



Municipal Budget

Operating and Capital Estimates

And Supporting Schedules

Rural Municipality of Lumsden No. 189

FOR THE YEAR ENDING 2017

Rural Municipality of Lumsden No. 189
 Financial Activity Statement (Budget Summary)
 Estimates For The Year 2017

	Schedule	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2017 Budget
Revenues							
Taxation	1	2,446,497.44	2,754,638	2,781,010.56	2,938,389	2,943,531.46	3,232,149
Unconditional grants	1	445,429.40	440,283	440,459.64	440,283	450,536.40	450,536
Grants In Lieu	1	10,076.39	10,000	10,771.54	10,000	11,022.30	10,000
Fees and charges	2	72,403.59	58,575	80,999.79	59,175	65,485.40	58,975
Maintenance and development charges	2	107,049.03	223,500	107,135.43	118,500	69,817.06	68,500
Utilities	2	-	-	-	-	-	-
Operating -conditional grants	2	56,318.61	49,279	47,700.19	46,479	15,272.69	46,033
Capital -conditional grants	2	120,902.66	46,040	53,595.36	7,040	7,188.12	1,035,457
Tangible capital asset -gain	2	(4,892.98)	-	(10,598.31)	-	-	-
Land sales - gain	2	-	-	-	-	-	-
Return on investment	2	15,332.44	11,650	13,802.41	11,650	15,643.99	11,650
Other revenue	2	65,031.65	500	5,216.03	500	8,013.93	500
Total Revenues		3,334,148.23	3,594,465	3,530,092.64	3,632,016	3,586,511.35	4,913,800
Expenditures							
General government services	3	338,315.97	338,204	312,790.24	341,022	355,088.29	356,053
Protective services	3	150,576.35	171,628	148,696.45	179,180	150,726.36	182,833
Transportation services	3	1,978,145.92	1,895,869	1,715,479.07	1,846,915	1,346,134.84	1,803,058
Environmental health services	3	70,004.07	83,030	68,688.05	84,670	71,517.04	83,520
Planning and development services	3	42,290.29	81,965	70,060.41	85,146	89,549.15	95,357
Recreation and cultural services	3	27,428.88	32,257	30,925.38	41,979	35,020.67	42,381
Utilities	3	1,613.00	1,800	877.75	1,800	1,780.75	10,986
Total Expenditures		2,608,374.48	2,604,753	2,347,517.35	2,580,712	2,049,817.10	2,574,188
PSAB Change in Surplus		725,773.75	989,712	1,182,575.29	1,051,304	1,536,694.25	2,339,613
Backout PSAB / Record Cash Impact							
Backout Tangible Capital Asset -Gain		4,892.98	-	10,598.31	-	-	-
Backout Amortization Expense		294,061.39	212,509	293,400.84	293,560	-	293,560
Reflect Tangible Capital Asset Expense		(298,567.51)	(627,670)	(388,222.09)	(3,232,781)	(2,759,894.35)	(2,504,767)
Reflect Loan Advances		-	-	-	1,375,000	-	387,958
Reflect Loan principle payments		(154,891.19)	(159,782)	(159,620.92)	(299,755)	1,297,180.09	(291,175)
Sub Total		(154,504.33)	(574,943)	(243,843.86)	(1,863,976)	(1,462,714.26)	(2,114,424)
Cash Change in Surplus		571,269.42	414,769	938,731.43	(812,672)	73,979.99	225,188
Use of Municipal Surplus/Reserves							
Transfers From Operating		-	-	-	-	-	-
Transfers (To) Operating		-	-	-	-	-	-
Transfers From Reserves		328,903.00	305,000	335,612.38	1,613,710	1,150,781.51	1,388,722
Transfers To) Reserves		(477,378.00)	(742,879)	(625,337.60)	(879,503)	(1,091,785.16)	(1,311,266)
Transfers From -Hamlet Reserves		-	-	-	-	-	-
Transfers (To) -Hamlet Reserves		(145,576.06)	(60,279)	(148,925.25)	(108,047)	(96,900.00)	(299,507)
Reflect Capital Trust Fund -Advances		278,811.69	100,000	110,337.02	39,710	-	-
Reflect Capital Trust Fund repayments		(50,000.00)	(150,000)	(50,000.00)	-	-	-
Reflect Capital Trust Fund (Increase) / Decrease		(53,000.00)	-	(100,000.00)	-	-	-
Transfers From Capital Fund		-	-	-	-	-	-
Transfers (To) Capital Fund		-	-	-	-	-	-
Transfers From Surplus		-	148,200	-	187,733	-	15,000
Transfers (To) Surplus		-	-	-	-	-	-
Net Surplus change (Reserve transfers)		(118,239.37)	(399,958)	(478,313.45)	853,603	(37,903.65)	(207,051)
Surplus / (Deficit)		453,030.05	14,811	460,417.98	40,931	36,076.34	18,137

This budget was approved and adopted by Council on the 25th day of May, 2017 (Reso# 2017-276).
 This budget was amended and adopted by Council on the 15th day of June, 2017 (Reso# 2017-296).

Kent Faraige
 Reeve

Dorcie Cooper
 Chief Administrative Officer

Rural Municipality of Lumsden No. 189
 Consolidated Statement of Operations
 Estimates For The Year 2017

	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2017 Budget
Revenues						
Taxes and Other Unconditional Revenue (Schedule 1)	2,902,003	3,204,921	3,405,090	3,388,672	3,405,090	3,692,685
Fees and Charges (Schedule 4, 5)	72,404	58,575	65,485	59,175	65,485	58,975
Conditional Grants (Schedule 4, 5)	56,319	49,279	15,273	53,519	15,273	167,549
Maintenance and Development Revenue (Schedule 4, 5)	107,049	223,500	69,817	118,500	69,817	68,500
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	(4,893)	-	-	-	-	-
Land Sales - Gain (Schedule 4, 5)	-	-	-	-	-	-
Investment Income and Commissions (Schedule 4, 5)	15,332	11,650	15,644	11,650	15,644	11,650
Other Revenues (Schedule 4, 5)	500	500	8,014	500	8,014	500
Total Revenues	3,148,714	3,548,425	3,579,323	3,632,016	3,579,323	3,999,859
Expenses						
General Government Services (Schedule 3)	338,316	338,204	355,088	341,022	355,088	356,053
Protective Services (Schedule 3)	150,576	171,628	150,726	179,180	150,726	182,833
Transportation Services (Schedule 3)	1,978,146	1,895,869	1,346,135	1,846,915	1,346,135	1,803,058
Environmental and Public Health Services (Schedule 3)	70,004	83,030	71,517	84,670	71,517	83,520
Planning and Development Services (Schedule 3)	42,290	81,965	89,549	85,146	89,549	95,357
Recreation and Cultural Services (Schedule 3)	27,429	32,257	35,021	41,979	35,021	42,381
Utility Services (Schedule 3)	1,613	1,800	1,781	1,800	1,781	10,986
Total Expenses	2,608,374	2,604,753	2,049,817	2,580,712	2,049,817	2,574,188
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	540,339	943,672	1,529,506	1,051,304	1,529,506	1,425,672
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	120,903	46,040	53,595	7,040	7,188	1,035,457
		3,594,465		3,639,056		-
Surplus (Deficit) of Revenues over Expenses	661,242	989,712	1,583,101	1,058,344	1,536,694	2,461,129
Accumulated Surplus (Deficit), Beginning of Year	49,900	1,671,980	711,142	2,661,692	2,294,243	3,720,036
Accumulated Surplus (Deficit), End of Year	711,142	2,661,692	2,294,243	3,720,036	3,830,938	6,181,165

Rural Municipality of Lumsden No. 189
 Schedule of Taxes and Other Unconditional Revenue
 Estimates For The Year 2017

	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2017 Budget
TAXES						
General municipal tax levy	2,541,526	2,852,138	2,875,639	3,047,389	3,044,242	3,323,249
Adjustments	-	(2,000)	(17,056)	(2,000)	-	(2,000)
Abatements	(5,313)	(15,000)	(2,925)	(27,000)	(40,851)	(19,100)
Discount on current year taxes	(113,346)	(115,500)	(127,145)	(130,000)	(132,402)	(140,000)
Net Municipal Taxes	2,422,867	2,719,638	2,728,514	2,888,389	2,870,989	3,162,149
Trailer license fees	-	-	-	-	-	-
Penalties on tax arrears	23,631	35,000	52,497	50,000	72,542	70,000
Special tax levy	-	-	-	-	-	-
Municipal tax loss	-	-	-	-	-	-
Hospital tax/requisition	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Taxes	2,446,497	2,754,638	2,781,011	2,938,389	2,943,531	3,232,149
UNCONDITIONAL GRANTS						
Equalization (Revenue Sharing)	-	-	-	-	-	-
Federal -New Deal Gas Tax Grant	100,472	100,473	100,650	100,473	103,130	103,130
Provincial Revenue Sharing	344,957	339,810	339,810	339,810	347,406	347,406
Organized Hamlet	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Unconditional Grants	445,429	440,283	440,460	440,283	450,536	450,536
GRANTS IN LIEU OF TAXES						
Federal	-	-	-	-	-	-
Provincial						
S.P.C. Electrical	-	-	-	-	-	-
SaskEnergy Gas	-	-	-	-	-	-
SPMC - Municipal Share	-	-	-	-	-	-
Sasktel	10,076	10,000	10,772	10,000	11,022	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	10,076	10,000	10,772	10,000	11,022	10,000
TOTAL TAXES AND OTHER UNCONDITIONAL R	2,902,003	3,204,921	3,232,242	3,388,672	3,405,090	3,692,685

Rural Municipality of Lumsden No. 189
 Schedule of Operating and Capital Revenue by Function
 Estimates For The Year 2017

	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2017 Budget
GENERAL GOVERNMENT SERVICES						
Operating						
Other Segmented Revenue						
Fees and Charges						
- Licences, Permits and Fines	-	-	-	-	-	-
- Rentals	225	225	250	225	250	225
- Sales of service	3,526	3,300	2,292	3,300	4,431	3,900
- Sales of supplies	496	500	643	500	962	500
- Other (Specify)	-	-	-	-	-	-
Total Fees and Charges	4,246	4,025	3,185	4,025	5,643	4,625
Maintenance and Development Charges	-	-	-	-	-	-
Tangible capital asset sales - gain (loss)	-	-	-	-	-	-
Land sales - gain	-	-	-	-	-	-
Investment income and commissions	15,332	11,650	13,802	11,650	15,644	11,650
Other revenue (Specify)	7,237	500	2,761	500	8,014	500
Total Other Segmented Revenue	26,816	16,175	19,748	16,175	29,301	16,775
Conditional Grants						
- Student Employment	-	-	-	-	-	-
- Potash Grant	25,422	26,783	26,783	26,783	-	29,286
- PFRA Grant	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Conditional Grants	25,422	26,783	26,783	26,783	-	29,286
Total Operating	52,239	42,958	46,532	42,958	29,301	46,061
Capital						
Conditional Grants						
- Gas Tax	-	-	-	-	-	-
- Canada/Sask Municipal Rural Infrastructure	-	-	-	-	-	-
- Provincial Disaster Assistance	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-
Total General Government Services	52,239	42,958	46,532	42,958	29,301	46,061
PROTECTIVE SERVICES						
Operating						
Other Segmented Revenue						
Fees and Charges						
- Licences, Permits and Fines	49,852	48,700	47,082	49,300	56,986	50,000
- Rentals	-	-	-	-	-	-
- Sales of service	-	-	-	-	-	-
- Sales of supplies	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Fees and Charges	49,852	48,700	47,082	49,300	56,986	50,000
Maintenance and Development Charges	-	-	-	-	-	-
Tangible capital asset sales - gain (loss)	-	-	-	-	-	-
Land sales - gain	-	-	-	-	-	-
Investment income and commissions	-	-	-	-	-	-
Other revenue (Specify)	-	-	-	-	-	-
Total Other Segmented Revenue	49,852	48,700	47,082	49,300	56,986	50,000
Conditional Grants						
- Student Employment	-	-	-	-	-	-
- Trans Gas	750	750	750	750	750	750
- Provincial Disaster Assistance Program	-	-	-	-	-	-
- 911 Grant	-	-	-	-	-	-
- Donations -Fire	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Conditional Grants	750	750	750	750	750	750
Total Operating	50,602	49,450	47,832	50,050	57,736	50,750

Rural Municipality of Lumsden No. 189
 Schedule of Operating and Capital Revenue by Function
 Estimates For The Year 2017

	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2017 Budget
Capital						
Conditional Grants						
- Sask Policing	-	-	-	-	-	-
- Fire grants	-	-	-	-	-	-
- First Responder Services	-	-	-	-	-	-
- Donations -Fire	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-
Total Protective Services	50,602	49,450	47,832	50,050	57,736	50,750
TRANSPORTATION SERVICES						
Operating						
Other Segmented Revenue						
Fees and Charges						
- Licences, Permits and Fines	-	-	-	-	-	-
- Rentals	-	-	-	-	-	-
- Sales of service	10,868	-	8,023	-	220	-
- Sales of supplies	1,064	-	-	-	404	-
- Other (Specify)	-	-	-	-	-	-
Total Fees and Charges	11,932	-	8,023	-	624	-
Maintenance and Development Charges	2,549	3,500	4,853	3,500	13,817	8,500
Tangible capital asset sales - gain (loss)	(4,893)	-	(10,598)	-	-	-
Land sales - gain	-	-	-	-	-	-
Investment income and commissions	-	-	-	-	-	-
Other revenue (Specify)	57,794	-	2,455	-	-	-
Total Other Segmented Revenue	67,382	3,500	4,732	3,500	14,441	8,500
Conditional Grants						
- Student Employment	-	-	-	-	-	-
- Student Employment	-	-	-	-	-	-
- Traffic Counts	-	-	-	-	-	-
- Town of Regina Beach -Road Maint grants	16,967	9,000	3,092	6,200	2,331	4,000
- Road Grants -other municipalities	-	-	-	-	-	-
- Road Donations	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Conditional Grants	16,967	9,000	3,092	6,200	2,331	4,000
Total Operating	84,349	12,500	7,824	9,700	16,772	12,500
Capital						
Conditional Grants						
- Canada/Sask Municipal Rural Infrastructure	-	-	-	-	-	-
- Road Preservation and Construction	-	-	-	-	-	-
- Federal -PTIC	-	-	-	-	-	508,709
- MEEP	-	-	-	-	-	-
- Heavy Haul Program	7,040	7,040	7,040	7,040	7,188	18,040
- Designated Municipal Road Grants	-	-	-	-	-	-
- Designated Municipal Bridge Grants	-	39,000	46,555	-	-	-
- PFRA Grant	-	-	-	-	-	-
- Other (Specify)	113,863	-	-	-	-	508,708
Total Capital	120,903	46,040	53,595	7,040	7,188	1,035,457
Total Transportation Services	205,252	58,540	61,419	16,740	23,960	1,047,957

Rural Municipality of Lumsden No. 189
 Schedule of Operating and Capital Revenue by Function
 Estimates For The Year 2017

2014 Actuals 2015 Budget 2015 Actuals 2016 Budget 2016 Actuals 2017 Budget

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating

Other Segmented Revenue						
Fees and Charges						
- Licences, Permits and Fines	-	-	-	-	-	-
- Rentals	-	-	-	-	-	-
- Sales of service	-	-	-	-	-	-
- Sales of supplies	2,307	2,500	2,852	2,500	1,116	1,000
- Other (Specify)	-	-	-	-	-	-
Total Fees and Charges	2,307	2,500	2,852	2,500	1,116	1,000
Maintenance and Development Charges	-	-	-	-	-	-
Tangible capital asset sales - gain (loss)	-	-	-	-	-	-
Land sales - gain	-	-	-	-	-	-
Investment income and commissions	-	-	-	-	-	-
Other revenue (Specify)	-	-	-	-	-	-
Total Other Segmented Revenue	2,307	2,500	2,852	2,500	1,116	1,000

Conditional Grants						
- Student Employment	-	-	-	-	-	-
- PFRA Grant	-	-	-	-	-	-
- Pest/Weed Control programs	11,091	10,658	14,987	10,658	10,103	9,909
- West Nile Virus Control programs	-	-	-	-	-	-
- Kennell Cemetery Donations	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Conditional Grants	11,091	10,658	14,987	10,658	10,103	9,909
Total Operating	13,398	13,158	17,839	13,158	11,220	10,909

Capital

Conditional Grants						
- Gas Tax	-	-	-	-	-	-
- Canada/Sask Municipal Rural Infrastructure	-	-	-	-	-	-
- Kennell Cemetery Grants	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-
Total Environmental & Public Health Services	13,398	13,158	17,839	13,158	11,220	10,909

PLANNING AND DEVELOPMENT SERVICES

Operating

Other Segmented Revenue						
Fees and Charges						
- Licences, Permits and Fines	-	-	-	-	-	-
- Rentals	-	-	-	-	-	-
- Sales of service	4,066	3,350	19,859	3,350	1,116	3,350
- Sales of supplies	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Fees and Charges	4,066	3,350	19,859	3,350	1,116	3,350
Maintenance and Development Charges	104,500	220,000	102,282	115,000	56,000	60,000
Tangible capital asset sales - gain (loss)	-	-	-	-	-	-
Land sales - gain	-	-	-	-	-	-
Investment income and commissions	-	-	-	-	-	-
Other revenue (Specify)	-	-	-	-	-	-
Total Other Segmented Revenue	108,566	223,350	122,141	118,350	57,116	63,350

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	108,566	223,350	122,141	118,350	57,116	63,350

Rural Municipality of Lumsden No. 189
 Schedule of Operating and Capital Revenue by Function
 Estimates For The Year 2017

	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2017 Budget
Capital						
Conditional Grants						
- Gas Tax	-	-	-	-	-	-
- REDA Grant	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-
Total Planning and Development Services	108,566	223,350	122,141	118,350	57,116	63,350

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	570	570	570	570	570	570
- Rec/Cult Donations	-	-	-	-	-	-
- Other (Specify)	-	-	-	-	-	-
Total Conditional Grants	2,088	2,088	2,088	2,088	2,088	2,088
Total Operating	2,088	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	2,088	2,088	2,088	2,088	2,088	2,088
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Rural Municipality of Lumsden No. 189
 Schedule of Operating and Capital Revenue by Function
 Estimates For The Year 2017

	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2017 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	432,145	389,544	297,851	243,344	181,421	1,221,115
SUMMARY						
Total Other Segmented Revenue	254,924	294,225	196,555	189,825	158,960	139,625
Total Conditional Operating Grants	56,319	49,279	47,700	46,479	15,273	46,033
Total Capital Grants and Contributions	120,903	46,040	53,595	7,040	7,188	1,035,457
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	432,145	389,544	297,851	243,344	181,421	1,221,115

Rural Municipality of Lumsden No. 189
Municipal Budget - Schedule 3 (Department Expenses)
Estimates For The Year 2017

	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2017 Budget
GENERAL GOVERNMENT SERVICES						
Council						
Council remuneration and travel	34,029	39,750	35,788	39,850	36,043	52,228
General Administration						
Wages and benefits	181,105	160,737	156,656	171,615	159,087	163,678
Professional/Contractual services	24,856	29,862	23,993	24,358	63,933	27,065
- Audit	11,844	12,500	13,972	14,000	14,490	15,000
- Legal	646	1,000	197	1,000	244	1,000
Utilities	7,706	6,900	7,774	6,900	8,711	6,900
Maintenance, materials and supplies	43,135	45,310	41,404	41,360	39,408	45,860
Grants and contributions - operating	500	600	500	600	1,250	750
- capital	-	-	-	-	-	-
Amortization	5,767	7,112	4,158	5,767	-	5,767
Interest	39	2,000	-	2,000	-	2,000
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	100	-	100	-	100
	275,599	266,121	248,654	267,700	287,123	268,119
Assessment/Taxation						
Professional/Contractual services	27,618	30,233	27,509	31,372	29,161	33,105
Maintenance, materials and supplies	-	50	-	50	-	50
Grants and contributions - operating	900	500	550	500	750	1,000
Other (specify)	-	-	-	-	-	-
	28,518	30,783	28,059	31,922	29,911	34,155
Municipal Elections						
Professional/Contractual services	170	900	289	900	1,362	900
Maintenance, materials and supplies	-	650	-	650	649	650
Other (specify)	-	-	-	-	-	-
	170	1,550	289	1,550	2,011	1,550
Total Government Services	338,315.97	338,204.15	312,790.24	341,021.54	355,088.29	356,052.88
PROTECTIVE SERVICES						
Council						
Council remuneration and travel	196	200	104	200	-	450
Police protection						
Wages and benefits	-	-	-	2,957	2,507	3,249
Professional/Contractual services	91,355	96,600	93,571	100,625	103,448	103,625
Utilities	-	-	-	-	-	-
Maintenance, material and supplies	-	-	-	-	-	-
Grants and contributions - operating	-	-	-	-	-	-
- capital	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	91,355	96,600	93,571	103,582	105,955	106,874

Rural Municipality of Lumsden No. 189
Municipal Budget - Schedule 3 (Department Expenses)
Estimates For The Year 2017

	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2017 Budget
Fire protections						
Wages and benefits	-	-	-	-	-	-
Professional/Contractual services	21,822	30,500	32,736	30,500	37,741	30,500
Utilities	-	-	-	-	-	-
Maintenance, material and supplies	-	-	-	-	-	-
Grants and contributions - operating	19,035	25,530	6,357	25,530	6,044	25,840
- capital	-	-	-	-	-	-
Amortization	18,169	17,598	15,082	18,169	-	18,169
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	59,026	73,628	54,175	74,199	43,785	74,509
E.M.O. / Building Protective Services						
Wages and benefits	-	-	-	-	-	-
Professional/Contractual services	-	700	847	700	986	500
Utilities	-	-	-	-	-	-
Maintenance, material and supplies	-	500	-	500	-	500
Grants and contributions - operating	-	-	-	-	-	-
- capital	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	-	1,200	847	1,200	986	1,000
Total Protective Services	150,576.35	171,627.65	148,696.45	179,180.47	150,726.36	182,832.86

	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2017 Budget
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TRANSPORTATION SERVICES

Council						
Council remuneration and travel	16,463	15,290	14,587	15,470	5,756	15,470
Buildings and Equipment Common Pool						
Wages and benefits	161,567	165,467	185,714	106,057	140,533	101,616
Professional/Contractual Services	22,060	45,447	35,472	20,602	24,016	24,274
Utilities	10,802	13,000	9,143	13,000	10,285	13,250
Maintenance, materials, and supplies	303,730	321,440	229,459	301,075	255,325	308,740
Grants and contributions - operating	-	-	-	-	-	-
- capital	-	-	-	-	-	-
Amortization	100,502	66,482	103,587	100,000	-	100,000
Interest	23,923	17,347	17,673	10,513	9,516	6,111
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	622,584	629,184	581,048	551,248	439,674	553,990
Maintenance -Roads, Walks, Lighting						
Wages and benefits	181,447	282,229	246,502	332,969	294,860	369,238
Professional/Contractual Services	4,032	5,325	7,151	5,325	6,040	6,750
- Legal	28,898	5,000	9,440	2,500	120	2,500
Street lighting	3,076	3,800	2,967	3,800	2,999	3,800
Maintenance, materials, and supplies	895,477	823,315	673,464	755,569	568,701	628,393
Grants and contributions - operating	3,498	5,410	2,530	5,410	3,272	3,334
- capital	-	-	-	-	-	-
Amortization	169,624	121,317	170,574	169,624	-	169,624
Interest	-	-	-	-	22,289	39,948
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	1,286,052	1,246,396	1,112,628	1,275,197	898,280	1,223,587
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	49,236	-	5,614	-	10	10
Professional/Contractual Services	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Maintenance, materials, and supplies	3,811	5,000	1,602	5,000	2,415	10,000
Grants and contributions - operating	-	-	-	-	-	-
- capital	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	53,047	5,000	7,216	5,000	2,425	10,010
Total Transportation Services	1,978,145.92	1,895,869.17	1,715,479.07	1,846,914.58	1,346,134.84	1,803,058.15

	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2017 Budget
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES						
Council						
Council remuneration and travel	2,365	1,800	1,450	1,800	3,424	2,400
Waste Collection and Disposal						
Wages and benefits	-	-	-	-	-	-
Professional/Contractual services	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Maintenance, materials and supplies	-	-	-	-	-	-
Grants and contributions - operating	12,711	14,000	12,218	15,000	13,877	15,000
- capital	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	12,711	14,000	12,218	15,000	13,877	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	10,000	10,000	10,000
- capital	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	9,360	9,360	9,360	10,000	10,000	10,000
Pest and Weed Control						
Wages and benefits	-	-	-	-	-	-
Professional/Contractual services	22,253	23,910	28,443	23,910	28,841	29,860
Utilities	-	-	-	-	-	-
Maintenance, materials and supplies	21,124	28,600	14,581	28,600	11,705	17,600
Grants and contributions - operating	1,000	4,000	1,498	4,000	2,400	4,000
- capital	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	44,377	56,510	44,522	56,510	42,946	51,460
Cemetery and Public Health						
Wages and benefits	7	-	3	-	301	300
Professional/Contractual services	1,185	1,360	1,135	1,360	969	1,360
Utilities	-	-	-	-	-	-
Maintenance, materials and supplies	-	-	-	-	-	3,000
Grants and contributions - operating	-	-	-	-	-	-
- capital	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	1,192	1,360	1,138	1,360	1,270	4,660
Total Environmental Health Services	70,004.07	83,030.00	68,688.05	84,670.00	71,517.04	83,520.00

	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2017 Budget
PLANNING AND DEVELOPMENT SERVICES						
Council						
Council remuneration and travel	2,610	1,900	110	1,900	850	1,900
Planning Services						
Wages and benefits	20,900	56,163	54,774	62,979	51,654	80,120
Professional/Contractual Services	8,655	12,600	11,826	12,600	35,473	9,100
- Legal	1,131	1,000	3,167	1,000	689	1,000
Utilities	-	-	-	-	-	-
Maintenance, materials and supplies	553	50	1,244	50	603	1,550
Grants and contributions - operating	-	5,000	-	5,000	-	-
- capital	-	-	-	-	-	-
Grants and contributions - operating	699	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	31,938	74,813	71,011	81,629	88,419	91,770
Ag Development Services						
Wages and benefits	1,729	-	(2,076)	-	-	-
Professional/Contractual Services	4,746	3,852	382	218	180	288
Utilities	-	-	-	-	-	-
Maintenance, materials and supplies	767	900	133	900	-	900
Grants and contributions - operating	500	500	500	500	100	500
- capital	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	7,742	5,252	(1,061)	1,618	280	1,688
Total Planning and Development Services	42,290.29	81,964.73	70,060.41	85,146.22	89,549.15	95,357.11

	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2017 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	5,715	8,668	8,567	18,018	14,068	18,218
- capital	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	5,715	8,668	8,567	18,018	14,068	18,218
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	263	346	347	346	-	353
Utilities	1,348	1,800	1,359	1,800	-	1,800
Maintenance, materials and supplies	1,710	2,500	1,710	2,500	1,638	2,500
Grants and contributions - operating	18,393	18,943	18,943	19,315	19,315	19,510
- capital	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	21,714	23,589	22,358	23,961	20,953	24,163
Total Recreation and Cultural Services	27,428.88	32,257.44	30,925.38	41,979.44	35,020.67	42,380.54

	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2017 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	1,613	1,800	878	1,800	1,781	10,986
- capital	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-
	1,613	1,800	878	1,800	1,781	10,986
Total Utility Services	1,613.00	1,800.00	877.75	1,800.00	1,780.75	10,986.00
Total Expenses	2,608,374.48	2,604,753.13	2,347,517.35	2,580,712.25	2,049,817.10	2,574,187.54

