

FINANCIAL PLAN: JAN 1, 2018 - MAR 31, 2019

Rural Municipality of Crapaud Consolidated Income Statement

	Audited 1-Jan-16 31-Dec-16	Preliminary 1-Jan-17 31-Dec-17	Budget 1-Jan-18 31-Dec-18	Budget 1-Jan-19 31-Mar-19	15 Month Budget 1-Jan-18 31-Mar-19
Revenue					
General - Schedule 1	319,095	319,784	327,554	81,462	409,016
Sewerage - Schedule 2	86,032	81,138	81,300	20,325	101,625
Water - Schedule 3	21,965	21,709	21,708	5,427	27,135
	427,093	422,631	430,562	107,214	537,776
Expenditures					
General - Schedule 1	278,943	301,200	309,202	77,301	386,503
Sewerage - Schedule 2	87,254	90,413	91,022	22,755	113,777
Water - Schedule 3	34,421	31,409	29,996	7,499	37,496
	400,618	423,022	430,221	107,555	537,776
Net Revenue (Expenditures) From Operations	26,475	(391)	342	(341)	-
Government Transfers for Capital-General	6,474	25,630	14,626	-	14,626
Government Transfers for Capital-Sewer	-	330,907	43,112	-	43,112
Government Transfers for Capital-Water	327,330	1,596	-	-	-
Government Transfers for Capital-Total	333,804	358,133	57,738	-	57,738
Change in Fund Balances	360,279	357,742	58,080	(341)	57,738

Operating Budget Highlights:

Revenue

1. Fire Dues - Per Outlying Fire District Meeting, rate per property type to remain the same as 2017.
2. Property Tax - Proposed tax rate for 2018/19 remain the same as 2017 at \$0.50/\$100 of assessment for residential and \$0.55/\$100 of assessment for commercial.
3. Wage Grants - Status Quo.
4. Rent - Projecting new lease May 2018 - Mar 2019.
5. Remaining revenue items - Relatively Status Quo.

Expenditures

1. By-Law: Honorariums - Chair @ \$4,000; 5 Councillors @ \$2,600 plus 1 new Councillor Nov 2018-Mar 2019.
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.

CAPITAL BUDGET: JAN 1, 2018 - MAR 31, 2019

1. General - Library - VenRez Order and Install (completed)	25,523
2. General - Main Floor Dollar Store/Community Office (substantially completed)	25,000
3. Fire Dept - Water Truck - TBD, but included in budget	125,000
4. Sewer - 2018 Old Post Rd & Route 13 Holdback payments (substantially completed)	39,519
5. Water	-
	215,042

General Account - Rural Municipality of Crapaud					
Schedules to the Consolidated Financial Statements					
Schedule 1			Annual		15 Month
	Audited	Preliminary	Budget	Budget	Budget
	1-Jan-16	1-Jan-17	1-Jan-18	1-Jan-19	1-Jan-18
	31-Dec-16	31-Dec-17	31-Dec-18	31-Mar-19	31-Mar-19
Revenue					
Fire Dues	154,500	176,400	177,075	44,269	221,344
Real Property Tax	92,760	92,012	94,000	23,500	117,500
Government transfers for Operations					
Equalization	26,211	26,403	25,038	6,135	31,173
Recreation	1,375	1,680	1,700	425	2,125
Wages	7,426	7,895	8,000	-	8,000
Rent	34,954	13,772	20,241	6,758	26,999
Other	6	-	-	-	-
Interest	1,863	1,622	1,500	375	1,875
	319,095	319,784	327,554	81,462	409,016
General Expenditure Segments					
Fire Protection - Schedule A	149,254	168,274	173,420	43,355	216,775
General Government Services - Schedule B	70,952	81,081	87,771	21,943	109,714
Professional Centre - Schedule C	33,862	25,681	20,111	5,028	25,138
Parks, Recreation and Streets - Schedule D	24,875	26,165	27,900	6,975	34,876
	278,943	301,200	309,202	77,301	386,503
Net Revenue (Expenditures) From Operations	40,153	18,583	18,352	4,161	22,513
Government Transfers for Capital	6,474	25,630	14,626	-	-
Change in Fund Balances	46,626	44,213	32,978	4,161	22,513

Sewer Utility - Rural Municipality of Crapaud						
Schedules to the Consolidated Financial Statements						
Schedule 2				Annual		15 Month
		Audited	Preliminary	Budget	Budget	Budget
		1-Jan-16	1-Jan-17	1-Jan-18	1-Jan-19	1-Jan-18
		31-Dec-16	31-Dec-17	31-Dec-18	31-Mar-19	31-Mar-19
Revenue						
	Flat Rate Revenue	78,815	79,330	79,300	19,825	99,125
	Interest	7,217	1,809	2,000	500	2,500
		86,032	81,138	81,300	20,325	101,625
Expenditures						
General:						
	Interest & Bank Charges	218	316	320	80	400
	Miscellaneous	4,228	1,225	1,200	300	1,500
	Professional Fees	-	-	-	-	-
	Regulatory Commission	1,103	1,062	1,103	276	1,379
		5,549	2,604	2,623	656	3,279
Operating:						
	Repairs & Maintenance	7,465	4,899	5,000	1,250	6,250
	Operator Fee	11,817	11,405	12,000	3,000	15,000
	Utilities	8,545	9,142	9,200	2,300	11,500
		27,827	25,446	26,200	6,550	32,750
Other:						
	Administrative Charge from General Govern	13,644	16,000	16,000	4,000	20,000
	Administrative Charge from Professional Bl	2,454	4,000	4,000	1,000	5,000
	Interest on Long-Term Debt	11,922	11,466	10,828	2,707	13,535
		28,020	31,466	30,828	7,707	38,535
	Total Expenditures	61,395	59,517	59,651	14,913	74,564
	Net Revenue (Expenditures) from Operations before Amortization and Capital Transfers	24,637	21,621	21,649	5,412	27,061
	Amortization of tangible capital assets Expenditur	25,859	30,896	31,370	7,843	39,213
	Government Transfers for Capital Revenue	-	330,907	43,112	-	43,112
	Change in Fund Balance	35,537	359,527	71,393	7,070	78,463

Water Utility - Rural Municipality of Crapaud						
Schedules to the Consolidated Financial Statements						
Schedule 3			Annual		15 Month	
	Audited	Preliminary	Budget	Budget	Budget	
	1-Jan-16	1-Jan-17	1-Jan-18	1-Jan-19	1-Jan-18	
	31-Dec-16	31-Dec-17	31-Dec-18	31-Mar-19	31-Mar-19	
Revenue						
Flat Rate Revenue	21,508	21,508	21,508	5,377	26,885	
Interest	457	201	200	50	250	
	21,965	21,709	21,708	5,427	27,135	
Expenditures						
General:						
Interest & Bank Charges	144	152	150	38	188	
Miscellaneous	742	482	600	150	750	
Professional Fees	-	-	-	-	-	
Regulatory Commission	228	271	230	58	288	
	1,115	906	980	245	1,225	
Operating:						
Repairs & Maintenance	5,098	5,719	5,000	1,250	6,250	
Operator Fee	7,638	8,294	8,000	2,000	10,000	
Utilities	2,180	2,394	2,200	550	2,750	
	14,915	16,407	15,200	3,800	19,000	
Other:						
Administrative Charge from General Government	6,822	4,000	4,000	1,000	5,000	
Administrative Charge from Professional Bldg	2,454	1,000	1,000	250	1,250	
Interest on Long-Term Debt	1,533	1,494	1,215	304	1,519	
	10,808	6,494	6,215	1,554	7,769	
Total Expenditures	26,838	23,807	22,395	5,599	27,994	
Net Revenue (Expenditures) from Operations before Amortization and Capital Transfers	(4,873)	(2,098)	(687)	(172)	(859)	
Amortization of tangible capital assets Expenditures	7,582	7,601	7,601	1,900	9,502	
Government Transfers for Capital	327,330	1,596	-	-	-	
Change in Fund Balance	314,875	(8,103)	(8,288)	3,698	18,492	

General Account - Rural Municipality of Crapaud								
Schedules to the Consolidated Financial Statements								
Schedules A & B							Annual	15 Month
	Audited	Audited	Audited	Audited	Preliminary	Budget	Budget	Budget
	1-Jan-13	1-Jan-14	1-Jan-15	1-Jan-16	1-Jan-17	1-Jan-18	1-Jan-19	1-Jan-18
	31-Dec-13	31-Dec-14	31-Dec-15	31-Dec-16	31-Dec-17	31-Dec-18	31-Mar-19	31-Mar-19
Schedule A - Fire Protection								
Amortization - Fire Dept	55,790	67,975	55,554	58,730	65,943	74,109	18,527	92,636
Donations - FD	-	-	-	2,189	760	1,000	250	1,250
Dues & Licenses - Fire Dept	939	1,003	964	1,340	678	1,000	250	1,250
Equipment - Fire Dept	4,062	1,210	704	1,546	1,601	1,600	400	2,000
Electricity - Fire Dept	-	-	2,682	2,789	2,789	2,800	700	3,500
Gas & Oil - Fire Dept	1,574	2,546	1,641	2,311	2,194	2,300	575	2,875
Heating - Fire Dept	-	-	4,559	3,564	3,955	4,000	1,000	5,000
Honorariums - Fire Dept	24,617	27,272	27,813	29,813	29,991	30,000	7,500	37,500
Insurance - Firemen & Building	286	1,150	1,150	1,600	7,093	7,100	1,775	8,875
Insurance - Fire Trucks & CGL	7,307	7,268	5,689	5,502	10,680	10,700	2,675	13,375
Interest & Bank Charges - Fire Dept	37	51	151	221	369	370	93	463
Interest on Long-term Debt - FD	4,478	3,603	2,553	1,672	390	-	-	-
Meals - Fire Dept	2,780	1,326	1,604	1,835	3,227	2,664	666	3,330
Office - Supplies Postage Phone FD	2,667	2,270	2,754	3,663	3,298	3,500	875	4,375
Repairs & Maintenance - Fire Dept	13,831	5,258	7,590	7,529	4,300	5,000	1,250	6,250
Supplies - Fire Dept	-	1,579	1,361	979	2,698	2,500	625	3,125
Telephone & Radio - Fire Dept	4,060	3,177	3,297	3,224	4,498	4,500	1,125	5,625
Training, Mileage, Uniforms - Fire Dept	916	1,034	2,921	583	9,407	3,029	757	3,786
Property Taxes & Sewer Utility-FD	-	-	-	-	2,323	2,323	581	2,904
Snow & Garbage Collection	-	-	-	-	2,824	2,825	706	3,531
	124,035	126,722	122,987	129,090	158,998	161,320	40,330	201,650
Transfers:								
Administrative Charge from Professional Bldg	16,482	16,495	10,288	11,640	6,050	6,050	1,513	7,563
Administrative Charge from General Government	-	-	8,089	8,524	6,050	6,050	1,513	7,563
	140,517	143,217	141,364	149,254	171,098	173,420	43,355	216,775
	16,482	16,495	18,377	20,164	71,518			
Schedule B - General Government Services								
Advertising	1,191	3,215	1,725	2,837	2,499	4,000	1,000	5,000
Amortization of tangible capital assets	5,647	7,741	3,635	2,355	2,075	1,728	432	2,160
Dues	793	940	954	1,000	1,078	1,078	269	1,347
Fire Protection	9,350	10,285	10,285	11,000	12,100	12,100	3,025	15,125
Honorariums	6,600	11,810	10,930	11,381	13,933	17,433	4,358	21,792
Interest & Bank Charges - General	110	377	2,881	1,374	1,730	1,750	438	2,188
Liability Insurance	10,549	9,815	10,742	11,347	6,169	6,200	1,550	7,750
Marketing	-	-	2,833	342	160	500	125	625
Office Supplies & Postage	2,207	3,183	2,878	3,395	1,688	1,200	300	1,500
Miscellaneous	-	163	1,033	-	256	500	125	625
Professional Fees - Legal & Accounting	10,491	12,335	12,143	12,405	12,519	12,500	3,125	15,625
Telephone	2,062	1,702	1,146	1,700	1,768	1,768	442	2,210
Travel & Meetings	863	465	759	566	210	500	125	625
Library	-	-	1,255	2,181	2,976	3,000	750	3,750
Wages and wage levies	26,473	36,539	37,921	38,059	47,971	49,564	12,391	61,955
	81,950	103,835	101,121	99,942	107,131	113,821	28,455	142,277
Transfers:								
Expenses Allocated from Medical/Professional C	2,355	2,356	-	-	-	-	-	-
Expenses allocated to Sewerage and Water	(7,806)	(10,033)	(19,140)	(20,466)	(20,000)	(20,000)	(5,000)	(25,000)
Expenses allocated to Fire Protection	-	-	(8,089)	(8,524)	(6,050)	(6,050)	(1,513)	(7,563)
	76,499	96,159	73,891	70,952	81,081	87,771	21,943	109,714

General Account - Rural Municipality of Crapaud					
Schedules to the Consolidated Financial Statements					
Schedules C & D			Annual		15 Month
	Audited	Preliminary	Budget	Budget	Budget
	1-Jan-16	1-Jan-17	1-Jan-18	1-Jan-19	1-Jan-18
	31-Dec-16	31-Dec-17	31-Dec-18	31-Mar-19	31-Mar-19
Schedule C - Professional Centre					
Amortization	11,705	12,736	13,999	3,500	17,499
Electricity	8,463	4,546	2,000	500	2,500
Garbage Collection	1,311	-	-	-	-
Heat	3,032	3,594	2,000	500	2,500
Insurance	9,614	4,843	4,940	1,235	6,175
Repairs & Maintenance	6,459	1,967	2,000	500	2,500
Snow Removal	5,752	3,900	3,900	975	4,875
Property Taxes & Sewer Utility	4,073	2,322	2,322	580	2,902
	50,409	33,907	31,161	7,790	38,951
Transfers:					
Expenses allocated to General Government	-	-	-	-	-
Expenses allocated to Fire Protection	(11,640)	(6,050)	(6,050)	(1,513)	(7,563)
Expenses allocated to sewerage and water	(4,907)	(5,000)	(5,000)	(1,250)	(6,250)
	33,862	22,857	20,111	5,028	25,138
Schedule D - Parks, Recreation and Streets					
Parks and Public Property:					
Amortization	4,400	4,400	4,400	1,100	5,501
Bug Control	1,979	1,997	2,000	500	2,500
Mileage	697	974	800	200	1,000
Professional Services	-	-	-	-	-
Property Taxes	3,693	3,772	3,700	925	4,625
Repairs & Improvements	1,876	1,047	2,000	500	2,500
	12,645	12,191	12,900	3,225	16,126
Recreation and Streets:					
Festivity/Event Supplies & Expenses	2,402	4,636	4,600	1,150	5,750
Recreation Sponsorships	991	391	1,400	350	1,750
Street Lights	8,837	8,947	9,000	2,250	11,250
	24,875	26,165	27,900	6,975	34,876