

1	THE MUNICIPALITY OF RAPIDES DES JOACHIMS			
2	BUDGET ESTIMATES			
3	STATEMENT OF FINANCIAL OPERATING ACTIVITIES FOR BUDGETARY PURPOSES			
4	PERIOD ENDED DECEMBER 31, 2024			
5				
6		2024 Budget	2023 Budget	2024
7				
8	REVENUE			
9	Tax revenue	245,058	234,647	25.89%
10	Grants in lieu of taxes	81,418	81,104	8.60%
11	Transfers	418,163	442,167	44.17%
12	Services provided	81,163	82,113	8.57%
13	Assessment of rights	7,200	5,200	0.76%
14	Fines and penalties	350	350	0.04%
15	Interest	2,000	2,300	0.21%
16	Other revenue	0	0	0.00%
17	Appropriation of surplus	111,268	116,077	11.75%
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19		946,620	963,958	
20				
21				
22	EXPENDITURES			
23	General administration	228,835	214,103	24.17%
24	Public security	35,337	39,860	3.73%
25	Transportation	146,379	129,325	15.46%
26	Environmental health	61,977	54,269	6.55%
27	Urban planning and regional development	16,803	13,149	1.78%
28	Recreational and cultural activities	58,235	51,267	6.15%
29	Costs of financing	11,350	7,775	1.20%
30	Investing activities	387,704	454,210	40.96%
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32		946,620	963,958	
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35	Surplus (deficit) for the period for budgetary purposes	0	0	
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66	THE MUNICIPALITY OF RAPIDES DES JOACHIMS		
67	BUDGET ESTIMATES		
68	ANALYSIS OF REVENUE		
69	PERIOD ENDED DECEMBER 31, 2024		
70			
71		2024 Budget	2023 Budget
72			
73	TAXES		
74	Based on assessment		
75	Taxable valuation \$20,945,100 x \$1.17/\$100 (\$1.12 - 2023)	245,058	234,647
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77		245,058	234,647
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79			
80	GRANTS IN LIEU OF TAXES		
81	Government of Quebec		
82	Government properties (based on prior year valuation and tax rate x 135%)	1,973	1,659
83	Public lands	79,445	79,445
84			
85		81,418	81,104
86			
87			
88	TRANSFERS		
89	Unconditional transfers		
90	Equalisation grant		11,168
91	Special Qst grant	9,199	2,679
92			
93	Conditional transfers		
94	Road maintenance grant	5,828	5,851
95	Winter roads contract	20,475	12,915
96	Recycling grant	8,500	6,000
97	Cultural grant		
98	TECQ 2019-2023	313,554	313,554
99	FRR4 grant - splashpad project		90,000
100	FRR4 / FRR2	60,607	
101			
102		418,163	442,167
103			
104			
105	SERVICES PROVIDED		
106	Services provided municipal bodies		
107	Dump usage - TNO	4,163	4,163
108			
109	Other services provided		
110	Rental revenue	15,000	16,750
111			
112			
113	Recreation and cultural activities		
114	Camping McConnell	61,000	60,000
115	Sale of wood/landry services	1,000	1,200
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117		81,163	82,113
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132	BUDGET ESTIMATES		
133	ANALYSIS OF REVENUE		
134	PERIOD ENDED DECEMBER 31, 2024		
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136		2024 Budget	2023 Budget
137			
138	ASSESSMENT OF RIGHTS		
139	Licences and permits	1,200	2,500
140	Transfer duties	5,000	2,000
141	Dump fees	1,000	700
142	Business garbage tax		
143		7,200	5,200
144			
145	FINES AND PENALTIES		
146	MRC fines	350	350
147	RDJ fines		
148		350	350
149			
150	INTEREST		
151	Interest on arrears/US exchange	2,000	2,300
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196	THE MUNICIPALITY OF RAPIDES DES JOACHIMS		
197	BUDGET ESTIMATES		
198	ANALYSIS OF OPERATING EXPENSES		
199	PERIOD ENDED DECEMBER 31, 2024		
200			
201		2024 Budget	2023 Budget
202	GENERAL ADMINISTRATION		
203	Legislation		
204	Mayor and Councillors - remuneration and allowance	29,820	29,920
205	Mayor and Councillors - convention and travel	1,000	1,000
206	Mayor and Councillors - cell phone		600
207	Mayor and Councillors - training	1,500	1,500
208	Mayor and Councillors - employer's share	1,750	1,700
209			
210		34,070	34,720
211			
212	Financial and administrative management		
213	Director general	56,131	45,600
214	Employer's share	7,858	6,525
215	Director general - travel and convention	1,000	1,000
216	Assistant salary and benefits	14,430	10,000
217	Audit fee	17,500	15,500
218	Accounting support	18,267	22,047
219	Office and copier supplies	1,000	1,000
220	Computer maintenance contract (W. Fenton)	1,800	1,620
221	Computer software and maintenance	150	
222	Cell phone - DG	825	1,200
223	DG course fees	1,000	1,000
224	PG taxation program and support	1,088	1,033
225	PG training	1,000	1,000
226	Telephone and fax	4,000	4,000
227	Postage	900	900
228	Public notices	500	500
229	Insurance - DG	197	197
230	Town hall - maintenance	3,500	3,000
231	Town hall - electricity	4,000	3,800
232	Town hall - furnishings		500
233	Town hall - insurance	1,841	3,206
234	Town hall - heat	12,000	9,800
235	Town hall - janitor/benefits	6,400	4,850
236	Town hall - water tests		300
237	Town hall - cleaning supplies	700	700
238	Web site	1,100	1,100
239			
240		157,187	140,378
241			
242	Election expense		
243	Wages/benefits/supplies	4,000	3,952
244			
245	Assessment		
246	M.R.C. Pontiac	10,527	12,383
247			
248	Other		
249	M.R.C. Pontiac	11,967	13,917
250	Errors and omissions insurance	1,428	1,336
251	Liability insurance	2,841	2,649
252	Legal fees	3,000	1,000
253	FQM fees	1,140	1,118
254	ADMQ fees	975	950
255	Donations	1,500	1,500
256	Xmas	200	200
257			
258		23,051	22,670
259		228,835	214,103
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262	BUDGET ESTIMATES		
263	ANALYSIS OF OPERATING EXPENSES		
264	PERIOD ENDED DECEMBER 31, 2024		
265			
266		2024 Budget	2023 Budget
267	PUBLIC SECURITY		
268	Police protection		
269	Government of Quebec	19,777	19,078
270			
271	Fire protection		
272	M.R.C. Pontiac	2,096	2,476
273	Outside fire services - contract	4,000	3,875
274	Outside fire services - fire calls	5,000	5,000
275	911 service	2,025	1,100
276	Fire safety - house inspections		3,450
277	Smoke alarm program		2,400
278		13,121	18,301
279			
280	Civil protection		
281	Emergency measures plan	1,500	1,500
282			
283	Other		
284	M.R.C. - share for animal control	939	981
285			
286		35,337	39,860
287			
288	TRANSPORTATION		
289	Municipal roads		
290	Road maintenance and grading	6,000	6,000
291	Gravel/asphalt/calcium	2,000	500
292	Brushing	1,500	1,500
293	Street cleaning	4,500	
294	M.R.C. - share for engineering services		1,314
295	M.R.C. - engineering services		1,200
296	Overhead expense - line 504	44,210	36,595
297		58,210	47,109
298			
299	Snow removal		
300	Contract	72,000	68,242
301	Overhead expense - line 505	7,368	6,099
302		79,368	74,341
303			
304	Street lighting		
305	Electricity	4,300	3,875
306	Maintenance and bulbs	3,500	3,000
307		7,800	6,875
308	Traffic		
309	Road signs/Speed bumps	1,000	1,000
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311		146,379	129,325
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328	ANALYSIS OF OPERATING EXPENSES		
329	PERIOD ENDED DECEMBER 31, 2024		
330			
331		2024 Budget	2023 Budget
332	ENVIRONMENTAL HEALTH		
333	Domestic garbage		
334	M.R.C. Pontiac	1,990	2,201
335	Collection and transport	30,000	24,500
336	Lease	100	100
337	Stump dump	1,500	3,000
338	Security camera	500	400
339	Supplies	300	250
340	Overhead expense - line 506	8,693	7,134
341		43,083	37,585
342			
343	Recycling		
344	Recycling - contract	5,200	5,000
345	Recycling - bin rental	5,000	4,550
346	Overhead expense - line 507	8,693	7,134
347		18,893	16,684
348			
349		61,977	54,269
350			
351			
352	URBAN PLANNING AND REGIONAL DEVELOPMENT		
353	Urban planning		
354	M.R.C. Pontiac	8,658	8,464
355	Building inspector	7,320	3,660
356	Permits and travel	200	400
357	Tourism advertising	500	500
358	Trail lease	125	125
359		16,803	13,149
360			
361			
362	RECREATIONAL AND CULTURAL ACTIVITIES		
363	Skating rink		
364	Maintenance	1,000	1,000
365			
366		1,000	1,000
367			
368	Docks expense		
369	Lease	80	75
370	Maintenance	500	1,200
371	Installation/removal		1,000
372		580	2,275
373			
374	Parks		
375	Town beautification/grand opening	1,000	500
376	Overhead expense - line 509	3,684	3,050
377		4,684	3,550
378			
379	Waterway		
380	Vehicle licence	750	870
381	Vehicle insurance	753	623
382	Vehicle fuel/maintenance		1,000
383		1,503	2,493
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392	BUDGET ESTIMATES		
393	ANALYSIS OF OPERATING EXPENSES		
394	PERIOD ENDED DECEMBER 31, 2024		
395			
396		2024 Budget	2023 Budget
397			
398	McConnell Park		
399	Wages	26,276	22,000
400	Employer's share	3,680	2,350
401	Cell phone	870	750
402	Hydro	7,500	5,700
403	Lease	875	875
404	Fees	475	475
405	Insurance	758	1,320
406	Supplies	1,500	1,500
407	Maintenance	2,500	3,500
408	Vehicle expense	3,500	2,500
409	Overhead expense - line 508	1,034	980
410		48,968	41,950
411			
412	St-Jean Baptiste / Canada Day	1,500	
413			
414		58,235	51,267
415			
416	COSTS OF FINANCING		
417	Bank charges	1,350	1,275
418	Interest on temporary loans	10,000	6,500
419			
420		11,350	7,775
421			
422			
423	INVESTING ACTIVITIES		
424	Transfer site improvements - TECQ RDJ share		37,750
425	Property held for resale		2,906
426	TECQ 2019-2023 (hall roof)	313,554	313,554
427	Splashpad project		100,000
428	New docking system	47,550	
429	Inclusive playground equipment	26,600	
430			
431		387,704	454,210
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458	ANALYSIS OF OPERATING EXPENSES		
459	PERIOD ENDED DECEMBER 31, 2024		
460			
461		2024 Budget	2023 Budget
462			
463	OVERHEAD EXPENSE		
464	Wages and employer's share		
465	Wages	45,000	36,000
466	Employer's share	8,000	5,400
467			
468		53,000	41,400
469			
470	Wages and employer's share distribution		
471	Municipal roads - 60%	31,800	24,840
472	Snow removal -10%	5,300	4,140
473	Garbage pickup - 12.5%	6,625	5,175
474	Recycling - 12.5%	6,625	5,175
475	Parks -5%	2,650	2,070
476			
477		53,000	41,400
478			
479	Vehicle and garage expense		
480	Cell phone	345	400
481	Supplies/gas for equipment	1,000	1,000
482	Whipper snipper	1,500	1,500
483	Vehicle - gas	5,500	4,700
484	Vehicle - maintenance	6,000	6,000
485	Vehicle - insurance	664	550
486	Vehicle - licence	700	800
487	Garage - insurance	225	391
488	Garage/rink - electricity	4,000	3,500
489	Garage - maintenance	750	750
490			
491		20,684	19,591
492			
493	Vehicle and garage distribution		
494	Municipal roads - 60%	12,410	11,755
495	Snow removal -10%	2,068	1,959
496	Garbage pickup - 10%	2,068	1,959
497	Recycling - 10%	2,068	1,959
498	McConnell Park - 5%	1,034	980
499	Parks - 5%	1,034	980
500			
501		20,684	19,591
502			
503	Summary distribution		
504	Municipal roads - lines 471 and 494	44,210	36,595
505	Snow removal - lines 472 and 495	7,368	6,099
506	Garbage - lines 473 and 496	8,693	7,134
507	Recycling - lines 474 and 497	8,693	7,134
508	McConnell Park - line 498	1,034	980
509	Parks - lines 475 and 499	3,684	3,050
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511		73,684	60,991
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