



# **Rural Municipality of Lumsden No. 189**

## **2026 BUDGET**

**(Revenues and Expenses Exclude Organized Hamlet of Deer Valley)**

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**RM of Lumsden No. 189**  
**Statement of Operations**  
**2026 Budget**

|  | 2025 BUDGET | % | 2025 Final | 2026 Budget |
|--|-------------|---|------------|-------------|
|--|-------------|---|------------|-------------|

**SUMMARY OF REVENUES BY FUNCTION**

|                                          |                    |             |                    |                    |
|------------------------------------------|--------------------|-------------|--------------------|--------------------|
| Taxes and Unconditional Revenue          | 4,508,126          | 100%        | 4,526,377          | 4,629,791          |
| General Government Services              | 314,785            | 108%        | 340,044            | 339,122            |
| Protective Services                      | 44,000             | 30%         | 13,269             | 44,000             |
| Transportation Services                  | 20,301             | 122%        | 24,780             | 20,585             |
| Environmental and Public Health Services | 16,320             | 92%         | 15,012             | 12,639             |
| Planning and Development Services        | 1,000              | 273%        | 2,734              | 1,000              |
| Recreation and Cultural Services         | 3,115              | 69%         | 2,147              | 3,115              |
| <b>TOTAL OPERATING REVENUE</b>           | <b>\$4,907,647</b> | <b>100%</b> | <b>\$4,924,364</b> | <b>\$5,050,252</b> |

**SUMMARY OF EXPENSES BY FUNCTION**

|                                          |                     |            |                     |                     |
|------------------------------------------|---------------------|------------|---------------------|---------------------|
| General Government Services              | -578,731            | 94%        | -543,511            | -597,880            |
| Protective Services                      | -246,498            | 85%        | -210,064            | -253,908            |
| Transportation Services                  | -2,570,916          | 96%        | -2,477,290          | -2,473,166          |
| Environmental and Public Health Services | -97,680             | 105%       | -102,969            | -97,927             |
| Planning and Development Services        | -250,654            | 103%       | -258,055            | -219,138            |
| Recreation and Cultural Services         | -56,722             | 129%       | -73,235             | -57,812             |
| <b>TOTAL OPERATING EXPENSES</b>          | <b>-\$3,801,200</b> | <b>96%</b> | <b>-\$3,665,122</b> | <b>-\$3,699,831</b> |

|                                    |                  |  |                  |                  |
|------------------------------------|------------------|--|------------------|------------------|
| <b>OPERATING SURPLUS (DEFICIT)</b> | <b>1,106,447</b> |  | <b>1,259,242</b> | <b>1,350,421</b> |
|------------------------------------|------------------|--|------------------|------------------|

|                                                                    |            |      |            |            |
|--------------------------------------------------------------------|------------|------|------------|------------|
| <b>Add: Other Capital Contributions (see page 8)</b>               | 1,351,882  | 36%  | 486,751    | 892,152    |
| <b>Less: Capital Purchases (see page 9)</b>                        | -3,069,372 | 36%  | -1,109,048 | -3,817,268 |
| <b>Add: Sale of Equipment (Included in reserve transfer below)</b> |            |      | 428,062    |            |
| <b>Less: Transfers to Reserves</b>                                 | -1,650,533 | 126% | -2,078,877 | -1,680,140 |
| <b>Add: Internal Funding from Reserves</b>                         | 2,370,422  | 54%  | 1,278,771  | 3,272,704  |
| <b>Add: Subsidy from 2025 Surplus</b>                              |            |      |            | 94,747     |
| <b>Less: Debt Principal Repayment</b>                              | -108,845   | 100% | -108,888   | -112,617   |

|                    |            |  |                  |            |
|--------------------|------------|--|------------------|------------|
| <b>NET SURPLUS</b> | <b>\$0</b> |  | <b>\$156,014</b> | <b>\$0</b> |
|--------------------|------------|--|------------------|------------|

**Rural Municipality of Lumsden No. 189**  
**Statement of Operating Revenue and Expense Detail**  
**2026 Budget**

|                                                  | 2025 BUDGET        | %           | 2025 Final         | 2026 Budget        |
|--------------------------------------------------|--------------------|-------------|--------------------|--------------------|
| <b>OPERATING REVENUE</b>                         |                    |             |                    |                    |
| <b>TAXES</b>                                     |                    |             |                    |                    |
| General municipal tax levy                       | \$4,089,295        | 100%        | \$4,105,134        | \$4,147,740        |
| Abatements and adjustments                       | -\$26,857          | 98%         | -\$26,432          | -\$25,970          |
| Discount on current year taxes                   | -\$206,238         | 100%        | -\$207,096         | -\$207,096         |
| <b>Net Municipal Taxes</b>                       | <b>\$3,856,200</b> | <b>101%</b> | <b>\$3,871,607</b> | <b>\$3,914,675</b> |
| Potash tax share                                 | \$71,214           | 100%        | \$71,214           | \$95,469           |
| Penalties on tax arrears                         | \$70,000           | 104%        | \$72,822           | \$65,100           |
| <b>Total Taxes</b>                               | <b>\$3,997,414</b> | <b>101%</b> | <b>\$4,015,642</b> | <b>\$4,075,244</b> |
| <b>UNCONDITIONAL GRANTS</b>                      |                    |             |                    |                    |
| Revenue Sharing                                  | \$496,796          | 100%        | \$496,850          | \$540,231          |
| <b>Total Unconditional Grants</b>                | <b>\$496,796</b>   | <b>100%</b> | <b>\$496,850</b>   | <b>\$540,231</b>   |
| <b>GRANTS IN LIEU OF TAXES</b>                   |                    |             |                    |                    |
| TransGas - Mitigation Payment                    | \$816              | 100%        | \$816              | \$816              |
| SaskTel                                          | \$13,100           | 100%        | \$13,069           | \$13,500           |
| <b>Total Grants in Lieu of Taxes</b>             | <b>\$13,916</b>    | <b>100%</b> | <b>\$13,885</b>    | <b>\$14,316</b>    |
| <b>Total Taxes and Unconditional Revenue</b>     | <b>\$4,508,126</b> | <b>100%</b> | <b>\$4,526,377</b> | <b>\$4,629,791</b> |
| <b>GENERAL GOVERNMENT SERVICES</b>               |                    |             |                    |                    |
| <b>Operating</b>                                 |                    |             |                    |                    |
| Fees and Charges                                 |                    |             |                    |                    |
| -Custom Work including Dust Control              | \$35,274           | 104%        | \$36,549           | \$36,872           |
| -Sales of supplies                               | \$6,500            | 145%        | \$9,412            | \$9,000            |
| -Other - licenses, permits and other fees        | \$33,450           | 107%        | \$35,766           | \$33,000           |
| <b>Total Fees and Charges</b>                    | <b>\$75,224</b>    | <b>109%</b> | <b>\$81,727</b>    | <b>\$78,872</b>    |
| Other Revenue                                    |                    |             |                    |                    |
| -Investment income and commissions               | \$238,911          | 108%        | \$257,405          | \$259,350          |
| -Other - Rentals                                 | \$650              | 140%        | \$913              | \$900              |
| <b>Total Other Revenue</b>                       | <b>\$239,561</b>   | <b>108%</b> | <b>\$258,317</b>   | <b>\$260,250</b>   |
| <b>Total General Government Services Revenue</b> | <b>\$314,785</b>   | <b>108%</b> | <b>\$340,044</b>   | <b>\$339,122</b>   |
| <b>PROTECTIVE SERVICES</b>                       |                    |             |                    |                    |
| <b>Operating</b>                                 |                    |             |                    |                    |
| Fees and Charges                                 |                    |             |                    |                    |
| -Other - Fire call fees                          | \$44,000           | 30%         | \$13,269           | \$44,000           |
| <b>Total Fees and Charges</b>                    | <b>\$44,000</b>    |             | <b>\$13,269</b>    | <b>\$44,000</b>    |
| <b>Total Protective Services Revenue</b>         | <b>\$44,000</b>    | <b>30%</b>  | <b>\$13,269</b>    | <b>\$44,000</b>    |
| <b>TRANSPORTATION SERVICES</b>                   |                    |             |                    |                    |
| Fees and Charges                                 |                    |             |                    |                    |
| -Sale of Scrap Metal                             | \$0                |             | \$0                | \$0                |
| <b>Total Fees and Charges</b>                    | <b>\$0</b>         |             | <b>\$0</b>         | <b>\$0</b>         |
| Operating Grants                                 |                    |             |                    |                    |
| -Town of Regina Beach Dust Control/Gravel        | \$10,497           | 143%        | \$14,976           | \$10,781           |
| -Heavy Haul Grant                                | \$9,804            | 100%        | \$9,804            | \$9,804            |
| <b>Total Operating Grants</b>                    | <b>\$20,301</b>    | <b>122%</b> | <b>\$24,780</b>    | <b>\$20,585</b>    |
| <b>Total Transportation Services Revenue</b>     | <b>\$20,301</b>    | <b>122%</b> | <b>\$24,780</b>    | <b>\$20,585</b>    |

|                                                               | 2025 BUDGET        | %           | 2025 Final         | 2026 Budget        |
|---------------------------------------------------------------|--------------------|-------------|--------------------|--------------------|
| <b>ENVIRONMENTAL AND PUBLIC HEALTH SERVICES</b>               |                    |             |                    |                    |
| Conditional Grants                                            |                    |             |                    |                    |
| -Pest and Weed Control Grants                                 | \$11,570           | 123%        | \$14,179           | \$11,639           |
| Total Conditional Grants                                      | \$11,570           |             | \$14,179           | \$11,639           |
| Custom Work                                                   |                    |             |                    |                    |
| -In-house weed Spraying                                       | \$4,750            | 18%         | \$833              | \$1,000            |
| Total Custom Work                                             | \$4,750            |             | \$833              | \$1,000            |
| <b>Total Environmental and Public Health Services Revenue</b> | <b>\$16,320</b>    | <b>92%</b>  | <b>\$15,012</b>    | <b>\$12,639</b>    |
| <b>RECREATION AND CULTURAL SERVICES</b>                       |                    |             |                    |                    |
| Conditional Grants                                            |                    |             |                    |                    |
| -Trans-Canada Trail Clean up                                  | \$1,000            | 39%         | \$387              | \$1,000            |
| -Other - Sask Community Initiatives                           | \$2,115            | 83%         | \$1,760            | \$2,115            |
| Total Conditional Grants                                      | \$3,115            | 69%         | \$2,147            | \$3,115            |
| <b>Total Recreation and Cultural Services Revenue</b>         | <b>\$3,115</b>     | <b>69%</b>  | <b>\$2,147</b>     | <b>\$3,115</b>     |
| <b>PLANNING AND DEVELOPMENT SERVICES</b>                      |                    |             |                    |                    |
| <b>Operating</b>                                              |                    |             |                    |                    |
| Fees and Charges                                              |                    |             |                    |                    |
| -Annexation compensation                                      | \$0                | 0%          | \$0                | \$0                |
| -Servicing Agreement + Cash-in-lieu                           | \$0                |             | \$65,943           | \$0                |
| -Transfer to reserve Servicing agreement + Cash-in-lieu       | \$0                |             | -\$65,629          | \$0                |
| -Other - Planning Fees & Custom Work                          | \$1,000            | 242%        | \$2,420            | \$1,000            |
| Total Fees and Charges                                        | \$1,000            |             | \$2,734            | \$1,000            |
| <b>Total Planning and Development Services Revenue</b>        | <b>\$1,000</b>     | <b>273%</b> | <b>\$2,734</b>     | <b>\$1,000</b>     |
| <b>TOTAL OPERATING REVENUE</b>                                | <b>\$4,907,647</b> | <b>100%</b> | <b>\$4,924,364</b> | <b>\$5,050,252</b> |

| 2025 BUDGET | % | 2025 Final | 2026 Budget |
|-------------|---|------------|-------------|
|-------------|---|------------|-------------|

## **OPERATING EXPENSES**

### **General Government Services**

|                                                   |                  |            |                  |                  |
|---------------------------------------------------|------------------|------------|------------------|------------------|
| Council remuneration and travel                   | \$128,433        | 92%        | \$118,136        | \$110,895        |
| Wages and benefits                                | \$250,104        | 94%        | \$234,583        | \$259,968        |
| Insurance                                         | \$11,227         | 101%       | \$11,394         | \$11,739         |
| S.A.M.A. Assessment Requisition                   | \$40,162         | 100%       | \$40,162         | \$41,246         |
| Professional/Contractual services                 | \$59,673         | 97%        | \$58,011         | \$74,913         |
| Utilities                                         | \$13,263         | 79%        | \$10,474         | \$12,476         |
| Maintenance, materials, and supplies              | \$72,754         | 94%        | \$68,080         | \$83,527         |
| Grants and contributions - operating              | \$3,115          | 86%        | \$2,670          | \$3,115          |
| Allowance for Doubtful Accounts                   | \$0              |            | \$0              | \$0              |
| <b>Total General Government Services Expenses</b> | <b>\$578,731</b> | <b>94%</b> | <b>\$543,511</b> | <b>\$597,880</b> |

### **PROTECTIVE SERVICES**

#### **Police Protection / Bylaw Enforcement**

|                                                     |           |      |           |           |
|-----------------------------------------------------|-----------|------|-----------|-----------|
| Council remuneration and travel                     | \$600     | 32%  | \$194     | \$280     |
| Wages and benefits - Bylaw Enforcement              | \$4,008   | 101% | \$4,056   | \$4,125   |
| Professional/Contractual Services - RCMP Contract   | \$122,243 | 98%  | \$119,206 | \$122,425 |
| Professional/Contractual Services - EMO Coordinator | \$1,500   | 109% | \$1,632   | \$1,000   |
| Other EMO costs (materials & supplies, conventions) | \$1,750   | 14%  | \$249     | \$1,750   |
| Other - Allowance for Uncollectibles - Fire Call,   |           |      |           |           |
| Sask Tips, Grant to First Responders                | \$445     | 100% | \$445     | \$450     |

#### **Fire Protection**

|                                           |                  |            |                  |                  |
|-------------------------------------------|------------------|------------|------------------|------------------|
| Retainer Fees - Regina and Regina Beach   | \$26,625         | 110%       | \$29,388         | \$30,112         |
| Fire Call Fees - Lumsden FD               | \$20,000         | 49%        | \$9,834          | \$20,000         |
| Fire Call Fees - Other FD's               | \$24,000         | 37%        | \$8,945          | \$24,000         |
| Grants and contributions - operating      | \$21,244         | 70%        | \$14,792         | \$26,480         |
| Other - Building Inspections              | \$24,083         | 89%        | \$21,322         | \$23,286         |
| <b>Total Protective Services Expenses</b> | <b>\$246,498</b> | <b>85%</b> | <b>\$210,064</b> | <b>\$253,908</b> |

### **TRANSPORTATION SERVICES**

|                                                  |                    |             |                    |                    |
|--------------------------------------------------|--------------------|-------------|--------------------|--------------------|
| Council remuneration and travel                  | \$850              | 96%         | \$816              | \$481              |
| Wages and benefits                               | \$730,029          | 90%         | \$659,113          | \$694,287          |
| Insurance                                        | \$40,887           | 72%         | \$29,596           | \$35,576           |
| Engineering                                      | \$11,349           | 0%          | \$0                | \$11,349           |
| Professional/Contractual Services                | \$103,535          | 95%         | \$97,879           | \$56,299           |
| Utilities                                        | \$14,373           | 101%        | \$14,492           | \$15,105           |
| Maintenance, materials, and supplies             | \$281,954          | 103%        | \$290,283          | \$353,097          |
| Fuel                                             | \$175,686          | 114%        | \$199,942          | \$324,212          |
| <i>Fuel in Litres</i>                            | <i>152,494 L</i>   | <i>109%</i> | <i>166,555 L</i>   | <i>204,283 L</i>   |
| Gravel                                           | \$1,193,138        | 100%        | \$1,189,981        | \$965,260          |
| Grants and contributions - operating (Snow plow) | \$3,200            | 163%        | \$5,215            | \$5,356            |
| Interest                                         | \$15,915           | 100%        | \$15,871           | \$12,142           |
| Other - Allowance for Uncollectibles - Road Work | \$0                |             | -\$25,899          | \$0                |
| <b>Total Transportation Services Expenses</b>    | <b>\$2,570,916</b> | <b>96%</b>  | <b>\$2,477,290</b> | <b>\$2,473,166</b> |

|                                                                | 2025 BUDGET        | %           | 2025 Final         | 2026 Budget        |
|----------------------------------------------------------------|--------------------|-------------|--------------------|--------------------|
| <b>ENVIRONMENTAL AND PUBLIC HEALTH SERVICES</b>                |                    |             |                    |                    |
| Council remuneration and travel                                | \$100              | 0%          | \$0                | \$100              |
| Wages and benefits                                             | \$6,227            | 66%         | \$4,106            | \$13,350           |
| Contractual services - Weed Control                            | \$22,890           | 121%        | \$27,662           | \$28,154           |
| Contractual services - Pest Control                            | \$21,289           | 101%        | \$21,404           | \$3,000            |
| Maintenance, materials, and supplies                           | \$17,850           | 87%         | \$15,518           | \$17,000           |
| Grants and contributions - operating                           |                    |             |                    |                    |
| -Waste/recycling                                               | \$26,051           | 125%        | \$32,454           | \$33,970           |
| -Other - Honorarium - Heritage Home                            | \$3,273            | 56%         | \$1,825            | \$2,354            |
| <b>Total Environmental and Public Health Services Expenses</b> | <b>\$97,680</b>    | <b>105%</b> | <b>\$102,969</b>   | <b>\$97,927</b>    |
| <b>PLANNING AND DEVELOPMENT SERVICES</b>                       |                    |             |                    |                    |
| Council remuneration and travel                                | \$3,850            | 52%         | \$2,001            | \$1,876            |
| Wages and benefits                                             | \$232,341          | 94%         | \$219,144          | \$185,726          |
| Legal Costs                                                    | \$7,500            | 415%        | \$31,135           | \$15,530           |
| Professional/Contractual services                              | \$6,962            | 83%         | \$5,775            | \$16,005           |
| <b>Total Planning and Development Services Expenses</b>        | <b>\$250,654</b>   | <b>103%</b> | <b>\$258,055</b>   | <b>\$219,138</b>   |
| <b>RECREATION AND CULTURAL SERVICES</b>                        |                    |             |                    |                    |
| Insurance (Joint cost for Library )                            | \$1,526            | 100%        | \$1,526            | \$1,584            |
| Professional/Contractual services                              | \$6,288            | 111%        | \$6,987            | \$6,624            |
| Library Utilities (split with Town)                            | \$2,882            | 79%         | \$2,275            | \$2,726            |
| Grants and contributions - operating                           | \$45,027           | 138%        | \$62,060           | \$45,878           |
| Trans-Canada Trail                                             |                    |             |                    |                    |
| -TCT Trail maintenance (paid by grant)                         | \$1,000            | 39%         | \$387              | \$1,000            |
| <b>Total Recreation and Cultural Services Expenses</b>         | <b>\$56,722</b>    | <b>129%</b> | <b>\$73,235</b>    | <b>\$57,812</b>    |
| <b>TOTAL OPERATING EXPENSES</b>                                | <b>\$3,801,200</b> | <b>96%</b>  | <b>\$3,665,122</b> | <b>\$3,699,831</b> |
| <b>SURPLUS OF OPERATING REVENUES OVER EXPENSES</b>             | <b>\$1,106,447</b> |             | <b>\$1,259,242</b> | <b>\$1,350,421</b> |

| Other Capital Contributions - 2026 Budget         | 2026 Budget<br>(\$) |
|---------------------------------------------------|---------------------|
|                                                   |                     |
| Gas Tax Grant (CCBF)                              | 125,165             |
| ICIP Grant - Grid 734 Cement Bridge               | 93,801              |
| ICIP Grant - Wascana Creek Re-channel             | 433,322             |
| ICIP Grant - Fish Farm Low Level Crossing         | 128,727             |
| ICIP Grant - Shirley Andrew Low Level Crossing    | 106,421             |
| SGI Speed Sign Grant (Hwy 20 approaching Lumsden) | 4,716               |
| <b>Other Capital Contributions</b>                | <b>892,152</b>      |

**RM of Lumsden**  
**Statement of Capital**  
**2026 Budget**

|                                                                                                                                                                                 | 2026 Budget (\$)   | Funding |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------|
| <b>Equipment</b>                                                                                                                                                                |                    |         |
| Replace Mower (U105) (net of trade)                                                                                                                                             | \$64,096           | R       |
| <b>Grader</b>                                                                                                                                                                   |                    |         |
| New Grader (U122) (net of trade)                                                                                                                                                | \$321,033          | R       |
| New One-way plow and wing attachment for grader (U119)                                                                                                                          | \$85,545           | R       |
| <b>Fire Capital</b>                                                                                                                                                             |                    |         |
| RM's share of Fire Hall Expansion 2,400F2                                                                                                                                       | \$189,658          | R       |
| RM's Share of 2026 Fire Truck Purchase                                                                                                                                          | \$418,933          | R       |
| RM's share of Battery Operated Rescue Tools                                                                                                                                     | \$19,000           | R       |
| <b>General Government</b>                                                                                                                                                       |                    |         |
| New LED lighting for municipal office (RM's 50% share)                                                                                                                          | \$1,537            | R       |
| Land purchase for new municipal office (RM's 50% share)                                                                                                                         | \$125,000          | R       |
| <b>Roads</b>                                                                                                                                                                    |                    |         |
| Regina Beach Lagoon Haul Road (RM's Share)*New Tender Price                                                                                                                     | \$88,130           | R       |
| Lumsden Beach Road Clay Cap - 1.75 Miles - (originally planned as a clay cap project, now planning as stabilizer project instead, pricing expected next week)                   | \$214,213          | R       |
| Twp Road 210 from Highway 54 to Pasture Road - 2 Miles (same situation as Lumsden Beach Road, looking at stabilizing instead, will depend on the results of Lumsden Beach Road) | \$243,270          | R       |
| SGL Speed Sign                                                                                                                                                                  | \$4,716            | G       |
| <b>Bridges</b>                                                                                                                                                                  |                    |         |
| R. McEwen 221-19-07 Abutement Pile and Pile Cap                                                                                                                                 | \$70,000           | R       |
| ASL Bridge - Replace Pile Caps (Pier Solutions)                                                                                                                                 | \$115,000          | R       |
| Grid 734 Cement Bridge (50% ICIP Grant)                                                                                                                                         | \$187,602          | R/G     |
| Fish Farm Low Level Crossing (50% ICIP Grant)                                                                                                                                   | \$257,454          | R/G     |
| Shirley Andrew Low Level Crossing (50% ICIP Grant)                                                                                                                              | \$212,842          | R/G     |
| <b>Wascana Creek Project</b>                                                                                                                                                    |                    |         |
| Bank Reinforcement Project (73.3% ICIP Grant)                                                                                                                                   | \$1,194,183        | R/G     |
| Library                                                                                                                                                                         |                    |         |
| Exterior Paint Job                                                                                                                                                              | \$3,042            | R       |
| Replace facing door with commercial push style door                                                                                                                             | \$2,014            | R       |
| <b>Total Capital Expenditures</b>                                                                                                                                               | <b>\$3,817,268</b> |         |
| <b>SUMMARY:</b>                                                                                                                                                                 |                    |         |
| <b>Total Capital Expenditures for 2025</b>                                                                                                                                      | <b>\$3,817,268</b> |         |
| <b>Funding</b>                                                                                                                                                                  |                    |         |
| R = Reserves                                                                                                                                                                    | \$2,607,909        |         |
| G = Grants (LL Crossings, Cement Bridge, Bank Reinforcement)                                                                                                                    | \$1,209,359        |         |
| I = Expense from Inventory                                                                                                                                                      |                    |         |
| B = Borrowing                                                                                                                                                                   |                    |         |
| D = Donations                                                                                                                                                                   |                    |         |
| O = Operating                                                                                                                                                                   |                    |         |

| <u>RM of Lumsden</u><br><u>2026 Budget</u><br><u>2026 Projected Reserve Expenditures</u> |                  |
|------------------------------------------------------------------------------------------|------------------|
|                                                                                          | <b>Budget</b>    |
| <b><u>General Government</u></b>                                                         |                  |
| RM's 50% Share of New Office Lighting                                                    | 1,537            |
|                                                                                          | <b>1,537</b>     |
| <b><u>Municipal Office Relocation Reserve</u></b>                                        |                  |
| RM's share of land purchase                                                              | 125,000          |
|                                                                                          | <b>125,000</b>   |
| <b><u>Fire Department</u></b>                                                            |                  |
| RM's share of personal protective equipment (non-capital)                                | 7,293            |
| RM's share of Fire Hall Expansion                                                        | 189,658          |
| RM's Share of New Fire Truck                                                             | 418,933          |
| RM's share of Battery Operated Rescue Tools                                              | 19,000           |
|                                                                                          | <b>634,884</b>   |
| <b><u>Equipment Reserve</u></b>                                                          |                  |
| New Mower (U105)                                                                         | 64,096           |
| Mulching Equipment Loan (expires in 2028)                                                | 121,009          |
|                                                                                          | <b>185,105</b>   |
| <b><u>Road Reserve</u></b>                                                               |                  |
| Lumsden Beach Road Clay Cap                                                              | 214,213          |
| Regina Beach Lagoon Haul Road (RM's Share)                                               | 88,130           |
| Asset Management Funds (from previous years)                                             | 11,350           |
| Twp Road 210 from Highway 54 to Pasture Road (Two miles clay capping)                    | 243,270          |
|                                                                                          | <b>556,963</b>   |
| <b><u>Wascana Creek Reserve</u></b>                                                      |                  |
| Bank Reinforcement Project                                                               | 760,861          |
|                                                                                          | <b>760,861</b>   |
| <b><u>Bridge Reserve</u></b>                                                             |                  |
| R. McEwen 221-19-07 Abutment Pile and Pile Cap                                           | 70,000           |
| ASL Bridge - Replace Pile Caps (Pier Solutions)                                          | 115,000          |
| Low Level Crossings - (ICIP - RM's 50% Share)                                            | 235,148          |
| Cement Bridge on Highway 734 (ICIP - RM's 50% Share)                                     | 93,801           |
|                                                                                          | <b>513,949</b>   |
| <b><u>General Pavement Reserve</u></b>                                                   |                  |
| Highway 734 Crack Sealing                                                                | 72,928           |
|                                                                                          | <b>72,928</b>    |
| <b><u>Exit B Pavement Reserve</u></b>                                                    |                  |
| Exit B Area Dust Control                                                                 | 9,843            |
|                                                                                          | <b>9,843</b>     |
| <b><u>Grader Reserve</u></b>                                                             |                  |
| Purchase New Grader to replace U122                                                      | 321,033          |
| Grader U119 - Replace One-way plow and wing                                              | 85,545           |
|                                                                                          | <b>406,578</b>   |
| <b><u>Public Reserve</u></b>                                                             |                  |
| Library Exterior Paint Job                                                               | 3,042            |
| Replace facing door with commercial push style door                                      | 2,014            |
|                                                                                          | <b>5,056</b>     |
| <b>Total Reserve Expenditures</b>                                                        | <b>3,272,704</b> |

**RM of Lumsden**  
**Consolidated Schedule of Projected Reserve Balances**  
**2026 Budget**

|                                    | <b>January 1<br/>Balance</b> | <b>Anticipated<br/>Contributions</b> | <b>Anticipated<br/>Withdrawals</b> | <b>Projected<br/>Year End<br/>Balance</b> |
|------------------------------------|------------------------------|--------------------------------------|------------------------------------|-------------------------------------------|
| <b>APPROPRIATED RESERVES</b>       |                              |                                      |                                    |                                           |
| General Government                 | 30,090                       | 11,983                               | (1,537)                            | 40,536                                    |
| Office Relocation                  | 569,404                      | 110,408                              | -                                  | 679,812                                   |
| Emergency Reserve                  | 107,547                      | 11,951                               | -                                  | 119,498                                   |
| Gravel Pit Reserve                 | 195,089                      | 23,901                               |                                    | 218,990                                   |
| RM Shop Relocation                 | 20,000                       | -                                    | -                                  | 20,000                                    |
| Equipment*                         | 905,700                      | 194,196                              | (470,754)                          | 629,142                                   |
| Fire Capital                       | 434,723                      | 79,488                               | (634,884)                          | (120,673)                                 |
| Grader Reserve**                   | 463,723                      | 291,816                              | (530,414)                          | 225,125                                   |
| Wascana Creek Reserve              | 678,292                      | 82,569                               | (760,861)                          | (0)                                       |
| Public Reserve                     | 250,566                      | -                                    |                                    | 250,566                                   |
| Walking Trail Bridge Reserve       | 2,500                        | -                                    | -                                  | 2,500                                     |
| Road Reserve                       | 1,426,011                    | 371,029                              | (556,962)                          | 1,240,078                                 |
| Bridge Reserve***                  | (155,298)                    | 550,616                              | (513,949)                          | (118,631)                                 |
| Pavement Reserve                   | 1,179,023                    | 339,530                              | (72,928)                           | 1,445,625                                 |
| Exit B Pavement & Road Res         | 78,298                       | 22,138                               | (9,843)                            | 90,593                                    |
| Heritage Home                      | 10,000                       | -                                    | -                                  | 10,000                                    |
| <b>Total Appropriated Reserves</b> | <b>6,195,669</b>             | <b>2,089,625</b>                     | <b>(3,552,132)</b>                 | <b>4,733,162</b>                          |

**Notes:**

- This document excludes the Deer Valley Reserves.

\*The Equipment Reserve withdrawals include a one-time \$285,649 allocation to the Bridge Reserve. They also include \$121,009 for the annual mulching loan repayment and \$64,096 for the new U105 Mower.

\*\*The Grader Reserve withdrawals include a one-time \$123,836 allocation to the Bridge Reserve. They also include \$321,033 for the 2026 grader purchase and \$85,545 for the new one way plow and wing for U119.

\*\*\*The Bridge Reserve contributions include \$141,131 from the mill rate, a one time transfer from the Grader Reserve for \$123,836, a one time transfer from the Equipment Reserve for \$285,649