



Municipal Budget

Operating and Capital Estimates

And Supporting Schedules

Rural Municipality of Lumsden No. 189

FOR THE YEAR ENDING 2016

Rural Municipality of Lumsden No. 189

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Rural Municipality of Lumsden No. 189
 Financial Activity Statement (Budget Summary)
 Estimates For The Year 2016

	Schedule	2013 Actuals	2014 Budget	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget
Revenues							
Taxation	1	2,253,424.73	2,427,662	2,446,497.44	2,754,638	2,781,758.61	2,938,389
Unconditional grants	1	461,963.90	446,356	445,429.40	440,283	440,459.64	440,283
Grants In Lieu	1	8,572.89	8,500	10,076.39	10,000	10,215.99	10,000
Fees and charges	2	106,337.49	71,475	72,403.59	58,575	72,666.98	59,175
Maintenance and development charges	2	97,043.18	224,500	107,049.03	223,500	102,504.44	118,500
Utilities	2	-	-	-	-	-	-
Operating -conditional grants	2	50,883.08	45,290	56,318.61	49,279	39,740.29	46,479
Capital -conditional grants	2	7,655.25	23,840	120,902.66	46,040	53,595.36	7,040
Tangible capital asset -gain	2	(60,441.70)	-	(4,892.98)	-	5,500.00	-
Land sales - gain	2	-	-	-	-	-	-
Return on investment	2	8,744.38	7,100	15,332.44	11,650	13,802.41	11,650
Other revenue	2	1,215.62	500	65,031.65	500	5,216.03	500
Total Revenues		2,935,398.82	3,255,223	3,334,148.23	3,594,465	3,525,459.75	3,632,016
Expenditures							
General government services	3	328,807.06	359,202	338,315.97	336,904	306,163.25	339,722
Protective services	3	182,078.04	165,772	150,576.35	171,628	133,643.63	179,180
Transportation services	3	1,765,751.39	1,799,000	1,978,145.92	1,895,869	1,438,927.46	1,846,915
Environmental health services	3	29,321.65	71,030	70,004.07	83,030	68,688.05	84,670
Planning and development services	3	42,172.70	87,724	41,591.79	83,265	69,812.56	86,446
Recreation and cultural services	3	27,914.00	28,872	27,428.88	32,257	30,925.38	41,979
Utilities	3	1,367.00	1,800	1,613.00	1,800	877.75	1,800
Total Expenditures		2,377,411.84	2,513,400	2,607,675.98	2,604,753	2,049,038.08	2,580,712
PSAB Change in Surplus		557,986.98	741,823	726,472.25	989,712	1,476,421.67	1,051,304
Backout PSAB / Record Cash Impact							
Backout Tangible Capital Asset -Gain		60,441.70	-	4,892.98	-	(5,500.00)	-
Backout Amortization Expense		288,045.85	212,509	294,061.39	212,509	-	293,560
Reflect Tangible Capital Asset Expense		(268,668.21)	(511,000)	(298,567.51)	(627,670)	(481,217.16)	(3,232,781)
Reflect Loan Advances		247,800.00	-	-	-	-	1,375,000
Reflect Loan principle payments		(229,537.75)	(153,339)	(154,891.19)	(159,782)	(159,620.92)	(299,755)
Sub Total		98,081.59	(451,830)	(154,504.33)	(574,943)	(646,338.08)	(1,863,976)
Cash Change in Surplus		656,068.57	289,993	571,967.92	414,769	830,083.59	(812,672)
Use of Municipal Surplus/Reserves							
Transfers From Operating		-	-	-	-	-	-
Transfers (To) Operating		-	-	-	-	-	-
Transfers From Reserves		-	250,000	328,903.00	305,000	335,612.38	1,613,710
Transfers (To) Reserves		(224,496.63)	(573,806)	(477,378.00)	(742,879)	(625,337.60)	(879,503)
Transfers From -Hamlet Reserves		-	-	-	-	-	-
Transfers (To) -Hamlet Reserves		(26,656.97)	(121,000)	(145,576.06)	(60,279)	-	(108,047)
Reflect Capital Trust Fund -Advances		53,089.14	203,100	278,811.69	100,000	110,337.02	39,710
Reflect Capital Trust Fund repayments		(50,000.00)	(103,000)	(50,000.00)	(150,000)	(50,000.00)	-
Reflect Capital Trust Fund (Increase) / Decrease		(53,000.00)	-	(53,000.00)	-	(100,000.00)	-
Transfers From Capital Fund		-	-	-	-	-	-
Transfers (To) Capital Fund		-	-	-	-	-	-
Transfers From Surplus		-	87,500	-	148,200	-	187,733
Transfers (To) Surplus		-	-	-	-	-	-
Net Surplus change (Reserve transfers)		(301,064.46)	(257,206)	(118,239.37)	(399,958)	(329,388.20)	853,603
Surplus / (Deficit)		355,004	32,787	453,728.55	14,811	500,695.39	40,931

This budget was approved and adopted by Council on the 12th day of May, 2016 (Resol# 242-16).

Reeve

Chief Administrative Officer

Rural Municipality of Lumsden No. 189
 Consolidated Statement of Operations
 Estimates For The Year 2016

	2013 Actuals	2014 Budget	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget
Revenues						
Taxes and Other Unconditional Revenue (Schedule 1)	2,723,962	2,882,518	2,902,003	3,204,921	3,232,434	3,388,672
Fees and Charges (Schedule 4, 5)	106,337	71,475	72,404	58,575	72,667	59,175
Conditional Grants (Schedule 4, 5)	50,883	45,290	56,319	49,279	39,740	53,519
Maintenance and Development Revenue (Schedule 4, 5)	97,043	224,500	107,049	223,500	102,504	118,500
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	(60,442)	-	(4,893)	-	5,500	-
Land Sales - Gain (Schedule 4, 5)	-	-	-	-	-	-
Investment Income and Commissions (Schedule 4, 5)	8,744	7,100	15,332	11,650	13,802	11,650
Other Revenues (Schedule 4, 5)	1,216	500	500	500	5,216	500
Total Revenues	2,927,744	3,231,383	3,148,714	3,548,425	3,471,864	3,632,016
Expenses						
General Government Services (Schedule 3)	328,807	359,202	338,316	336,904	306,163	339,722
Protective Services (Schedule 3)	182,078	165,772	150,576	171,628	133,644	179,180
Transportation Services (Schedule 3)	1,765,751	1,799,000	1,978,146	1,895,869	1,438,927	1,846,915
Environmental and Public Health Services (Schedule 3)	29,322	71,030	70,004	83,030	68,688	84,670
Planning and Development Services (Schedule 3)	42,173	87,724	41,592	83,265	69,813	86,446
Recreation and Cultural Services (Schedule 3)	27,914	28,872	27,429	32,257	30,925	41,979
Utility Services (Schedule 3)	1,367	1,800	1,613	1,800	878	1,800
Total Expenses	2,377,412	2,513,400	2,607,676	2,604,753	2,049,038	2,580,712
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	550,332	717,983	541,038	943,672	1,422,826	1,051,304
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	7,655	23,840	120,903	46,040	53,595	7,040
		3,255,223		3,594,465		3,639,056
Surplus (Deficit) of Revenues over Expenses	557,987	741,823	661,941	989,712	1,476,422	1,058,344
Accumulated Surplus (Deficit), Beginning of Year	3,896,085	930,158	49,900	1,671,980	930,158	2,661,692
Accumulated Surplus (Deficit), End of Year	4,454,072	1,671,980	711,840	2,661,692	2,406,579	3,720,036

Rural Municipality of Lumsden No. 189
 Schedule of Taxes and Other Unconditional Revenue
 Estimates For The Year 2016

	2013 Actuals	2014 Budget	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget
TAXES						
General municipal tax levy	2,359,334	2,523,662	2,541,526	2,852,138	2,875,639	3,047,389
Adjustments	(2)	(2,000)	-	(2,000)	(17,056)	(2,000)
Abatements	(20,133)	(8,000)	(5,313)	(15,000)	(2,103)	(27,000)
Discount on current year taxes	(105,955)	(106,000)	(113,346)	(115,500)	(127,145)	(130,000)
Net Municipal Taxes	2,233,244	2,407,662	2,422,867	2,719,638	2,729,336	2,888,389
Trailer license fees	-	-	-	-	-	-
Penalties on tax arrears	20,181	20,000	23,631	35,000	52,423	50,000
Special tax levy	-	-	-	-	-	-
Municipal tax loss	-	-	-	-	-	-
Hospital tax/requisition	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Taxes	2,253,425	2,427,662	2,446,497	2,754,638	2,781,759	2,938,389
UNCONDITIONAL GRANTS						
Equalization (Revenue Sharing)	-	-	-	-	-	-
Federal -New Deal Gas Tax Grant	101,399	101,399	100,472	100,473	100,650	100,473
Provincial Revenue Sharing	360,565	344,957	344,957	339,810	339,810	339,810
Organized Hamlet	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Unconditional Grants	461,964	446,356	445,429	440,283	440,460	440,283
GRANTS IN LIEU OF TAXES						
Federal	-	-	-	-	-	-
Provincial						
S.P.C. Electrical	-	-	-	-	-	-
SaskEnergy Gas	-	-	-	-	-	-
SPMC - Municipal Share	-	-	-	-	-	-
Sasktel	8,573	8,500	10,076	10,000	10,216	10,000
Other	-	-	-	-	-	-
Local/Other						
Housing Authority	-	-	-	-	-	-
C.P.R. Mainline	-	-	-	-	-	-
Treaty Land Entitlement	-	-	-	-	-	-
Other	-	-	-	-	-	-
Other Government Transfers						
S.P.C. Surcharge	-	-	-	-	-	-
Sask Energy Surcharge	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Grants in Lieu of Taxes	8,573	8,500	10,076	10,000	10,216	10,000
TOTAL TAXES AND OTHER UNCONDITIONAL R	2,723,962	2,882,518	2,902,003	3,204,921	3,232,434	3,388,672

Rural Municipality of Lumsden No. 189
 Schedule of Operating and Capital Revenue by Function
 Estimates For The Year 2016

	2013 Actuals	2014 Budget	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget
GENERAL GOVERNMENT SERVICES						
Operating						
Other Segmented Revenue						
Fees and Charges						
- Licences, Permits and Fines	-	-	-	-	-	-
- Rentals	225	225	225	225	250	225
- Sales of service	4,268	3,300	3,526	3,300	2,292	3,300
- Sales of supplies	563	900	496	500	643	500
- Other (Specify)	-	-	-	-	-	-
Total Fees and Charges	5,056	4,425	4,246	4,025	3,185	4,025
Maintenance and Development Charges	-	-	-	-	-	-
Tangible capital asset sales - gain (loss)	75	-	-	-	-	-
Land sales - gain	-	-	-	-	-	-
Investment income and commissions	8,744	7,100	15,332	11,650	13,802	11,650
Other revenue (Specify)	1,216	500	7,237	500	2,761	500
Total Other Segmented Revenue	15,091	12,025	26,816	16,175	19,748	16,175
Conditional Grants						
- Student Employment	-	-	-	-	-	-
- Potash Grant	26,039	25,544	25,422	26,783	26,783	26,783
- PFRA Grant	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Conditional Grants	26,039	25,544	25,422	26,783	26,783	26,783
Total Operating	41,129	37,569	52,239	42,958	46,532	42,958
Capital						
Conditional Grants						
- Gas Tax	-	-	-	-	-	-
- Canada/Sask Municipal Rural Infrastructure	-	-	-	-	-	-
- Provincial Disaster Assistance	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-
Total General Government Services	41,129	37,569	52,239	42,958	46,532	42,958
PROTECTIVE SERVICES						
Operating						
Other Segmented Revenue						
Fees and Charges						
- Licences, Permits and Fines	86,106	50,700	49,852	48,700	48,082	49,300
- Rentals	-	-	-	-	-	-
- Sales of service	-	750	-	-	-	-
- Sales of supplies	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Fees and Charges	86,106	51,450	49,852	48,700	48,082	49,300
Maintenance and Development Charges	-	-	-	-	-	-
Tangible capital asset sales - gain (loss)	-	-	-	-	-	-
Land sales - gain	-	-	-	-	-	-
Investment income and commissions	-	-	-	-	-	-
Other revenue (Specify)	-	-	-	-	-	-
Total Other Segmented Revenue	86,106	51,450	49,852	48,700	48,082	49,300
Conditional Grants						
- Student Employment	-	-	-	-	-	-
- Trans Gas	750	750	750	750	750	750
- Provincial Disaster Assistance Program	-	-	-	-	-	-
- 911 Grant	2,205	5,000	-	-	-	-
- Donations -Fire	14,817	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Conditional Grants	17,772	5,750	750	750	750	750
Total Operating	103,878	57,200	50,602	49,450	48,832	50,050

Rural Municipality of Lumsden No. 189
 Schedule of Operating and Capital Revenue by Function
 Estimates For The Year 2016

	2013 Actuals	2014 Budget	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget
Capital						
Conditional Grants						
- Sask Policing	-	-	-	-	-	-
- Fire grants	-	-	-	-	-	-
- First Responder Services	-	-	-	-	-	-
- Donations -Fire	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-
Total Protective Services	103,878	57,200	50,602	49,450	48,832	50,050
TRANSPORTATION SERVICES						
Operating						
Other Segmented Revenue						
Fees and Charges						
- Licences, Permits and Fines	-	-	-	-	-	-
- Rentals	-	-	-	-	-	-
- Sales of service	6,294	4,750	10,868	-	7,710	-
- Sales of supplies	103	-	1,064	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Fees and Charges	6,397	4,750	11,932	-	7,710	-
Maintenance and Development Charges	4,920	4,500	2,549	3,500	222	3,500
Tangible capital asset sales - gain (loss)	(60,517)	-	(4,893)	-	5,500	-
Land sales - gain	-	-	-	-	-	-
Investment income and commissions	-	-	-	-	-	-
Other revenue (Specify)	-	-	57,794	-	2,455	-
Total Other Segmented Revenue	(49,199)	9,250	67,382	3,500	15,887	3,500
Conditional Grants						
- Student Employment	-	-	-	-	-	-
- Student Employment	-	-	-	-	-	-
- Traffic Counts	-	-	-	-	-	-
- Town of Regina Beach -Road Maint grants	3,339	8,000	16,967	9,000	3,092	6,200
- Road Grants -other municipalities	-	-	-	-	-	-
- Road Donations	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Conditional Grants	3,339	8,000	16,967	9,000	3,092	6,200
Total Operating	(45,860)	17,250	84,349	12,500	18,979	9,700
Capital						
Conditional Grants						
- Canada/Sask Municipal Rural Infrastructure	-	-	-	-	-	-
- Road Preservation and Construction	-	-	-	-	-	-
- Federal -CAIP	-	-	-	-	-	-
- MEEP	-	-	-	-	-	-
- Heavy Haul Program	7,040	7,040	7,040	7,040	7,040	7,040
- Designated Municipal Road Grants	-	-	-	-	-	-
- Designated Municipal Bridge Grants	615	16,800	-	39,000	46,555	-
- PFRA Grant	-	-	-	-	-	-
- Other (Specify)	-	-	113,863	-	-	-
Total Capital	7,655	23,840	120,903	46,040	53,595	7,040
Total Transportation Services	(38,205)	41,090	205,252	58,540	72,574	16,740

Rural Municipality of Lumsden No. 189
 Schedule of Operating and Capital Revenue by Function
 Estimates For The Year 2016

	2013 Actuals	2014 Budget	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES						
Operating						
Other Segmented Revenue						
Fees and Charges						
- Licences, Permits and Fines	-	-	-	-	-	-
- Rentals	-	-	-	-	-	-
- Sales of service	-	-	-	-	-	-
- Sales of supplies	919	3,000	2,307	2,500	2,852	2,500
- Other (Specify)	-	-	-	-	-	-
Total Fees and Charges	919	3,000	2,307	2,500	2,852	2,500
Maintenance and Development Charges	-	-	-	-	-	-
Tangible capital asset sales - gain (loss)	-	-	-	-	-	-
Land sales - gain	-	-	-	-	-	-
Investment income and commissions	-	-	-	-	-	-
Other revenue (Specify)	-	-	-	-	-	-
Total Other Segmented Revenue	919	3,000	2,307	2,500	2,852	2,500
Conditional Grants						
- Student Employment	-	-	-	-	-	-
- PFRA Grant	-	-	-	-	-	-
- Pest/Weed Control programs	645	3,908	11,091	10,658	7,027	10,658
- West Nile Virus Control programs	-	-	-	-	-	-
- Kennell Cemetery Donations	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Conditional Grants	645	3,908	11,091	10,658	7,027	10,658
Total Operating	1,564	6,908	13,398	13,158	9,879	13,158
Capital						
Conditional Grants						
- Gas Tax	-	-	-	-	-	-
- Canada/Sask Municipal Rural Infrastructure	-	-	-	-	-	-
- Kennell Cemetery Grants	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-
Total Environmental & Public Health Services	1,564	6,908	13,398	13,158	9,879	13,158
PLANNING AND DEVELOPMENT SERVICES						
Operating						
Other Segmented Revenue						
Fees and Charges						
- Licences, Permits and Fines	-	-	-	-	-	-
- Rentals	-	-	-	-	-	-
- Sales of service	7,860	7,850	4,066	3,350	10,838	3,350
- Sales of supplies	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Fees and Charges	7,860	7,850	4,066	3,350	10,838	3,350
Maintenance and Development Charges	92,123	220,000	104,500	220,000	102,282	115,000
Tangible capital asset sales - gain (loss)	-	-	-	-	-	-
Land sales - gain	-	-	-	-	-	-
Investment income and commissions	-	-	-	-	-	-
Other revenue (Specify)	-	-	-	-	-	-
Total Other Segmented Revenue	99,983	227,850	108,566	223,350	113,120	118,350
Conditional Grants						
- Student Employment	-	-	-	-	-	-
- Ag & Agri Food Canada (Group Plan Progr	-	-	-	-	-	-
- Sask Watershed -Group Plan Programs	-	-	-	-	-	-
- Sask Watershed Group Plan -Local Grants	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Conditional Grants	-	-	-	-	-	-
Total Operating	99,983	227,850	108,566	223,350	113,120	118,350

Rural Municipality of Lumsden No. 189
 Schedule of Operating and Capital Revenue by Function
 Estimates For The Year 2016

	2013 Actuals	2014 Budget	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget
Capital						
Conditional Grants						
- Gas Tax	-	-	-	-	-	-
- REDA Grant	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-
Total Planning and Development Services	99,983	227,850	108,566	223,350	113,120	118,350

RECREATION AND CULTURAL SERVICES

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

Conditional Grants						
- Student Employment	-	-	-	-	-	-
- Sask Community Initiatives	1,518	1,518	1,518	1,518	1,518	1,518
- Rec/Cult Grants	1,570	570	570	570	570	570
- Rec/Cult Donations	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Conditional Grants	3,088	2,088	2,088	2,088	2,088	2,088
Total Operating	3,088	2,088	2,088	2,088	2,088	2,088

Capital						
Conditional Grants						
- Gas Tax	-	-	-	-	-	-
- Centenary Grant	-	-	-	-	-	-
- Donations -Library	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-
Total Recreation and Cultural Services	3,088	2,088	2,088	2,088	2,088	2,088

Rural Municipality of Lumsden No. 189
 Schedule of Operating and Capital Revenue by Function
 Estimates For The Year 2016

	2013 Actuals	2014 Budget	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget
UTILITY SERVICES						
Operating						
Other Segmented Revenue						
Fees and Charges						
- Licences, Permits and Fines	-	-	-	-	-	-
- Rentals	-	-	-	-	-	-
- Sales of service	-	-	-	-	-	-
- Sales of supplies	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Fees and Charges	-	-	-	-	-	-
Maintenance and Development Charges	-	-	-	-	-	-
Tangible capital asset sales - gain (loss)	-	-	-	-	-	-
Land sales - gain	-	-	-	-	-	-
Investment income and commissions	-	-	-	-	-	-
Other revenue (Specify)	-	-	-	-	-	-
Total Other Segmented Revenue	-	-	-	-	-	-
Conditional Grants						
- Student Employment	-	-	-	-	-	-
- PFRA Grant	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Conditional Grants	-	-	-	-	-	-
Total Operating	-	-	-	-	-	-
Capital						
Conditional Grants						
- Gas Tax	-	-	-	-	-	-
- Canada/Sask Municipal Rural Infrastructure	-	-	-	-	-	-
- Provincial Disaster Assistance	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-
Total Utility Services	-	-	-	-	-	-
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	211,437	372,705	432,145	389,544	293,026	243,344
SUMMARY						
Total Other Segmented Revenue	152,899	303,575	254,924	294,225	199,690	189,825
Total Conditional Operating Grants	50,883	45,290	56,319	49,279	39,740	46,479
Total Capital Grants and Contributions	7,655	23,840	120,903	46,040	53,595	7,040
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	211,437	372,705	432,145	389,544	293,026	243,344

Rural Municipality of Lumsden No. 189
Municipal Budget - Schedule 3 (Department Expenses)
Estimates For The Year 2016

	2013 Actuals	2014 Budget	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget
GENERAL GOVERNMENT SERVICES						
Council						
Council remuneration and travel	34,757	40,460	34,029	39,750	35,719	39,850
General Administration						
Wages and benefits	151,357	185,601	181,105	159,437	156,656	170,315
Professional/Contractual services	51,724	26,504	24,856	29,862	21,845	24,358
- Audit	11,923	12,500	11,844	12,500	13,972	14,000
- Legal	300	1,000	646	1,000	-	1,000
Utilities	6,939	7,600	7,706	6,900	7,774	6,900
Maintenance, materials and supplies	38,541	45,450	43,135	45,310	41,348	41,360
Grants and contributions - operating	600	600	500	600	500	600
- capital	-	-	-	-	-	-
Amortization	5,387	7,112	5,767	7,112	-	5,767
Interest	1,928	2,000	39	2,000	-	2,000
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	0	100	-	100	-	100
	268,698	288,467	275,599	264,821	242,096	266,400
Assessment/Taxation						
Professional/Contractual services	24,002	28,175	27,618	30,233	27,509	31,372
Maintenance, materials and supplies	-	50	-	50	-	50
Grants and contributions - operating	1,350	500	900	500	550	500
Other (specify)	-	-	-	-	-	-
	25,352	28,725	28,518	30,783	28,059	31,922
Municipal Elections						
Professional/Contractual services	-	900	170	900	289	900
Maintenance, materials and supplies	-	650	-	650	-	650
Other (specify)	-	-	-	-	-	-
	-	1,550	170	1,550	289	1,550
Total Government Services	328,807.06	359,201.89	338,315.97	336,904.15	306,163.25	339,721.54
PROTECTIVE SERVICES						
Council						
Council remuneration and travel	550	-	196	200	104	200
Police protection						
Wages and benefits	-	-	-	-	-	2,957
Professional/Contractual services	89,111	94,600	91,355	96,600	93,571	100,625
Utilities	-	-	-	-	-	-
Maintenance, material and supplies	-	-	-	-	-	-
Grants and contributions - operating	-	-	-	-	-	-
- capital	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	89,111	94,600	91,355	96,600	93,571	103,582

Rural Municipality of Lumsden No. 189
Municipal Budget - Schedule 3 (Department Expenses)
Estimates For The Year 2016

	2013 Actuals	2014 Budget	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget
Fire protections						
Wages and benefits	-	-	-	-	-	-
Professional/Contractual services	66,742	30,500	21,822	30,500	32,736	30,500
Utilities	-	-	-	-	-	-
Maintenance, material and supplies	-	-	-	-	-	-
Grants and contributions - operating	5,164	22,074	19,035	25,530	6,387	25,530
- capital	-	-	-	-	-	-
Amortization	17,932	17,598	18,169	17,598	-	18,169
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	89,838	70,172	59,026	73,628	39,122	74,199
E.M.O. / Building Protective Services						
Wages and benefits	-	-	-	-	-	-
Professional/Contractual services	-	500	-	700	847	700
Utilities	-	-	-	-	-	-
Maintenance, material and supplies	2,579	500	-	500	-	500
Grants and contributions - operating	-	-	-	-	-	-
- capital	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	2,579	1,000	-	1,200	847	1,200
Total Protective Services	182,078.04	165,771.65	150,576.35	171,627.65	133,643.63	179,180.47

	2013 Actuals	2014 Budget	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget
TRANSPORTATION SERVICES						
Council						
Council remuneration and travel	13,608	14,190	16,463	15,290	14,587	15,470
Buildings and Equipment Common Pool						
Wages and benefits	122,209	94,523	161,567	165,467	185,714	106,057
Professional/Contractual Services	20,018	17,017	22,060	45,447	35,472	20,602
Utilities	10,793	11,900	10,802	13,000	8,851	13,000
Maintenance, materials, and supplies	253,433	272,820	303,730	321,440	229,459	301,075
Grants and contributions - operating	-	-	-	-	-	-
- capital	-	-	-	-	-	-
Amortization	89,288	66,482	100,502	66,482	-	100,000
Interest	22,278	25,315	23,923	17,347	17,673	10,513
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	518,020	488,057	622,584	629,184	477,170	551,248
Maintenance -Roads, Walks, Lighting						
Wages and benefits	150,194	274,905	181,447	282,229	246,502	332,969
Professional/Contractual Services	3,058	3,825	4,032	5,325	3,802	5,325
- Legal	3,145	12,500	28,898	5,000	9,440	2,500
Street lighting	3,523	3,800	3,076	3,800	2,967	3,800
Maintenance, materials, and supplies	771,509	870,060	895,477	823,315	674,713	755,569
Grants and contributions - operating	5,346	5,346	3,498	5,410	2,530	5,410
- capital	-	-	-	-	-	-
Amortization	175,439	121,317	169,624	121,317	-	169,624
Interest	1,299	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	1,113,512	1,291,753	1,286,052	1,246,396	939,954	1,275,197
Construction -Roads, Walks, Lighting						
Wages and benefits	-	-	-	-	-	-
Professional/Contractual Services	-	-	-	-	-	-
Street lighting	-	-	-	-	-	-
Maintenance, materials, and supplies	-	-	-	-	-	-
Grants and contributions - operating	-	-	-	-	-	-
- capital	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	-	-	-	-	-	-
Snow Removal -Roads, Walks						
Wages and benefits	67,946	-	49,236	-	5,614	-
Professional/Contractual Services	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Maintenance, materials, and supplies	52,666	-	3,811	-	1,602	-
Grants and contributions - operating	-	5,000	-	5,000	-	5,000
- capital	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	120,612	5,000	53,047	5,000	7,216	5,000
Total Transportation Services	1,765,751.39	1,799,000.18	1,978,145.92	1,895,869.17	1,438,927.46	1,846,914.58

	2013 Actuals	2014 Budget	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES						
Council						
Council remuneration and travel	664	1,100	2,365	1,800	1,450	1,800
Waste Collection and Disposal						
Wages and benefits	-	-	-	-	-	-
Professional/Contractual services	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Maintenance, materials and supplies	-	-	-	-	-	-
Grants and contributions - operating	12,898	14,000	12,711	14,000	12,218	15,000
- capital	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	12,898	14,000	12,711	14,000	12,218	15,000
Recycling Operations						
Wages and benefits	-	-	-	-	-	-
Professional/Contractual services	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Maintenance, materials and supplies	-	-	-	-	-	-
Grants and contributions - operating	9,360	9,360	9,360	9,360	9,360	10,000
- capital	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	9,360	9,360	9,360	9,360	9,360	10,000
Pest and Weed Control						
Wages and benefits	-	-	-	-	-	-
Professional/Contractual services	1,920	23,910	22,253	23,910	28,443	23,910
Utilities	-	-	-	-	-	-
Maintenance, materials and supplies	3,071	17,300	21,124	28,600	14,581	28,600
Grants and contributions - operating	-	4,000	1,000	4,000	1,498	4,000
- capital	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	4,991	45,210	44,377	56,510	44,522	56,510
Cemetery and Public Health						
Wages and benefits	5	-	7	-	3	-
Professional/Contractual services	1,403	1,360	1,185	1,360	1,135	1,360
Utilities	-	-	-	-	-	-
Maintenance, materials and supplies	-	-	-	-	-	-
Grants and contributions - operating	-	-	-	-	-	-
- capital	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	1,408	1,360	1,192	1,360	1,138	1,360
Total Environmental Health Services	29,321.65	71,030.00	70,004.07	83,030.00	68,688.05	84,670.00

	2013 Actuals	2014 Budget	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget
PLANNING AND DEVELOPMENT SERVICES						
Council						
Council remuneration and travel	1,604	1,900	2,610	1,900	110	1,900
Planning Services						
Wages and benefits	21,249	20,567	20,900	56,163	54,774	62,979
Professional/Contractual Services	11,654	54,600	8,655	12,600	9,543	12,600
- Legal	4,414	500	1,131	1,000	3,063	1,000
Utilities	-	-	-	-	-	-
Maintenance, materials and supplies	204	-	553	50	1,244	50
Grants and contributions - operating	-	5,000	-	5,000	-	5,000
- capital	-	-	-	-	-	-
Grants and contributions - operating	1,023	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	38,544	80,667	31,239	74,813	68,625	81,629
Ag Development Services						
Wages and benefits	1,224	7	1,729	1,300	63	1,300
Professional/Contractual Services	172	3,650	4,746	3,852	382	218
Utilities	-	-	-	-	-	-
Maintenance, materials and supplies	629	1,500	767	900	133	900
Grants and contributions - operating	-	-	500	500	500	500
- capital	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	2,025	5,157	7,742	6,552	1,078	2,918
Total Planning and Development Services	42,172.70	87,724.30	41,591.79	83,264.73	69,812.56	86,446.22

	2013 Actuals	2014 Budget	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget
RECREATION AND CULTURAL SERVICES						
Council						
Council remuneration and travel	-	-	-	-	-	-
Program Administration						
Wages and benefits	-	-	-	-	-	-
Professional/Contractual services	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Maintenance, materials and supplies	-	-	-	-	-	-
Grants and contributions - operating	6,582	5,668	5,715	8,668	8,567	18,018
- capital	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	6,582	5,668	5,715	8,668	8,567	18,018
Recreation Facilities and Parks						
Wages and benefits	-	-	-	-	-	-
Professional/Contractual services	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Maintenance, materials and supplies	-	-	-	-	-	-
Grants and contributions - operating	-	-	-	-	-	-
- capital	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	-	-	-	-	-	-
Culture: Hall, Library, Museum						
Wages and benefits	-	-	-	-	-	-
Professional/Contractual services	256	511	263	346	347	346
Utilities	1,437	1,800	1,348	1,800	1,359	1,800
Maintenance, materials and supplies	1,778	2,500	1,710	2,500	1,710	2,500
Grants and contributions - operating	17,862	18,393	18,393	18,943	18,943	19,315
- capital	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	21,332	23,204	21,714	23,589	22,358	23,961
Total Recreation and Cultural Services	27,914.00	28,872.03	27,428.88	32,257.44	30,925.38	41,979.44

Rural Municipality of Lumsden No. 189
Municipal Budget - Schedule 3 (Department Expenses)
Estimates For The Year 2016

	2013 Actuals	2014 Budget	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget
UTILITY SERVICES						
Council						
Council remuneration and travel	-	-	-	-	-	-
Water System						
Wages and benefits	-	-	-	-	-	-
Professional/Contractual services	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Maintenance, materials and supplies	-	-	-	-	-	-
Grants and contributions - operating	-	-	-	-	-	-
- capital	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	-	-	-	-	-	-
Sewer System						
Wages and benefits	-	-	-	-	-	-
Professional/Contractual services	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Maintenance, materials and supplies	-	-	-	-	-	-
Grants and contributions - operating	1,367	1,800	1,613	1,800	878	1,800
- capital	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	1,367	1,800	1,613	1,800	878	1,800
Total Utility Services	1,367.00	1,800.00	1,613.00	1,800.00	877.75	1,800.00
Total Expenses	2,377,411.84	2,513,400.05	2,607,675.98	2,604,753.13	2,049,038.08	2,580,712.25

Mill Rates and Assessment

Rural Municipality of Lumsden No. 189
ESTIMATES FOR THE 2016 YEAR

Schedule 11

	PROPERTY CLASS						Total 100.0%
	Agriculture 23.7%	Residential 68.3%	Residential Combined Min Tax	Seasonal Residential	Commercial & Industrial 8.0%	Potash Mines(s)	
Taxable Assessment	51,011,205	146,647,371		265,580	17,120,750		\$215,044,906
Mill Rate Factor(s)	1.0000	1.0000	1.0000	1.0000	1.0000		
Total Base/Minimum Tax (generated for each property class)	\$0	\$0	\$180,000	\$0	\$46,000		\$226,000
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	\$669,267	\$1,924,014	\$0	\$3,484	\$224,624		\$3,047,389

* 60% Residential

One Mill	215,045
2015 Tax Levy	2,860,586
<i>Increase over 2015</i>	186,803

MILL RATES:	MILLS	Municipal Mill Rate Change
Average Municipal*	13.1200	0.0000
Average School*		0.0000
Potash Mill Rate		
TOTAL MILL RATE	13.1200	
Uniform Municipal Mill Rate	13.1200	

Special Levies / Hamlet Allotments

Deer Valley Hamlet Allotment @40%

Fire Protection
Street lights/sidewalks
Recreation

mills on assessment of
mills on assessment of
mills on assessment of
mills on assessment of
mills on assessment of

\$29,423,900	\$0
\$0.00	\$154,417
\$0.00	\$0.00
\$0.00	\$0.00
\$0.00	\$0.00

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

Capital Expenditures and Financing Plan

Schedule "CE"

Rural Municipality of Lumsden No. 189
ESTIMATES FOR THE 2016 YEAR

Tangible Capital Assets Planned (Specify)	AcctNbr1	50%		50%		50%		50%		150%										2016 TOTALS
		GG	GG	GG	PS	PS	PS	PS	TS	TS	TS	TS	TS	TS	TS	TS	TS	TS		
Department		Server/Comp Upgrades	Furnace Office	Chambers Sound System	Fire Fighting Pumper Truck	Fire Fighting Bunker Gear	Wascana Rechanneling	Deer Point PI Reclamation	Unit 122 ader Replacement	Mini Excavator	Dozer Blade	4 Fuel Tanks	Rock Rake	Trailer Upgrades	Bridges - McEwen Div 2	Bridges - Graf Div 5	7 Bridges Road Engineering	Grid 734 & 641 Overlay & Eng		
Assets -Land	1920-090																			0.00
Assets -Land Improvements	1925-090																			0.00
Assets -Buildings	1930-090																			0.00
Assets -Buildings Improvements	1935-090		4,000											12,500						16,500.00
Assets -Engineered Structures	1940-090						69,090													69,090.00
Assets -Machinery	1945-090								250,530	57,451										307,981.39
Assets -Operating Equipment	1946-090					1,500					8,925	9,935	20,850							41,210.00
Assets -Vehicles	1947-090				223,000															223,000.00
Assets -System Dev-Packaged Systems	1950-090																			0.00
Assets -Office technology	1950-090	3,500		1,500																5,000.00
Assets -Office furniture	1951-090																			0.00
Assets -Infrastructure - Road Construction	1960-090																			0.00
Assets -Infrastructure - Curbs / Sidewalk Upgrades	1960-090																			0.00
Assets -Infrastructure - Repaving	1961-090																			0.00
Assets -Infrastructure Bridges	1962-090															230,000				230,000.00
Assets -Infrastructure Bridge Upgrades	1963-090														95,000					95,000.00
Assets -Infrastructure Culverts	1964-090																			0.00
Assets -Infrastructure - Roads Other	1968-090																			0.00
Assets -General under Construction	1990-090																			0.00
Assets -Infrastructure under Construction	1995-090							15,000.00										60,000.00		75,000.00
Total Actual Costs		3,500.00	4,000.00	1,500.00	223,000.00	1,500.00	69,090.00	15,000.00	250,530.00	57,451.39	8,925.00	9,935.00	20,850.00	12,500.00	95,000.00	230,000.00	60,000.00	2,170,000.00		3,232,781.39
Anticipated Sources of Funds:																				
Long-term approved loans or debentures	2660-060-0000-0																		1,250,000	1,250,000.00
Advances from Equipment Reserve	4995-910-0000-0										8,925	9,935	20,850							39,710.00
-Provincial Government	4622-???-0000-0																			0.00
Transfers from revenue fund (BCW)		3,500	4,000	1,500	122,000	1,500	69,090		109,924					12,500						324,014.00
Sale of trade-in of fixed assets	4844-???-0000-0																			0.00
Transfer from Surplus	4998-910-0000-0									57,451										57,451.00
Transfer from Reserves	4992-910-0000-0				101,000			15,000	140,606						95,000	230,000	60,000	920,000		1,561,606.00
Total Funding		3,500.00	4,000.00	1,500.00	223,000.00	1,500.00	69,090.00	15,000.00	250,530.00	57,451.00	8,925.00	9,935.00	20,850.00	12,500.00	95,000.00	230,000.00	60,000.00	2,170,000.00		3,232,781.00

ACTUALS																				
	GG	GG	GG	PS	PS	PS	PS	TS	TS	TS	TS	TS	TS	TS	TS	TS	TS	TS	TS	TOTALS
	3,500.00	4,000.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00
	0.00	0.00	0.00	223,000.00	1,500.00	69,090.00	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	308,590.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250,530.00	57,451.00	8,925.00	9,935.00	20,850.00	12,500.00	95,000.00	230,000.00	60,000.00	2,170,000.00			2,915,191.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	3,500.00	4,000.00	1,500.00	223,000.00	1,500.00	69,090.00	15,000.00	250,530.00	57,451.00	8,925.00	9,935.00	20,850.00	12,500.00	95,000.00	230,000.00	60,000.00	2,170,000.00			3,232,781.00

Grader Replacement Schedule

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Starting Balance	-	9,393.18	249,028.98	155,124.18	63,791.65	271,525.93	213,395.77	371,130.05	257,682.60	138,811.52	296,545.80
Unit 122 - Cat 160M	- 250,530.00					- 265,864.44					- 282,137.47
Unit 115- Cat 160M			- 255,540.60					- 271,181.73			
Unit 119 - Cat 160M All Wheel Drive				- 260,651.41					- 276,605.36		
Transfer to Reserve	153,000.00	153,000.00	75,000.00	75,000.00	75,000.00	75,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Increase to Reserve Transfer (retire 2013 grader)				7,683.08	46,098.48	46,098.48	46,098.48	46,098.48	46,098.48	46,098.48	46,098.48
Increase to Reserve Transfer (retire 2008 grader loan)		42,161.64	42,161.64	42,161.64	42,161.64	42,161.64	42,161.64	42,161.64	42,161.64	42,161.64	42,161.64
Increase to Reserve Transfer (retire 2010 grader loan)		44,474.16	44,474.16	44,474.16	44,474.16	44,474.16	44,474.16	44,474.16	44,474.16	44,474.16	44,474.16
General Revenue to Fund Purchase of 2016 Grader	106,923.18										
Repay Loan on 2016 Grader		9,393.18	249,028.98	155,124.18	63,791.65	271,525.93	213,395.77	371,130.05	257,682.60	138,811.52	296,545.80
											172,142.61

*** Costs are based on 2016 quote from Finning including PST

Equipment Purchase/ Replacement Schedule

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Opening Balance	39,662.98	79,802.98	47,902.98	72,902.98	87,302.98	77,802.98	147,802.98	302.98	57,802.98	42,702.98	43,702.98
Addition: Mini Excavator (U126) (less rental)	- 57,451.39										
Addition: Dozer Blade	- 8,925.00										
Replacement: 4 Fuel Tanks	- 9,935.00										
Addition: 1 ton Truck w/ Dump Box	- 40,000.00					- 40,000.00					
Replacement: Tandem Gravel Truck (U125)		- 60,000.00									
Replacement: Rock Rake (U106)	- 21,000.00										
Addition: Grapple Bucket	- 4,400.00										
Replacement: Tractor U104 (net trade in)			- 75,600.00					- 75,600.00			
Replacement: Snowblower											
Replacement: Tandem Gravel Truck (U123) (Net Trade In)						- 200,000.00					
Replacement: Mower (U105) (Net Trade In)		- 30,000.00			- 30,000.00			- 30,000.00			
Replacement: Skid Steer (U120) (Net Trade In)				- 50,000.00					- 50,000.00		
Replacement: 80 gal air compressor						- 2,000.00					
Replacement: Pressure Washer	- 7,500.00							- 7,500.00			
Replacement Mulcher Attachment (U116)								- 7,500.00			
Replacement: Majestic Trailer (U118)						- 4,500.00					
Replacement: Rock Picker (U107)											
Replacement: Retriever (U108)				- 10,500.00							
Replacement: Tree Planter (U111)						- 5,000.00					
Replacement: Post Hole Auger (U112)								- 2,000.00			
Replacement: 1 Ton Truck (U117)				- 40,000.00					- 40,000.00		
Replacement: 1/2 Ton Truck (U124) (Net Trade In)		- 35,000.00						- 35,000.00			
Replacement: Crack Sealing Equipment (U127)											
Replacement: Brush Cutter (U128)				- 9,000.00					- 9,000.00		
Replacement: Lamar Trailer (U129)											
Transfers to Reserve (NEW)	80,000.00	80,000.00	90,000.00	90,000.00	100,000.00	100,000.00	104,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Balance: End of Year	79,802.98	47,902.98	72,902.98	87,302.98	77,802.98	147,802.98	302.98	57,802.98	42,702.98	43,702.98	143,702.98