

**RURAL MUNICIPALITY of ST. CLEMENTS**

**BY-LAW NO. 4 - 2024**

**Being a by-law of the Rural Municipality of St. Clements  
to provide for the 2024 Annual Tax Levy**

**WHEREAS** Section 304(1) of *The Municipal Act* requires every Municipal Corporation on or before the 15<sup>th</sup> day of May in each year:

- a) *to set a rate or rates of tax sufficient to raise*
  - (i) *revenue to be raised by property taxes as set out in the operating budget, and*
  - (ii) *the revenue to be raised in the year to pay for local improvement or special service and to pay the requisitions payable by the municipality;*
- b) *to impose taxes*
  - (iii) *in accordance with the tax rate or rates set under clause (a) on the portioned value of each assessable property in the municipality that is liable under The Municipal Assessment Act to that tax, and*
  - (iv) *where the tax is in respect of a local improvement or special service, in accordance with the local improvement or special services by-law; and*
- c) *to set a due date for payment of taxes.*

**AND WHEREAS** the Rural Municipality of St. Clements has prepared a Financial Plan attached as Schedule "A" detailing all the sums required for lawful purposes of the Corporation for year 2024, and to pay all its debts within the year making due allowances for taxes on lands purchased by the Corporation at the Tax sale and considered non collectable, and for the cost of collections and abatement losses which may occur in the collection of taxes which is hereinafter referred to as an Allowance for Tax Assets;

**AND WHEREAS** it is necessary by by-law or by-laws to levy a rate or rates of so much on the dollar upon the assessed value of all rateable property liable therefore in the Municipality as the Council deems sufficient to raise sums required for the lawful purposes of the corporation as shown by said Financial Plan;

**AND WHEREAS** the assessed value of the whole rateable property within the Rural Municipality of St. Clements according to the last revised Assessment Roll thereof is \$ 932,312,140 for General Municipal purposes, \$ 52,030,840 Commercial or Other assessment for the Foundation School levy, \$ 643,345,030 for the Lord Selkirk Division levy, \$ 83,334,980 for the Sunrise School Division levy, and \$ 210,422,130 for the River East School Division levy.

**AND WHEREAS** it is deemed necessary to fix the rates of taxation for the purposes aforesaid and the time for the payment of all rates and taxes so fixed and levied;

**NOW THEREFORE** the Mayor and Council of the Rural Municipality of St. Clements in council duly assembled hereby enact the following:

#### **FINANCIAL PLAN**

1. **THAT** the Financial Plan of the Rural Municipality of St. Clements detailing all sums required for the lawful purposes of the Corporation for the year 2024 as set forth in Schedule "A" hereto attached and forming part of this bylaw and identified by the signatures of the Head of Council and the Chief Administrative Officer are hereby approved;
2. **THAT** the following respective rates of so much per one thousand dollars of assessment be and are hereby levied for the year 2024 upon the assessed value of all rateable property in the municipality liable therefore according to the last revised property assessment roll of assessable property of the corporation, which said rates, assessed values and sums required are set out in Schedule "A";

#### **REQUISITION TAXES**

1. A Special levy of 8.129 mills on the dollar on all Other assessed property to provide for the payment amount required amount for the Education Support levy as notified by the Public Schools Finance Board and as set out on Page 8 of Schedule "A" of this By-law,
2. A Special levy of 13.411 mills on the dollar on all rateable property liable therefore, according to the last revised Assessment Rolls, to raise the required amount for the Lord Selkirk School Division as set out on Page 8 of Schedule "A" of this By-law,
3. A Special levy of 12.325 mills on the dollar on all rateable property liable therefore, according to the last revised Assessment Rolls, to raise the amount required for the Sunrise School Division as set out on Page 8 of Schedule "A" of this By-law,
4. A Special levy of 12.033 mills on the dollar on all rateable property liable therefore, according to the last revised Assessment Rolls, to raise the required amount for the River East Transcona School Division as set out on Page 8 of Schedule "A" of this By-law,

#### **DEBENTURE DEBT CHARGES**

1. A mill rate of 0.282 on all rateable property liable therefore, according to the last revised Assessment Rolls, to raise the required amount to provide for the principal and interest payment as set out and authorized by By-Law No. 4-2017.
2. A mill rate of 0.071 on all rateable property liable therefore, according to the last revised Assessment Rolls, to raise the required amount to provide for the principal and interest payment as set out and authorized by By-Law No. 8-2021.
3. A mill rate of 0.099 on all rateable property liable therefore, according to the last revised Assessment Rolls, to raise the required amount to provide for the principal and interest payment as set out and authorized by By-Law No. 11-2020.
4. A mill rate of 0.160 on all rateable property liable therefore, according to the last revised Assessment Rolls, to raise the required amount to provide for the principal and interest payment as set out and authorized by By-Law No. 6-2018.

5. A mill rate of 0.122 on all rateable property liable therefore, according to the last revised Assessment Rolls, to raise the required amount to provide for the principal and interest payment as set out and authorized by By-Law No. 8-2018.
6. A special rate per parcel shall be charged on all rateable property within the Sunset Bay LID to provide for the principal and interest payment as set out in By-Law No. 5-2015.
7. A special rate per parcel shall be charged on all rateable property within the Roxanne Close LID to provide for the principal and interest payment as set out in By-Law No. 6-2015.
6. A special rate per parcel shall be charged on all rateable property within the Old River Road LID to provide for the principal and interest payment as set out in By-Law No. 10-2016.
7. A special rate per parcel shall be charged on all rateable property within the East Selkirk LID (a) to provide for the principal and interest payment as set out in By-Law No. 11-2016.
8. A special rate per parcel shall be charged on all rateable property within the SSC Utility Selkirk LID (a) to provide for the principal and interest payment as set out in By-Law No. 2-2023.

#### **SPECIAL SERVICE LEVIES**

#### **RESERVE FUNDS**

1. A mill rate of 1.000 on all rateable property liable therefore, according to the last revised Assessment Rolls, to raise the required amount to provide for the contribution to the Road Reserve Fund as set out and authorized by By-Law No. 20-2016.

#### **GENERAL MUNICIPAL**

1. **THAT** a general mill rate of 8.666 on the dollar be and is hereby levied for the year 2024 upon the assessed value of all rateable property in the Municipality liable therefore, according to the last revised Assessment Rolls, as the case may be, of general and personal property thereof, to provide for the general controllable purposes of the corporation, viz:

*General Government Services, Protective Services, Transportation Services, Environmental Health Services, Public Health and Welfare Services, Environmental Development Services, Economic Development Services, Recreation and Cultural Services, Fiscal Services*

2. **THAT** all taxes and rates imposed and levied in the Rural Municipality of St. Clements for the year 2024 shall be deemed to have been imposed and to be due and payable on the 31<sup>st</sup> day of October, 2024.
3. **THAT** all taxes and rates imposed and unpaid for the year 2024 following the date set for payment shall be subject to a penalty of one and one-quarter per cent (1 ¼ %) per month to be added on the 4<sup>th</sup> business day of each month thereafter on all taxes remaining unpaid.
4. **THAT** in deference to the current pandemic, Council may, by resolution, exercise their authority to cancel penalties on current taxes for such length of time as they determine to be necessary.

**DONE AND PASSED** by the Council of the Rural Municipality of St. Clements duly assembled at East Selkirk,  
in the Province of Manitoba, this \_\_\_\_\_ day of \_\_\_\_\_, A.D. 2024.

\_\_\_\_\_  
*Mayor*

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

Read a First Time the \_\_\_\_\_ day of \_\_\_\_\_, A.D., 2024

Read a Second Time this \_\_\_\_\_ day of \_\_\_\_\_, A.D., 2024

Read a Third Time this \_\_\_\_\_ day of \_\_\_\_\_, A.D., 2024



**BUDGETED REVENUE AND EXPENDITURE  
FINANCIAL PLAN**

**RURAL MUNICIPALITY OF ST. CLEMENTS**

**For the Year 2024**

**GENERAL OPERATING FUND  
BUDGETED REVENUE AND EXPENDITURE**

**RURAL MUNICIPALITY OF ST. CLEMENTS**

For the Year 2024

**REVENUE**

	2023 Budgeted	2023 Actual	2024 Budgeted	2025 Budgeted
Total Tax Levy - Page 8	20,902,706.60	20,902,706.60	21,907,397.30	22,023,250.58
Total Grants in Lieu of Taxes - Page 8	754,631.30	760,627.50	763,611.69	778,883.93
Sub-total	21,657,337.90	21,663,334.10	22,671,008.99	22,802,134.50
School Requisitions (deduct) - Page 8	11,649,395.84	11,649,395.84	12,610,212.67	12,862,416.93
<b>Municipal Taxes and Grants in Lieu of Taxes</b>	<b>10,007,942.06</b>	<b>10,013,938.26</b>	<b>10,060,796.32</b>	<b>9,939,717.58</b>
Other Revenue - Page 2	6,364,654.70	7,591,691.16	8,509,286.28	4,087,669.68
Transfers from Accumulated Surplus & Reserves - Page 2	6,423,133.92	2,286,004.61	9,546,288.04	4,041,360.73
<b>Total Municipal Revenue</b>	<b>22,795,730.68</b>	<b>19,891,634.03</b>	<b>28,116,370.64</b>	<b>18,068,747.99</b>

**EXPENDITURE**

General Government Services	2,026,936.27	1,913,599.55	2,028,747.06	1,952,209.94
Protective Services	987,425.00	3,155,969.23	5,005,743.31	1,012,828.54
Transportation Services	5,065,067.73	4,417,925.57	7,789,431.30	5,104,676.38
Environmental Health Services	1,664,050.00	1,677,967.22	1,825,477.00	1,557,547.00
Public Health and Welfare Services	50,000.00	43,060.82	50,000.00	50,000.00
Environmental Development Services	125,555.00	100,793.54	232,567.81	232,805.23
Economic Development Services	261,200.00	164,315.67	229,200.00	229,200.00
Recreation and Cultural Services	782,447.52	534,123.96	448,350.00	488,515.00
Fiscal Services	7,968,688.29	3,704,236.82	7,061,317.24	4,021,008.59
Transfers - 2015 Capital Deficit Recoveries - Page 9	0.00	0.00	0.00	0.00
- To Reserves - Page 5	3,864,219.47	4,136,833.54	3,445,096.35	3,419,957.31
<b>Total Basic Expenditure</b>	<b>22,795,589.28</b>	<b>19,848,825.92</b>	<b>28,115,930.07</b>	<b>18,068,747.99</b>
Allowance For Tax Assets - Page 8	141.40	141.40	440.56	0.00
<b>Total Municipal Expenditure</b>	<b>22,795,730.68</b>	<b>19,848,967.32</b>	<b>28,116,370.64</b>	<b>18,068,747.99</b>
<b>Net Operating Surplus (Deficit)</b>	<b>0.00</b>	<b>42,666.71</b>	<b>0.00</b>	<b>0.00</b>

Departmental Use Only	<p style="text-align: center;">Adopted by Resolution of Council</p> <p style="text-align: right;">_____</p> <p style="text-align: right;">(Head of Council)</p> <p style="text-align: right;">_____</p> <p style="text-align: right;">(Chief Administrative Officer)</p> <p style="text-align: center;">_____ 2024</p>
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**GENERAL OPERATING FUND  
BUDGETED OTHER REVENUE AND TRANSFERS  
RURAL MUNICIPALITY OF ST. CLEMENTS**

For the Year 2024

Other Revenue	2023 Budgeted	2023 Actual	2024 Budgeted	2025 Budgeted
Taxes Added	140,000.00	264,185.64	140,000.00	140,000.00
Tax Penalties	205,500.00	190,243.09	205,500.00	205,500.00
Licenses				
- Animal				
- Business	10,000.00	12,400.00	10,000.00	10,000.00
- Other <u>Lottery</u>	300.00	556.30	300.00	300.00
Permits				
- Building				
- Other <u>Tax Certificates</u>	9,000.00	8,475.00	9,000.00	9,000.00
Fines	0.00	0.00	0.00	0.00
Sales of Service				
- General Government	14,700.00	117,806.09	44,348.58	40,231.98
- Protective	50,500.00	89,947.04	50,500.00	50,500.00
- Transportation	47,000.00	62,153.28	47,000.00	47,000.00
- Environmental Health	991,240.00	1,116,583.25	1,148,740.00	1,138,740.00
- Public Health and Welfare				
- Environmental Development				
- Economic Development	2,700.00	2,619.00	2,700.00	2,700.00
- Recreation and Culture	35,300.00	90,939.77	45,300.00	35,300.00
- Other _____				
Sales of Goods	0.00	21,650.80	0.00	0.00
Rentals	0.00	10,510.00	0.00	0.00
Trailer Park Rentals	125,400.00	118,799.45	125,400.00	125,400.00
Trailer Park Fees / Grazing Leases	102,600.00	97,199.55	102,600.00	102,600.00
Concessions and Franchises				
Returns from Investments				
Development and Dedication Fees	102,000.00	393,500.00	102,000.00	102,000.00
<b>Unconditional Grants - Municipal Operating (Page 9)</b>	<b>1,395,040.66</b>	<b>1,395,040.66</b>	<b>1,395,040.66</b>	<b>1,395,040.66</b>
- Other _____				
- Other _____				
Conditional Grants				
- Federal Government	0.00	0.00	0.00	0.00
- Federal - Gas Tax	638,519.00	638,519.00	638,519.00	638,519.00
- Provincial Government (Page 9)	2,311,838.04	2,378,729.00	4,024,838.04	24,838.04
- Municipal Government	47,000.00	116,792.24	397,500.00	0.00
- Other Grant - South St. Clements	116,017.00	72,046.00	0.00	0.00
- Other Grants	0.00		0.00	0.00
- Other Conditional [SSC Presales]	0.00	372,996.00	0.00	0.00
Other Income				
<u>Interest</u>	20,000.00	20,000.00	20,000.00	20,000.00
<u>Tax Recoveries</u>	0.00	0.00	0.00	0.00
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<b>Total Other Revenue - Page 1</b>	<b>6,364,654.70</b>	<b>7,591,691.16</b>	<b>8,509,286.28</b>	<b>4,087,669.68</b>
Transfers From				
- Accumulated Surplus	0.00	0.00	0.00	0.00
- Utilities	0.00	0.00	0.00	0.00
- Reserves (Page 13)	6,423,133.92	2,286,004.61	9,546,288.04	4,041,360.73
<b>Total Transfers - Page 1</b>	<b>6,423,133.92</b>	<b>2,286,004.61</b>	<b>9,546,288.04</b>	<b>4,041,360.73</b>
<b>TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8</b>	<b>12,787,788.62</b>	<b>9,877,695.77</b>	<b>18,055,574.32</b>	<b>8,129,030.41</b>

**BUDGETED EXPENDITURE**  
**RURAL MUNICIPALITY OF ST. CLEMENTS**  
**For the Year 2024**

GENERAL GOVERNMENT SERVICES	2023 Budgeted	2023 Actual	2024 Budgeted	2025 Budgeted
Legislative	300,000.00	276,434.43	300,000.00	300,000.00
General Administrative				
Chief Administrative Officer and Staff	855,232.27	720,068.11	868,790.46	870,539.94
Office	313,482.00	300,798.77	289,670.00	273,170.00
Legal	75,000.00	40,850.60	50,000.00	50,000.00
Audit	15,000.00	15,000.00	15,000.00	15,000.00
Assessment	207,000.00	204,401.00	207,000.00	207,000.00
Taxation				
Other General Government				
Elections	4,000.00	3,580.31	4,000.00	4,000.00
Conventions	78,500.00	77,669.38	75,000.00	75,000.00
Damage Claims and Liability Insurance	90,000.00	161,334.92	110,000.00	90,000.00
Intergovernmental Relations				
Grants - General	2,000.00	1,384.40	2,000.00	2,000.00
Other General Government-Sundry	82,462.99	112,077.63	107,286.60	65,500.00
Past-Service Pension Payments				
Unallocated Employee Benefits				
<b>SUB-TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>2,022,677.26</b>	<b>1,913,599.55</b>	<b>2,028,747.06</b>	<b>1,952,209.94</b>
Recoveries (deduct)      - Utility	0.00	0.00	0.00	0.00
<b>TOTAL GOVERNMENT SERVICES - TO PAGE 1</b>	<b>2,022,677.26</b>	<b>1,913,599.55</b>	<b>2,028,747.06</b>	<b>1,952,209.94</b>
<b>PROTECTIVE SERVICES</b>				
Police & By-Law Enforcement	176,575.00	150,823.73	190,902.81	191,140.23
Fire	700,750.00	825,383.72	703,912.50	710,760.31
Emergency Measures				
Emergency Measures Organization	66,500.00	61,393.28	66,500.00	66,500.00
Flood Control	15,500.00	2,091,473.50	4,015,500.00	15,500.00
Ambulance Services				
Other - Covid 19 Relief	0.00	0.00	0.00	0.00
Other Protection				
Building Inspection				
Electrical Inspection				
Plumbing Inspection				
Other Safety Inspections				
License Inspection				
Animal and Pest Control	28,100.00	26,895.00	28,928.00	28,928.00
Other - Traffic Services/Boundary Signage				
Other _____				
<b>TOTAL PROTECTIVE SERVICES - TO PAGE 1</b>	<b>987,425.00</b>	<b>3,155,969.23</b>	<b>5,005,743.31</b>	<b>1,012,828.54</b>
<b>TRANSPORTATION SERVICES</b>				
Road Transport				
Administration				
Engineering	14,000.00	16,116.89	14,000.00	14,000.00
Roads and Streets				
Unallocated Costs				
- Wages and Benefits	1,382,500.00	1,399,600.33	1,424,443.30	1,460,054.38
- Equipment Fuel	280,000.00	227,971.00	250,000.00	250,000.00
- Equipment Repairs and Maintenance	220,000.00	254,856.59	240,000.00	240,000.00
- Equipment Insurance and Registration	73,500.00	70,462.67	92,500.00	92,500.00
- Workshop and Yard Operations	231,650.00	222,697.07	242,350.00	242,350.00
Road Construction and Maintenance	1,294,000.00	1,198,582.46	1,385,000.00	1,385,000.00
Road Plan	1,364,717.73	808,732.13	3,893,438.00	1,173,072.00
<b>Transportation Services Sub-Total Forward to Page 4</b>	<b>4,860,367.73</b>	<b>4,199,019.14</b>	<b>7,541,731.30</b>	<b>4,856,976.38</b>



**BUDGETED EXPENDITURE**  
**RURAL MUNICIPALITY OF ST. CLEMENTS**  
**For the Year 2024**

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3	4,860,367.73	4,199,019.14	7,541,731.30	4,856,976.38
Sidewalks and Boulevards				
Ditches and Road Drainage	84,500.00	104,773.33	124,500.00	124,500.00
Storm Sewers				
Street Cleaning				
Snow and Ice Removal				
- Labour				
- Materials	30,000.00	31,435.15	33,000.00	33,000.00
- Rentals				
Bridges	10,000.00	8,500.00	10,000.00	10,000.00
Street Lighting	80,200.00	74,197.95	80,200.00	80,200.00
Traffic Services				
Parking				
Other Road Transport				
Airport				
Other Transportation Services				
<b>TOTAL TRANSPORTATION SERVICES - TO PAGE 1</b>	<b>5,065,067.73</b>	<b>4,417,925.57</b>	<b>7,789,431.30</b>	<b>5,104,676.38</b>
<b>ENVIRONMENTAL HEALTH SERVICES</b>				
Garbage and Waste Collection				
Curbside Collection	506,000.00	526,157.86	576,000.00	506,000.00
Transfer Stations	325,000.00	266,960.75	320,077.00	320,077.00
Landfill	702,900.00	727,359.94	737,900.00	554,970.00
Recycling	102,500.00	85,302.77	140,000.00	129,500.00
Nuisance Grounds				
Other Environmental Health				
Municipal Wells				
Public Rest Rooms				
Other Grants & Programs	27,650.00	72,185.90	51,500.00	47,000.00
<b>TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1</b>	<b>1,664,050.00</b>	<b>1,677,967.22</b>	<b>1,825,477.00</b>	<b>1,557,547.00</b>
<b>PUBLIC HEALTH AND WELFARE SERVICES</b>				
Public Health				
Health Unit				
Cemeteries				
Other _____				
_____				
Medical Care				
Medical Officer				
Other _____				
Hospital Care				
Hospital Care				
Other _____				
Social Assistance				
Social Assistance	50,000.00	43,060.82	50,000.00	50,000.00
Other _____				
<b>TOTAL PUBLIC HEALTH &amp; WELFARE SERVICES-TO PAGE 1</b>	<b>50,000.00</b>	<b>43,060.82</b>	<b>50,000.00</b>	<b>50,000.00</b>
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>				
Planning and Zoning	75,055.00	88,273.54	83,600.00	83,600.00
Community Development				
General Land Assembly	50,500.00	12,520.00	148,967.81	149,205.23
Urban Renewal				
Beautification and Land Rehabilitation				
Urban Area Weed Control				
Grant				
Other _____				
<b>TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1</b>	<b>125,555.00</b>	<b>100,793.54</b>	<b>232,567.81</b>	<b>232,805.23</b>

**BUDGETED EXPENDITURE**  
**RURAL MUNICIPALITY OF ST. CLEMENTS**  
**For the Year 2024**

	2023 Budgeted	2023 Actual	2024 Budgeted	2025 Budgeted
<b>ECONOMIC DEVELOPMENT SERVICES</b>				
Natural Resources				
Agriculture				
Larviciding	1,000.00	0.00	1,000.00	1,000.00
Operation Clean-Up	3,500.00	3,500.00	3,500.00	3,500.00
Rural Area Weed Control	50,000.00	57,909.34	53,000.00	53,000.00
Drainage of Land				
Veterinary Services				
Well Agreement - East St. Paul	200.00	179.72	200.00	200.00
Grants				
Regional Development	137,000.00	70,356.34	102,000.00	102,000.00
Commercial/Industrial Development	50,000.00	18,795.27	50,000.00	50,000.00
Other Economic Development - Sunset Bay LID	0.00	0.00	0.00	0.00
Tourism	19,500.00	13,575.00	19,500.00	19,500.00
Public Receptions				
<b>TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1</b>	<b>261,200.00</b>	<b>164,315.67</b>	<b>229,200.00</b>	<b>229,200.00</b>

<b>RECREATION AND CULTURAL SERVICES</b>				
Recreation	95,847.52	126,843.33	120,750.00	160,915.00
Community Centers and Halls				
Swimming Pools and Beaches				
Golf Courses				
Skating Rinks and Arenas				
Parks and Playgrounds	35,000.00	73,823.77	35,000.00	35,000.00
Other Recreational Facilities/Trails	35,000.00	30,921.57	35,000.00	35,000.00
Grants	471,000.00	151,616.32	131,000.00	131,000.00
Heritage Committee	31,000.00	34,046.36	10,000.00	10,000.00
Beaconia Community Well	1,100.00	263.72	1,100.00	1,100.00
Museums				
Libraries	110,000.00	115,365.00	112,000.00	112,000.00
Kirkness Community Rink	3,500.00	1,243.89	3,500.00	3,500.00
<b>TOTAL RECREATION &amp; CULTURAL SERVICES - TO PAGE 1</b>	<b>782,447.52</b>	<b>534,123.96</b>	<b>448,350.00</b>	<b>488,515.00</b>

<b>FISCAL SERVICES</b>				
Transfer to Capital - Page 13	6,119,017.00	1,451,729.95	4,896,500.00	1,595,000.00
Transfer to Utility - Page 6	965,856.05	966,218.37	965,856.05	965,493.73
Debenture Debt Charges - Page 11	843,815.24	1,112,073.64	1,148,961.19	1,410,514.86
Other Long-term debt charges				
Tax Discounts	0.00	6,697.17	0.00	0.00
Other Debt Charges				
Other Fiscal Services - Inventory Adjustments				
Other Fiscal Services - Interest Contributed to Reserves	40,000.00	167,517.69	50,000.00	50,000.00
<b>TOTAL FISCAL SERVICES - TO PAGE 1</b>	<b>7,968,688.29</b>	<b>3,704,236.82</b>	<b>7,061,317.24</b>	<b>4,021,008.59</b>

<b>TRANSFERS</b>				
General Reserve	75,000.00	75,000.00	0.00	0.00
Specific-Purpose Reserves:				
- Capital Improvement	229,000.00	898,000.00	129,000.00	129,000.00
- Bridges/Water Control Works	50,000.00	50,000.00	50,000.00	50,000.00
- Roads	1,530,200.47	1,215,718.00	1,232,863.95	1,250,938.31
- Fire	355,500.00	404,096.54	365,500.00	365,500.00
- Office	15,000.00	15,000.00	15,000.00	15,000.00
- Public Works	365,000.00	365,000.00	365,000.00	365,000.00
- Elections	7,000.00	7,000.00	7,000.00	7,000.00
- Environment	187,000.00	208,000.00	187,000.00	187,000.00
- Recreation	212,000.00	232,000.00	212,000.00	212,000.00
- Gas Tax	638,519.00	638,519.00	638,519.00	638,519.00
- Utility Expansion	200,000.00	28,500.00	200,000.00	200,000.00
- ES Community Revitalization [TIFF]	0.00	0.00	43,213.40	0.00
<b>TOTAL TRANSFERS - TO PAGE 1</b>	<b>3,864,219.47</b>	<b>4,136,833.54</b>	<b>3,445,096.35</b>	<b>3,419,957.31</b>

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

Rural Municipality of St. Clements  
For the Year 2024

**REVENUE**

		2023 Budgeted	2023 Actual	2024 Budgeted	2025 Budgeted
WATER CONSUMER SALES	- Residential				
	- Commercial and Bulk				
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
SEWER SERVICE CHARGES	- Residential	126,000.00	149,903.85	153,000.00	153,000.00
	- Commercial				
Discounts, Refunds and Cancellations					
Net Consumer Revenue - Sub Total		126,000.00	149,903.85	153,000.00	153,000.00
Penalties		50.00	0.00	50.00	50.00
Hydrant Rentals					
Installation Service					
Connection Revenue - Net					
Provincial Grants					
Other Revenue		100.00	229.02	150.00	100.00
Transfer from Revenue Fund - Page 5		38,178.72	38,178.72	38,178.72	38,178.72
Transfer from Reserves - Utility - Page 13		14,900.00	0.00	50,000.00	0.00
Transfer from Accumulated Surplus					
<b>TOTAL REVENUE</b>		<b>179,228.72</b>	<b>188,311.59</b>	<b>241,378.72</b>	<b>191,328.72</b>

**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		10,250.00	11,850.83	56,300.00	6,450.00
Wages & Equipment		51,000.00	5,861.30	43,500.00	58,500.00
Sewage Collection System		5,000.00	8,348.43	8,200.00	12,300.00
Sewage Lift Station		21,800.00	23,370.85	64,000.00	44,000.00
Sewage Treatment and Disposal		53,000.00	46,950.84	23,200.00	23,900.00
Other Sewage Collection and Disposal Costs					
Connections - Net Loss					
TOTAL		141,050.00	96,382.25	195,200.00	145,150.00
TRANSFER TO CAPITAL - Page 13		0.00	0.00	0.00	0.00
DEBENTURE DEBT CHARGES - Page 12		38,178.72	38,178.72	38,178.72	38,178.72
TRANSFERS					
Deficit Recovery, 20____ - Page 9					
Transfer to Utility Reserve		0.00	53,750.62	8,000.00	8,000.00
Transfer to _____ Reserve					
TOTAL		0.00	53,750.62	8,000.00	8,000.00
<b>TOTAL EXPENDITURE</b>		<b>179,228.72</b>	<b>188,311.59</b>	<b>241,378.72</b>	<b>191,328.72</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

Rural Municipality of St. Clements  
For the Year 2024

**REVENUE**

		2023 Budgeted	2023 Actual	2024 Budgeted	2025 Budgeted
WATER CONSUMER SALES	- Residential & Commercial	163,750.00	169,057.65	171,000.00	170,500.00
	- Commercial and Bulk	200.00	1,538.00	2,000.00	2,000.00
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
SEWER SERVICE CHARGES	- Residential	24,750.00	25,317.06	28,100.00	27,800.00
	- Commercial				
	- Lagoon Tipping Fees	300,000.00	312,550.00	315,000.00	315,000.00
Discounts, Refunds and Cancellations					
Net Consumer Revenue - Sub Total		488,700.00	508,462.71	516,100.00	515,300.00
Penalties		0.00	-91.23	100.00	100.00
Hydrant Rentals		12,000.00	12,000.00	12,000.00	12,000.00
Installation Service					
Connection Revenue - Net		0.00			
Provincial Grants					
Other Revenue		1,500.00	909.38	1,000.00	1,500.00
Transfer from Revenue Fund - Page 5		810,054.00	810,416.33	812,621.93	812,621.93
Transfer from Reserves - Utility - Page 13		0.00		50,000.00	
Transfer from Accumulated Surplus					
<b>TOTAL REVENUE</b>		<b>1,312,254.00</b>	<b>1,331,697.19</b>	<b>1,391,821.93</b>	<b>1,341,521.93</b>

**EXPENDITURE**

WATER SUPPLY					
Administration		8,375.00	5,172.50	31,500.00	8,800.00
Wages & Equipment		53,840.00	4,492.85	60,032.34	62,450.95
Purification and Treatment		81,000.00	78,298.88	141,000.00	133,500.00
Water Purchases					
Service of Supply					
Transmissions and Distribution		7,000.00	12,311.53	10,000.00	10,000.00
TOTAL		150,215.00	100,275.76	242,532.34	214,750.95
SEWAGE COLLECTION AND DISPOSAL					
Administration		8,375.00	5,172.52	31,500.00	8,800.00
Wages & Equipment		53,840.00	4,492.85	60,031.65	62,450.42
Sewage Collection System		7,000.00	19,139.11	7,000.00	7,000.00
Sewage Lift Station		3,500.00	1,551.05	3,500.00	3,600.00
Sewage Treatment and Disposal		53,500.00	57,636.77	57,000.00	57,233.00
TOTAL		126,215.00	87,992.30	159,031.65	139,083.42
TRANSFER TO CAPITAL - Page 13		0.00	0.00	0.00	0.00
DEBENTURE DEBT CHARGES - Page 12		992,823.41	993,185.74	990,257.94	987,687.56
TRANSFERS					
Deficit Recovery, 20____ - Page 9					
Transfer to Utility Reserve		43,000.59	150,243.39	0.00	0.00
Transfer to _____ Reserve					
TOTAL		43,000.59	150,243.39	0.00	0.00
<b>TOTAL EXPENDITURE</b>		<b>1,312,254.00</b>	<b>1,331,697.19</b>	<b>1,391,821.93</b>	<b>1,341,521.93</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

**Rural Municipality of St. Clements  
For the Year 2024**

**REVENUE**

		2023 Budgeted	2023 Actual	2024 Budgeted	2025 Budgeted
WATER CONSUMER SALES	- Residential				
	- Commercial and Bulk				
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
SEWER SERVICE CHARGES	- Residential	21,700.00	21,768.22	22,000.00	22,000.00
	- Commercial	33,000.00	28,130.88	30,000.00	30,000.00
Discounts, Refunds and Cancellations					
Net Consumer Revenue - Sub Total		54,700.00	49,899.10	52,000.00	52,000.00
Penalties		50.00	0.00	50.00	50.00
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		0.00	0.00	0.00	0.00
Transfer from Accumulated Surplus					
<b>TOTAL REVENUE</b>		<b>172,373.32</b>	<b>167,522.42</b>	<b>169,673.32</b>	<b>169,673.32</b>

**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		6,600.00	26,952.59	6,100.00	6,100.00
Wages & Equipment		26,550.00	339.89	28,350.00	28,350.00
Sewage Collection System		0.00	0.00	0.00	0.00
Sewage Lift Station		6,300.00	1,240.40	6,300.00	6,300.00
Sewage Treatment and Disposal		10,000.00	1,714.61	11,300.00	11,300.00
Other Sewage Collection and Disposal Costs					
Future Remediation					
Minor Capital Upgrades					
Interest on Long Term Debt					
Amortization - Sewer					
Connections - Net Loss					
TOTAL		49,450.00	30,247.49	52,050.00	52,050.00
TRANSFER TO CAPITAL - Page 13		0.00	0.00	0.00	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		5,300.00	19,651.61	0.00	0.00
Transfer to _____ Reserve					
TOTAL		5,300.00	19,651.61	0.00	0.00
<b>TOTAL EXPENDITURE</b>		<b>172,373.32</b>	<b>167,522.42</b>	<b>169,673.32</b>	<b>169,673.32</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

For the Year 2024

	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
<b>Education (Requisition) Taxes:</b>												
Education Support Levy (ESL)	31,115,160.00	29,730.00	20,885,950.00	52,030,840.00	422,929.00	29.70	422,958.70	8.129	252,935.14	169,781.89	241.68	422,958.70
Lord Selkirk SD	620,482,450.00	147,860.00	22,714,720.00	643,345,030.00	8,627,898.00	2.20	8,627,900.20	13.411	8,321,290.14	304,627.11	1,982.95	8,627,900.20
Sunrise SD	82,577,140.00	21,610.00	736,230.00	83,334,980.00	1,027,063.00	40.63	1,027,103.63	12.325	1,017,763.25	9,074.03	266.34	1,027,103.63
River East Transcona SD	204,214,470.00	4,769,870.00	1,457,790.00	210,442,130.00	2,532,224.00	26.15	2,532,250.15	12.033	2,457,312.72	17,541.59	57,395.85	2,532,250.15
<b>Total Education Taxes</b>	<b>938,389,220.00</b>	<b>4,969,070.00</b>	<b>45,794,690.00</b>	<b>989,152,980.00</b>	<b>12,610,114.00</b>	<b>98.68</b>	<b>12,610,212.67</b>		<b>12,049,301.24</b>	<b>501,024.62</b>	<b>59,886.81</b>	<b>12,610,212.67</b>

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
<b>Municipal Taxes:</b>												
Local Urban Districts				0.00			0.00					0.00
L.U.D.				0.00			0.00					0.00

	Assessments				Expenditures			Mill Rate	Revenues			
	Taxable	Otherwise Exempt	Grants in Lieu of Taxes	Total	Basic	Allowance Tax Assets	Total		Tax Levy	Grants in Lieu of Taxes	Other Revenues & Transfers	Total
<b>Debenture Debt Charges</b>												
ESSW FCM 16/16	907,396,200.00		24,915,940.00	932,312,140.00	159,849.89		159,849.89	0.000	0.00	0.00	159,849.89	159,849.89
ESSW LID A 11/16	28,562,300.00	3,017,600.00	509,470.00	32,089,370.00	184,857.21		184,857.21	P/P	174,308.00	2,700.00	7,849.21	184,857.21
ESSW LID B 11/16	28,562,300.00	3,017,600.00	509,470.00	32,089,370.00	116,605.70		116,605.70	UTIL	0.00	0.00	116,605.70	116,605.70
ESSW LAGOON 4/17	907,396,200.00		24,915,940.00	932,312,140.00	263,269.42	-357.40	262,912.02	0.282	255,885.73	7,026.30	0.00	262,912.02
ESSW General 9/18	907,396,200.00		24,915,940.00	932,312,140.00	133,347.63		133,347.63	0.000			133,347.63	133,347.63
ESSW - SOFT/FILL - 8/2021	907,396,200.00		24,915,940.00	932,312,140.00	132,327.41	0.00	132,327.41	0.071	64,334.39	1,766.54	66,226.48	132,327.41
ORR 10/16	9,951,250.00			9,951,250.00	38,178.72		38,178.72	P/P	38,178.72	0.00	0.00	38,178.72
SSC UTIL - P1 - 9/2021	907,396,200.00		24,915,940.00	932,312,140.00	231,572.96		231,572.96	0.000	0.00	0.00	231,572.96	231,572.96
SSC UTIL -4/2023	907,396,200.00		24,915,940.00	932,312,140.00	229,167.47		229,167.47	0.000	0.00	0.00	229,167.47	229,167.47
SSC UTIL - LID - 2-2023	11,253,580.00			11,253,580.00	82,277.94		82,277.94	P/P	82,277.94			82,277.94
SUNSET BAY 5/15	5,937,240.00			5,937,240.00	117,623.32	0.34	117,623.66	P/P	116,859.87	763.79	0.00	117,623.66
ROXANNE CLOSE 6/15	356,460.00			356,460.00	5,382.79		5,382.79	P/P	5,382.79	0.00	0.00	5,382.79
NAROL FIRE - 11/2020	907,396,200.00		24,915,940.00	932,312,140.00	92,257.28	41.62	92,298.90	0.099	89,832.22	2,466.68	0.00	92,298.90
SSC Comm Bldg - 2023	907,396,200.00		24,915,940.00	932,312,140.00	148,797.00	372.94	149,169.94	0.160	145,183.39	3,986.55	0.00	149,169.94
Drainage/WCW - 6/2018	907,396,200.00		24,915,940.00	932,312,140.00	113,457.71	284.37	113,742.08	0.122	110,702.34	3,039.74	0.00	113,742.08
				0.00								
				0.00	<b>2,048,972.45</b>	<b>341.88</b>	<b>2,049,314.32</b>		<b>1,082,945.39</b>	<b>21,749.60</b>	<b>944,619.34</b>	<b>2,049,314.32</b>

<b>Special Services Levies</b>												
				0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00

<b>Deficit Recovery</b>												
General				0.00			0.00					0.00
Utility				0.00			0.00					0.00

<b>Reserve Funds</b>												
Roads 20/16	907,396,200.00		24,915,940.00	932,312,140.00	932,312.14		932,312.14	1.000	907,396.20	24,915.94		932,312.14
ES Community Revitalization	26,472,930.00			26,472,930.00	43,213.40		43,213.40	0.000	0.00		43,213.40	43,213.40
					<b>975,525.54</b>	<b>0.00</b>	<b>975,525.54</b>		<b>907,396.20</b>	<b>24,915.94</b>	<b>43,213.40</b>	<b>975,525.54</b>

<b>General Municipal</b>												
Rural Area				0.00	0.00		0.00					0.00
At Large	907,396,200.00		24,915,940.00	932,312,140.00	8,079,417.01		8,079,417.01	8.666	7,863,495.47	215,921.54		8,079,417.01
Business Tax, Fees					4,259.00		4,259.00	P/P	4,259.00			4,259.00
Other Revenue and Transfers					17,051,068.17		17,051,068.17				17,051,068.17	17,051,068.17
<b>Total Municipal</b>					<b>25,134,744.18</b>	<b>0.00</b>	<b>25,134,744.18</b>	<b>10.400</b>	<b>7,867,754.47</b>	<b>215,921.54</b>	<b>17,051,068.17</b>	<b>25,134,744.18</b>

<b>Total (Education + Municipal) Taxes</b>	<b>40,769,356.17</b>	<b>440.56</b>	<b>40,769,796.71</b>		<b>21,907,397.30</b>	<b>763,611.69</b>	<b>18,098,787.72</b>	<b>40,769,796.71</b>
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Page 2

**SUNDRY REVENUE AND EXPENDITURE ANALYSIS**

**RURAL MUNICIPALITY OF ST. CLEMENTS**

For the Year 2024

**Part 1 - Grants in Lieu of Taxes**

Government or Agency	Assessment		Mill Rate [Avg]	Amount	Frontage	Total
	Farm/Residential	Other				
3 Corporate		20,020	30.85	619.52		619.52
705 Centra Gas	0	7,337,090	31.44	232,952.39		232,952.39
1020 HMQ MB Miscellaneous	257,930	0	20.22	6,159.69		6,159.69
1030 Agricultural - NEC	75,800	0	20.25	1,810.20		1,810.20
1032 Agricultural - Leased	139,740	0	22.36	3,389.10		3,389.10
1120 Conservation NEC	193,360	0	23.81	2,522.29		2,522.29
1121 Conservation - Crown Land	1,328,780	162,310	23.09	36,314.54		36,314.54
1124 Conservation - Parks	26,470	0	25.44	632.14		632.14
1128 Conservation - North	77,270	0	23.81	1,845.31		1,845.31
1150 Highways Transportation	450,050	70,530	23.60	12,439.53		12,439.53
1180 Flood Control	518,530	0	23.81	12,383.16		12,383.16
1300 Housing	564,990	109,530	25.84	17,001.40		17,001.40
1770 Manitoba Hydro	381,690	12,647,160	24.69	414,070.20		414,070.20
2402 Comm Pasture - Provincial	0	0	23.81	0.00		0.00
2700 HMQ (CDA) Miscellaneous	0	438,170	29.23	14,036.45		14,036.45
2710 CHMC	0	0	23.81	0.00		0.00
2713 Canada Post	0	101,140	36.78	3,731.31		3,731.31
2715 RCMP	155,120	0	23.81	3,704.46		3,704.46

Total - Pages 1, 8

763,611.69

**Part 2 - Transfers and Grants**

Government or Agency	Purpose	Amount
Province of Manitoba - General Assistance Grant Program	<b>Total General Assistance</b>	<b>1,395,040.66</b>
Province of Manitoba - DFA Program		4,000,000.00
Province of Manitoba - Dutch Elm Program		20,000.00
Province of Manitoba - Hydro Fixed Grant		1,438.04
Province of Manitoba - Crown Lands Leases		3,400.00
	<b>Total Conditional</b>	<b>4,024,838.04</b>

Totals Above - Page 2

5,419,878.70

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

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 1, Page 5

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

**GENERAL OPERATING FUND - DEBENTURE DEBT CHARGES  
RURAL MUNICIPALITY OF ST. CLEMENTS**

**For the Year 2024**

**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
LID Roxanne Close	6-2015	2034	44,766.55	3,562.24	52,015.71	1,820.55	5,382.79	5,382.79		0.00	At Large
Narol Firehall	11-2020	2040	1,174,058.44	55,826.91	1,118,231.53	36,430.37	92,257.28			0.00	LID
SSC Util [GOF CIP]	9-2021	2040	2,946,978.21	140,129.90	2,806,848.31	91,443.06	231,572.96		231,572.96	92,257.28	At Large
SSC Util - LID	2-2023	2042	953,150.93	29,616.35	813,021.03	52,661.59	82,277.94	82,277.94			GAS TAX RESERVE
SSC UTIL - PLANT/WATER [GOF CIP]	4-2023	2042	2,250,000.00	53,100.87	2,196,899.13	176,066.60	229,167.47		229,167.47		LID
SSC Comm Bldg - 2023	6-2018	2042	2,000,000.00	66,297.00	1,933,703.00	82,500.00	148,797.00			148,797.00	GAS TAX RESERVE
Drainage/WCW	11-2021	2042	1,525,000.00	50,551.46	1,474,448.54	62,906.25	113,457.71			113,457.71	At Large

<b>10,893,954.13</b>	<b>399,084.73</b>	<b>10,395,167.25</b>	<b>503,828.42</b>	<b>902,913.15</b>	<b>87,660.73</b>	<b>460,740.43</b>	<b>354,511.99</b>
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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 LID	Raised by Other	Raised by Mill Rate
LID Roxanne Close	356,460			356,460	5,382.79	5,382.79		
Narol Firehall	907,396,200		24,915,940	932,312,140	92,257.28			92,257.28
SSC Util [GOF CIP]	907,396,200		24,915,940	932,312,140	231,572.96		231,572.96	
SSC Util - LID	11,253,580			11,253,580	82,277.94	82,277.94		
SSC UTIL - PLANT/WATER [GOF CIP]	907,396,200		24,915,940	932,312,140	229,167.47		229,167.47	
SSC Comm Bldg - 2023	907,396,200		24,915,940	932,312,140	148,797.00			148,797.00
Drainage/WCW	907,396,200		24,915,940	932,312,140	113,457.71			113,457.71

<b>902,913.15</b>	<b>87,660.73</b>	<b>460,740.43</b>	<b>354,511.99</b>
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**UTILITY OPERATING FUND - DEBENTURE DEBT CHARGES**

**RURAL MUNICIPALITY OF ST. CLEMENTS**

**For the Year 2024**

**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
Old River Road LID	10-2016	2035	340,126.19	\$ 23,836.48	316,289.71	\$ 14,342.24	38,178.72	38,178.72			ORR LID
East Selkirk - LIDA	11-2016A	2035	1,646,854.33	115,413.61	1,531,440.72	69,443.60	184,857.21	184,857.21			ESSW LID
East Selkirk - LIDB	11-2016B	2035	1,038,815.91	72,801.51	966,014.40	43,804.19	116,605.70		116,605.70		UTIL RATES ESSW
East Selkirk - FCM	16-2016	2036	1,604,953.75	128,396.30	1,476,557.45	31,453.59	159,849.89		159,849.89		GAS TAX RESERVE
East Selkirk - Lagoon	4-2017	2036	2,435,346.13	147,006.16	2,288,339.97	116,263.26	263,269.42			263,269.42	AT LARGE
East Selkirk - RBC	9-2018	2038	1,401,157.21	70,324.84	1,330,832.37	63,022.79	133,347.63		133,347.63		GAS TAX RESERVE
East Selkirk - S/Tfill	8-2021	2040	1,683,987.53	80,074.23	1,603,913.30	52,253.18	132,327.41		66,163.71	66,163.71	At Large/Util Rates ESSW
GM/Sunset LID	5-2015	2034	978,226.64	77,841.15	900,385.49	39,782.17	117,623.32	117,623.32			SUNSET LID
			<b>11,129,467.69</b>	<b>715,694.28</b>	<b>10,413,773.41</b>	<b>430,365.02</b>	<b>1,146,059.30</b>	<b>340,659.25</b>	<b>475,966.93</b>	<b>329,433.13</b>	

**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
Old River Road LID	9,951,250			9,951,250	38,178.72	38,178.72		
East Selkirk - LIDA/B	57,124,600	6,035,200	1,018,940	64,178,740	301,462.91	184,857.21	116,605.70	
East Selkirk - FCM	907,396,200		24,915,940	932,312,140	159,849.89		159,849.89	
East Selkirk - Lagoon	907,396,200		24,915,940	932,312,140	263,269.42			263,269.42
East Selkirk - RBC	907,396,200		24,915,940	932,312,140	133,347.63		133,347.63	
East Selkirk - S/Tfill	907,396,200		24,915,940	932,312,140	132,327.41		66,163.71	66,163.71
GM/Sunset LID	5,937,240			5,937,240	117,623.32	117,623.32		
					<b>1,146,059.30</b>	<b>340,659.25</b>	<b>475,966.93</b>	<b>329,433.13</b>

**CAPITAL BUDGET**  
**RURAL MUNICIPALITY OF ST. CLEMENTS**  
**For the Year 2024**

**Part 1 - CAPITAL EXPENDITURES**

Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne by Reserves	Borne by Borrowing
EB Command Truck Radios	15,000	7,500		7,500	
ES Command Truck Radios	15,000			15,000	
Recycling Mattress Storage Trailer	25,000			25,000	
IT Network/PCs	27,000			27,000	
EB Firehall Improvements (50%)	80,000	40,000		40,000	
Electric Car Charging Stations (2)	45,000			45,000	
CIL Shop Expansion	45,000			45,000	
Office Communications Network	55,000			55,000	
ES Bobcat UTV & Trailer	50,000			50,000	
SSC Daycare Utilities Install	50,000			50,000	
EB Water Rescue (Zodiac?) (50%)	150,000	75,000		75,000	
Transfer Station Improvements	120,000			120,000	
ES Tanker	140,000			140,000	
PWKS General Duty Fleet Trucks	132,000			132,000	
Lockport Sidewalk	200,000			200,000	
EB Commad Center Unit (50%)	550,000	275,000		275,000	
Loader	290,000			290,000	
Boat Launch	300,000			300,000	
Colville Sidewalk	300,000			300,000	
GMCC Upgrades	300,000			300,000	
Tandem/Sander	310,000			310,000	
Beaconia Well	350,000			350,000	
ES Rescue/Command truck replacement	550,000			550,000	
Lift Stn Odour Control	750,000				750,000
Raw Water Upgrades	1,500,000				1,500,000
SSC Community Center	2,000,000				2,000,000
Landfill Cell	3,000,000				3,000,000
SSC Utility BL 4-2023 Lift/Plant/Water Lines	3,250,000			1,000,000	2,250,000
Road Renewal Projects	3,500,000				3,500,000
Lockport Water Reservoir	4,000,000				4,000,000

22,099,000				
TOTAL	397,500			
Page 5		0		
		Page 6	4,701,500	
			Part 2	17,000,000

**CAPITAL BUDGET**  
**RURAL MUNICIPALITY OF ST. CLEMENTS**  
For the Year 2024

**PART 2. GENERAL AND SPECIFIC-PURPOSE RESERVE FUND WITHDRAWALS**

Part 3

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)
<b>[CIP] Capital Improvements Reserve</b>					3,528,383
<i>Asset Management Program</i>	20,000				
<i>Curbside Waste &amp; Recycling Bins</i>	35,000				
<i>Commercial/Industry Growth Initiatives</i>	50,000				
<i>Website Redevelopment</i>	16,500				
<i>ES Traffic Safety</i>	1,000,000				
<i>Capital (see above)</i>		2,290,000			
<b>[GT] Gas Tax Reserve</b>					1,615,306
<i>ESSW Debenture**</i>	293,198		293,198		
<i>SSC Utility Debenture</i>	401,653				
<i>ES Traffic Safety</i>	1,000,000				
<b>[PWKS] Public Works Reserve</b>					480,810
<i>Capital (see above)</i>		777,000			
<b>[OF] Office Reserve</b>					90,509
<i>Capital (see above)</i>		82,000			
<b>[FIRE] Fire Reserve</b>					1,128,704
<i>Capital (see above)</i>		1,152,500			
<b>[REC] Recreation &amp; Culture Reserve</b>					396,412
<i>GMCC Expansion Projects</i>		300,000			
<b>[RDS] Road Reserve</b>					849,010
<i>2024 Road Works</i>	1,673,438				
<b>[ENV] Environment Reserve</b>					281,652
<i>Curbside Waste &amp; Recycling Bins</i>	35,000				
<i>Gull Lake Zebra Prevention</i>	25,000				
<i>Capital (see above)</i>		295,000			
<b>[ELEC] Elec Reserve</b>					20,622
<i>No scheduled expenses 2024</i>					
<b>[WCW] Water Control Works Reserve</b>					228,699
<i>No scheduled expenses 2024</i>					
<b>[ESSW] East Selkirk Utility Reserve</b>					813,808
<i>Utilities Master Study</i>	50,000		50,000		
<b>[LKPT] Lockport Utility Reserve</b>					346,652
<i>Utilities Master Study</i>	50,000		50,000		
<b>[SUN] Sunset Utility Reserve</b>					277,509
<i>No scheduled expenses 2024</i>					
<b>[UTIL] Utility Expansion Reserve</b>					453,589
<i>No scheduled expenses 2024</i>					

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

4,649,788.04	4,896,500		
9,546,288.04			
	Page 2	393,198	
		Page 6	0

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	2,000,000			2,977,251	20 YRS
CIP - Water Control Works	1,525,000			2,270,154	20 YRS
CIP - South St. Clements Utility - Plant/Water Lines	2,250,000			4,583,349	20 YRS
CIP - South St. Clements Utility - Plant/Water Lines			1,000,000	1,000,000	Reserve Loan
CIP - South St. Clements Utility - Lift Station Odor Control	750,000			1,307,768	20 YRS
CIP - Lokcport Water Reservoir	4,000,000			6,974,765	20 YRS
CIP - ESSW Raw Water Upgrades	1,500,000			2,615,537	20 YRS
CIP - Landfill Cell	3,000,000			5,231,074	20 YRS
CIP - Road Renewal Projects	3,500,000			6,102,919	20 YRS
<b>TOTAL - Part 1</b>	<b>18,525,000</b>		<b>1,000,000</b>		

<i>Departmental Use Only</i>	<i>Adopted by Resolution of Council</i>
	_____ (Head of Council)
	_____ (Chief Administrative Officer)
	2024

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

PURPOSE						Total	SOURCE OF FUNDS			
	2025	2026	2027	2028	2029		Operating	Reserves	Borrowing	Other
EB Command Truck Radios										
ES Command Truck Radios										
Recycling Mattress Storage Trailer										
IT Network/PCs										
EB Firehall Improvements (50%)										
Electric Car Charging Stations (2)										
CIL Shop Expansion										
Office Communications Network										
ES Bobcat UTV & Trailer										
SSC Daycare Utilities Install										
EB Water Rescue (Zodiac?) (50%)										
Transfer Station Improvements			70,000	70,000		140,000		140,000		
ES Tanker										
PWKS General Duty Fleet Trucks	55,000	85,000	70,000			210,000		210,000		
Loader				286,000		286,000		286,000		
Tandem/Sander			350,000			350,000		350,000		
CIL Shop - Cold Storage	400,000					400,000		400,000		
Landfill Bin Pads (Concrete)		60,000				60,000		60,000		
Landfill Compactor		770,000				770,000		770,000		
ES LED Public Education Sign		75,000				75,000		75,000		
ES 3/4 Tonne		100,000				100,000		100,000		
NL Grass Fire Truck	100,000					100,000		100,000		
NL Tanker	400,000					400,000		400,000		
NL Equipment Truck		550,000				550,000		550,000		
NL Pumper		750,000				750,000		750,000		
Mower Deck	30,000					30,000		30,000		
Trailer (End Dump)	30,000					30,000		30,000		
Grader	480,000	500,000			560,000	1,540,000		1,540,000		
Highway Tractor (Used)			250,000			250,000		250,000		
CIL Shop - Driveway Re-Align			400,000			400,000		400,000		
Skidsteer and Bucket				120,000		120,000		120,000		
Mini-Excavator				150,000		150,000		150,000		
Well License Upgrade	100,000					100,000			50,000	50,000
ES WTP Discharge to River		500,000				500,000			500,000	
ES Lagoon Expansion		10,000,000				10,000,000			5,000,000	5,000,000
Lift Stn Communications			40,000			40,000		40,000		
Water Meter Replacements			210,000			210,000		210,000		
ES Lagoon Sludge Removal			1,100,000			1,100,000		0	1,100,000	
	1,595,000	13,390,000	2,490,000	626,000	560,000	18,661,000	0	6,961,000	6,650,000	5,050,000
<b>SOURCE OF FUNDS - ANNUAL</b>	<b>TOTAL</b>									
OPERATING	0	0	0	0	0	0				
RESERVES	1,545,000	2,890,000	1,390,000	626,000	560,000	7,011,000				
BORROWING	0	5,500,000	1,100,000	0	0	6,600,000				
OTHER	50,000	5,000,000	0	0	0	5,050,000				
	1,595,000	13,390,000	2,490,000	626,000	560,000	18,661,000				

Departmental Use Only	_____ Mayor	
	_____ Chief Administrative Officer	
	_____ 2024	