



**BUDGETED REVENUE AND EXPENDITURE
FINANCIAL PLAN**

RURAL MUNICIPALITY OF ST. CLEMENTS

For the Year 2026

**GENERAL OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

RURAL MUNICIPALITY OF ST. CLEMENTS

For the Year 2026

REVENUE

	2025 Budgeted	2025 Actual	2026 Budgeted	2027 Budgeted
Total Tax Levy - Page 8	24,921,735.53	24,924,731.22	26,626,238.23	27,162,858.00
Total Grants in Lieu of Taxes - Page 8	776,968.82	781,914.41	817,243.85	833,588.72
Sub-total	25,698,704.35	25,706,645.63	27,443,482.08	27,996,446.72
School Requisitions (deduct) - Page 8	14,946,172.86	14,946,110.58	16,485,268.82	16,814,974.20
Municipal Taxes and Grants in Lieu of Taxes	10,752,531.49	10,760,535.05	10,958,213.26	11,181,472.52
Other Revenue - Page 2	7,941,208.04	6,361,930.29	8,310,630.25	4,763,540.38
Transfers from Accumulated Surplus & Reserves - Page 2	9,670,660.25	4,355,522.94	9,717,277.10	5,163,675.66
Total Municipal Revenue	28,364,399.77	21,477,988.28	28,986,120.61	21,108,688.56

EXPENDITURE

General Government Services	2,085,585.31	2,233,728.88	2,072,414.45	2,027,645.15
Protective Services	3,903,360.58	1,175,646.56	1,139,009.16	1,104,877.17
Transportation Services	5,965,266.18	5,878,882.74	6,753,771.14	5,852,295.68
Environmental Health Services	1,788,349.52	1,667,819.62	1,848,975.02	1,831,969.23
Public Health and Welfare Services	50,000.00	43,060.82	50,000.00	50,000.00
Environmental Development Services	234,947.12	214,124.63	237,380.80	239,875.32
Economic Development Services	248,700.00	109,129.70	248,700.00	248,700.00
Recreation and Cultural Services	555,844.10	668,753.76	924,212.56	761,587.51
Fiscal Services	9,938,229.00	5,675,226.86	11,685,701.92	5,299,283.35
Transfers - 2015 Capital Deficit Recoveries - Page 9	0.00	0.00	0.00	0.00
- To Reserves - Page 5	3,592,952.76	3,745,698.22	4,024,893.00	3,692,455.16
Total Basic Expenditure	28,363,234.57	21,412,071.79	28,985,058.05	21,108,688.57
Allowance For Tax Assets - Page 8	1,165.22	1,165.22	1,062.55	0.00
Total Municipal Expenditure	28,364,399.79	21,413,237.01	28,986,120.60	21,108,688.57
Net Operating Surplus (Deficit)	0.00	64,751.27	0.00	0.00

Departmental Use Only	Adopted by Resolution of Council _____ (Head of Council) _____ (Chief Administrative Officer)
	_____ 2026

GENERAL OPERATING FUND
BUDGETED OTHER REVENUE AND TRANSFERS
RURAL MUNICIPALITY OF ST. CLEMENTS

For the Year 2026

Other Revenue	2025 Budgeted	2025 Actual	2026 Budgeted	2027 Budgeted
Taxes Added	140,000.00	141,341.42	140,000.00	140,000.00
Tax Penalties	205,500.00	177,214.24	205,500.00	205,500.00
Licenses				
- Animal				
- Business	10,000.00	13,200.00	10,000.00	10,000.00
- Other <u>Lottery</u>	300.00	421.60	300.00	300.00
Permits				
- Building				
- Other <u>Tax Certificates</u>	9,000.00	17,975.00	9,000.00	9,000.00
Fines	0.00	7,383.54	0.00	0.00
Sales of Service				
- General Government	59,000.00	105,297.56	63,095.00	59,000.00
- Protective	50,500.00	108,942.12	50,500.00	50,500.00
- Transportation	47,000.00	24,504.94	47,000.00	47,000.00
- Environmental Health	1,350,700.00	1,402,516.61	1,363,700.00	1,350,700.00
- Public Health and Welfare				
- Environmental Development				
- Economic Development	2,700.00	5,186.00	2,700.00	2,700.00
- Recreation and Culture	40,300.00	57,196.40	40,300.00	40,300.00
- Other _____				
Sales of Goods	150,000.00	121,592.11	0.00	0.00
Rentals	105,000.00	101,964.28	105,000.00	105,000.00
Trailer Park Rentals	125,400.00	133,683.88	151,200.00	125,400.00
Trailer Park Fees / Grazing Leases	102,600.00	102,600.00	102,600.00	102,600.00
Concessions and Franchises				
Returns from Investments				
Development and Dedication Fees	324,000.00	314,830.00	324,000.00	324,000.00
Unconditional Grants - Municipal Operating (Page 9)	1,449,618.75	1,568,445.42	1,478,611.12	1,508,183.34
- 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)	2,857,475.29	32,850.08	3,352,760.13	24,838.04
- Municipal Government	253,595.00	155,754.48	177,845.00	0.00
- Other Grant - South St. Clements	0.00	1,053,566.61	28,000.00	0.00
- Other Grants	0.00	0.00	0.00	0.00
- Other Conditional [SSC Presales]	0.00	56,945.00	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

Total Other Revenue - Page 1	7,941,208.04	6,361,930.29	8,310,630.25	4,763,540.38
Transfers From				
- Accumulated Surplus	0.00	0.00	0.00	0.00
- Utilities	0.00	0.00	0.00	0.00
- Reserves (Page 13)	9,670,660.25	4,355,522.94	9,717,277.10	5,163,675.66
Total Transfers - Page 1	9,670,660.25	4,355,522.94	9,717,277.10	5,163,675.66
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8	17,611,868.28	10,717,453.23	18,027,907.35	9,927,216.04

BUDGETED EXPENDITURE
RURAL MUNICIPALITY OF ST. CLEMENTS
For the Year 2026

	2025 Budgeted	2025 Actual	2026 Budgeted	2026 Budgeted
GENERAL GOVERNMENT SERVICES				
Legislative	300,000.00	298,691.22	300,000.00	300,000.00
General Administrative				
Chief Administrative Officer and Staff	879,707.17	848,462.93	881,483.94	883,265.15
Office	310,670.00	502,525.25	304,670.00	273,170.00
Legal	50,000.00	57,003.43	50,000.00	50,000.00
Audit	23,000.00	23,000.00	15,000.00	15,000.00
Assessment	207,000.00	204,965.00	207,000.00	207,000.00
Taxation				
Other General Government				
Elections	4,000.00	361.08	29,000.00	4,000.00
Conventions	75,000.00	68,183.86	75,000.00	84,000.00
Damage Claims and Liability Insurance	90,000.00	140,897.20	90,000.00	90,000.00
Intergovernmental Relations				
Grants - General	2,000.00	3,997.62	2,000.00	2,000.00
Other General Government-Sundry	144,208.14	85,641.29	118,260.51	119,210.00
Past-Service Pension Payments				
Unallocated Employee Benefits				
SUB-TOTAL GENERAL GOVERNMENT SERVICES	2,085,585.31	2,233,728.88	2,072,414.45	2,027,645.15
Recoveries (deduct) - Utility	0.00	0.00	0.00	0.00
TOTAL GOVERNMENT SERVICES - TO PAGE 1	2,085,585.31	2,233,728.88	2,072,414.45	2,027,645.15
PROTECTIVE SERVICES				
Police & By-Law Enforcement	196,340.00	171,487.54	199,205.00	199,580.00
Fire	752,083.33	897,724.80	764,804.16	777,597.17
Emergency Measures				
Emergency Measures Organization	77,500.00	64,987.46	79,000.00	80,500.00
Flood Control	2,848,137.25	5,513.22	65,500.00	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	29,300.00	35,933.54	30,500.00	31,700.00
Other - Traffic Services/Boundary Signage				
Other _____				
TOTAL PROTECTIVE SERVICES - TO PAGE 1	3,903,360.58	1,175,646.56	1,139,009.16	1,104,877.17
TRANSPORTATION SERVICES				
Road Transport				
Administration				
Engineering	14,000.00	17,139.61	15,000.00	14,000.00
Roads and Streets				
Unallocated Costs				
- Wages and Benefits	1,659,343.25	1,788,143.76	1,751,871.14	1,743,347.51
- Equipment Fuel	240,000.00	212,977.00	240,000.00	240,000.00
- Equipment Repairs and Maintenance	275,000.00	295,830.01	280,500.00	286,110.00
- Equipment Insurance and Registration	102,200.00	81,428.49	102,200.00	103,496.96
- Workshop and Yard Operations	238,850.00	216,544.33	243,650.00	239,948.88
Road Construction and Maintenance	1,650,000.00	1,533,842.12	1,766,000.00	1,799,837.00
Road Plan	1,567,153.13	1,473,762.61	2,095,000.00	1,171,624.76
Transportation Services Sub-Total Forward to Page 4	5,746,546.38	5,619,667.93	6,494,221.14	5,598,365.10

BUDGETED EXPENDITURE
RURAL MUNICIPALITY OF ST. CLEMENTS
For the Year 2026

	2025 Budgeted	2025 Actual	2026 Budgeted	2027 Budgeted
Transportation Services Sub-Total Forward from Page 3	5,746,546.38	5,619,667.93	6,494,221.14	5,598,365.10
Sidewalks and Boulevards				
Ditches and Road Drainage	122,500.00	158,901.49	128,500.00	122,500.00
Storm Sewers				
Street Cleaning				
Snow and Ice Removal - Labour				
- Materials	35,000.00	23,299.98	36,050.00	37,131.50
- Rentals				
Bridges	10,000.00	0.00	10,000.00	10,000.00
Street Lighting	51,219.80	77,013.34	85,000.00	84,299.08
Traffic Services				
Parking				
Other Road Transport				
Airport				
Other Transportation Services				
TOTAL TRANSPORTATION SERVICES - TO PAGE 1	5,965,266.18	5,878,882.74	6,753,771.14	5,852,295.68
ENVIRONMENTAL HEALTH SERVICES				
Garbage and Waste Collection				
Curbside Collection	629,667.59	676,957.03	663,401.38	686,661.81
Transfer Stations	305,940.17	267,810.28	311,234.14	316,637.81
Landfill	685,741.76	563,546.26	701,839.50	674,169.61
Recycling	120,000.00	98,590.84	125,500.00	107,500.00
Nuisance Grounds				
Other Environmental Health				
Municipal Wells				
Public Rest Rooms				
Other <u>Grants & Programs</u>	47,000.00	60,915.21	47,000.00	47,000.00
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1	1,788,349.52	1,667,819.62	1,848,975.02	1,831,969.23
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	50,000.00	43,060.82	50,000.00	50,000.00
Other _____				
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1	50,000.00	43,060.82	50,000.00	50,000.00
ENVIRONMENTAL DEVELOPMENT SERVICES				
Planning and Zoning	83,600.00	97,194.91	83,600.00	83,600.00
Community Development				
General Land Assembly	151,347.12	116,929.72	153,780.80	156,275.32
Urban Renewal				
Beautification and Land Rehabilitation				
Urban Area Weed Control				
Grant				
Other _____				
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1	234,947.12	214,124.63	237,380.80	239,875.32

BUDGETED EXPENDITURE
RURAL MUNICIPALITY OF ST. CLEMENTS

For the Year 2026

	2025 Budgeted	2025 Actual	2026 Budgeted	2027 Budgeted
ECONOMIC DEVELOPMENT SERVICES				
Natural Resources				
Agriculture				
Larviciding	1,000.00	0.00	1,000.00	1,000.00
Operation Clean-Up	3,500.00	4,000.00	3,500.00	3,500.00
Rural Area Weed Control	53,000.00	52,231.37	53,000.00	53,000.00
Drainage of Land				
Veterinary Services				
Well Agreement - East St. Paul	200.00	228.95	200.00	200.00
Grants				

Regional Development	122,000.00	40,097.03	122,000.00	122,000.00
Commercial/Industrial Development	50,000.00	232.35	50,000.00	50,000.00
Other Economic Development - Sunset Bay LID	0.00	0.00	0.00	0.00
Tourism	19,000.00	12,340.00	19,000.00	19,000.00
Public Receptions				

TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1	248,700.00	109,129.70	248,700.00	248,700.00

RECREATION AND CULTURAL SERVICES				
Recreation	224,244.10	296,329.21	583,712.56	428,987.51
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	116,000.00	116,760.24	141,000.00	136,000.00
Heritage Committee	31,000.00	34,046.36	10,000.00	10,000.00
Beaconia Community Well	1,100.00	263.72	4,000.00	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
TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1	555,844.10	668,753.76	924,212.56	761,587.51

FISCAL SERVICES				
Transfer to Capital - Page 13	7,425,220.41	3,105,280.91	9,562,148.88	2,874,000.00
Transfer to Utility - Page 6	1,052,493.73	895,128.13	965,131.11	964,768.49
Debenture Debt Charges - Page 11	1,410,514.86	1,410,524.86	1,108,421.93	1,410,514.86
Other Long-term debt charges				
Tax Discounts	0.00	3,456.25	0.00	0.00
Other Debt Charges				
Other Fiscal Services - Inventory Adjustments				
Other Fiscal Services - Interest Contributed to Reserves	50,000.00	260,836.71	50,000.00	50,000.00
TOTAL FISCAL SERVICES - TO PAGE 1	9,938,229.00	5,675,226.86	11,685,701.92	5,299,283.35

TRANSFERS				
General Reserve	0.00	0.00	75,000.00	0.00
Specific-Purpose Reserves:				
- Capital Improvement	129,000.00	214,250.00	129,000.00	129,000.00
- Bridges/Water Control Works	50,000.00	50,000.00	50,000.00	50,000.00
- Roads	1,287,933.76	1,305,934.00	1,416,874.00	1,609,436.16
- Fire	389,500.00	434,441.06	389,500.00	389,500.00
- Office	165,000.00	135,010.07	15,000.00	15,000.00
- Public Works	365,000.00	565,000.00	565,000.00	315,000.00
- Elections	7,000.00	7,000.00	7,000.00	7,000.00
- Environment	187,000.00	209,500.00	187,000.00	187,000.00
- Recreation	112,000.00	121,000.00	312,000.00	112,000.00
- Gas Tax	638,519.00	637,947.36	638,519.00	638,519.00
- Utility Expansion	222,000.00	9,500.00	200,000.00	200,000.00
- ES Community Revitalization [TIFF]	40,000.00	56,115.73	40,000.00	40,000.00
TOTAL TRANSFERS - TO PAGE 1	3,592,952.76	3,745,698.22	4,024,893.00	3,692,455.16

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

**Rural Municipality of St. Clements
For the Year 2026**

REVENUE

	2025 Budgeted	2025 Actual	2026 Budgeted	2026 Budgeted
WATER CONSUMER SALES				
- Residential				
- Commercial and Bulk				
- Industrial				
- Federal and Provincial				
- Municipal and Schools				
SEWER SERVICE CHARGES	153,000.00	213,900.03	153,660.00	154,339.80
- Residential				
- Commercial				
Discounts, Refunds and Cancellations				
Net Consumer Revenue - Sub Total	153,000.00	213,900.03	153,660.00	154,339.80
Penalties	50.00	0.00	50.00	50.00
Hydrant Rentals				
Installation Service				
Connection Revenue - Net				
Provincial Grants				
Other Revenue	100.00	-2,979.96	100.00	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 (Utility Rate Study)	0.00	0.00	50,000.00	0.00
Transfer from Accumulated Surplus				
TOTAL REVENUE	191,328.72	249,098.79	241,988.72	192,668.52

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	6,450.00	-272.14	56,450.00	6,450.00
Wages & Equipment	58,500.00	5,173.63	58,500.00	58,500.00
Sewage Collection System	12,300.00	2,365.94	12,300.00	12,300.00
Sewage Lift Station	44,000.00	33,614.54	44,660.00	45,339.80
Sewage Treatment and Disposal	23,900.00	18,760.80	23,900.00	23,900.00
Other Sewage Collection and Disposal Costs				
Connections - Net Loss				
TOTAL	145,150.00	59,642.77	195,810.00	146,489.80
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	8,000.00	151,277.30	8,000.00	8,000.00
Transfer to _____ Reserve				
TOTAL	8,000.00	151,277.30	8,000.00	8,000.00
TOTAL EXPENDITURE	191,328.72	249,098.79	241,988.72	192,668.52
NET OPERATING SURPLUS (DEFICIT)	0.00	0.00	0.00	0.00

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

**Rural Municipality of St. Clements
For the Year 2026**

REVENUE

		2025 Budgeted	2025 Actual	2026 Budgeted	2027 Budgeted
WATER CONSUMER SALES	- Residential & Commercial	170,500.00	217,965.03	171,500.00	171,500.00
	- Commercial and Bulk	2,000.00	4,841.14	2,000.00	2,000.00
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
SEWER SERVICE CHARGES	- Residential	27,800.00	26,885.73	27,880.97	27,880.97
	- Commercial				
	- Lagoon Tipping Fees	315,000.00	441,000.00	400,000.00	400,000.00
Discounts, Refunds and Cancellations					
Net Consumer Revenue - Sub Total		515,300.00	690,691.90	601,380.97	601,380.97
Penalties		100.00	18.15	100.00	100.00
Hydrant Rentals		12,000.00	0.00	12,000.00	12,000.00
Installation Service					
Connection Revenue - Net		0.00	242,240.00	0.00	0.00
Provincial Grants					
Other Revenue		1,500.00	980.88	2,000.00	2,000.00
Transfer from Revenue Fund - Page 5		812,621.93	804,918.16	812,621.93	812,621.93
Transfer from Reserves - Utility - Page 13		87,000.00	0.00	805,000.00	0.00
Transfer from Accumulated Surplus					
TOTAL REVENUE		1,428,521.93	1,738,849.09	2,233,102.90	1,428,102.90

EXPENDITURE

WATER SUPPLY					
Administration		8,800.00	8,641.08	33,250.00	8,250.00
Wages & Equipment		62,500.60	9,905.68	63,990.64	62,865.64
Purification and Treatment		148,500.00	111,496.90	140,502.00	140,502.00
Water Purchases					
Service of Supply					
Transmissions and Distribution		10,000.00	35,549.31	10,000.00	10,000.00
TOTAL		229,800.60	165,592.97	247,742.64	221,617.64
SEWAGE COLLECTION AND DISPOSAL					
Administration		8,800.00	8,641.08	33,250.00	8,250.00
Wages & Equipment		62,500.60	9,905.68	63,990.64	62,865.64
Sewage Collection System		7,000.00	0.00	7,000.00	7,000.00
Sewage Lift Station		3,500.00	3,003.21	7,000.00	4,000.00
Sewage Treatment and Disposal		129,233.17	145,146.39	134,000.00	139,250.00
TOTAL		211,033.77	166,696.36	245,240.64	221,365.64
TRANSFER TO CAPITAL - Page 13		0.00	0.00	755,000.00	0.00
DEBENTURE DEBT CHARGES - Page 12		987,687.56	987,687.55	985,119.63	985,119.63
TRANSFERS					
Deficit Recovery, 20____ - Page 9					
Transfer to Utility Reserve		0.00	418,872.22	0.00	0.00
Transfer to _____ Reserve					
TOTAL		0.00	418,872.22	0.00	0.00
TOTAL EXPENDITURE		1,428,521.93	1,738,849.09	2,233,102.90	1,428,102.90
NET OPERATING SURPLUS (DEFICIT)		0.00	0.00	0.00	0.00

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

**Rural Municipality of St. Clements
For the Year 2026**

REVENUE

		2025 Budgeted	2025 Actual	2026 Budgeted	2027 Budgeted
WATER CONSUMER SALES	- Residential				
	- Commercial and Bulk				
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
SEWER SERVICE CHARGES	- Residential	22,000.00	21,988.64	22,026.00	22,052.52
	- Commercial	30,000.00	29,384.04	30,000.00	30,000.00
Discounts, Refunds and Cancellations					
Net Consumer Revenue - Sub Total		52,000.00	51,372.68	52,026.00	52,052.52
Penalties		50.00	157.38	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					
TOTAL REVENUE		169,673.32	169,153.38	169,699.32	169,725.84

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		6,100.00	0.00	6,100.00	6,100.00
Wages & Equipment		28,350.00	0.00	28,350.00	28,350.00
Sewage Collection System		0.00	0.00	0.00	0.00
Sewage Lift Station		6,300.00	3,035.36	6,326.00	6,352.52
Sewage Treatment and Disposal		11,300.00	7,882.17	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		52,050.00	10,917.53	52,076.00	52,102.52
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		0.00	40,612.53	0.00	0.00
Transfer to _____ Reserve					
TOTAL		0.00	40,612.53	0.00	0.00
TOTAL EXPENDITURE		169,673.32	169,153.38	169,699.32	169,725.84
NET OPERATING SURPLUS (DEFICIT)		0.00	0.00	0.00	0.00

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

For the Year 2026

	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)	39,073,960.00	49,830.00	23,399,740.00	62,523,530.00	463,362.00	-0.12	463,361.88	7.411	289,577.12	173,415.47	369.29	463,361.88	
Lord Selkirk SD	777,944,580.00	154,580.00	25,182,560.00	803,281,720.00	11,154,911.00	262.25	11,155,173.25	13.887	10,803,316.38	349,710.21	2,146.65	11,155,173.25	
Sunrise SD	96,673,210.00	14,330.00	889,220.00	97,576,760.00	1,246,963.00	-127.16	1,246,835.84	12.778	1,235,290.28	11,362.45	183.11	1,246,835.84	
River East Transcona SD	258,162,790.00	10,639,290.00	1,743,350.00	270,545,430.00	3,619,776.00	121.85	3,619,897.85	13.380	3,454,218.13	23,326.02	142,353.70	3,619,897.85	
Total Education Taxes	1,171,854,540.00	10,858,030.00	51,214,870.00	1,233,927,440.00	16,485,012.00	256.82	16,485,268.82		15,782,401.91	557,814.16	145,052.75	16,485,268.82	
Municipal Taxes:													
Local Urban Districts													
L.U.D.				0.00			0.00						0.00
Debenture Debt Charges													
ESSW FCM 16/16	1,132,905,870.00		27,822,380.00	1,160,728,250.00	154,712.26		154,712.26	0.000	0.00	0.00	154,712.26	154,712.26	
ESSW LID A 11/16	37,733,230.00	4,455,780.00	532,140.00	42,721,150.00	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	37,733,230.00	4,455,780.00	532,140.00	42,721,150.00	116,605.70		116,605.70	UTIL	0.00	0.00	116,605.70	116,605.70	
ESSW LAGOON 4/17	1,132,905,870.00		27,822,380.00	1,160,728,250.00	263,269.42	215.89	263,485.31	0.227	257,169.63	6,315.68	0.00	263,485.31	
ESSW General 9/18	1,132,905,870.00		27,822,380.00	1,160,728,250.00	133,347.62		133,347.62	0.000	0.00	0.00	133,347.62	133,347.62	
ESSW - SOFT/FILL - 8/2021	1,132,905,870.00		27,822,380.00	1,160,728,250.00	132,327.41	0.00	132,327.41	0.057	64,575.63	1,585.88	66,165.90	132,327.41	
ORR 10/16	12,325,070.00			12,325,070.00	38,178.72		38,178.72	P/P	38,178.72	0.00	0.00	38,178.72	
SSC UTIL - P1 - 9/2021	1,132,905,870.00		27,822,380.00	1,160,728,250.00	231,572.96		231,572.96	0.000	0.00	0.00	231,572.96	231,572.96	
SSC UTIL -4/2023	1,132,905,870.00		27,822,380.00	1,160,728,250.00	229,167.47		229,167.47	0.000	0.00	0.00	229,167.47	229,167.47	
SSC UTIL - LID - 2-2023	14,265,600.00			14,265,600.00	82,277.94		82,277.94	P/P	82,277.94	0.00	0.00	82,277.94	
SSC UTIL - 10/2025 RES/RIVER XING	1,132,905,870.00		27,822,380.00	1,160,728,250.00	174,369.11		174,369.11	0.000			174,369.11	174,369.11	
SUNSET BAY 5/15	8,185,630.00			8,185,630.00	117,623.32	0.34	117,623.66	P/P	116,859.87	763.79	0.00	117,623.66	
ROXANNE CLOSE 6/15	425,180.00			425,180.00	5,382.79		5,382.79	P/P	5,382.79	0.00	0.00	5,382.79	
NAROL FIRE - 11/2020	1,132,905,870.00		27,822,380.00	1,160,728,250.00	92,257.28	-559.75	91,697.53	0.079	89,499.56	2,197.97	0.00	91,697.53	
SSC Comm Bldg - 7/2025	1,132,905,870.00		27,822,380.00	1,160,728,250.00	104,012.95	452.59	104,465.54	0.090	101,961.53	2,504.01	0.00	104,465.54	
Drainage/WCW - 9/2025	1,132,905,870.00		27,822,380.00	1,160,728,250.00	76,575.69	32.38	76,608.07	0.066	74,771.79	1,836.28	0.00	76,608.07	
Road Renewals - 6/2025	1,132,905,870.00		27,822,380.00	1,160,728,250.00	182,022.66	211.67	182,234.33	0.157	177,866.22	4,368.11	0.00	182,234.34	
Landfill Expansion 8-2025	1,132,905,870.00		27,822,380.00	1,160,728,250.00	104,012.95	452.60	104,465.55	0.090	101,961.53	2,504.01	0.00	104,465.54	
				0.00	2,422,573.46	805.72	2,423,379.17		1,284,813.22	24,775.73	1,113,790.23	2,423,379.17	
Special Services Levies													
				0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
Deficit Recovery													
General				0.00			0.00					0.00	
Utility				0.00			0.00					0.00	
Reserve Funds													
Roads 20/16	1,132,905,870.00		27,822,380.00	1,160,728,250.00	1,392,873.90		1,392,873.90	1.200	1,359,487.04	33,386.86		1,392,873.90	
ES Community Revitalization	26,472,930.00			26,472,930.00	40,000.00		40,000.00	0.000	0.00		40,000.00	40,000.00	
					1,432,873.90	0.00	1,432,873.90		1,359,487.04	33,386.86	40,000.00	1,432,873.90	
General Municipal													
Rural Area				0.00	0.00		0.00					0.00	
At Large	1,132,905,870.00		27,822,380.00	1,160,728,250.00	8,396,708.16	0.00	8,396,708.16	7.234	8,195,441.06	201,267.10		8,396,708.16	
Business Tax, Fees					4,095.00		4,095.00	P/P	4,095.00			4,095.00	
Other Revenue and Transfers					18,027,907.35		18,027,907.35				18,027,907.35	18,027,907.35	
Total Municipal					26,428,710.51	0.00	26,428,710.51	9.200	8,199,536.06	201,267.10	18,027,907.35	26,428,710.51	
Total (Education + Municipal) Taxes					46,769,169.87	1,062.54	46,770,232.40		26,626,238.23	817,243.85	19,326,750.33	46,770,232.40	

Page 1

Page 1

Page 2 - General Municipal

Page 1

Page 1,9

Page 2 - General Municipal + Utilities + Other Above

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

RURAL MUNICIPALITY OF ST. CLEMENTS

For the Year 2026

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate [Avg]	Amount	Frontage	Total
	Farm/Residential	Other				
705 Centra Gas	0	8,518,240	31.44	249,516.20		249,516.20
1020 HMQ MB Miscellaneous	278,510	0	20.22	6,597.67		6,597.67
1030 Agricultural - NEC	152,980	0	20.25	1,938.91		1,938.91
1032 Agricultural - Leased	119,080	0	22.36	3,630.08		3,630.08
1120 Conservation NEC	213,900	0	23.81	2,701.64		2,701.64
1121 Conservation - Crown Land	1,644,430	243,890	23.09	38,896.65		38,896.65
1124 Conservation - Parks	26,470	0	25.44	677.09		677.09
1128 Conservation - North	89,010	0	23.81	1,976.52		1,976.52
1150 Highways Transportation	664,930	77,230	23.60	13,324.03		13,324.03
1180 Flood Control	55,600	0	23.81	13,263.65		13,263.65
1300 Housing	587,350	85,410	25.84	18,210.26		18,210.26
1770 Manitoba Hydro	472,350	13,851,670	24.69	443,512.18		443,512.18
2402 Comm Pasture - Provincial	0	0	23.81	0.00		0.00
2700 HMQ (CDA) Miscellaneous	44,960	479,060	29.23	15,034.50		15,034.50
2710 CHMC	0	0	23.81	0.00		0.00
2713 Canada Post	0	144,240	36.78	3,996.62		3,996.62
2715 RCMP	192,150	0	23.81	3,967.86		3,967.86
		23,399,740				

Total - Pages 1, 8

817,243.85

Part 2 - Transfers and Grants

Government or Agency	Purpose	Amount
Province of Manitoba - General Assistance Grant Program	Total General Assistance - Unconditional	1,478,611.12
Province of Manitoba - GRO Grant Program		2,000,000.00
Province of Manitoba - SSC Rec Grant Claims 2026		1,327,922.09
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
	Total Conditional - Provincial Govt	3,352,760.13

Totals Above - Page 2

4,831,371.25

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 2026

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	40,950.59	3,949.52	37,001.07	1,433.27	5,382.79	5,382.79			LID
Narol Firehall	11-2020	2040	1,115,027.01	60,702.02	1,054,324.99	31,555.26	92,257.28			92,257.28	At Large
SSC Util [GOF CIP]	9-2021	2040	2,798,804.73	152,366.79	2,646,437.94	79,206.17	231,572.96		231,572.96		GAS TAX RESERVE
SSC Util - LID	2-2023	2042	892,281.93	32,979.36	859,302.57	49,298.58	82,277.94	82,277.94			LID
SSC UTIL - PLANT/WATER [GOF CIP]	4-2023	2042	2,090,382.72	61,936.85	2,028,445.87	167,230.62	229,167.47		229,167.47		GAS TAX RESERVE
SSC UTIL - RES/RIVER CROSSING	10-2025	2045	2,000,000.00	54,369.11	1,945,630.89	120,000.00	174,369.11		174,369.11		UTILITY CONNECTIONS
SSC Comm Bldg - 2023	7-2025	2045	2,000,000.00	54,369.11	1,945,630.89	49,643.84	104,012.95			104,012.95	At Large
Drainage/WCW	9-2025	2045	1,525,000.00	50,551.46	1,474,448.54	26,024.23	76,575.69			76,575.69	At Large
Road Renewal Projects	6-2025	2045	3,500,000.00	95,145.95	3,404,854.05	86,876.71	182,022.66			182,022.66	At Large
Landfill Expansion	8-2025	2045	2,000,000.00	54,369.11	1,945,630.89	49,643.84	104,012.95			104,012.95	At Large

17,962,446.98	620,739.28	17,341,707.70	660,912.52	1,281,651.80	87,660.73	635,109.54	558,881.53
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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	425,180			425,180	5,382.79	5,382.79		
Narol Firehall	1,132,905,870		27,822,380	1,160,728,250	92,257.28			92,257.28
SSC Util [GOF CIP]	1,132,905,870		27,822,380	1,160,728,250	231,572.96		231,572.96	
SSC Util - LID	14,265,600			14,265,600	82,277.94	82,277.94		
SSC UTIL - PLANT/WATER [GOF CIP]	1,132,905,870		27,822,380	1,160,728,250	229,167.47		229,167.47	
SSC UTIL - RES/RIVER CROSSING	1,132,905,870		27,822,380	1,160,728,250	174,369.11		174,369.11	
SSC Comm Bldg - 2023	1,132,905,870		27,822,380	1,160,728,250	104,012.95			104,012.95
Drainage/WCW	1,132,905,870		27,822,380	1,160,728,250	76,575.69			76,575.69
Road Renewal Projects	1,132,905,870		27,822,380	1,160,728,250	182,022.66			182,022.66
Landfill Expansion	1,132,905,870		27,822,380	1,160,728,250	104,012.95			104,012.95

1,281,651.80	87,660.73	635,109.54	558,881.53
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UTILITY OPERATING FUND - DEBENTURE DEBT CHARGES

RURAL MUNICIPALITY OF ST. CLEMENTS

For the Year 2026

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	314,498.13	\$ 26,573.74	287,924.39	\$ 11,604.98	38,178.72	38,178.72			ORR LID
East Selkirk - LIDA	11-2016A	2035	1,522,766.04	128,667.14	1,394,098.90	56,190.07	184,857.21	184,857.21			ESSW LID
East Selkirk - LIDB	11-2016B	2035	960,542.52	81,161.68	879,380.84	35,444.02	116,605.70		116,605.70		UTIL RATES ESSW
East Selkirk - FCM	16-2016	2036	1,348,161.15	128,396.30	1,219,764.85	26,315.96	154,712.26		154,712.26		GAS TAX RESERVE
East Selkirk - Lagoon	4-2017	2036	2,275,578.92	166,557.32	2,109,021.60	96,712.10	263,269.42			263,269.42	AT LARGE
East Selkirk - RBC	9-2018	2038	1,324,976.80	79,288.57	1,245,688.23	54,059.05	133,347.62		133,347.62		GAS TAX RESERVE
East Selkirk - S/Tfill	8-2021	2040	1,599,316.97	87,066.74	1,512,250.23	45,260.67	132,327.41		66,163.71	66,163.71	At Large/Util Rates ESSW
GM/Sunset LID	5-2015	2034	894,841.25	86,303.88	808,537.37	31,319.44	117,623.32	117,623.32			SUNSET LID
			10,240,681.78	784,015.37	9,456,666.41	356,906.29	1,140,921.66	340,659.25	470,829.29	329,433.13	

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	12,325,070		0	12,325,070	38,178.72	38,178.72		
East Selkirk - LIDA/B	37,733,230	4,455,780	532,140	42,721,150	301,462.91	184,857.21	116,605.70	
East Selkirk - FCM	1,132,905,870		0	1,132,905,870	154,712.26		154,712.26	
East Selkirk - Lagoon	1,132,905,870		27,822,380	1,160,728,250	263,269.42			263,269.42
East Selkirk - RBC	1,132,905,870		27,822,380	1,160,728,250	133,347.62		133,347.62	
East Selkirk - S/Tfill	1,132,905,870		27,822,380	1,160,728,250	132,327.41		66,163.71	66,163.71
GM/Sunset LID	8,185,630		0	8,185,630	117,623.32	117,623.32		
					1,140,921.66	340,659.25	470,829.29	329,433.13

CAPITAL BUDGET

RURAL MUNICIPALITY OF ST. CLEMENTS

For the Year 2026

Part 1 - CAPITAL EXPENDITURES

Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne by Reserves	Borne by Borrowing
Land Purchases for RM Use	100,000			100,000	
Lockport Sidewalk	200,000			200,000	
Boat Launch	300,000			300,000	
Colville Sidewalk	139,727			139,727	
Beaconia Well	50,000			50,000	
SSC Daycare Utilities Install	50,000			50,000	
SSC Util - Reservoir & River Crossing	1,000,000			1,000,000	
ES Traffic Safety [Roundabout]	2,000,000			2,000,000	
CIL Office Expansion	50,000			50,000.00	
GMCC Upgrades	300,000			300,000	
SSC Rec - Playground Resurfacing	82,000	28,000		54,000.00	
Wobbly Wheel Packer	25,000			25,000.00	
Mower Deck	60,000			60,000.00	
General Duty Trucks	85,000			85,000.00	
Excavator Bullrush Bucket	30,000			30,000.00	
Trailer [End Dump]	40,000			40,000.00	
Tandem/Sander	475,000			475,000.00	
CIL Shop - Tent for Salt/Sand Storage	40,000			40,000.00	
Office Communications Network	25,000			25,000.00	
Landfill Bin Pads [Concrete]	60,000			60,000.00	
Loader Landfill - One Way Blade	30,000			30,000.00	
EB Water Rescue (Zodiac?) (50%)	250,000	125,000		125,000	
EB Bobcat UTV & Trailer (50%)	35,500	17,750		17,750	
EB Wildfire Drone (50%)	12,000	6,000		6,000	
EB Firehall Improvements (50%) Generator	50,000	25,000		25,000	
ES Tanker	145,000			145,000	
NL Tanker	250,000			250,000	
NL Command Center Unit	275,000			275,000	
NL Public Education Sign	75,000			75,000	
Well Licence Upgrade	100,000		100,000	100,000	
ES WTP Discharge to River	500,000		500,000	500,000	
ES Lagoon Repairs	87,000		87,000	87,000	
Meters Replacements - ES VILLAGE	68,000		68,000	68,000	
SSC Community Center	1,327,992	1,327,992			
Landfill Cell	2,000,000	2,000,000			

10,317,219				
TOTAL	3,529,742			
Page 5		755,000		
		Page 6	6,787,477	
		ESSW	Part 2	0

CAPITAL BUDGET

RURAL MUNICIPALITY OF ST. CLEMENTS

For the Year 2026

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)
[GEN] General Surplus Reserve					81,137
<i>No scheduled expenses 2026</i>					
[CIP] Capital Improvements Reserve					3,462,663
<i>Asset Management Program</i>	20,000				
<i>Commercial/Industry Growth Initiatives</i>	50,000				
<i>Capital (see above)</i>		2,889,727			
[GT] Gas Tax Reserve					1,537,106
<i>ESSW Debenture**</i>	288,060		288,060		
<i>SSC Utility Debenture</i>	460,740		460,740		
<i>Capital (see above)</i>		1,000,000			
[PWKS] Public Works Reserve					865,319
<i>Capital (see above)</i>		755,000			
[OF] Office Reserve					107,539
<i>Office Reno/Sign Move</i>	25,000				
<i>Capital (see above)</i>		25,000			
[FIRE] Fire Reserve					1,009,237
<i>Capital (see above)</i>		918,750			
[REC] Recreation & Culture Reserve					729,021
<i>ESRA/Rec Grants</i>	50,000				
<i>Rec & Trails Master Plan</i>	86,000				
<i>Capital (see above)</i>		354,000			
[RDS] Road Reserve					512,942
<i>2026 Road Works</i>	1,800,000				
[ENV] Environment Reserve					581,930
<i>Gull Lake Zebra Prevention</i>	25,000				
<i>Capital (see above)</i>		90,000			
[ELEC] Elec Reserve					35,108
<i>Election expenses 2026</i>	25,000				
[WCW] Water Control Works Reserve					333,899
<i>No scheduled expenses 2026</i>					
[ESSW] East Selkirk Utility Reserve					1,954,789
<i>Utilities Master Study</i>	50,000		50,000		
<i>Capital (see above)</i>				755,000	
[LKPT] Lockport Utility Reserve					627,743
<i>Utilities Master Study</i>	50,000		50,000		
[SUN] Sunset Utility Reserve					368,477
<i>No scheduled expenses 2026</i>					
[UTIL] Utility Expansion Reserve					667,232
<i>No scheduled expenses 2026</i>					

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

2,929,800.31	6,032,477		
8,962,277.31			
Page 2		848,800	
		Page 6	755,000
		Part 1	

PART 3. BORROWING (Subject to Municipal Board Approval)

PROPOSAL	TEMPORARY FINANCING			REPAYMENT	
	Bank Loan	Operating Loan	Reserve Loan	Amount	Term
TOTAL - Part 1	0		0		

<i>Departmental Use Only</i>	Adopted by Resolution of Council _____ (Head of Council) _____ 2026 (Chief Administrative Officer)
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