-	122,282	253,166	91,649	-	25,000	492,097	-	166,668	166,668	658,765
Reserve Transfers To	-	(26,162)	(51,000)	(329,106)	-	-	(48,841)	(455,109)	(21,371)	(557,084)	(578,456)	(1,033,565)
Surplus Transfers From	61,500	-	-	-	-	-	-	61,500	-	-	-	61,500
Surplus Transfers To	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	61,500	(26,162)	71,282	(75,940)	91,649	-	(23,841)	98,488	(21,371)	(390,416)	(411,788)	(313,300)
<b>Surplus / (Deficit)</b>	<b>12,580</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,580</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>12,580</b>



TOWN OF LUMSDEN  
 Mill Rates and Assessment Values  
 Estimates For The Year 2016

	PROPERTY CLASS						Total
	Agriculture	Residential	Multi-Unit Residential	Seasonal Residential	Commercial & Industrial	Railway ROW & Pipelines	
Exempt Assessment	151,195	3,037,930			21,535,400	105,300	24,829,825
Exempt -Grant In Lieu Assessment	0		760,830		1,318,600		2,079,430
Reginal Park Assessment							
Taxable Assessment	85,030	148,785,770	10,947,860		10,550,300	19,200	170,388,160
Total Taxable Assessment							170,388,160
Mill Rate Factor(s)	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
Total Base/Minimum Tax (generated for each property class)							-
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	\$702	\$1,228,970	\$90,429	\$0	\$87,145	\$159	\$1,407,405

**MILL RATES:**

	MILLS
Average Municipal*	8.2600
Average School*	5.3267
Potash Mill Rate	
<b>TOTAL MILL RATE</b>	<b>13.5867</b>

7.85 - 2014 MR

Uniform Municipal Mill Rate	8.2600
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**Municipal Mill Rate Change**

Mill Rate Increase for 2015	0.25
Mill Rate Increase for 2014	0.50
Mill Rate Increase for 2013	.4165 over RevNeu
Mill Rate Increase for 2012	1.50
Mill Rate Increase for 2011	2.00
Mill Rate Increase for 2010	1.00
Mill Rate Increase for 2009	-
Mill Rate Increase for 2008	1.00
Mill Rate Increase for 2007	-
Mill Rate Increase for 2006	0.60
Mill Rate Increase for 2005	-
Mill Rate Increase for 2004	0.38
Mill Rate Increase for 2003	0.50
Mill Rate Increase for 2002	
Mill Rate Increase for 2001	
Mill Rate Increase for 2000	

**Levy Impact**

\$	79,040
\$	92,345
\$	117,590
\$	149,584
	\$28,418
	\$0
	\$29,945
	\$0
	\$64,748
	\$20,268

Mun tax levy chg over previous year

2015 Municipal Taxes	\$1,332,747
2014 Municipal Taxes	\$1,239,119
2013 Municipal Taxes	\$1,125,279
2012 Municipal Taxes	\$1,032,934
2011 Municipal Taxes	\$885,813
2010 Municipal Taxes	\$714,440
2009 Municipal Taxes	\$614,273
2008 Municipal Taxes	\$573,125
2007 Municipal Taxes	\$494,523
2006 Municipal Taxes	\$478,208
2005 Municipal Taxes	\$441,850

Rev Neutral Mill Rate

6.9322	28,911 over 2012
1,061,845	

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

TOWN OF LUMSDEN  
Investment in Tangible Capital Assets  
5 Year Estimates  
FOR THE YEAR 2016

Department	50%	50%	50%	50%	50%	TS	TS	TS	TS	TS	EH	EH	RC	RC	RC	RC	RC	RC	RC	RC	RC	RC	RC	WS	WS	WS	WS	TOTAL	
	GG Server/Computer Upgrades	GG Furnace Replacement	GG Council Chambers Sound System	PS Pumper Truck	PS Fire Bunker Gear	TS Bobcat Trade In Lease	1/2 Ton Truck Replace Unit 13	TS 6th Avenue Lights	TS 7th Avenue Geotechnical Report	TS 7th Avenue Pre-Design Site Drainage Report	EH Recycle Centre Relocate	EH Garbage Truck	RC Riverpark Spiral Slide	RC Picnic Tables Campground	RC Riverpark Sidewalk	RC Lion's Park Benches	RC Picnic Tables Lion's Park	RC Parking Bollards Lion's Park	RC Bleachers 7th Ave Park	RC Soil Conditioner Bobcat Attachment Trails	RC Rough Cut Mower Trails	RC Power Nordic Trail	RC Centennial Hall Upgrades	RC Seasonal Lights	WS Meters	WS WWTF Detailed Design	WS Fire Hydrant Replacment		WS Well #5 GUDI Study
TANGIBLE CAPITAL ASSETS:																													
Land																													0
Land Improvements																													20,500
Building																													115,000
Building Improvements		4,000																											104,000
Engineering Structure																												0	
Machinery & Equip.						51,650																						51,650	
Operating Equipment					1,500																							53,311	
Transportation Vehicles				223,000			50,000					140,000							5,500	8,811	8,000				5,000	5,000		413,000	
Office Technology	3,500																											3,500	
Office Furniture & Equipment			1,500																									1,500	
Linear - Road/Street Constr.								31,500																				31,500	
Curbs and Sidewalk -Constr.																												0	
Curbs and Sidewalk -Upgrades																												0	
Linear - Repaving																												0	
Linear - Bridge Constr.																												0	
Linear - Bridge Upgrades																												0	
Linear - Culverts/Storm Sewers																												0	
Linear - Water system																											40,000	40,000	
Linear - Sewer system																												0	
General Under Construction									20,000		40,000																	60,000	
Linear - Under Construction																												0	
TOTAL	3,500	4,000	1,500	223,000	1,500	51,650	50,000	31,500	20,000	40,000	115,000	140,000	6,000	7,500	10,000	3,000	3,000	5,000	5,500	8,811	8,000	5,500	100,000	5,000	5,000	500,000	15,000	515,000	
SOURCES:																													
Issue of debentures																													0
Long-term loans/leases																													0
GA CTF withdrawal	3,500					4,666	45,000				140,000																	193,166	
Capital grants -Federal																												216,666	
-Province																												174,666	
-Local																												0	
Sale/trade-in of assets						46,984	5,000																					51,984	
Sale of land																												0	
Prepaid frontage taxes																												0	
Current operations -General		4,000	1,500	100,718	1,500						29,351		6,000	7,500	10,000	3,000	3,000	5,000	5,500	8,811		5,500		5,000			196,380		
-W & S																									5,000		40,000	15,000	60,000
Contributions/donations																												0	
Prior Years Funded Reserves								31,500																				56,500	
-General																												0	
-Fire				122,282																									122,282
-Transportation									20,000	40,000																		60,000	
-Cemetery																												0	
-Rec/Cult																												25,000	
-Recycle											85,649																	85,649	
-W & S																												166,668	



FIVE-YEAR CAPITAL BUDGET SUMMARY

Town of Lumsden Five Year Capital Plan - Group I

DEPARTMENT	2016	2017	2018	2019	2020	total
<b>General Government Services</b>						
<i>Office Computer Upgrades - Town Share</i>	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$17,500
<i>Council Chambers Sound System - Town Share</i>	\$1,500					\$1,500
<i>Furnace Replacement - Town Share</i>	\$4,000					\$4,000
<i>Office Equipment/ Furniture/ Reno - Town Share (Post library move)</i>				\$10,000		\$10,000
<b>Total Capital Investment</b>	<b>\$9,000</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$13,500</b>	<b>\$3,500</b>	<b>\$33,000</b>
<b>Protective Services</b>						
<b>Equipment</b>						
<i>New Fire Truck - Town share</i>	\$223,000					\$223,000
<i>Bunker Gear - Town Share</i>	\$1,500	\$1,750	\$1,750	\$1,750	\$1,750	\$8,500
<i>Final Decommissioning of Screwgate IA2 - Town Share (50/50 Share with WSA)</i>		\$75,000				\$75,000
<i>SCBA 5 units - Town Share</i>		\$17,500	\$17,500			\$35,000
<i>Spare SCBA Cylinders - Town share</i>				\$5,000	\$2,500	\$7,500
<b>Total Capital Investment</b>	<b>\$224,500</b>	<b>\$94,250</b>	<b>\$19,250</b>	<b>\$6,750</b>	<b>\$4,250</b>	<b>\$349,000</b>
<b>Planning &amp; Development</b>						
<b>Total Capital Investment</b>						<b>\$0</b>
<b>Parks, Recreation &amp; Culture Services</b>						
<b>RiverPark</b>						
<i>Spiral Playground Slide - RiverPark</i>	\$6,000					\$6,000
<i>Sidewalk - RiverPark</i>	\$10,000	\$10,000				\$20,000
<i>Picnic Tables - Campground</i>	\$7,500	\$7,500	\$7,500			\$22,500
<i>Water Main Upgrade (upgrade service to the park)</i>		\$150,000				\$150,000
<i>2 Service Centres in Group Camping Area - Should be DoneWithWaterline</i>		\$10,000				\$10,000
<i>Picnic Tables - RiverPark</i>		\$10,000				\$10,000
<i>3 Electric Pedestals - Campground</i>		\$15,000				\$15,000
<i>Sidewalk Lighting</i>				\$5,000		\$5,000
<b>Lion's Park/ Cenotaph</b>						
<i>Benches - Lion's Park</i>	\$3,000	\$3,000				\$6,000
<i>Picnic Tables - Lions Park</i>	\$3,000	\$3,000				\$6,000
<i>Parking Bollards - Lions Park</i>	\$5,000	\$5,000				\$10,000
<i>Maintenance Access Gates East &amp; West</i>		\$3,000				\$3,000
<i>Covered Shelter - Lions Park</i>			\$32,000			\$32,000
<i>Tables in Covered Shelter</i>				\$5,000		\$5,000
<b>7th Park</b>						
<i>Bleachers &amp; Player Benches - 7th Ave West &amp; East Diamond</i>	\$5,000					\$5,000
<b>Trail Equipment</b>						
<i>72 inch soil condition (bobcat attachment)</i>	\$8,811					\$8,811
<i>7 to 10 foot rough cut mower</i>	\$8,000					\$8,000
<i>Outhouse (to be located at Qu'Appelle Nordic Facility)</i>		\$36,000				\$36,000
<i>Power to Qu'Appelle Valley Nordic</i>	\$5,500					\$5,500
<b>Elgin Park</b>						
<i>Rock Work Under the Bridge - Elgin Park</i>		\$10,000				\$10,000
<b>Central Park</b>						
<i>Phase 1: Survey, landscape, pathways and benches - Imperial Oil Land</i>		\$10,000				\$10,000
<i>Phase 2 &amp; 3: Landscape, pathways and benches - Imperial Oil Land</i>			\$10,000	\$10,000		\$20,000
<i>Phase 4: Tennis Court - Imperial Oil Land</i>					\$40,000	\$40,000
<i>Phase 5: Curb and Border - Imperial Oil Land</i>					\$5,000	\$5,000
<b>Outdoor Rink</b>						
<i>Valley Skatepark</i>		\$10,000				\$10,000
<b>Centennial Hall</b>						
<i>Canada 150 upgrades (3 phase power, a/c, furnace, etc)</i>	\$100,000					\$100,000
<b>Other Items</b>						
<i>Street Banners/ Seasonal Lights</i>	\$5,000	\$5,000				\$10,000
<i>Street Corner Solar Light Standard</i>		\$2,000				\$2,000
<i>Foot Bridge - 7th Ave</i>			\$100,000			\$100,000
<i>Library Relocation</i>			\$250,000			\$250,000
<b>Total Capital Investment</b>	<b>\$166,811</b>	<b>\$289,500</b>	<b>\$399,500</b>	<b>\$20,000</b>	<b>\$45,000</b>	<b>\$920,811</b>
<b>Total Capital Expenditures</b>	<b>\$400,311</b>	<b>\$387,250</b>	<b>\$422,250</b>	<b>\$40,250</b>	<b>\$52,750</b>	<b>\$2,605,622</b>



COTTONWOOD  
LUMSDEN IN THE OVAPELLE

FIVE-YEAR CAPITAL BUDGET SUMMARY

Town of Lumsden Five Year Capital Plan - Group II

DEPARTMENT	2016	2017	2018	2019	2020	total
<b>Water and Sewer</b>						
<i>Fire Hydrant &amp; Valve Replacement</i>	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
<i>Wastewater Treatment Plant - Detailed Engineering</i>	\$500,000					\$500,000
<i>Water Meters</i>	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
<i>Well #5 - GUDI Study</i>	\$15,000					\$15,000
<i>iPad &amp; Truck Mount</i>	\$1,000					\$1,000
<i>Wastewater Treatment Plant - Construction</i>		\$22,000,000				\$22,000,000
<i>James St River Crossing &amp; Main Line Looping</i>		\$325,000				\$325,000
<i>Well #4 - Refurbishment</i>		\$25,000				\$25,000
<i>New WTP Pumps</i>			\$50,000			\$50,000
<i>Well #4 - Replacement</i>			\$250,000			\$250,000
<b>Total Capital Investment</b>	<b>\$561,000</b>	<b>\$22,395,000</b>	<b>\$345,000</b>	<b>\$45,000</b>	<b>\$45,000</b>	<b>\$23,391,000</b>
<b>Transportation Services</b>						
<b>Equipment</b>						
<i>iPad &amp; Truck Mount</i>	\$1,000					\$1,000
<i>Skid Steer</i>	\$4,666	\$4,666	\$4,666	\$4,666	\$4,666	\$23,330
<i>1/2 Ton Truck</i>	\$50,000					\$50,000
<i>1445 JD Mower</i>		\$25,000			\$25,000	\$50,000
<i>5 Ton Truck</i>		\$110,000				\$110,000
<i>UTV</i>		\$20,000				\$20,000
<i>Grapple Bucket</i>		\$3,500				\$3,500
<i>Mower Deck</i>			\$15,000			\$15,000
<i>Used Grader</i>					\$150,000	\$150,000
<b>Roadway Operations</b>						
<i>Roadway Repavement - Transfer from Reserve</i>	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
<i>7th Avenue Geotechnical Report</i>	\$20,000					\$20,000
<i>7th Avenue Pre-Design Site Drainage Report</i>	\$40,000					\$40,000
<i>5th Avenue Street Lights (5 to install)</i>	\$31,500					\$31,500
<b>Building</b>						
<i>Cold Storage Building</i>			\$70,000			\$70,000
<i>Concrete Block Containers (salt &amp; sand storage)</i>				\$10,000		\$10,000
<b>Total Capital Investment</b>	<b>\$297,166</b>	<b>\$313,166</b>	<b>\$239,666</b>	<b>\$154,666</b>	<b>\$329,666</b>	<b>\$1,334,330</b>
<b>Environmental Health Services</b>						
<i>Recycling Centre Relocate</i>	\$115,000					\$115,000
<i>Garbage Truck</i>	\$170,000					\$170,000
<i>Cemetery Improvements - Transfer from Reserve</i>	\$6,000	\$4,000				\$10,000
<b>Total Capital Investment</b>	<b>\$291,000</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$295,000</b>
<b>Total Capital Expenditures</b>	<b>\$1,149,166</b>	<b>\$22,712,166</b>	<b>\$584,666</b>	<b>\$199,666</b>	<b>\$374,666</b>	<b>\$25,020,330</b>