



**Town of Lumsden**  
**Meeting Minutes**  
**Regular Council Meeting June 25, 2024 - 6:30 PM**

**Call to Order**

The Lumsden Town Council convened their Regular Meeting in the Council Chambers of the Municipal Office and via Zoom on Tuesday, June 25, 2024 at 6:30 pm.

**Present:**

Mayor: Bryan Matheson

Councillors: Verne Barber, Jenelle Brennan, Ashlee Longmoore (via Zoom), Rhonda Phillips (via Zoom), Jim Rawlings, Byron Tumbach

Chief Administrative Officer: Monica M. Merkosky

Assistant Chief Administrative Officer: Krystal Strong

Director of Finance: Ryan Haresign (via Zoom, attended from 6:30 pm to 8:17 pm)

Director of Planning and Development: Aimee Bryck (via Zoom, attended from 6:30 pm to 9:19 pm)

Public Works Superintendent: Jeff Carey (attended from 6:30 pm to 6:34 pm)

Planner: Denise Donahue (via Zoom, attended from 6:30 pm to 8:33 pm)

Community Coordinator: Chris Exner (via Zoom, attended from 6:30 pm to 8:31 pm)

**Absent:**

None

**Invited Guests:**

Rob Parks and Meaghan Stacey - RC Strategies

***"We would like to begin by acknowledging that we are on the traditional lands, referred to as Treaty 4 territory, and that the Town of Lumsden is located on Treaty 4 territory, the original lands of the Cree, Ojibwe, Saulteaux, Dakota, Nakota, Lakota, and on the homeland of the Métis."***

**Resolution No.**  
2024-271

**Additions to Agenda**

**Moved by:** Councillor Barber

**Seconded by:** Councillor Rawlings

"That we agree to add the following item to the agenda under Bylaws:

- Bylaw No. 2024-09 - Extension of Time to Complete 2023 Financial Statement."

**CARRIED**

**Resolution No.**  
2024-272

**Approval of Agenda**

**Moved by:** Councillor Brennan

**Seconded by:** Councillor Tumbach

"That we approve the agenda as amended."

**CARRIED**

**Declaration of Conflict of Interest**

Councillor Jenelle Brennan declared a conflict of interest with respect to Agenda Item 7.1, the List of Accounts which includes a payroll payment to her spouse, Liam Brennan, Arena Manager, which is shared position between the Lumsden Sports Association and the Town of Lumsden.

**Resolution No.** Public Works Reports  
2024-273 **Moved by:** Councillor Phillips  
**Seconded by:** Councillor Longmoore  
"That we accept the Public Works Report as presented verbally by Superintendent Jeff Carey."  
**CARRIED**

**Public Works Superintendent, Jeff Carey, left for the remainder of the meeting at 6:34 pm.**

**Financial Reports**

**Resolution No.** **Bank Reconciliation - May 31, 2024 - RBC**  
2024-274 **Moved by:** Councillor Rawlings  
**Seconded by:** Councillor Barber  
"That we accept the Bank Reconciliation, for our RBC account, for the period ending May 31, 2024, as presented."  
**CARRIED**

**Resolution No.** **Financial Statement - May 31, 2024**  
2024-275 **Moved by:** Councillor Tumbach  
**Seconded by:** Councillor Brennan  
"That we accept the Financial Statement for the period ending May 31, 2024, as presented."  
**CARRIED**

**Account for Approval**

**Conflict Declared - Councillor Brennan**

Councillor Jenelle Brennan declared a conflict of interest with respect to Agenda Item 7.1, the List of Accounts which includes a payroll payment to her spouse, Liam Brennan, Arena Manager, which is shared position between the Lumsden Sports Association and the Town of Lumsden. Councillor Brennan abstained from discussion and voting on the matter and left the Council Chambers at 6:40 pm.

**Resolution No.** **List of Accounts - Payroll**  
2024-276 **Moved by:** Councillor Barber  
**Seconded by:** Councillor Rawlings  
"That the list of accounts attached as Schedule "A" is approved for payment."  
**CARRIED**

**Conflict - Returned to Chambers**

*At the conclusion of discussion and voting on the matter, Councillor Brennan returned to the council chambers at 6:41 pm.*

**Resolution No.** **List of Accounts - General**  
2024-277 **Moved by:** Councillor Barber  
**Seconded by:** Councillor Tumbach  
"That the list of accounts attached as Schedule "B" is approved for payment."  
**CARRIED**

**Adoption of Minutes**

**Resolution No.** **June 11, 2024 - Regular Council Meeting**  
2024-278 **Moved by:** Councillor Brennan  
**Seconded by:** Councillor Longmoore  
"That the minutes of the June 11, 2024 - Regular Council Meeting be approved, as circulated."  
**CARRIED**

**Resolution No.** **June 12, 2024 - Group I Committee Meeting**  
2024-279 **Moved by:** Councillor Longmoore  
**Seconded by:** Councillor Tumbach  
"That the minutes of the June 12, 2024 - Group I Committee Meeting be approved, as circulated."  
**CARRIED**

**Resolution No.** **June 18, 2024 - Group II Committee Meeting**  
2024-280 **Moved by:** Councillor Phillips  
**Seconded by:** Councillor Brennan  
"That the minutes of the June 18, 2024 - Group II Committee Meeting be approved, as circulated." **CARRIED**

**Resolution No.** **June 18, 2024 - Planning and Economic Development Committee Meeting**  
2024-281 **Moved by:** Councillor Tumbach  
**Seconded by:** Councillor Phillips  
"That the minutes of the June 18, 2024 - Planning and Economic Development Committee Meeting be approved, as circulated." **CARRIED**

**Committee Reports**

**Resolution No.** **Group I Committee Meeting Report**  
2024-282 **Moved by:** Councillor Longmoore  
**Seconded by:** Councillor Tumbach  
"That the Group I Committee Report be accepted as presented by Councillor Longmoore." **CARRIED**

**Resolution No.** **2023 Audited Financial Statement**  
2024-283 **Moved by:** Councillor Tumbach  
**Seconded by:** Councillor Barber  
"That we agree with the recommendation of the Group I Committee and approve the 2023 Audited Financial Statement as Schedule "C"." **CARRIED**

**Resolution No.** **Group II Committee Meeting Report**  
2024-284 **Moved by:** Councillor Brennan  
**Seconded by:** Councillor Phillips  
"That the Group II Committee Report be accepted as presented verbally by Councillor Brennan." **CARRIED**

**Resolution No.** **Water Leak Rebate Policy**  
2024-285 **Moved by:** Councillor Phillips  
**Seconded by:** Councillor Rawlings  
"That we agree with the recommendation of the Group II Committee and adopt the amended 'Water Leaks and Increased Water Consumption' Policy as Schedule "D"." **CARRIED**

**Resolution No.** **Public Parking**  
2024-286 **Moved by:** Councillor Rawlings  
**Seconded by:** Councillor Brennan  
"That we agree with the recommendation of the Group II Committee to designate and sign areas north and south of the bulk water fill station (on River Street) as overflow public parking, as directed by the Public Works Superintendent, and; That the Town property east of the Lumsden Sports Association (Lot 4, Block 4, Plan 8561) be landscaped and signed for public parking, and; ~~That administration contact the Lumsden Sports Association for permission to landscape the grass area on the east side of their arena (Lot 3, Block 4, Plan 8561) for public parking.~~" **CARRIED**

**Resolution No.** **Bulk Water System**  
2024-287 **Moved by:** Councillor Tumbach  
**Seconded by:** Councillor Barber  
"That we agree with the recommendation of the Group II Committee to purchase the ConX Wireless WFS + Tap Bulk Water payment system, including a key fob reader and 50 key fobs, at a cost of \$11,485 plus tax." **CARRIED**

Partially Resind  
Res No. 2024-286  
with  
Res No. 2025-277



**Resolution No.**     **Level 2 Operator Status Request**  
2024-288     **Moved by:** Councillor Phillips  
                  **Seconded by:** Councillor Longmoore

"That we agree with the recommendation of the Group II Committee to elevate Scott Ashurst from Water & Wastewater Operator Level 1, Step 5 to Level 2, Step 5, effective May 15, 2024, in recognition of his achieving Class 2 Certification in all four disciplines of the water and wastewater certification requirements." **CARRIED**

**Resolution No.**     **Planning and Economic Development Committee Meeting Report**  
2024-289     **Moved by:** Councillor Phillips  
                  **Seconded by:** Councillor Tumbach

"That the Planning and Economic Development Committee Report be accepted as presented verbally by Councillor Phillips." **CARRIED**

**Resolution No.**     **Functional Transportation Plan**  
2024-290     **Moved by:** Councillor Barber  
                  **Seconded by:** Councillor Rawlings

"That we refer the proposed Functional Transportation Plan (intended to research potential street connectivity from the southern portion of Lumsden (at the top of the valley) to Town centre) back to the Planning and Economic Development Committee for further discussion." **CARRIED**

**Delegations**

**7:15 pm - 8:14 pm RC Strategies - Recreation Master Plan**

Rob Parks and Meaghan Stacey appeared before Council to present a Recreation Master Plan for the community.

**Director of Finance, Ryan Haresign, left for the remainder of the meeting at 8:17 pm.**

**Community Coordinator, Chris Exner, left for the remainder of the meeting at 8:31 pm.**

**Planner, Denise Donahue, left for the remainder of the meeting at 8:33 pm.**

**Committee Reports Continued**

**Resolution No.**     **Policy - Development Levy Bylaw**  
2024-291     **Moved by:** Councillor Tumbach  
                  **Seconded by:** Councillor Phillips

"That we adopt the 'Review Development Levy Bylaw' Policy, as Schedule "E"." **CARRIED**

**Resolution No.**     **Communications**  
2024-292     **Moved by:** Councillor Rawlings  
                  **Seconded by:** Councillor Brennan

"That the following communications and reports have been reviewed and the Chief Administrative Officer is authorized to file the same accordingly:  
a. Saskatchewan Waste Reduction Council - 2022 and 2023 AGM Minutes  
b. Lumsden and District Heritage Home - May 27, 2024 Minutes  
c. Lumsden and District Heritage Home - June 24, 2024 AGM Announcement."

**CARRIED**

**Reports of Administration**

**Resolution No.**     **Council Update**  
2024-293     **Moved by:** Councillor Barber  
                  **Seconded by:** Councillor Rawlings

"That the report of the Chief Administrative Officer be accepted as presented." **CARRIED**

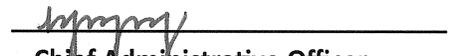


Resolution No. Adjournment  
2024-301 **Moved by:** Councillor Tumbach

"That we adjourn the meeting at 9:32 pm."

**CARRIED**

  
\_\_\_\_\_  
Mayor

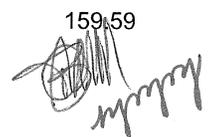
  
\_\_\_\_\_  
Chief Administrative Officer

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**Town of Lumsden**  
**Invoice Edit List - Condensed**  
Batch # 2024-00097 - June 25, 2024 To Be Approved  
For the Period Ended 2024-06-30

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| Vendor #        | Name                              | Tr # | Invoice #       | Date       | Due Date   | Reference                       | PO # | Invoice Amount |
|-----------------|-----------------------------------|------|-----------------|------------|------------|---------------------------------|------|----------------|
| <b>1STPLA1</b>  | <b>1 Stop Playgrounds Ltd</b>     |      |                 |            |            |                                 |      |                |
|                 |                                   | 34   | 2293            | 2024-06-19 | 2024-06-26 | Spray Park - Nozzles for Whale  |      | 140.20         |
| <b>BARVER1</b>  | <b>Barber, Verne</b>              |      |                 |            |            |                                 |      |                |
|                 |                                   | 28   | Qtr2 2024 Milea | 2024-06-18 | 2024-06-26 | Qtr 2 Mileage-180 km Suma Cc    |      | 98.93          |
| <b>.GROC1</b>   | <b>Big Rock Trucking Ltd.</b>     |      |                 |            |            |                                 |      |                |
|                 |                                   | 18   | 6163            | 2024-06-06 | 2024-06-26 | 209.96 T Base/419.24 Road-Lc    |      | 18,993.98      |
| <b>BRYAIM1</b>  | <b>Bryck, Aimee</b>               |      |                 |            |            |                                 |      |                |
|                 |                                   | 33   | SEDA Conv 24    | 2024-06-19 | 2024-06-26 | SEDA Conv S'toon-Jun10-13- f    |      | 406.18         |
| <b>CANOE1</b>   | <b>Canoe</b>                      |      |                 |            |            |                                 |      |                |
|                 |                                   | 1    | PF-0988-44988   | 2024-06-10 | 2024-06-26 | 1381.60 Liters Gas - May Vehic  |      | 2,148.56       |
| <b>GVAUDI1</b>  | <b>GV Audio Inc</b>               |      |                 |            |            |                                 |      |                |
|                 |                                   | 38   | 73664           | 2024-06-20 | 2024-06-26 | Indigenous Day-Rental Mic & S   |      | 111.00         |
| <b>HAGLIND1</b> | <b>Haggerty, Linda</b>            |      |                 |            |            |                                 |      |                |
|                 |                                   | 25   | Starlink34142   | 2024-05-25 | 2024-06-26 | Refund Damaged Starlink Cabl    |      | 122.10         |
| <b>HORCOM1</b>  | <b>Horizon Computer Solutions</b> |      |                 |            |            |                                 |      |                |
|                 |                                   | 31   | 228688          | 2024-06-18 | 2024-06-26 | Lenovo Exended Serv-3 Yr On     |      | 481.34         |
| <b>KLEPLU1</b>  | <b>Klemp Plumbing And Heating</b> |      |                 |            |            |                                 |      |                |
|                 |                                   | 11   | 12450-1         | 2024-06-07 | 2024-06-26 | Office-Air Conditioner Repair   |      | 1,421.70       |
| <b>LGGIND1</b>  | <b>LGG Industrial</b>             |      |                 |            |            |                                 |      |                |
|                 |                                   | 3    | RG124725        | 2024-06-12 | 2024-06-26 | U70-HydHoseKit-1/4" 2 Wire Hi   |      | 225.08         |
| <b>UDON1</b>    | <b>Ljubic, Donovan Joseph</b>     |      |                 |            |            |                                 |      |                |
|                 |                                   | 39   | Overpymt Tax    | 2024-06-21 | 2024-06-26 | Overpayment of Taxes            |      | 2,649.10       |
| <b>LUMSUP1</b>  | <b>Lumsden Supermarket</b>        |      |                 |            |            |                                 |      |                |
|                 |                                   | 4    | 00501440        | 2024-05-02 | 2024-06-26 | Shop - Coffee                   |      | 45.84          |
|                 |                                   | 5    | 00502206        | 2024-05-06 | 2024-06-26 | WTP - Coffee                    |      | 61.12          |
|                 |                                   | 6    | 00383103        | 2024-05-09 | 2024-06-26 | Office - Kleenex                |      | 10.53          |
|                 |                                   | 7    | 00385000        | 2024-05-15 | 2024-06-26 | Shop - Distilled Water          |      | 6.04           |
|                 |                                   | 8    | 00385760        | 2024-05-17 | 2024-06-26 | Office - Coffee                 |      | 13.21          |
|                 |                                   | 9    | 00506326        | 2024-05-29 | 2024-06-26 | Office - Coffee, Paper Towel    |      | 19.41          |
|                 |                                   |      |                 |            |            | Vendor Total:                   |      | 156.15         |
| <b>MCEGIN1</b>  | <b>McElroy, Gina</b>              |      |                 |            |            |                                 |      |                |
|                 |                                   | 36   | HillyBillyVac   | 2024-06-19 | 2024-06-26 | Hall - Vacuum Attachment        |      | 44.40          |
|                 |                                   | 37   | CanadianTire-Ke | 2024-06-17 | 2024-06-26 | RVP - Additional Key for Storag |      | 11.08          |
|                 |                                   |      |                 |            |            | Vendor Total:                   |      | 55.48          |
| <b>MUNI1</b>    | <b>MuniSoft</b>                   |      |                 |            |            |                                 |      |                |
|                 |                                   | 23   | 2024/25-01515   | 2024-06-14 | 2024-06-26 | 2000 UrbanTax notices           |      | 159.59         |

159.59  


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**Town of Lumsden**  
**Invoice Edit List - Condensed**  
Batch # 2024-00097 - June 25, 2024 To Be Approved  
For the Period Ended 2024-06-30

| Vendor #       | Name                                     | Tr # | Invoice #       | Date       | Due Date   | Reference                        | PO # | Invoice Amount |
|----------------|--|------|-----------------|------------|------------|----------------------------------|------|----------------|
| <b>NATSTA1</b> | <b>National Starter &amp; Alternator</b> |      |                 |            |            |                                  |      |                |
|                |  | 19   | 0000375961      | 2024-06-07 | 2024-06-26 | U100 Battery                     |      | 156.51         |
| <b>NAYCAN1</b> | <b>NAYAX Canada Inc</b>                  |      |                 |            |            |                                  |      |                |
|                |  | 26   | 306457          | 2024-05-31 | 2024-06-26 | Bulk Water Service Fees May      |      | 20.90          |
| <b>NORSHO1</b> | <b>North Shore Septic Inc</b>            |      |                 |            |            |                                  |      |                |
|                |  | 20   | 13110           | 2024-06-10 | 2024-06-26 | RVP Jun 8 - Septic Service       |      | 240.00         |
|                |  | 27   | 13163           | 2024-06-16 | 2024-06-26 | Recycle Centre Jun 14 - Septic   |      | 160.00         |
|                |  |      |                 |            |            | Vendor Total:                    |      | <u>400.00</u>  |
| <b>NORTRE1</b> | <b>Northern Tree Company Inc</b>         |      |                 |            |            |                                  |      |                |
|                |  | 30   | 122556L         | 2024-06-18 | 2024-06-26 | Tree Work-Grinding/Pruning 14    |      | 4,785.75       |
| <b>OVETHE1</b> | <b>Over The Hill Orchards</b>            |      |                 |            |            |                                  |      |                |
|                |  | 29   | 11898           | 2024-06-15 | 2024-06-26 | Gift Baskets-Indigenous Day      |      | 259.26         |
| <b>PRAHEA1</b> | <b>Prairie Heart Mobility</b>            |      |                 |            |            |                                  |      |                |
|                |  | 32   | 7524-01         | 2024-01-31 | 2024-06-26 | Legion-Grant Fund-50%FinalP)     |      | 10,028.02      |
| <b>RCAPLE1</b> | <b>RCAP Leasing</b>                      |      |                 |            |            |                                  |      |                |
|                |  | 24   | 1065768         | 2024-06-07 | 2024-06-26 | Jul 01-Sept 30, 2024 Copier Le   |      | 985.68         |
| <b>SASHEA1</b> | <b>Saskatchewan Health Authority c/o</b> |      |                 |            |            |                                  |      |                |
|                |  | 2    | 3479186         | 2024-06-10 | 2024-06-26 | 200 River St - Testing           |      | 23.00          |
|                |  | 35   | 3479628         | 2024-06-17 | 2024-06-26 | 300 James St N - Testing         |      | 23.00          |
|                |  |      |                 |            |            | Vendor Total:                    |      | <u>46.00</u>   |
| <b>SEAHAW1</b> | <b>Sea Hawk Specialized Truck Ser</b>    |      |                 |            |            |                                  |      |                |
|                |  | 17   | 6890            | 2024-06-10 | 2024-06-26 | Fire - Foam                      |      | 1,805.73       |
| <b>SRG1</b>    | <b>Security Resource Group Inc.</b>      |      |                 |            |            |                                  |      |                |
|                |  | 15   | 75883           | 2024-05-31 | 2024-06-26 | Landfill Security - 81 Hrs - May |      | 2,096.71       |
| <b>STIANG1</b> | <b>Stinson, Angela Vanda</b>             |      |                 |            |            |                                  |      |                |
|                |  | 22   | Refund Ovr Pymt | 2024-06-13 | 2024-06-26 | Refund-Tax Over Payment          |      | 91.81          |
| <b>SUPFOR1</b> | <b>Superior Forklift Ltd</b>             |      |                 |            |            |                                  |      |                |
|                |  | 21   | 0000443969      | 2024-06-12 | 2024-06-26 | U70 - Hydraulic Fluid x10        |      | 157.25         |
| <b>SWIKEM1</b> | <b>Swish-Kemsol</b>                      |      |                 |            |            |                                  |      |                |
|                |  | 10   | R024600         | 2024-06-11 | 2024-06-26 | RVP-Toilet Paper                 |      | 283.22         |
| <b>TRALAN1</b> | <b>Tractorland (Regina)</b>              |      |                 |            |            |                                  |      |                |
|                |  | 12   | P0830703        | 2024-06-11 | 2024-06-26 | U71-Landpride Washer Blade x     |      | 83.17          |
|                |  | 16   | P0825803        | 2024-06-07 | 2024-06-26 | U71-Landpride Replace Tire/W     |      | 226.87         |
|                |  |      |                 |            |            | Vendor Total:                    |      | <u>310.04</u>  |
| <b>WOLMEC1</b> | <b>Wolseley Mechanical Group</b>         |      |                 |            |            |                                  |      |                |
|                |  | 13   | 9080508         | 2024-06-05 | 2024-06-26 | Hydrant - Replacement            |      | 2,382.44       |
|                |  | 14   | 9080509         | 2024-06-05 | 2024-06-26 | Couplings x 3, Denso Tape x 4.   |      | 2,100.01       |

Date Printed  
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**Town of Lumsden**  
**Invoice Edit List - Condensed**  
Batch # 2024-00097 - June 25, 2024 To Be Approved  
For the Period Ended 2024-06-30

| Vendor # | Name      |      |          |           |      |                  |                  |
|----------|-----------|------|----------|-----------|------|------------------|------------------|
| Tr #     | Invoice # | Date | Due Date | Reference | PO # | Invoice Amount   |                  |
|          |           |      |          |           |      | Vendor Total:    | 4,482.45         |
|          |           |      |          |           |      | Total for Batch: | <u>53,078.72</u> |

Invoices Printed: 39



Date Printed  
2024-06-21 1:13 PM

**Town of Lumsden**  
**Invoice Edit List - Condensed**  
Batch # 2024-00094 - June 25, 2024 Preauthorized  
For the Period Ended 2024-06-30

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| Vendor # | Name                       |            |            |                            |      |                  |                         |
|----------|----------------------------|------------|------------|----------------------------|------|------------------|-------------------------|
| Tr #     | Invoice #                  | Date       | Due Date   | Reference                  | PO # |                  | Invoice Amount          |
| HOMDEP1  | Home Depot, The            |            |            |                            |      |                  |                         |
| 6        | 2600961                    | 2024-06-03 | 2024-06-21 | Shop Supplies - Paint      |      |                  | 127.34                  |
| 7        | 4013878                    | 2024-06-11 | 2024-06-21 | Crack Sealing              |      |                  | 185.49                  |
|          |                            |            |            |                            |      | Vendor Total:    | <u>312.83</u>           |
| MEPP     | MEPP                       |            |            |                            |      |                  |                         |
| 5        | MEPP-2024-06-08            | 2024-06-08 | 2024-06-21 | Pension Contribution Jun 8 |      |                  | 11,488.82               |
| RECGEN1  | Receiver General (Acct #1) |            |            |                            |      |                  |                         |
| 8        | RP1-2024-06-08             | 2024-06-08 | 2024-06-21 | Income Tax/PPP/EI - Jun 8  |      |                  | 22,820.39               |
| RECGEN2  | Receiver General (Acct #2) |            |            |                            |      |                  |                         |
| 9        | RP2-2024-06-08             | 2024-06-08 | 2024-06-21 | Income Tax/PPP/EI - Jun 8  |      |                  | 1,391.09                |
| SASENG1  | SaskEnergy                 |            |            |                            |      |                  |                         |
| 1        | SKENG-2024-05              | 2024-06-05 | 2024-06-21 | Energy Billing May         |      |                  | 4,203.81                |
| SASPOW1  | SaskPower Consol.          |            |            |                            |      |                  |                         |
| 2        | SKPower 2024-05            | 2024-06-07 | 2024-06-21 | SK Power - May             |      |                  | 14,226.93               |
| SASTEL3  | SaskTel Mobility Cellular  |            |            |                            |      |                  |                         |
| 4        | Cell 2024-05-17            | 2024-06-16 | 2024-06-21 | 2024 Cellular Plans Jun 16 |      |                  | 549.11                  |
| SUMA2    | SUMA - Group Ins Premiums  |            |            |                            |      |                  |                         |
| 3        | Grp Ins 2024-07            | 2024-06-17 | 2024-06-21 | Suma Ben June              |      |                  | 11,079.93               |
|          |                            |            |            |                            |      | Total for Batch: | <u><u>66,072.91</u></u> |

Invoices Printed: 9



Date Printed  
2024-06-21 2:00 PM

**Town of Lumsden**  
**Invoice Edit List - Condensed**  
Batch # 2024-00101 - June 2024 Cell Allow/RVP Clean/Cleaning  
For the Period Ended 2024-06-30

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| Vendor #         | Name              |            |            |                                |      |                 |
|------------------|-------------------|------------|------------|--------------------------------|------|-----------------|
| Tr #             | Invoice #         | Date       | Due Date   | Reference                      | PO # | Invoice Amount  |
| ASHSCO1          | Ashurst, Scott    |            |            |                                |      |                 |
| 1                | Cell 2024-06      | 2024-06-21 | 2024-06-28 | Cell Allowance - June          |      | 30.00           |
| BOGRAN1          | Bogdan, Randy     |            |            |                                |      |                 |
| 8                | RVP 2024-06       | 2024-06-21 | 2024-06-28 | RVP Jun Contract Incl Cell & C |      | 2,700.00        |
| JHJOS1           | Buhay, Joshua     |            |            |                                |      |                 |
| 2                | Cell 2024-06      | 2024-06-21 | 2024-06-28 | Cell Allowance - June          |      | 30.00           |
| DANCOR1          | Danyliw, Cory     |            |            |                                |      |                 |
| 3                | Cell 2024-06      | 2024-06-21 | 2024-06-28 | Cell Allowance June            |      | 30.00           |
| MATBRY1          | Matheson, Bryan   |            |            |                                |      |                 |
| 9                | Cell 2nd Qtr-24   | 2024-06-28 | 2024-06-28 | Cell Allowance April - June    |      | 165.00          |
| MCEGIN1          | McElroy, Gina     |            |            |                                |      |                 |
| 6                | Janitor 2024-06   | 2024-06-21 | 2024-06-28 | Hall/Library/Office Clean June |      | 2,231.03        |
| PHIRHO1          | Phillips, Rhonda  |            |            |                                |      |                 |
| 10               | Cell 2nd Qtr-24   | 2024-06-28 | 2024-06-28 | Cell Allowance April - June    |      | 165.00          |
| ROBJAK1          | Robertson, Jake   |            |            |                                |      |                 |
| 7                | Cell 2024-06      | 2024-06-21 | 2024-06-28 | Cell Allowance June            |      | 30.00           |
| STRKEL1          | Strickland, Kelly |            |            |                                |      |                 |
| 4                | Cell 2024-06Jun   | 2024-06-21 | 2024-06-28 | Cell Allowance June            |      | 30.00           |
| WHILAN1          | Whitteron, Lance  |            |            |                                |      |                 |
| 5                | Cell 2024-06      | 2024-06-21 | 2024-06-28 | Cell Allowance June            |      | 30.00           |
| Total for Batch: |                   |            |            |                                |      | <u>5,441.03</u> |

Invoices Printed: 10

**TOWN OF LUMSDEN**  
Financial Statements  
December 31, 2023

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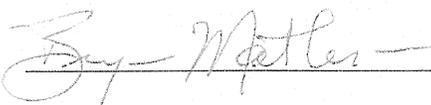
## Management's Responsibility

The municipality's management is responsible for the preparation and presentation of the accompanying financial statements in accordance with Canadian public sector accounting standards (PSAS). The preparation of the statements necessarily includes selecting appropriate accounting policies and methods, and making decisions affecting the measurement of transactions in which objective judgments and estimates by management is required.

In discharging its responsibilities for the integrity and fair presentation of the financial statements, management designs and maintains the necessary accounting, budget and other related internal controls to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Council is composed of elected officials who are not employees of the municipality. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with external auditors. The Council is also responsible for recommending the appointment of the municipality's external auditors.

Dudley & Company LLP, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the financial statements and report directly to them; their report is attached to the financial statements. The external auditors have full and free access to both the Council and management to communicate their audit findings.



Council



Administration



## INDEPENDENT AUDITORS' REPORT

To the Mayor and Councillors  
Town of Lumsden

### *Opinion*

We have audited the financial statements of the **TOWN OF LUMSDEN**, which comprise the statement of financial position as at December 31, 2023 and the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the municipality as at December 31, 2023, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the municipality in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the municipality's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management intends to dissolve the municipality or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the municipality's financial reporting process.

### *Auditors' Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



Page 1

*Independent Auditors' Report (continued)*

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the over-ride of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

  
Dudley & Company LLP  
Chartered Professional Accountants

Regina, Saskatchewan  
July 16, 2024

  
Page 2

**TOWN OF LUMSDEN**  
Statement of Financial Position  
As at December 31, 2023

Statement 1  
(Restated)

| <b>FINANCIAL ASSETS</b>               | <b>2023</b>  | <b>2022</b>  |
|---------------------------------------|--------------|--------------|
| Cash & Cash Equivalents (Note 2)      | \$ 4,314,096 | \$ 4,615,540 |
| Investments                           | -            | -            |
| Taxes Receivable - Municipal (Note 3) | 238,528      | 213,835      |
| Other Accounts Receivable (Note 4)    | 876,809      | 892,805      |
| Assets Held for Sale                  | -            | -            |
| Long-Term Receivable                  | -            | -            |
| Other Long-Term Investments           | -            | -            |
| Debt Charges Recoverable              | -            | -            |
| Derivative Assets                     | -            | -            |

|                               |                  |                  |
|-------------------------------|------------------|------------------|
| <b>Total Financial Assets</b> | <b>5,429,433</b> | <b>5,722,180</b> |
|-------------------------------|------------------|------------------|

| <b>LIABILITIES</b>                   |           |           |
|--------------------------------------|-----------|-----------|
| Bank Indebtedness                    | -         | -         |
| Accounts Payable (Note 5)            | 829,900   | 1,250,243 |
| Accrued Liabilities Payable          | -         | -         |
| Derivative Liabilities               | -         | -         |
| Deposits                             | 40,983    | 43,420    |
| Deferred Revenue (Note 6)            | 304,771   | 222,221   |
| Asset Retirement Obligation (Note 7) | 874,630   | 906,750   |
| Liability for Contaminated Sites     | -         | -         |
| Long-Term Debt (Note 8)              | 6,478,676 | 7,113,616 |
| Lease Obligations                    | -         | -         |

|                          |                  |                  |
|--------------------------|------------------|------------------|
| <b>Total Liabilities</b> | <b>8,528,960</b> | <b>9,536,250</b> |
|--------------------------|------------------|------------------|

|                             |                    |                    |
|-----------------------------|--------------------|--------------------|
| <b>NET FINANCIAL ASSETS</b> | <b>(3,099,527)</b> | <b>(3,814,070)</b> |
|-----------------------------|--------------------|--------------------|

| <b>Non-Financial Assets</b>              |            |            |
|--|------------|------------|
| Tangible Capital Assets (Schedules 6, 7) | 34,671,244 | 35,392,335 |
| Prepayment and Deferred Charges          | 36,516     | 70,251     |
| Stock and Supplies                       | 27,656     | 27,354     |
| Other (Note 9)                           | -          | -          |

|                                   |                   |                   |
|-----------------------------------|-------------------|-------------------|
| <b>Total Non-Financial Assets</b> | <b>34,735,416</b> | <b>35,489,940</b> |
|-----------------------------------|-------------------|-------------------|

|   |                      |                      |
|---|----------------------|----------------------|
| <b>Accumulated Surplus (Deficit) (Schedule 8)</b> | <b>\$ 31,635,889</b> | <b>\$ 31,675,870</b> |
|---|----------------------|----------------------|

Accumulated surplus (deficit) is comprised of:

|  |               |               |
|--|---------------|---------------|
| Accumulated surplus (deficit) excluding remeasurement gains (losses) | \$ 31,635,889 | \$ 31,675,870 |
| Accumulated remeasurement gains (losses) (Statement 5)               | \$ -          | \$ -          |

The accompanying notes form an integral part of these financial statements.

**TOWN OF LUMSDEN**  
**Statement of Operations**  
For the year ended December 31, 2023

Statement 2  
(Restated)

|  |  | <u>2023 Budget</u>   | <u>2023</u>          | <u>2022</u>          |
|--|--|----------------------|----------------------|----------------------|
| <b>Revenues</b>  |  |                      |                      |                      |
| Tax Revenue (Schedule 1)   |  | \$ 1,813,570         | \$ 1,807,885         | \$ 1,738,319         |
| Other Unconditional Revenue (Schedule 1)   |  | 603,265              | 607,828              | 547,121              |
| Fees and Charges (Schedule 4, 5)   |  | 1,981,007            | 2,252,249            | 1,928,019            |
| Conditional Grants (Schedule 4, 5)   |  | 139,067              | 192,809              | 152,418              |
| Tangible Capital Assets - Gain(Loss) (Schedule 4, 5)                                     |  | 95,944               | 58,838               | (414)                |
| Land Sales - Gain (Schedule 4, 5)  |  | -                    | -                    | -                    |
| Investment Income and Commissions (Schedule 4, 5)  |  | 213,575              | 165,809              | 97,627               |
| Other Revenues (Schedule 4, 5)   |  | -                    | 73,912               | 113,363              |
| Restructurings (Schedule 4, 5)   |  | -                    | -                    | -                    |
| Provincial/Federal Capitals Grants (Schedule 4, 5)                                       |  | 303,278              | 308,019              | 430,100              |
| <b>Total Revenues</b>  |  | <b>5,149,706</b>     | <b>5,467,349</b>     | <b>5,006,553</b>     |
| <b>Expenses</b>  |  |                      |                      |                      |
| General Government Services (Schedule 3)   |  | 459,302              | 480,650              | 457,323              |
| Protective Services (Schedule 3)   |  | 337,297              | 326,956              | 315,302              |
| Transportation Services (Schedule 3)   |  | 682,664              | 986,169              | 966,449              |
| Environmental and Public Health Services (Schedule 3)                                    |  | 338,928              | 432,648              | 429,947              |
| Planning and Development Services (Schedule 3)   |  | 262,328              | 222,413              | 281,930              |
| Recreation and Cultural Services (Schedule 3)  |  | 509,335              | 643,396              | 550,103              |
| Utility Services (Schedule 3)  |  | 1,390,730            | 2,415,098            | 2,400,455            |
| <b>Total Expenses</b>  |  | <b>3,980,584</b>     | <b>5,507,330</b>     | <b>5,401,509</b>     |
| <b>Surplus (Deficit) of Revenues over Expenses</b>                                       |  | <b>1,169,122</b>     | <b>(39,981)</b>      | <b>(394,956)</b>     |
| Accumulated Surplus (Deficit) excluding remeasurement gains (losses), Beginning of Year  |  | 31,675,870           | 31,675,870           | 32,070,826           |
| <b>Accumulated Surplus (Deficit) excluding remeasurement gains (losses), End of Year</b> |  | <b>\$ 32,844,992</b> | <b>\$ 31,635,889</b> | <b>\$ 31,675,870</b> |

The accompanying notes form an integral part of these financial statements.

**TOWN OF LUMSDEN**  
**Statement of Changes in Net Financial Assets**  
**For the year ended December 31, 2023**

Statement 3

|  | <b>2023 Budget</b>    | <b>2023</b>           | <b>Restated<br/>2022</b> |
|--|-----------------------|-----------------------|--------------------------|
| <b>Annual Surplus (Deficit)</b>  | \$ 1,169,122          | \$ (39,981)           | \$ (394,956)             |
| (Acquisition) of tangible capital assets                                   | 957,294               | (952,223)             | (2,773,362)              |
| Amortization of tangible capital assets                                    | -                     | 1,583,382             | 1,536,616                |
| Proceeds of disposal of tangible capital assets                            | 95,944                | 148,770               | -                        |
| Loss (gain) on disposal of tangible capital assets                         | (95,944)              | (58,838)              | 414                      |
| Write-down of assets under construction                                    | -                     | -                     | 24,070                   |
| <b>Surplus (Deficit) of capital expenses over expenditures</b>             | <b>957,294</b>        | <b>721,091</b>        | <b>(1,212,262)</b>       |
| (Acquisition) of supplies inventories                                      | -                     | (302)                 | -                        |
| (Acquisition) of prepaid expense   | -                     | -                     | (51,570)                 |
| (Increase) to other non-financial assets                                   | -                     | -                     | -                        |
| Consumption of supplies inventory  | -                     | -                     | 45,889                   |
| Use of prepaid expense   | -                     | 33,735                | -                        |
| Decrease to other non-financial assets                                     | -                     | -                     | -                        |
| <b>Surplus (Deficit) of other non-financial expenses over expenditures</b> | <b>-</b>              | <b>33,433</b>         | <b>(5,681)</b>           |
| Unrealized remeasurement gains (losses)                                    | -                     | -                     | -                        |
| <b>Increase/Decrease in Net Financial Assets</b>                           | <b>2,126,416</b>      | <b>714,543</b>        | <b>(1,612,899)</b>       |
| Net Financial Assets - Beginning of Year                                   | (3,814,070)           | (3,814,070)           | (2,201,171)              |
| <b>Net Financial Assets - End of Year</b>                                  | <b>\$ (1,687,654)</b> | <b>\$ (3,099,527)</b> | <b>\$ (3,814,070)</b>    |

The accompanying notes form an integral part of these financial statements.

**TOWN OF LUMSDEN**  
Statement of Cash Flows  
For the year ended December 31, 2023

Statement 4

|   | <b>2023</b>         | <b>2022</b>         |
|---|---------------------|---------------------|
| <b>Cash provided by (used for) the following activities</b> |                     |                     |
| <b>Operating:</b>   |                     |                     |
| Surplus (Deficit)   | \$ (39,981)         | \$ (394,956)        |
| Amortization  | 1,583,382           | 1,536,616           |
| Loss (gain) on disposal of tangible capital assets          | (58,838)            | 414                 |
|   | 1,484,563           | 1,142,074           |
| <b>Changes in assets / liabilities</b>                      |                     |                     |
| Taxes Receivable - Municipal                                | (24,693)            | (42,565)            |
| Other Receivables   | 15,996              | 1,343,142           |
| Assets Held for Sale  | -                   | -                   |
| Accounts and Accrued Liabilities Payable                    | (420,343)           | 220,204             |
| Derivative Liabilities                                      | -                   | -                   |
| Deposits  | (2,437)             | (15,846)            |
| Deferred Revenue  | 82,550              | 77,870              |
| Other Liabilities   | -                   | -                   |
| Asset Retirement Obligation                                 | (32,120)            | -                   |
| Liability for Contaminated Sites                            | -                   | -                   |
| Stock and Supplies for Use                                  | (302)               | 45,889              |
| Prepayments and Deferred Charges                            | 33,735              | (51,570)            |
| Other Non-Financial Assets                                  | -                   | -                   |
| <b>Net cash from (used for) operations</b>                  | <b>1,136,949</b>    | <b>2,719,198</b>    |
| <b>Capital:</b>   |                     |                     |
| Cash Used to Acquire Tangible Capital Assets                | (952,223)           | (2,773,362)         |
| Proceeds on Sale of Tangible Capital Assets                 | 148,770             | -                   |
| Write-down of assets under construction                     | -                   | 24,070              |
| <b>Net cash from (used for) capital</b>                     | <b>(803,453)</b>    | <b>(2,749,292)</b>  |
| <b>Investing:</b>   |                     |                     |
| Proceeds on Disposal (Acquisition) of Investments           | -                   | -                   |
| Other Investments   | -                   | -                   |
| <b>Net cash from (used for) investing</b>                   | <b>-</b>            | <b>-</b>            |
| <b>Financing:</b>   |                     |                     |
| Debt Charges Recovered                                      | -                   | -                   |
| Long-Term Debt Issued                                       | -                   | 1,000,000           |
| Long-Term Debt Repaid                                       | (634,940)           | (390,596)           |
| Other Financing   | -                   | -                   |
| <b>Net cash from (used for) financing</b>                   | <b>(634,940)</b>    | <b>609,404</b>      |
| <b>Increase (Decrease) in cash resources</b>                | <b>(301,444)</b>    | <b>579,310</b>      |
| Cash and Cash Equivalents - Beginning of Year               | 4,615,540           | 4,036,230           |
| <b>Cash and Cash Equivalents - End of Year</b>              | <b>\$ 4,314,096</b> | <b>\$ 4,615,540</b> |

The accompanying notes form an integral part of these financial statements.

**TOWN OF LUMSDEN**  
 Statement of Remeasurement Gains and Losses  
 As at December 31, 2023

Statement 5

|   | 2023 | 2022 |
|---|------|------|
| <b>Accumulated remeasurement gains (losses) at the beginning of the year:</b> | \$ - | \$ - |
| <b>Unrealized gains (losses) attributable to (Note 3):</b>                    |      |      |
| Derivatives   | -    | -    |
| Equity investments measured at fair value                                     | -    | -    |
| Foreign exchange  | -    | -    |
|   | -    | -    |
| <b>Amounts reclassified to the Statement of Operations (Note 3):</b>          |      |      |
| Derivatives   | -    | -    |
| Equity investments measured at fair value                                     | -    | -    |
| Foreign exchange  | -    | -    |
|   | -    | -    |
| <b>Net remeasurement gains (losses) for the year</b>                          | -    | -    |
| <b>Accumulated remeasurement gains (losses) at end of year</b>                | \$ - | \$ - |

  
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**TOWN OF LUMSDEN**  
Notes to the Financial Statements  
For the year ended December 31, 2023

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the municipality have been prepared by management in accordance with Canadian public sector accounting standards (PSAS) as recommended by the Chartered Professional Accountants of Canada (CPA Canada).

Significant aspects of the accounting policies adopted by the municipality are as follows:

**Basis of Accounting:**

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting requires revenues to be recognized as they become available and measurable and expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.

**(a) Reporting Entity:**

The financial statements report the assets, liabilities and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their financial affairs and resources.

A partnership represents a contractual arrangement between the municipality and a party outside the reporting entity. The partners have significant, clearly defined common goals, make a financial investment in the partnership, share control of decision making, and share, on an equitable basis, the significant risks and benefits associated with the operation of the partnership.

**(b) Collection of Funds for Other Authorities:**

Collection of funds by the municipality for the school board are collected and remitted in accordance with relevant legislation.

**(c) Government Transfers:**

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as either expenses or revenues in the period that the events giving rise to the transfer occur, providing:

- a) the transfer is authorized;
- b) eligibility criteria have been met by the recipient; and
- c) a reasonable estimate of the amount can be made.

Unearned government transfer amounts received will be recorded as deferred revenue.

Earned government transfer amounts not received will be recorded as an amount receivable.

Government transfers to individuals and other entities are recognized as an expense when the transfers are authorized and all eligibility criteria have been met.

**(d) Other (Non-Government Transfer) Contributions:**

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the municipality if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

**TOWN OF LUMSDEN**  
Notes to the Financial Statements  
For the year ended December 31, 2023

**(e) Deferred Revenue:**

Fees and charges: Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or services performed.

**(f) Net Financial Assets:**

Net Financial Assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.

**(g) Non-Financial Assets:**

Tangible capital and other non-financial assets are accounted for as assets by the municipality because they can be used to provide municipal services in future periods. These assets do not normally provide resources to discharge the liabilities of the municipality unless they are sold.

**(h) Appropriated Reserves:**

Reserves are established at the discretion of Council to designate surplus for future operating and capital transactions. Amounts so designated are described on Schedule 8.

**(i) Property Tax Revenue:**

Property tax revenue is based on assessments determined in accordance with Saskatchewan legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by Council. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions from other taxing authorities operate as a flow through and are excluded from municipal revenue.

**(j) Investments:**

Portfolio investments are valued in accordance with the policy noted on financial instruments, less any provision for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment.

**TOWN OF LUMSDEN**  
Notes to the Financial Statements  
For the year ended December 31, 2023

**(k) Financial Instruments:**

Derivative and equity investments that are quoted in an active market are carried at fair value. All other financial instruments are measured at cost/amortized cost; financial assets measured at amortized cost are recognized initially net of transaction costs with interest income recognized using the effective interest rate methods. Impairment losses are recognized in the statement of operations when there is an other than temporary decline in value.

The municipality has elected to measure other specific instruments at fair value, to correspond with how they are evaluated and managed. As follows:

Interest and dividends attributable to financial instruments are reported in the statement of operations. Unrealized gains and losses are recognized in the statement of remeasurement gains and losses. When the investment is disposed of the accumulated gains or losses are reclassified to the statement of operations.

When investment income and unrealized gains and losses from changes in the fair value of financial instruments are externally restricted, the investment income and fair value changes are recognized as liabilities until the external restrictions are satisfied.

Long-term debt: Long-term debt is initially recognized net of premiums, discounts, and transaction costs and is measured at amortized cost with interest expense recognized using the effective interest rate method.

Long-term receivables: Receivables with terms longer than one year have been classified as other long-term receivables.

Measurement of Financial Instruments:

The municipality's financial assets and liabilities are measured as follows:

| <u>Financial Statement Line Item</u>     | <u>Measurement</u> |
|--|--------------------|
| Cash and cash equivalents                | Cost               |
| Other accounts receivable                | Amortized cost     |
| Accounts payable and accrued liabilities | Amortized cost     |
| Deposit liabilities                      | Cost               |
| Long term debt                           | Amortized cost     |

**(l) Inventories:**

Inventories of materials and supplies expected to be used by the municipality are valued at the lower of cost or replacement cost. Inventories of land, materials, and supplies held for resale are valued at the lower of cost and net realizable value. Cost is determined by the actual cost. Net realizable value is the estimated selling price in the ordinary course of business.

**(m) Assets Held for Sale:**

Assets held for sale are recognized as a financial asset when the municipality is committed to selling the asset, the asset is in a condition to be sold, the asset can be publicly seen to be for sale, there is a market for the asset, there is a plan in place for selling the asset, and the sale is reasonably anticipated to be completed within one year of the financial statement date. Assets held for sale that don't meet all of the above criteria are instead recognized as non-financial assets.

**TOWN OF LUMSDEN**  
Notes to the Financial Statements  
For the year ended December 31, 2023

**(n) Tangible Capital Assets:**

All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant deflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution; these, and the tangible capital assets that are recognized at a nominal value, are disclosed on Schedule 6. The cost of tangible capital assets less any estimated residual value are amortized over the asset's estimated useful life using the straight-line method of amortization. In the year of acquisition of capital assets, the normal rate of amortization is taken. The municipality's tangible capital asset useful lives are estimated as follows:

| <u>Assets</u>                 | <u>Useful Life</u> |
|-------------------------------|--------------------|
| <b>General Assets</b>         |                    |
| Land                          | Indefinite         |
| Land Improvements             | 15 years           |
| Buildings                     | 40 years           |
| <b>Vehicles and Equipment</b> |                    |
| Vehicles                      | 10 years           |
| Machinery and Equipment       | 5 to 20 years      |
| <b>Infrastructure Assets</b>  |                    |
| <b>Infrastructure Assets</b>  |                    |
| Water and Sewer               | 40 years           |
| Road Network Assets           | 15 to 40 years     |

**Government Contributions:** Government contributions for the acquisition of capital assets are reported as capital revenue and do not reduce the cost of the related asset.

**Works of Art and Other Unrecognized Assets:** Assets that have a historical or cultural significance, which include works of art, monuments and other cultural artifacts are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with this property cannot be made.

**Capitalization of Interest:** The municipality does not capitalize interest incurred while a tangible capital asset is under construction.

**Leases:** All leases are recorded on the financial statements as either a capital or operating lease. Any lease that transfers substantially all of the benefits and risk associated with the leased asset is classified as a capital lease and recorded as a tangible capital asset. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the asset's fair market value. Assets under capital lease are amortized on a straight line basis, over their estimated useful lives (or over their lease term if the asset ownership isn't passing, or likely to pass, to the municipality at the end of its term). Any other lease not meeting the before mentioned criteria is classified as an operating lease and rental payments are expensed as incurred.

**TOWN OF LUMSDEN**  
Notes to the Financial Statements  
For the year ended December 31, 2023

**(o) Asset Retirement Obligation:**

Asset retirement obligations represent the legal obligations associated with the retirement of a tangible capital asset that result from its acquisition, construction, development, or normal use. The tangible assets include but are not limited to assets in productive use, assets no longer in use, and leased tangible capital assets.

The liability associated with an asset retirement obligation is measured with reference to the best estimate of the amount required to ultimately remediate the liability at the financial statement date to the extent that all recognition criteria are met. Asset retirement obligations are only recognized when there is a legal obligation for the municipality to incur costs in relation to a specific TCA, when the past transaction or event causing the liability has already occurred, when economic benefits will need to be given up in order to remediate the liability and when a reasonable estimate of such amount can be made. The best estimate of the liability includes all costs directly attributable to the remediation of the asset retirement obligation, based on the most reliable information that is available as at the applicable reporting date. Where cash flows are expected over future periods, the liability is recognized using a present value technique.

When a liability for an asset retirement obligation is initially recognized, a corresponding adjustment to the related tangible capital asset is also recognized. Through the passage of time in subsequent reporting periods, the carrying value of the liability is adjusted to reflect accretion expenses incurred in the current period. This expense ensures that the time value of money is considered when recognizing outstanding liabilities at each reporting date. The capitalized asset retirement cost within tangible capital assets is also simultaneously depreciated on the same basis as the underlying asset to which it relates.

At remediation, the municipality derecognizes the liability that was established. In some circumstances, gains or losses may be incurred upon settlement related to the ongoing measurement of the liability and corresponding estimates that were made and are recognized in the statement of operations.

**(p) Employee Benefit Plans:**

Contributions to the municipality's defined benefit plans are expensed when contributions are due and payable. Under the defined benefit multiemployer plans, the municipality's obligations are limited to their contributions.

**TOWN OF LUMSDEN**  
Notes to the Financial Statements  
For the year ended December 31, 2023

**(q) Measurement Uncertainty:**

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

The measurement of stock and supplies inventories are based on estimates of volume and quality.

The "Opening Assets Costs" of tangible capital assets have been estimated where actual costs were not available.

The liability associated with asset retirement obligations are measured with reference to the best estimate of the amount required to ultimately remediate the liability at the financial statement date, the discount rate, and inflation.

Amortization is based on the estimated useful lives of tangible capital assets.

Measurement financial instruments at the fair value and recognition and measurement of impairment of financial instruments requires the use of significant management estimates.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in earnings in the periods in which they become known.

**(r) Basis of Segmentation / Segment Report:**

The municipality follows the Public Sector Accounting Board's recommendations requiring financial information to be provided on a segmented basis. Municipal services have been segmented by grouping activities that have similar service objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment. Interest is allocated to functions based on the purpose of specific borrowings.

The segments (functions) are as follows:

**General Government:** The General Government segment provides for the administration of the municipality.

**Protective Services:** The Protective Services segment is comprised of items for Police and Fire protection.

**Transportation Services:** The Transportation Services segment is responsible for the delivery of public works services related to the development and maintenance of roadway systems and street lighting.

**Environmental and Public Health:** The Environmental segment provides waste disposal and other environmental services. The Public Health segment provides for items relating to public health services in the municipality.

**Planning and Development:** The Planning and Development segment provides for neighbourhood development and sustainability.

**Recreation and Culture:** The Recreation and Culture segment provides for community services through the provision of recreation and leisure services.

**Utility Services:** The Utility Services segment provides for delivery of water, collecting and treating of wastewater and providing collection and disposal of solid waste.

**TOWN OF LUMSDEN**  
Notes to the Financial Statements  
For the year ended December 31, 2023

**(s) Budget Information:**

Budget information is presented on a basis consistent with that used for actual results, with the exception that no amount was budgeted for amortization. The budget was approved by Council on April 3, 2023.

**(t) New Standards and Amendments to Standards:**

**Effective for Fiscal Years Beginning On or After April 1, 2023:**

**PS 3160 Public Private Partnerships**, a new standard establishing guidance on how to account for and report on partnerships between public and private sector entities. Specifically those in which the entity in the public sector procures infrastructure in conjunction with a private sector entity. In these scenarios the private sector entity must have obligations to design, build, acquire or improve existing infrastructure. Furthermore they must also finance the transaction past the point in which the asset is initially ready for use along with operating and/or maintaining such on an ongoing basis. The standard applies to fiscal years beginning on or after April 1, 2023.

**PS 3400 Revenue**, a new standard establishing guidance on how to account for and report on revenue. The standard provides a framework for recognizing, measuring and reporting revenues that arise from transactions that include performance obligations and transactions that do not have performance obligations. Performance obligations are enforceable promises to provide specific goods or services to a specific payer. The standard is mandatory for fiscal years beginning on or after April 1, 2023. Earlier adoption is permitted. The standard may be adopted retroactively or prospectively.

**PSG-8 Purchased Intangibles**, provides guidance on accounting for and reporting on purchased intangibles. It provides clarity on the recognition criteria, along with instances of assets that would not meet the definition of such. The standard may be adopted retroactively or prospectively.

The extent of the impact on adoption of these future standards is not known at this time.

**TOWN OF LUMSDEN**  
Notes to the Financial Statements  
For the year ended December 31, 2023

**(u) New Accounting Policies Adopted During the Year**

**PS 3450 Financial Instruments**, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of financial instruments, including derivatives. The standard requires fair value measurement of derivatives and equity instruments that are quoted in an active market; all other financial instruments can be measured at cost/amortized cost or fair value at the election of the municipality. Unrealized gains and losses are presented in a new statement of re-measurement gains and losses. There is the requirement to disclose the nature and extent of risks from financial instruments and clarification is given for the de-recognition of financial liabilities.

These measurements are to be applied prospectively with any difference between the fair value and the prior carrying value being recognized as an adjustment to accumulated remeasurement gains and losses at the beginning of the fiscal year. This standard was adopted in conjunction with PS 1201 - Financial Statement Presentation, PS 2601 - Foreign Currency Translation and PS 3041 - Portfolio Investments.

**PS 3280 Asset Retirement Obligations**, a new standard establishing guidance on the accounting and reporting of legal obligations associated with the retirement of tangible capital assets controlled by a municipality or municipal organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. As this standard includes solid waste landfill sites' active and post-closing obligations, upon adoption of this new standard, existing Solid Waste Landfill Closure and Post-Closure Liability section PS 3270 will be withdrawn.

**Modified Retroactive application:** During the year, the municipality adopted a new accounting policy with respect to the landfill closure and post closure accrual. . The municipality now accounts for such transactions under the new standard. . The municipality believes the new policy provides a fair presentation of the results and the financial position of the municipality.

This adoption of policy has been applied on a modified retroactive basis with restatement of prior period comparative amounts. The adoption of accounting policy has impacted the municipality's consolidated financial statements as described in schedule 11.

**TOWN OF LUMSDEN**  
Notes to the Financial Statements  
For the year ended December 31, 2023

**2. Cash and Cash Equivalents**

|   | <b>2023</b>         | <b>2022</b>         |
|---|---------------------|---------------------|
| Cash  | \$ 4,314,096        | \$ 4,615,540        |
| <b>Total Cash and Temporary Investments</b> | <b>\$ 4,314,096</b> | <b>\$ 4,615,540</b> |

Cash and cash equivalents include balances with banks, redeemable term deposits, and marketable securities and other short-term investments with maturities of three months or less.

**3. Taxes Receivable**

|                                     | <b>2023</b> | <b>2022</b> |
|-------------------------------------|-------------|-------------|
| Municipal - Current                 | \$ 126,378  | \$ 133,396  |
| - Arrears                           | 114,650     | 82,939      |
|                                     | 241,028     | 216,335     |
| - Less Allowance for Uncollectables | (2,500)     | (2,500)     |
| Total Municipal Taxes Receivable    | 238,528     | 213,835     |

|   |                   |                   |
|---|-------------------|-------------------|
| <b>Total Taxes Receivable - Municipal</b> | <b>\$ 238,528</b> | <b>\$ 213,835</b> |
|---|-------------------|-------------------|

**4. Other Accounts Receivable**

|                                 | <b>2023</b> | <b>2022</b> |
|---------------------------------|-------------|-------------|
| Trade receivables               | \$ 66,065   | \$ 32,805   |
| Federal government              | 286,097     | 282,310     |
| Provincial government           | 34,319      | 91,327      |
| GST receivable                  | 33,094      | 83,752      |
| Local Government                | 64,214      | 53,077      |
| Utility accounts receivable     | 369,737     | 351,311     |
| Accrued interest                | 25,060      | -           |
| Total Other Accounts Receivable | 878,586     | 894,582     |

|                                   |         |         |
|-----------------------------------|---------|---------|
| Less Allowance for Uncollectables | (1,777) | (1,777) |
|-----------------------------------|---------|---------|

|                                      |                   |                   |
|--------------------------------------|-------------------|-------------------|
| <b>Net Other Accounts Receivable</b> | <b>\$ 876,809</b> | <b>\$ 892,805</b> |
|--------------------------------------|-------------------|-------------------|

**5. Accounts Payable**

|                                | <b>2023</b> | <b>2022</b> |
|--------------------------------|-------------|-------------|
| Trade payables                 | \$ 517,702  | \$ 963,988  |
| Wages payable                  | 132,779     | 125,320     |
| School tax collections payable | 157,983     | 152,690     |
| Accrued interest payable       | 21,436      | 8,245       |

|                               |                   |                     |
|-------------------------------|-------------------|---------------------|
| <b>Total Accounts Payable</b> | <b>\$ 829,900</b> | <b>\$ 1,250,243</b> |
|-------------------------------|-------------------|---------------------|

**TOWN OF LUMSDEN**  
Notes to the Financial Statements  
For the year ended December 31, 2023

**6. Deferred Revenue**

|                                | <b>2023</b>       | <b>2022</b>       |
|--------------------------------|-------------------|-------------------|
| Prepaid taxes                  | \$ 131,814        | \$ 127,483        |
| Prepaid hall rentals           | 10,955            | 3,560             |
| Splash pad donations           | 17,897            | 17,897            |
| Colouring book donations       | 500               | 500               |
| Rapid response truck donations | 143,605           | 72,781            |
| <b>Total Deferred Revenue</b>  | <b>\$ 304,771</b> | <b>\$ 222,221</b> |

**7. Asset Retirement Obligation**

|                                  | <b>2023</b>       | <b>2022</b>       |
|----------------------------------|-------------------|-------------------|
| Balance, beginning of the year   | \$ 906,750        | \$ 906,750        |
| Liabilities settled              | (65,761)          | -                 |
| Accretion expense                | 33,641            | -                 |
| <b>Estimated Total Liability</b> | <b>\$ 874,630</b> | <b>\$ 906,750</b> |

**Landfill**

Landfill closure and post-closure care requirements have been defined in accordance with The Environmental Management and Protection Act and include final covering and landscaping of the landfill, pumping of ground water, methane gas and leachate management, and ongoing environmental monitoring, site inspection, and maintenance. The reported liability is based on estimates and assumptions with respect to landfill closure. The landfill has started being decommissioned, and should be decommissioned by the end of the 2025 fiscal year.

The liability for the landfill will be paid for with a combination of reserves, accumulated surplus, conditional grants, and debt issuance, as applicable and available at the time.

**8. Long-Term Debt**

a) The debt limit of the municipality is \$3,723,055. The debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year (the Municipalities Act Section 161(1)).

b) Debenture debt is repayable at the following amounts:

- Debenture for solar component of Waste Water Treatment Plant. Debenture is repayable in annual installments of \$74,616 at an interest rate of 2.3%, on the 1st of September. Debenture matures in 2040, and has a current principal balance outstanding of \$1,040,145 (2022 - \$1,089,699).
- Debenture for paving. Debenture is repayable in annual installments of \$264,218 at an interest rate of 2.25%, on the 1st of August. Debenture matures in 2026, and has a current principal balance outstanding of \$758,281 (2022 - \$1,000,000).

**TOWN OF LUMSDEN**  
Notes to the Financial Statements  
For the year ended December 31, 2023

Future principal and interest payments are as follows:

| Year       | Principal    | Interest   | Current Total | Prior Year Principal |
|------------|--------------|------------|---------------|----------------------|
| 2023       | \$ -         | \$ -       | \$ -          | \$ 291,272           |
| 2024       | 297,850      | 40,984     | 338,834       | 297,850              |
| 2025       | 304,578      | 34,257     | 338,835       | 304,578              |
| 2026       | 311,457      | 27,379     | 338,836       | 311,457              |
| 2027       | 54,272       | 20,344     | 74,616        | 54,272               |
| 2028       | 55,520       | 19,096     | 74,616        | -                    |
| Thereafter | 774,749      | 120,648    | 895,397       | 830,270              |
| Balance    | \$ 1,798,426 | \$ 262,708 | \$ 2,061,134  | \$ 2,089,699         |

c) Bank Loans and other Non-Debenture long-term debt:

- Bank loan with Royal Bank of Canada for James Street paving. Repayable monthly at \$10,266 principal and interest with an interest rate of 4.5%. The outstanding balance as of December 31, 2023 is \$0 (2022 - \$110,917).
- Bank loan with Royal Bank of Canada for Waste Water Treatment Plant. Repayable quarterly principal payments ranging from \$59,000 to \$60,000 in 2024. Interest rate is 2.91% and loan matures July 2039. The outstanding balance at December 31, 2023 is \$4,669,000 (2022 - \$4,898,000).
- Long term liability with Lumsden Legion - Repayable over 10 years with annual payments of \$3,750 with 0% interest. Agreement matures in 2026 and has an outstanding balance of \$11,250 at December 31, 2023 (2022 - \$15,000).

Future principal and interest payments are as follows:

| Year       | Principal    | Interest   | Current Total | Prior Year Principal |
|------------|--------------|------------|---------------|----------------------|
| 2023       | \$ -         | \$ -       | \$ -          | \$ 343,667           |
| 2024       | 240,750      | 33,967     | 274,717       | 240,750              |
| 2025       | 246,750      | 32,243     | 278,993       | 246,750              |
| 2026       | 254,750      | 30,475     | 285,225       | 254,750              |
| 2027       | 259,000      | 28,649     | 287,649       | 259,000              |
| 2028       | 266,000      | 26,765     | 292,765       | -                    |
| Thereafter | 3,413,000    | 153,090    | 3,566,090     | 3,679,000            |
| Balance    | \$ 4,680,250 | \$ 305,189 | \$ 4,985,439  | \$ 5,023,917         |

**9. Other Non-Financial Assets**

|  | 2023            | 2022            |
|--|-----------------|-----------------|
| Municipal share of tax title property net of allowance | \$ 713<br>(713) | \$ 713<br>(713) |
| <b>Total Other Non-Financial Assets</b>                | <b>\$ -</b>     | <b>\$ -</b>     |

**TOWN OF LUMSDEN**  
Notes to the Financial Statements  
For the year ended December 31, 2023

**10. Pension Plan**

The municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multiemployer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. Employees and employers each make plan contributions of 9% of salary (subject to an annually adjusted maximum pensionable earnings amount). The municipality's pension expense in 2023 was \$101,799 (2022 - \$90,537). The benefits accrued to the municipality's employees from MEPP are calculated using the following: pensionable years of service, highest average salary, and the plan accrual rate.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. Any actuarially determined deficiency is the responsibility of the participating employers and employees, which could affect future contribution rates and/or benefits. Contributions to MEPP are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for the plan are not recognized in these financial statements. Rather, the plan is accounted for as a defined contribution plan where the contributions are expensed when made.

The most recent available information reports, in total, plan assets of \$3,602,822,000, plan liabilities, including pension obligations, of \$2,441,485,000, and a resulting surplus of \$1,161,337,000.

**11. Comparative Figures**

Certain of the prior year's comparative figures have been reclassified to conform to the current year's manner of presentation.

**12. Related Parties**

The financial statements include transactions with related parties. The municipality is related to key management personnel (council and senior management) and their close family members. Transactions with these related parties are in the normal course of operations and are settled on normal trade terms.

**TOWN OF LUMSDEN**  
Notes to the Financial Statements  
For the year ended December 31, 2023

**13. Risk Management**

Through its financial assets and liabilities, the municipality is exposed to various risks.

**Credit Risk**

Credit risk is the risk that one party to a financial instrument will fail to discharge their responsibilities with respect to the financial instrument, and in doing so, cause a loss for the other party. The municipality is exposed to credit risk on the accounts receivable. The municipality does not have significant exposure to any individual creditor.

**Liquidity Risk**

Liquidity risk is the risk that the entity will encounter difficulty in meeting financial obligations as they fall due. The municipality undertakes regular cash flow analyses to ensure that there are sufficient cash resources to meet all obligations. The municipality does not feel that it has any financial instruments subject to liquidity risk.

**Market Risk**

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of three types of risk: interest rate risk, currency risk, and price risk.

**Interest Rate Risk**

Interest rate risk is the risk that future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The municipality is exposed to interest rate price risk on its long term debt that has a fixed interest rate. The interest rate and maturity date of the debt is disclosed in Note 8.

**Currency Risk**

Currency risk is the risk that the future cash flows of a financial instrument will fluctuate due to changes in currency fluctuations. The municipality does not feel that it has any financial instruments subject to currency risk as the majority of its transactions are in Canadian currency.

**Other Price Risk**

Other price risk is the risk that the future cash flows of a financial instrument will fluctuate due to changes in fair value of equity instruments. The municipality does not have any financial instruments that are affected by other price risk.

**14. Correction of Prior Period Error**

Subsequent to the year ended December 31, 2023, the municipality identified an error in the landfill liability accrual. The correction of this error is shown in schedule 11.

**TOWN OF LUMSDEN**  
 Schedule of Taxes and Other Unconditional Revenue  
 For the year ended December 31, 2023

Schedule 1

| TAXES  | 2023 Budget         | 2023                | 2022                |
|--|---------------------|---------------------|---------------------|
| General municipal tax levy                         | \$ 1,836,118        | \$ 1,836,118        | \$ 1,770,685        |
| Abatements and adjustments                         | (12,000)            | (16,469)            | (11,981)            |
| Discount on current year taxes                     | (68,000)            | (69,216)            | (67,655)            |
| <b>Net Municipal Taxes</b>                         | <b>1,756,118</b>    | <b>1,750,433</b>    | <b>1,691,049</b>    |
| Potash tax share                                   | 35,818              | 35,818              | 30,523              |
| Trailer license fees                               | -                   | -                   | -                   |
| Penalties on tax arrears                           | 21,634              | 21,634              | 16,747              |
| Special tax levy                                   | -                   | -                   | -                   |
| Other -  | -                   | -                   | -                   |
| <b>Total Taxes</b>                                 | <b>1,813,570</b>    | <b>1,807,885</b>    | <b>1,738,319</b>    |
| <b>UNCONDITIONAL GRANTS</b>                        |                     |                     |                     |
| Revenue Sharing                                    | 436,721             | 436,910             | 384,883             |
| Organized Hamlet                                   | -                   | -                   | -                   |
| Other -  | -                   | -                   | -                   |
| <b>Total Unconditional Grants</b>                  | <b>436,721</b>      | <b>436,910</b>      | <b>384,883</b>      |
| <b>GRANTS IN LIEU OF TAXES</b>                     |                     |                     |                     |
| Federal  | 6,380               | 7,290               | 6,492               |
| Provincial   |                     |                     |                     |
| S.P.C. Electrical                                  | -                   | -                   | -                   |
| SaskEnergy Gas                                     | -                   | -                   | -                   |
| TransGas   | -                   | -                   | -                   |
| Central Services                                   | 2,409               | 2,490               | 2,452               |
| SaskTel  | 1,780               | 1,810               | 1,783               |
| Other -  | -                   | -                   | -                   |
| Local/Other  |                     |                     |                     |
| Housing Authority                                  | 9,816               | 9,964               | 9,816               |
| C.P.R. Mainline                                    | -                   | -                   | -                   |
| Treaty Land Entitlement                            | -                   | -                   | -                   |
| Other -  | -                   | -                   | -                   |
| Other Government Transfers                         |                     |                     |                     |
| S.P.C. Surcharge                                   | 96,159              | 97,778              | 92,460              |
| SaskEnergy Surcharge                               | 50,000              | 51,586              | 49,235              |
| Other -  | -                   | -                   | -                   |
| <b>Total Grants in Lieu of Taxes</b>               | <b>166,544</b>      | <b>170,918</b>      | <b>162,238</b>      |
| <b>TOTAL OTHER UNCONDITIONAL REVENUE</b>           | <b>603,265</b>      | <b>607,828</b>      | <b>547,121</b>      |
| <b>TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE</b> | <b>\$ 2,416,835</b> | <b>\$ 2,415,713</b> | <b>\$ 2,285,440</b> |

**TOWN OF LUMSDEN**

Schedule of Operating and Capital Revenue by Function  
For the year ended December 31, 2023

Schedule 2-1

|  | 2023 Budget       | 2023              | 2022              |
|--|-------------------|-------------------|-------------------|
| <b>GENERAL GOVERNMENT SERVICES</b>           |                   |                   |                   |
| <b>Operating</b>                             |                   |                   |                   |
| Other Segmented Revenue                      |                   |                   |                   |
| Fees and Charges                             |                   |                   |                   |
| - Custom work                                | \$ 600            | \$ 2,223          | \$ 2,593          |
| - Sales of supplies                          | 350               | 340               | 296               |
| - Other - Licences and tax certificates      | 2,100             | 3,405             | 3,025             |
| Total Fees and Charges                       | 3,050             | 5,968             | 5,914             |
| - Tangible capital asset sales - gain (loss) | -                 | -                 | -                 |
| - Land sales - gain                          | -                 | -                 | -                 |
| - Investment income and commissions          | 213,575           | 165,809           | 97,627            |
| - Other -                                    | -                 | -                 | -                 |
| Total Other Segmented Revenue                | 216,625           | 171,777           | 103,541           |
| Conditional Grants                           |                   |                   |                   |
| - Student Employment                         | -                 | -                 | -                 |
| - MEEP                                       | -                 | -                 | -                 |
| - Other - FCM Asset Management               | -                 | 18,889            | -                 |
| Total Conditional Grants                     | -                 | 18,889            | -                 |
| <b>Total Operating</b>                       | <b>216,625</b>    | <b>190,666</b>    | <b>103,541</b>    |
| <b>Capital</b>                               |                   |                   |                   |
| Conditional Grants                           |                   |                   |                   |
| - Canada Community-Building Fund (CCBF)      | -                 | -                 | -                 |
| - ICIP                                       | -                 | -                 | -                 |
| - Provincial Disaster Assistance             | -                 | -                 | -                 |
| - MEEP                                       | -                 | -                 | -                 |
| - Other -                                    | -                 | -                 | -                 |
| <b>Total Capital</b>                         | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>Restructuring Revenues/Expenses</b>       | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>Total General Government Services</b>     | <b>\$ 216,625</b> | <b>\$ 190,666</b> | <b>\$ 103,541</b> |

**PROTECTIVE SERVICES**

**Operating**

|  |                |                |                |
|--|----------------|----------------|----------------|
| Other Segmented Revenue                      |                |                |                |
| Fees and Charges                             |                |                |                |
| - Other - Fire & police fees                 | \$ 87,525      | \$ 112,184     | \$ 123,748     |
| Total Fees and Charges                       | 87,525         | 112,184        | 123,748        |
| - Tangible capital asset sales - gain (loss) | -              | -              | -              |
| - Other - Interest earned                    | -              | 5,624          | -              |
| Total Other Segmented Revenue                | 87,525         | 117,808        | 123,748        |
| Conditional Grants                           |                |                |                |
| - Student Employment                         | -              | -              | -              |
| - Local Government                           | 26,078         | 20,717         | 6,648          |
| - MEEP                                       | -              | -              | -              |
| - Other -                                    | -              | -              | -              |
| Total Conditional Grants                     | 26,078         | 20,717         | 6,648          |
| <b>Total Operating</b>                       | <b>113,603</b> | <b>138,525</b> | <b>130,396</b> |

**Capital**

|   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|
| Conditional Grants                      |                   |                   |                   |
| - Canada Community-Building Fund (CCBF) | -                 | -                 | -                 |
| - ICIP                                  | -                 | -                 | -                 |
| - Local Government                      | -                 | -                 | -                 |
| - Provincial Disaster Assistance        | -                 | -                 | -                 |
| - MEEP                                  | -                 | -                 | -                 |
| - Other -                               | -                 | -                 | -                 |
| <b>Total Capital</b>                    | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>Restructuring Revenues/Expenses</b>  | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>Total Protective Services</b>        | <b>\$ 113,603</b> | <b>\$ 138,525</b> | <b>\$ 130,396</b> |

**TOWN OF LUMSDEN**

Schedule of Operating and Capital Revenue by Function  
For the year ended December 31, 2023

Schedule 2-2

|   | <u>2023 Budget</u> | <u>2023</u>       | <u>2022</u>      |
|---|--------------------|-------------------|------------------|
| <b>TRANSPORTATION SERVICES</b>                |                    |                   |                  |
| <b>Operating</b>                              |                    |                   |                  |
| Other Segmented Revenue                       |                    |                   |                  |
| Fees and Charges                              |                    |                   |                  |
| - Custom work                                 | \$ 500             | \$ 546            | \$ 456           |
| - Sales of supplies                           | -                  | 1,761             | -                |
| - Road maintenance, restoration agreements    | 100                | 150               | 150              |
| - Frontage                                    | -                  | -                 | -                |
| - Other -                                     | -                  | -                 | -                |
| Total Fees and Charges                        | 600                | 2,457             | 606              |
| - Tangible capital asset sales - gain (loss)  | 15,944             | 11,238            | -                |
| - Other -                                     | -                  | -                 | -                |
| Total Other Segmented Revenue                 | 16,544             | 13,695            | 606              |
| Conditional Grants                            |                    |                   |                  |
| - RIRG (CTP)                                  | -                  | -                 | -                |
| - Student Employment                          | -                  | -                 | -                |
| - MEEP  | -                  | -                 | -                |
| - Other - Patio revitalization                | -                  | -                 | 18,597           |
| Total Conditional Grants                      | -                  | -                 | 18,597           |
| <b>Total Operating</b>                        | <b>16,544</b>      | <b>13,695</b>     | <b>19,203</b>    |
| <b>Capital</b>                                |                    |                   |                  |
| Conditional Grants                            |                    |                   |                  |
| - Canada Community-Building Fund (CCBF)       | 122,938            | 122,938           | 56,362           |
| - ICIP  | 110,664            | 110,666           | -                |
| - RIRG (CTP, Bridge/ Large Culvert, Rd Const) | -                  | -                 | -                |
| - Provincial Disaster Assistance              | -                  | -                 | -                |
| - Other -                                     | -                  | -                 | -                |
| <b>Total Capital</b>                          | <b>233,602</b>     | <b>233,604</b>    | <b>56,362</b>    |
| <b>Restructuring Revenues/Expenses</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>         |
| <b>Total Transportation Services</b>          | <b>\$ 250,146</b>  | <b>\$ 247,299</b> | <b>\$ 75,565</b> |

**ENVIRONMENTAL AND PUBLIC HEALTH SERVICES**

**Operating**

|  |                |                |                |
|--|----------------|----------------|----------------|
| Other Segmented Revenue                      |                |                |                |
| Fees and Charges                             |                |                |                |
| - Waste and disposal fees                    | \$ 43,533      | \$ 45,591      | \$ 39,933      |
| - Other - Cemetery fees                      | 14,700         | 14,100         | 19,500         |
| Total Fees and Charges                       | 58,233         | 59,691         | 59,433         |
| - Tangible capital asset sales - gain (loss) | 80,000         | 43,994         | -              |
| - Other -                                    | -              | -              | -              |
| Total Other Segmented Revenue                | 138,233        | 103,685        | 59,433         |
| Conditional Grants                           |                |                |                |
| - Recycling                                  | 39,750         | 47,269         | 39,782         |
| - Pest Control                               | -              | -              | -              |
| - Donations                                  | -              | -              | 400            |
| - Local Government                           | 21,000         | 21,000         | 21,000         |
| - Other - Housing authority surplus          | 200            | 2,188          | 370            |
| Total Conditional Grants                     | 60,950         | 70,457         | 61,552         |
| <b>Total Operating</b>                       | <b>199,183</b> | <b>174,142</b> | <b>120,985</b> |

**Capital**

|   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|
| Conditional Grants                                    |                   |                   |                   |
| - Canada Community-Building Fund (CCBF)               | -                 | -                 | -                 |
| - ICIP  | 48,508            | 47,747            | -                 |
| - Provincial Disaster Assistance                      | -                 | -                 | -                 |
| - Other -   | -                 | -                 | -                 |
| <b>Total Capital</b>                                  | <b>48,508</b>     | <b>47,747</b>     | <b>-</b>          |
| <b>Restructuring Revenues/Expenses</b>                | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>Total Environmental and Public Health Services</b> | <b>\$ 247,691</b> | <b>\$ 221,889</b> | <b>\$ 120,985</b> |

**TOWN OF LUMSDEN**  
Schedule of Operating and Capital Revenue by Function  
For the year ended December 31, 2023

Schedule 2-3

|  | 2023 Budget      | 2023              | 2022              |
|--|------------------|-------------------|-------------------|
| <b>PLANNING AND DEVELOPMENT SERVICES</b>       |                  |                   |                   |
| <b>Operating</b>                               |                  |                   |                   |
| Other Segmented Revenue                        |                  |                   |                   |
| Fees and Charges                               |                  |                   |                   |
| - Maintenance and development charges          | \$ 1,500         | \$ 138,770        | \$ 36,700         |
| - Other - Permits & sign corridor fees         | 44,085           | 42,550            | 19,541            |
| Total Fees and Charges                         | 45,585           | 181,320           | 56,241            |
| - Tangible capital asset sales - gain (loss)   | -                | -                 | -                 |
| - Other -                                      | -                | -                 | -                 |
| Total Other Segmented Revenue                  | 45,585           | 181,320           | 56,241            |
| Conditional Grants                             |                  |                   |                   |
| - Student Employment                           | -                | -                 | -                 |
| - MEEP   | -                | -                 | -                 |
| - Other -                                      | -                | -                 | -                 |
| Total Conditional Grants                       | -                | -                 | -                 |
| <b>Total Operating</b>                         | <b>45,585</b>    | <b>181,320</b>    | <b>56,241</b>     |
| <b>Capital</b>                                 |                  |                   |                   |
| Conditional Grants                             |                  |                   |                   |
| - Canada Community-Building Fund (CCBF)        | -                | -                 | -                 |
| - ICIP   | -                | -                 | -                 |
| - Provincial Disaster Assistance               | -                | -                 | -                 |
| - MEEP   | -                | -                 | -                 |
| - Other - Conservation easement donation       | -                | -                 | 204,000           |
| <b>Total Capital</b>                           | <b>-</b>         | <b>-</b>          | <b>204,000</b>    |
| <b>Restructuring Revenues/Expenses</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>Total Planning and Development Services</b> | <b>\$ 45,585</b> | <b>\$ 181,320</b> | <b>\$ 260,241</b> |

**RECREATION AND CULTURAL SERVICES**

**Operating**

|  |                |                |                |
|--|----------------|----------------|----------------|
| Other Segmented Revenue                      |                |                |                |
| Fees and Charges                             |                |                |                |
| - Other - Recreation fees                    | \$ 183,231     | \$ 224,680     | \$ 178,469     |
| Total Fees and Charges                       | 183,231        | 224,680        | 178,469        |
| - Tangible capital asset sales - gain (loss) | -              | -              | (414)          |
| - Other -                                    | -              | -              | -              |
| Total Other Segmented Revenue                | 183,231        | 224,680        | 178,055        |
| Conditional Grants                           |                |                |                |
| - Canada Day                                 | 1,300          | 1,076          | 4,510          |
| - Local Government                           | 10,639         | 16,039         | 11,000         |
| - Donations                                  | 13,400         | 26,986         | 23,382         |
| - Saskatchewan Lotteries                     | 26,700         | 26,678         | 26,729         |
| - Other - Truth & reconciliation grants      | -              | 11,967         | -              |
| Total Conditional Grants                     | 52,039         | 82,746         | 65,621         |
| <b>Total Operating</b>                       | <b>235,270</b> | <b>307,426</b> | <b>243,676</b> |

**Capital**

|   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|
| Conditional Grants                            |                   |                   |                   |
| - Canada Community Building Fund (CCBF)       | -                 | -                 | -                 |
| - ICIP  | -                 | -                 | -                 |
| - Local Government                            | -                 | -                 | -                 |
| - Provincial Disaster Assistance              | -                 | -                 | -                 |
| - MEEP  | -                 | -                 | -                 |
| - Other - Donations                           | 21,168            | 26,668            | 11,118            |
| <b>Total Capital</b>                          | <b>21,168</b>     | <b>26,668</b>     | <b>11,118</b>     |
| <b>Restructuring Revenues/Expenses</b>        | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>Total Recreation and Cultural Services</b> | <b>\$ 256,438</b> | <b>\$ 334,094</b> | <b>\$ 254,794</b> |

**TOWN OF LUMSDEN**  
 Schedule of Operating and Capital Revenue by Function  
 For the year ended December 31, 2023

Schedule 2-4

|   | 2023 Budget         | 2023                | 2022                |
|---|---------------------|---------------------|---------------------|
| <b>UTILITY SERVICES</b>                             |                     |                     |                     |
| <b>Operating</b>                                    |                     |                     |                     |
| Other Segmented Revenue                             |                     |                     |                     |
| Fees and Charges                                    |                     |                     |                     |
| - Water   | \$ 697,158          | \$ 732,039          | \$ 653,071          |
| - Sewer   | 892,831             | 909,678             | 831,964             |
| - Other - Custom work, connection fees,<br>interest | 12,794              | 24,232              | 18,573              |
| Total Fees and Charges                              | 1,602,783           | 1,665,949           | 1,503,608           |
| - Tangible capital asset sales - gain (loss)        | -                   | 3,606               | -                   |
| - Other - Solar power recovery                      | -                   | 68,288              | 113,363             |
| Total Other Segmented Revenue                       | 1,602,783           | 1,737,843           | 1,616,971           |
| Conditional Grants                                  |                     |                     |                     |
| - Student Employment                                | -                   | -                   | -                   |
| - MEEP  | -                   | -                   | -                   |
| - Other -   | -                   | -                   | -                   |
| Total Conditional Grants                            | -                   | -                   | -                   |
| <b>Total Operating</b>                              | <b>1,602,783</b>    | <b>1,737,843</b>    | <b>1,616,971</b>    |
| <b>Capital</b>                                      |                     |                     |                     |
| Conditional Grants                                  |                     |                     |                     |
| - Canada Community-Building Fund (CCBF)             | -                   | -                   | -                   |
| - ICIP  | -                   | -                   | -                   |
| - New Building Canada Fund (SCF, NRP)               | -                   | -                   | -                   |
| - Clean Water and Wastewater Fund                   | -                   | -                   | -                   |
| - Low Carbon Economy Challenge                      | -                   | -                   | 158,620             |
| - MEEP  | -                   | -                   | -                   |
| - Other -   | -                   | -                   | -                   |
| <b>Total Capital</b>                                | <b>-</b>            | <b>-</b>            | <b>158,620</b>      |
| <b>Restructuring Revenues/Expenses</b>              | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>Total Utility Services</b>                       | <b>\$ 1,602,783</b> | <b>\$ 1,737,843</b> | <b>\$ 1,775,591</b> |

|  |                     |                     |                     |
|--|---------------------|---------------------|---------------------|
| <b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b> | <b>\$ 2,732,871</b> | <b>\$ 3,051,636</b> | <b>\$ 2,721,113</b> |
|--|---------------------|---------------------|---------------------|

**SUMMARY**

|  |              |              |              |
|--|--------------|--------------|--------------|
| Total Other Segmented Revenue          | \$ 2,290,526 | \$ 2,550,808 | \$ 2,138,595 |
| Total Conditional Grants               | 139,067      | 192,809      | 152,418      |
| Total Capital Grants and Contributions | 303,278      | 308,019      | 430,100      |
| Restructuring Revenue                  | -            | -            | -            |

|                                  |                     |                     |                     |
|----------------------------------|---------------------|---------------------|---------------------|
| <b>TOTAL REVENUE BY FUNCTION</b> | <b>\$ 2,732,871</b> | <b>\$ 3,051,636</b> | <b>\$ 2,721,113</b> |
|----------------------------------|---------------------|---------------------|---------------------|

**TOWN OF LUMSDEN**  
 Schedule of Total Expenses by Function  
 For the year ended December 31, 2023

Schedule 3-1

|   | 2023 Budget       | 2023              | 2022              |
|---|-------------------|-------------------|-------------------|
| <b>GENERAL GOVERNMENT SERVICES</b>        |                   |                   |                   |
| Council remuneration and travel           | \$ 56,770         | \$ 61,588         | \$ 66,782         |
| Wages and benefits                        | 208,175           | 198,381           | 184,762           |
| Professional/Contractual services         | 154,292           | 164,621           | 154,672           |
| Utilities                                 | 12,900            | 12,546            | 11,977            |
| Maintenance, materials, and supplies      | 26,415            | 30,781            | 26,214            |
| Grants and contributions - operating      | 750               | 1,540             | 1,800             |
| - capital                                 | -                 | -                 | -                 |
| Amortization                              | -                 | 11,193            | 11,116            |
| Interest                                  | -                 | -                 | -                 |
| Accretion of asset retirement obligations | -                 | -                 | -                 |
| Allowance for uncollectables              | -                 | -                 | -                 |
| Other -                                   | -                 | -                 | -                 |
| <b>Total General Government Services</b>  | <b>\$ 459,302</b> | <b>\$ 480,650</b> | <b>\$ 457,323</b> |

|  |                   |                   |                   |
|--|-------------------|-------------------|-------------------|
| <b>PROTECTIVE SERVICES</b>               |                   |                   |                   |
| <b>Police Protection</b>                 |                   |                   |                   |
| Wages and benefits                       | \$ -              | \$ -              | \$ -              |
| Professional/Contractual services        | 167,297           | 167,297           | 156,785           |
| Utilities                                | -                 | -                 | -                 |
| Maintenance, materials, and supplies     | -                 | -                 | -                 |
| Grants and contributions - operating     | 200               | 200               | -                 |
| - capital                                | -                 | -                 | -                 |
| Other -                                  | -                 | -                 | -                 |
| <b>Fire Protection</b>                   |                   |                   |                   |
| Wages and benefits                       | 41,493            | 25,027            | 33,907            |
| Professional/Contractual services        | 62,562            | 49,664            | 38,364            |
| Utilities                                | 13,914            | 13,746            | 12,640            |
| Maintenance, materials, and supplies     | 50,831            | 32,072            | 33,576            |
| Grants and contributions - operating     | 1,000             | -                 | -                 |
| - capital                                | -                 | -                 | -                 |
| Amortization                             | -                 | 38,950            | 40,030            |
| Interest                                 | -                 | -                 | -                 |
| Accretion of asset retirement obligation | -                 | -                 | -                 |
| Other -                                  | -                 | -                 | -                 |
| <b>Total Protective Services</b>         | <b>\$ 337,297</b> | <b>\$ 326,956</b> | <b>\$ 315,302</b> |

|  |                   |                   |                   |
|--|-------------------|-------------------|-------------------|
| <b>TRANSPORTATION SERVICES</b>           |                   |                   |                   |
| Wages and benefits                       | \$ 305,903        | \$ 297,044        | \$ 285,108        |
| Council remuneration and travel          | 6,686             | 3,609             | 7,337             |
| Professional/Contractual services        | 141,699           | 157,697           | 148,334           |
| Utilities                                | 46,191            | 45,222            | 43,591            |
| Maintenance, materials, and supplies     | 132,132           | 123,225           | 146,474           |
| Gravel                                   | 25,000            | 20,666            | 17,348            |
| Grants and contributions - operating     | -                 | -                 | -                 |
| - capital                                | -                 | -                 | -                 |
| Amortization                             | -                 | 317,997           | 292,663           |
| Interest                                 | 25,053            | 20,709            | 25,594            |
| Accretion of asset retirement obligation | -                 | -                 | -                 |
| Other -                                  | -                 | -                 | -                 |
| <b>Total Transportation Services</b>     | <b>\$ 682,664</b> | <b>\$ 986,169</b> | <b>\$ 966,449</b> |

**TOWN OF LUMSDEN**  
 Schedule of Total Expenses by Function  
 For the year ended December 31, 2023

Schedule 3-2

| ENVIRONMENTAL AND PUBLIC HEALTH SERVICES              | 2023 Budget       | 2023              | 2022              |
|---|-------------------|-------------------|-------------------|
| Wages and benefits                                    | \$ 110,183        | \$ 91,893         | \$ 104,643        |
| Professional/Contractual services                     | 161,759           | 147,327           | 156,009           |
| Utilities   | 6,843             | 8,314             | 6,703             |
| Maintenance, materials, and supplies                  | 35,080            | 76,997            | 74,991            |
| Grants and contributions - operating                  | -                 | -                 | -                 |
| - Waste disposal                                      | -                 | -                 | -                 |
| - Public health                                       | -                 | -                 | -                 |
| - capital   | -                 | -                 | -                 |
| - Waste disposal                                      | -                 | -                 | -                 |
| - Public health                                       | -                 | -                 | -                 |
| Amortization  | -                 | 49,793            | 61,795            |
| Interest  | 25,063            | 24,683            | 25,806            |
| Accretion of asset retirement obligation              | -                 | 33,641            | -                 |
| Other -   | -                 | -                 | -                 |
| <b>Total Environmental and Public Health Services</b> | <b>\$ 338,928</b> | <b>\$ 432,648</b> | <b>\$ 429,947</b> |

| PLANNING AND DEVELOPMENT SERVICES              | 2023 Budget       | 2023              | 2022              |
|--|-------------------|-------------------|-------------------|
| Wages and benefits                             | \$ 186,157        | \$ 177,341        | \$ 161,451        |
| Professional/Contractual services              | 65,421            | 35,652            | 110,441           |
| Maintenance, materials, and supplies           | 10,750            | 9,420             | 10,038            |
| Grants and contributions - operating           | -                 | -                 | -                 |
| - capital                                      | -                 | -                 | -                 |
| Amortization                                   | -                 | -                 | -                 |
| Interest                                       | -                 | -                 | -                 |
| Accretion of asset retirement obligation       | -                 | -                 | -                 |
| Other -  | -                 | -                 | -                 |
| <b>Total Planning and Development Services</b> | <b>\$ 262,328</b> | <b>\$ 222,413</b> | <b>\$ 281,930</b> |

| RECREATION AND CULTURAL SERVICES              | 2023 Budget       | 2023              | 2022              |
|---|-------------------|-------------------|-------------------|
| Wages and benefits                            | \$ 122,510        | \$ 154,903        | \$ 115,424        |
| Professional/Contractual services             | 147,607           | 147,334           | 130,741           |
| Utilities                                     | 42,102            | 46,363            | 38,070            |
| Maintenance, materials, and supplies          | 107,516           | 112,497           | 115,160           |
| Grants and contributions - operating          | 85,600            | 59,658            | 65,139            |
| - capital                                     | 4,000             | 30,000            | -                 |
| Amortization                                  | -                 | 92,641            | 85,569            |
| Interest                                      | -                 | -                 | -                 |
| Accretion of asset retirement obligation      | -                 | -                 | -                 |
| Allowance for uncollectables                  | -                 | -                 | -                 |
| Other -                                       | -                 | -                 | -                 |
| <b>Total Recreation and Cultural Services</b> | <b>\$ 509,335</b> | <b>\$ 643,396</b> | <b>\$ 550,103</b> |

**TOWN OF LUMSDEN**  
 Schedule of Total Expenses by Function  
 For the year ended December 31, 2023

Schedule 3-3

| <b>UTILITY SERVICES</b>                  | <b>2023 Budget</b>      | <b>2023</b>             | <b>2022</b>             |
|--|-------------------------|-------------------------|-------------------------|
| Wages and benefits                       | \$ 603,478              | \$ 609,558              | \$ 588,913              |
| Professional/Contractual services        | 213,205                 | 153,382                 | 120,837                 |
| Utilities                                | 215,219                 | 227,760                 | 220,959                 |
| Maintenance, materials, and supplies     | 219,271                 | 215,778                 | 279,667                 |
| Grants and contributions - operating     | 100                     | -                       | -                       |
| - capital                                | -                       | -                       | -                       |
| Amortization                             | -                       | 1,072,808               | 1,045,443               |
| Interest                                 | 139,457                 | 135,812                 | 144,636                 |
| Accretion of asset retirement obligation | -                       | -                       | -                       |
| Allowance for uncollectables             | -                       | -                       | -                       |
| Other -                                  | -                       | -                       | -                       |
| <b>Total Utility Services</b>            | <b>\$ 1,390,730</b>     | <b>\$ 2,415,098</b>     | <b>\$ 2,400,455</b>     |
| <br><b>TOTAL EXPENSES BY FUNCTION</b>    | <br><b>\$ 3,980,584</b> | <br><b>\$ 5,507,330</b> | <br><b>\$ 5,401,509</b> |



**TOWN OF LUMSDEN**  
 Schedule of Segment Disclosure by Function  
 For the year ended December 31, 2023

Schedule 4

|   | General Government  | Protective Services | Transportation Services | Environmental & Public Health | Planning & Development | Recreation & Culture | Utility Services    | Total                 |
|---|---------------------|---------------------|-------------------------|-------------------------------|------------------------|----------------------|---------------------|-----------------------|
| <b>Revenues (Schedule 2)</b>                          |                     |                     |                         |                               |                        |                      |                     |                       |
| Fees and Charges                                      | \$ 5,968            | \$ 112,184          | \$ 2,457                | \$ 59,691                     | \$ 181,320             | \$ 224,680           | \$ 1,665,949        | \$ 2,252,249          |
| Tangible Capital Asset Sales-Gain(Loss)               | -                   | -                   | 11,238                  | 43,994                        | -                      | -                    | 3,606               | 58,838                |
| Investment Income and Commissions                     | 165,809             | -                   | -                       | -                             | -                      | -                    | -                   | 165,809               |
| Other Revenues  | -                   | 5,624               | -                       | -                             | -                      | -                    | 68,288              | 73,912                |
| Grants - Conditional                                  | 18,889              | 20,717              | -                       | 70,457                        | -                      | 82,746               | -                   | 192,809               |
| - Capital   | -                   | -                   | 233,604                 | 47,747                        | -                      | 26,668               | -                   | 308,019               |
| <b>Total Revenues</b>                                 | <b>190,666</b>      | <b>138,525</b>      | <b>247,299</b>          | <b>221,889</b>                | <b>181,320</b>         | <b>334,094</b>       | <b>1,737,843</b>    | <b>3,051,636</b>      |
| <b>Expenses (Schedule 3)</b>                          |                     |                     |                         |                               |                        |                      |                     |                       |
| Wages and Benefits                                    | 259,969             | 25,027              | 300,653                 | 91,893                        | 177,341                | 154,903              | 609,558             | 1,619,344             |
| Professional / Contractual Services                   | 164,621             | 216,961             | 157,697                 | 147,327                       | 35,652                 | 147,334              | 153,382             | 1,022,974             |
| Utilities   | 12,546              | 13,746              | 45,222                  | 8,314                         | -                      | 46,363               | 227,760             | 353,951               |
| Maintenance, Materials, and Supplies                  | 30,781              | 32,072              | 143,891                 | 76,997                        | 9,420                  | 112,497              | 215,778             | 621,436               |
| Grants and Contributions                              | 1,540               | 200                 | -                       | -                             | -                      | 89,658               | -                   | 91,398                |
| Amortization  | 11,193              | 38,950              | 317,997                 | 49,793                        | -                      | 92,641               | 1,072,808           | 1,583,382             |
| Interest  | -                   | -                   | 20,709                  | 24,683                        | -                      | -                    | 135,812             | 181,204               |
| Accrual of asset retirement obligations               | -                   | -                   | -                       | 33,641                        | -                      | -                    | -                   | 33,641                |
| <b>Total Expenses</b>                                 | <b>480,650</b>      | <b>326,956</b>      | <b>986,169</b>          | <b>432,648</b>                | <b>222,413</b>         | <b>643,396</b>       | <b>2,415,098</b>    | <b>5,507,330</b>      |
| <b>Surplus (Deficit) by Function</b>                  | <b>\$ (289,984)</b> | <b>\$ (188,431)</b> | <b>\$ (738,870)</b>     | <b>\$ (210,759)</b>           | <b>\$ (41,093)</b>     | <b>\$ (309,302)</b>  | <b>\$ (677,255)</b> | <b>\$ (2,455,694)</b> |
| Taxation and Other Unconditional Revenue (Schedule 1) |                     |                     |                         |                               |                        |                      |                     | \$ 2,415,713          |
| <b>Net Surplus (Deficit)</b>                          |                     |                     |                         |                               |                        |                      |                     | <b>\$ (39,981)</b>    |

**TOWN OF LUMSDEN**  
 Schedule of Segment Disclosure by Function  
 For the year ended December 31, 2022

Schedule 5

|   | General Government  | Protective Services | Transportation Services | Environmental & Public Health | Planning & Development | Recreation & Culture | Utility Services    | Total                 |
|---|---------------------|---------------------|-------------------------|-------------------------------|------------------------|----------------------|---------------------|-----------------------|
| <b>Revenues (Schedule 2)</b>            |                     |                     |                         |                               |                        |                      |                     |                       |
| Fees and Charges                        | \$ 5,914            | \$ 123,748          | \$ 606                  | \$ 59,433                     | \$ 56,241              | \$ 178,469           | \$ 1,503,608        | \$ 1,928,019          |
| Tangible Capital Asset Sales-Gain(Loss) | -                   | -                   | -                       | -                             | -                      | (414)                | -                   | (414)                 |
| Investment Income and Commissions       | 97,627              | -                   | -                       | -                             | -                      | -                    | -                   | 97,627                |
| Other Revenues                          | -                   | -                   | -                       | -                             | -                      | -                    | 113,363             | 113,363               |
| Grants - Conditional                    | -                   | 6,648               | 18,597                  | 61,552                        | -                      | 65,621               | -                   | 152,418               |
| - Capital                               | -                   | -                   | 56,362                  | -                             | 204,000                | 11,118               | 158,620             | 430,100               |
| <b>Total Revenues</b>                   | <b>103,541</b>      | <b>130,396</b>      | <b>75,565</b>           | <b>120,985</b>                | <b>260,241</b>         | <b>254,794</b>       | <b>1,775,591</b>    | <b>2,721,113</b>      |
| <b>Expenses (Schedule 3)</b>            |                     |                     |                         |                               |                        |                      |                     |                       |
| Wages and Benefits                      | 251,544             | 33,907              | 292,445                 | 104,643                       | 161,451                | 115,424              | 588,913             | 1,548,327             |
| Professional / Contractual Services     | 154,672             | 195,149             | 148,334                 | 156,009                       | 110,441                | 130,741              | 120,837             | 1,016,183             |
| Utilities                               | 11,977              | 12,640              | 43,591                  | 6,703                         | -                      | 38,070               | 220,959             | 333,940               |
| Maintenance, Materials, and Supplies    | 26,214              | 33,576              | 163,822                 | 74,991                        | 10,038                 | 115,160              | 279,667             | 703,468               |
| Grants and Contributions                | 1,800               | -                   | -                       | -                             | -                      | 65,139               | -                   | 66,939                |
| Amortization                            | 11,116              | 40,030              | 292,663                 | 61,795                        | -                      | 85,569               | 1,045,443           | 1,536,616             |
| Interest                                | -                   | -                   | 25,594                  | 25,806                        | -                      | -                    | 144,636             | 196,036               |
| <b>Total Expenses</b>                   | <b>457,323</b>      | <b>315,302</b>      | <b>966,449</b>          | <b>429,947</b>                | <b>281,930</b>         | <b>550,103</b>       | <b>2,400,455</b>    | <b>5,401,509</b>      |
| <b>Surplus (Deficit) by Function</b>    | <b>\$ (353,782)</b> | <b>\$ (184,906)</b> | <b>\$ (890,884)</b>     | <b>\$ (308,962)</b>           | <b>\$ (21,689)</b>     | <b>\$ (295,309)</b>  | <b>\$ (624,864)</b> | <b>\$ (2,680,396)</b> |

Taxation and Other Unconditional Revenue (Schedule 1)

\$ 2,285,440

**Net Surplus (Deficit)**

\$ (394,956)

**TOWN OF LUMSDEN**  
 Schedule of Tangible Capital Assets by Object  
 For the year ended December 31, 2023

Schedule 6

**2023**

**2022**

| Asset Cost                                 | General Assets    |                   |                      |                     |                       | Infrastructure Assets | General / Infrastructure Assets Under Construction | Total                |
|--|-------------------|-------------------|----------------------|---------------------|-----------------------|-----------------------|--|----------------------|
|  | Land              | Land Improvements | Buildings            | Vehicles            | Machinery & Equipment |                       |  |                      |
| Opening Asset Costs                        | \$ 918,375        | \$ 861,511        | \$ 27,866,657        | \$ 1,298,094        | \$ 5,705,191          | \$ 9,541,171          | \$ 825,629   | \$ 47,016,628        |
| Additions during the year                  | -                 | -                 | 165,001              | 193,493             | 329,988               | 263,741               | -  | 952,223              |
| Disposals and write downs during the year  | -                 | -                 | (18,108)             | (180,387)           | (57,554)              | -                     | -  | (256,049)            |
| Transfers (from) assets under construction | -                 | -                 | -                    | -                   | -                     | 726,670               | (726,670)  | -                    |
| <b>Closing Asset Costs</b>                 | <b>\$ 918,375</b> | <b>\$ 861,511</b> | <b>\$ 28,013,550</b> | <b>\$ 1,311,200</b> | <b>\$ 5,977,625</b>   | <b>\$ 10,531,582</b>  | <b>\$ 98,959</b>                                   | <b>\$ 47,712,802</b> |
| <b>Accumulated Amortization</b>            |                   |                   |                      |                     |                       |                       |  |                      |
| Opening Accum. Amort. Cost                 | \$ -              | \$ 550,722        | \$ 3,610,563         | \$ 686,484          | \$ 2,100,924          | \$ 4,675,600          | \$ -   | \$ 11,624,293        |
| Add: Amortization taken                    | -                 | 30,273            | 680,592              | 117,199             | 432,572               | 322,746               | -  | 1,583,382            |
| Less: Accum. Amort. on Disposals           | -                 | -                 | (453)                | (137,869)           | (27,795)              | -                     | -  | (166,117)            |
| <b>Closing Accumulated Amort.</b>          | <b>\$ -</b>       | <b>\$ 580,995</b> | <b>\$ 4,290,702</b>  | <b>\$ 665,814</b>   | <b>\$ 2,505,701</b>   | <b>\$ 4,998,346</b>   | <b>\$ -</b>  | <b>\$ 13,041,558</b> |
| <b>Net Book Value</b>                      | <b>\$ 918,375</b> | <b>\$ 280,516</b> | <b>\$ 23,722,848</b> | <b>\$ 645,386</b>   | <b>\$ 3,471,924</b>   | <b>\$ 5,533,236</b>   | <b>\$ 98,959</b>                                   | <b>\$ 34,671,244</b> |

1. Total contributed/donated assets received in 2023: \$ 21,168
2. List of assets recognized at nominal value in 2023 are:
  - Infrastructure assets \$ -
  - Vehicles \$ -
  - Machinery and Equipment \$ -
  - Amount of interest capitalized in 2023: \$ -



**TOWN OF LUMSDEN**  
 Schedule of Tangible Capital Assets by Function  
 For the year ended December 31, 2023

Schedule 7

|   | 2023               |                     |                         |                               |                        |                      |                      | 2022                 |                      |
|---|--------------------|---------------------|-------------------------|-------------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|
|   | General Government | Protective Services | Transportation Services | Environmental & Public Health | Planning & Development | Recreation & Culture | Water & Sewer        | Total                | Total                |
| <b>Asset Cost</b>                         |                    |                     |                         |                               |                        |                      |                      |                      |                      |
| Opening Asset Costs                       | \$ 500,781         | \$ 738,675          | \$ 7,201,311            | \$ 977,917                    | \$ 848,761             | \$ 2,605,128         | \$ 34,144,055        | \$ 47,016,628        | \$ 44,285,505        |
| Additions during the year                 | 6,670              | -                   | 326,050                 | -                             | -                      | 300,211              | 319,292              | 952,223              | 2,773,362            |
| Disposals and write-downs during the year | -                  | -                   | (87,279)                | (120,021)                     | -                      | -                    | (48,749)             | (256,049)            | (42,239)             |
| <b>Closing Asset Costs</b>                | <b>\$ 507,451</b>  | <b>\$ 738,675</b>   | <b>\$ 7,440,082</b>     | <b>\$ 857,896</b>             | <b>\$ 848,761</b>      | <b>\$ 2,905,339</b>  | <b>\$ 34,414,598</b> | <b>\$ 47,712,802</b> | <b>\$ 47,016,628</b> |
| <b>Accumulated Amortization</b>           |                    |                     |                         |                               |                        |                      |                      |                      |                      |
| Opening Accum. Amort. Costs               | \$ 434,235         | \$ 547,597          | \$ 2,863,705            | \$ 305,831                    | \$ 17,678              | \$ 1,192,939         | \$ 6,262,308         | \$ 11,624,293        | \$ 10,105,432        |
| Add: Amortization taken                   | 11,193             | 38,950              | 317,997                 | 49,793                        | -                      | 92,641               | 1,072,808            | 1,583,382            | 1,536,616            |
| Less: Accum. Amort. on Disposals          | -                  | -                   | (51,009)                | (84,015)                      | -                      | -                    | (31,093)             | (166,117)            | (17,755)             |
| <b>Closing Accumulated Amortization</b>   | <b>\$ 445,428</b>  | <b>\$ 586,547</b>   | <b>\$ 3,130,693</b>     | <b>\$ 271,609</b>             | <b>\$ 17,678</b>       | <b>\$ 1,285,580</b>  | <b>\$ 7,304,023</b>  | <b>\$ 13,041,558</b> | <b>\$ 11,624,293</b> |
| <b>Net Book Value</b>                     | <b>\$ 62,023</b>   | <b>\$ 152,128</b>   | <b>\$ 4,309,389</b>     | <b>\$ 586,287</b>             | <b>\$ 831,083</b>      | <b>\$ 1,619,759</b>  | <b>\$ 27,110,575</b> | <b>\$ 34,671,244</b> | <b>\$ 35,392,335</b> |

**TOWN OF LUMSDEN**  
 Schedule of Accumulated Surplus  
 For the year ended December 31, 2023

Schedule 8

|                        | 2022       | Changes     | 2023       |
|------------------------|------------|-------------|------------|
| UNAPPROPRIATED SURPLUS | Restated   |             |            |
|                        | \$ 658,863 | \$ (38,703) | \$ 620,160 |

**APPROPRIATED RESERVES**

|   |         |           |         |
|---|---------|-----------|---------|
| Potash reserve                                  | 38,258  | 35,818    | 74,076  |
| Public reserve                                  | 37,892  | 50,000    | 87,892  |
| <b><u>General Government</u></b>                |         |           |         |
| Office relocation                               | 40,400  | 20,808    | 61,208  |
| General reserve                                 | 125,295 | 5,713     | 131,008 |
| <b><u>Protective Services</u></b>               |         |           |         |
| Fire equipment                                  | 222,254 | 98,479    | 320,733 |
| Rapid response truck                            | 74,281  | 76,448    | 150,729 |
| <b><u>Transportation</u></b>                    |         |           |         |
| Roads & sidewalks                               | 666,608 | (141,367) | 525,241 |
| <b><u>Planning &amp; Development</u></b>        |         |           |         |
| Economic development                            | 7,626   | 6,300     | 13,926  |
| Flood protection                                | 51,000  | 1,000     | 52,000  |
| <b><u>Environmental &amp; Public Health</u></b> |         |           |         |
| Equipment                                       | 212,866 | (60,401)  | 152,465 |
| Cemetery  | 27,593  | 6,817     | 34,410  |
| Landfill closure                                | 30,000  | 138,227   | 168,227 |
| <b><u>Recreation</u></b>                        |         |           |         |
| Recreation facilities                           | 155,979 | 7,694     | 163,673 |
| Sports centre                                   | 7,203   | 1,104     | 8,307   |
| Skateboard park                                 | 4,200   | -         | 4,200   |
| RiverPark                                       | 45,461  | (1,640)   | 43,821  |
| Community hall                                  | 70,082  | 27,505    | 97,587  |
| <b><u>Utility Services</u></b>                  |         |           |         |
| Water & sewer                                   | 899,231 | (165,573) | 733,658 |
| Solar   | 22,059  | (22,059)  | -       |

|                           |           |        |           |
|---------------------------|-----------|--------|-----------|
| <b>Total Appropriated</b> | 2,738,288 | 84,873 | 2,823,161 |
|---------------------------|-----------|--------|-----------|

**NET INVESTMENT IN TANGIBLE CAPITAL ASSETS**

|   |             |           |             |
|---|-------------|-----------|-------------|
| Tangible Capital Assets (Schedule 6, 7) | 35,392,335  | (721,091) | 34,671,244  |
| Less: Related debt                      | (7,113,616) | 634,940   | (6,478,676) |

|  |            |          |            |
|--|------------|----------|------------|
| <b>Net Investment in Tangible Capital Assets</b> | 28,278,719 | (86,151) | 28,192,568 |
|--|------------|----------|------------|

**OTHER**

|                                  |               |             |               |
|----------------------------------|---------------|-------------|---------------|
| <b>Total Accumulated Surplus</b> | \$ 31,675,870 | \$ (39,981) | \$ 31,635,889 |
|----------------------------------|---------------|-------------|---------------|

**TOWN OF LUMSDEN**  
 Schedule of Mill Rates and Assessments  
 For the year ended December 31, 2023

Schedule 9

|                          | PROPERTY CLASS |                |                         |                      |                         |                | Total          |
|--------------------------|----------------|----------------|-------------------------|----------------------|-------------------------|----------------|----------------|
|                          | Agriculture    | Residential    | Residential Condominium | Seasonal Residential | Commercial & Industrial | Potash Mine(s) |                |
| Taxable Assessment       | \$ 303,930     | \$ 198,086,560 | \$ 15,128,320           | \$ 11,840            | \$ 13,890,547           | \$ -           | \$ 227,421,197 |
| Regional Park Assessment |                |                |                         |                      |                         |                |                |
| Total Assessment         |                |                |                         |                      |                         |                | 227,421,197    |
| Mill Rate Factor(s)      | 1.000          | 1.000          | 1.000                   | 1.000                | 1.400                   |                |                |
| Total Minimum Tax        | -              | -              | -                       | -                    | -                       | -              | -              |
| Total Municipal Tax Levy | \$ 2,395       | \$ 1,561,140   | \$ 119,228              | \$ 93                | \$ 153,262              | \$ -           | \$ 1,836,118   |

|                             | MILLS |
|-----------------------------|-------|
| Average Municipal*          | 8.074 |
| Average School*             | 4.678 |
| Potash Mill Rate            | -     |
| Uniform Municipal Mill Rate | 7.881 |

\* Average Mill Rates (multiply the total tax levy for each taxing authority by 1,000 and divide by the total assessment for the taxing authority).



**TOWN OF LUMSDEN**  
 Schedule of Council Remuneration  
 For the year ended December 31, 2023

Schedule 10

| Name             | Remuneration     | Reimbursed<br>Costs | Total            |
|------------------|------------------|---------------------|------------------|
| Bryan Matheson   | \$ 21,244        | \$ 1,022            | \$ 22,266        |
| Verne Barber     | 9,926            | 271                 | 10,197           |
| Jenelle Brennan  | 9,378            | -                   | 9,378            |
| Ashlee Longmoore | 6,373            | -                   | 6,373            |
| Rhonda Phillips  | 15,787           | 495                 | 16,282           |
| Jim Rawlings     | 3,654            | -                   | 3,654            |
| Byron Tumbach    | 13,028           | -                   | 13,028           |
| <b>Total</b>     | <b>\$ 79,390</b> | <b>\$ 1,788</b>     | <b>\$ 81,178</b> |

  
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**TOWN OF LUMSDEN**  
Schedule of Financial Statement Adjustments  
For the year ended December 31, 2023

Schedule 11

The municipality has restated the prior year figures on its financial statements to retroactively adjust items as follows.

- Accrued liability for closure and post closure of landfill miscalculated in the past and corrected in current year. Previous statement showed a landfill liability of \$1,732,980. This amount has been restated for 2021 and 2022 to show a Asset Retirement Obligation in regards to the closure of the land fill at a value of \$906,750.

**Effect of Changes on 2022 Statement of Financial Position**

|   |           |                          |
|---|-----------|--------------------------|
| 2022 Opening Accumulated Surplus / Deficit as previously reported | \$        | 31,244,596               |
| Add: Reduction of Landfill liability                              |           | 826,230                  |
| Less:   |           | -                        |
| <b>Restated 2022 Opening Accumulated Surplus / Deficit</b>        | <b>\$</b> | <b><u>32,070,826</u></b> |



**TOWN OF LUMSDEN  
POLICY**

Title: **Water Leaks and Increased Water Consumption**  
Effective: February 13, 2024  
Amended: June 25, 2024

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**Purpose:**

To provide guidelines and financial assistance to property owners within the Town of Lumsden who experience significant water leaks and increased water consumption costs as a result of a faulty water meter. It must be proven that the municipality's water meter is faulty.

**Scope:**

1. The Town of Lumsden provides potable water to the boundary of a property; water subsequently passes through a metered service connection becomes the responsibility of that property owner.
2. This policy applies to all Town of Lumsden property owners.
3. This policy will describe the process for applying for financial assistance for significant water leaks resulting in increased water consumption costs.
4. This policy is not intended to provide full compensation to customers for water consumption charges resulting from a water leak on their property. However, Council may consider providing a partial rebate, subject to the provisions of this policy being met.
5. The intent of this policy is to provide a one-time rebate on the costs associated with water consumption only (sewer and other fees cannot be claimed); subsequent claims under this policy will not be accepted.

**Application Criteria & Process:**

1. The property owner or its designate must have experienced an increase of at least 150% of normal water consumption.
2. The property owner or its designate must declare in writing that the abnormally high water usage was as a result of an undetected water leak.
3. The claim must contain supporting documentation that the water leak was repaired immediately (within 30 days of a water consumption invoice being issued or after the customer was made aware of its existence).
4. The claim must include a statement or invoice from a licensed plumber indicating the cause and location of the water leak and that it has been repaired or in the case where a plumber was not employed, a declaration by the owner with the equivalent details.

A handwritten signature in black ink, appearing to be "Michael", is located in the bottom right corner of the page.

5. The written request must be addressed to the Town of Lumsden and can be submitted via email at [town.lumsden@sasktel.net](mailto:town.lumsden@sasktel.net), by mail at PO Box 160, Lumsden, SK S0G 3C0, or hand delivered to the municipal office at 300 James Street North, Lumsden, SK.
6. If a decision is made by Council to provide a rebate, it will be applied to the utility account as a credit.

**Claims That Will Not Be Accepted:**

1. Interest charges on unpaid water accounts.
2. Secondary occurrences on the same property, by the same owner, whether related or unrelated to the first claim.
3. Incomplete claims.
4. Claims for costs other than water consumption.
5. Claims for which the cause or source of the leak remains unknown.

**Calculating The Claim:**

1. The average of the previous three (3) water consumption readings (in the same quarter, from the previous three years) will be subtracted from the consumption in the billing period for which the leak commenced. The remaining consumption amount will be the estimated volume of water lost.
2. Council may choose to provide a rebate of up to 50% of the estimated volume of water lost, or a maximum of \$1,000.00, whichever is less.

A handwritten signature in black ink, appearing to be 'J. Lumsden', is located in the bottom right corner of the page.

**TOWN OF LUMSDEN**

Title: **Review Development Levy Bylaw**

Effective: June 26, 2024

Amended:

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**Background:**

In March, 2024, the Planning and Economic Development Committee requested Administration prepare a policy to establish the frequency of internal reviews of the Development Levy Bylaw.

A consistent review of the Development Levy Bylaw will ensure that development levies are kept up-to-date.

**Policy Statement:**

Following the annual review of the Town of Lumsden's Capital Plans, Administration will consider any deletions and/or additions to the schedules within the Development Levy Bylaw. Administration will prepare a report for the Planning and Economic Development Committee identifying any of the levies within, but not limited to, the following schedules, that would see a +/- adjustment of 10% or greater:

- Water System
- Wastewater System
- Stormwater System
- Roadways and Related Infrastructure
- Recreation Facilities.

Any suggested changes to the Development Levy Bylaw will be forwarded from the Planning and Economic Development Committee to Town Council for their consideration. If Council agrees to make changes to the Development Levy Bylaw, Town Council will send a fully-executed copy to the Community Planning Branch of the Ministry of Government Relations (or provincial department of the day) for their approval as required by legislation.



## TOWN OF LUMSDEN

Title: **Review Building Official Services**

Effective: June 26, 2024

Amended:

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### **Background:**

In May, 2024, the Joint Administration Committee passed a resolution to recommend to their respective Councils that every five (5) years, the Councils would jointly post a Request For Proposals for Building Official Services.

Administration reported that it would be inefficient for the municipalities to utilize differing firms for building official services. Administration determined that it would be inefficient to use differing sets of permit forms, inspection frequencies, expectations of the Building Officials as well as separate fee schedules.

### **Policy Statement:**

The Town of Lumsden and the R.M. of Lumsden No. 189 will jointly post a Request for Proposals (RFP) for Building Official Services every five (5) years. Services required by the Organized Hamlet of Deer Valley will be included in the RFP in order to achieve operational efficiencies within the municipal office.

The first RFP will be posted in 2027. Submissions will be summarized by Administration and presented to the Joint Administration Committee for consideration within 60 days of the RFP's closing date.

A handwritten signature in black ink, appearing to be "M. Lumsden", is located in the bottom right corner of the page.



## TOWN OF LUMSDEN

Title: **Memoriam Donation Policy**

Effective: March 8, 2011

Amended: September 21, 2021

Amended: June 25, 2024

### Statement:

In the event that Administration is made aware of the death of persons mentioned in Section 1 below, the following policy shall apply.

### Definition:

Immediate Family: As defined in the Human Resource Policy Manual

### Policy:

1. This policy shall apply to:
  - a) An immediate family member of an elected, former, or current member of Council;
  - b) An immediate family member of a current employee;
  - c) Any former employees;
  - d) Any former members of Council.
2. Administration, on behalf of the Council of the Town of Lumsden, will send a sympathy card and make a charitable donation in the amount of fifty dollars (\$50.00) to a charity of the family's choice, in memory of the service that the individual provided to the municipality.
3. Where the policy is being applied to a former or current Joint Administration employee, the donation will be shared between the Town and RM of Lumsden No. 189.

A handwritten signature in black ink, appearing to be "M. Miller", is located in the bottom right corner of the page.