

1	THE MUNICIPALITY OF PORTAGE DU FORT		
2	BUDGET ESTIMATES		
3	STATEMENT OF FINANCIAL OPERATING ACTIVITIES FOR BUDGETARY PURPOSES		
4	PERIOD ENDED DECEMBER 31, 2025		
5			
6		2025 Budget	2024 Budget
7			
8	REVENUE		
9	Tax revenue	567 293	502 358
10	Transfers	48 406	159 156
11	Fines	200	800
12	Assessment of rights	24 600	28 500
13	Interest	8 500	8 286
14	Other	0	125 000
15	Appropriation of reserve for elevtions	6 600	
16			
17		655 599	824 100
18			
19			
20	OPERATING EXPENSE		
21	General administration	232 765	242 194
22	Public security	54 064	56 036
23	Transportation	71 368	86 150
24	Environmental health	159 154	140 482
25	Urban planning and regional development	19 018	16 660
26	Recreational and cultural activites	12 800	15 100
27	Costs of financing	51 730	47 228
28	Investing activities (capital expenditures)	0	168 250
29	Payment of long term debt	54 700	52 000
30			
31		655 599	824 100
32			
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34	Surplus (deficit) for the period for budgetary purposes	-	-
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63	THE MUNICIPALITY OF PORTAGE DU FORT		
64	BUDGET ESTIMATES		
65	ANALYSIS OF REVENUE		
66	PERIOD ENDED DECEMBER 31, 2025		
67			
68		2025 Budget	2024 Budget
69			
70	TAXES		
71	Based on assessment		
72	Taxable valuation \$38,152,200 x \$0.80/\$100 (\$1.06 in 2024)	305 218	254 450
73			
74	Municipal services		
75	Water residential - \$632 (\$557 in 2024)	75 157	66 275
76	Water commercial - \$935 x 6, \$330 x 14, \$330 x 2, \$82 x 4)	11 218	10 200
77	Garbage - \$300 (\$271 in 2024)	44 954	40 707
78	Recycling - \$63 (\$39 in 2024)	9 825	6 050
79	Fire protection - \$142 (\$153 in 2024)	32 841	35 398
80	Debt service water project - \$547 users/\$194 non-users (\$554/\$196 in 2024)	86 730	87 928
81	Agence 911	1 350	1 350
82			
83		262 075	247 908
84			
85		567 293	502 358
86			
87	TRANSFERS		
88	Public lands grant in lieu	211	
89	Equalisation grant	4 762	11 607
90	Public security grant		16 500
91	Recycling grant	18 000	16 000
92	Garbage grant		1 250
93	Special TVQ grant	25 433	13 799
94	FRR4		100 000
95			
96		48 406	159 156
97			
98	FINES		
99	MRC de Pontiac	200	800
100			
101	ASSESSMENT OF RIGHTS		
102	Licenses and permits	1 600	1 500
103	Transfer duties	15 000	15 000
104	Trailer fees	8 000	12 000
105			
106		24 600	28 500
107			
108	INTEREST		
109	Interest on arrears/gst refunds	8 500	8 286
110			
111	OTHER REVENUE		
112	Property sales		125 000
113			
114		0	125 000
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126	BUDGET ESTIMATES		
127	ANALYSIS OF OPERATING EXPENSES		
128	PERIOD ENDED DECEMBER 31, 2025		
129			
130		2025 Budget	2024 Budget
131			
132	GENERAL ADMINISTRATION		
133	Legislation		
134	Mayor and Councillors - remuneration	21 408	20 196
135	Mayor and Councillors - allowance	10 704	10 098
136	Mayor and Councillors - employee benefits	1 674	1 492
137	Mayor and Councillors - travel and convention/zoom	3 000	2 000
138	Remembrance Day	500	500
139		37 286	34 286
140			
141	Financial management		
142	Director General	69 532	65 596
143	Meetings	7 204	
144	Employee benefits and pension	13 450	11 800
145	Secretary's bond	200	200
146	Cnesst - annual fee	65	65
147	Travel and convention - Director General	3 000	2 300
148	Postage	1 325	1 200
149	Telephone	2 000	1 800
150	Public notices	1 200	1 000
151	Accounting services	13 123	15 118
152	Audit fee	15 750	15 000
153	Office supplies	3 500	2 500
154	Office internet	1 450	
155	Computer and equipment maintenance	4 000	3 600
156	Equipment rental	2 150	
157	Office - insurance	525	500
158	Office - maintenance	500	500
159	Office - light and heat	5 800	5 250
160	Association fees	535	950
161	PG tax program and support / Sage 50	4 000	1 450
162	Web site	300	250
163	Conseil Sante fees	450	600
164		150 059	129 679
165			
166	Election expense		
167	Wages and benefits / public notices and ballots	6 600	3 300
168			
169	Assessment		
170	M.R.C. Pontiac	11 346	9 654
171			
172	Other		
173	M.R.C. Pontiac	12 969	10 975
174	Legal fees	10 000	20 000
175	Errors and omissions insurance	1 325	1 250
176	Liability insurance	1 425	1 350
177	Charitable donations	500	500
178	FQM/UMQ fees	1 255	1 200
179	Land sale costs / demolitions		30 000
180		27 474	65 275
181			
182		232 765	242 194
183			
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188	BUDGET ESTIMATES		
189	ANALYSIS OF OPERATING EXPENSES		
190	PERIOD ENDED DECEMBER 31, 2025		
191			
192		2025 Budget	2024 Budget
193	PUBLIC SECURITY		
194	Police protection		
195	Government of Quebec	20 184	19 777
196			
197	Fire protection		
198	M.R.C. Pontiac	2 163	1 923
199	Fire hydrants	5 000	5 000
200	911 emergency service - Agence 911	1 350	1 350
201	Fire hall - insurance		1 800
202	Fire hall - light and heat		800
203	Fire services - other municipalities	3 000	3 000
204	Fire services - standby fee	21 328	21 525
205		32 841	35 398
206	Other		
207	M.R.C. Pontiac - animal control	1 039	861
208			
209		54 064	56 036
210			
211	TRANSPORTATION		
212	Municipal roads		
213	Brushing and ditching	5 000	3 000
214	Road maintenance, paving		2 500
215	Street sweeping	4 200	3 900
216		9 200	9 400
217			
218	Snow removal		
219	Contract	57 218	72 000
220			
221	Street lighting		
222	Electricity	3 950	3 750
223	Maintenance and bulbs	500	500
224		4 450	4 250
225			
226	Traffic		
227	Road signs	500	500
228			
229		71 368	86 150
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251	ANALYSIS OF OPERATING EXPENSES		
252	PERIOD ENDED DECEMBER 31, 2025		
253			
254		2025 Budget	2024 Budget
255			
256	ENVIRONMENTAL HEALTH		
257	Purification of water		
258	Operator (75%)	10 000	10 000
259	Water analysis	4 000	3 200
260	Chlorine	2 000	2 000
261	Maintenance	5 000	1 500
262	Electricity	20 500	18 500
263	Insurance	15 500	14 800
264	Telephone	1 600	1 525
265	Training fees	1 000	1 000
266	Diesel fuel	1 200	1 800
267	Internet	1 000	1 500
268	Travel expense	200	
269		62 000	55 825
270			
271	Water distribution system		
272	Operator (25%)	3 500	3 300
273	Water system maintenance	20 000	16 200
274	Insurance	275	250
275	Electricity	600	900
276		24 375	20 650
277			
278	Domestic garbage		
279	Garbage transportation	15 500	17 500
280	Garbage collection wages and benefits	26 000	21 632
281	M.R.C. Pontiac	3 454	1 825
282	Special collection		1 000
283		44 954	41 957
284			
285	Secondary materials		
286	Recycling contract	26 000	20 200
287	Bin rental	1 825	1 850
288		27 825	22 050
289			
290		159 154	140 482
291			
292			
293	URBAN PLANNING AND REGIONAL DEVELOPMENT		
294	M.R.C. Pontiac	9 018	7 940
295	Building inspector	6 500	5 220
296	Public notices/supplies/course fees/cell	1 000	1 000
297	By-law update	2 500	2 500
298		19 018	16 660
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313	ANALYSIS OF OPERATING EXPENSES		
314	PERIOD ENDED DECEMBER 31, 2025		
315			
316		2025 Budget	2024 Budget
317			
318	RECREATIONAL AND CULTURAL ACTIVITIES		
319	Municipal hall		
320	Insurance	2 000	1 875
321	Maintenance	500	2 000
322	Electricity	950	900
323		3 450	4 775
324			
325	Parks and playgrounds		
326	Grass cutting contract	7 350	6 825
327	Other - tourism booth/dock maintenance	2 000	3 500
328		9 350	10 325
329			
330		12 800	15 100
331			
332			
333	COSTS OF FINANCING		
334	Bank charges and other interest	1 000	1 300
335	Interest on temporary loans	18 700	10 000
336	Water project interest	30 152	34 050
337	Amortization of loan premium (2023 - 2027)	1 878	1 878
338		51 730	47 228
339			
340			
341	FINANCING		
342	Capital payments - water infrastructure	54 700	52 000
343			
344			
345	CAPITAL EXPENDITURES		
346	TECQ 2019-2023 - Municipality's share		53 250
347	Generator		5 000
348	Town Hall improvements		110 000
349		0	168 250
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376	PERIOD ENDED DECEMBER 31, 2025		
377			
378		2025 Budget	2024 Budget
379			
380	Service rates calculations:		
381	Water residential - \$632 (\$557 in 2024)		
382	Line 269 Water Purification	62 000	55 825
383	Line 276 Water Distribution	24 375	20 650
384	Less line 76 Commercial water charges deducted	(11 218)	(10 200)
385	<i>Water net cost</i>	75 157	66 275
386	119 users = \$75,157/119	632	
387	119 users = \$66,275/119		557
388			
389	Domestic Garbage - \$300 (\$271 in 2024)		
390	Line 283 Domestic garbage	44 954	41 957
391	Less line 92 Garbage grant deducted	-	(1 250)
392	<i>Domestic garbage net cost</i>	44 954	40 707
393	150 users = \$44,954/150	300	
394	150 users = \$40,707/150		271
395			
396	Recycling - \$63 (\$39 in 2024)		
397	Line 288 Recycling	27 825	22 050
398	Less line 91 recycling grant deducted	(18 000)	(16 000)
399	<i>Recycling net cost</i>	9 825	6 050
400	157 users = \$9,825/157	63	
401	157 users = \$6,050/157		39
402			
403	Fire protection - \$142 (\$153 in 2024)		
404	Line 205 Fire protection	32 841	35 398
405			
406	<i>Fire protection net cost</i>	32 841	35 398
407	231 users = \$32,841/231	142	
408	231 users = \$35,398/231		153
409			
410	Debt service water project (\$547 users/\$194 non-users/(\$554/\$196 in 2024)		
411	Line 336 Water interest on long-term debt	30 152	34 050
412	Line 337 Water premium amortization	1 878	1 878
413	Line 342 Water capital on long-term debt	54 700	52 000
414			
415	<i>Total debt net cost</i>	86 730	87 928
416	119 users @ 75% = \$86,730 x .75/119	547	
417	112 non-users @ 25% = \$86,730 x .25/112	194	
418			
419	119 users @ 75% = \$87,928 x .75/119		554
420	112 non-users @ 25% = \$87,928 x .25/112		196
421			
422	Global taxation rate calculation (T.G.T.)		
423	General tax revenue - line 72	305 218	254 450
424	Municipal services - line 83	262 075	247 908
425	Less Agence 9-1-1 - line 81	(1 350)	(1 350)
426		565 943	501 008
427			
428	<i>2025 depot du role assessment</i>	38 152 200	
429	Global taxation rate (T.G.T.) \$565,943 / \$38,152,200 x 100	\$ 1.4834	
430	<i>2024 depot du role assessment</i>		24 004 700
431	Global taxation rate (T.G.T.) \$501,208 / \$24,004,700 x 100		\$ 2.0871
432			
433			
434			