



Rural Municipality of Lumsden No. 189

2025 Budget

(Revenues and Expenses Exclude Organized Hamlet of Deer Valley)

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**RM of Lumsden No. 189
Statement of Operations
2025 Budget**

	2024 BUDGET	2025 BUDGET
SUMMARY OF REVENUES BY FUNCTION		
Taxes and Unconditional Revenue	4,316,153	4,508,126
General Government Services	356,839	314,785
Protective Services	20,200	44,000
Transportation Services	36,570	20,301
Environmental and Public Health Services	27,785	16,320
Planning and Development Services	1,500	1,000
Recreation and Cultural Services	3,227	3,115
TOTAL OPERATING REVENUE	\$4,762,273	\$4,907,647

SUMMARY OF EXPENSES BY FUNCTION		
General Government Services	-517,592	-578,731
Protective Services	-209,012	-246,498
Transportation Services	-2,399,922	-2,570,916
Environmental and Public Health Services	-116,122	-97,680
Planning and Development Services	-264,105	-250,654
Recreation and Cultural Services	-54,769	-56,722
TOTAL OPERATING EXPENSES	-\$3,561,524	-\$3,801,200

OPERATING SURPLUS (DEFICIT)	1,200,749	1,106,447
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Add: Other Capital Contributions (see page 8)	127,020	1,351,882
Add: Funds From Closing the Library Reserve in 2024		
Less: Capital Purchases (see page 9)	-529,378	-3,069,372
Less: Transfers to Reserves	-1,674,416	-1,650,533
Add: Internal Funding from Reserves	980,874	1,588,714
Add: Loan for Cement Bridge and Low Level Crossings		781,708
Less: Debt Principal Repayment	-104,849	-108,845

NET SURPLUS	\$0	\$0
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Rural Municipality of Lumsden No. 189
Statement of Operating Revenue and Expense Detail
2025 Budget

2024 BUDGET 2025 BUDGET

OPERATING REVENUE

TAXES

General municipal tax levy	\$3,934,484	\$4,089,295
Abatements and adjustments	-\$30,823	-\$26,857
Discount on current year taxes	-\$194,323	-\$206,238
Net Municipal Taxes	\$3,709,337	\$3,856,200
Potash tax share	\$73,526	\$71,214
Penalties on tax arrears	\$50,000	\$70,000
Total Taxes	\$3,832,863	\$3,997,414

UNCONDITIONAL GRANTS

Revenue Sharing	\$468,774	\$496,796
Total Unconditional Grants	\$468,774	\$496,796

GRANTS IN LIEU OF TAXES

TransGas - Mitigation Payment	\$816	\$816
SaskTel	\$13,700	\$13,100
Total Grants in Lieu of Taxes	\$14,516	\$13,916

Total Taxes and Unconditional Revenue	\$4,316,153	\$4,508,126
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GENERAL GOVERNMENT SERVICES

Operating

Fees and Charges		
-Custom Work including Dust Control	\$8,550	\$35,274
-Sales of supplies	\$3,500	\$6,500
-Other - licenses, permits and other fees	\$29,200	\$33,450
Total Fees and Charges	\$41,250	\$75,224
Operating Grants		
-Targeted Sector Support - George Cuff Event	\$0	\$0
Total Operating Grants	\$0	\$0
Other Revenue		
-Investment income and commissions	\$315,339	\$238,911
-Other - Rentals	\$250	\$650
Total Other Revenue	\$315,589	\$239,561
Total General Government Services Revenue	\$356,839	\$314,785

PROTECTIVE SERVICES

Operating

Fees and Charges		
-Other - Fire call fees	\$20,200	\$44,000
Total Fees and Charges	\$20,200	\$44,000
Total Protective Services Revenue	\$20,200	\$44,000

TRANSPORTATION SERVICES

Fees and Charges		
-Sale of Scrap Metal	\$3,566	\$0
Total Fees and Charges	\$3,566	\$0
Operating Grants		
-Town of Regina Beach Dust Control/Gravel	\$23,200	\$10,497
-Heavy Haul Grant	\$9,804	\$9,804
Total Operating Grants	\$33,004	\$20,301
Total Transportation Services Revenue	\$36,570	\$20,301

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Conditional Grants		
-Pest and Weed Control Grants	\$11,120	\$11,570
Total Conditional Grants	\$11,120	\$11,570
Custom Work		
-In-house weed Spraying	\$16,665	\$4,750
Total Custom Work	\$16,665	\$4,750
Total Environmental and Public Health Services Revenue	\$27,785	\$16,320

RECREATION AND CULTURAL SERVICES

Conditional Grants		
-Trans-Canada Trail Clean up	\$1,500	\$1,000
-Grants from Local Gov't (Town) (Trail Bridge)	\$0	\$0
-Other - Sask Community Initiatives	\$1,727	\$2,115
Total Conditional Grants	\$3,227	\$3,115
Total Recreation and Cultural Services Revenue	\$3,227	\$3,115

PLANNING AND DEVELOPMENT SERVICES

Operating

Fees and Charges		
-Annexation compensation	\$0	\$0
-Servicing Agreement + Cash-in-lieu	\$0	\$0
-Transfer to reserve Servicing agreement + Cash-in-lieu	\$0	\$0
-Other - Planning Fees & Custom Work	\$1,500	\$1,000
Total Fees and Charges	\$1,500	\$1,000
Total Planning and Development Services Revenue	\$1,500	\$1,000

TOTAL OPERATING REVENUE	\$4,762,273	\$4,907,647
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OPERATING EXPENSES

General Government Services

Council remuneration and travel	\$83,291	\$128,433
Wages and benefits	\$243,140	\$250,104
Insurance	\$10,195	\$11,227
S.A.M.A. Assessment Requisition	\$38,243	\$40,162
Professional/Contractual services	\$53,423	\$59,673
Utilities	\$12,795	\$13,263
Maintenance, materials, and supplies	\$74,086	\$72,754
Grants and contributions - operating	\$2,420	\$3,115
Allowance for Doubtful Accounts	\$0	\$0
Total General Government Services Expenses	\$517,592	\$578,731

PROTECTIVE SERVICES

Police Protection / Bylaw Enforcement

Council remuneration and travel	\$2,397	\$600
Wages and benefits - Bylaw Enforcement	\$3,940	\$4,008
Professional/Contractual Services - RCMP Contract	\$113,734	\$122,243
Professional/Contractual Services - EMO Coordinator	\$2,300	\$1,500
Other EMO costs (materials & supplies, coventions)	\$2,900	\$1,750
Other - Allowance for Uncollectibles - Fire Call, Sask Tips, Grant to First Responders	\$450	\$445

Fire Protection

Retainer Fees - Regina and Regina Beach	\$24,906	\$26,625
Fire Call Fees - Lumsden FD	\$9,400	\$20,000
Fire Call Fees - Other FD's	\$10,800	\$24,000
Grants and contributions - operating	\$15,001	\$21,244
Other - Building Inspections	\$23,186	\$24,083

Total Protective Services Expenses	\$209,012	\$246,498
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TRANSPORTATION SERVICES

Council remuneration and travel	\$654	\$850
Wages and benefits	\$756,320	\$730,029
Insurance	\$43,873	\$40,887
Engineering	\$14,748	\$11,349
Professional/Contractual Services	\$104,997	\$103,535
Utilities	\$15,844	\$14,373
Maintenance, materials, and supplies	\$458,258	\$281,954
Fuel	\$221,880	\$175,686
<i>Fuel in Litres *2025 Budget Diesel \$1.16/L Gas \$1.18/L</i>	<i>152,952 L</i>	<i>152,494 L</i>
Gravel	\$760,440	\$1,193,138
Grants and contributions - operating (Snow plow)	\$3,000	\$3,200
Interest	\$19,910	\$15,915
Other - Allowance for Uncollectibles - Road Work	\$0	\$0

Total Transportation Services Expenses	\$2,399,922	\$2,570,916
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ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Council remuneration and travel	\$2,349	\$100
Wages and benefits	\$9,348	\$6,227
Contractual services - Weed Control	\$25,000	\$22,890
Contractual services - Pest Control	\$21,000	\$21,289
Maintenance, materials, and supplies	\$29,665	\$17,850
Grants and contributions - operating		\$0
-Waste/recycling	\$25,760	\$26,051
Other - Honorarium - Heritage Home	\$3,000	\$3,273
Total Environmental and Public Health Services Expenses	\$116,122	\$97,680

PLANNING AND DEVELOPMENT SERVICES

Council remuneration and travel	\$10,593	\$3,850
Wages and benefits	\$227,232	\$232,341
Legal Costs	\$20,000	\$7,500
Professional/Contractual services	\$6,280	\$6,962
Total Planning and Development Services Expenses	\$264,105	\$250,654

RECREATION AND CULTURAL SERVICES

Insurance (Joint cost for Library)	\$1,510	\$1,526
Professional/Contractual services	\$6,088	\$6,288
Library Utilities (split with Town)	\$2,610	\$2,882
Grants and contributions - operating	\$43,061	\$45,027
Trans-Canada Trail		\$0
-TCT Trail maintenance (paid by grant)	\$1,500	\$1,000
Total Recreation and Cultural Services Expenses	\$54,769	\$56,722

TOTAL OPERATING EXPENSES	\$3,561,524	\$3,801,200
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SURPLUS OF OPERATING REVENUES OVER EXPENSES	\$1,200,749	\$1,106,447
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Other Capital Contributions - Proposed 2025 Budget	2025 Budget (\$)
Gas Tax Grant (CCBF)	122,606
ICIP Grant - Grid 734 Cement Bridge	447,568
ICIP Grant - Wascana Creek Re-channel	484,233
ICIP Grant - Fish Farm Low Level Crossing	148,795
ICIP Grant - Shirley Andrew Low Level Crossing	148,679
Other Capital Contributions	1,351,882

**RM of Lumsden
Statement of Capital
2025 Budget**

	2025 Budget (\$)	Funded By
Equipment		
Replace Snowblower (U132)	\$30,210	R
Grader		
New Grader (U122) (net of trade)	\$327,242	R
Fire Capital		
RM's share of Replacement Handheld Radios	\$9,328	R
RM's share of Fire Hall Expansion 2,400F2	\$180,626	R
General Government		
Office Uninterrupted Power Supply (RM's 50% share)	\$3,412	R
Town Office Back Up Generator (RM's 50% share)	\$10,821	R
Roads		
Regina Beach Lagoon Haul Road (RM's Share)	\$89,951	R
In-House Dust Control	\$26,520	(from Inventory)
Bridges		
Pense Bridge - Repair Splintered Piles (Western Infrastructure)	\$100,000	R
ASL Bridge - Replace Pile Caps (Pier Solutions)	\$115,000	R
Grid 734 Cement Bridge (50% ICIP Grant)	\$968,466	B/G
Fish Farm Low Level Crossing (50% ICIP Grant)	\$297,591	B/G
Shirley Andrew Low Level Crossing (50% ICIP Grant)	\$297,358	B/G
Wascana Creek Project		
Bank Reinforcement Project (73.3% ICIP Grant)	\$610,348	R/G
Library		
Replace Appliances	\$2,500	R
Total Capital Expenditures	\$3,069,373	
SUMMARY:		
Total Capital Expenditures for 2024	\$ 3,069,373	
Funding		
R = Reserves	\$ 1,031,869	
G = Grants (LL Crossings, Cement Bridge, Bank Reinforcement)	\$ 1,229,276	
I = Expense from Inventory	\$ 26,520	
B = Borrowing	\$ 781,708	
D = Donations		
O = Operating		

RM of Lumsden		
<u>2025 Reserve Expenditures</u>		
<u>June 30, 2025</u>		
	Budget	Actual
<u>General Government</u>		
RM's 50% Share of Office Back-Up Generator	10,821	10,821
RM's 50% Share of Uninterrupted IT Power Supply	3,412	3,412
Subsidize Operating budget	42,564	
	56,797	14,233
<u>Fire Department</u>		
RM's share of personal protective equipment (non-capital)	6,946	
RM's share of Fire Hall Expansion	180,626	
RM's share of New Handheld Radios	9,328	
	196,900	
<u>Equipment Reserve</u>		
New Snowblower (U132)	30,210	
Mulching Equipment Loan (expires in 2028)	121,009	
	151,219	
<u>Road Reserve</u>		
Subsidize Divisions 2, 3, 6 Contracted Gravel	365,392	
Regina Beach Lagoon Haul Road (RM's Share)	89,951	
Asset Management Funds (from previous years)	11,349	
	466,692	
<u>Wascana Creek Reserve</u>		
Bank Reinforcement Project (RM's 26.67% Share)	162,779	1,916
	162,779	1,916
<u>Bridge Reserve</u>		
Pense Bridge - Repair splintered piles (Western Infrastructure)	100,000	
ASL Bridge - Replace pile caps (Pier Solutions)	115,000	
	215,000	
<u>Exit B Pavement Reserve</u>		
Exit B Area Dust Control	9,584	9,848
	9,584	9,848
<u>Grader Reserve</u>		
Purchase New Grader to replace U122	327,241	
	327,241	
<u>Public Reserve</u>		
Library Appliances - RM 50% Share	2,500	1,919
	2,500	1,919
Total Reserve Expenditures	1,588,713	27,916