

THE FINANCIAL PLAN

RURAL MUNICIPALITY OF ST. CLEMENTS

For the Year 2018

		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 2018

REVENUE

	2017 Budgeted	2017 Actual	2018 Budgeted	2019 Budgeted
Total Tax Levy - Page 8	17,474,382.90	17,474,165.40	17,843,570.72	18,200,442.13
Total Grants in Lieu of Taxes - Page 8	728,927.64	731,627.58	741,565.04	756,396.34
Sub-total	18,203,310.54	18,205,792.98	18,585,135.76	18,956,838.47
School Requisitions (deduct) - Page 8	10,963,010.00	10,963,010.00	11,045,277.00	11,266,182.54
Municipal Taxes and Grants in Lieu of Taxes	7,240,300.54	7,242,782.98	7,539,858.76	7,690,655.93
Other Revenue - Page 2	3,214,363.24	3,171,081.06	3,820,621.05	3,897,073.47
Transfers from Accumulated Surplus & Reserves - Page 2	1,647,817.82	994,578.33	3,002,192.74	3,062,196.59
Total Municipal Revenue	12,102,481.60	11,408,442.37	14,362,672.55	14,649,926.00

EXPENDITURE

General Government Services	1,671,268.20	1,639,660.79	1,753,465.67	1,788,534.98
Protective Services	1,012,979.14	1,007,907.39	1,059,712.00	1,080,906.24
Transportation Services	4,950,838.50	4,241,286.18	5,029,930.18	5,130,528.78
Environmental Health Services	1,104,523.04	849,135.60	1,219,739.00	1,244,133.78
Public Health and Welfare Services	48,061.00	48,060.82	48,000.00	48,960.00
Environmental Development Services	65,000.00	72,147.19	82,500.00	84,150.00
Economic Development Services	92,320.00	110,914.29	165,320.00	168,626.40
Recreation and Cultural Services	304,500.00	302,900.36	244,500.00	249,390.00
Fiscal Services	930,691.96	909,358.57	2,599,247.83	2,651,232.79
Transfers - Deficit Recovery - Page 9 - To Reserves - Page 5	1,894,299.76	2,148,056.06	2,130,718.03	2,173,332.39
Total Basic Expenditure	12,074,481.60	11,329,427.25	14,333,132.71	14,619,795.36
Allowance For Tax Assets - Page 8	28,000.00	28,000.00	29,539.84	30,130.64
Total Municipal Expenditure	12,102,481.60	11,357,427.25	14,362,672.55	14,649,926.00
Net Operating Surplus (Deficit)	0.00	51,015.12	0.00	0.00

Departmental Use Only	Adopted by Resolution of Council _____ (Head of Council) _____ (Chief Administrative Officer)
	_____ 2018

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

RURAL MUNICIPALITY OF ST. CLEMENTS

For the Year 2018

Other Revenue	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Taxes Added	120,000.00	141,695.78	120,000.00	122,400.00
Tax Penalties	149,400.00	212,995.02	180,100.00	183,702.00
Licenses				
- Animal				
- Business	15,000.00	14,450.00	15,000.00	15,300.00
- Other <u>Lottery</u>	300.00	164.35	300.00	306.00
Permits				
- Building				
- Other <u>Tax Certificates</u>	8,600.00	8,275.00	8,600.00	8,812.00
Fines				
Sales of Service				
- General Government	37,708.33	29,606.85	29,866.76	30,464.10
- Protective	40,000.00	47,854.00	37,000.00	37,740.00
- Transportation	15,000.00	11,100.00	12,000.00	12,240.00
- Environmental Health	688,819.44	670,782.69	719,800.00	734,196.00
- Public Health and Welfare				
- Environmental Development				
- Economic Development	5,000.00	5,451.46	5,500.00	5,610.00
- Recreation and Culture	0.00	30,210.20	0.00	0.00
- Other _____				
Sales of Goods	0.00	22,493.26	0.00	0.00
Rentals	30,000.00	33,006.75	33,411.24	34,079.46
Trailer Park Rentals	92,400.00	91,270.85	93,550.72	95,421.74
Trailer Park Fees / Grazing Leases	75,600.00	74,676.15	74,449.28	75,938.26
Concessions and Franchises				
Returns from Investments				
Development and Dedication Fees	257,000.00	55,000.00	404,000.00	412,080.00
Unconditional Grants - Municipal Operating				
- Other _____				
- Other _____				
Conditional Grants				
- Federal Government				
- Federal - Gas Tax	567,334.91	567,334.91	567,334.91	578,681.61
- Provincial Government	1,067,200.56	1,076,218.98	1,068,188.14	1,089,551.90
- Municipal Government			115,000.00	117,300.00
- Other Grant - South St. Clements			250,000.00	255,000.00
- Other - Utility Recovery			22,520.00	22,970.40
Other Income				
<u>Interest</u>	45,000.00	63,530.31	64,000.00	65,280.00
<u>Tax Recoveries</u>	0.00	14,964.50	0.00	0.00

Total Other Revenue - Page 1	3,214,363.24	3,171,081.06	3,820,621.05	3,897,073.47
Transfers From				
- Accumulated Surplus	0.00	0.00	0.00	0.00
- Utilities	193,994.22	0.00	2,000.00	2,000.00
- Reserves (Page 13)	1,453,823.60	994,578.33	3,000,192.74	3,060,196.59
Total Transfers - Page 1	1,647,817.82	994,578.33	3,002,192.74	3,062,196.59
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8	4,862,181.06	4,165,659.39	6,822,813.79	6,959,270.07

BUDGETED EXPENDITURE
RURAL MUNICIPALITY OF ST. CLEMENTS

For the Year 2018

GENERAL GOVERNMENT SERVICES	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Legislative	340,000.00	322,542.10	340,000.00	346,800.00
General Administrative				
Chief Administrative Officer and Staff	711,958.60	708,263.65	718,250.80	732,615.81
Office	207,697.60	163,481.63	195,714.87	199,629.17
Legal	25,000.00	33,772.06	25,000.00	25,500.00
Audit	15,000.00	21,000.00	15,000.00	15,300.00
Assessment	205,812.00	206,562.00	207,000.00	211,140.00
Taxation				
Other General Government				
Elections	300.00	444.80	22,500.00	22,950.00
Conventions	70,000.00	60,908.73	68,000.00	69,360.00
Damage Claims and Liability Insurance	66,000.00	34,718.36	66,000.00	67,320.00
Intergovernmental Relations				
Grants - General	0.00	4,815.16	2,000.00	2,040.00
Other General Government-Sundry	29,500.00	83,152.30	94,000.00	95,880.00
Past-Service Pension Payments				
Unallocated Employee Benefits				
SUB-TOTAL GENERAL GOVERNMENT SERVICES	1,671,268.20	1,639,660.79	1,753,465.67	1,788,534.98
Recoveries (deduct) - Utility	0.00	0.00	0.00	0.00
TOTAL GOVERNMENT SERVICES - TO PAGE 1	1,671,268.20	1,639,660.79	1,753,465.67	1,788,534.98
PROTECTIVE SERVICES				
Police & By-Law Enforcement	153,200.00	170,082.96	207,000.00	211,140.00
Fire	640,225.00	627,478.91	649,845.00	662,841.90
Emergency Measures				
Emergency Measures Organization	173,387.14	164,331.37	156,200.00	159,324.00
Flood Control	19,167.00	21,846.51	19,667.00	20,060.34
Ambulance Services				
Other				
Other Protection				
Building Inspection				
Electrical Inspection				
Plumbing Inspection				
Other Safety Inspections				
License Inspection				
Animal and Pest Control	27,000.00	24,167.64	27,000.00	27,540.00
Other - Traffic Services				
Other _____				
TOTAL PROTECTIVE SERVICES - TO PAGE 1	1,012,979.14	1,007,907.39	1,059,712.00	1,080,906.24
TRANSPORTATION SERVICES				
Road Transport				
Administration				
Engineering	10,000.00	12,206.07	10,000.00	10,200.00
Roads and Streets				
Unallocated Costs				
- Wages and Benefits	1,329,937.90	1,141,612.21	1,281,320.18	1,306,946.58
- Equipment Fuel	155,000.00	147,157.49	155,000.00	158,100.00
- Equipment Repairs and Maintenance	200,000.00	213,161.12	200,000.00	204,000.00
- Equipment Insurance and Registration	45,000.00	45,933.78	50,000.00	51,000.00
- Workshop and Yard Operations	201,900.60	188,850.35	200,150.00	204,153.00
Road Construction and Maintenance	1,116,000.00	1,016,761.79	1,199,000.00	1,222,980.00
Road Plan	1,456,000.00	1,162,626.61	1,738,960.00	1,773,739.20
Transportation Services Sub-Total Forward to Page 4	4,513,838.50	3,928,309.42	4,834,430.18	4,931,118.78

BUDGETED EXPENDITURE
RURAL MUNICIPALITY OF ST. CLEMENTS

For the Year 2018

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3	4,513,838.50	3,928,309.42	4,834,430.18	4,931,118.78
Sidewalks and Boulevards				
Ditches and Road Drainage	313,500.00	213,314.00	82,000.00	83,640.00
Storm Sewers				
Street Cleaning				
Snow and Ice Removal				
- Labour				
- Materials	40,000.00	38,897.55	35,000.00	35,700.00
- Rentals				
Bridges	20,000.00	7,267.50	15,000.00	15,300.00
Street Lighting	63,500.00	53,497.71	63,500.00	64,770.00
Traffic Services				
Parking				
Other Road Transport				
Airport				
Other Transportation Services				
TOTAL TRANSPORTATION SERVICES - TO PAGE 1	4,950,838.50	4,241,286.18	5,029,930.18	5,130,528.78
ENVIRONMENTAL HEALTH SERVICES				
Garbage and Waste Collection				
Curbside Collection	251,103.85	33,246.78	350,948.00	357,966.96
Transfer Stations	363,691.69	346,860.10	328,350.00	334,917.00
Landfill	407,222.50	348,262.53	417,125.00	425,467.50
Recycling	70,000.00	105,261.19	82,160.00	83,803.20
Nuisance Grounds				
Other Environmental Health				
Municipal Wells				
Public Rest Rooms				
Other Grants & Programs	12,505.00	15,505.00	41,156.00	41,979.12
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1	1,104,523.04	849,135.60	1,219,739.00	1,244,133.78
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	48,061.00	48,060.82	48,000.00	48,960.00
Other _____				
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1	48,061.00	48,060.82	48,000.00	48,960.00
ENVIRONMENTAL DEVELOPMENT SERVICES				
Planning and Zoning	50,000.00	60,373.19	65,000.00	66,300.00
Community Development				
General Land Assembly	15,000.00	11,774.00	17,500.00	17,850.00
Urban Renewal				
Beautification and Land Rehabilitation				
Urban Area Weed Control				
Grant				
Other _____				
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1	65,000.00	72,147.19	82,500.00	84,150.00

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

For the Year 2018

	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	3,000.00	3,060.00
Rural Area Weed Control	41,820.00	43,258.00	41,820.00	42,656.40
Drainage of Land				
Veterinary Services				
Well Agreement - East St. Paul	500.00	182.92	500.00	510.00
Grants				
Regional Development	0.00	36,778.18	86,000.00	87,720.00
Industrial Development				
Other Economic Development - Sunset Bay LID	29,000.00	15,192.73	16,000.00	16,320.00
Tourism	17,000.00	11,502.46	17,000.00	17,340.00
Public Receptions				
TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1	92,320.00	110,914.29	165,320.00	168,626.40

RECREATION AND CULTURAL SERVICES				
Recreation	78,500.00	23,662.29	15,500.00	15,810.00
Community Centers and Halls				
Swimming Pools and Beaches				
Golf Courses				
Skating Rinks and Arenas				
Parks and Playgrounds	1,000.00	11,995.19	1,000.00	1,020.00
Other Recreational Facilities	500.00	0.00	500.00	510.00
Grants	114,500.00	128,585.28	115,500.00	117,810.00
Heritage Committee	15,000.00	41,949.47	15,000.00	15,300.00
Beaonia Community Well	3,000.00	1,958.13	2,500.00	2,550.00
Museums				
Libraries	92,000.00	94,750.00	92,000.00	93,840.00
Kirkness Community Rink			2,500.00	2,550.00
TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1	304,500.00	302,900.36	244,500.00	249,390.00

FISCAL SERVICES				
Transfer to Capital - Page 13	0.00	0.00	1,582,000.00	1,613,640.00
Transfer to Utility - Page 6	866,544.25	845,210.86	953,100.12	972,162.12
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				
TOTAL FISCAL SERVICES - TO PAGE 1	930,691.96	909,358.57	2,599,247.83	2,651,232.79

TRANSFERS				
General Reserve				
Specific-Purpose Reserves:				
- Capital Improvement	54,000.00	151,323.26	131,000.00	133,620.00
- Bridges/Water Control Works	100,000.00	100,000.00	0.00	0.00
- Roads	766,964.76	754,965.00	769,883.12	785,280.78
- Fire	40,000.00	141,693.00	237,000.00	241,740.00
- Office	30,000.00	30,000.00	0.00	0.00
- Public Works	150,000.00	383,739.89	190,000.00	193,800.00
- Elections	7,000.00	7,000.00	0.00	0.00
- Environment	12,000.00	6,500.00	18,000.00	18,360.00
- Recreation	12,000.00	5,500.00	18,000.00	18,360.00
- Gas Tax	567,335.00	567,334.91	567,334.91	578,681.61
- Utility Expansion	155,000.00	0.00	199,500.00	203,490.00
TOTAL TRANSFERS - TO PAGE 1	1,894,299.76	2,148,056.06	2,130,718.03	2,173,332.39

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

Rural Municipality of St. Clements

REVENUE

		2017 Budgeted	2017 Actual	2018 Budgeted	2019 Budgeted
WATER CONSUMER SALES	- Residential				
	- Commercial and Bulk				
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
SEWER SERVICE CHARGES	- Residential	75,240.00	114,886.81	114,500.00	
	- Commercial				
Discounts, Refunds and Cancellations					
Net Consumer Revenue - Sub Total		75,240.00	114,886.81	114,500.00	0.00
Penalties			-3,913.36	1,000.00	
Hydrant Rentals					
Installation Service					
Connection Revenue - Net					
Provincial Grants					
Other Revenue			2,732.68	0.00	
Transfer from Revenue Fund - Page 5		100,228.00	81,567.70	130,227.43	
Transfer from Reserves - Utility - Page 13					
Transfer from Accumulated Surplus					
TOTAL REVENUE		175,468.00	195,273.83	245,727.43	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		4,000.00	1,828.00	10,600.00	
Wages & Equipment		0.00	22,347.25	41,686.00	
Sewage Collection System		3,500.00	1,800.00	3,500.00	
Sewage Lift Station		2,000.00	7,215.06	8,700.00	
Sewage Treatment and Disposal		33,100.00	39,892.66	43,100.00	
Other Sewage Collection and Disposal Costs					
Connections - Net Loss					
TOTAL		42,600.00	73,082.97	107,586.00	0.00
TRANSFER TO CAPITAL - Page 13		50,000.00	31,340.08	80,000.00	
DEBENTURE DEBT CHARGES - Page 12		50,228.00	50,227.62	50,227.43	
TRANSFERS					
Deficit Recovery, 20____ - Page 9					
Transfer to Utility Reserve		32,640.00	40,623.16	7,914.00	
Transfer to _____ Reserve					
TOTAL		32,640.00	40,623.16	7,914.00	0.00
TOTAL EXPENDITURE		175,468.00	195,273.83	245,727.43	0.00
NET OPERATING SURPLUS (DEFICIT)		0.00	0.00	0.00	0.00

** Portions of wage expenses in the 2017 year are recorded under General Municipal Operations - Transportation Services

EAST SELKIRK - UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE

Rural Municipality of St. Clements

REVENUE

		2017 Budgeted	2017 Actual	2018 Budgeted	2019 Budgeted
WATER CONSUMER SALES	- Residential & Commercial	115,080.59	150,477.22	149,700.00	152,694.00
	- Commercial and Bulk	100.00			
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
SEWER SERVICE CHARGES	- Residential	34,330.28	23,249.44	23,250.00	23,715.00
	- Commercial				
	- Lagoon Tipping Fees	81,000.00	111,790.00	112,000.00	114,240.00
Discounts, Refunds and Cancellations					
Net Consumer Revenue - Sub Total		230,510.87	285,516.66	284,950.00	290,649.00
Penalties		730.00	64.52	865.00	882.30
Hydrant Rentals		12,200.00	12,200.00	12,200.00	12,200.00
Installation Service					
Connection Revenue - Net					
Provincial Grants					
Other Revenue					
Taxation Revenues - Water Debt		249,821.60			
Taxation Revenues - Sewer Debt		455,972.20			
Amortization of Capital Grants		67,778.00			
Transfer from Revenue Fund - Page 5			601,905.41	625,382.30	625,382.30
Transfer from Reserves - Utility - Page 13		100,000.00		26,391.73	24,831.45
Transfer from Accumulated Surplus					
TOTAL REVENUE		1,117,012.67	899,686.59	949,789.03	953,945.05

EXPENDITURE

WATER SUPPLY	Administration	11,031.97	624.96	8,050.00	8,211.00
	Wages & Equipment	10,100.00	10,392.18	22,600.52	23,052.53
	Customer Billings and Collections	662.90			
	Purification and Treatment	2,500.00	32,178.41	37,500.00	38,250.00
	Water Purchases				
	Service of Supply	27,156.27			
	Transmissions and Distribution	5,000.00	9,847.47	10,000.00	10,200.00
	Other Water Supply Costs	5,682.47			
	Connections - Net Loss				
	Minor Capital Upgrades	30,000.00			
	Debt Payment - PUB Order 23/11	29,287.97			
	Interest on Long Term Debt	129,448.40			
	Amortization - Water	157,649.64			
TOTAL		408,519.62	53,043.02	78,150.52	79,713.53
SEWAGE COLLECTION AND DISPOSAL	Administration	11,031.97	624.96	8,050.00	8,211.00
	Wages & Equipment	20,745.17	10,392.10	22,600.52	23,052.53
	Customer Billings & Collection	662.90			
	Sewage Collection System	5,000.00	30,669.83	30,000.00	30,600.00
	Sewage Lift Station	6,000.00	5,739.55	6,000.00	6,120.00
	Sewage Treatment and Disposal	53,000.00	56,345.49	63,000.00	64,260.00
	Other Sewage Collection and Disposal Costs	16,554.73			
	Connections - Net Loss				
	Minor Capital Upgrades	15,000.00			
	Future Remediation	10,735.72			
	Interest on Long Term Debt	258,598.40			
	Amortization - Sewer	158,876.19			
	Debt Payment - PUB Order 23/11	29,287.97			
TOTAL		585,493.05	103,771.93	129,650.52	132,243.53
TRANSFER TO CAPITAL - Page 13		100,000.00		0.00	
DEBENTURE DEBT CHARGES - Page 12			718,511.41	741,988.00	741,988.00
TRANSFERS	Deficit Recovery, 20____ - Page 9				
	Transfer to Utility Reserve	23,000.00	24,360.23	0.00	0.00
	Transfer to _____ Reserve				
TOTAL		23,000.00	24,360.23	0.00	0.00
TOTAL EXPENDITURE		1,117,012.67	899,686.59	949,789.03	953,945.05
NET OPERATING SURPLUS (DEFICIT)		0.00	0.00	0.00	0.00

** 2017 Budget as per PUB rate study - Not Approved

** Portions of wage expenses in the 2017 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

		2017 Budgeted	2017 Actual	2018 Budgeted	2019 Budgeted
WATER CONSUMER SALES	- Residential				
	- Commercial and Bulk				
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
SEWER SERVICE CHARGES	- Residential	7,520.85	21,745.39	21,700.00	22,134.00
	- Commercial	81,000.00	6,763.55	20,000.00	20,400.00
Discounts, Refunds and Cancellations					
Net Consumer Revenue - Sub Total		88,520.85	28,508.94	41,700.00	42,534.00
Penalties		50.00	193.49	200.00	204.00
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	5,584.78
Transfer from Accumulated Surplus					
TOTAL REVENUE		206,194.17	146,325.75	164,998.59	165,946.10

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		7,097.26	5,011.95	5,810.00	5,926.20
Wages & Equipment		26,632.47	0.00	25,915.27	26,433.58
Customer Billings and Collections		14.71	0.00	0.00	0.00
Sewage Collection System		500.00	34.56	100.00	102.00
Sewage Lift Station		1,000.00	1,072.39	2,150.00	2,193.00
Sewage Treatment and Disposal		7,000.00	12,993.39	13,400.00	13,668.00
Other Sewage Collection and Disposal Costs		17,600.00			
Future Remediation		15,364.29			
Minor Capital Upgrades		15,000.00			
Interest on Long Term Debt		54,299.49			
Amortization - Sewer		48,235.95			
Connections - Net Loss					
TOTAL		192,744.17	19,112.29	47,375.27	48,322.78
TRANSFER TO CAPITAL - Page 13				0.00	
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		13,450.00	9,590.14	0.00	0.00
Transfer to _____ Reserve					
TOTAL		13,450.00	9,590.14	0.00	0.00
TOTAL EXPENDITURE		206,194.17	146,325.75	164,998.59	165,946.10
NET OPERATING SURPLUS (DEFICIT)		0.00	0.00	0.00	0.00

** 2017 Budget as per PUB rate study - Not Approved

** Portions of wage expenses in the 2017 year are recorded under General Municipal Operations - Transportation Services

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

For the Year 2018

	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)	21,768,930.00	42,060.00	19,567,480.00	41,378,470.00	404,268.00	41.03	404,309.03	9.771	212,704.22	191,193.85	410.97	404,309.03
Lord Selkirk SD	486,630,470.00	130,180.00	20,794,540.00	507,555,190.00	7,523,725.00	273.14	7,523,998.14	14.824	7,213,810.09	308,258.26	1,929.79	7,523,998.14
Sunrise SD	55,339,390.00	19,080.00	529,660.00	55,888,130.00	773,725.00	46.16	773,771.16	13.845	766,173.85	7,333.14	264.16	773,771.16
River East Transcona SD	168,916,180.00	5,381,600.00	1,258,000.00	175,555,780.00	2,343,559.00	110.66	2,343,669.66	13.350	2,255,031.00	16,794.30	71,844.36	2,343,669.66
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	732,654,970.00	5,572,920.00	42,149,680.00	780,377,570.00	11,045,277.00	470.99	11,045,747.99		10,447,719.16	523,579.55	74,449.28	11,045,747.99

Page 1

	Assessments				Expenditures			Mill Rate Frnt/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	711,293,950.00		22,589,170.00	733,883,120.00	175,255.67		175,255.67	0.000	0.00	0.00	175,255.67	175,255.67
ESSW LID A 11/16	19,060,260.00	243,890.00	449,060.00	19,753,210.00	186,857.21		186,857.21	P/P	186,857.21	0.00	0.00	186,857.21
ESSW LID B 11/16	19,060,260.00	243,890.00	449,060.00	19,753,210.00	116,605.70		116,605.70	UTIL	0.00	0.00	116,605.70	116,605.70
ESSW LAGOON 4/17	711,293,950.00		22,589,170.00	733,883,120.00	263,074.80	389.24	263,464.04	0.359	255,354.53	8,109.51	0.00	263,464.04
LOCKPORT 10/01	2,255,110.00			2,255,110.00	12,048.90		12,048.90	P/P	12,048.90	0.00	0.00	12,048.90
ORR 10/16	8,635,370.00			8,635,370.00	38,178.72		38,178.72	P/P	38,178.72	0.00	0.00	38,178.72
SUNSET BAY 5/15	4,169,100.00	433,780.00		4,602,880.00	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	711,293,950.00		22,589,170.00	733,883,120.00	58,764.92	679.61	59,444.53	0.081	57,614.81	1,829.72	0.00	59,444.53
				0.00			0.00					0.00
				0.00	973,792.03	1,068.85	974,860.88		673,060.28	9,939.23	291,861.37	974,860.88

Special Services Levies												
Gull Lake 12/17				0.00	21,225.00		21,225.00	P/P	21,225.00			21,225.00
Curbside Pickup 3/18				0.00	146,475.00		146,475.00	P/P	146,475.00			146,475.00
				0.00			0.00					0.00
				0.00	167,700.00	0.00	167,700.00		167,700.00	0.00	0.00	167,700.00

Deficit Recovery												
General				0.00			0.00					0.00
Utility				0.00			0.00					0.00

Reserve Funds												
Roads 20/16	711,293,950.00		22,589,170.00	733,883,120.00	733,883.12		733,883.12	1.000	711,293.95	22,589.17		733,883.12
Drainage	711,293,950.00		22,589,170.00	733,883,120.00	0.00		0.00	0.000	0.00	0.00		0.00
				0.00	733,883.12	0.00	733,883.12		711,293.95	22,589.17	0.00	733,883.12

General Municipal												
Rural Area				0.00	0.00		0.00					0.00
At Large	711,293,950.00		22,589,170.00	733,883,120.00	5,997,180.42	28,000.00	6,025,180.42	8.210	5,897,723.33	185,457.09		6,025,180.42
Business Tax, Fees				0.00	4,074.00		4,074.00	P/P	4,074.00			4,074.00
Other Revenue and Transfers					6,822,813.79		6,822,813.79				6,822,813.79	6,822,813.79
Total Municipal					12,824,068.21	28,000.00	12,852,068.21	9.65	5,843,797.33	185,457.09	6,822,813.79	12,852,068.21

Total (Education + Municipal) Taxes	25,744,720.36	29,539.84	25,774,260.20		17,843,570.72	741,565.04	7,189,124.44	25,774,260.20
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* Added to Total Tax Levy on page 1

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Page 1

Page 1,9

Page 2

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

RURAL MUNICIPALITY OF ST. CLEMENTS

For the Year 2018

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate [Avg]	Amount	Frontage	Total
	Farm/Residential	Other				
705 Centra Gas	0	6,403,390	33.75	217,420.50		217,420.50
1020 HMQ MB Miscellaneous	68,680	251,550	18.88	10,295.20		10,295.20
1030 Agricultural - NEC	59,150	0	20.84	1,447.64		1,447.64
1032 Agricultural - Leased	0	0	13.16	0.00		0.00
1120 Conservation NEC	96,170	0	24.47	562.46		562.46
1121 Conservation - Crown Land	1,028,520	137,550	23.72	29,442.46		29,442.46
1124 Conservation - Parks	18,520	320,530	26.43	11,429.81		11,429.81
1128 Conservation - North	23,670	0	24.47	579.30		579.30
1150 Highways Transportation	354,740	6,440	24.18	8,902.44		8,902.44
1180 Flood Control	404,170	0	24.47	9,891.66		9,891.66
1300 Housing	484,350	97,110	26.92	15,179.51		15,179.51
1770 Manitoba Hydro	250,210	11,832,450	25.52	411,153.27		411,153.27
2402 Comm Pasture - Provincial	0	0	24.47	0.00		0.00
2700 HMQ (CDA) Miscellaneous	40,910	422,970	30.99	15,485.84		15,485.84
2710 CHMC	0	0	24.47	0.00		0.00
2713 Canada Post	0	95,490	37.45	3,575.81		3,575.81
2715 RCMP	192,600	0	24.47	4,713.69		4,713.69

Total - Pages 1, 8

740,079.60

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Province of Manitoba -MRIP Roads Grant Program		400,000.00
Province of Manitoba - General Assistance Grants		604,750.10
Province of Manitoba - Dutch Elm Program		60,000.00
Province of Manitoba - Hydro Fixed Grant		1,438.04

Total - Page 2

1,066,188.14

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

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 1

0.00

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

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 6

0.00

UTILITY OPERATING FUND - DEBENTURE DEBT CHARGES

RURAL MUNICIPALITY OF ST. CLEMENTS

For the Year 2018

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	11,260.48	11,260.48	0.00	788.23	12,048.71			12,048.71	LID
Old River Road LID	10-2016	2035	495,724.97	19,886.47	475,838.50	18,292.25	38,178.72			38,178.72	LID
East Selkirk - LID 2/3	11-2016	2035	3,914,293.29	159,025.49	3,755,267.80	144,437.42	303,462.91			303,462.91	LID
East Selkirk - FCM	16-2016	2036	2,375,331.55	46,859.37	2,328,472.18	128,396.30	175,255.67			175,255.67	
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
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

11,670,181.13	421,958.47	11,248,222.66	487,880.28	909,838.75	0.00	0.00	909,838.75
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Part 2 - Summary (by area) - to be carried forward - Page 8

Area to be Levied	Taxable Assessment	Otherwise Exempt Assessment	Grant Assessment	Total Assessment	Total Requirement	Raised By Frt / Parcel	Raised by Other	Raised by Mill Rate
Lockport LID					12,048.71	12,048.71		
Old River Road LID					38,178.72	38,178.72		
East Selkirk - LID 2/3				0	303,462.91	186,857.21	116,605.70	
East Selkirk - FCM				0	175,255.67		175,255.67	
East Selkirk - Lagoon					263,269.42			263,269.42
GM/Sunset LID					117,623.32	117,623.32		
				0				

909,838.75	354,707.96	291,861.37	263,269.42
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CAPITAL BUDGET
RURAL MUNICIPALITY OF ST. CLEMENTS

For the Year 2018

Part 1 - CAPITAL EXPENDITURES

Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne by Reserves	Borne by Borrowing
[GTX] South St. Clements Recreation	500,000	250,000		250,000	
[GTX] GM Boat Launch	100,000			100,000	
[PWKS] 3/4 Tonne	37,000			37,000	
[PWKS] Mower	45,000			45,000	
[PWKS] Excavator	275,000			275,000	
[PWKS] Plow Assembly	20,000			20,000	
[OFF] IT - Server	25,000			25,000	
[Fire] SCBA Replacements	120,000			120,000	
[Fire] Rapid Response	460,000	115,000		345,000	
	1,582,000				
TOTAL		365,000	0	1,217,000	0

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Part 2

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)
[GT] Gas Tax Reserve					1,146,006
<i>ESSW Debenture**</i>	175,256		175,256		
<i>Henderson WWT Study**</i>	80,000		80,000		
<i>PMCR</i>	20,000				
<i>Capital (see above)</i>		350,000			
[PWKS] Public Works Reserve					429,991
<i>Capital (see above)</i>		377,000			
[OF] Office Reserve					37,061
<i>Office Ductwork</i>	10,000				
<i>Capital (see above)</i>		25,000			
[FIRE] Fire Reserve					481,278
<i>Capital (see above)</i>		465,000			
[RDS] Road Reserve					1,169,775
<i>2018 Road Plan</i>	1,169,775				
[ELECT] Election Reserve					22,907
<i>2018 Municipal Election</i>	22,907				
[ENV] Environment Reserve					110,518
<i>Curbside Waste & Recycling Bins</i>	50,000				
[ESSW] East Selkirk Utility Reserve					125,688
<i>TF Surplus to Operating</i>			26,392		
[SUN] Sunset Utility Reserve					46,603
<i>TF Surplus to Operating</i>			5,475		
	1,527,938				

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

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Page 1

Page 6

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	4,835,000			7,194,335	20 YRS
CIP - Water Control Works	3,520,000			5,237,655	20 YRS
CIP - Naro! Fire Hall Expansion	1,573,000			2,340,577	20 YRS
TOTAL - Part 1	9,928,000	0	0		

Departmental Use Only

Adopted by Resolution of Council

(Head of Council)

(Chief Administrative Officer)

2018

