

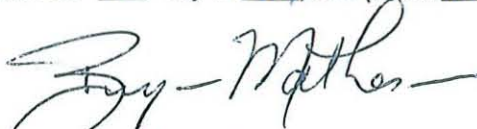
**TOWN OF LUMSDEN  
MUNICIPAL BUDGET**

**TOWN OF LUMSDEN  
Financial Activity Statement  
Estimates For The Year 2012**

	Schedule	* PSAB		* PSAB
		2011 Budget	2011 Actual	2012 Budget
<b>Revenues</b>				
Taxation	1	870,577	858,597	1,001,094
Unconditional grants	1	303,000	303,198	328,213
Grants In Lieu	1	127,245	113,316	130,245
Fees and charges	2	162,850	194,842	207,700
Maintenance and development charges	2	47,600	32,300	147,600
Utilities	2	650,110	649,209	737,550
Operating -conditional grants	2	247,933	173,729	57,123
Capital -conditional grants	2	239,670	217,626	134,485
Tangible capital asset -gain	2	-	2,109	5,000
Land sales - gain	2	646,000	46,218	93,000
Return on investment	2	1,300	2,680	2,600
Other revenue	2	19,800	31,297	20,800
<b>Total Revenues</b>		<b>3,316,085</b>	<b>2,625,122</b>	<b>2,865,410</b>
<b>Expenditures</b>				
General government services	3	224,264	234,749	255,562
Protective services	3	280,849	300,233	215,280
Transportation services	3	325,254	380,855	343,224
Environmental health services	3	180,418	156,617	188,707
Planning and development services	3	85,707	132,100	128,967
Recreation and cultural services	3	304,230	339,335	307,743
Utilities	3	541,926	563,799	602,759
<b>Total Expenditures</b>		<b>1,942,648</b>	<b>2,107,688</b>	<b>2,042,243</b>
<b>PSAB Change in Surplus</b>		<b>1,373,437</b>	<b>517,434</b>	<b>823,167</b>
<b>Backout PSAB / Record Cash Impact</b>				
Backout Tangible Capital Asset -Gain		-	(2,109)	(5,000)
Backout Amortization Expense		321,569	335,188	321,569
Reflect Tangible Capital Asset Expense		(1,763,823)	(586,165)	(569,667)
Reflect Loan Advances		-	-	-
Reflect Land Development Change		-	(438,083)	105,183
Reflect Loan principle payments		(223,410)	(222,439)	(350,555)
Sub Total		<b>(1,665,664)</b>	<b>(913,608)</b>	<b>(498,470)</b>
<b>Cash Change in Surplus</b>		<b>(292,227)</b>	<b>(396,175)</b>	<b>324,698</b>
<b>Use of Municipal Surplus/Reserves</b>				
Transfers From Operating		-	-	-
Transfers (To) Operating		-	-	-
Reflect Capital Trust Fund -Advances		130,300	105,485	129,000
Reflect Capital Trust Fund repayments		(56,512)	(56,512)	(97,308)
Transfers From Reserves		292,525	343,612	225,000
Transfers To) Reserves		(95,593)	(69,356)	(581,105)
Transfers From Capital Trust Fund		-	-	-
Transfers (To) Capital Trust Fund		-	-	-
Capital Trust Fund -Fund (Increase)/Decrease		(55,000)	(55,000)	-
Transfers From Surplus		100,716	-	-
Transfers (To) Surplus		(24,209)	-	-
Recovery of previous years deficit		-	-	-
<b>Net Surplus change (CTF/Reserve transfers)</b>		<b>292,227</b>	<b>268,229</b>	<b>(324,698)</b>
<b>Surplus / (Deficit)</b>		<b>-</b>	<b>(127,946)</b>	<b>0.00</b>

This budget was approved and adopted by Council on the 8<sup>th</sup> day of May, 2012 (Resol# 204-12).

  
CAO

  
Mayor

**TOWN OF LUMSDEN**  
**Consolidated Statement of Operations**  
**Estimates For The Year 2012**

Statement 2

	2011 Budget	2011 Actual	2012 Budget
<b>Revenues</b>			
Taxes and Other Unconditional Revenue (Schedule 1)	1,300,822	1,275,111	1,459,552
Fees and Charges (Schedule 4, 5)	812,960	844,052	945,250
Conditional Grants (Schedule 4, 5)	247,933	173,729	57,123
Maintenance and Development Revenue (Schedule 4, 5)	47,600	32,300	147,600
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	-	2,109	5,000
Land Sales - Gain (Schedule 4, 5)	646,000	46,218	93,000
Investment Income and Commissions (Schedule 4, 5)	1,300	2,680	2,600
Other Revenues (Schedule 4, 5)	19,800	31,297	20,800
<b>Total Revenues</b>	<b>3,076,415</b>	<b>2,407,496</b>	<b>2,730,925</b>
<b>Expenses</b>			
General Government Services (Schedule 3)	224,264	234,749	255,562
Protective Services (Schedule 3)	280,849	300,233	215,280
Transportation Services (Schedule 3)	325,254	380,855	343,224
Environmental and Public Health Services (Schedule 3)	180,418	156,617	188,707
Planning and Development Services (Schedule 3)	87,905	132,100	128,967
Recreation and Cultural Services (Schedule 3)	304,230	339,335	307,743
Utility Services (Schedule 3)	541,926	563,799	602,759
<b>Total Expenses</b>	<b>1,944,846</b>	<b>2,107,688</b>	<b>2,042,243</b>
<b>Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions</b>	<b>1,131,569</b>	<b>299,808</b>	<b>688,682</b>
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	239,670	217,626	134,485
	3,316,085	2,625,122	2,865,410
<b>Surplus (Deficit) of Revenues over Expenses</b>	<b>1,371,239</b>	<b>517,434</b>	<b>823,167</b>
Change in Non-Financial Assets			
<b>Accumulated Surplus (Deficit), Beginning of Year</b>	<b>6,000,874</b>	<b>6,071,221</b>	<b>7,372,113</b>
<b>Accumulated Surplus (Deficit), End of Year</b>	<b>7,372,113</b>	<b>6,588,654</b>	<b>8,195,280</b>



TOWN OF LUMSDEN

Municipal Budget - Schedule 1 (Unappropriated Revenue)

Estimates For The Year 2012

Schedule 1

	2011 Budget	2011 Actual	2012 Budget
<b>TAXES</b>			
General municipal tax levy	859,477	885,813	1,030,994
Abatements and adjustments	(2,000)	(351)	(2,000)
Discount on current year taxes	(33,000)	(34,572)	(34,000)
<b>Net Municipal Taxes</b>	<b>824,477</b>	<b>850,890</b>	<b>994,994</b>
Potash tax share	-	-	-
Trailer license fees	-	18	-
Penalties on tax arrears	6,100	7,689	6,100
Special tax levy	40,000	-	-
Municipal tax loss	-	-	-
Hospital tax/requisition	-	-	-
Other	-	-	-
<b>Total Taxes</b>	<b>870,577</b>	<b>858,597</b>	<b>1,001,094</b>
<b>UNCONDITIONAL GRANTS</b>			
Equalization (Revenue Sharing)	303,000	303,198	328,213
Prov Community Share grant	-	-	-
Other	-	-	-
<b>Total Unconditional Grants</b>	<b>303,000</b>	<b>303,198</b>	<b>328,213</b>
<b>GRANTS IN LIEU OF TAXES</b>			
Federal	6,000	6,727	6,000
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	57,500	38,502	59,500
Transgas	-	-	-
SPMC - Municipal Share	1,270	-	1,270
Sasktel	650	2,533	650
Other	-	-	-
Local/Other			
Housing Authority	2,825	3,789	2,825
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other	-	-	-
Other Government Transfers			
S.P.C. Surcharge	59,000	61,764	60,000
Sask Energy Surcharge	-	-	-
Other	-	-	-
<b>Total Grants in Lieu of Taxes</b>	<b>127,245</b>	<b>113,316</b>	<b>130,245</b>
<b>SCHEDULE 1 (Unappropriated Revenue)</b>	<b>1,300,822</b>	<b>1,275,111</b>	<b>1,459,552</b>

**TOWN OF LUMSDEN**  
**Municipal Budget - Schedule 2 (Department Source Revenue)**  
**Estimates For The Year 2012**

Schedule 2 - 1

2011 Budget	2011 Actual	2012 Budget
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**GENERAL GOVERNMENT SERVICES**

**Operating**

Other Segmented Revenue			
Fees and Charges			
- Licences, Permits and Fines	11,650	10,600	11,650
- Rentals	1,300	-	-
- Sales of service	2,600	1,409	2,100
- Sales of supplies	50	5	50
- Other (Specify)	-	-	-
Total Fees and Charges	15,600	12,014	13,800
Maintenance and Development Charges	-	-	-
Tangible capital asset sales - gain (loss)	-	-	-
Land sales - gain	-	-	-
Investment income and commissions	1,300	2,680	2,600
Other revenue (Specify)	800	457	800
Total Other Segmented Revenue	17,700	15,152	17,200

Conditional Grants			
- Federal Student Employment	-	-	-
- Federal Student Employment	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	17,700	15,152	17,200

**Capital**

Conditional Grants			
- Other (Specify)	-	-	-
<b>Total Capital</b>	-	-	-
<b>Total General Government Services</b>	17,700	15,152	17,200

2011 Budget	2011 Actual	2012 Budget
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**PROTECTIVE SERVICES**

**Operating**

Other Segmented Revenue			
Fees and Charges			
- Licences, Permits and Fines	34,050	29,024	33,300
- Rentals	-	-	-
- Sales of service	18,100	15,461	18,100
- Sales of supplies	-	-	-
- Other (Specify)	-	-	-
Total Fees and Charges	52,150	44,484	51,400
Maintenance and Development Charges	-	-	-
Tangible capital asset sales - gain (loss)	-	1,500	-
Land sales - gain	-	-	-
Investment income and commissions	-	-	-
Other revenue (Specify)	-	-	-
Total Other Segmented Revenue	52,150	45,984	51,400

Conditional Grants			
- Provincial Fire Grants	-	-	-
- Sask Watershed Flood Control Grant	179,375	86,775	-
- PFRA Grant	-	-	-
- Other (Fire)	-	1,638	-
Total Conditional Grants	179,375	88,412	-
<b>Total Operating</b>	231,525	134,397	51,400

**Capital**

Conditional Grants			
- Local Fire Grants	23,300	-	14,000
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Fire Protection Grants	-	-	-
- 911 Grant	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	4,000	3,872	4,000
<b>Total Capital</b>	27,300	3,872	18,000

<b>Total Protective Services</b>	<b>258,825</b>	<b>138,269</b>	<b>69,400</b>
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TOWN OF LUMSDEN  
Municipal Budget - Schedule 2 (Department Source Revenue)  
Estimates For The Year 2012

Schedule 2 - 1

2011 Budget	2011 Actual	2012 Budget
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**TRANSPORTATION SERVICES**

**Operating**

Other Segmented Revenue			
Fees and Charges			
- Licences, Permits and Fines	-	-	-
- Rentals	-	-	-
- Sales of service	500	480	500
- Sales of supplies	1,000	3,845	-
- Other (Specify)	-	-	-
Total Fees and Charges	1,500	4,325	500
Maintenance and Development Charges	-	-	-
Tangible capital asset sales - gain (loss)	-	609	-
Land sales - gain	-	-	-
Investment income and commissions	-	-	-
Other revenue (Specify)	-	-	-
Total Other Segmented Revenue	1,500	4,934	500

Conditional Grants			
- Federal Student Employment	-	-	-
- Federal Student Employment	-	-	-
- Provincial Student Employment	-	-	-
- Traffic Counts	-	-	-
- Street Preservation Grants	-	-	-
- Street Conditional Grants	-	-	-
- Other (Specify)	-	1,500	-
Total Conditional Grants	-	1,500	-
<b>Total Operating</b>	1,500	6,434	500

**Capital**

Conditional Grants			
- Gas Tax	183,370	179,986	91,685
- CAIP Grant	-	-	-
- Designated Municipal Road Programs	-	-	-
- Designated Municipal Bridge Programs	-	-	-
- Heavy Haul	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Local Road Grants	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
<b>Total Capital</b>	183,370	179,986	91,685
<b>Total Transportation Services</b>	<b>184,870</b>	<b>186,420</b>	<b>92,185</b>



**TOWN OF LUMSDEN**  
**Municipal Budget - Schedule 2 (Department Source Revenue)**  
**Estimates For The Year 2012**

Schedule 2 - 1

2011 Budget	2011 Actual	2012 Budget
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**ENVIRONMENTAL AND PUBLIC HEALTH SERVICES**

**Operating**

Other Segmented Revenue			
Fees and Charges			
- Licences, Permits and Fines	-	-	-
- Rentals	-	-	-
- Sales of service	30,500	47,673	30,500
- Sales of supplies	16,500	13,150	14,500
- Other (Specify)	-	-	-
Total Fees and Charges	47,000	60,823	45,000
Maintenance and Development Charges	-	-	-
Tangible capital asset sales - gain (loss)	-	-	5,000
Land sales - gain	-	-	-
Investment income and commissions	-	-	-
Other revenue (Specify)	-	-	-
<b>Total Other Segmented Revenue</b>	<b>47,000</b>	<b>60,823</b>	<b>50,000</b>

Conditional Grants			
- Student Employment	-	-	-
- Recycling Grants	-	-	-
- Cemetery Grants	-	-	-
- Local grants (RM of Lumsden)	18,591	18,591	18,591
- Local grants (Regina Beach/Buena Vista)	-	-	-
- Local Recycling Grants	-	-	-
- PFRA Grant	-	-	-
- Pest Control	-	-	-
- West Nile Virus Control Grants	7,000	-	-
- Other (Specify)	-	-	-
<b>Total Conditional Grants</b>	<b>25,591</b>	<b>18,591</b>	<b>18,591</b>
<b>Total Operating</b>	<b>72,591</b>	<b>79,414</b>	<b>68,591</b>

**Capital**

Conditional Grants			
- Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	2,757	-
- Orphan Fuel Tank Decommissioning	-	-	-
- Other (Specify)	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>2,757</b>	<b>-</b>

<b>Total Environmental &amp; Public Health Services</b>	<b>72,591</b>	<b>82,171</b>	<b>68,591</b>
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2011 Budget	2011 Actual	2012 Budget
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**PLANNING AND DEVELOPMENT SERVICES**

**Operating**

Other Segmented Revenue			
Fees and Charges			
- Licences, Permits and Fines	-	-	-
- Rentals	-	-	-
- Sales of service	2,500	714	2,500
- Sales of supplies	-	-	-
- Other (Specify)	-	-	-
Total Fees and Charges	2,500	714	2,500
Maintenance and Development Charges	47,600	32,300	147,600
Tangible capital asset sales - gain (loss)	-	-	-
Land sales - gain	646,000	46,218	93,000
Investment income and commissions	-	-	-
Other revenue (Specify)	-	-	-
Total Other Segmented Revenue	696,100	79,232	243,100

Conditional Grants			
- Federal Conditional Grants (CAP/TREES/WEB)	-	-	-
- Student Employment	-	-	-
- PFRA Grant	-	-	-
- REDA/REACT Grant	-	-	-
- Dutch Elm Program Grant	2,000	-	-
- Local grants (RM of Lumsden)	-	53	-
- Local grants (Regina Beach/Buena Vista)	750	289	315
- Other (Specify)	-	-	-
Total Conditional Grants	2,750	341	315
<b>Total Operating</b>	698,850	79,573	243,415

**Capital**

Conditional Grants			
- Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Sask Watershed Development Grant	-	-	-
- Other (Specify)	-	-	-
<b>Total Capital</b>	-	-	-

<b>Total Planning and Development Services</b>	<b>698,850</b>	<b>79,573</b>	<b>243,415</b>
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2011 Budget	2011 Actual	2012 Budget
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**RECREATION AND CULTURAL SERVICES**

**Operating**

Other Segmented Revenue			
Fees and Charges			
- Licences, Permits and Fines	-	-	-
- Rentals	38,100	67,552	87,000
- Sales of service	6,000	4,930	7,500
- Sales of supplies	-	-	-
- Other (Specify)	-	-	-
Total Fees and Charges	44,100	72,482	94,500
Maintenance and Development Charges	-	-	-
Tangible capital asset sales - gain (loss)	-	-	-
Land sales - gain	-	-	-
Investment income and commissions	-	-	-
Other revenue (Specify)	19,000	30,840	20,000
Total Other Segmented Revenue	63,100	103,321	114,500

Conditional Grants			
- Federal -Student employment Grants	-	-	-
- Federal -Student employment Grants	-	2,222	-
- Provincial -Student employment Grants	2,200	-	2,200
- Federal -Canada Day Grant/CAP Grant/TCT	600	713	18,600
- PFRA Grant	-	-	-
- Provincial Air Grant	-	-	-
- Recreation Facilities Grants	20,000	-	-
- Local Facilities Grants	1,075	1,075	1,075
- Local Recreation Program Grants	-	-	-
- Local Air Grants	-	-	-
- Sask Community Initiatives Grant	16,342	40,763	16,342
- Other (Operating grants)	-	20,061	-
Total Conditional Grants	40,217	64,834	38,217
<b>Total Operating</b>	103,317	168,156	152,717

**Capital**

Conditional Grants			
- Federal -Centenary Grant	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- MEEP Grant & Centenary Grant	-	-	-
- Provincial Disaster Assistance	-	-	-
- Building Communities Grant	-	-	-
- Other (Specify)	29,000	31,011	24,800
<b>Total Capital</b>	29,000	31,011	24,800
<b>Total Recreation and Cultural Services</b>	<b>132,317</b>	<b>199,166</b>	<b>177,517</b>

TOWN OF LUMSDEN  
Municipal Budget - Schedule 2 (Department Source Revenue)  
Estimates For The Year 2012

Schedule 2 - 1

2011 Budget      2011 Actual      2012 Budget

**UTILITY SERVICES**

**Operating**

Other Segmented Revenue			
Fees and Charges			
- Licences, Permits and Fines	-	-	-
- Rentals	-	-	-
- Sales of service	-	-	-
- Sales of supplies	-	-	-
- Utilities	650,110	649,209	737,550
- Other (Specify)	-	-	-
Total Fees and Charges	650,110	649,209	737,550
Maintenance and Development Charges	-	-	-
Tangible capital asset sales - gain (loss)	-	-	-
Land sales - gain	-	-	-
Investment income and commissions	-	-	-
Other revenue (Specify)	-	-	-
Total Other Segmented Revenue	650,110	649,209	737,550

Conditional Grants			
- Student Employment	-	-	-
- PFRA Grant	-	-	-
- Sask Water Grants	-	50	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	50	-
<b>Total Operating</b>	650,110	649,259	737,550

**Capital**

Conditional Grants			
- Gas Tax	-	-	-
- Federal Conditional Grants	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Other (Specify)	-	-	-
<b>Total Capital</b>	-	-	-

<b>Total Utility Services</b>	<b>650,110</b>	<b>649,259</b>	<b>737,550</b>
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<b>TOTAL OPERATING &amp; CAPITAL REVENUE BY FUNCTION</b>	<b>2,015,263</b>	<b>1,350,010</b>	<b>1,405,858</b>
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**SUMMARY**

Total Other Segmented Revenue	1,527,660	958,656	1,214,250
Total Conditional Operating Grants	247,933	173,729	57,123
Total Capital Grants and Contributions	239,670	217,626	134,485
<b>TOTAL OPERATING &amp; CAPITAL REVENUE BY FUNCTION</b>	<b>2,015,263</b>	<b>1,350,010</b>	<b>1,405,858</b>

2011 Budget	2011 Actual	2012 Budget
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**GENERAL GOVERNMENT SERVICES**

**Council**

Council remuneration and travel	30,600	29,691	31,100
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**General Administration**

Wages and benefits	77,003	89,752	85,120
Professional/Contractual services	25,800	33,562	45,858
- Audit	10,100	15,304	12,000
- Legal	9,000	(50)	1,500
Utilities	8,200	7,757	8,900
Maintenance, materials and supplies	27,400	31,273	33,000
Grants and contributions - operating	500	500	500
- capital	-	-	-
Capital Acquisitions	-	-	-
Amortization	18,935	11,853	18,935
Interest	851	643	700
Allowance for uncollectibles	-	-	-
Other (specify)	-	-	-
Sub total	177,789	190,593	206,512

**Assessment/Taxation**

Professional/Contractual services	15,550	13,423	15,650
Maintenance, materials and supplies	300	45	300
Grants and contributions - operating	-	-	-
Other (specify)	-	-	-
Sub total	15,850	13,468	15,950

**Municipal Elections**

Professional/Contractual services	-	791	1,200
Maintenance, materials and supplies	25	206	800
Other (specify)	-	-	-
Sub total	25	998	2,000

<b>Total Government Services</b>	<b>224,264</b>	<b>234,749</b>	<b>255,562</b>
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2011 Budget	2011 Actual	2012 Budget
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**PROTECTIVE SERVICES**

<b>Council</b>			
Council remuneration and travel	300	4,734	300
<b>Police protection</b>			
Wages and benefits	-	-	-
Professional/Contractual services	79,881	79,881	92,400
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	200	-	200
- capital	-	-	-
Capital Acquisitions	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (specify)	-	-	-
Sub total	80,081	79,881	92,600
<b>Bylaw enforcement and Protective Inspections</b>			
Wages and benefits	-	170	10,761
Professional/Contractual services	15,600	18,747	16,350
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Capital Acquisitions	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (specify)	-	-	-
Sub total	15,600	18,917	27,111
<b>Fire protections</b>			
Wages and benefits	21,334	13,898	18,938
Professional/Contractual services	8,450	8,540	11,816
Utilities	6,200	7,145	8,100
Maintenance, material and supplies	9,650	14,377	12,650
Grants and contributions - operating	1,200	-	1,200
- capital	-	-	-
Capital Acquisitions	-	-	-
Amortization	11,778	22,045	11,778
Interest	427	451	465
Allowance for uncollectibles	-	-	-
Other (specify)	-	-	-
Sub total	59,039	66,455	64,947
<b>Emergency Preparedness (E.M.O.)</b>			
Wages and benefits	25,929	28,167	25,122
Professional/Contractual services	1,500	1,737	1,800
Utilities	2,400	2,372	2,400
Maintenance, material and supplies	96,000	97,971	1,000
Grants and contributions - operating	-	-	-
- capital	-	-	-
Capital Acquisitions	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (specify)	-	-	-
Sub total	125,829	130,246	30,322
<b>Total Protective Services</b>	<b>280,849</b>	<b>300,233</b>	<b>215,280</b>

2011 Budget	2011 Actual	2012 Budget
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**TRANSPORTATION SERVICES**

<b>Council</b>			
Council remuneration and travel	3,000	4,380	3,000
<b>Buildings and Equipment Pool</b>			
Wages and benefits	90,359	78,153	79,379
Professional/Contractual Services	10,295	7,222	7,669
Utilities	11,450	11,152	12,950
Maintenance, materials, and supplies	48,560	39,450	48,360
Grants and contributions - operating	-	-	-
- capital	-	-	-
Capital Acquisitions	-	-	-
Amortization	31,223	30,311	31,223
Interest	2,857	2,878	2,605
Allowance for uncollectibles	-	-	-
Other (specify)	-	-	-
Sub total	194,744	169,166	182,185
<b>Maintenance - Roads, Walks, Lighting</b>			
Wages and benefits	44,584	59,791	58,953
Professional/Contractual Services	1,250	5,680	1,350
- Legal	-	-	-
Street lighting	27,000	23,612	28,000
Maintenance, materials, and supplies	33,800	34,235	40,700
Grants and contributions - operating	-	-	-
- capital	-	-	-
Capital Acquisitions	-	-	-
Amortization	13,415	41,726	13,415
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (specify)	-	-	-
Sub total	120,049	165,043	142,418
<b>Construction - Roads, Walks, Lighting</b>			
Wages and benefits	-	-	-
Professional/Contractual Services	-	27,065	-
Street lighting	-	-	-
Maintenance, materials, and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Capital Acquisitions	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (specify)	-	-	-
Sub total	-	27,065	-
<b>Snow Removal - Roads, Walks</b>			
Wages and benefits	7,461	13,042	13,421
Professional/Contractual Services	-	-	-
Utilities	-	-	-
Maintenance, materials, and supplies	-	2,159	2,200
Grants and contributions - operating	-	-	-
- capital	-	-	-
Capital Acquisitions	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (specify)	-	-	-
Sub total	7,461	15,201	15,621
<b>Total Transportation Services</b>	<b>325,254</b>	<b>380,855</b>	<b>343,224</b>

2011 Budget	2011 Actual	2012 Budget
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**ENVIRONMENTAL AND PUBLIC HEALTH SERVICES**

**Council**

Council remuneration and travel	-	1,039	-
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**Waste Collection and Disposal**

Wages and benefits	31,594	26,330	27,411
Professional/Contractual services	12,975	11,146	12,130
Utilities	700	706	750
Maintenance, materials and supplies	15,106	14,746	15,299
Grants and contributions - operating	-	-	-
- capital	-	-	-
Capital Acquisitions	-	-	-
Amortization	1,751	7,425	1,751
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (specify)	-	-	-
Sub total	62,126	60,353	57,341

**Recycling Operations**

Wages and benefits	21,016	25,344	26,041
Professional/Contractual services	71,400	45,991	72,431
Utilities	1,900	2,085	2,100
Maintenance, materials and supplies	6,400	6,446	7,400
Grants and contributions - operating	-	-	-
- capital	-	-	-
Capital Acquisitions	-	-	-
Amortization	3,732	3,061	3,732
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (specify)	-	-	-
Sub total	104,448	82,927	111,704

**Pest and Weed Control**

Wages and benefits	3,353	523	809
Professional/Contractual services	100	-	550
Utilities	-	-	-
Maintenance, materials and supplies	3,000	81	3,000
Grants and contributions - operating	-	-	-
- capital	-	-	-
Capital Acquisitions	-	-	-
Amortization	450	206	450
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (specify)	-	-	-
Sub total	6,903	810	4,809

**Cemetery and Public Health**

Wages and benefits	4,323	10,998	12,627
Professional/Contractual services	1,400	-	1,000
Utilities	-	-	-
Maintenance, materials and supplies	1,218	490	1,225
Grants and contributions - operating	-	-	-
- capital	-	-	-
Capital Acquisitions	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (specify)	-	-	-
Sub total	6,941	11,488	14,852

<b>Total Environmental Health Services</b>	<b>180,418</b>	<b>156,617</b>	<b>188,707</b>
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2011 Budget	2011 Actual	2012 Budget
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**PLANNING AND DEVELOPMENT SERVICES**

**Council**

Council remuneration and travel	2,000	975	-
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**Planning Services**

Wages and benefits	32,841	29,374	33,365
Professional/Contractual Services	29,600	24,458	49,100
- Legal	-	7,210	3,000
Utilities	-	-	-
Maintenance, materials and supplies	-	9	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Capital Acquisitions	-	-	-
Amortization	232	232	232
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (specify)	-	-	-
<b>Sub total</b>	<b>62,673</b>	<b>61,283</b>	<b>85,697</b>

**Development Services**

Wages and benefits	4,650	10,328	12,747
Professional/Contractual Services	5,725	6,538	8,725
- Legal	-	38,393	-
Utilities	-	-	-
Maintenance, materials and supplies	11,800	13,526	11,300
Grants and contributions - operating	-	-	-
- capital	-	-	-
Capital Acquisitions	-	-	-
Amortization	1,057	1,057	1,057
Interest	-	-	9,441
Allowance for uncollectibles	-	-	-
Other (specify)	-	-	-
<b>Sub total</b>	<b>23,232</b>	<b>69,842</b>	<b>43,270</b>

<b>Total Planning and Development Services</b>	<b>87,905</b>	<b>132,100</b>	<b>128,967</b>
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2011 Budget	2011 Actual	2012 Budget
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RECREATION AND CULTURAL SERVICES

**Council**

Council remuneration and travel	3,100	4,492	3,100
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**Program Administration**

Wages and benefits	60,254	61,672	66,548
Professional/Contractual services	12,655	11,274	14,260
Utilities	1,750	2,559	2,750
Maintenance, materials and supplies	5,600	6,801	5,150
Grants and contributions - operating	2,500	9,500	10,000
- capital	-	-	-
Capital Acquisitions	-	-	-
Amortization	4,852	6,148	4,852
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (specify)	-	-	-
Sub total	87,611	97,954	103,560

**Recreation Facilities and Parks**

Wages and benefits	38,027	19,993	27,186
Professional/Contractual services	21,395	34,971	23,143
Utilities	6,000	6,920	7,800
Maintenance, materials and supplies	30,589	58,502	27,939
Grants and contributions - operating	-	-	-
- capital	-	-	-
Capital Acquisitions	-	-	-
Amortization	32,401	26,975	32,401
Interest	8,908	10,185	3,815
Allowance for uncollectibles	-	-	-
Other (specify)	-	-	-
Sub total	137,320	157,547	122,285

**Culture: Hall, Library, Museum**

Wages and benefits	1,354	474	939
Professional/Contractual services	10,450	9,688	10,864
Utilities	12,600	9,247	12,400
Maintenance, materials and supplies	26,000	29,665	27,300
Grants and contributions - operating	19,200	20,100	20,700
- capital	-	-	-
Capital Acquisitions	-	-	-
Amortization	6,595	10,167	6,595
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (specify)	-	-	-
Sub total	76,199	79,341	78,799

<b>Total Recreation and Cultural Services</b>	<b>304,230</b>	<b>339,335</b>	<b>307,743</b>
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	2011 Budget	2011 Actual	2012 Budget
<b>UTILITY SERVICES</b>			
<b>Council</b>			
Council remuneration and travel	6,500	8,063	6,500
<b>Water System</b>			
Wages and benefits	103,172	100,525	102,279
Professional/Contractual services	31,325	31,792	34,112
- Legal	500	-	500
Utilities	23,400	23,037	24,900
Maintenance, materials and supplies	55,846	75,348	62,039
Grants and contributions - operating	-	-	-
- capital	-	-	-
Capital Acquisitions	-	-	-
Amortization	151,565	135,099	151,565
Interest	24,445	31,322	17,943
Allowance for uncollectibles	686	-	52,000
Other (specify)	-	-	-
Sub total	390,939	397,123	445,338
<b>Sewer System</b>			
Wages and benefits	46,654	39,820	38,941
Professional/Contractual services	12,900	35,081	12,047
- Legal	500	-	500
Utilities	13,850	13,137	18,350
Maintenance, materials and supplies	27,000	28,791	27,500
Grants and contributions - operating	-	2,900	10,000
- capital	-	-	-
Capital Acquisitions	-	-	-
Amortization	43,583	38,883	43,583
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (specify)	-	-	-
Sub total	144,487	158,612	150,921
<b>Total Utility Services</b>	<b>541,926</b>	<b>563,799</b>	<b>602,759</b>
<b>Total Expenses</b>	<b>1,944,846</b>	<b>2,107,688</b>	<b>2,042,243</b>



Town of Lumsden							
Five Year Capital Plan							
Budget 2012							
							<i>Financing 2012-2015</i>
							<b>Budget</b>
Section	Description	2012	2013	2014	2015	2016	Funding Description
<b>General Government</b>							
	Computer Upgrades	2,000	2,200	2,420	2,662	2,928	100% General Government Res
	Back up Site Hall						
	<b>Municipal Building</b> - Office building renovation deing work (Net RM)	5,000					100% General Government Res
	<b>Office Furniture &amp; Equipment</b> - New equipment for renovated office (Net RM)		25,000				100% General Government Res
	<b>Municipal Building</b> - Renovation of existing space and inclusion of the library area (Net RM)		250,000				Debt Financing
	<b>Municipal Building</b> - Mechanical Upgrades					8,000	100% General Government Res
<b>Protective Services</b>							
	Fire & Emerge Equipment						
	Fire Equipment						
	Turn out Gear including head gear	5,000	3,000		3,000		100% Protective Res
	Sea Containers - (Fire Practise)	5,500					100% Protective Res
	Exrication Tools			10,000			100% Protective Res
	Fire truck					120,000	15% Protective Res + Debt
	6" Pump - Flood						
	Oxbow enlargement & Screw Gate		382,000				50% General Infrastructure Reserve & 50% SWA Grt
<b>Transportation Services</b>							
<b>Infrastructure</b>							
	James Stree Bridge Resurface	160,000					New Deal (\$90,000 & remaining General Infrastructure Reserve
	<b>Pavement</b> - Restoration and or replacement	-	66,000	72,600	79,860	87,846	\$45,000 New Deal & remaining General Infrastructure
	James St S - Road Upgrade		750,000				Primarily debt Land Sales and Infrastructure Reserve
	<b>Sidewalks</b> - Replacement of existng	-	66,000	72,600	79,860	87,846	\$45,000 New Deal & remaining General Infrastructure
	Road South of Lumsden in RM						
<b>Equipment &amp; Machinery</b>							
	S750 Bobcat Annual Equipment lease	40,000	42,000	44,100	46,305	48,620	Trade in program 95%
	Skid Steer Box Grader Attachment	4,000					100% Equipment Replacement Reserve
	Shop Pressure Washer						
	Water Pumps						
	2 Ton Truck	80,000					100% Equipment Replacement Reserve
	Drill & milling Machine	3,000					100% Equipment Replacement Reserve
	JD 310D Backhoe Loader		105,000				100% Equipment Replacement Reserve
	Sweeprite Sweeper	-		90,000			100% Equipment Replacement Reserve
<b>Environment Health</b>							
	Landfill Packer						
	Enivornmental Oil Collection Tank						
	Recycle Relocation Plan						
	Improvement to Cemetery	4,000	4,000				Cemetery Reserve
<b>Planning andDevelopment</b>							
	5th Ave						
	5th Avenue Catch Basin	10,000					Land Sales
	5th Avenue Sidewalks		20,000				Land Sales
	5th Avenue Pavement		30,000				Land Sales

Town of Lumsden							
Five Year Capital Plan							
Budget 2012							Financing 2012-2015
							Budget
Section	Description	2012	2013	2014	2015	2016	Funding Description
<b>Recreation, Culture &amp; Parks</b>							
<b>Equipment</b>							
	Groomer - leveler	2,000					100% Equipment Replacement Reserve
<b>Parks</b>							
	River Park Baricades						
	Downtown Park	-		10,000			General Fund
	Nursery Fence	1,500					General Fund
	River Park Full Service site (7)	10,500					General Fund
	Enviro Bins	2,500					General Fund
	Lions Park power Cabinet	3,500					General Fund
	Trees	-					General Fund
	Picnic Tables	4,000	4,000	4,000			General Fund
	Picnic Tables						General Fund
	Picnic Tables						General Fund
	Trails - The development of new trails		4,000	4,000	4,000	4,000	General Fund
<b>Recreation Structures</b>							
	Gazebo - River Park	18,000					
	Ball Park Fence	6,817					
	Play Ground - Various Areas	20,000					Grant 1/2 RCR 1/2
	Play Ground - Various Areas where possible fundng partners will be used		10,000	10,000	10,000		Recreation Culture Reserve
	Rink Boards	4,600					General Fund
	Furniture - Esso Park	-		10,000			Donations and Contributions
	Spray Unit - Lions Park	-	150,000				Donations and Contributions
	Frisbee Units		5,000				General Fund
	Tennis Court				15,000		General Fund
	Foot Bridge				300,000		1/3 Recreation Culture Reserve 2/3 Grants and contributions
<b>Facilities &amp; related equipment</b>							
	Curling Rink						
	River Park Chairs						
	River Park Kitchen Improvements						
	Hall Tables						
	Chairs	2,500					General Fund
	Town Sign	10,000					General Fund
	Data Protection Room (JADM)	1,750					General Fund
	Library Renovations		50,000				Recreation Culture Reserve
	Hall Lighting	-		17,000			Donations and Contributions
	Sound System Hall			3,500			General Fund
	Mechanical Upgrades				15,000		Recreation Culture Reserve
<b>Water and Sanitary Sewage Utility</b>							
<b>Water - Plants &amp; Storage</b>							
	Pump & Motors						
	Lap Top for Plants						
	Portable generator	40,000					100% Equipment Replacement Reserve
	Lap top for Operator	1,500					Water Sewage Reserve
	Ventling generator Exhaust	8,000					Water Sewage Reserve
<b>Water - Distribution</b>							
	Meters & Hydrant						
	Fire Hydrant Replacement	25,000	27,500	30,250	33,275	36,603	Water Sewage Reserve
	Mainline looping	20,000	25,000	27,500	30,250	33,275	Water Sewage Reserve
<b>Sanitary Sewage - Plant</b>							
	Lagoon Treatment Plant						
	Sewage Treatment Plant		500,000	11,000,000	1,500,000		Debt 2013, Debt 1/3 & Grant 2/3
<b>Sanitary Sewage - Collection</b>							
	Lift Station Renovate						
	Completion of lift Station	25,000					Water Sewage Reserve
	Aerator at lagoon	19,000					Water Sewage Reserve
	Sewer Mainlining	25,000	27,500	30,250	33,275	36,603	Water Sewage Reserve
		569,667	2,548,200	11,438,220	2,152,487	465,720	



Town of Lumsden Five Year Capital Plan Budget 2012							Financing 2012-2015
Budget							
Section	Description	2012	2013	2014	2015	2016	Funding Description
<b>FINANCING</b>							
	Current Operations	52,850	65,100	23,705	21,315	6,431	
	Reserves	354,000	512,200	255,620	297,182	221,100	
	Grants Donations and Contributions	162,817	470,900	7,492,228	1,333,990	136,189	
	Debt	-	1,500,000	3,666,667	500,000	102,000	
		569,667	2,548,200	11,438,220	2,152,487	465,720	
<b>Town Reserve Postion</b>							
	General Government	6,042	(8,116)	2,506	12,886	15,000	
	Protective	14,756	20,317	18,878	24,439	15,000	
	Transportation Reserve (Replacement and Expansion)	120,879	1,062	59,046	102,509	130,000	
		-	-	-	-	-	
	Cemetery	4,110	110	110	110	110	
	Public	2,816	2,816	2,816	2,816	2,816	
	Recreation	42,180	22,885	53,590	(30,705)	10,000	
	Utility	-	-	-	-	-	
	Water Utility	73,570	128,341	177,861	221,607	259,000	
	Sanitary Sewage	(343)	31,900	61,392	87,860	111,000	
	Equipment	(4,231)	(11,923)	(4,616)	92,692	190,000	
		259,779	187,392	371,584	514,214	732,925	
<b>External Debt</b>							
<b>Existing</b>	(balances as of December 31)	291,324	176,019	103,393	52,899	25,709	
<b>New Debt</b>							
	5th Ave Development	266,667	133,333	0			
	Municipal Building (10 yr)		250,000	231,666	212,414	192,201	
	James Street Local Improvement (10 Yr)		750,000	695,968	639,099	579,244	
	Sewage Treatment Plant (25 Yr)		500,000	4,166,667	4,666,667	4,610,770	
	Fire truck (5 yr)					102,000	
		266,667	1,633,333	5,094,300	5,518,180	5,484,215	
<b>Total Debt</b>		557,991	1,809,352	5,197,693	5,571,079	5,509,923	