

1	<b>THE MUNICIPALITY OF PORTAGE DU FORT</b>		
2	<b>BUDGET ESTIMATES</b>		
3	<b>STATEMENT OF FINANCIAL OPERATING ACTIVITIES FOR BUDGETARY PURPOSES</b>		
4	<b>PERIOD ENDED DECEMBER 31, 2023</b>		
5			
6		<b>2023 Budget</b>	<b>2022 Budget</b>
7			
8	<b>REVENUE</b>		
9	Tax revenue	505 205	510 429
10	Transfers	515 342	273 428
11	Fines	800	800
12	Assessment of rights	31 900	20 800
13	Interest	11 371	11 272
14	Other	166 500	6 500
15			
16		<b>1 231 118</b>	<b>823 229</b>
17			
18			
19	<b>OPERATING EXPENSE</b>		
20	General administration	219 361	173 224
21	Public security	52 258	72 552
22	Transportation	92 792	40 622
23	Environmental health	141 028	132 334
24	Urban planning and regional development	18 580	18 764
25	Recreational and cultural activities	10 525	11 180
26	Costs of financing	35 130	42 553
27	Investing activities (capital expenditures)	588 086	15 000
28	Payment of long term debt	73 358	317 000
29			
30		<b>1 231 118</b>	<b>823 229</b>
31			
32			
33	<b>Surplus (deficit) for the period for budgetary purposes</b>	<b>-</b>	<b>-</b>
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61	<b>THE MUNICIPALITY OF PORTAGE DU FORT</b>		
62	<b>BUDGET ESTIMATES</b>		
63	<b>ANALYSIS OF REVENUE</b>		
64	<b>PERIOD ENDED DECEMBER 31, 2023</b>		
65			
66		<b>2023 Budget</b>	<b>2022 Budget</b>
67			
68	<b>TAXES</b>		
69	<b>Based on assessment</b>		
70	Taxable valuation \$23,178,200 x \$1.05/\$100 (\$1.00 in 2022)	<b>243 361</b>	<b>236 781</b>
71			
72	<b>Municipal services</b>		
73	Water residential - \$560 (\$595 in 2022)	66 625	70 775
74	Water commercial - \$850 x 6, \$300 x 14, \$300 x 2, \$75 x 4) - no change in rates	10 200	7 300
75	Garbage - \$276 (\$241 in 2022)	41 338	36 194
76	Recycling - \$53 (\$37 in 2022)	8 365	5 865
77	Fire protection - \$141 (\$232 in 2022)	32 644	53 675
78	Debt service water project - \$639 users/\$226 non-users (\$621/\$220 in 2022)	101 322	98 489
79	Agence 911 - see line 197	1 350	1 350
80			
81		<b>261 844</b>	<b>273 648</b>
82			
83		<b>505 205</b>	<b>510 429</b>
84			
85	<b>TRANSFERS</b>		
86	<b>Conditional transfers</b>		
87	Public security grant	16 500	
88	Recycling grant	13 500	12 000
89	Garbage grant	1 000	200
90	Water project capital grant		245 619
91	Water project interest grant	5 166	12 245
92	TECQ 2019-2023	474 836	
93	Special TVQ grant	4 340	3 364
94	PRABAM grant		
95	Coeur Villageois		
96		<b>515 342</b>	<b>273 428</b>
97			
98	<b>FINES</b>		
99	MRC de Pontiac	<b>800</b>	<b>800</b>
100			
101	<b>ASSESSMENT OF RIGHTS</b>		
102	Licenses and permits	900	800
103	Transfer duties	20 000	10 000
104	Trailer fees	11 000	10 000
105			
106		<b>31 900</b>	<b>20 800</b>
107			
108	<b>INTEREST</b>		
109	Interest on arrears/gst refunds	<b>11 371</b>	<b>11 272</b>
110			
111	<b>OTHER REVENUE</b>		
112	Insurance rebate	500	500
113	Other revenue - tax updatings	6 000	6 000
114	Property sales	160 000	
115			
116		<b>166 500</b>	<b>6 500</b>
117			
118			
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121	<b>THE MUNICIPALITY OF PORTAGE DU FORT</b>		
122	<b>BUDGET ESTIMATES</b>		
123	<b>ANALYSIS OF OPERATING EXPENSES</b>		
124	<b>PERIOD ENDED DECEMBER 31, 2023</b>		
125			
126		<b>2023 Budget</b>	<b>2022 Budget</b>
127			
128	<b>GENERAL ADMINISTRATION</b>		
129	<b>Legislation</b>		
130	Mayor and Councillors - remuneration	18 360	14 400
131	Mayor and Councillors - allowance	9 180	7 200
132	Mayor and Councillors - employee benefits	1 400	1 232
133	Mayor and Councillors - travel and convention/zoom	2 000	2 000
134	Mayor and Councillors - course fees		1 750
135	Mayor and Councillors - code books		850
136	Remembrance Day	500	500
137		<b>31 440</b>	<b>27 932</b>
138			
139	<b>Financial management</b>		
140	Director General	55 545	50 000
141	Employee benefits and pension	9 660	8 750
142	Secretary's bond	200	200
143	Cnesst - annual fee	65	65
144	Travel and convention - Director General	2 000	2 000
145	Postage	1 300	900
146	Telephone	1 725	2 000
147	Public notices	1 300	1 000
148	Accounting services	13 858	12 600
149	Audit fee	13 000	10 750
150	Office supplies	2 500	2 000
151	Computer and equipment maintenance and rental	2 700	2 500
152	Office - insurance	475	475
153	Office - maintenance		500
154	Office - light and heat	6 400	6 000
155	Association fees	540	650
156	PG tax program and support	1 350	1 290
157	Web site	2 000	350
158	Conseil Sante fees	600	
159		<b>115 218</b>	<b>102 030</b>
160			
161	<b>Election expense</b>		
162	Wages and benefits	2 600	
163	Public notices	200	
164	Ballots and supplies/course fees	500	
165		<b>3 300</b>	<b>0</b>
166			
167	<b>Assessment</b>		
168	M.R.C. Pontiac	<b>9 598</b>	<b>9 151</b>
169			
170	<b>Other</b>		
171	M.R.C. Pontiac	10 787	9 121
172	Legal fees	15 000	10 000
173	Errors and omissions insurance	1 100	1 000
174	Liability insurance	1 200	1 200
175	Charitable donations	600	500
176	FQM/UMQ fees	1 118	1 150
177	Land sale costs / demolitions	30 000	11 140
178		<b>59 805</b>	<b>34 111</b>
179			
180		<b>219 361</b>	<b>173 224</b>

181	<b>THE MUNICIPALITY OF PORTAGE DU FORT</b>		
182	<b>BUDGET ESTIMATES</b>		
183	<b>ANALYSIS OF OPERATING EXPENSES</b>		
184	<b>PERIOD ENDED DECEMBER 31, 2023</b>		
185			
186		<b>2023 Budget</b>	<b>2022 Budget</b>
187	<b>PUBLIC SECURITY</b>		
188	<b>Police protection</b>		
189	Government of Quebec	<b>18 853</b>	<b>17 972</b>
190			
191	<b>Fire protection</b>		
192	M.R.C. Pontiac	1 919	1 725
193	Fire chief		2 500
194	Firemen remuneration		2 700
195	Fire hydrants	5 000	
196	Fire - telephone and pagers		3 150
197	911 emergency service - Agence 911	1 350	1 350
198	Communication licence	650	650
199	Equipment rental		300
200	Training fees		2 500
201	Fire hall - insurance	1 725	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	22 000	20 000
210		<b>32 644</b>	<b>53 675</b>
211	<b>Other</b>		
212	M.R.C. Pontiac - animal control	<b>761</b>	<b>905</b>
213			
214		<b>52 258</b>	<b>72 552</b>
215			
216	<b>TRANSPORTATION</b>		
217	<b>Municipal roads</b>		
218	Brushing and ditching	3 000	1 500
219	Tools and supplies		250
220	Road maintenance, paving	10 000	
221	Street sweeping	3 800	3 000
222		<b>16 800</b>	<b>4 750</b>
223			
224	<b>Snow removal</b>		
225	Contract	71 392	28 872
226	Extra		2 500
227		<b>71 392</b>	<b>31 372</b>
228			
229	<b>Street lighting</b>		
230	Electricity	3 600	3 500
231	Maintenance and bulbs	500	500
232		<b>4 100</b>	<b>4 000</b>
233			
234	<b>Traffic</b>		
235	Road signs	<b>500</b>	<b>500</b>
236			
237		<b>92 792</b>	<b>40 622</b>
238			
239			
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241	<b>THE MUNICIPALITY OF PORTAGE DU FORT</b>		
242	<b>BUDGET ESTIMATES</b>		
243	<b>ANALYSIS OF OPERATING EXPENSES</b>		
244	<b>PERIOD ENDED DECEMBER 31, 2023</b>		
245			
246		<b>2023 Budget</b>	<b>2022 Budget</b>
247			
248	<b>ENVIRONMENTAL HEALTH</b>		
249	<b>Purification of water</b>		
250	Operator (75%)	15 600	16 000
251	Water analysis	3 200	2 200
252	Chlorine	1 200	1 000
253	Maintenance	1 500	1 000
254	Electricity	18 000	16 500
255	Insurance	14 000	14 000
256	Telephone	1 500	1 500
257	Training fees	500	4 000
258	Diesel fuel	1 600	1 000
259	Travel expense	200	150
260		<b>57 300</b>	<b>57 350</b>
261			
262	<b>Water distribution system</b>		
263	Operator (25%)	5 200	6 000
264	Water system maintenance	13 000	13 000
265	Insurance	225	225
266	Electricity	1 000	1 400
267	Travel expense	100	100
268		<b>19 525</b>	<b>20 725</b>
269			
270	<b>Domestic garbage</b>		
271	Garbage transportation	17 000	17 000
272	Garbage collection contract	21 632	15 478
273	M.R.C. Pontiac	1 706	1 916
274	Special collection	2 000	2 000
275		<b>42 338</b>	<b>36 394</b>
276			
277	<b>Secondary materials</b>		
278	Recycling contract - pickup Evolu-Tic	20 000	16 000
279	Bin rental	1 865	1 865
280		<b>21 865</b>	<b>17 865</b>
281			
282		<b>141 028</b>	<b>132 334</b>
283			
284			
285	<b>URBAN PLANNING AND REGIONAL DEVELOPMENT</b>		
286	M.R.C. Pontiac	6 561	7 501
287	Building inspector	4 800	3 855
288	Public notices/supplies/course fees/cell	1 000	1 000
289	Professional services - MRC share engineer	1 019	1 208
290	Professional services - MRC	1 200	1 200
291	By-law update	4 000	4 000
292		<b>18 580</b>	<b>18 764</b>
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301	<b>THE MUNICIPALITY OF PORTAGE DU FORT</b>		
302	<b>BUDGET ESTIMATES</b>		
303	<b>ANALYSIS OF OPERATING EXPENSES</b>		
304	<b>PERIOD ENDED DECEMBER 31, 2023</b>		
305			
306		<b>2023 Budget</b>	<b>2022 Budget</b>
307			
308	<b>RECREATIONAL AND CULTURAL ACTIVITIES</b>		
309	<b>Municipal hall</b>		
310	Insurance	1 800	1 780
311	Maintenance	1 000	1 000
312	Electricity	900	900
313		<b>3 700</b>	<b>3 680</b>
314			
315			
316	<b>Parks and playgrounds</b>		
317	Grass cutting contract	6 825	7 000
318	Other - tourism booth/dock maintenance		500
319		<b>6 825</b>	<b>7 500</b>
320			
321		<b>10 525</b>	<b>11 180</b>
322			
323			
324	<b>COSTS OF FINANCING</b>		
325	Bank charges and other interest	1 000	1 200
326	Interest on temporary loans	1 000	2 000
327	Water project interest	29 145	33 728
328	Amortization of loan premium (2018 - 2023)	3 985	5 625
329		<b>35 130</b>	<b>42 553</b>
330			
331			
332	<b>FINANCING</b>		
333	Capital payments - water infrastructure (net of capital grant)	<b>73 358</b>	<b>317 000</b>
334			
335			
336	<b>CAPITAL EXPENDITURES</b>		
337	TECQ 2019-2023	474 836	
338	TECQ 2019-2023 - Municipality's share	53 250	
339	Water meters		15 000
340	Generator	30 000	
341	Town Hall improvements	30 000	
342		<b>588 086</b>	<b>15 000</b>
343			
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361	<b>THE MUNICIPALITY OF PORTAGE DU FORT</b>		
362	<b>BUDGET ESTIMATES</b>		
363	<b>STATEMENT OF FINANCIAL OPERATING ACTIVITIES FOR BUDGETARY PURPOSES</b>		
364	<b>PERIOD ENDED DECEMBER 31, 2023</b>		
365			
366		<b>2023 Budget</b>	<b>2022 Budget</b>
367			
368	<b>Service rates calculations:</b>		
369	<b>Water residential - \$560 (\$595 in 2022)</b>		
370	Line 260 Water Purification	57 300	57 350
371	Line 268 Water Distribution	19 525	20 725
372	Less line 74 Commercial water charges deducted	(10 200)	(7 300)
373	<i>Water net cost</i>	66 625	70 775
374	119 users = \$66,625/119	<b>560</b>	
375	119 users = \$70,775/119		<b>595</b>
376			
377	<b>Domestic Garbage - \$276 (\$241 in 2022)</b>		
378	Line 275 Domestic garbage	42 338	36 394
379	Less line 89 Garbage grant deducted	(1 000)	(200)
380	<i>Domestic garbage net cost</i>	41 338	36 194
381	150 users = \$41,338/150	<b>276</b>	
382	150 users = \$36,194/150		<b>241</b>
383			
384	<b>Recycling - \$53 (\$37 in 2022)</b>		
385	Line 280 Recycling	21 865	17 865
386	Less line 88 recycling grant deducted	(13 500)	(12 000)
387	<i>Recycling net cost</i>	8 365	5 865
388	157 users = \$8,365/157	<b>53</b>	
389	157 users = \$5,685/157		<b>37</b>
390			
391	<b>Fire protection - \$141 (\$232 in 2022)</b>		
392	Line 210 Fire protection	32 644	53 675
393			
394	<i>Fire protection net cost</i>	32 644	53 675
395	231 users = \$32,644/231	<b>141</b>	
396	231 users = \$53,675/231		<b>232</b>
397			
398	<b>Debt service water project (\$639 users/\$226 non-users/(\$621/\$200 in 2022)</b>		
399	Line 327 Water interest on long-term debt	29 145	33 728
400	Line 328 Water premium amortization	3 985	5 625
401	Line 333 Water capital on long-term debt	73 358	317 000
402	Less line 90 Water grant - capital deducted	-	(245 619)
403	Less line 91 Water grant - Interest deducted	(5 166)	(12 245)
404	<i>Total debt net cost</i>	101 322	98 489
405	119 users @ 75% = \$101,322 x .75/119	<b>639</b>	
406	112 non-users @ 25% = \$101,322 x .25/112	<b>226</b>	
407			
408	119 users @ 75% = \$98,489 x .75/119		<b>621</b>
409	112 non-users @ 25% = \$98,489 x .25/112		<b>220</b>
410			
411	<b>Global taxation rate calculation (T.G.T.)</b>		
412	General tax revenue - line 70	243 361	236 781
413	Municipal services - line 81	261 844	273 648
414	Less Agence 9-1-1 - line 79	(1 350)	(1 350)
415		503 855	509 079
416			
417	<i>2023 depot du role assessment</i>	23 178 200	
418	Global taxation rate (T.G.T.) \$503,855 / \$23,178,200 x 100	<b>\$ 2.1738</b>	
419	<i>2022 depot du role assessment</i>		23 678 100
420	Global taxation rate (T.G.T.) \$509,079 / \$23,678,100 x 100		<b>\$ 2.1500</b>