



Rural Municipality of Lumsden No. 189

2024 Budget by Department

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RM of Lumsden No. 189
Statement of Operations
2024 Budget

	2023 BUDGET	2023 ACTUALS	2024 BUDGET
SUMMARY OF REVENUES BY FUNCTION			
Taxes and Unconditional Revenue	4,444,757	4,462,325	4,649,851
General Government Services	281,994	306,118	356,839
Protective Services	18,018	17,038	20,200
Transportation Services	29,804	28,068	53,313
Environmental and Public Health Services	6,000	10,235	27,785
Planning and Development Services	1,000	25,886	1,500
Recreation and Cultural Services	2,670	2,194	3,227
TOTAL OPERATING REVENUE	\$4,784,243	\$4,851,864	\$5,112,714

SUMMARY OF EXPENSES BY FUNCTION			
General Government Services	-498,032	-539,297	-533,092
Protective Services	-216,163	-238,389	-209,012
Transportation Services	-2,254,979	-1,930,032	-2,553,665
Environmental and Public Health Services	-96,855	-95,055	-144,122
Planning and Development Services	-263,820	-237,824	-264,105
Recreation and Cultural Services	-52,580	-50,139	-54,769
TOTAL OPERATING EXPENSES	-\$3,382,429	-\$3,090,736	-\$3,758,767

OPERATING SURPLUS (DEFICIT)	1,401,814	1,761,128	1,353,947
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Add: Other Capital Contributions (see page 6)	592,414	130,621	127,020
Subsidize 2023 Budget with 2022 Surplus	204,002	204,002	
Less: Capital Purchases (see page 7)	-2,129,943	-878,471	-779,378
Less: Contribution to LSA (from Public Reserve fund)		-10,000	
Add: Sale of Grader (Included Transfers to Reserves below)		235,849	
Less: Transfers to Reserves	-1,647,817	-2,102,089	-1,700,575
Add: Internal Funding from Reserves	1,804,797	1,155,565	1,103,835
Less: Debt Principal Repayment	-225,267	-225,267	-104,849

NET SURPLUS	\$0	\$271,337	\$0
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Rural Municipality of Lumsden No. 189
Statement of Operating Revenue and Expense Detail
2024 Budget

2023 BUDGET 2023 ACTUALS 2024 BUDGET

OPERATING REVENUE

TAXES

General municipal tax levy	\$4,111,348	\$4,103,617	\$4,238,829
Abatements and adjustments	-\$44,000	-\$35,917	-\$40,424
Discount on current year taxes	-\$192,000	-\$192,269	-\$194,323
Net Municipal Taxes	\$3,875,348	\$3,875,431	\$4,004,082
Potash tax share	\$67,151	\$67,151	\$73,526
Penalties on tax arrears	\$50,000	\$64,721	\$50,000
Total Taxes	\$3,992,499	\$4,007,302	\$4,127,608

UNCONDITIONAL GRANTS

Revenue Sharing	\$437,942	\$440,643	\$507,727
Total Unconditional Grants	\$437,942	\$440,643	\$507,727

GRANTS IN LIEU OF TAXES

TransGas - Mitigation Payment	\$816	\$816	\$816
Central Services	\$0	\$0	\$0
SaskTel	\$13,500	\$13,564	\$13,700
Total Grants in Lieu of Taxes	\$14,316	\$14,380	\$14,516
Total Taxes and Unconditional Revenue	\$4,444,757	\$4,462,325	\$4,649,851

GENERAL GOVERNMENT SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
-Custom Work	\$7,272	\$38,892	\$8,550
-Sales of supplies	\$8,867	\$2,691	\$3,500
-Other - licenses, permits and other fees	\$31,620	\$17,332	\$29,200
Total Fees and Charges	\$47,759	\$58,914	\$41,250
- Investment income and commissions	\$233,985	\$246,778	\$315,339
- Other - Rentals	\$250	\$425	\$250
Total Other Segmented Revenue	\$281,994	\$306,118	\$356,839
Total General Government Services Revenue	\$281,994	\$306,118	\$356,839

PROTECTIVE SERVICES

Operating

Fees and Charges			
-Other - Fire call fees	\$18,018	\$17,038	\$20,200
Total Fees and Charges	\$18,018	\$17,038	\$20,200
Total Protective Services Revenue	\$18,018	\$17,038	\$20,200

TRANSPORTATION SERVICES

Fees and Charges			
-Sale of Scrap Metal	\$0	\$0	\$3,566
Total Fees and Charges	\$0	\$0	\$3,566
Operating Grants			
-Town of Regina Beach Dust Control/Gravel	\$20,000	\$18,264	\$23,200
-Heavy Haul	\$9,804	\$9,804	\$9,804
-Speed Sign Grant - Deer Valley		\$0	\$16,743
Total Operating Grants	\$29,804	\$28,068	\$49,747
Total Transportation Services Revenue	\$29,804	\$28,068	\$53,313

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Conditional Grants			
-Pest and Weed Control	\$6,000	\$10,235	\$11,120
Total Conditional Grants	\$6,000	\$10,235	\$11,120
Custom Work			
-In-house weed Spraying	\$0	\$0	\$16,665
Total Custom Work	\$0	\$0	\$16,665
Total Environmental and Public Health Services Revenue	\$6,000	\$10,235	\$27,785

RECREATION AND CULTURAL SERVICES

Conditional Grants			
-Trans-Canada Trail Clean up	\$1,000	\$530	\$1,500
-Grants from Local Gov't (Town) (Trail Bridge)	\$0	\$0	\$0
-Other - Sask Community Initiatives	\$1,670	\$1,664	\$1,727
Total Conditional Grants	\$2,670	\$2,194	\$3,227
Total Recreation and Cultural Services Revenue	\$2,670	\$2,194	\$3,227

PLANNING AND DEVELOPMENT SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
-Annexation compensation	\$0	\$0	\$0
-Servicing Agreement + Cash-in-lieu	\$0	\$71,586	\$0
-Transfer to reserve Servicing agreement + Cash-in-lieu	\$0	-\$48,156	\$0
-Other - Planning Fees & Custom Work	\$1,000	\$2,455	\$1,500
Total Other Segmented Revenue	\$1,000	\$25,886	\$1,500
Total Planning and Development Services Revenue	\$1,000	\$25,886	\$1,500

TOTAL OPERATING REVENUE	\$4,784,243	\$4,851,864	\$5,112,714
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OPERATING EXPENSES

General Government Services

Council remuneration and travel	\$78,413	\$105,032	\$92,291
Wages and benefits	\$233,365	\$222,801	\$243,140
Insurance	\$9,210	\$11,091	\$10,195
S.A.M.A. Assessment Requisition	\$35,172	\$35,172	\$38,243
Professional/Contractual services	\$51,172	\$43,460	\$53,423
Utilities	\$12,670	\$12,166	\$12,795
Maintenance, materials, and supplies	\$75,610	\$107,162	\$80,586
Grants and contributions - operating	\$2,420	\$2,414	\$2,420
Allowance for Doubtful Accounts	\$0	\$0	\$0
Total General Government Services Expenses	\$498,032	\$539,297	\$533,092

PROTECTIVE SERVICES

Police Protection / Bylaw Enforcement

Council remuneration and travel	\$2,310	\$238	\$2,397
Wages and benefits - Bylaw Enforcement	\$6,764	\$5,656	\$3,940
Professional/Contractual Services - RCMP Contract	\$111,580	\$113,151	\$113,734
Professional/Contractual Services - EMO Coordinator	\$0	\$0	\$2,300
Other EMO costs (materials & supplies, coventions)	\$0	\$0	\$2,900
Other - Allowance for Uncollectibles - Fire Call, Sask Tips, Grant to First Reposnders	\$2,700	\$38,838	\$450

Fire Protection

Retainer Fees - Regina and Regina Beach	\$21,843	\$23,721	\$24,906
Fire Call Fees - Lumsden FD	\$13,445	\$1,605	\$9,400
Fire Call Fees - Other FD's	\$6,000	\$15,433	\$10,800
Grants and contributions - operating	\$26,078	\$20,717	\$15,001
Other - Inspections	\$25,444	\$19,030	\$23,186

Total Protective Services Expenses	\$216,163	\$238,389	\$209,012
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TRANSPORTATION SERVICES

Council remuneration and travel	\$630	\$890	\$654
Wages and benefits	\$756,284	\$665,850	\$756,320
Insurance	\$44,898	\$35,825	\$43,873
Engineering	\$22,943	\$8,195	\$14,748
Professional/Contractual Services	\$48,350	\$36,786	\$139,997
Utilities	\$21,596	\$20,922	\$19,844
Maintenance, materials, and supplies	\$552,006	\$344,313	\$573,001
Fuel	\$263,450	\$261,225	\$221,880
<i>Fuel in Litres</i>	<i>173,500 L</i>	<i>179,943 L</i>	<i>152,952 L</i>
Gravel	\$518,586	\$500,829	\$760,440
Grants and contributions - operating (Snow plow)	\$2,120	\$3,194	\$3,000
Interest	\$24,117	\$24,117	\$19,910
Other - Allowance for Uncollectibles - Road Work	\$0	\$27,885	\$0

Total Transportation Services Expenses	\$2,254,979	\$1,930,032	\$2,553,665
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	2023 BUDGET	2023 ACTUALS	2024 BUDGET
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ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Council remuneration and travel	\$368	\$0	\$2,349
Wages and benefits	\$1,343	\$8,869	\$9,348
Contractual services - Weed Control	\$20,750	\$23,421	\$25,000
Maintenance, materials, and supplies	\$39,500	\$28,850	\$78,665
Grants and contributions - operating			
-Waste/recycling	\$31,894	\$31,362	\$25,760
-Heritage Home	\$0	\$0	\$0
Other - Honorarium - Heritage Home	\$3,000	\$2,553	\$3,000
Total Environmental and Public Health Services Expenses	\$96,855	\$95,055	\$144,122

PLANNING AND DEVELOPMENT SERVICES

Council remuneration and travel	\$10,210	\$5,800	\$10,593
Wages and benefits	\$222,127	\$211,068	\$227,232
Legal Costs	\$23,358	\$12,394	\$20,000
Professional/Contractual services	\$8,025	\$8,562	\$6,280
Other - Ag Ratepayer Honorarium	\$100	\$0	\$0
Total Planning and Development Services Expenses	\$263,820	\$237,824	\$264,105

RECREATION AND CULTURAL SERVICES

Insurance (Joint cost for Library)	\$1,479	\$1,479	\$1,510
Professional/Contractual services	\$6,850	\$4,826	\$6,088
Utilities	\$2,504	\$2,542	\$2,610
Grants and contributions - operating	\$41,746	\$40,761	\$43,061
Trans-Canada Trail			
-TCT Trail maintenance (paid by grant)	\$0	\$530	\$1,500
Total Recreation and Cultural Services Expenses	\$52,580	\$50,139	\$54,769

TOTAL OPERATING EXPENSES	\$3,382,429	\$3,090,736	\$3,758,767
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SURPLUS OF OPERATING REVENUES OVER EXPENSES	\$1,401,814	\$1,761,128	\$1,353,947
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Other Capital Contributions - Proposed 2024 Budget	2024 Budget (\$)
Gas Tax Grant	124,420
Trans-Canada Trail Grant - Boardwalk Project	2,600
Other Capital Contributions	127,020

R.M. 189 - Statement of Capital Purchases - 2024 Budget

Project	2024 Budget (\$)	Notes
<u>Vehicles & Equipment</u>		
New Caterpillar Grader (Unit 119)	\$330,151	This is the price with trade and the mulching high flow kit
<u>Roads</u>		
Seven Bridges Road - Stabilizer and replace culverts	\$50,000	
Exit C North - Rebuild bottom of Riess' hill	\$30,000	
<u>Bridge Repair and Maintenance</u>		
Grid 641 Bridge - Repair Split Pile Cap	\$64,000	
<u>Miscellaneous</u>		
Wascana Creek Re-Channel (Budgeting for engineering)	\$30,000	
New Network Server for Municipal Office (RM's Share)	\$19,413	
Boardwalk Construction for TCT Trail	\$3,315	Funded by grant and deferred revenue remaining from the Trail Bridge project
Mower for TCT trail maintenance	\$2,500	Funded by deferred revenue from the Trail Bridge Project
Deer Valley Park Improvements	\$20,000	
Deer Valley - Purchase Utility System	\$230,000	
OVERALL TOTALS	779,378	