

1	THE MUNICIPALITY OF PORTAGE DU FORT	
2	BUDGET ESTIMATES	
3	STATEMENT OF FINANCIAL OPERATING ACTIVITIES FOR BUDGETARY PURPOSES	
4	PERIOD ENDED DECEMBER 31, 2022	
5		
6		2022 Budget
7		
8	REVENUE	
9	Tax revenue	510 429
10	Transfers	273 428
11	Fines	800
12	Assessment of rights	20 800
13	Interest	11 272
14	Other	6 500
15		823 229
16		
17	EXPENSES	
18	General administration	173 224
19	Public security	72 552
20	Transportation	40 622
21	Environmental health	132 334
22	Urban planning and regional development	18 764
23	Recreational and cultural activities	11 180
24	Costs of financing	42 553
25	Investing activities (capital expenditures)	15 000
26	Payment of long term debt	317 000
27		823 229
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30	Surplus (deficit) for the period for budgetary purposes	-
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61	THE MUNICIPALITY OF PORTAGE DU FORT	
62	BUDGET ESTIMATES	
63	ANALYSIS OF REVENUE	
64	PERIOD ENDED DECEMBER 31, 2022	
65		
66		2022 Budget
67		
68	TAXES	
69	Based on assessment	
70	Taxable valuation \$23,678,100 x \$1.00/\$100 (\$1.09 in 2021)	236 781
71		
72	Municipal services	
73	Water residential - \$595 (\$602 in 2021)	70 775
74	Water commercial - \$850 x 5 (\$850 in 2021), \$300 x 12, \$300 x 2, \$75 x 4)	7 300
75	Garbage - \$241 (\$250 in 2021)	36 194
76	Recycling - \$37 (\$42 in 2021)	5 865
77	Fire protection - \$232 (\$191 in 2021)	53 675
78	Debt service water project - \$621 users/\$220 non-users (\$608/\$215 in 2021)	98 489
79	Agence 911 - line 197	1 350
80		273 648
81		
82		510 429
83		
84	TRANSFERS	
85	Conditional transfers	
86	Recycling grant	12 000
87	Garbage grant	200
88	Water project capital grant	245 619
89	Water project interest grant	12 245
90	Special operating grant	3 364
91		273 428
92		
93	FINES	
94	MRC de Pontiac	800
95		
96	ASSESSMENT OF RIGHTS	
97	Licenses and permits	800
98	Transfer duties	10 000
99	Trailer fees	10 000
100		20 800
101		
102	INTEREST	
103	Interest on arrears/gst refunds	11 272
104		
105	OTHER REVENUE	
106	Insurance rebate	500
107	Other revenue - tax updatings	6 000
108		6 500
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122	BUDGET ESTIMATES	
123	ANALYSIS OF OPERATING EXPENSES	
124	PERIOD ENDED DECEMBER 31, 2022	
125		
126		2022 Budget
127		
128	GENERAL ADMINISTRATION	
129	Legislation	
130	Mayor and Councillors - remuneration	14 400
131	Mayor and Councillors - allowance	7 200
132	Mayor and Councillors - employee benefits	1 232
133	Mayor and Councillors - travel and convention	2 000
134	Mayor and Councillors - course fees	1 750
135	Mayor and Councillors - code books	850
136	Remembrance Day	500
137		27 932
138		
139	Financial management	
140	Director General	50 000
141	Employee benefits and pension	8 750
142	Secretary's bond	200
143	Cnesst - annual fee	65
144	Travel and convention - Director General	2 000
145	Postage	900
146	Telephone	2 000
147	Public notices	1 000
148	Accounting services	12 600
149	Audit fee	10 750
150	Office supplies	2 000
151	Computer and equipment maintenance and rental	2 500
152	Office - insurance	475
153	Office - maintenance	500
154	Office - light and heat	6 000
155	Association fees	650
156	PG tax program and support	1 290
157	Web site	350
158		102 030
159		
160	Assessment	
161	M.R.C. Pontiac	9 151
162		
163	Other	
164	M.R.C. Pontiac	9 121
165	Legal fees	10 000
166	Errors and omissions insurance	1 000
167	Liability insurance	1 200
168	Charitable donations	500
169	FQM/UMQ fees	1 150
170	Land sale costs / demolitions	11 140
170		34 111
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172		173 224
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182	BUDGET ESTIMATES	
183	ANALYSIS OF OPERATING EXPENSES	
184	PERIOD ENDED DECEMBER 31, 2022	
185		
186		2022 Budget
187	PUBLIC SECURITY	
188	Police protection	
189	Government of Quebec	17 972
190		
191	Fire protection	
192	M.R.C. Pontiac	1 725
193	Fire chief	2 500
194	Firemen remuneration	2 500
195	Employee benefits	200
196	Fire - telephone and pagers	3 150
197	911 emergency service - Agence 911	1 350
198	Communication licence	650
199	Equipment rental	300
200	Training fees	2 500
201	Fire hall - insurance	1 725
202	Fire hall - light and heat	5 900
203	Fire hall - maintenance	500
204	Fire vehicles - insurance	700
205	Fire vehicles - licenses	975
206	Fire vehicles - fuel	500
207	Fire vehicles and equipment - maintenance	3 500
208	Fire equipment purchases and supplies	5 000
209	Fire services - other municipalities	20 000
210		53 675
211	Other	
212	M.R.C. Pontiac - animal control	905
213		
214		72 552
215		
216	TRANSPORTATION	
217	Municipal roads	
218	Brushing and ditching	1 500
219	Tools and supplies	250
220	Street sweeping	3 000
221		4 750
222		
223	Snow removal	
224	Contract	28 872
225	Extra	2 500
226		31 372
227		
228	Street lighting	
229	Electricity	3 500
230	Maintenance and bulbs	500
231		4 000
232		
233	Traffic	
234	Road signs	500
235		
236		40 622
237		
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239		
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243	ANALYSIS OF OPERATING EXPENSES	
244	PERIOD ENDED DECEMBER 31, 2022	
245		
246		2022 Budget
247		
248	ENVIRONMENTAL HEALTH	
249	Purification of water	
250	Operator (75%)	16 000
251	Water analysis	2 200
252	Chlorine	1 000
253	Maintenance	1 000
254	Electricity	16 500
255	Insurance	14 000
256	Telephone	1 500
257	Training fees	4 000
258	Diesel fuel	1 000
259	Travel expense	150
260		57 350
261		
262	Water distribution system	
263	Wages (25%)	6 000
264	Water system maintenance	13 000
265	Insurance	225
266	Electricity	1 400
267	Travel expense	100
268		20 725
269		
270	Domestic garbage	
271	Garbage transportation	17 000
272	Garbage collection contract	15 478
273	M.R.C. Pontiac	1 916
274	Special collection	2 000
275		36 394
276		
277	Secondary materials	
278	Recycling contract - pickup Evolu-Tic	16 000
279	Bin rental	1 865
280		17 865
281		
282		132 334
283		
284		
285	URBAN PLANNING AND REGIONAL DEVELOPMENT	
286	M.R.C. Pontiac	7 501
287	Building inspector	3 855
288	Public notices/supplies/course fees/cell	1 000
289	Professional services - MRC share engineer	1 208
290	Professional services - MRC	1 200
291	By-law update	4 000
292		18 764
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302	BUDGET ESTIMATES	
303	ANALYSIS OF OPERATING EXPENSES	
304	PERIOD ENDED DECEMBER 31, 2022	
305		
306		2022 Budget
307		
308	RECREATIONAL AND CULTURAL ACTIVITIES	
309	Municipal hall	
310	Insurance	1 780
311	Maintenance	1 000
312	Electricity	900
313		3 680
314		
315		
316	Parks and playgrounds	
317	Grass cutting contract	7 000
318	Other - tourism booth/dock maintenance	500
319		7 500
320		
321		11 180
322		
323		
324	COSTS OF FINANCING	
325	Bank charges and other interest	1 200
326	Loan interest	1 500
327	Water project interest	33 728
328	Amortization of loan premium (2018 - 2023)	5 625
329	Deficit loan interest	500
330		42 553
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332		
333	FINANCING	
334	Capital payments - water infrastructure	317 000
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337	CAPITAL EXPENDITURES	
338	Water meters	15 000
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364	PERIOD ENDED DECEMBER 31, 2022	
365		
366		2022 Budget
367		
368	Service rates calculations:	
369	Water residential - \$595 (\$602 in 2021)	
370	Line 260 Water Purification	57 350
371	Line 268 Water Distribution	20 725
372	Line 74 Commercial water charges deducted	-7 300
373	<i>Water net cost</i>	70 775
374	119 users = \$70,775/119	595
375		
376		
377	Domestic Garbage - \$241 (\$250 in 2021)	
378	Line 275 Domestic garbage	36 394
379	Line 87 Garbage grant deducted	-200
380	<i>Domestic garbage net cost</i>	36 194
381	150 users = \$36,194/150	241
382		
383		
384	Recycling - \$37 (\$42 in 2021)	
385	Line 280 Recycling	17 865
386	Line 86 recycling grant deducted	-12 000
387	<i>Recycling net cost</i>	5 865
388	157 users = \$5,865/157	37
389		
390		
391	Fire protection - \$232 (\$191 in 2021)	
392	Line 209 Fire protection	53 675
393		
394	<i>Fire protection net cost</i>	53 675
395	231 users = \$53,675/231	232
396		
397		
398	Debt service water project (\$621 users/\$220 non-users/(\$608/\$215 in 2021)	
399	Line 327 Water interest on long-term debt	33 728
400	Line 331 Water premium amortization	5 625
401	Line 340 Water capital on long-term debt	317 000
402	Line 92 Water grant - capital deducted	-245 619
403	Line 93 Water grant - Interest deducted	-12 245
404	<i>Total debt net cost</i>	98 489
405	119 users @ 75% = \$98,489 x .75/119	621
406	112 non-users @ 25% = \$98,489 x .25/112	220
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