

Rural Municipality of Crapaud
FINANCIAL PLAN
APR 1, 2022 - MAR 31, 2023

	Previous Year Budget	Previous Year Actual (Estimated)	Current Year Budget
Operating Revenue			
General - Schedule 1	\$ 509,126	\$ 505,010	\$ 481,385
Sewerage - Schedule 2	\$ 85,000	\$ 74,895	\$ 79,000
Water - Schedule 3	\$ 25,200	\$ 21,983	\$ 23,150
Operating Expenditures			
General - Schedule 1	\$ 399,850	\$ 395,261	\$ 479,905
Sewerage - Schedule 2	\$ 96,550	\$ 95,110	\$ 107,700
Water - Schedule 3	\$ 46,261	\$ 43,629	\$ 42,400
Net Revenue (Expenditures) From Operations			
General - Schedule 1	\$ 109,276	\$ 109,749	\$ 1,480
Sewerage - Schedule 2	\$ (11,550)	\$ (20,215)	\$ (28,700)
Water - Schedule 3	\$ (21,061)	\$ (21,646)	\$ (19,250)
Amortization of Capital Assets	\$ 96,500	\$ 93,000	\$ 87,550
Government Transfers for Capital-General	\$ 100,000	\$ 150,000	\$ 100,000
Government Transfers for Capital-Sewer	\$ -	\$ -	\$ -
Government Transfers for Capital-Water	\$ -	\$ -	\$ -
Government Transfers for Capital-Total	\$ 100,000	\$ 150,000	\$ 100,001

Budget Highlights:

Revenue

1. Fire Dues to remain the same in 2022-23.
2. Water and Sewer rates to remain the same in 2022-23.
3. Property Tax - Proposed tax rate for 2022 remain the same at \$0.50/\$100 of assessment for residential and \$0.55/\$100 of assessment for commercial.

Capital

1. Government Transfers for Capital - \$100K from 2022-23 to be allocated at a later date.
2. Capital Projects Budget over 4 years \$1,735,500; Rural Municipality of Crapaud portion \$513,000.

**Rural Municipality of Crapaud
General Account
Schedule 1**

	Previous Year Budget	Previous Year Actual (Estimated)	Current Year Budget
Revenue			
2021/2022 Surplus/ Deficit			
Crapaud Community Hall	\$ 15,000	\$ 2,275	\$ 3,000
Fire Dues	\$ 183,300	\$ 180,420	\$ 182,400
Government Transfers for Capital	\$ 100,000	\$ 150,000	\$ 100,000
Government transfers for Operations	\$ -	\$ -	\$ -
Equalization	\$ 28,849	\$ 28,850	\$ 44,235
Recreation	\$ -	\$ 2,500	\$ -
Wages	\$ 15,000	\$ 13,180	\$ 15,000
Grant in lieu' of Taxes	0	2400	2500
Interest	\$ 1,500	\$ 825	\$ 900
Land Sales	\$ 50,000	\$ -	\$ -
MCEG	\$ -	\$ -	\$ 3,500
Real Property Tax	\$ 103,477	\$ 103,995	\$ 109,450
Rent	\$ 12,000	\$ 11,525	\$ 14,500
Sponsorships of Community Events	\$ -	\$ 400	\$ 500
Work for Other Municipalities	\$ -	\$ 8,640	\$ 5,400
	\$ 509,126	\$ 505,010	\$ 481,385
General Expenditure Segments			
Fire Protection - Schedule A	\$ 182,750	\$ 172,101	\$ 182,100
General Government Services - Schedule B	\$ 132,200	\$ 137,870	\$ 154,750
Professional Centre - Schedule C	\$ 15,500	\$ 19,235	\$ 41,700
Parks, Recreation and Streets - Schedule D	\$ 26,500	\$ 25,800	\$ 47,950
Crapaud Community Hall - Schedule E	\$ 42,900	\$ 40,255	\$ 53,405
	\$ 399,850	\$ 395,261	\$ 479,905
Net Revenue (Expenditures) From Operatic	\$ 109,276	\$ 109,749	\$ 1,480
Gain on disposal of tangible capital assets			
Government Transfers for Capital	\$ 100,000	\$ 150,000	\$ 100,000
Amortization of Capital Assets	\$ 96,500	\$ 93,000	\$ 87,550
Change in Fund Balances	\$ 3,500	\$ 57,000	\$ 12,450

**Rural Municipality of Crapaud
Crapaud Fire Department
Schedule A**

	Previous Year Budget	Previous Year Actual (Estimated)	Current Year Budget
Fire Dues	\$ 183,300	\$ 180,000	\$182,000
Interest		\$ 420	\$400
	\$ 183,300	\$ 180,420	\$ 182,400
Expenditures			
Protective Services Reserve	\$ 75,000	\$ 74,000	\$ 68,000
Bank Charges	\$ 200	\$ 220	\$ 400
Donations	\$ 1,000	\$ 725	\$ 1,000
Dues & Licenses	\$ 500	\$ 300	\$ 500
Electricity	\$ 4,000	\$ 3,675	\$ 4,200
Equipment Purchases	\$ 2,000	\$ 2,805	\$ -
Gas & Oil	\$ 3,000	\$ 1,200	\$ 3,000
Heating	\$ 4,000	\$ 4,450	\$ 4,500
Honorariums	\$ 32,000	\$ 32,420	\$ 36,000
Insurance - Fire Trucks & CGL	\$ 12,000	\$ 9,500	\$ 12,000
Insurance - Firemen & Building	\$ 7,500	\$ 3,000	\$ 5,000
Meals	\$ 2,300	\$ 700	\$ 800
Office Supplies	\$ 4,000	\$ 2,000	\$ 3,000
Property Taxes	\$ 1,000	\$ 600	\$ 600
Repairs & Maintenance	\$ 6,000	\$ 13,400	\$ 15,000
Sewer Utility		\$ 600	\$ 600
Supplies	\$ 4,000	\$ 1,500	\$ 2,000
Telephone/ Radios	\$ 6,500	\$ 6,006	\$ 6,500
Training, Mileage, Uniforms	\$ 3,750	\$ 1,000	\$ 5,000
Admin. Charge from Professional Bldg	\$ 7,000	\$ 7,000	\$ 7,000
Admin Charge from General Government	\$ 7,000	\$ 7,000	\$ 7,000
Total Expenditures	\$ 182,750	\$ 172,101	\$ 182,100
Net Revenue (Expenditures)	\$ 550	\$ 7,899	\$ 300

**Rural Municipality of Crapaud
General Government Services
Schedule B**

	Previous Year Budget	Previous Year Actual (Estimated)	Current Year Budget
Expenditures			
Advertising & Marketing	\$ 4,000	\$ 1,155	\$ 4,000
Amortization of tangible capital assets	\$ 5,000	\$ 2,500	\$ 2,550
Council Renumeration	\$ 19,600	\$ 7,835	\$ 8,200
Donations	\$ 4,000	\$ 1,305	\$ 1,500
Dues	\$ 500	\$ 360	\$ 1,000
Election		\$ 540	\$ 2,500
Fire Protection	\$ 12,100	\$ 12,100	\$ 12,100
Insurance	\$ 6,500	\$ 13,000	\$ 17,000
Interest & Bank Charges - General	\$ 2,000	\$ 3,350	\$ 3,500
Library	\$ 3,000	\$ 1,960	\$ 3,000
Miscellaneous	\$ 500	\$ 740	\$ 500
Office Equipment & Upgrades	\$ 5,000	\$ 100	\$ 1,000
Office Supplies	\$ 2,500	\$ 5,175	\$ 5,000
Official Trustee		\$ 16,750	\$ 18,000
Professional Fees - Accounting	\$ 15,000	\$ 28,500	\$ 20,000
Professional Fees - Legal		\$ 1,200	\$ 10,000
Telephone	\$ 2,000	\$ 2,300	\$ 2,400
Travel & Meetings	\$ 500	\$ 600	\$ 600
Wages & Benefits	\$ 86,000	\$ 69,000	\$ 72,500
Work for Other Municipalities		\$ 5,400	\$ 5,400
	\$ 168,200	\$ 173,870	\$ 190,750
Transfers:			
Expenses Allocated from Professional Centre	\$ (6,000)	\$ (6,000)	\$ (6,000)
Expenses allocated to Crapaud Community Hall	\$ (3,000)	\$ (3,000)	\$ (3,000)
Expenses allocated to Fire Protection	\$ (7,000)	\$ (7,000)	\$ (7,000)
Expenses allocated to Sewerage and Water	\$ (20,000)	\$ (20,000)	\$ (20,000)
Total Expenditures	\$ 132,200	\$ 137,870	\$ 154,750
Net Revenue (Expenditures)	\$ 166,626	\$ 172,520	\$ 122,735

**Rural Municipality of Crapaud
Professional Centre
Schedule C**

	Previous Year Budget	Previous Year Actual (Estimated)	Current Year Budget
Expenditures			
Amortization	\$ 14,000	\$ 14,000	\$ 14,000
Electricity	\$ 3,000	\$ 3,000	\$ 4,500
Heat	\$ 5,200	\$ 2,250	\$ 5,000
Insurance	\$ 5,300	\$ 3,000	\$ 13,000
Property Taxes	\$ 1,000	\$ 600	\$ 600
Repairs & Maintenance	\$ 3,000	\$ 8,785	\$ 10,000
Sewer Utility		\$ 600	\$ 600
Snow Removal	\$ 3,000	\$ 6,000	\$ 7,000
Special Project			\$ 6,000
	\$ 34,500	\$ 38,235	\$ 60,700
Transfers:			
Expenses allocated to General Government	\$ (6,000)	\$ (6,000)	\$ (6,000)
Expenses allocated to Fire Protection	\$ (7,000)	\$ (7,000)	\$ (7,000)
Expenses allocated to sewerage and water	\$ (6,000)	\$ (6,000)	\$ (6,000)
Total Expenditures	\$ 15,500	\$ 19,235	\$ 41,700

**Rural Municipality of Crapaud
Parks, Recreation and Streets
Schedule D**

	Previous Year Budget	Previous Year Actual (Estimated)	Current Year Budget
Expenditures			
Parks and Public Property:			
Amortization	\$ 4,000	\$ 4,000	\$ 4,500
Bug Control	\$ 2,500	\$ 2,500	\$ 3,000
Mileage	\$ 2,000	\$ 1,950	\$ 2,750
Property Taxes	\$ 1,000	\$ 5,550	\$ 5,700
Repairs & Improvements	\$ 3,000	\$ 650	\$ 3,000
Special Project - Hydro			\$ 5,000
Special Project - Playground Improvement			\$ 7,000
	\$ 12,500	\$ 14,650	\$ 30,950
Recreation and Streets:			
Festivals/Event Supplies & Expenses	\$ 2,000	\$ 450	\$ 3,000
Sponsorships	\$ 2,000	\$ 1,000	\$ 3,000
Street Lights	\$ 10,000	\$ 9,700	\$ 11,000
Total Expenditures	\$ 26,500	\$ 25,800	\$ 47,950

**Rural Municipality of Crapaud
Crapaud Community Hall
Schedule E**

	Previous Year Budget	Previous Year Actual (Estimated)	Current Year Budget
Expenditures			
Electricity	\$ 2,000	\$ 950	\$ 2,000
Equipment	\$ 5,000	\$ -	\$ 3,000
Expenses allocated to General Government	\$ 3,000	\$ 3,000	\$ 3,000
Heat	\$ 5,000	\$ 2,450	\$ 4,000
Insurance	\$ 6,000	\$ 6,800	\$ 7,000
Interest on Long-Term Debt	\$ 4,100	\$ 3,000	\$ 3,500
Long-Term Debt	\$ 6,000	\$ 5,000	\$ 4,800
Propane	\$ 2,500	\$ 500	\$ 750
Property Taxes	\$ 1,300	\$ 1,200	\$ 1,200
Repairs & Maintenance	\$ 8,000	\$ 15,600	\$ 22,000
Sewer Utility		\$ 1,155	\$ 1,155
Snow Removal		\$ 600	\$ 1,000
Total Expenditures	\$ 42,900	\$ 40,255	\$ 53,405

**Rural Municipality of Crapaud
Sewer Utility
Schedule 2**

	Previous Year Budget	Previous Year Actual (Estimated)	Current Year Budget
Revenue			
Flat Rate Revenue	\$ 83,000	\$ 74,895	\$ 78,000
Interest	\$ 2,000		\$ 1,000
	\$ 85,000	\$ 74,895	\$ 79,000
Expenditures			
General:			
Bank Charges	\$ 350	\$ 895	\$ 1,200
Miscellaneous	\$ 1,200		\$ 1,000
Property Taxes		\$ 500	\$ 500
Regulatory Commission	\$ 1,000	\$ 1,000	\$ 1,000
	\$ 2,550	\$ 2,395	\$ 3,700
Operating:			
Repairs & Maintenance	\$ 9,000	\$ 6,090	\$ 15,000
Operator Fee	\$ 12,000	\$ 16,900	\$ 18,500
Utilities	\$ 10,000	\$ 8,890	\$ 9,500
	\$ 31,000	\$ 31,880	\$ 43,000
Other:			
Administrative Charge from General Govt	\$ 16,000	\$ 16,000	\$ 16,000
Administrative Charge from Prof Bldg	\$ 5,000	\$ 5,000	\$ 5,000
Long-Term Debt	\$ 31,500	\$ 32,660	\$ 32,500
Interest on Long-Term Debt	\$ 10,500	\$ 7,175	\$ 7,500
Government Transfers for Capital Revenue	\$ -		\$ -
	\$ 63,000	\$ 60,835	\$ 61,000
Total Expenditures	\$ 96,550	\$ 95,110	\$ 107,700
Net Revenue (Expenditures)	\$ (11,550)	\$ (20,215)	\$ (28,700)

**Rural Municipality of Crapaud
Water Utility
Schedule 3**

	Previous Year Budget	Previous Year Actual (Estimated)	Current Year Budget
Revenue			
Flat Rate Revenue	\$ 25,000	\$ 21,983	\$ 22,650
Interest	\$ 200		\$ 500
	\$ 25,200	\$ 21,983	\$ 23,150
Expenditures			
General:			
Bank Charges	\$ 300	\$ 160	\$ 200
Miscellaneous	\$ 500		\$ 500
Regulatory Commission	\$ 280	\$ 250	\$ 300
	\$ 1,080	\$ 410	\$ 1,000
Operating:			
Repairs & Maintenance	\$ 18,000	\$ 15,490	\$ 10,000
Operator Fee	\$ 9,000	\$ 10,314	\$ 12,000
Utilities	\$ 3,200	\$ 2,475	\$ 3,800
	\$ 31,280	\$ 28,689	\$ 26,800
Other:			
Administrative Charge from General Governme	\$ 4,000	\$ 4,000	\$ 4,000
Administrative Charge from Professional Bldg	\$ 1,000	\$ 1,000	\$ 1,000
Long-Term Debt	\$ 7,601	\$ 8,800	\$ 8,800
Interest on Long-Term Debt	\$ 1,300	\$ 730	\$ 800
Government Transfers for Capital Projects	\$ -		\$ -
	\$ 13,901	\$ 14,530	\$ 14,600
Total Expenditures	\$ 46,261	\$ 43,629	\$ 42,400
Net Revenue (Expenditures)	\$ (21,061)	\$ (21,646)	\$ (19,250)

5 year CAPITAL BUDGET: APRIL 1, 2022 - MARCH 31, 2027

Project	Start Date	End Date	Dept.	Total Project Costs	Funding Sources					Comments
					RMC	Gas Tax	MSC	CWWF	Comm Revt.	
Professional Building Upgrades (Inc Fire)	Dec 2019	Oct 2022	General	\$ 130,000		\$ 65,000			\$ 65,000	To include upgrades to rental space, Basement moisture barrier, Fire hall furnace
Community Hall Upgrades	Apr 2020	Oct 2022	General	\$ 37,500	\$ 39,000				\$ 58,500	dishwasher, projector, painting, windows, roof, generator
Office Upgrades	Jan 2020	Aug 2022	General	\$ 26,000	\$ 13,000				\$ 13,000	To include meeting space for Mayor and clean office space for Bookkeeper.
Fire Truck	Aug 2022	Oct 2023	General	\$ 450,000	\$ 450,000					Purchase a 2023 Freightliner
Utilities upgrades	June 2020	Dec 2022	Utilities	\$ 15,000	\$ 1,000	\$ 5,800				To include video tracing of lines that are over 50 years old
Land Use Planning	May 2019	Dec 2022	General	\$ 80,000	\$ 5,000	\$ 30,000	\$ 45,000			Have consultant collecting research and compile report on Future Land Use in the Municipality
Affordable Housing Project	Mar 2023	Mar 2024	Utilities	\$ 325,000		\$ 325,000				Expand Sewer and Water to land for Affordable Housing Project on TCH (500 ft water and sewer) and build road
Municipal Growth Study	Nov 2020	Dec 2023	General	\$ 65,000		\$ 32,500	\$ 32,500			
Sherwood Forest Subdivision Expansion	Apr 2021	Dec 2023	Utilities	\$ 550,000	\$ 5,000	\$ 545,000				To expand Sewer and water lines in Sherwood Forest (approx. 1400 ft of water and sewer)
Gas Tax Funding 2022-2027				\$ 1,738,500	\$ 513,000	\$ 1,003,300	\$ 77,500	\$ -	\$ 136,500	

NOTES:

- 1 RMC - Rural Municipality of Crapaud
- 2 Gas Tax Direct Allocation Fund - Receive \$100,000 per year over 5 years. Municipalities can finance large projects to utilize 5 years of funds received an extra Top Up of \$100,000 for 2019/20 and extra \$50,000 for 2021/22
- 3 MSC - Municipal Strategic Component of the Gas Tax. Will amount to 90% of project. 50% from MSC, 40% from Gas Tax money.
- 4 CWWF - Clean Water/Waste water Fund - will fund up to 75% of eligible costs