

FINANCIAL PLAN
APR 1, 2026 - MAR 31, 2027

Rural Municipality of Crapaud

	Actual 1-Apr-24 31-Mar-25	Budget 1-Apr-24 31-Mar-25	Budget 1-Apr-25 31-Mar-26	Budget 1-Apr-26 31-Mar-27
Operating Revenue				
General - Schedule 1	\$ 672,902	\$ 509,126	\$ 440,500	\$ 558,500
Sewerage - Schedule 2	\$ 86,101	\$ 85,000	\$ 79,000	\$ 85,000
Water - Schedule 3	\$ 21,981	\$ 25,200	\$ 23,000	\$ 23,000
	\$ 780,984	\$ 619,326	\$ 542,500	\$ 666,500
Operating Expenditures				
General - Schedule 1	\$ 581,612	\$ 372,600	\$ 450,925	\$ 485,600
Sewerage - Schedule 2	\$ 100,908	\$ 65,050	\$ 120,000	\$ 110,000
Water - Schedule 3	\$ 38,064	\$ 38,660	\$ 41,000	\$ 41,000
	\$ 720,584	\$ 476,310	\$ 611,925	\$ 636,600
Net Revenue (Expenditures) From Operations	\$ 60,400	\$ 143,016	-\$ 69,425	\$ 29,900
Amortization of Capital Assets	\$ 133,916	\$ 98,000	\$ 98,000	\$ 98,000
Government Transfers for Capital-General	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Government Transfers for Capital-Sewer		\$ -	\$ -	\$ -
Government Transfers for Capital-Water		\$ -	\$ -	\$ -
Government Transfers for Capital-Total	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Change in Fund Balances	\$ 26,484	\$ 145,016	\$ (67,425)	\$ 31,900

General Account Schedule 1

	Actual 1-Apr-24 31-Mar-25	Budget 1-Apr-25 31-Mar-26	Budget 1-Apr-26 31-Mar-27
Revenue			
Fire Dues	\$ 251,661	\$ 194,000	\$ 205,000
Real Property Tax	\$ 198,170	\$135,000	\$190,000
Government Transfers for Capital	\$ 100,000		
Government transfers for Operations			
Equalization	\$ 52,206	\$45,000	\$60,000
Recreation			
Wages	\$ 19,328	\$10,000	\$10,000
Sponsorships of Community Events	\$ 6,284		
Rent	\$ 20,679	\$14,000	\$34,000
Hall	\$ 14,686	\$8,000	\$25,000
Land Sales		\$25,000	\$25,000
Interest	\$ 3,296	\$1,500	\$1,500
Miscellaneous (HST; Event Funding; etc)	\$ 6,592	\$8,000	\$8,000
	\$ 672,902	\$ 440,500	\$ 558,500
General Expenditure Segments			
Fire Protection - Schedule A	\$ 188,698	\$ 194,000	\$ 205,000
General Government Services - Schedule B	\$ 290,413	\$177,550	\$198,500
Professional Centre - Schedule C	\$ 31,957	\$24,500	\$26,100
Parks, Recreation and Streets - Schedule D	\$ 27,843	\$22,875	\$19,000
Community Hall - Schedule E	\$ 42,701	\$ 32,000	\$ 37,000
	\$ 581,612	\$ 450,925	\$ 485,600
Net Revenue (Expenditures) From Operations	\$ 91,290	-\$ 10,425	\$ 72,900
Gain on disposal of tangible capital assets	\$ -	\$0	\$0
Government Transfers for Capital	\$ 100,000	\$ 100,000	\$ 100,000
Amortization of Capital Assets	\$ 133,916	\$ 98,000	\$ 98,000
Change in Fund Balances	\$ (42,626)	\$ (108,425)	\$ (25,100)

Sewer Utility Schedule 2

	Actual	Budget	Budget
	1-Apr-24	1-Apr-25	1-Apr-26
	31-Mar-25	31-Mar-26	31-Mar-27
Revenue			
Flat Rate Revenue	\$ 86,101	\$ 79,000	\$ 85,000
Collection of O/S Receivables			
Interest			
	\$ 86,101	\$ 79,000	\$ 85,000
Expenditures			
Insurance	\$ 775		\$ 1,000
Interest and Bank Charges	\$ 1,220	\$ 1,500	\$ 1,500
Miscellaneous	\$ 702	\$ 3,500	\$ 1,500
Regulatory Commission	\$ 1,075	\$ 1,000	\$ 1,100
	\$ 3,772	\$ 6,000	\$ 4,100
Operating:			
Repairs & Maintenance	\$ 11,917	\$ 20,000	\$ 15,000
Operator Fee	\$ 6,429	\$ 18,500	\$ 16,000
Utilities	\$ 10,028	\$ 12,000	\$ 11,400
	\$ 28,374	\$ 50,500	\$ 42,400
Other:			
Administrative Charge from General Govt	\$ 16,000	\$ 16,000	\$ 16,000
Administrative Charge from Prof Bldg	\$ 5,000	\$ 5,000	\$ 5,000
Amortization Expense	\$ 31,654	\$ 32,500	\$ 32,500
Interest on Long-Term Debt	\$ 11,566	\$ 10,000	\$ 10,000
Bad debts	\$ 4,542		
	\$ 68,762	\$ 63,500	\$ 63,500
Total Expenditures	\$ 100,908	\$ 120,000	\$ 110,000
Net Revenue (Expenditures)	\$ (14,807)	\$ (41,000)	\$ (25,000)

**Water Utility
Schedule 3**

	Actual	Budget	Budget
	1-Apr-24	1-Apr-25	1-Apr-26
	31-Mar-25	31-Mar-26	31-Mar-27
Revenue			
Flat Rate Revenue	\$ 21,135	\$ 22,650	\$ 23,000
Collection of O/S Receivables			
Interest	\$ 846	\$ 350	
	<u>\$ 21,981</u>	<u>\$ 23,000</u>	<u>\$ 23,000</u>
Expenditures			
Insurance	\$ 1,176		\$ 1,000
Interest and Bank Charges	\$ 322	\$ 200	\$ 200
Miscellaneous	\$ 1,555	\$ 2,400	\$ 2,000
Regulatory Commission	\$ 250	\$ 300	\$ 300
	<u>\$ 3,303</u>	<u>\$ 2,900</u>	<u>\$ 3,500</u>
Operating:			
Repairs & Maintenance	\$ 6,071	\$ 6,400	\$ 6,000
Operator Fee	\$ 11,917	\$ 12,000	\$ 12,000
Utilities	\$ 3,679	\$ 3,000	\$ 3,200
	<u>\$ 21,667</u>	<u>\$ 24,300</u>	<u>\$ 24,700</u>
Other:			
Administrative Charge from General Government	\$ 4,000	\$ 4,000	\$ 4,000
Administrative Charge from Professional Bldg	\$ 1,000	\$ 1,000	\$ 1,000
Amortization Expense	\$ 7,875	\$ 7,800	\$ 7,800
Interest on Long-Term Debt	\$ 219	\$ 1,000	\$ -
Government Transfers for Capital Projects	\$ -	\$ -	\$ -
	<u>\$ 13,094</u>	<u>\$ 13,800</u>	<u>\$ 12,800</u>
Total Expenditures	<u>\$ 38,064</u>	<u>\$ 41,000</u>	<u>\$ 41,000</u>
Net Revenue (Expenditures)	<u>\$ (16,083)</u>	<u>\$ (18,000)</u>	<u>\$ (18,000)</u>

Crapaud Fire Department

	Actual 1-Apr-24 31-Mar-25	Budget 1-Apr-25 31-Mar-26	Budget 1-Apr-26 31-Mar-27
Revenue			
Fire Dues	\$ 234,309	\$194,000	\$195,000
Interest	\$ 17,352	\$0	\$10,000
	\$ 251,661	\$ 194,000	\$ 205,000
Expenditures			
Amortization	\$ 64,348	\$ 65,400	\$ 65,000
Gas & Oil	\$ 4,485	\$ 3,000	\$ 7,000
Heating	\$ 6,730	\$ 6,000	\$ 11,000
Honorariums	\$ 39,299	\$ 40,000	\$ 40,000
Insurance - Firemen & Building	\$ 4,659	\$ 6,000	\$ 6,000
Insurance - Fire Trucks & CGL	\$ 14,373	\$ 11,000	\$ 16,500
Interest & Bank Charges	\$ 152	\$ 200	\$ 200
Office Supplies	\$ 7,918	\$ 10,500	\$ 8,500
Property taxes and sewer	\$ 578	\$ 1,200	\$ 700
Repairs & Maintenance	\$ 2,343	\$ 20,200	\$ 16,500
Telephone & Radio	\$ 7,432	\$ 8,500	\$ 8,500
Training, Mileage, Uniforms	\$ 17,454	\$ 4,000	\$ 19,000
Utilities	\$ 4,927	\$ 4,000	\$ 6,100
Administrative Charge from Professional Bldg	\$ 7,000	\$ 7,000	\$ -
Administrative Charge from General Government	\$ 7,000	\$ 7,000	\$ -
Total Expenditures	\$ 188,698	\$ 194,000	\$ 205,000
Net Revenue (Expenditures)	\$ 62,963	\$ -	\$ -

General Government Services

	Actual 1-Apr-24	Budget 1-Apr-25	Budget 1-Apr-26
	31-Mar-25	31-Mar-26	31-Mar-27
Revenue			
Real Property Tax	\$ 198,170	\$135,000	\$190,000
Government Transfers for Capital	\$ 100,000		
Government transfers for Operations			\$15,000
Equalization	\$ 52,206	\$45,000	\$45,000
Recreation			
Wages	\$ 19,328	\$10,000	\$10,000
Land Sales	\$ -	\$25,000	\$25,000
Interest	\$ 3,296	\$1,500	\$1,500
Miscellaneous (Event funding; HST)	\$ 6,284	\$8,000	\$9,000
	\$ 373,000	\$ 224,500	\$ 295,500
Expenditures			
Amortization of tangible capital assets	\$ 5,022	\$ 2,550	\$ 5,000
Advertising & Marketing	\$ 109,722	\$ 3,000	\$ 3,000
Election	\$ 980	\$ 1,500	\$ 1,500
Dues	\$ 1,062	\$ 1,500	\$ 1,500
Fire Protection	\$ 12,500	\$ 12,500	\$ 12,500
Council Renumeration	\$ 17,971	\$ 19,600	\$ 19,600
Interest & Bank Charges - General	\$ 3,244	\$ 5,500	\$ 4,000
Insurance	\$ 23,346	\$ 32,000	\$ 32,000
Office Supplies	\$ 7,315	\$ 5,000	\$ 5,000
Office Equipment & Upgrades		\$ 2,000	\$ 2,000
Miscellaneous		\$ -	
Professional Fees - Accounting	\$ 23,156	\$ 20,000	\$ 20,000
Professional Fees - Legal		\$ 5,000	\$ 5,000
Telephone	\$ 1,818	\$ 2,400	\$ 2,400
Travel & Meetings	\$ 1,009	\$ 2,000	\$ 2,000
Municipal Office	\$ 14,789	\$ -	\$ 15,000
Library	\$ 1,667	\$ 3,000	\$ 3,000
Wages	\$ 96,812	\$ 90,000	\$ 95,000
	\$ 320,413	\$ 207,550	\$ 228,500
Transfers:			
Expenses Allocated from Professional Centre			
Expenses allocated to Crapaud Community Hall	\$ (3,000)	\$ (3,000)	\$ (3,000)
Expenses allocated to Sewerage and Water	\$ (20,000)	\$ (20,000)	\$ (20,000)
Expenses allocated to Fire Protection	\$ (7,000)	\$ (7,000)	\$ (7,000)
Total Expenditures	\$ 290,413	\$ 177,550	\$ 198,500
Net Revenue (Expenditures)	\$ 82,587	\$ 46,950	\$ 97,000

Professional Centre

	Actual	Budget	Budget
	1-Apr-24	1-Apr-25	1-Apr-26
	31-Mar-25	31-Mar-26	31-Mar-27
Revenue			
Rental	\$ 20,679	\$ 14,000	\$ 34,000
Expenditures			
Amortization	\$ 14,809	\$ 14,000	\$ 14,000
Electricity	\$ 5,759	\$ 4,000	\$ 5,000
Heat	\$ 3,966	\$ 5,000	\$ 4,000
Insurance	\$ 2,415	\$ 2,200	\$ 2,500
Repairs & Maintenance	\$ 8,584	\$ 5,000	\$ 5,000
Snow Removal	\$ 7,382	\$ 6,100	\$ 6,000
Property Taxes	\$ 2,042	\$ 600	\$ 2,000
Sewer Utility		\$ 600	\$ 600
	<u>\$ 44,957</u>	<u>\$ 37,500</u>	<u>\$ 39,100</u>
Transfers:			
Expenses allocated to General Government			
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	<u>\$ 31,957</u>	<u>\$ 24,500</u>	<u>\$ 26,100</u>
Net Revenue (Expenditures)	<u>\$ (11,278)</u>	<u>\$ (10,500)</u>	<u>\$ 7,900</u>

Parks, Recreation and Streets

	Actual	Budget	Budget
	1-Apr-24	1-Apr-25	1-Apr-26
	31-Mar-25	31-Mar-26	31-Mar-27
Expenditures			
Parks and Public Property:			
Amortization	\$ 682	\$ 4,500	\$ 700
Bug Control	\$ 3,228	\$ 3,000	\$ 3,900
Mileage	\$ 2,500	\$ 1,000	\$ 2,000
Special Project - Playground Improvement		\$ -	\$ -
Special Project - Hydro		\$ -	\$ -
Property Taxes	\$ 3,394	\$ 5,200	\$ 3,300
Repairs & Improvements		\$ -	\$ -
	<u>\$ 9,804</u>	<u>\$ 13,700</u>	<u>\$ 9,900</u>
Recreation and Streets:			
Festivals/Event Supplies & Expenses	\$ 8,362	\$ 100	
Recreation Sponsorships	\$ 200	\$ -	\$ -
Street Lights	\$ 9,477	\$ 9,075	\$ 9,100
Total Expenditures	<u>\$ 27,843</u>	<u>\$ 22,875</u>	<u>\$ 19,000</u>

Crapaud Community Hall - Rural

	Actual	Budget	Budget
	1-Apr-24	1-Apr-25	1-Apr-26
	31-Mar-25	31-Mar-26	31-Mar-27
Revenue			
Rental	\$ 14,686	\$ 8,000	\$ 25,000
Expenditures			
Amortization	\$ 9,526	\$ 7,000	\$ 8,900
Electricity	\$ 3,684	\$ 1,500	\$ 3,500
Heat	\$ 2,771	\$ 7,100	\$ 3,000
Insurance	\$ 9,738	\$ 7,000	\$ 9,800
Interest on Long-Term Debt	\$ 5,851	\$ 3,000	\$ 5,000
Office and administration	\$ 3,615	\$ 1,000	\$ 1,500
Repairs and maintenance	\$ 4,282	\$ 3,000	\$ 2,000
Taxes and sewer utility	\$ 3,234	\$ 2,400	\$ 3,300
Expenses allocated to General Government			
Total Expenditures	\$ 42,701	\$ 32,000	\$ 37,000
Net Revenue (Expenditures)	\$ (28,015)	\$ (24,000)	\$ (12,000)

Rural Municipality of Crapaud

Proposed Capital Budget

April 1, 2026 - March 31, 2030

Project	CCBF (Gas Tax)	Active Transportation Fund	ACOA
Land Use Plan	\$30,000.00		
Sherwood Forest Subdivision Expansion	\$735,000.00		
Municipal Building Renovations	\$89,000.00		
Old Post Road Playground Improvements	\$75,000.00		
Municipal Office Renovations	\$50,000.00		
Sherwood Forest Development Playground	\$266,992.00		