

**THE MUNICIPALITY OF RAPIDES DES JOACHIMS**  
**BUDGET ESTIMATES**  
**STATEMENT OF FINANCIAL OPERATING ACTIVITIES FOR BUDGETARY PURPOSES**  
**PERIOD ENDED DECEMBER 31, 2023**

	<b>2023 Budget</b>	<b>2022 Budget</b>	<b>2023</b>
<b>REVENUE</b>			
Tax revenue	234,647	230,802	24.34%
Grants in lieu of taxes	81,104	81,104	8.41%
Transfers	442,167	32,233	45.87%
Services provided	82,113	78,463	8.52%
Assessment of rights	5,200	3,550	0.54%
Fines and penalties	350	350	0.04%
Interest	2,300	5,500	0.24%
Appropriation of surplus	116,077	59,268	12.04%
	<b>963,958</b>	<b>491,270</b>	
<b>EXPENDITURES</b>			
General administration	214,103	192,012	22.21%
Public security	39,860	28,229	4.14%
Transportation	129,325	116,001	13.42%
Environmental health	54,269	50,521	5.63%
Urban planning and regional development	13,149	11,414	1.36%
Recreational and cultural activities	51,267	45,567	5.32%
Costs of financing	7,775	2,525	0.81%
Investing activities	454,210	45,000	47.12%
	<b>963,958</b>	<b>491,270</b>	
Surplus (deficit) for the period for budgetary purposes	<b>0</b>	<b>0</b>	

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ANALYSIS OF REVENUE  
PERIOD ENDED DECEMBER 31, 2023**

	2023 Budget	2022 Budget
<b>TAXES</b>		
<b>Based on assessment</b>		
Taxable valuation \$20,950,600 x \$1.12/\$100 (\$1.12 - 2022)	234,647	230,802
	<b>234,647</b>	<b>230,802</b>
<b>GRANTS IN LIEU OF TAXES</b>		
<b>Government of Quebec</b>		
Government properties	1,659	1,659
Public lands	79,445	79,445
	<b>81,104</b>	<b>81,104</b>
<b>TRANSFERS</b>		
<b>Unconditional transfers</b>		
Equalisation grant	11,168	
Special Qst grant	2,679	2,145
<b>Conditional transfers</b>		
Road maintenance grant	5,851	2,812
Winter roads contract	12,915	12,376
Recycling grant	6,000	5,900
Quebec employment grant		9,000
TECQ 2019-2023	313,554	
FRR4 grant - splashpad project	90,000	
	<b>442,167</b>	<b>32,233</b>
<b>SERVICES PROVIDED</b>		
<b>Services provided municipal bodies</b>		
Dump usage - TNO	4,163	4,163
<b>Other services provided</b>		
Rental revenue	16,750	16,750
<b>Recreation and cultural activities</b>		
Camping McConnell	60,000	57,000
Sale of wood/landry services	1,200	550
	<b>82,113</b>	<b>78,463</b>

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PERIOD ENDED DECEMBER 31, 2023**

	<b>2023 Budget</b>	<b>2022 Budget</b>
<b>ASSESSMENT OF RIGHTS</b>		
Licences and permits	2,500	800
Transfer duties	2,000	2,000
Dump fees	700	750
	<b><u>5,200</u></b>	<b><u>3,550</u></b>
<b>FINES AND PENALTIES</b>		
MRC fines	350	350
	<b><u>350</u></b>	<b><u>350</u></b>
<b>INTEREST</b>		
Interest on arrears/US exchange	<b><u>2,300</u></b>	<b><u>5,500</u></b>

**THE MUNICIPALITY OF RAPIDES DES JOACHIMS  
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ANALYSIS OF OPERATING EXPENSES  
PERIOD ENDED DECEMBER 31, 2023**

	2023 Budget	2022 Budget
<b>GENERAL ADMINISTRATION</b>		
<b>Legislation</b>		
Mayor and Councillors - remuneration and allowance	29,920	29,920
Mayor and Councillors - convention and travel	1,000	1,800
Mayor and Councillors - cell phone	600	555
Mayor and Councillors - training	1,500	1,200
Mayor and Councillors - employer's share	1,700	1,800
Mayor and Councillors - code books and revisions		900
	<b>34,720</b>	<b>36,175</b>
<b>Financial and administrative management</b>		
Director general	45,600	39,000
Employer's share	6,525	5,500
Director general - travel and convention	1,000	1,000
Assistant salary and benefits	10,000	10,000
Audit fee	15,500	12,000
Accounting support	22,047	23,900
Office and copier supplies	1,000	1,500
Computer maintenance contract (W. Fenton)	1,620	
Cell phone - DG	1,200	1,200
DG course fees	1,000	1,000
PG taxation program and support	1,033	994
PG training	1,000	1,000
Telephone and fax	4,000	3,700
Postage	900	800
Public notices	500	500
Insurance - DG	197	197
Town hall - maintenance/security cameras	3,000	3,000
Town hall - electricity	3,800	3,900
Town hall - furnishings	500	500
Town hall - insurance	3,206	1,423
Town hall - heat	9,800	13,000
Town hall - janitor/benefits	4,850	4,805
Town hall - water tests	300	300
Town hall - cleaning supplies	700	1,000
Web site	1,100	1,100
	<b>140,378</b>	<b>131,319</b>
<b>Election expense</b>		
Wages/benefits/supplies	<b>3,952</b>	
<b>Assessment</b>		
M.R.C. Pontiac	<b>12,383</b>	<b>8,173</b>
<b>Other</b>		
M.R.C. Pontiac	13,917	8,146
Errors and omissions insurance	1,336	1,287
Liability insurance	2,649	2,518
Legal fees	1,000	1,250
FQM fees	1,118	1,080
ADMQ fees	950	1,064
Donations	1,500	1,000
Xmas	200	
	<b>22,670</b>	<b>16,345</b>
	<b>214,103</b>	<b>192,012</b>

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	2023 Budget	2022 Budget
<b>PUBLIC SECURITY</b>		
<b>Police protection</b>		
Government of Quebec	19,078	17,830
<b>Fire protection</b>		
M.R.C. Pontiac	2,476	1,541
Outside fire services - contract	3,875	4,000
Outside fire services - fire calls	5,000	2,200
911 service	1,100	1,100
Fire safety - house inspections	3,450	
Smoke alarm program	2,400	
	<b>18,301</b>	<b>8,841</b>
<b>Civil protection</b>		
Emergency measures plan	1,500	750
<b>Other</b>		
M.R.C. - share for animal control	981	808
	<b>39,860</b>	<b>28,229</b>
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<b>TRANSPORTATION</b>		
<b>Municipal roads</b>		
Road maintenance and grading	6,000	6,000
MRC/TNO agreement		5,500
Gravel/asphalt	500	500
Brushing	1,500	
Street cleaning (brooms)		1,000
M.R.C. - share for engineering services	1,314	1,079
M.R.C. - engineering services	1,200	1,200
Overhead expense	36,595	36,731
	<b>47,109</b>	<b>52,010</b>
<b>Snow removal</b>		
Contract	68,242	49,994
Overhead expense	6,099	6,122
	<b>74,341</b>	<b>56,116</b>
<b>Street lighting</b>		
Electricity	3,875	3,875
Maintenance and bulbs	3,000	3,000
	<b>6,875</b>	<b>6,875</b>
<b>Traffic</b>		
Road signs/Speed bumps	1,000	1,000
	<b>129,325</b>	<b>116,001</b>
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	2023 Budget	2022 Budget
<b>ENVIRONMENTAL HEALTH</b>		
<b>Domestic garbage</b>		
M.R.C. Pontiac	2,201	1,712
Collection and transport	24,500	24,500
Lease	100	400
Stump dump	3,000	1,200
Security camera - stump dump	400	
Supplies	250	
Overhead expense	7,134	7,155
	<b>37,585</b>	<b>34,967</b>
<b>Recycling</b>		
Recycling - contract	5,000	4,000
Recycling - bin rental	4,550	4,400
Overhead expense	7,134	7,155
	<b>16,684</b>	<b>15,555</b>
	<b>54,269</b>	<b>50,521</b>
<b>URBAN PLANNING AND REGIONAL DEVELOPMENT</b>		
<b>Urban planning</b>		
M.R.C. Pontiac	8,464	6,789
Building inspector	3,660	3,600
Permits and travel	400	400
Tourism advertising	500	500
Trail lease	125	125
	<b>13,149</b>	<b>11,414</b>
<b>RECREATIONAL AND CULTURAL ACTIVITIES</b>		
<b>Skating rink</b>		
Maintenance	1,000	1,000
Electricity		600
	<b>1,000</b>	<b>1,600</b>
<b>Docks expense</b>		
Lease	75	75
Maintenance	1,200	1,200
Installation/removal	1,000	1,000
	<b>2,275</b>	<b>2,275</b>
<b>Parks</b>		
Town beautification	500	750
Overhead expense	3,050	3,061
	<b>3,550</b>	<b>3,811</b>
<b>Waterway</b>		
Vehicle licence	870	
Vehicle insurance	623	
Vehicle fuel/maintenance	1,000	
	<b>2,493</b>	

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	2023 Budget	2022 Budget
<b>McConnell Park</b>		
Wages	22,000	20,000
Employer's share	2,350	2,450
Telephone	750	1,000
Hydro	5,700	5,500
Lease	875	900
Fees	475	450
Insurance	1,320	586
Supplies	1,500	1,500
Maintenance	3,500	3,500
Vehicle expense	2,500	1,000
Overhead expense	980	995
	<b>41,950</b>	<b>37,881</b>
 <b>St-Jean Baptiste</b>		
	<b>51,267</b>	<b>45,567</b>
 <b>COSTS OF FINANCING</b>		
Bank charges	1,275	1,200
Interest on temporary loans	6,500	1,000
Other interest expense		325
	<b>7,775</b>	<b>2,525</b>
 <b>INVESTING ACTIVITIES</b>		
McConnell improvements		25,000
Transfer site improvements	37,750	20,000
Road equipment - plow harness		
Property held for resale	2,906	
TECQ 2019-2023	313,554	
Splashpad project	100,000	
	<b>454,210</b>	<b>45,000</b>

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	2023 Budget	2022 Budget
<b>OVERHEAD EXPENSE</b>		
<b>Wages and employer's share</b>		
Wages	36,000	36,000
Employer's share	5,400	5,310
	<b>41,400</b>	<b>41,310</b>
<b>Wages and employer's share distribution</b>		
Municipal roads - 60%	24,840	24,786
Snow removal -10%	4,140	4,131
Garbage pickup - 12.5%	5,175	5,164
Recycling - 12.5%	5,175	5,164
Parks -5%	2,070	2,066
	<b>41,400</b>	<b>41,310</b>
<b>Vehicle and garage expense</b>		
Cell phone	400	400
Supplies/gas for equipment	1,000	2,300
Whipper snipper	1,500	
Vehicle - gas	4,700	4,725
Vehicle - maintenance	6,000	7,000
Vehicle - insurance	550	1,910
Vehicle - licence	800	1,250
Garage - insurance	391	174
Garage/rink - electricity	3,500	1,400
Garage - maintenance	750	750
	<b>19,591</b>	<b>19,909</b>
<b>Vehicle and garage distribution</b>		
Municipal roads - 60%	11,755	11,945
Snow removal -10%	1,959	1,991
Garbage pickup - 10%	1,959	1,991
Recycling - 10%	1,959	1,991
McConnell Park - 5%	980	995
Parks - 5%	980	995
	<b>19,591</b>	<b>19,909</b>
<b>Summary distribution</b>		
Municipal roads	36,595	36,731
Snow removal	6,099	6,122
Garbage	7,134	7,155
Recycling	7,134	7,155
McConnell Park	980	995
Parks	3,050	3,061
	<b>60,991</b>	<b>61,219</b>