



Town of Lumsden

2022 BUDGET

INDEX

Statement of Operations (summary)	2
Schedule of Revenue and Expense Detail	3
Statement of Other Capital Contributions	8
Statement of Capital	9

**TOWN OF LUMSDEN
2022 BUDGET**

	2021 BUDGET	2022 BUDGET
SUMMARY OF REVENUES BY FUNCTION		
Taxes and other Unconditional Revenue	\$2,223,731	\$2,276,849
General Government Services	\$18,701	\$23,792
Protective Services	\$105,459	\$98,687
Transportation Services	\$16,866	\$540
Environmental and Public Health Services	\$100,514	\$113,290
Planning and Development Services	\$14,800	\$20,850
Recreation and Cultural Services	\$182,584	\$254,332
Utility Services	\$1,396,724	\$1,512,071
TOTAL OPERATING REVENUE	\$4,059,380	\$4,300,410
SUMMARY OF EXPENSES BY FUNCTION		
General Government Services	-\$362,425	-\$403,079
Protective Services	-\$314,122	-\$287,442
Transportation Services	-\$603,088	-\$629,116
Environmental and Public Health Services	-\$262,743	-\$305,825
Planning and Development Services	-\$218,895	-\$244,693
Recreation and Cultural Services	-\$398,942	-\$477,332
Utility Services	-\$1,228,684	-\$1,468,282
TOTAL OPERATING EXPENSES	-\$3,388,900	-\$3,815,769
SURPLUS (DEFICIT) before Other Capital Contributions	\$670,480	\$484,641
Add: Other Capital Contributions (Grants) (see pg 8)	\$1,627,282	\$493,940
Add: New Debt (Paving Debenture)	\$0	\$1,002,096
Less: Capital Purchases (see pg 9 + 10)	-\$5,114,529	-\$3,532,498
Less: Non Operating Expense - Annexation		-\$49,639
Add: Internal funding from reserves	\$4,154,837	\$2,837,659
Add: Internal funding from 2020 Surplus	\$264,490	
Add: Internal funding from 2021 Surplus		\$97,651
Less: Internal Transfers to reserve	-\$1,022,849	-\$943,206
Less: Debt Repayment	-\$378,789	-\$390,644
Less: Transfer Budgeted 2021 Surplus to reserve	-\$200,922	\$0
Net Surplus (deficit) (end of current period)	\$0	\$0

**TOWN OF LUMSDEN
2022 PROPOSED BUDGET**

	2021 BUDGET	2022 BUDGET
REVENUE		
TAXES		
General municipal tax levy	\$1,688,171	\$1,770,685
Abatements and adjustments	-\$11,000	-\$11,500
Discount on current year taxes	-\$57,500	-\$64,000
Net Municipal Taxes	\$1,619,671	\$1,695,185
Potash tax share	\$41,103	\$30,523
Penalties on tax arrears	\$14,071	\$16,746
Total Taxes	\$1,674,845	\$1,742,454
UNCONDITIONAL GRANTS		
Revenue Sharing	\$411,240	\$384,900
Total Unconditional Grants	\$411,240	\$384,900
GRANTS IN LIEU OF TAXES		
Federal - RCMP Detachment	\$4,192	\$6,492
Provincial		
SaskTel	\$1,152	\$1,783
SPMC Grant in Lieu	\$1,836	\$2,403
Local/Other		
Housing Authority - Manor	\$8,875	\$9,816
Other	\$0	\$0
Other Government Transfers		
S.P.C. Surcharge	\$86,000	\$89,000
SaskEnergy Surcharge	\$35,591	\$40,000
Total Grants in Lieu of Taxes	\$137,646	\$149,495
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	\$2,223,731	\$2,276,849

GENERAL GOVERNMENT SERVICES

Operating		
Other Segmented Revenue		
Fees and Charges		
-Custom Work	\$790	\$855
-Sales of supplies	\$0	\$0
-Other - licenses and permits	\$1,200	\$1,100
Total Fees and Charges	\$1,990	\$1,955
-Tangible Capital Asset sales gain(loss)	\$0	\$0
-Land sales - gain	\$0	\$0
-Interest (bank and overdue AR)	\$16,711	\$21,837
-Other	\$0	\$0
Total Other Segmented Revenue	\$18,701	\$23,792
Conditional Grants		
-Student Employment	\$0	\$0
-Other	\$0	\$0
Total Conditional Grants	\$0	\$0
Total Operating	\$18,701	\$23,792
Total General Government Services	\$18,701	\$23,792

**TOWN OF LUMSDEN
2022 PROPOSED BUDGET**

	2021 BUDGET	2022 BUDGET
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PROTECTIVE SERVICES

Operating

Other Segmented Revenue		
Fees and Charges		
-Other - Fees and charges	\$62,235	\$82,005
Total Fees and Charges	\$62,235	\$82,005
-Tangible capital asset sales - gain (loss)	\$0	\$0
-Other - Donations	\$0	\$0
Total Other Segmented Revenue	\$62,235	\$82,005
Conditional Grants		
-Student Employment	\$0	\$0
-Local Government	\$0	\$0
-Local Government	\$43,224	\$16,682
-Other	\$0	\$0
Total Conditional Grants	\$43,224	\$16,682
Total Operating	\$105,459	\$98,687
Total Protective Services	\$105,459	\$98,687

TRANSPORTATION SERVICES

Operating

Other Segmented Revenue		
-Fees and Charges		
-Custom work	\$684	\$500
-Sale of supplies	\$65	\$40
Total Fees and Charges	\$749	\$540
-Tangible capital asset sales - gain (loss)	\$0	\$0
-Other	\$0	\$0
Total Other Segmented Revenue	\$749	\$540
Conditional Grants		
-Student Employment	\$13,000	\$0
-SGI Community Safety - Speed Sign Grant	\$3,117	\$0
Total Conditional Grants	\$16,117	\$0
Total Operating	\$16,866	\$540
Total Transportation Services	\$16,866	\$540

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Other Segmented Revenue		
Fees and Charges		
-Waste and disposal fees	\$28,000	\$28,452
-Other	\$19,150	\$23,856
Total Fees and Charges	\$47,150	\$52,308
-Tangible capital asset sales - gain (loss)	\$0	\$0
-Other - Housing authority surplus	\$200	\$200
Total Other Segmented Revenue	\$47,350	\$52,508
Conditional Grants		
-Recycling, Pest Control	\$0	\$0
-Local Government	\$53,164	\$60,782
-TAPD	\$0	\$0
-Other - donations	\$0	\$0
Total Conditional Grants	\$53,164	\$60,782
Total Operating	\$100,514	\$113,290
Total Environmental and Public Health Services	\$100,514	\$113,290

**TOWN OF LUMSDEN
2022 PROPOSED BUDGET**

	2021 BUDGET	2022 BUDGET
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PLANNING AND DEVELOPMENT SERVICES

Operating

Other Segmented Revenue		
Fees and Charges		
-Cash-in-lieu (tsf to Cash-in-lieu Reserve)	\$0	\$0
-Permit Fees (incl. sign corridor fees)	\$14,800	\$20,850
-Servicing agreement fees (tsf to reserves) x3	\$0	\$0
Total Fees and Charges	\$14,800	\$20,850
-Tangible capital asset sales - gain (loss)	\$0	\$0
-Other	\$0	\$0
Total Other Segmented Revenue	\$14,800	\$20,850
Conditional Grants		
-Student Employment	\$0	\$0
-Other	\$0	\$0
Total Conditional Grants	\$0	\$0
Total Operating	\$14,800	\$20,850
Total Planning and Development Services	\$14,800	\$20,850

RECREATION AND CULTURAL SERVICES

Operating

Other Segmented Revenue		
Fees and Charges		
-Recreation Fees	\$114,174	\$175,307
Total Fees and Charges	\$114,174	\$175,307
-Tangible capital asset sales - gain (loss)	\$0	\$0
-Other - Insurance proceeds	\$25,582	\$28,584
Total Other Segmented Revenue	\$139,756	\$203,891
Conditional Grants		
-Federal Government	\$2,000	\$5,200
-Local Government	\$9,000	\$9,000
-Donations	\$3,850	\$8,253
-Other - Community Initiative Fund	\$26,678	\$26,678
-Other - Recreation/Summer Student	\$1,300	\$1,310
-Safe Restart Grant	\$0	\$0
Total Conditional Grants	\$42,828	\$50,441
Total Operating	\$182,584	\$254,332
Total Recreation and Cultural Services	\$182,584	\$254,332

UTILITY SERVICES

Operating

Other Segmented Revenue		
Fees and Charges		
-Water	\$606,828	\$673,374
-Sewer	\$774,842	\$820,727
-Other - connection fees & other	\$3,630	\$5,970
Total Fees and Charges	\$1,385,300	\$1,500,071
-Tangible capital asset sales - gain (loss)	\$0	\$0
-Other - Interest & Donations	\$11,424	\$12,000
Total Other Segmented Revenue	\$1,396,724	\$1,512,071
Conditional Grants		
-Student Employment	\$0	\$0
-Other	\$0	\$0
Total Conditional Grants	\$0	\$0
Total Operating	\$1,396,724	\$1,512,071
Total Utility Services	\$1,396,724	\$1,512,071

TOTAL OPERATING REVENUE	\$4,059,380	\$4,300,410
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**TOWN OF LUMSDEN
2022 PROPOSED BUDGET**

2021 BUDGET 2022 BUDGET

EXPENSES

General Government Services

Council remuneration and travel	\$43,655	\$60,951
Wages and benefits	\$148,999	\$158,079
Professional/Contractual services	\$127,040	\$146,443
Utilities	\$11,093	\$12,694
Maintenance, materials, and supplies	\$26,688	\$24,062
Grants and contributions - operating	\$750	\$750
Allowance for uncollectables	\$4,000	\$0
Other - Appeal Fees	\$200	\$100
Total Government Services	\$362,425	\$403,079

PROTECTIVE SERVICES

Police Protection

Wages and benefits	\$4,258	\$4,562
Professional/Contractual Services	\$149,115	\$161,473
Other	\$160	\$150

Fire Protection

Council remuneration and travel	\$1,798	\$1,592
Wages and benefits	\$31,374	\$31,439
Professional/Contractual Services	\$36,049	\$33,136
Utilities	\$11,758	\$13,471
Maintenance, materials, and supplies	\$78,611	\$40,620
Grants and contributions - operating	\$1,000	\$1,000

Total Protective Services	\$314,122	\$287,442
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TRANSPORTATION SERVICES

Council remuneration and travel	\$7,283	\$6,377
Wages and benefits	\$248,095	\$229,239
Professional/Contractual Services	\$44,622	\$65,786
Utilities	\$43,850	\$43,551
Maintenance, materials, and supplies	\$220,738	\$233,695
Gravel	\$25,000	\$25,000
Interest	\$13,500	\$25,467

Total Transportation Services	\$603,088	\$629,116
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ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Council Remuneration and Travel	\$2,665	\$5,183
Wages and benefits	\$115,582	\$137,549
Professional/Contractual services	\$109,201	\$119,970
Utilities	\$10,000	\$9,155
Maintenance, materials, and supplies	\$25,294	\$33,967
Grants and contributions		
-Waste disposal	\$0	\$0
-Public Health	\$0	\$0

Total Environmental and Public Health Services	\$262,743	\$305,825
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**TOWN OF LUMSDEN
2022 PROPOSED BUDGET**

	2021 BUDGET	2022 BUDGET
PLANNING AND DEVELOPMENT SERVICES		
Council remuneration and travel	\$9,550	\$10,820
Wages and benefits	\$175,725	\$191,787
Professional/Contractual services	\$15,120	\$27,836
Other - Maintenance & materials	\$18,500	\$14,250
Total Planning and Development Services	\$218,895	\$244,693
RECREATION AND CULTURAL SERVICES		
Council and Pool Committee remuneration and travel	\$4,133	\$9,162
Wages and benefits	\$121,391	\$133,108
Professional/Contractual services	\$114,945	\$142,713
Utilities	\$33,124	\$36,039
Maintenance, materials, and supplies	\$61,850	\$106,645
Grants and contributions - operating	\$63,500	\$49,665
Total Recreation and Cultural Services	\$398,942	\$477,332
UTILITY SERVICES		
Council remuneration and travel	\$17,320	\$12,500
Wages and benefits	\$490,624	\$566,672
Professional/Contractual services	\$157,331	\$216,046
Utilities	\$102,698	\$169,963
Maintenance, materials, and supplies	\$281,510	\$331,838
Grants and contributions - operating	\$0	\$0
Interest	\$179,202	\$171,263
Allowance for uncollectables	\$0	\$0
Total Utility Services	\$1,228,684	\$1,468,282
TOTAL OPERATING EXPENSES	\$3,388,900	\$3,815,769
SURPLUS OF REVENUES OVER EXPENSES	\$670,480	\$484,641

Other Capital Contributions

	2022 Budget (\$)
Low Carbon Economy Challenge Grant	158,620
Conditional - Gas Tax Grant	112,723
Revitalization - Patio Project	18,597
Capital Donations -Conservation Easement	204,000
Other Capital Contributions	493,940

Statement of Capital

2022 Budget

	2022 Budget (\$)	Funded By
Group I		
Protective Services - Town Share		
Equipment		
Thermal Imaging Cameras	\$ 15,900	R
Parks, Recreation & Culture Services		
RiverPark		
RiverPark Upgrade Waterline + Spray Pad (Spray Pad \$7500 = deferred revenue)	\$57,500	R
Centennial Hall		
Roof Replacement	\$290,009	S
Other Items		
Conservation Easement	\$204,000	G
James Street Patio Project	\$24,796	R/G
Total Capital Expenditures - Group I	\$592,205	
Group II		
Water and Sewer		
Fire Hydrant & Valve Replacement	\$75,000	R
Watermain Looping	\$561,620	R
2022 WTP Rehab - (Flowmeters and Turbidity Sensors)	\$50,683	R
WTP Detailed Design	\$250,000	R
WWTP Preliminary Design	\$2,950	R
Transportation Services		
Equipment		
Skid Steer (traded annually)	\$5,503	R
Snowblower	\$10,000	R
Pressure Washer	\$8,500	R
New Public Works F550	\$64,050	R
Roadway Operations		
James Street Bridge Repairs (from assessment report completed in 2017)	\$14,310	R
2nd Ave Walkway - James to School	\$40,000	R
James Street Asphalt Walkway	\$5,000	R
Paving - Colbourne (DT)	\$94,739	R/B
Paving - 3rd Avenue	\$225,405	R/B
Paving - Lake Street	\$345,633	R/B
Paving - 4th Avenue	\$241,680	R/B
Paving - Ross Street	\$300,481	R/B
Environment Health Services		
Skid Steer	\$6,115	R
Garbage Truck	\$293,804	R/G
Solar		
WWTP Solar Completion	\$326,755	R
Schandre Lift Station Solar	\$18,065	R
Total Capital Expenditures - Group II	\$2,940,293	
SUMMARY:		
Total Capital Expenditures - Group I	\$592,205	
Total Capital Expenditures - Group II	\$2,940,293	
Total Capital Expenditures for 2022	\$ 3,532,498	
Funding		
R = Reserves		
O = Operating		
G = Grant (s)		
S = Previous Year Surplus		
B = Borrowing		