

THE FINANCIAL PLAN

RURAL MUNICIPALITY OF ST. CLEMENTS

For the Year 2019

		ATTACHED	NOT APPLICABLE
Page 1	General Operating Fund - Budgeted Revenue and Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 2	General Operating Fund - Budgeted Other Revenue and Transfers	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 3	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 4	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 5	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 6	Utility Operating Fund - Budgeted Revenue and Expenditure		
A	Utility of <u>Lockport</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
B	Utility of <u>East Selkirk</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
C	Utility of <u>Sunset</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 7	Local Urban District - Budgeted Revenue and Expenditure		
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 8	Calculation of Tax Levies	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 9	Sundry Revenue and Expenditure Analysis	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 10	Rural Area and General Municipal Requirements	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 11	General Operating Fund - Debenture Debt Charges	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 12	Utility Operating Fund - Debenture Debt Charges	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 13	Capital Budget (Current Year)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 14	Capital Expenditure Program (Subsequent Five Years)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**GENERAL OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

RURAL MUNICIPALITY OF ST. CLEMENTS

For the Year 2019

REVENUE

	2018 Budgeted	2018 Actual	2019 Budgeted	2020 Budgeted
Total Tax Levy - Page 8	17,782,460.72	17,781,272.88	18,374,496.82	18,702,756.76
Total Grants in Lieu of Taxes - Page 8	741,565.04	744,265.14	737,413.51	752,161.78
Sub-total	18,524,025.76	18,525,538.02	19,111,910.33	19,454,918.53
School Requisitions (deduct) - Page 8	11,045,277.00	11,045,277.00	11,349,359.00	12,323,656.07
Municipal Taxes and Grants in Lieu of Taxes	7,478,748.76	7,480,261.02	7,762,551.33	7,131,262.46
Other Revenue - Page 2	3,828,648.09	3,980,433.17	4,002,104.58	3,910,002.51
Transfers from Accumulated Surplus & Reserves - Page 2	3,002,192.74	3,261,377.42	2,049,547.00	3,040,896.59
Total Municipal Revenue	14,309,589.59	14,722,071.61	13,814,202.91	14,082,161.56

EXPENDITURE

General Government Services	1,753,465.67	1,775,448.31	1,813,385.82	1,846,593.54
Protective Services	1,059,712.00	898,857.02	938,354.61	957,121.71
Transportation Services	5,029,930.18	4,550,688.19	3,927,272.24	4,005,817.69
Environmental Health Services	1,166,656.04	1,115,024.32	1,416,195.96	1,444,519.88
Public Health and Welfare Services	48,000.00	48,060.82	50,000.00	51,000.00
Environmental Development Services	82,500.00	95,900.70	149,500.00	152,490.00
Economic Development Services	165,320.00	170,744.27	169,500.00	172,890.00
Recreation and Cultural Services	244,500.00	310,793.79	409,850.00	417,997.00
Fiscal Services	2,599,247.83	1,742,069.64	2,048,660.94	2,089,634.16
Transfers - 2015 Capital Deficit Recoveries - Page 9	0.00	1,293,367.00	260,770.00	260,770.00
- To Reserves - Page 5	2,130,718.03	2,668,862.36	2,629,702.72	2,682,296.77
Total Basic Expenditure	14,280,049.75	14,669,816.42	13,813,192.29	14,081,130.74
Allowance For Tax Assets - Page 8	29,539.84	0.00	1,010.61	1,030.82
Total Municipal Expenditure	14,309,589.59	14,669,816.42	13,814,202.90	14,082,161.56
Net Operating Surplus (Deficit)	0.00	52,255.19	0.00	0.00

Departmental Use Only	Adopted by Resolution of Council _____ (Head of Council) _____ (Chief Administrative Officer)
	_____ 2019

**GENERAL OPERATING FUND
BUDGETED OTHER REVENUE AND TRANSFERS**

RURAL MUNICIPALITY OF ST. CLEMENTS

For the Year 2019

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Other Revenue				
Taxes Added	120,000.00	240,128.27	160,000.00	163,200.00
Tax Penalties	180,100.00	255,762.38	205,500.00	209,610.00
Licenses				
- Animal				
- Business	15,000.00	13,605.00	15,000.00	15,300.00
- Other <u>Lottery</u>	300.00	100.17	300.00	306.00
Permits				
- Building				
- Other <u>Tax Certificates</u>	8,600.00	6,925.00	8,600.00	8,812.00
Fines				
Sales of Service				
- General Government	37,893.80	44,375.08	40,616.72	41,429.05
- Protective	37,000.00	78,317.00	37,000.00	37,740.00
- Transportation	12,000.00	243,300.00	12,000.00	12,240.00
- Environmental Health	719,800.00	693,067.42	789,690.00	805,483.80
- Public Health and Welfare				
- Environmental Development				
- Economic Development	5,500.00	2,650.96	2,700.00	2,754.00
- Recreation and Culture	0.00	27,332.65	6,000.00	6,120.00
- Other _____				
Sales of Goods	0.00	59,432.36	20,000.00	20,400.00
Rentals	33,411.24	33,573.29	34,000.00	34,680.00
Trailer Park Rentals	92,400.00	105,646.90	69,252.90	70,637.95
Trailer Park Fees / Grazing Leases	75,600.00	75,601.00	110,747.10	112,962.05
Concessions and Franchises				
Returns from Investments				
Development and Dedication Fees	404,000.00	493,713.00	174,000.00	177,480.00
Unconditional Grants - Municipal Operating	604,750.10	606,079.27	850,750.10	867,765.10
- Other _____				
- Other _____				
Conditional Grants				
- Federal Government				
- Federal - Gas Tax	567,334.91	594,350.86	1,188,701.72	1,212,475.75
- Provincial Government	463,438.04	76,157.20	78,438.04	80,006.80
- Municipal Government	115,000.00	0.00	108,808.00	0.00
- Other Grant - South St. Clements	250,000.00	250,000.00	0.00	0.00
- Other Grant - WSB	0.00	0.00	60,000.00	0.00
- Other - Utility Recovery	22,520.00	0.00	0.00	0.00
Other Income				
<u>Interest</u>	64,000.00	25,864.02	30,000.00	30,600.00
<u>Tax Recoveries</u>	0.00	54,451.34	0.00	0.00
Total Other Revenue - Page 1	3,828,648.09	3,980,433.17	4,002,104.58	3,910,002.51
Transfers From				
- Accumulated Surplus	0.00	0.00	0.00	0.00
- Utilities	2,000.00	0.00	2,000.00	2,000.00
- Reserves (Page 13)	3,000,192.74	3,261,377.42	2,047,547.00	2,906,296.59
Total Transfers - Page 1	3,002,192.74	3,261,377.42	2,049,547.00	2,908,296.59
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8	6,830,840.83	7,241,810.59	6,051,651.58	6,818,299.10

BUDGETED EXPENDITURE
RURAL MUNICIPALITY OF ST. CLEMENTS
For the Year 2019

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
GENERAL GOVERNMENT SERVICES				
Legislative	340,000.00	304,507.54	320,000.00	326,400.00
General Administrative				
Chief Administrative Officer and Staff	718,250.80	737,849.73	783,485.82	799,155.54
Office	195,714.87	191,920.45	193,400.00	197,268.00
Legal	25,000.00	20,341.01	25,000.00	25,500.00
Audit	15,000.00	15,000.00	15,000.00	15,300.00
Assessment	207,000.00	206,458.00	207,000.00	211,140.00
Taxation				
Other General Government				
Elections	22,500.00	23,294.56	3,000.00	0.00
Conventions	68,000.00	68,149.96	73,500.00	74,970.00
Damage Claims and Liability Insurance	66,000.00	80,461.95	76,000.00	77,520.00
Intergovernmental Relations				
Grants - General	2,000.00	14,895.87	2,000.00	2,040.00
Other General Government-Sundry	94,000.00	112,569.24	115,000.00	117,300.00
Past-Service Pension Payments				
Unallocated Employee Benefits				
SUB-TOTAL GENERAL GOVERNMENT SERVICES	1,753,465.67	1,775,448.31	1,813,385.82	1,846,593.54
Recoveries (deduct) - Utility	0.00	0.00	0.00	0.00
TOTAL GOVERNMENT SERVICES - TO PAGE 1	1,753,465.67	1,775,448.31	1,813,385.82	1,846,593.54
PROTECTIVE SERVICES				
Police & By-Law Enforcement	207,000.00	190,998.92	196,000.00	199,920.00
Fire	649,845.00	543,750.68	576,333.33	587,860.00
Emergency Measures				
Emergency Measures Organization	156,200.00	117,176.47	136,021.28	138,741.71
Flood Control	19,667.00	22,450.69	3,000.00	3,060.00
Ambulance Services				
Other				
Other Protection				
Building Inspection				
Electrical Inspection				
Plumbing Inspection				
Other Safety Inspections				
License Inspection				
Animal and Pest Control	27,000.00	24,480.26	27,000.00	27,540.00
Other - Traffic Services				
Other _____				
TOTAL PROTECTIVE SERVICES - TO PAGE 1	1,059,712.00	898,857.02	938,354.61	957,121.71
TRANSPORTATION SERVICES				
Road Transport				
Administration				
Engineering	10,000.00	13,673.62	10,000.00	10,200.00
Roads and Streets				
Unallocated Costs				
- Wages and Benefits	1,281,320.18	1,267,834.82	1,320,372.24	1,346,779.69
- Equipment Fuel	155,000.00	214,128.13	226,000.00	230,520.00
- Equipment Repairs and Maintenance	200,000.00	245,251.82	220,000.00	224,400.00
- Equipment Insurance and Registration	50,000.00	61,060.92	64,000.00	65,280.00
- Workshop and Yard Operations	200,150.00	214,139.77	215,200.00	219,504.00
Road Construction and Maintenance	1,199,000.00	1,018,746.50	1,087,000.00	1,108,740.00
Road Plan	1,738,960.00	1,251,132.32	300,000.00	306,000.00
Transportation Services Sub-Total Forward to Page 4	4,834,430.18	4,285,967.90	3,442,572.24	3,511,423.69

BUDGETED EXPENDITURE
RURAL MUNICIPALITY OF ST. CLEMENTS

For the Year 2019

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3	4,834,430.18	4,285,967.90	3,442,572.24	3,511,423.69
Sidewalks and Boulevards				
Ditches and Road Drainage	82,000.00	148,065.36	366,500.00	373,830.00
Storm Sewers				
Street Cleaning				
Snow and Ice Removal				
- Labour				
- Materials	35,000.00	37,004.37	38,000.00	38,760.00
- Rentals				
Bridges	15,000.00	0.00	10,000.00	10,200.00
Street Lighting	63,500.00	79,650.56	70,200.00	71,604.00
Traffic Services				
Parking				
Other Road Transport				
Airport				
Other Transportation Services				
TOTAL TRANSPORTATION SERVICES - TO PAGE 1	5,029,930.18	4,550,688.19	3,927,272.24	4,005,817.69
ENVIRONMENTAL HEALTH SERVICES				
Garbage and Waste Collection				
Curbside Collection	297,865.04	235,024.18	471,659.96	481,093.16
Transfer Stations	328,350.00	358,035.37	352,330.00	359,376.60
Landfill	417,125.00	368,713.60	455,650.00	464,763.00
Recycling	82,160.00	115,625.62	95,400.00	97,308.00
Nuisance Grounds				
Other Environmental Health				
Municipal Wells				
Public Rest Rooms				
Other Grants & Programs	41,156.00	37,625.55	41,156.00	41,979.12
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1	1,166,656.04	1,115,024.32	1,416,195.96	1,444,519.88
PUBLIC HEALTH AND WELFARE SERVICES				
Public Health				
Health Unit				
Cemeteries				
Other _____				
Medical Care				
Medical Officer				
Other _____				
Hospital Care				
Hospital Care				
Other _____				
Social Assistance				
Social Assistance	48,000.00	48,060.82	50,000.00	51,000.00
Other _____				
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1	48,000.00	48,060.82	50,000.00	51,000.00
ENVIRONMENTAL DEVELOPMENT SERVICES				
Planning and Zoning	65,000.00	63,545.85	65,000.00	66,300.00
Community Development				
General Land Assembly	17,500.00	32,354.85	84,500.00	86,190.00
Urban Renewal				
Beautification and Land Rehabilitation				
Urban Area Weed Control				
Grant				
Other _____				
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1	82,500.00	95,900.70	149,500.00	152,490.00

**BUDGETED EXPENDITURE
RURAL MUNICIPALITY OF ST. CLEMENTS**

For the Year 2019

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
ECONOMIC DEVELOPMENT SERVICES				
Natural Resources				
Agriculture				
Larviciding	1,000.00	1,000.00	1,000.00	1,020.00
Operation Clean-Up	3,000.00	3,000.00	3,500.00	3,570.00
Rural Area Weed Control	41,820.00	49,263.68	52,000.00	53,040.00
Drainage of Land				
Veterinary Services				
Well Agreement - East St. Paul	500.00	177.25	500.00	510.00
Grants				
Regional Development	86,000.00	89,918.57	79,500.00	81,090.00
Industrial Development				
Other Economic Development - Sunset Bay LJD	16,000.00	15,192.73	16,000.00	16,320.00
Tourism	17,000.00	12,192.04	17,000.00	17,340.00
Public Receptions				
TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1	165,320.00	170,744.27	169,500.00	172,890.00
RECREATION AND CULTURAL SERVICES				
Recreation	15,500.00	18,628.27	80,000.00	81,600.00
Community Centers and Halls				
Swimming Pools and Beaches				
Golf Courses				
Skating Rinks and Arenas				
Parks and Playgrounds	1,000.00	18,400.00	55,000.00	56,100.00
Other Recreational Facilities	500.00	0.00	500.00	510.00
Grants	115,500.00	134,079.69	148,350.00	151,317.00
Heritage Committee	15,000.00	43,954.60	21,000.00	21,420.00
Beaconia Community Well	2,500.00	167.32	2,500.00	2,550.00
Museums				
Libraries	92,000.00	92,129.31	100,000.00	102,000.00
Kirkness Community Rink	2,500.00	3,434.60	2,500.00	2,500.00
TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1	244,500.00	310,793.79	409,850.00	417,997.00
FISCAL SERVICES				
Transfer to Capital - Page 13	1,582,000.00	814,819.65	803,431.00	819,499.62
Transfer to Utility - Page 6	903,100.12	802,408.05	1,121,082.23	1,143,503.87
Debenture Debt Charges - Page 11	64,147.71	64,147.71	64,147.71	65,430.66
Other Long-term debt charges				
Tax discount and short-term loan interest				
Other Debt Charges				
Other Fiscal Services - Interest Contributed to Reserves	50,000.00	60,694.23	60,000.00	61,200.00
TOTAL FISCAL SERVICES - TO PAGE 1	2,599,247.83	1,742,069.64	2,048,660.94	2,089,634.16
TRANSFERS				
General Reserve				
Specific-Purpose Reserves:				
- Capital Improvement	131,000.00	317,500.00	29,500.00	30,090.00
- Bridges/Water Control Works	0.00	32,598.50	0.00	0.00
- Roads	769,883.12	783,883.00	1,005,501.00	1,025,611.02
- Fire	237,000.00	278,317.00	37,000.00	37,740.00
- Office	0.00	0.00	15,000.00	15,300.00
- Public Works	190,000.00	340,000.00	165,000.00	168,300.00
- Elections	0.00	0.00	7,000.00	7,140.00
- Environment	18,000.00	25,500.00	56,500.00	57,630.00
- Recreation	18,000.00	74,500.00	5,500.00	5,610.00
- Gas Tax	567,334.91	594,350.86	1,188,701.72	1,212,475.75
- Utility Expansion	199,500.00	222,213.00	120,000.00	122,400.00
TOTAL TRANSFERS - TO PAGE 1	2,130,718.03	2,668,862.36	2,629,702.72	2,682,296.77

**LOCKPORT SEWER - UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

Rural Municipality of St. Clements

REVENUE

	2018 Budgeted	2018 Actual	2019 Budgeted	2020 Budgeted
WATER CONSUMER SALES				
- Residential				
- Commercial and Bulk				
- Industrial				
- Federal and Provincial				
- Municipal and Schools				
SEWER SERVICE CHARGES	114,500.00	113,588.80	114,600.00	
- Residential				
- Commercial				
Discounts, Refunds and Cancellations				
Net Consumer Revenue - Sub Total	114,500.00	113,588.80	114,600.00	0.00
Penalties	1,000.00	88.38	100.00	
Hydrant Rentals				
Installation Service				
Connection Revenue - Net				
Provincial Grants				
Other Revenue	0.00	9,202.61	0.00	
Transfer from Revenue Fund - Page 5	350,227.43	50,227.43	123,178.72	
Transfer from Reserves - Utility - Page 13	0.00	0.00	0.00	
Transfer from Accumulated Surplus				
TOTAL REVENUE	465,727.43	173,107.22	237,878.72	0.00

EXPENDITURE

WATER SUPPLY				
Administration				
Customer Billings and Collections				
Purification and Treatment				
Water Purchases				
Service of Supply				
Transmissions and Distribution				
Other Water Supply Costs				
Connections - Net Loss				
TOTAL	0.00	0.00	0.00	0.00
SEWAGE COLLECTION AND DISPOSAL				
Administration	10,600.00	352.75	10,050.00	
Wages & Equipment	41,686.00	13,904.88	46,182.00	
Sewage Collection System	3,500.00	10,203.70	1,500.00	
Sewage Lift Station	8,700.00	19,526.25	11,000.00	
Sewage Treatment and Disposal	43,100.00	43,674.03	45,968.00	
Other Sewage Collection and Disposal Costs				
Connections - Net Loss				
TOTAL	107,586.00	87,661.61	114,700.00	0.00
TRANSFER TO CAPITAL - Page 13	300,000.00	0.00	85,000.00	
DEBENTURE DEBT CHARGES - Page 12	50,227.43	50,227.43	38,178.72	
TRANSFERS				
Deficit Recovery, 20____ - Page 9				
Transfer to Utility Reserve	7,914.00	35,218.18	0.00	
Transfer to _____ Reserve				
TOTAL	7,914.00	35,218.18	0.00	0.00
TOTAL EXPENDITURE	465,727.43	173,107.22	237,878.72	0.00
NET OPERATING SURPLUS (DEFICIT)	0.00	0.00	0.00	0.00

** Portions of wage expenses in the 2018 year are recorded under General Municipal Operations - Transportation Services

**EAST SELKIRK - UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

Rural Municipality of St. Clements

REVENUE

		2018 Budgeted	2018 Actual	2019 Budgeted	2020 Budgeted
WATER CONSUMER SALES	- Residential & Commercial	150,435.00	154,387.46	155,500.00	158,610.00
	- Commercial and Bulk				
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
SEWER SERVICE CHARGES	- Residential	22,515.00	23,676.99	23,750.00	24,225.00
	- Commercial				
	- Lagoon Tipping Fees	112,000.00	143,080.00	143,000.00	145,860.00
Discounts, Refunds and Cancellations					
Net Consumer Revenue - Sub Total		284,950.00	321,144.44	322,250.00	328,695.00
Penalties		865.00	0.00	0.00	0.00
Hydrant Rentals		12,200.00	12,000.00	12,000.00	12,000.00
Installation Service					
Connection Revenue - Net					
Provincial Grants					
Other Revenue		0.00	9,226.60	0.00	0.00
Transfer from Revenue Fund - Page 5		625,382.30	625,382.30	883,151.29	763,151.29
Transfer from Reserves - Utility - Page 13		26,391.73	0.00	0.00	0.00
Transfer from Accumulated Surplus					
TOTAL REVENUE		949,789.03	967,753.34	1,217,401.29	1,103,846.29

EXPENDITURE

WATER SUPPLY					
Administration		8,050.00	276.51	8,175.00	8,339.30
Wages & Equipment		22,600.52	7,128.53	28,520.00	30,000.00
Purification and Treatment		37,500.00	42,960.53	37,500.00	38,250.00
Water Purchases					0.00
Service of Supply					0.00
Transmissions and Distribution		10,000.00	8,537.16	10,000.00	12,000.00
TOTAL		78,150.52	58,902.72	84,195.00	88,589.30
SEWAGE COLLECTION AND DISPOSAL					
Administration		8,050.00	276.51	8,175.00	8,200.00
Wages & Equipment		22,600.52	7,128.53	28,520.00	29,000.00
Sewage Collection System		30,000.00	13,216.94	15,000.00	15,300.00
Sewage Lift Station		6,000.00	1,038.47	6,000.00	6,000.00
Sewage Treatment and Disposal		63,000.00	46,024.06	49,000.00	50,000.00
TOTAL		129,650.52	67,684.50	106,695.00	108,500.00
TRANSFER TO CAPITAL - Page 13		0.00	0.00	120,000.00	0.00
DEBENTURE DEBT CHARGES - Page 12		741,988.00	743,088.00	879,756.99	879,756.99
TRANSFERS					
Deficit Recovery, 20____ - Page 9					
Transfer to Utility Reserve		0.00	98,076.12	26,754.30	27,000.00
Transfer to _____ Reserve					
TOTAL		0.00	98,076.12	26,754.30	27,000.00
TOTAL EXPENDITURE		949,789.03	967,751.34	1,217,401.29	1,103,846.29
NET OPERATING SURPLUS (DEFICIT)		0.00	2.00	0.00	0.00

** Portions of wage expenses in the 2018 year are recorded under General Municipal Operations - Transportation Services

**GRAND MARAIS/SUNSET BAY - UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

Rural Municipality of St. Clements

REVENUE

		2018 Budgeted	2018 Actual	2019 Budgeted	2020 Budgeted
WATER CONSUMER SALES	- Residential				
	- Commercial and Bulk				
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
SEWER SERVICE CHARGES	- Residential	21,700.00	21,802.39	21,700.00	22,134.00
	- Commercial	20,000.00	23,713.08	22,000.00	22,440.00
Discounts, Refunds and Cancellations					
Net Consumer Revenue - Sub Total		41,700.00	45,515.47	43,700.00	44,574.00
Penalties		200.00	63.02	50.00	51.00
Hydrant Rentals					
Installation Service					
Connection Revenue - Net					
Provincial Grants					
Other Revenue					
Transfer from Revenue Fund - Page 5		117,623.32	117,623.32	117,623.32	117,623.32
Transfer from Reserves - Utility - Page 13		5,475.27	0.00	0.00	0.00
Transfer from Accumulated Surplus					
TOTAL REVENUE		164,998.59	163,201.81	161,373.32	162,248.32

EXPENDITURE

WATER SUPPLY					
Administration					
Customer Billings and Collections					
Purification and Treatment					
Water Purchases					
Service of Supply					
Transmissions and Distribution					
Other Water Supply Costs					
Connections - Net Loss					
TOTAL		0.00	0.00	0.00	0.00
SEWAGE COLLECTION AND DISPOSAL					
Administration		5,810.00	352.75	6,320.00	6,446.40
Wages & Equipment		25,915.27	609.94	25,510.00	26,020.20
Sewage Collection System		100.00	0.00	0.00	0.00
Sewage Lift Station		2,150.00	1,142.43	1,800.00	1,836.00
Sewage Treatment and Disposal		13,400.00	2,290.93	4,200.00	4,284.00
Other Sewage Collection and Disposal Costs					
Future Remediation					
Minor Capital Upgrades					
Interest on Long Term Debt					
Amortization - Sewer					
Connections - Net Loss					
TOTAL		47,375.27	4,396.05	37,830.00	38,586.60
TRANSFER TO CAPITAL - Page 13					
DEBENTURE DEBT CHARGES - Page 12		117,623.32	117,623.32	117,623.32	117,623.32
TRANSFERS					
Deficit Recovery, 20____ - Page 9					
Transfer to Utility Reserve		0.00	41,182.44	5,920.00	6,038.40
Transfer to _____ Reserve					
TOTAL		0.00	41,182.44	5,920.00	6,038.40
TOTAL EXPENDITURE		164,998.59	163,201.81	161,373.32	162,248.32
NET OPERATING SURPLUS (DEFICIT)		0.00	0.00	0.00	0.00

** Portions of wage expenses in the 2018 year are recorded under General Municipal Operations - Transportation Services

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

RURAL MUNICIPALITY OF ST. CLEMENTS

For the Year 2019

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate [Avg]	Amount	Frontage	Total
	Farm/Residential	Other				
705 Centra Gas	0	6,490,840	33.52	219,056.04		219,056.04
1020 HMQ MB Miscellaneous	60,170	0	18.99	1,488.06		1,488.06
1030 Agricultural - NEC	59,150	0	21.04	1,462.84		1,462.84
1032 Agricultural - Leased	0	0	13.25	0.00		0.00
1120 Conservation NEC	166,510	0	24.73	2,307.80		2,307.80
1121 Conservation - Crown Land	1,028,520	137,550	23.95	29,640.91		29,640.91
1124 Conservation - Parks	18,520	320,530	26.59	11,368.54		11,368.54
1128 Conservation - North	62,240	0	24.73	1,539.26		1,539.26
1150 Highways Transportation	354,740	29,780	24.52	9,786.76		9,786.76
1180 Flood Control	404,170	0	24.73	9,995.53		9,995.53
1300 Housing	484,350	97,110	27.06	15,283.99		15,283.99
1770 Manitoba Hydro	250,210	11,875,740	25.69	410,250.82		410,250.82
2402 Comm Pasture - Provincial	0	0	24.73	0.00		0.00
2700 HMQ (CDA) Miscellaneous	40,910	422,970	30.94	15,409.22		15,409.22
2710 CHMC	0	0	24.73	0.00		0.00
2713 Canada Post	0	95,490	37.70	3,600.35		3,600.35
2715 RCMP	192,600	0	24.73	4,763.19		4,763.19

Total - Pages 1, 8

735,953.32

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Province of Manitoba - MRIP Roads Grant Program		0.00
Province of Manitoba - Dutch Elm Program		75,000.00
Province of Manitoba - Hydro Fixed Grant		1,438.04
Province of Manitoba - Crown Lands Leases		2,000.00

Total - Page 2

78,438.04

Part 3 - Transfers to Recover Previous Years' Deficit - General Operating Fund

Original Deficit Amount	Year	Term	Authority	Amount
\$1,343,673.00	2015	n/a	Flood Mitigation/DFA Projects	260,770.00

Total - Page 1, Page 5

260,770.00

Part 4 - Transfers to Recover Previous Years' Deficit - Utility Operating Fund

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 6

0.00

CAPITAL BUDGET
RURAL MUNICIPALITY OF ST. CLEMENTS

For the Year 2019

Part 1 - CAPITAL EXPENDITURES

Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne by Reserves	Borne by Borrowing
[PWKS] 1/2 Tonne	37,000			37,000	
[PWKS] Grader	270,000			270,000	
[PWKS] Plow Assembly	20,000			20,000	
[OFF] IT - Server	15,200			15,200	
[FIRE] Rapid Response	435,231	108,808		326,423	
[UTIL] Portable Generator	26,000			26,000	
[LKPT] Henderson WWT			40,000	40,000	
[LKPT] WWT Plant Repair			5,000	5,000	
[ESSW & UTIL] Ferry Road Extension			120,000	120,000	
[GT] South St. Clements Recreation					4,350,000.00
Narol FD Expansion					1,573,000.00
Water Control Works					3,520,000.00

803,431					
TOTAL	108,808				
Page 5		165,000			
			859,623		
				Part 2	9,443,000
					Part 3

PART 2. GENERAL AND SPECIFIC-PURPOSE RESERVE FUND WITHDRAWALS

Reserve Name and By-Law No.	General Fund Transfers		Utility Fund Transfers		Cash Resources
	To Operating	To Capital	To Operating	To Capital	(Opening balance in Reserve)
[CIP] Capital Improvements Reserve					\$224,298.05
<i>Planning Studies</i>	65,000				
<i>Curbside Bins</i>	50,000				
[GT] Gas Tax Reserve					395,544
<i>ESSW Debuture**</i>	312,154		312,154		
<i>Henderson WWT Study**</i>		40,000		40,000	
<i>Recreation Studies & Facilities</i>	105,000				
<i>2015 Flood Mitigation/DFA Deficit Recovery</i>	260,770				
[PWKS] Public Works Reserve					212,142
<i>Capital (see above)</i>		327,000			
[OF] Office Reserve					24,377
<i>Office Dustwork</i>	10,000				
<i>Capital (see above)</i>		15,200			
[FIRE] Fire Reserve					642,235
<i>Capital (see above)</i>		326,423			
[RDS] Road Reserve					41,900
<i>2019 Road Plan</i>	140,000				
[LKPT] Lockport Utility Reserve					161,847
<i>Capital (see above)**</i>		5,000		5,000	
[ENV] Environment Reserve					88,206
<i>Curbside Waste & Recycling Bins</i>	50,000				
<i>Leachate Treatment</i>	65,000				
[ESSW] East Selkirk Utility Reserve					163,594
<i>Capital (see above) - Ferry Road**</i>		30,000		30,000	
<i>TF Surplus to Operating</i>					
[WCW] Water Control Works Reserve					94,364
<i>Drainage Studies</i>	130,000				
[UTIL] Utility Expansions Reserve					20,366
<i>Capital (see above) - Generator & Ferry Road**</i>		116,000		90,000	
	1,187,924				

**Items highlighted are transferred through the GOF to the Utility Funds, final use of funds as illustrated in the Utility Columns.

Page 2	859,623			
Part 1		312,154		
Also to Page 2			165,000	
				Part 1

PART 3. BORROWING (Subject to Municipal Board Approval)

PROPOSAL	TEMPORARY FINANCING			REPAYMENT	
	Bank Loan	Operating Loan	Reserve Loan	Amount	Term
CIP - South St. Clements Recreation	4,350,000			7,194,335	20 YRS
CIP - Water Control Works	3,520,000			5,237,655	20 YRS
CIP - Narol Fire Hall Expansion	1,573,000			2,340,577	20 YRS
TOTAL - Part 1	9,443,000	0	0		

Departmental Use Only	Adopted by Resolution of Council
	_____ (Head of Council)
	_____ (Chief Administrative Officer)
	2019

**FIVE YEAR CAPITAL EXPENDITURE PROGRAM
RURAL MUNICIPALITY OF ST. CLEMENTS**

PURPOSE	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)						SOURCE OF FUNDS				
	2020	2021	2022	2023	2024	Total	Operating	Reserves	Borrowing	Other	
Grader	270,000.00	270,000.00				540,000.00		540,000.00			
1/2 Tonne	37,000.00	37,000.00				74,000.00		74,000.00			
Skidsteer & Bucket			70,000.00			70,000.00		70,000.00			
Loaders			250,000.00			250,000.00		250,000.00			
Compactor					250,000.00	250,000.00		250,000.00			
Mower	30,000.00	30,000.00				60,000.00		60,000.00			
Excavators				340,000.00		340,000.00		340,000.00			
Steamer			25,000.00			25,000.00		25,000.00			
Tandem				220,000.00		220,000.00		220,000.00			
Pumper		250,000.00				250,000.00		250,000.00			
Fire Radio System	225,000.00					225,000.00		225,000.00			
Tanker	400,000.00					400,000.00		400,000.00			
Clarke Transfer Improvements		70,000.00	30,000.00			100,000.00		100,000.00			
G/Marias Transfer Improvements		65,000.00	30,000.00			95,000.00		95,000.00			
Gull Lake Transfer Improvements				40,000.00		40,000.00		40,000.00			
Dunning Transfer Improvements				40,000.00		40,000.00		40,000.00			
Solid Waste Cell			1,250,000.00			1,250,000.00		0.00	1,250,000.00		
IT Equipment	12,000.00	4,950.00	11,000.00	3,600.00		31,550.00		31,550.00			
Landfill Site Improvements	130,000.00					130,000.00		130,000.00			
Trailer		30,000.00				30,000.00		30,000.00			
Boat Launches	100,000.00		100,000.00			200,000.00		200,000.00			
Coville Sidewalk	300,000.00					300,000.00		0.00		300,000.00	
Play Structures/Park Stairs	20,000.00	20,000.00	20,000.00	20,000.00		80,000.00		80,000.00			
Rec Facilities	685,000.00	2,380,000.00	125,000.00	25,000.00	25,000.00	3,240,000.00		-160,000.00	1,600,000.00	1,800,000.00	
Henderson Sewer	3,000,000.00					3,000,000.00		0.00	1,500,000.00	1,500,000.00	
ESSW Water Softener		1,200,000.00				1,200,000.00		200,000.00		1,000,000.00	
	5,209,000.00	4,356,950.00	1,911,000.00	688,600.00	275,000.00	12,440,550.00	0.00	3,490,550.00	4,350,000.00	4,600,000.00	
SOURCE OF FUNDS - ANNUAL	TOTAL										
OPERATING								0.00			
RESERVES	1,809,000.00	1,756,950.00	661,000.00	688,600.00	275,000.00	5,190,550.00					
BORROWING	1,600,000	1,600,000.00	1,250,000.00			4,450,000.00					
OTHER	1,800,000	1,000,000.00				2,800,000.00					
TOTAL	5,209,000.00	4,356,950.00	1,911,000.00	688,600.00	275,000.00	12,440,550.00					

Departmental Use Only	Adopted by Resolution of Council _____ 2019 _____
	_____ (Head of Council) _____ (Chief Administrative Officer)

**CALCULATION OF TAX LEVIES
RURAL MUNICIPALITY OF ST. CLEMENTS**

For the Year 2019

	Assessments				Expenditures			Mill Rate (M/R)	Revenues			
	Taxable	Grazing Lease and/or Converted fees	Grants in Lieu of Taxes	Total	Basic	Allowance Tax Assets	Total		Tax Levy	Grants in Lieu of Taxes	Other Revenues & Transfers	Total
Education (Requisition) Taxes:												
Education Support Levy (ESL)	23,895,770.00	67,720.00	19,470,010.00	43,433,500.00	404,268.00	11.02	404,279.02	9.308	222,421.83	181,226.85	630.34	404,279.02
Lord Selkirk SD	495,646,120.00	155,840.00	20,779,050.00	516,581,010.00	7,713,051.00	20.06	7,713,071.06	14.931	7,400,492.22	310,252.00	2,326.85	7,713,071.06
Sunrise SD	56,924,590.00	19,080.00	544,480.00	57,488,150.00	795,877.00	46.44	795,923.44	13.845	788,120.95	7,538.33	264.16	795,923.44
River East Transcona SD	171,616,150.00	7,982,610.00	1,261,600.00	180,860,360.00	2,436,163.00	26.05	2,436,189.05	13.470	2,311,669.54	16,993.75	107,525.76	2,436,189.05
School Division				0.00			0.00		0.00	0.00		0.00
School Division				0.00			0.00		0.00	0.00		0.00
Total Education Taxes	748,082,630.00	8,225,250.00	42,055,140.00	798,363,020.00	11,349,359.00	103.57	11,349,462.57		10,722,704.53	516,010.93	110,747.10	11,349,462.56

Page 1

	Assessments				Expenditures			Mill Rate Fr/PP	Revenues			
	Taxable	Otherwise Exempt	Grants in Lieu of Taxes	Total	Basic	Allowance Tax Assets	Total		Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
Municipal Taxes:												
Local Urban Districts												
L.U.D.				0.00			0.00					0.00
L.U.D.				0.00			0.00					0.00
L.U.D.				0.00			0.00					0.00
Debenture Debt Charges												
ESSW FCM 16/16	724,594,770.00		22,592,100.00	747,186,870.00	172,687.74		172,687.74	0.000	0.00	0.00	172,687.74	172,687.74
ESSW LID A 11/16	19,196,330.00	2,438,890.00	449,060.00	22,084,280.00	184,857.21		184,857.21	P/P	184,857.21	0.00	0.00	184,857.21
ESSW LID B 11/16	19,196,330.00	2,438,890.00	449,060.00	22,084,280.00	116,605.70		116,605.70	UTIL	0.00	0.00	116,605.70	116,605.70
ESSW LAGOON 4/17	724,594,770.00		22,592,100.00	747,186,870.00	263,269.42	487.55	263,756.97	0.353	255,781.95	7,975.01	0.00	263,756.97
ESSW General 9/18	724,594,770.00		22,592,100.00	747,186,870.00	139,465.82		139,465.82	0.000			139,465.82	139,465.82
LOCKPORT 10/01				0.00	0.00		0.00	P/P	0.00	0.00	0.00	0.00
ORR 10/16	8,132,710.00			8,132,710.00	38,178.72		38,178.72	P/P	38,178.72	0.00	0.00	38,178.72
SUNSET BAY 5/15	4,273,590.00	433,780.00		4,707,370.00	117,623.32		117,623.32	P/P	117,623.32	0.00	0.00	117,623.32
ROXANNE CLOSE 6/15	236,710.00			236,710.00	5,382.79		5,382.79	P/P	5,382.79	0.00	0.00	5,382.79
GMCC 15/12	724,594,770.00		22,592,100.00	747,186,870.00	58,764.92	262.84	59,027.76	0.079	57,242.99	1,784.78	0.00	59,027.76
				0.00			0.00					0.00
				0.00	1,096,835.64	750.39	1,097,586.03		659,066.98	9,759.79	428,759.26	1,097,586.03
Special Services Levies												
Gull Lake 12/17	26,481,420.00	45,310.00		26,526,730.00	21,255.00		21,255.00	P/P	21,255.00			21,255.00
Curbside Pickup 3/18	256,147,040.00	105,370.00		256,252,410.00	179,392.50		179,392.50	P/P	179,392.50			179,392.50
				0.00			0.00					0.00
				0.00	200,647.50	0.00	200,647.50		200,647.50	0.00	0.00	200,647.50
Deficit Recovery												
General				0.00			0.00					0.00
Utility				0.00			0.00					0.00
Reserve Funds												
Roads 20/16	724,594,770.00		22,592,100.00	747,186,870.00	747,186.87		747,186.87	1.000	724,594.77	22,592.10		747,186.87
Drainage	724,594,770.00		22,592,100.00	747,186,870.00	0.00		0.00	0.000	0.00	0.00		0.00
				0.00	747,186.87	0.00	747,186.87		724,594.77	22,592.10	0.00	747,186.87
General Municipal												
Rural Area				0.00	0.00		0.00					0.00
At Large	724,594,770.00		22,592,100.00	747,186,870.00	6,252,303.08	156.65	6,252,459.73	8.368	6,063,409.04	189,050.69		6,252,459.73
Business Tax, Fees				0.00	4,074.00		4,074.00	P/P	4,074.00			4,074.00
Other Revenue and Transfers					6,051,651.58		6,051,651.58				6,051,651.58	6,051,651.58
Total Municipal					12,308,028.66	156.65	12,308,185.31	9.80	6,067,483.04	189,050.69	6,051,651.58	12,308,185.31

Total (Education + Municipal) Taxes **25,702,057.67** **1,010.61** **25,703,068.28** **18,374,496.82** **737,413.51** **6,591,157.94** **25,703,068.27**

Page 1 Page 1 Page 1,9 Page 2

* Added to Total Tax Levy on page 1

UTILITY OPERATING FUND - DEBENTURE DEBT CHARGES

RURAL MUNICIPALITY OF ST. CLEMENTS

For the Year 2019

Part 1 - Debenture Debt Charges

Purpose	By-law No.	Maturity (Year)	Opening Balance	Principal	Closing Balance	Interest	Total Payment	Frontage /Per Parcel	Other	Net Required by Mill rate	Area to be Levied
Lockport LID	10-2001	2018	0.00	0.00	0.00	0.00	0.00			0.00	LID
Old River Road LID	10-2016	2035	475,838.50	20,620.28	455,218.22	17,558.44	38,178.72			38,178.72	LID
East Selkirk - LID 2/3	11-2016	2035	3,757,267.80	162,819.73	3,594,448.07	138,643.18	301,462.91			301,462.91	LID
East Selkirk - FCM	16-2016	2036	2,246,935.25	128,396.30	2,118,538.95	44,291.44	172,687.74			172,687.74	
East Selkirk - Lagoon	4-2017	2036	3,385,480.58	119,386.50	3,266,094.08	143,882.92	263,269.42			263,269.42	AT LARGE
East Selkirk - RBC	9-2018	2038	1,799,467.40	59,929.36	1,739,538.04	79,536.46	139,465.82			139,465.82	
GM/Sunset LID	5-2015	2034	1,488,090.26	65,540.16	1,422,550.10	52,083.16	117,623.32			117,623.32	LID

13,153,079.79	556,692.33	12,596,387.46	475,995.60	1,032,687.93	0.00	0.00	1,032,687.93
---------------	------------	---------------	------------	--------------	------	------	--------------

Part 2 - Summary (by area) - to be carried forward - Page 8

Area to be Levied	Taxable Assessment	Otherwise Exempt Assessment	Grant Assessment	Total Assessment
Lockport LID				
Old River Road LID				
East Selkirk - LID 2/3				0
East Selkirk - FCM				0
East Selkirk - Lagoon				
East Selkirk - RBC				
GM/Sunset LID				
				0

Total Requirement	Raised By Frt / Parcel	Raised by Other	Raised by Mill Rate
0.00	0.00		
38,178.72	38,178.72		
301,462.91	184,857.21	116,605.70	
172,687.74		172,687.74	
263,269.42			263,269.42
139,465.82		139,465.82	
117,623.32	117,623.32		

1,032,687.93	340,659.25	428,759.26	263,269.42
--------------	------------	------------	------------