

TOWN OF LUMSDEN
MINUTES OF THE SPECIAL MEETING HELD ON
APRIL 15th, 2015

The Lumsden Town Council convened a special budget meeting in the Council Chambers of the Town of Lumsden, on the evening of Wednesday, April 15th, 2015 at 7:00 p.m. with Mayor Bryan Matheson presiding.

Present:	Mayor:	Bryan Matheson
	Councillors:	Trevor Grohs, Jane Cogger, Wes Holobetz, Reggie Newkirk, Rhonda Phillips, Randy Bogdan
	Chief Administrative Officer:	Darcie Cooper
	Finance Officer:	Sheena Carrick

Finance Officer, Sheena Carrick reviewed the written report regarding the proposed 2015 budget and the funding requirements to balance the 2015 budget.

Discussion:

- The engineering design for 7th avenue was to be a full design, including storm sewer, curb, gutter, sidewalk and road design. Administration to make that wording change on the capital plan.
- Council agreed to put any potash revenue received in a separate reserve and/or investment account.
- The sign corridor is currently to be funded through the Recreation reserve with payback over future years through sign rental revenue

2015 Budget Changes

125-15 Newkirk/Grohs: "That we agree to incorporate the following changes into the 2015 proposed budget:

- Increase the transfer to the Fire Reserve to \$51,000
- Increase the transfer to the Equipment Reserve to \$83,000
- Remove the cost of the waterline improvement and group camp service at Riverpark in the amount of \$160,000, as there may be some savings in the future to incorporate this project with other projects
- Increase mill rate by .25 mills, which represents about a 3% taxation increase
- Allocate both of the recently purchased pumps to the transportation department in the amount of \$25,000."

CARRIED

2015 Operational Budget, Capital Plan & Mill Rate:

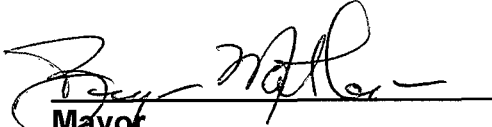
126-15 Phillips/Bogdan: "That we agree to adopt the budget and the Five Year Capital Plan attached hereto and forming a part of these minutes and set the 2015 mill rate at 8.10 mills, which represents a 0.25 mill increase over the 2014 year."

CARRIED

Adjournment:

127-15 Newkirk/Cogger: "That we adjourn this meeting at 9:26 p.m."

CARRIED



 Mayor



 Chief Administrative Officer



TOWN OF LUMSDEN

Municipal Budget **with Supporting Schedules**

FOR THE YEAR 2015

TOWN OF LUMSDEN

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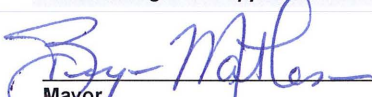

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**TOWN OF LUMSDEN
MUNICIPAL BUDGET**

TOWN OF LUMSDEN
Financial Activity Statement
Estimates For The Year 2015

	Schedule	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget
Revenues							
Taxation	1	998,884.42	1,142,588.24	1,091,757.69	1,204,178.00	1,202,161.90	1,293,796.15
Unconditional grants	1	328,213.04	365,630.00	367,021.04	355,807.00	355,807.04	367,536.00
Grants In Lieu	1	111,708.05	110,900.00	119,542.79	121,200.00	134,799.72	128,098.34
Fees and charges	2	266,283.10	270,155.00	288,147.03	249,205.00	270,306.25	258,425.00
Maintenance and development charges	2	148,133.34	20,000.00	29,766.68	20,000.00	13,333.34	74,000.00
Utilities	2	676,248.31	753,550.00	756,847.95	854,650.00	889,480.22	1,187,449.04
Operating -conditional grants	2	60,125.06	303,652.00	81,264.92	118,255.00	164,847.14	162,798.70
Capital -conditional grants	2	96,324.60	504,197.00	108,492.60	425,646.60	92,477.70	425,646.60
Tangible capital asset -gain	2	5,674.83	61,900.00	15,701.88	-	-	-
Land sales - gain	2	178,269.09	227,500.00	86,928.42	173,400.00	171,873.94	258,000.00
Return on investment	2	6,037.26	3,800.00	8,273.35	5,300.00	10,122.78	8,100.00
Other revenue	2	42,920.97	161,547.48	165,850.37	142,599.11	240,198.95	54,068.21
Total Revenues		2,918,822.07	3,925,419.72	3,119,594.72	3,670,240.71	3,545,408.98	4,217,918.04
Expenditures							
General government services	3	243,405.64	260,901.81	257,727.31	284,592.72	253,407.28	268,268.33
Protective services	3	238,198.19	392,461.83	285,995.36	226,449.29	201,335.21	239,662.18
Transportation services	3	415,275.72	426,724.84	470,242.47	512,560.69	452,612.85	632,824.02
Environmental health services	3	192,588.20	208,363.27	195,336.73	211,575.41	178,944.48	199,038.80
Planning and development services	3	97,343.58	85,019.00	84,480.01	177,106.82	154,557.62	149,102.05
Recreation and cultural services	3	339,182.00	324,364.54	354,581.74	350,106.39	323,189.01	368,382.60
Utilities	3	582,616.81	612,826.49	526,084.92	670,728.91	531,020.04	750,359.85
Total Expenditures		2,108,610.14	2,310,661.78	2,174,448.54	2,433,120.23	2,095,066.49	2,607,637.83
PSAB Change in Surplus		810,211.93	1,614,757.94	945,146.18	1,237,120.48	1,450,342.49	1,610,280.21
Backout PSAB / Record Cash Impact							
Backout Tangible Capital Asset -Gain		(5,674.83)	(61,900.00)	(15,701.88)	-	-	-
Backout Amortization Expense		344,201.12	321,569.00	360,325.59	321,569.00	-	360,325.59
Reflect Tangible Capital Asset Expense		(282,457.83)	(3,172,048.00)	(1,392,244.01)	(1,839,861.00)	(1,196,829.87)	(1,342,032.69)
Reflect Loan Advances		(400,000.00)	441,666.67	-	-	(1,094.33)	-
Reflect Land Development Change		35,814.16	-	17,907.08	-	35,814.16	-
Reflect Loan principle payments		(350,307.03)	694,856.47	(735,088.84)	(286,308.40)	(286,548.16)	(134,136.72)
Sub Total		(658,424.41)	(1,775,855.86)	(1,764,802.06)	(1,804,600.40)	(1,448,658.20)	(1,115,843.82)
Cash Change in Surplus		151,787.52	(161,097.92)	(819,655.88)	(567,479.92)	1,684.29	494,436.39
Use of Municipal Surplus/Reserves							
Transfers From Allowances		-	-	-	-	-	-
Transfers (To) Allowances		-	-	-	-	-	-
Transfers From Reserves		290,799.86	464,709.33	380,839.00	569,041.00	389,050.85	617,534.00
Transfers (To) Reserves		(684,867.42)	(197,962.62)	(48,769.68)	(532,260.85)	(614,612.77)	(836,885.75)
Transfers From Capital Trust Fund		86,040.36	7,500.00	-	-	-	-
Transfers (To) Capital Trust Fund		(97,308.00)	(63,000.00)	(63,000.00)	-	-	-
Capital Trust Fund -Fund (Increase)/Decrease		-	-	-	-	-	-
Transfers From Surplus		-	-	-	583,387.77	-	-
Transfers (To) Surplus		-	-	-	(37,467.00)	-	(258,000.00)
Recovery of previous years deficit		-	-	-	-	-	-
Surplus change (CTF/Reserve transfers)		(405,335.20)	211,246.71	269,069.32	582,700.92	(225,561.92)	(477,351.75)
Surplus / (Deficit)		(253,547.68)	50,148.79	(550,586.56)	15,221.00	(223,877.63)	17,084.64

This budget was approved and adopted by Council on the 15th day of April, 2015 (Resol# 126-15).


Mayor

Chief Administrative Officer



TOWN OF LUMSDEN
Consolidated Statement of Operations
Estimates For The Year 2015

	Variance					
	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget
Revenues						
Taxes and Other Unconditional Revenue (Schedule 1)	1,438,806	1,619,118	1,578,322	1,681,185	1,692,769	1,789,430
Fees and Charges (Schedule 4, 5)	942,531	1,023,705	1,044,995	1,103,855	1,159,786	1,445,874
Conditional Grants (Schedule 4, 5)	60,125	303,652	81,265	118,255	164,847	162,799
Maintenance and Development Revenue (Schedule 4, 5)	148,133	20,000	29,767	20,000	13,333	74,000
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	5,675	61,900	15,702	-	-	-
Land Sales - Gain (Schedule 4, 5)	178,269	227,500	86,928	173,400	171,874	258,000
Investment Income and Commissions (Schedule 4, 5)	6,037	3,800	8,273	5,300	10,123	8,100
Other Revenues (Schedule 4, 5)	42,921	161,547	165,850	142,599	240,199	54,068
Total Revenues	2,822,497	3,421,223	3,011,102	3,244,594	3,452,931	3,792,271
	2,918,822	3,973,120	3,119,595	3,670,241	3,545,409	4,217,918
			189,758			
Expenses						
General Government Services (Schedule 3)	243,406	260,902	257,727	284,593	253,407	268,268
Protective Services (Schedule 3)	238,198	392,462	285,995	226,449	201,335	239,662
Transportation Services (Schedule 3)	415,276	426,725	470,242	512,561	452,613	632,824
Environmental and Public Health Services (Schedule 3)	192,588	208,363	195,337	211,575	178,944	199,039
Planning and Development Services (Schedule 3)	97,344	85,019	84,480	177,107	154,558	149,102
Recreation and Cultural Services (Schedule 3)	339,182	324,365	354,582	350,106	323,189	368,383
Utility Services (Schedule 3)	582,617	612,826	526,085	670,729	531,020	750,360
Total Expenses	2,108,610	2,310,662	2,174,449	2,433,120	2,095,066	2,607,638
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	713,887	1,110,561	836,654	811,474	1,357,865	1,184,634
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	96,325	551,897	108,493	425,647	92,478	425,647
	2,918,822	3,973,120	3,119,595	3,670,241	3,545,409	4,217,918
Surplus (Deficit) of Revenues over Expenses	810,212	1,662,458	945,146	1,237,120	1,450,342	1,610,280
Change in Non-Financial Assets						
Accumulated Surplus (Deficit), Beginning of Year	7,247,211	9,029,988	7,247,211	10,692,446	7,247,211	11,929,566
Accumulated Surplus (Deficit), End of Year	8,057,423	10,692,446	8,192,358	11,929,566	8,697,554	13,539,847

TOWN OF LUMSDEN
Municipal Budget - Schedule 1 (Unappropriated Revenue)
Estimates For The Year 2015

	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget
TAXES						
General municipal tax levy	1,032,934	1,125,841	1,125,279	1,240,926	1,239,119	1,332,154
Abatements and adjustments	(4,110)	(2,000)	(136)	(2,000)	(809)	(1,000)
Discount on current year taxes	(39,348)	(34,000)	(44,099)	(45,000)	(46,295)	(47,000)
Net Municipal Taxes	989,477	1,089,841	1,081,044	1,193,926	1,192,015	1,284,154
Potash tax share	-	-	-	-	-	-
Trailer license fees	38	-	58	-	-	-
Penalties on tax arrears	9,370	10,747	10,655	10,252	10,147	9,642
Special tax levy	-	42,000	-	-	-	-
Municipal tax loss	-	-	-	-	-	-
Hospital tax/requisition	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Taxes	998,884	1,142,588	1,091,758	1,204,178	1,202,162	1,293,796
UNCONDITIONAL GRANTS						
Equalization (Revenue Sharing)	328,213	365,630	367,021	355,807	355,807	367,536
Prov Community Share grant	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Unconditional Grants	328,213	365,630	367,021	355,807	355,807	367,536
GRANTS IN LIEU OF TAXES						
Federal	7,579	6,000	6,411	6,500	6,847	6,847
Provincial						
S.P.C. Electrical	-	-	-	-	-	-
SaskEnergy Gas	35,081	35,000	36,996	37,000	45,570	40,000
Transgas	-	-	-	-	-	-
SPMC - Municipal Share	2,754	2,600	2,012	2,000	2,923	2,923
Sasktel	978	1,200	1,269	1,200	1,356	1,356
Other	-	-	-	-	-	-
Local/Other						
Housing Authority	4,269	5,100	5,462	5,500	5,973	5,973
C.P.R. Mainline	-	-	-	-	-	-
Treaty Land Entitlement	-	-	-	-	-	-
Other	-	-	-	-	-	-
Other Government Transfers						
S.P.C. Surcharge	61,047	61,000	67,393	69,000	72,131	71,000
Sask Energy Surcharge	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Grants in Lieu of Taxes	111,708	110,900	119,543	121,200	134,800	128,098
SCHEDULE 1 (Unappropriated Revenue)	1,438,806	1,619,118	1,578,322	1,681,185	1,692,769	1,789,430

TOWN OF LUMSDEN
Municipal Budget - Schedule 2 (Department Source Revenue)
Estimates For The Year 2015

	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget
GENERAL GOVERNMENT SERVICES						
Operating						
Other Segmented Revenue						
Fees and Charges						
- Licences, Permits and Fines	14,350	11,500	12,610	11,500	11,685	11,500
- Rentals	-	300	-	300	-	300
- Sales of service	2,133	2,050	2,368	2,100	3,794	2,100
- Sales of supplies	-	50	-	50	532	50
Total Fees and Charges	16,483	13,900	14,978	13,950	16,011	13,950
Tangible capital asset sales - gain (loss)	-	-	75	-	-	-
Investment income and commissions	4,176	3,800	6,501	5,300	10,123	8,100
Other revenue (Specify)	1,156	1,300	2,055	100	2,600	100
Total Other Segmented Revenue	21,815	19,000	23,609	19,350	28,734	22,150
Conditional Grants						
- Other (Specify)	-	-	-	-	-	-
Total Conditional Grants	-	-	-	-	-	-
Total Operating	21,815	19,000	23,609	19,350	28,734	22,150
Capital						
Conditional Grants						
Total Capital	-	-	-	-	-	-
Total General Government Services	21,815	19,000	23,609	19,350	28,734	22,150
PROTECTIVE SERVICES						
Operating						
Other Segmented Revenue						
Fees and Charges						
- Licences, Permits and Fines	14,573	15,030	20,275	16,030	22,491	19,350
- Rentals	-	-	-	-	-	-
- Sales of service	46,128	25,100	31,945	25,100	36,358	33,500
Total Fees and Charges	60,702	40,130	52,220	41,130	58,850	52,850
Tangible capital asset sales - gain (loss)	-	-	-	-	-	-
Other revenue (Specify)	3,676	8,000	22,355	5,000	1,400	-
Total Other Segmented Revenue	64,378	48,130	74,575	46,130	60,250	52,850
Conditional Grants						
- Provincial Fire Grants	4,325	-	-	-	-	-
- Sask Watershed Flood Control Grant	2,694	210,500	23,750	23,000	20,839	56,000
- Local Fire Grants	-	20,702	-	15,000	-	15,000
Total Conditional Grants	7,019	231,202	23,750	38,000	20,839	71,000
Total Operating	71,397	279,332	98,325	84,130	81,089	123,850
Capital						
Conditional Grants						
- 911 Grant	-	-	-	-	-	-
- Provincial Disaster Assistance	4,325	47,700	-	-	-	-
Total Capital	4,325	47,700	-	-	-	-
Total Protective Services	75,722	327,032	98,325	84,130	81,089	123,850

TOWN OF LUMSDEN
Municipal Budget - Schedule 2 (Department Source Revenue)
Estimates For The Year 2015

	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget
TRANSPORTATION SERVICES						
Operating						
- Rentals	-	-	-	-	-	-
- Sales of service	1,660	500	3,324	500	9,370	500
- Sales of supplies	429	-	269	-	14	-
Total Fees and Charges	2,089	500	3,593	500	9,384	500
Maintenance and Development Charges	-	-	-	-	-	-
Tangible capital asset sales - gain (loss)	5,675	39,900	430	-	-	-
Investment income and commissions	-	-	-	-	-	-
Other revenue (Specify)	-	-	-	-	-	2,500
Total Other Segmented Revenue	7,764	40,400	4,023	500	9,384	3,000
Conditional Grants						
- Federal Student Employment	-	-	-	-	-	-
- Federal Student Employment	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Conditional Grants	-	-	-	-	-	-
Total Operating	7,764	40,400	4,023	500	9,384	3,000
Capital						
Conditional Grants						
- Gas Tax	92,000	91,685	92,315	92,315	92,478	92,315
Total Capital	92,000	91,685	92,315	92,315	92,478	92,315
Total Transportation Services	99,763	132,085	96,337	92,815	101,862	95,315
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES						
Operating						
Other Segmented Revenue						
- Licences, Permits and Fines	-	-	-	-	-	-
- Rentals	-	-	-	-	-	-
- Sales of service	41,988	35,025	17,236	15,525	24,563	21,525
- Sales of supplies	16,575	11,500	12,662	12,500	15,148	12,500
Total Fees and Charges	58,563	46,525	29,898	28,025	39,711	34,025
Maintenance and Development Charges	-	-	-	-	-	-
Tangible capital asset sales - gain (loss)	-	-	-	-	-	-
Other revenue (Specify)	200	-	660	50,000	135,300	-
Total Other Segmented Revenue	58,763	46,525	30,558	78,025	175,011	34,025
Conditional Grants						
- Recycling Grants	984	-	-	-	36,188	36,188
- Local grants (RM of Lumsden)	19,360	19,360	19,360	19,360	19,360	19,360
- West Nile Virus Control Grants	-	-	-	-	-	-
Total Conditional Grants	22,384	42,860	23,437	21,360	55,548	57,548
Total Operating	81,146	89,385	53,995	99,385	230,559	91,573
Capital						
Conditional Grants						
- Gas Tax	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-
Total Environmental & Public Health Services	81,146	89,385	53,995	99,385	230,559	91,573

TOWN OF LUMSDEN
Municipal Budget - Schedule 2 (Department Source Revenue)
Estimates For The Year 2015

	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget
PLANNING AND DEVELOPMENT SERVICES						
Operating						
Other Segmented Revenue						
Fees and Charges						
- Licences, Permits and Fines	20,335	61,500	63,789	20,000	16,542	20,000
- Rentals	-	-	-	-	-	-
- Sales of service	1,472	2,500	3,738	37,500	7,647	9,700
Total Fees and Charges	21,807	64,000	67,527	57,500	24,189	29,700
Maintenance and Development Charges	148,133	20,000	29,767	20,000	13,333	74,000
Land sales - gain	178,269	227,500	86,928	173,400	171,874	258,000
Investment income and commissions	1,862	-	1,773	-	-	-
Other revenue (Specify)	-	-	-	-	660	-
Total Other Segmented Revenue	350,071	311,500	185,995	250,900	210,056	361,700
Conditional Grants						
- REDA/REACT Grant	-	-	-	-	-	-
- Dutch Elm Program Grant	-	-	-	-	-	-
- Local grants (RM of Lumsden)	-	-	-	-	30,532	4,500
- Local grants (Regina Beach/Buena Vista)	245	315	-	-	-	-
Total Conditional Grants	245	315	-	-	30,532	4,500
Total Operating	350,316	311,815	185,995	250,900	240,588	366,200
Capital						
Conditional Grants						
- Sask Watershed Development Grant	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-
Total Planning and Development Services	350,316	311,815	185,995	250,900	240,588	366,200
RECREATION AND CULTURAL SERVICES						
Operating						
Other Segmented Revenue						
- Rentals	100,560	100,100	115,320	103,100	116,251	119,100
- Sales of service	6,080	5,000	4,605	5,000	5,911	5,800
- Sales of supplies	-	-	6	-	-	2,500
Total Fees and Charges	106,640	105,100	119,931	108,100	122,162	127,400
Tangible capital asset sales - gain (loss)	-	-	-	-	-	-
Other revenue (Specify)	36,024	145,247	138,076	83,899	96,781	33,552
Total Other Segmented Revenue	142,664	250,347	258,006	191,999	218,942	160,952
Conditional Grants						
- Federal -Student employment Grants	-	-	-	-	-	-
- Federal -Student employment Grants	3,800	2,200	-	-	-	2,856
- Provincial -Student employment Grants	-	-	-	-	-	-
- Federal -Canada Day Grant/CAP Grant/TCT	-	500	1,000	500	1,000	1,000
- Recreation playground safety	-	1,500	1,500	-	-	-
- Local Facilities Grants	1,075	1,075	1,020	1,395	1,395	1,395
- Local Air Grants	-	-	-	-	-	-
- Sask Community Initiatives Grant	19,602	24,000	24,535	24,000	24,535	24,500
- Other (Skating rink)	6,000	-	5,000	-	-	-
Total Conditional Grants	30,477	29,275	33,055	58,895	57,230	29,751
Total Operating	173,141	279,622	291,061	250,894	276,172	190,703
Capital						
Conditional Grants						
- Federal -Centenary Grant	-	-	-	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fun	-	-	-	-	-	-
- MEEP Grant & Centenary Grant	-	-	-	-	-	-
- Other (Specify)	-	16,178	16,178	-	-	-
- Building Communities Grant	-	43,000	-	-	-	-
Total Capital	-	79,178	16,178	-	-	-
Total Recreation and Cultural Services	173,141	358,800	307,239	250,894	276,172	190,703

TOWN OF LUMSDEN
Municipal Budget - Schedule 2 (Department Source Revenue)
Estimates For The Year 2015

	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget
UTILITY SERVICES						
Operating						
Other Segmented Revenue						
- Utilities	676,248	753,550	756,848	854,650	889,480	1,187,449
Total Fees and Charges	676,248	753,550	756,848	854,650	889,480	1,187,449
Other revenue (Specify)	1,865	7,000	2,704	3,600	3,458	17,917
Total Other Segmented Revenue	678,113	782,550	774,749	858,250	892,938	1,205,366
Conditional Grants						
Total Conditional Grants	-	-	1,023	-	699	-
Total Operating	678,113	782,550	775,772	858,250	893,637	1,205,366
Capital						
Conditional Grants						
- Gas Tax	-	-	-	-	-	-
- Federal Conditional Grants	-	166,667	-	166,666	-	166,666
- Canada/Sask Municipal Rural Infrastructure Fun	-	-	-	-	-	-
- Sask Water Grants	-	166,667	-	166,666	-	166,666
Total Capital	-	333,334	-	333,332	-	333,332
Total Utility Services	678,113	1,115,884	775,772	1,191,582	893,637	1,538,698
TOTAL OPERATING & CAPITAL REVENUE BY FUNCTION	1,480,017	2,354,001	1,541,273	1,989,056	1,852,640	2,428,488
SUMMARY						
Total Other Segmented Revenue	1,323,567	1,498,452	1,351,516	1,445,154	1,595,315	1,840,042
Total Conditional Operating Grants	60,125	303,652	81,265	118,255	164,847	162,799
Total Capital Grants and Contributions	96,325	551,897	108,493	425,647	92,478	425,647
TOTAL OPERATING & CAPITAL REVENUE BY FUNCTION	1,480,017	2,354,001	1,541,273	1,989,056	1,852,640	2,428,488

TOWN OF LUMSDEN
Municipal Budget - Schedule 3 (Department Expenses)
Estimates For The Year 2015

	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget
GENERAL GOVERNMENT SERVICES						
Council						
Council remuneration and travel	30,054	31,375	31,400	34,275	29,834	34,075
General Administration						
Wages and benefits	92,222	82,464	90,391	105,465	105,398	109,996
Professional/Contractual services	52,792	62,578	63,554	50,165	45,775	46,570
- Audit	13,385	14,000	14,538	15,000	13,382	14,000
- Legal	60	1,500	182	1,500	-	1,500
Utilities	8,617	8,400	7,539	8,200	5,906	7,500
Maintenance, materials and supplies	22,772	23,250	22,280	30,800	34,890	30,410
Grants and contributions - operating	500	500	500	500	500	500
Amortization	3,317	18,935	4,181	18,935	-	4,181
Interest	1,170	1,000	58	1,000	-	-
Allowance for uncollectibles	3,359	-	7,532	-	-	-
Other (specify)	266	-	-	-	-	-
Sub total	198,460	212,627	210,755	231,565	205,852	214,657
Assessment/Taxation						
Professional/Contractual services	13,604	15,500	15,273	17,353	17,362	18,036
Maintenance, materials and supplies	29	300	-	300	10	400
Grants and contributions - operating	-	-	300	-	350	-
Sub total	13,632	15,800	15,573	17,653	17,722	18,436
Municipal Elections						
Professional/Contractual services	706	750	-	750	-	750
Maintenance, materials and supplies	553	350	-	350	-	350
Sub total	1,259	1,100	-	1,100	-	1,100
Total Government Services	243,406	260,902	257,727	284,593	253,407	268,268
PROTECTIVE SERVICES						
Council						
Council remuneration and travel	834	4,800	1,558	900	280	900
Police protection						
Sub total	-	-	-	-	-	-
Bylaw enforcement and Protective Inspections						
Wages and benefits	-	2,000	47	49	177	181
Professional/Contractual services	120,870	159,891	147,344	124,650	133,316	127,550
Maintenance, material and supplies	108	200	210	250	127	850
Grants and contributions - operating	50	-	-	-	-	-
Sub total	121,028	162,091	147,601	124,949	133,619	128,581
Fire protections						
Wages and benefits	27,363	27,611	28,294	31,472	30,361	31,507
Professional/Contractual services	10,757	10,547	6,519	11,107	8,814	11,792
Utilities	8,707	9,400	8,941	9,700	8,540	8,900
Maintenance, material and supplies	25,714	21,050	16,156	22,050	12,967	19,683
Grants and contributions - operating	18,072	1,200	14,817	1,200	-	1,200
Amortization	22,163	11,778	19,875	11,778	-	19,875
Interest	164	0	0	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
Sub total	112,941	81,586	94,603	87,308	60,682	92,956
Emergency Preparedness (E.M.O.)						
Wages and benefits	573	29,997	9,045	9,693	2,508	2,625
Professional/Contractual services	403	3,294	27,340	900	1,176	1,300
Utilities	2,419	2,000	339	2,000	3,070	3,100
Maintenance, material and supplies	-	108,694	5,509	700	-	10,200
Other (specify)	-	-	-	-	-	-
Sub total	3,395	143,985	42,234	13,293	6,753	17,225
Total Protective Services	238,198	392,462	285,995	226,449	201,335	239,662

TOWN OF LUMSDEN
Municipal Budget - Schedule 3 (Department Expenses)
Estimates For The Year 2015

2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget
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TRANSPORTATION SERVICES

Council						
Council remuneration and travel	3,840	2,000	2,528	2,700	1,964	2,700
Buildings and Equipment Pool						
Wages and benefits	108,696	115,980	115,562	125,252	111,535	115,448
Professional/Contractual Services	9,389	13,176	10,823	10,300	11,200	11,492
Utilities	11,064	13,250	12,876	14,100	12,488	14,700
Maintenance, materials, and supplies	42,047	54,450	57,695	73,382	50,404	70,284
Amortization	34,630	31,223	34,327	31,223	-	34,327
Interest	918	1	1	-	-	-
Other (specify)	-	-	-	-	-	-
Sub total	206,745	228,080	231,284	254,258	185,627	246,251
Maintenance -Roads, Walks, Lighting						
Wages and benefits	50,293	57,507	58,792	64,284	89,356	95,156
Professional/Contractual Services	-	1,650	580	1,900	769	1,700
- Legal	-	-	541	-	-	-
Street lighting	23,516	24,000	24,437	26,000	24,703	26,000
Maintenance, materials, and supplies	63,602	58,000	52,864	66,500	86,973	150,789
Amortization	48,336	13,415	48,336	13,415	-	48,336
Interest	-	20,000	3,664	42,645	42,598	38,939
Other (specify)	-	-	-	-	-	-
Sub total	185,747	174,572	189,214	214,744	244,398	360,919
Construction -Roads, Walks, Lighting						
Professional/Contractual Services	-	-	-	-	-	-
Maintenance, materials, and supplies	543	-	-	-	-	-
Sub total	543	-	-	-	-	-
Snow Removal -Roads, Walks						
Wages and benefits	16,182	17,073	27,331	29,859	14,203	14,855
Maintenance, materials, and supplies	2,220	5,000	19,887	11,000	6,151	8,099
Sub total	18,402	22,073	47,218	40,859	20,624	22,954
Total Transportation Services	415,276	426,725	470,242	512,561	452,613	632,824

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Council						
Council remuneration and travel	180	-	427	550	912	550
Waste Collection and Disposal						
Wages and benefits	33,455	35,621	34,309	38,321	38,080	38,765
Professional/Contractual services	10,435	11,630	10,339	11,629	11,033	14,495
Utilities	709	750	1,050	2,500	1,427	2,500
Maintenance, materials and supplies	12,178	19,675	12,978	18,614	13,773	16,712
Amortization	5,101	1,751	6,792	1,751	-	6,792
Interest	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
Sub total	61,878	69,427	65,469	72,814	64,313	79,265
Recycling Operations						
Wages and benefits	41,787	45,346	45,868	49,803	41,284	42,685
Professional/Contractual services	60,445	64,516	60,962	56,538	58,990	53,855
Utilities	1,488	2,100	2,175	2,100	2,139	2,200
Maintenance, materials and supplies	11,876	7,900	8,450	11,152	4,787	8,098
Amortization	3,061	3,732	3,061	3,732	-	3,061
Interest	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
Sub total	118,657	123,594	120,516	123,325	107,200	109,899
Pest and Weed Control						
Wages and benefits	1,654	1,856	799	866	604	619
Professional/Contractual services	-	50	-	100	-	-
Maintenance, materials and supplies	-	500	113	500	575	750
Grants and contributions - operating	-	-	-	2,500	500	1,000
Amortization	206	450	206	450	-	206
Sub total	1,860	2,856	1,118	4,416	1,678	2,574
Cemetery and Public Health						
Wages and benefits	8,372	9,661	5,964	6,445	3,220	3,341
Professional/Contractual services	-	-	-	2,550	-	2,550
Maintenance, materials and supplies	1,642	2,825	1,843	1,475	1,622	859
Other (specify)	-	-	-	-	-	-
Sub total	10,014	12,486	7,807	10,470	4,842	6,751
Total Environmental Health Services	192,588	208,363	195,337	211,575	178,944	199,039

TOWN OF LUMSDEN
Municipal Budget - Schedule 3 (Department Expenses)
Estimates For The Year 2015

2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget
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PLANNING AND DEVELOPMENT SERVICES

Council						
Council remuneration and travel	5,806	1,800	1,389	4,300	3,153	3,450
Planning Services						
Wages and benefits	36,516	40,330	35,389	41,163	39,957	43,161
Professional/Contractual Services	31,784	13,000	7,519	95,267	80,958	25,850
- Legal	-	1,000	2,909	5,000	1,260	5,000
Maintenance, materials and supplies	115	-	-	-	-	-
Amortization	-	232	-	232	-	-
Sub total	68,415	54,562	45,816	141,662	122,175	74,011
Trees, Tourism and Economic Development						
Wages and benefits	3,144	3,600	5,515	5,938	3,672	3,783
Professional/Contractual Services	3,510	5,500	4,130	9,050	13,218	54,800
Utilities	-	-	-	-	-	-
Maintenance, materials and supplies	4,821	11,500	15,492	8,100	8,438	12,000
Grants and contributions - operating	-	-	-	-	-	-
Amortization	1,057	1,057	1,057	1,057	-	1,057
Sub total	12,532	21,657	26,194	24,145	25,327	71,641
Development Services						
Professional/Contractual Services	-	-	-	-	-	-
- Legal	-	-	2,414	-	507	-
Grants and contributions - operating	-	-	-	-	-	-
Interest	10,590	7,000	8,667	7,000	3,395	-
Sub total	10,590	7,000	11,081	7,000	3,903	-
Total Planning and Development Services	97,344	85,019	84,480	177,107	154,558	149,102

RECREATION AND CULTURAL SERVICES

Council						
Council remuneration and travel	5,518	3,100	3,267	3,750	3,382	3,750
Program Administration						
Wages and benefits	64,768	70,074	65,627	71,122	66,189	69,484
Professional/Contractual services	11,221	14,706	11,387	13,867	14,878	18,921
Utilities	2,439	2,750	2,374	2,550	2,106	2,575
Maintenance, materials and supplies	4,761	6,950	5,691	9,550	5,266	9,300
Grants and contributions - operating	8,500	13,000	15,500	15,500	31,178	16,000
Amortization	6,148	4,852	5,849	4,852	-	5,849
Sub total	97,836	112,332	106,428	117,441	119,617	122,130
Recreation Facilities and Parks						
Wages and benefits	26,043	30,186	31,481	33,929	21,079	21,817
Professional/Contractual services	23,587	24,831	28,501	26,328	27,088	21,068
Utilities	8,451	8,300	9,205	9,400	11,501	11,400
Maintenance, materials and supplies	30,933	25,589	35,094	39,689	62,804	50,200
Grants and contributions - operating	8,000	-	7,080	-	-	-
Amortization	31,700	32,401	26,735	32,401	-	26,735
Interest	3,815	5,325	2,917	4,900	1,983	4,900
Other (specify)	-	-	-	-	-	-
Sub total	159,227	126,632	141,013	146,647	124,455	136,120
Culture: Hall, Library, Museum						
Wages and benefits	2,236	2,402	3,406	3,651	343	374
Professional/Contractual services	11,165	11,933	10,799	12,345	11,457	8,379
Utilities	8,642	11,500	9,695	10,700	10,657	10,700
Maintenance, materials and supplies	24,797	30,200	34,551	27,700	32,074	39,900
Grants and contributions - operating	18,122	19,671	19,670	21,277	21,203	21,277
- capital	-	-	-	-	-	-
Amortization	11,640	6,595	25,752	6,595	-	25,752
Other (specify)	-	-	-	-	-	-
Sub total	76,601	82,301	103,874	82,268	75,735	106,383
Total Recreation and Cultural Services	339,182	324,365	354,582	350,106	323,189	368,383

TOWN OF LUMSDEN
Municipal Budget - Schedule 3 (Department Expenses)
Estimates For The Year 2015

	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget
UTILITY SERVICES						
Council						
Council remuneration and travel	9,386	10,500	9,261	10,900	4,082	10,900
Water System						
Wages and benefits	116,140	130,459	97,131	107,058	137,612	149,878
Professional/Contractual services	31,591	36,542	34,830	50,030	44,878	45,827
- Legal	1,949	500	-	500	-	500
Utilities	21,535	23,900	22,859	25,000	26,698	27,400
Maintenance, materials and supplies	86,425	74,200	51,992	139,350	132,274	186,789
Grants and contributions - operating	-	-	-	-	-	-
Amortization	139,167	151,565	144,829	151,565	-	144,829
Interest	17,898	11,664	10,828	7,032	7,023	4,333
Allowance for uncollectibles	-	686	-	686	-	686
Other (specify)	-	-	-	-	-	-
Sub total	414,704	429,515	362,469	481,221	348,486	560,242
Sewer System						
Wages and benefits	58,157	64,264	54,954	61,247	62,306	66,348
Professional/Contractual services	13,980	10,814	13,220	22,628	16,435	16,619
- Legal	-	500	1,276	500	-	500
Utilities	14,720	17,850	13,590	17,850	19,484	21,150
Maintenance, materials and supplies	24,793	35,500	31,839	32,500	80,077	34,981
Grants and contributions - operating	9,200	300	150	300	150	300
Amortization	37,676	43,583	39,326	43,583	-	39,326
Other (specify)	-	-	-	-	-	-
Sub total	158,527	172,811	154,355	178,608	178,452	179,218
Total Utility Services	582,617	612,826	526,085	670,729	531,020	750,360
Total Expenses	2,108,610	2,310,662	2,174,449	2,433,120	2,095,066	2,607,638

TOWN OF LUMSDEN

TOWN OF LUMSDEN

Consolidated Schedule of Segment Disclosure by Service

Estimates For The Year 2015

Schedule		2012	2013	2013	2014	2014	2015
		Actual	Budget	Actual	Budget	Actual	Budget
GENERAL GOVERNMENT SERVICES							
Council	GG	30,054	31,375	31,400	34,275	29,834	34,075
General Administration	GG	168,406	181,252	179,355	197,290	176,018	180,582
Assessment/Taxation	GG	13,632	15,800	15,573	17,653	17,722	18,436
Municipal Election	GG	1,259	1,100	0	1,100	0	1,100
Total General Government		213,352	229,527	226,328	250,318	223,574	234,193
PROTECTIVE SERVICES							
Police protection	PS	0	0	0	0	0	0
Bylaw enforcement & Protective inspections		121,028	162,091	147,601	124,949	133,619	128,581
Fire protection & first responders	PS	112,941	81,586	94,603	87,308	60,682	92,956
Emergency preparedness (E.M.O.)	PS	3,395	143,985	42,234	13,293	6,753	17,225
Total Protective Services		237,364	387,662	284,438	225,549	201,055	238,762
TRANSPORTATION SERVICES							
Common building and equipment pool	TS	206,745	228,080	231,284	254,258	185,627	246,251
Maintenance -Roads, streets and walks	TS	185,747	174,572	189,214	214,744	244,398	360,919
Construction -Roads, streets and walks	TS	543	0	0	0	0	0
Snow removal	TS	18,402	22,073	47,218	40,859	20,624	22,954
Total Transportation Services		411,436	424,725	467,715	509,861	450,649	630,124
ENVIRONMENTAL HEALTH SERVICES							
Waste collection & disposal	EH	61,878	69,427	65,469	72,814	64,313	79,265
Recycling	EH	118,657	123,594	120,516	123,325	107,200	109,899
Pest and weed control	EH	1,860	2,856	1,118	4,416	1,678	2,574
Cemetery	EH	10,014	12,486	7,807	10,470	4,842	6,751
Total Environmental Health		192,408	208,363	194,910	211,025	178,032	198,489
PLANNING AND DEVELOPMENT SERVICES							
Planning services	PD	68,415	54,562	45,816	141,662	122,175	74,011
Development services	PD	10,590	7,000	11,081	7,000	3,903	0
Total Planning & Development		79,005	61,562	56,897	148,662	126,077	74,011
RECREATION AND CULTURE							
Recreational Services							
Recreation administration & programs	RC	97,836	112,332	106,428	117,441	119,617	122,130
Recreation Facilities & parks	RC	159,227	126,632	141,013	146,647	124,455	136,120
Cultural: Hall, Library, Mueum	RC	76,601	82,301	103,874	82,268	75,735	106,383
Total Recreation & Culture		333,664	321,265	351,315	346,356	319,807	364,633
WATER AND SEWER UTILITY							
Water	WS	414,704	429,515	362,469	481,221	348,486	560,242
Sewer	WS	158,527	172,811	154,355	178,608	178,452	179,218
Total Water & Sewer Utility		573,231	602,326	516,824	659,829	526,938	739,460
TOTAL EXPENDITURES		2,040,460	2,235,430	2,098,426	2,351,601	2,026,133	2,479,672

**Consolidated Schedule of Segment Disclosure by Function
Estimates For The Year 2012**

Schedule 4

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	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
2012 Budget *												
Revenues (Schedule 2)												
Local Improvement Levies	-	-	-	-	-	-	-	-	-	-	-	-
Fees and Charges	-	13,650	31,550	500	45,000	22,500	94,500	207,700	462,550	271,000	733,550	941,250
Maintenance and Development Charges	-	-	-	-	-	147,600	-	147,600	-	-	-	147,600
Tangible Capital Asset Sales - Gain	-	-	-	-	5,000	-	-	5,000	-	-	-	5,000
Land Sales - Gain	-	-	-	-	-	93,000	-	93,000	-	-	-	93,000
Investment Income and Commissions	-	2,600	-	-	-	-	-	2,600	-	-	-	2,600
Other Revenues	-	800	4,000	-	-	-	44,800	49,600	4,000	-	4,000	53,600
Conditional Grants - Operating	-	-	14,000	-	18,591	315	20,217	53,123	-	-	-	53,123
- Capital	-	-	-	91,685	-	-	18,000	109,685	-	-	-	109,685
Total Revenues	-	17,050	49,550	92,185	68,591	263,415	177,517	668,308	466,550	271,000	737,550	1,405,858
Expenses (Schedule 3)												
Council Remuneration and Travel	-	31,900	300	3,000	-	-	3,100	38,300	6,500	-	6,500	44,800
Wages & Benefits	-	84,320	54,821	151,753	66,888	46,112	94,673	498,567	102,279	38,941	141,221	639,787
Professional/ Contractual Services	-	89,208	122,366	8,886	86,112	60,825	50,769	418,166	34,612	12,547	47,158	465,324
Utilities	-	8,900	10,500	40,950	2,850	-	22,950	86,150	24,900	18,350	43,250	129,400
Maintenance Materials and Supplies	-	21,100	13,650	91,260	26,924	11,300	60,389	224,623	62,039	27,500	89,539	314,162
Grants and Contributions	-	500	1,400	-	-	-	30,700	32,600	-	10,000	10,000	42,600
Amortization	-	18,935	11,778	44,638	5,933	1,289	43,848	126,421	151,565	43,583	195,148	321,569
Interest	-	700	465	2,605	-	9,441	3,815	17,026	17,943	-	17,943	34,969
Allowance for Uncollectibles	-	-	-	-	-	-	-	-	52,000	-	52,000	52,000
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	-	255,562	215,280	343,092	188,707	128,967	310,244	1,441,852	451,838	150,921	602,759	2,044,611
Surplus (Deficit) by Function	-	(238,512)	(165,730)	(250,907)	(120,116)	134,448	(132,727)	(773,544)	14,712	120,079	134,791	(638,753)
								1,001,094				
Unconditional revenue (Schedule 1)	-	130,245	-	328,213	-	-	-	458,458	-	-	-	458,458
Municipal Taxation	(3,092)	109,374	167,689	486,110	119,183	(107,587)	229,417	1,001,094	-	-	-	1,001,094
Sub Total	(3,092)	239,619	167,689	814,323	119,183	(107,587)	229,417	1,459,552	-	-	-	1,459,552
Mills	(0.041)	1.458	2.235	6.479	1.589	(1.434)	3.058	13.344				2,865,410
PSAB Surplus (Deficit)	(3,092)	1,107	1,959	563,416	(933)	26,861	96,690	686,008	14,712	120,079	134,791	820,799
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	-	-	-	-	(5,000)	-	-	(5,000)	-	-	-	(5,000)
Reflect Capital Tangible Assets	-	(7,000)	(10,500)	(297,000)	(4,000)	-	(87,667)	(406,167)	(163,500)	-	(163,500)	(569,667)
Reflect External Loan proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Reflect Debt servicing payments	-	-	(5,176)	(28,986)	-	(133,333)	(22,166)	(189,661)	(160,894)	-	(160,894)	(350,555)
Land Development Activity'	-	-	-	-	-	105,183	-	105,183	-	-	-	105,183
Sub Total	-	11,935	(3,898)	(281,348)	(3,067)	(26,861)	(65,985)	(369,224)	(172,829)	43,583	(129,246)	(498,470)
Cash Change in Surplus	(3,092)	13,042	(1,939)	282,068	(4,000)	-	30,705	316,784	(158,117)	163,662	5,545	322,329
Use of Municipal Equity												
Capital Trust Fund -Advances	129,000	-	-	-	-	-	-	129,000	-	-	-	129,000
Capital Trust Fund -Repayments	(97,308)	-	-	-	-	-	-	(97,308)	-	-	-	(97,308)
Capital Trust Fund -(Increase) / Decrease	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Transfers From	7,000	-	10,500	70,000	4,000	-	10,000	101,500	54,500	69,000	123,500	225,000
Reserve Transfers To	-	(13,042)	(8,561)	(352,068)	-	-	(40,705)	(414,376)	(107,271)	(59,743)	(167,014)	(581,390)
Surplus Transfers From	-	-	-	-	-	-	-	-	-	-	-	-
Surplus Transfers To	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	38,692	(13,042)	1,939	(282,068)	4,000	-	(30,705)	(281,184)	(52,771)	9,257	(43,514)	(324,698)
Surplus / (Deficit)	35,600	-	(0)	-	-	-	-	35,600	(210,888)	172,919	(37,969)	(2,369)

**Consolidated Schedule of Segment Disclosure by Function
Estimates For The Year 2013**

Schedule 4

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	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
2013 Budget *												
Revenues (Schedule 2)												
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	-	29,275	-	-	-	303,652
- Capital	-	-	47,700	91,685	-	-	-	218,563	-	333,334	333,334	551,897
Total Revenues	-	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
Expenses (Schedule 3)												
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	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	-	260,902	392,462	426,725	208,363	85,019	324,365	1,697,835	440,015	172,811	612,826	2,310,662
Surplus (Deficit) by Function	-	(241,902)	(65,430)	(252,640)	(118,978)	226,796	34,436	(417,718)	39,535	463,523	503,058	85,340
								1,100,588				
Unconditional revenue (Schedule 1)	-	110,900	-	365,630	-	-	-	476,530	-	-	-	476,530
Municipal Tavatation	153,349	125,067	195,655	151,917	113,045	132,798	228,758	1,100,588	-	-	-	1,100,588
Sub Total	153,349	235,967	195,655	517,547	113,045	132,798	228,758	1,577,118	-	-	-	1,577,118
Mills	1.024	0.835	1.307	1.015	0.755	0.887	1.528	7.350				3,973,120
PSAB Surplus (Deficit)	153,349	(5,935)	130,225	264,907	(5,933)	359,594	263,194	1,159,400	39,535	463,523	503,058	1,662,458
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)
Cash Change in Surplus	153,349	-	-	(241,569)	(4,000)	-	-	(92,220)	(694,950)	673,773	(21,178)	(113,398)
Use of Municipal Equity												
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
Surplus / (Deficit)	97,849	-	-	-	-	-	-	97,849	(564,413)	564,413	-	97,849

2014 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
Revenues (Schedule 2)												
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
Total Revenues	-	19,350	84,130	92,815	99,385	250,900	250,894	797,474	495,650	694,332	1,189,982	1,987,456
Expenses (Schedule 3)												
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	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	-	284,593	226,449	512,561	211,575	177,107	350,106	1,762,391	492,121	178,608	670,729	2,433,120
Surplus (Deficit) by Function	-	(265,243)	(142,319)	(419,746)	(112,190)	73,793	(99,212)	(964,918)	3,529	515,724	519,253	(445,665)
								1,204,178				
Unconditional revenue (Schedule 1)	18,549	130,245	-	328,213	-	-	-	477,007	-	-	-	477,007
Municipal Taxation	(549,249)	119,063	191,941	1,045,453	151,257	60,851	184,862	1,204,178	-	-	-	1,204,178
Sub Total	(530,700)	249,308	191,941	1,373,666	151,257	60,851	184,862	1,681,185	-	-	-	1,681,185
Mills	(3.581)	0.776	1.251	6.815	0.986	0.397	1.205	7.850				3,668,641
PSAB Surplus (Deficit)	(530,700)	(15,935)	49,622	953,919	39,067	134,644	85,650	716,267	3,529	515,724	519,253	1,235,520
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)
Cash Change in Surplus	(530,700)	-	(1,500)	(22,500)	36,000	-	-	(518,700)	(609,687)	559,307	(50,380)	(569,080)
Use of Municipal Equity												
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
Surplus / (Deficit)	15,221	-	-	-	-	-	-	15,221	(651,373)	649,773	(1,600)	13,621

	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
2015 Budget *												
Revenues (Schedule 2)												
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
Total Revenues	-	22,150	123,850	95,315	91,573	366,200	190,703	889,790	490,709	1,047,989	1,538,698	2,428,488
Expenses (Schedule 3)												
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	46,327	17,119	63,445	503,053
Utilities	-	7,500	12,000	40,700	4,700	-	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	186,789	34,981	221,770	650,655
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	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	-	268,268	239,662	632,824	199,039	149,102	368,383	1,857,278	571,142	179,218	750,360	2,607,638
Surplus (Deficit) by Function	-	(246,118)	(115,812)	(537,509)	(107,466)	217,098	(177,680)	(967,488)	(80,433)	868,770	788,338	(179,150)
								1,293,796				
Unconditional revenue (Schedule 1)	-	128,098	-	367,536	-	-	-	495,634	-	-	-	495,634
Municipal Taxation	17,085	121,989	251,368	514,590	162,407	39,845	186,514	1,293,796	-	-	-	1,293,796
Sub Total	17,085	250,087	251,368	882,126	162,407	39,845	186,514	1,789,430	-	-	-	1,789,430
Mills	0.107	0.764	1.574	3.222	1.017	0.249	1.168	8.100				4,217,918
PSAB Surplus (Deficit)	17,085	3,969	135,555	344,616	54,941	256,943	8,833	821,942	(80,433)	868,770	788,338	1,610,280
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)
Cash Change in Surplus	17,085	0	51,000	(10,666)	(54,000)	258,000	(31,000)	230,419	(144,079)	408,096	264,018	494,436
Use of Municipal Equity												
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)
Surplus / (Deficit)	17,085	0	-	-	-	(0)	-	17,085	(110,879)	110,879	(0)	17,085

TOWN OF LUMSDEN
 Consolidated Schedule of Accumulated Surplus
 Estimates For The Year 2015

Schedule 8

	2013	2014	Budget Advances	Budget Payments	2015
UNAPPROPRIATED SURPLUS					-
APPROPRIATED RESERVES					
General Reserve	8,201	8,201	-	-	8,201
Infrastructure Reserve	18	13,333	(225,000)	224,000	12,333
Equipment Reserve	-	-	-	-	-
Fire Reserve	21,782	20,282	-	51,000	71,282
Cemetery Reserve	8,110	8,410	(4,000)	-	4,410
Recreation & Culture Reserve	32,181	41,878	(46,000)	15,000	10,878
Public Reserve	11,016	11,016	-	-	11,016
Capital Trust (GA -Equipment Reserve)	101,729	55,245	-	-	55,245
Capital Trust (WS -Equipment Reserve)	-	-	-	-	-
Utility Reserve -water system	224,509	424,724	(33,200)	-	391,524
Utility Reserve -sewer system	-	-	(166,668)	463,886	297,218
Total Appropriated	407,545	583,089	(474,868)	753,886	862,107
				279,018	
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			New TCA / New Loar	Disposals / Pmts	
Tangible capital assets (Schedule 6)	7,962,138	9,167,543	1,342,033	-	10,509,576
Less: Related debt	(1,293,327)	(1,006,779)	-	134,137	(872,642)
Net Investment in Tangible Capital Assets	6,668,811	8,160,764	1,342,033	134,137	9,636,934
Other					
Total Accumulated Surplus	7,076,356	8,743,853	867,165	888,022	10,499,040

TOWN OF LUMSDEN
 Mill Rates and Assessment Values
 Estimates For The Year 2015

	PROPERTY CLASS						Total
	Agriculture	Residential	Multi-Unit Residential	Seasonal Residential	Commercial & Industrial	Railway ROW & Pipelines	
Exempt Assessment	151,195	3,371,410			20,185,300	1004600	24,712,505
Exempt -Grant In Lieu Assessment	0		760,830		1,417,300		2,178,130
Reginal Park Assessment							
Taxable Assessment	85,085	142,566,480	10,918,600		10,874,100	19,200	164,463,465
Total Taxable Assessment							164,463,465
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)	\$689	\$1,154,788	\$88,441	\$0	\$88,080	\$156	\$1,332,154

Mun tax levy chg over previous year 206,875

MILL RATES:	MILLS
Average Municipal*	8.1000
Average School*	5.3267
Potash Mill Rate	
TOTAL MILL RATE	13.4267

7.85 - 2014 MR

Uniform Municipal Mill Rate	8.1000
-----------------------------	--------

Municipal Mill Rate Change	Levy Impact
Mill Rate Increase for 2014	0.50 \$ 79,040
Mill Rate Increase for 2013	.4165 overRevNeu \$ 92,345
Mill Rate Increase for 2012	1.50 \$ 117,590
Mill Rate Increase for 2011	2.00 \$ 149,584
Mill Rate Increase for 2010	1.00 \$28,418

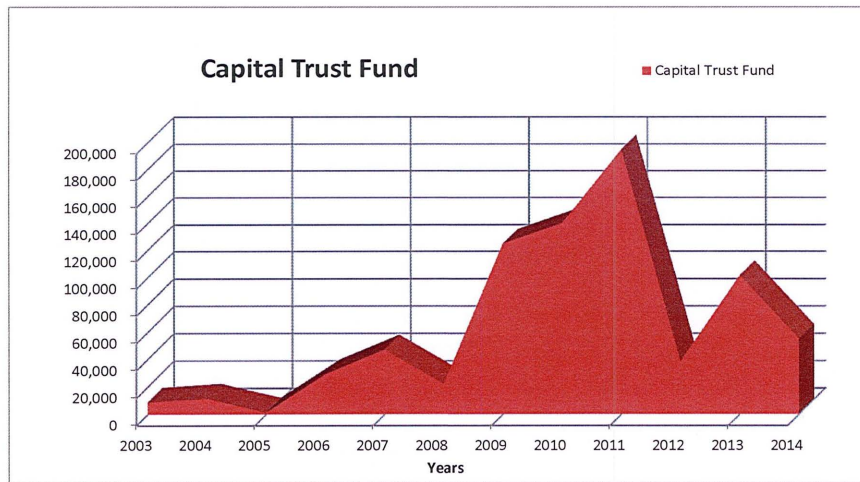
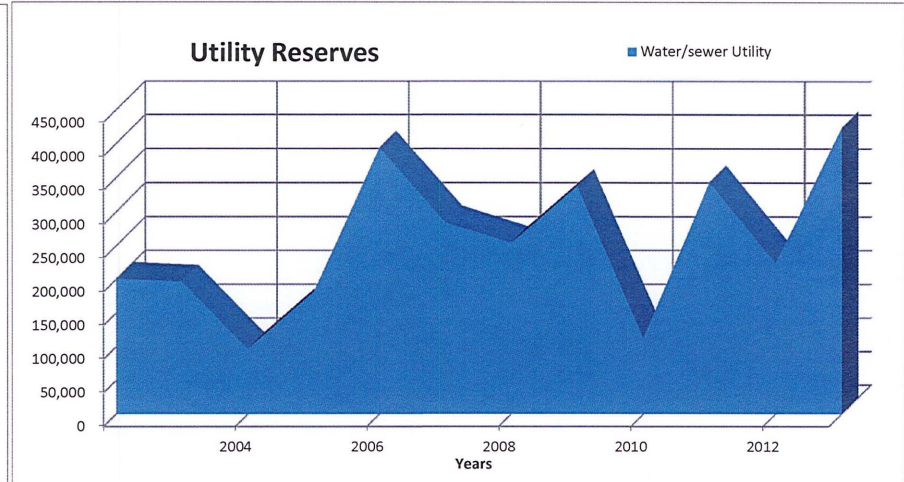
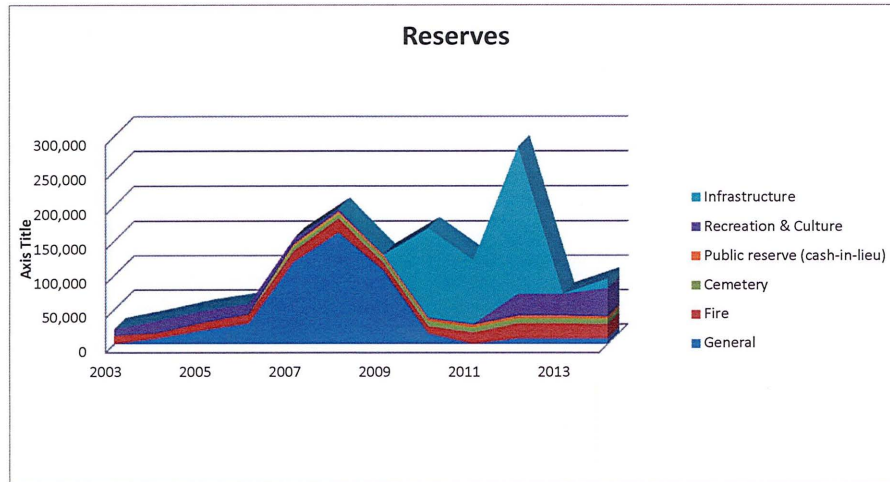
2014 Municipal Taxes	\$1,239,119
2013 Municipal Taxes	\$1,125,279
2012 Municipal Taxes	\$1,032,934
2011 Municipal Taxes	\$885,813
2010 Municipal Taxes	\$714,440
2009 Municipal Taxes	\$614,273
2008 Municipal Taxes	\$573,125
2007 Municipal Taxes	\$494,523
2006 Municipal Taxes	\$478,208
2005 Municipal Taxes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

SCHEDULE OF PROJECTED MUNICIPAL EQUITY

TOWN OF LUMSDEN
Consolidated Schedule of Accumulated Surplus
Estimates For The Year 2015

Schedule 10

Reserves/Surplus Activity	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Capital Infrastructure Reserve													
General		8,451	20,262	29,859	119,159	162,226	106,936	15,401	0	8,201	8,201	8,201	8,201
Fire	12,005	7,993	11,176	13,493	16,139	19,892	11,367	10,762	16,696	21,782	21,782	20,282	71,282
Cemetery				0	7,700	7,900	7,900	8,100	8,110	8,110	8,110	8,410	4,410
Infrastructure								129,535	93,096	212,354	18	13,352	12,352
Recreation & Culture	10,000	18,395	17,554	15,607	8,404	3,947	723	1,563	1,476	32,181	32,181	41,878	10,878
Library Renovation	14,235	35,294	12,959	374	0	0	0	0	0	0	0	0	0
Public reserve (cash-in-lieu)					2,000	2,000	2,813	2,813	2,816	2,816	2,816	2,816	2,816
Water/sewer Utility	201,674	197,181	97,109	182,039	394,980	284,965	254,713	338,424	113,424	344,242	224,508	424,724	688,741
Capital Trust Fund	8,910	11,572	1,334	29,415	47,375	22,230	124,980	140,154	195,154	38,729	101,729	55,244	45,578
Sub total	246,824	278,886	160,394	270,787	595,757	503,160	509,432	646,751	430,771	668,414	399,345	574,906	844,258
Surplus	231,197	165,979	174,078	158,896	133,289	132,092	89,421	114,691	114,691	114,691	114,691	114,691	229,624
TOTAL	478,021	444,865	334,472	429,683	729,046	635,252	598,853	761,442	545,462	783,105	514,035	689,597	1,073,882



TOWN OF LUMSDEN

Investment in Tangible Capital Assets

5 Year Estimates

FOR THE YEAR 2015

	50%	50%	50%	50%	50%	50%	50%						
	GG	GG	GG	PS	PS	PS	PS	TS	TS	TS	TS	TS	TS
	Server/	Additional	Council Chamber	Rescue	Screwgate	Hand Held	PS	Trailer	Bobcat	1 Ton Truck	Fawn Ridge	Pumps	Fawn Ridge
	Computer	Great Plains	Sound System	Saw	Jecomissionin	Radios	Fire	Unit 135	Trade In		Overlay		Curb & Gutter
USES:	Upgrades	License			1A2		Bunker		Lease				
Department	1000	1000	1000	2000	2000	2000	2000	3000	3000	3000	3000	8200	3000
TANGIBLE CAPITAL ASSETS:													
Land													
Land Improvements													
Building													
Building Improvements													
Engineering Structure					100,000								
Machinery & Equip.									51,650	80,000			
Operating Equipment				1,680		1,250	1,500	4,500				12,500	
Transportation Vehicles													
Office Technology	3,500	3,300											
Office Furniture & Equipment			1,350										
Linear - Road/Street Constr.													
Curbs and Sidewalk -Constr.													70,000
Curbs and Sidewalk -Upgrades													
Linear - Repaving											155,000		
Linear - Bridge Constr.													
Linear - Bridge Upgrades													
Linear - Culverts/Storm Sewers													
Linear - Water system													
Linear - Sewer system													
General Under Construction													
Linear - Under Construction													
TOTAL	3,500	3,300	1,350	1,680	100,000	1,250	1,500	4,500	51,650	80,000	155,000	12,500	70,000
SOURCES:													
Issue of debentures													
Long-term loans/leases													
GA CTF withdrawl	3,500							4,500	4,666	80,000			
Capital grants -Federal													
-Province					50,000								
-Local													
Sale/trade-in of assets									46,984				
Sale of land													
Prepaid frontage taxes													
Current operations -General		3,300	1,350	1,680	50,000	1,250	1,500					12,500	
-W & S													
Contributions/donations													
Prior Years Funded Reserves													
-General													
-Fire													
-Transportation											155,000		70,000
-Cemetery													
-Rec/Cult													
-Recycle													
-W & S													

TOWN OF LUMSDEN
Investment in Tangible Capital
5 Year Estimates
FOR THE YEAR 2015

USES:	TS 7th Avenue Engineering Storm Sewer	EH Recycle Centre Relocate	EH Cemetery Improvements	RC Dog Waste Disposal Station	RC Picnic Table Upgrades	RC Main Street Xmas Lights	RC Esso Park Phase I	RC RP Group Campir ctrical Upgra	RC Lion's Park Bollard	RC Lion's Park Picnic Tables	RC 7th AVE Bleachers & Benches	RC Elgin Park Sign	RC 7th Ave Park Sign	RC Lion's Park Benches	RC Main Street Solar Light
Department	3000	4,000	6000	7000	7000	7000	7000	7000	7000	7000	7000	7000	7000	7000	7000
TANGIBLE CAPITAL ASSE															
Land															
Land Improvements			4,000					10,000							
Building		115,000													
Building Improvements															
Engineering Structure															
Machinery & Equip.															
Operating Equipment				1,500	7,500	2,500	10,000		2,500	3,000	5,000	1,000	1,000	3,000	2,000
Transportation Vehicles															
Office Technology															
Office Furniture & Equipmen															
Linear - Road/Street Constr															
Curbs and Sidewalk -Const															
Curbs and Sidewalk -Upgra															
Linear - Repaving															
Linear - Bridge Constr.															
Linear - Bridge Upgrades															
Linear - Culverts/Storm Sew															
Linear - Water system															
Linear - Sewer system															
General Under Construction	15,000														
Linear - Under Construction															
TOTAL	15,000	115,000	4,000	1,500	7,500	2,500	10,000	10,000	2,500	3,000	5,000	1,000	1,000	3,000	2,000
SOURCES:															
Issue of debentures															
Long-term loans/leases															
GA CTF withdrawal															
Capital grants -Federal															
-Province		36,188													
-Local															
Sale/trade-in of assets															
Sale of land															
Prepaid frontage taxes															
Current operations -General	15,000	28,812		1,500	7,500	2,500	10,000				5,000	1,000	1,000		2,000
-W & S															
Contributions/donations									2,500	3,000				3,000	
Prior Years Funded Reserve:															
-General															
-Fire															
-Transportation															
-Cemetery			4,000												
-Rec/Cult							10,000								
-Recycle		50,000													
-W & S															

TOWN OF LUMSDEN
Investment in Tangible Capital
5 Year Estimates
FOR THE YEAR 2015

*

USES:	RC RiverPark Water Main Upgrade	RC Riverpark Laundry Facilities	RC Hall 3 Phase Service	RC Skateboard Equipment	WS Meters	WS WWTF Detailed Design	WS Fire Hydrant Replacem	WS Sewer Camera CollSys	WS 1/2 Ton Truck	WS Well #5 GUDI Study	WS Lift Station #1 Pump	WS Pumps	WS Lift Station Aerator Lagoon	TOTAL
Department	7,000	7,000	7,000	7000		8100	8100	8100	8100	8200	8200	8200	8200	
TANGIBLE CAPITAL ASSETS														
Land														0
Land Improvements														14,000
Building														115,000
Building Improvements			27,400											27,400
Engineering Structure														100,000
Machinery & Equip.														131,650
Operating Equipment	150,000	6,800		5,000	15,000						25,000	12,500	14,000	288,730
Transportation Vehicles									33,200					33,200
Office Technology														6,800
Office Furniture & Equipment														1,350
Linear - Road/Street Construction														0
Curbs and Sidewalk - Construction														70,000
Curbs and Sidewalk - Upgrade														0
Linear - Repaving														155,000
Linear - Bridge Construction														0
Linear - Bridge Upgrades														0
Linear - Culverts/Storm Sewer														0
Linear - Water system							35,000							35,000
Linear - Sewer system								40,000						40,000
General Under Construction														15,000
Linear - Under Construction						500,000				15,000				515,000
TOTAL	150,000	6,800	27,400	5,000	15,000	500,000	35,000	40,000	33,200	15,000	25,000	12,500	14,000	1,548,130
SOURCES:														
Issue of debentures														0
Long-term loans/leases														0
GA CTF withdrawal														* 92,666
Capital grants -Federal						166,666								166,666
-Province						166,666								252,854
-Local														0
Sale/trade-in of assets														46,984
Sale of land														0
Prepaid frontage taxes														0
Current operations -General	150,000	6,800	27,400	5,000										* 335,092
-W & S					15,000		35,000	40,000	33,200	15,000	25,000	12,500	14,000	* 189,700
Contributions/donations														8,500
Prior Years Funded Reserves														0
-General														* 0
-Fire														0
-Transportation														225,000
-Cemetery														* 4,000
-Rec/Cult														* 10,000
-Recycle														50,000
-W & S						166,668								* 166,668