

FINANCIAL PLAN: APR 1, 2019 - MAR 31, 2020

Rural Municipality of Crapaud				
Consolidated Income Statement				
	Audited	Budget	*15 Mths Budget	Budget
	1-Jan-17	1-Jan-18	1-Jan-18	1-Apr-19
	31-Dec-17	31-Dec-18	31-Mar-19	31-Mar-20
Operating Revenue				
General - Schedule 1	347,886	327,554	409,016	395,907
Sewerage - Schedule 2	86,330	81,300	101,625	82,000
Water - Schedule 3	21,709	21,708	27,135	22,200
	422,631	430,562	537,776	500,107
Operating Expenditures				
General - Schedule 1	300,518	309,202	386,503	401,271
Sewerage - Schedule 2	90,556	91,022	113,777	61,520
Water - Schedule 3	33,190	29,996	37,496	30,398
	424,264	430,220	537,775	493,189
Net Revenue (Expenditures) From Operation	(391)	342	1	6,918
Government Transfers for Capital-General	25,630	14,626	14,626	
Government Transfers for Capital-Sewer	330,907	43,112	43,112	
Government Transfers for Capital-Water	1,596	-	-	11,454
Government Transfers for Capital-Total	358,133	57,738	57,738	11,454
Change in Fund Balances	314,534	58,080	57,739	18,372

Operating Budget Highlights:

Revenue

1. Fire Dues - Per Outlying Fire District Meeting, rate per property type to remain the same as 2018.
2. Property Tax - Proposed tax rate for 2019/20 remain the same as 2018 at \$0.50/\$100 of assessment for residential and \$0.55/\$100 of assessment for commercial.
3. Wage Grants - Status Quo.
4. Community Hall showing new revenue and expenditures for 2019/20, Revenue to cover all expenses.
5. Remaining revenue items - Relatively Status Quo.

Expenditures

1. By-Law: Honorariums - Mayor @ \$4,000; 6 Councillors @ \$2,600.
2. Fire Allocations from Prof Centre & General Government offset to Community Fire Protection - \$12,100; Fire to pay CGL/Building Insurance, Property Taxes, Sewer, Snow directly.
3. Administrative Charge to Sewer/Water Utilities at \$25,000 (\$20,000 from Schedule B - General Government Services and \$5,000 from Schedule C - Professional Centre). Admin Charge to Sewer is \$20,000 and Water is \$5,000 based on customer size and capital assets. Same as 2018/19

CAPITAL BUDGET: JAN 1, 2018 - MAR 31, 2019					
1. General - Main Floor Rental Unit/Community Office					5,000
2. General - Crapaud Community Hall Renovations/Upgrades					25,000
3. General - Land Use Planning					6,050
4. General - Municipal Growth Study					5,000
5. Fire Dept - 1/2 Ton Quick Response Vehicle (will also use proceeds from sale of tru					10,000
6. Fire Dept - Fire Building Upgrades					15,000
4. Sewer - Sherwood Forest Expansion (Start - land clearing)					10,000
5. Water - Sherwood Forest Expansion (Start - land clearing)					10,000
					86,050

General Account - Rural Municipality of Crapaud					
Schedules to the Consolidated Financial Statements					
Schedule 1	Audited	Annual Budget	Budget	15 Month Budget	Annual Budget
	1-Jan-17	1-Jan-18	1-Jan-19	1-Jan-18	1-Apr-19
	31-Dec-17	31-Dec-18	31-Mar-19	31-Mar-19	31-Mar-20
Revenue					
Fire Dues	\$ 176,400	\$ 177,075	\$ 44,269	\$ 221,344	\$ 177,075
Real Property Tax	\$ 94,045	\$ 94,000	\$ 23,500	\$ 117,500	\$ 98,005
Government transfers for Operations					
Equalization	\$ 26,403	\$ 25,038	\$ 6,135	\$ 31,173	\$ 25,581
Recreation	\$ 2,119	\$ 1,700	\$ 425	\$ 2,125	\$ 1,700
Wages	\$ 7,895	\$ 8,000	\$ -	\$ 8,000	\$ 8,000
Rent	\$ 13,772	\$ 20,241	\$ 6,758	\$ 26,999	\$ 29,046
Other (Hall, land sales)	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Interest	\$ 1,622	\$ 1,500	\$ 375	\$ 1,875	\$ 1,500
	\$ 319,784	\$ 327,554	\$ 81,462	\$ 409,016	\$ 395,907
General Expenditure Segments					
Fire Protection - Schedule A	\$ 167,928	\$ 173,420	\$ 43,355	\$ 216,775	\$ 180,500
General Government Services - Schedule B	\$ 80,945	\$ 109,714	\$ 9,552	\$ 117,480	\$ 117,480
Professional Centre - Schedule C	\$ 25,916	\$ 20,111	\$ 5,028	\$ 25,138	\$ 22,300
Parks, Recreation and Streets - Schedule D	\$ 25,729	\$ 27,900	\$ 6,975	\$ 34,876	\$ 26,100
Community Hall - Schedule E				\$ 9,333	\$ 54,891
	\$ 300,518	\$ 259,638	\$ 64,910	\$ 403,602	\$ 401,271
Net Revenue (Expenditures) From Operations	\$ 18,583	\$ 67,916	\$ 16,552	\$ 5,415	\$ (5,364)
Government Transfers for Capital	\$ 25,630	\$ 14,626	\$ -	\$ -	\$ 32,000
Change in Fund Balances	\$ 44,213	\$ 82,542	\$ 16,552	\$ 5,415	\$ 26,636

Sewer Utility - Rural Municipality of Crapaud					
Schedules to the Consolidated Financial Statements					
Schedule 2					
	Audited	Annual	Budget	15 Months	Annual
	1-Jan-17	1-Jan-18	1-Jan-19	1-Jan-18	1-Apr-19
	31-Dec-17	31-Dec-18	31-Mar-19	31-Mar-19	31-Mar-20
Revenue					
Flat Rate Revenue	79,330	79,300	19,704	99,125	80,000
Interest	2,708	2,000	1,804	2,500	2,000
	81,138	81,300	21,508	101,625	82,000
Expenditures					
General:					
Interest & Bank Charges	316	320	54	400	320
Miscellaneous	679	1,200	1,057	1,500	1,200
Professional Fees	-	-	-	-	-
Regulatory Commission	1,062	1,103	276	1,379	1,000
	2,058	2,623	1,387	3,279	2,520
Operating:					
Repairs & Maintenance	5,590	5,000	1,866	6,250	7,000
Operator Fee	11,405	12,000	2,954	15,000	12,000
Utilities	9,142	9,200	2,136	11,500	10,000
	26,137	26,200	6,957	32,750	29,000
Other:					
Administrative Charge from General Government	16,000	16,000	3,411	20,000	16,000
Administrative Charge from Professional Bldg	4,000	4,000	613	5,000	4,000
Interest on Long-Term Debt	11,466	10,828	2,981	13,535	10,000
	31,466	30,828	7,005	38,535	30,000
Total Expenditures	59,517	59,651	15,349	74,564	61,520
Net Revenue (Expenditures) from Operations before Amortization and Capital Transfers	21,621	21,649	6,159	27,061	20,480
Amortization of tangible capital assets Expenditures	30,896	31,370	6,465	39,213	29,363
Government Transfers for Capital Revenue	287,140	43,112	-	43,112	11,454
Change in Fund Balance	312,770	33,390	(306)	30,960	2,571

Water Utility - Rural Municipality of Crapaud						
Schedules to the Consolidated Financial Statements						
Schedule 3		Audited	Annual	Budget	15 Month	Annual
		1-Jan-17	Budget	Budget	Budget	Budget
		31-Dec-17	1-Jan-18	1-Jan-19	1-Jan-18	1-Apr-19
			31-Dec-18	31-Mar-19	31-Mar-19	31-Mar-20
Revenue						
	Flat Rate Revenue	\$ 21,508	21,508	5,377	\$ 26,885	\$ 22,000
	Interest	\$ 226	200	57	\$ 250	\$ 200
		\$ 21,734	21,708	5,434	\$ 27,135	\$ 22,200
Expenditures						
General:						
	Interest & Bank Charges	\$ 152	150	38	\$ 188	\$ 200
	Miscellaneous	\$ 954	600	239	\$ 750	\$ 500
	Professional Fees	\$ -	-	-	\$ -	
	Regulatory Commission	\$ 271	230	68	\$ 288	\$ 280
		\$ 1,378	980	344	\$ 1,225	\$ 980
Operating:						
	Repairs & Maintenance	\$ 7,046	5,000	1,762	\$ 6,250	\$ 5,000
	Operator Fee	\$ 8,294	8,000	2,073	\$ 10,000	\$ 9,000
	Utilities	\$ 2,394	2,200	599	\$ 2,750	\$ 2,000
	Total	\$ 17,734	15,200	4,433	\$ 19,000	\$ 16,000
Other:						
	Administrative Charge from General Government	\$ 4,000	4,000	1,000	\$ 5,000	\$ 4,000
	Administrative Charge from Professional Bldg	\$ 1,000	1,000	250	\$ 1,250	\$ 1,000
	Interest on Long-Term Debt	\$ 1,494	1,215	373	\$ 1,519	\$ 1,797
	Total	\$ 6,494	6,215	1,623	\$ 7,769	\$ 6,797
Total Expenditures		\$ 25,606	22,395	6,401	\$ 27,994	\$ 22,797
Net Revenue (Expenditures) from Operations before Amortization and C		\$ (3,872)	(687)	(968)	\$ (859)	\$ (597)
Amortization of tangible capital assets Expenditures		\$ 7,585	7,601	1,896	\$ 9,502	\$ 7,601
Government Transfers for Capital			-	-	\$ -	
Change in Fund Balance		\$ (11,457)	(8,288)	(2,864)	\$ (10,361)	\$ (8,198)

General Account - Rural Municipality of Crapaud
Schedules to the Consolidated Financial Statements
Schedules A & B

	Audited	Annual Budget	Budget	15 Month Budget	Annual Budget
	1-Jan-17	1-Jan-18	1-Jan-19	1-Jan-18	1-Apr-19
	31-Dec-17	31-Dec-18	31-Mar-19	31-Mar-19	31-Mar-20
Schedule A - Fire Protection					
Amortization - Fire Dept	\$ 65,943	74,109	18,527	\$ 92,636	\$ 75,000
Donations - FD	\$ 760	1,000	250	\$ 1,250	\$ 1,000
Dues & Licenses - Fire Dept	\$ 678	1,000	250	\$ 1,250	\$ 1,250
Equipment - Fire Dept	\$ 1,601	1,600	400	\$ 2,000	\$ 1,600
Electricity - Fire Dept	\$ 2,789	2,800	700	\$ 3,500	\$ 3,000
Gas & Oil - Fire Dept	\$ 2,194	2,300	575	\$ 2,875	\$ 2,500
Heating - Fire Dept	\$ 3,955	4,000	1,000	\$ 5,000	\$ 4,000
Honorariums - Fire Dept	\$ 29,991	30,000	7,500	\$ 37,500	\$ 30,000
Insurance - Firemen & Building	\$ 7,093	7,100	1,775	\$ 8,875	\$ 7,200
Insurance - Fire Trucks & CGL	\$ 10,680	10,700	2,675	\$ 13,375	\$ 12,000
Interest & Bank Charges - Fire Dept	\$ 369	370	93	\$ 463	\$ 350
Interest on Long-term Debt - FD	\$ 390	-	-	\$ -	\$ -
Meals - Fire Dept	\$ 3,227	2,664	666	\$ 3,330	\$ 2,800
Office - Supplies Postage Phone FD	\$ 3,298	3,500	875	\$ 4,375	\$ 4,000
Repairs & Maintenance - Fire Dept	\$ 5,900	5,000	1,250	\$ 6,250	\$ 6,000
Supplies - Fire Dept	\$ 2,698	2,500	625	\$ 3,125	\$ 3,500
Telephone & Radio - Fire Dept	\$ 4,498	4,500	1,125	\$ 5,625	\$ 4,500
Training, Mileage, Uniforms - Fire Dept	\$ 9,407	3,029	757	\$ 3,786	\$ 3,000
Property Taxes & Sewer Utility-FD	\$ 2,789	2,323	581	\$ 2,904	\$ 2,300
Snow & Garbage Collection	\$ 2,824	2,825	706	\$ 3,531	\$ 2,500
	<u>\$ 158,998</u>	<u>161,320</u>	<u>40,330</u>	<u>\$ 201,650</u>	<u>\$ 166,500</u>
Transfers:					
Administrative Charge from Professional Bldg	\$ 6,050	6,050	1,513	\$ 7,563	\$ 7,000
Administrative Charge from General Governmen	\$ 6,050	6,050	1,513	\$ 7,563	\$ 7,000
	<u>\$ 171,098</u>	<u>173,420</u>	<u>43,355</u>	<u>\$ 216,775</u>	<u>\$ 180,500</u>
Schedule B - General Government Services					
Advertising	\$ 2,659	4,000	1,000	\$ 5,000	\$ 5,000
Amortization of tangible capital assets	\$ 2,075	1,728	432	\$ 2,160	\$ 2,160
Dues	\$ 1,078	1,078	269	\$ 1,347	\$ 1,000
Fire Protection	\$ 12,100	12,100	3,025	\$ 15,125	\$ 12,100
Honorariums	\$ 13,933	17,433	4,358	\$ 21,792	\$ 20,600
Interest & Bank Charges - General	\$ 1,730	1,750	438	\$ 2,188	\$ 2,000
Liability Insurance	\$ 6,169	6,200	1,550	\$ 7,750	\$ 6,500
Marketing	\$ -	500	125	\$ 625	\$ -
Office Supplies & Postage	\$ 2,101	1,200	300	\$ 1,500	\$ 2,000
Office Equipment & Upgrades	\$ -	-	-	\$ -	\$ 15,000
Miscellaneous	\$ -	500	125	\$ 625	\$ 500
Professional Fees - Legal & Accounting	\$ 12,519	12,500	3,125	\$ 15,625	\$ 13,000
Telephone	\$ 1,668	-	-	\$ 2,210	\$ 2,000
Travel & Meetings	\$ 210	500	125	\$ 625	\$ 500
Library	\$ 3,224	3,000	750	\$ 3,750	\$ 4,000
Wages and wage levies	\$ 47,529	49,564	12,391	\$ 61,955	\$ 58,120
	<u>\$ 106,994</u>	<u>124,571</u>	<u>31,143</u>	<u>\$ 142,276</u>	<u>\$ 144,480</u>
Transfers:					
Expenses Allocated from Medical/Professional C	\$ -	-	-	\$ -	\$ -
Expenses allocated to Sewerage and Water	\$ (20,000)	(20,000)	(5,000)	\$ (25,000)	\$ (20,000)
Expenses allocated to Fire Protection	\$ (6,050)	(6,050)	(1,513)	\$ (7,563)	\$ (7,000)
	<u>\$ 80,944</u>	<u>98,521</u>	<u>24,630</u>	<u>\$ 109,714</u>	<u>\$ 117,480</u>

General Account - Rural Municipality of Crapaud				
Schedules to the Consolidated Financial Statements				
Schedules C & D		Annual	15 Month	Annual
	Audited	Budget	Budget	Budget
	1-Jan-17	1-Jan-18	1-Jan-18	1-Apr-19
	31-Dec-17	31-Dec-18	31-Mar-19	31-Mar-20
Schedule C - Professional Centre				
Amortization	12,736	13,999	\$ 17,499	\$ 14,000
Electricity	4,546	2,000	\$ 2,500	\$ 2,000
Garbage Collection	-	-	\$ -	
Heat	3,594	2,000	\$ 2,500	\$ 3,500
Insurance	4,843	4,940	\$ 6,175	\$ 5,000
Repairs & Maintenance	1,967	2,000	\$ 2,500	\$ 3,000
Snow Removal	3,900	3,900	\$ 4,875	\$ 4,500
Property Taxes & Sewer Utility	2,322	2,322	\$ 2,902	\$ 2,300
	33,907	31,161	\$ 38,951	\$ 34,300
Transfers:				
Expenses allocated to General Government	-	-		
Expenses allocated to Fire Protection	(6,050)	(6,050)	\$ (7,563)	\$ (7,000)
Expenses allocated to sewerage and water	(5,000)	(5,000)	\$ (6,250)	\$ (5,000)
	22,857	20,111	\$ 25,138	\$ 22,300
Schedule D - Parks, Recreation and Streets				
Parks and Public Property:				
Amortization	4,400	4,400	\$ 5,501	\$ 4,000
Bug Control	1,997	2,000	\$ 2,500	\$ 2,500
Mileage	974	800	\$ 1,000	\$ 1,000
Professional Services	-	-	\$ -	
Property Taxes	3,772	3,700	\$ 4,625	\$ 1,000
Repairs & Improvements	1,047	2,000	\$ 2,500	\$ 3,000
	12,191	12,900	\$ 16,126	\$ 11,500
Recreation and Streets:				
Festivals/Event Supplies & Expenses	4,636	4,600	\$ 5,750	\$ 4,600
Recreation Sponsorships	391	1,400	\$ 1,750	\$ 2,000
Street Lights	8,947	9,000	\$ 11,250	\$ 8,000
	26,165	27,900	\$ 34,876	\$ 26,100

**Crapaud Community Hall - Rural Municipality of Crapaud
Schedules to the Consolidated Financial Statements**

Schedule E			
			Annual Budget
		1-Jan-18 31-Mar-19	1-Apr-19 31-Mar-20
General:			
	Interest & Bank Charges		
	Professional Fees		
Operating:	Repairs & Maintenance	\$ 2,000	\$ 25,000
	Office Supplies		\$ 300
	General Operating		\$ 4,500
	Equipment		\$ 5,000
	Snow Removal & Grass Cutting - Hall	\$ 920	\$ 1,500
	Property Taxes & Sewer - Hall		\$ 1,100
	Electricity - Comm Hall	\$ 200	\$ 2,400
	Garbage Collection - Comm Hall	\$ 114	\$ 1,368
	Propane	\$ 200	\$ 2,400
	Heat - Comm Hall	\$ 2,000	\$ 3,500
	Insurance - Comm Hall	\$ 2,291	\$ 3,000
Other:			
	<i>Administrative Charge from General Government</i>		
	Administrative Charge from Professional Bldg		
	Interest on Long-Term Debt	\$ 1,608	\$ 4,823
	Total Crapaud Community Hall	\$ 9,333	\$ 54,891