

1	THE MUNICIPALITY OF THORNE			
2	BUDGET ESTIMATES			
3	OPERATING ACTIVITIES FOR FISCAL PURPOSES			
4	PERIOD ENDED DECEMBER 31, 2023			
5				
6		Budget 2023	Budget 2022	%
7				
8	REVENUE			
9	Tax revenue	904,696	867,400	41.23%
10	Grants in lieu of taxes	2,081	2,091	0.09%
11	Transfers	937,706	784,923	42.73%
12	Services provided	1,100	975	0.05%
13	Assessment of rights	72,020	29,260	3.28%
14	Fines	300	300	0.01%
15	Interest	12,139	10,000	0.55%
16	Other revenue	18,000	5,500	0.82%
17	Appropriation of surplus	246,474	196,989	11.23%
18				
19		2,194,516	1,897,438	
20				
21	OPERATING EXPENSES			
22	General administration	470,177	421,514	21.43%
23	Public security	262,406	249,906	11.96%
24	Transportation	541,209	479,560	24.66%
25	Environmental health	111,260	110,572	5.07%
26	Urban planning and regional development	102,158	97,794	4.66%
27	Recreational and cultural activities	77,983	8,648	3.55%
28	Costs of financing	14,960	17,978	0.68%
29	Payment of long-term debt	3,164	56,600	0.14%
30	Investing activities (Capital assets)	611,199	454,866	27.85%
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32		2,194,516	1,897,438	
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35	Surplus (deficit) for the year	-	-	
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63	THE MUNICIPALITY OF THORNE		
64	BUDGET ESTIMATES		
65	ANALYSIS OF REVENUE		
66	PERIOD ENDED DECEMBER 31, 2023		
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68		Budget 2023	Budget 2022
69			
70	TAX REVENUE		
71	Taxable valuation of \$143,086,700 x \$0.63/\$100 (\$0.60/\$100 in 2022)	901,446	864,150
72	Agence 9-1-1***	3,250	3,250
73		904,696	867,400
74			
75	GRANTS IN LIEU OF TAXES		
76	Government of Quebec		
77	Public lands grant	2,081	2,091
78			
79	TRANSFERS		
80	Conditional transfers		
81	Road maintenance grant	297,461	297,424
82	Road improvement grant	25,000	25,000
83	Recycling grant	1,800	4,000
84	Garbage grant	4,500	4,000
85	Special TVQ grant	7,990	6,081
86	Quebec Government MTQ loan - capital (\$543,358)		54,336
87	Quebec Government MTQ loan - interest by-law 2020-10	6,981	7,870
88	Quebec Government MTQ loan - interest by-law 2021-03	2,775	
89	TECQ 2019-2023	591,199	350,000
90	Quebec Government - rink grant 66%		36,212
91		937,706	784,923
92			
93	SERVICES PROVIDED		
94	Snow removal	1,100	975
95			
96	ASSESSMENT OF RIGHTS		
97	Licences and permits	5,500	2,500
98	Transfer duties	50,000	12,000
99	Dump fees	14,000	12,000
100	Trailer permits	2,520	2,760
101		72,020	29,260
102			
103	FINES		
104	MRC fines	300	300
105			
106	INTEREST		
107	Interest on tax arrears	12,139	10,000
108			
109	OTHER REVENUE		
110	Other revenue	2,500	1,500
111	Scrap metal	1,500	4,000
112	Hall rental	5,000	
113	Vehicle storage	9,000	
114		18,000	5,500
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127	ANALYSIS OF EXPENSES		
128	PERIOD ENDED DECEMBER 31, 2023		
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130		Budget 2023	Budget 2022
131			
132	GENERAL ADMINISTRATION		
133	Legislation		
134	Mayor and Councillors - remuneration	46,943	45,494
135	Mayor and Councillors - allowance	23,472	22,747
136	Mayor and Councillors - employer's share	4,008	3,795
137	Mayor and Councillors - travel, convention, representation	2,000	2,000
138	Mayor and Councillors - code books	945	1,250
139		77,368	75,286
140			
141	Financial and administrative management		
142	Administrative salaries	114,700	107,810
143	administrative benefits	21,253	19,879
144	Director general - travel and convention	3,500	3,500
145	Director general - training	1,200	1,200
146	Assistant - travel	800	800
147	Assistant - training	1,000	1,000
148	Association fees and bond	2,250	2,250
149	Audit fee	19,400	15,500
150	Accounting support services	22,047	20,725
151	Telephone and internet	3,300	3,200
152	Postage	2,000	2,400
153	Public notices	2,500	2,000
154	Website	1,200	1,200
155	Office supplies/software purchases	4,500	5,700
156	Deeds	440	380
157	Software maintenance contract/training fees	5,500	5,200
158	Office equipment maintenance and lease	3,000	4,000
159	Office maintenance		1,200
160	Insurance on contents	350	325
161	Cnesst annual fee	65	65
162	Rent		8,000
163	Cell phones	1,150	1,150
164	Computer upgrade		1,000
165	By-law review	2,000	2,000
166	Backup fees	1,650	1,550
167	Groupe Conseil	1,250	1,100
168		215,055	213,134
169			
170	Assessment		
171	M.R.C. share - assessment	72,005	57,892
172			
173	Election		
174		5,888	
175	Other		
176	Legal fees and tax collection costs	10,000	10,000
177	Liability insurance / cyber attach	6,089	5,000
178	Errors and omissions insurance	1,030	1,000
179	M.R.C. share - administration	80,924	57,702
180	F.Q.M. fees	1,118	1,100
181	Donations	700	400
182		99,861	75,202
183			
184	Total administration	470,177	421,514
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189	ANALYSIS OF EXPENSES		
190	PERIOD ENDED DECEMBER 31, 2023		
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192		Budget 2023	Budget 2022
193			
194	PUBLIC SECURITY		
195	Police protection		
196	Government of Quebec	121,198	115,904
197			
198	Fire protection		
199	Firemen recognition		15,000
200	Fire chief wages		42,000
201	Fire chief benefits		5,900
202	Firemen wages		10,000
203	Fire - fire call provided by other municipalities	5,000	5,000
204	Fire - services provided by Otter Lake	73,697	
205	Firemen training remuneration		8,000
206	Firemen course fees	14,580	10,000
207	Firemen - employer's share		200
208	Fire chief and firemen - travel		500
209	Fire hall - hydro (60%)	2,800	2,550
210	Fire hall - heat (60%)	3,350	3,000
211	Fire hall - insurance	2,789	3,050
212	Fire hall - maintenance	1,200	1,200
213	Fire equipment maintenance	600	3,000
214	Fire vehicles - fuel	500	1,000
215	Fire vehicles - licenses	3,650	3,550
216	Fire vehicles - insurance	2,790	2,105
217	Fire vehicles - maintenance	3,000	4,000
218	Fire supplies		2,600
219	Firemen equipment		13,000
220	Fire telephone	1,500	1,600
221	Emergency telephone - 911***	4,450	4,450
222	Fire - M.R.C. share	14,397	10,913
223	House inspections		2,000
224	Fire - communications		1,200
225	Recovery - Otter Lake		(28,740)
226		134,303	127,078
227			
228	Other		
229	Animal control - M.R.C. share	5,705	5,724
230	Beaver control	1,200	1,200
231		6,905	6,924
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233	Total public security	262,406	249,906
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252	PERIOD ENDED DECEMBER 31, 2023		
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254		Budget 2023	Budget 2022
255			
256	TRANSPORTATION		
257	Municipal roads		
258	Wages	133,180	128,474
259	Benefits	25,364	25,404
260	Travel expense	1,000	2,000
261	Culverts	5,000	10,000
262	Calcium	3,500	2,500
263	Equipment rentals/brushing	50,000	10,000
264	Sand, gravel, crushing and asphalt	25,000	25,000
265	Vehicles - fuel	32,000	27,500
266	Vehicles - licences	6,000	6,000
267	Vehicles - insurance	1,179	2,000
268	Vehicles and equipment - maintenance	25,000	25,000
269	Garage - insurance (40%)	2,789	3,100
270	Garage - electricity (40%)	1,300	1,300
271	Garage - heat	2,800	2,300
272	Garage - maintenance	2,000	2,000
273	Training	1,000	1,000
274	Road supplies and tools	4,200	4,000
275	Civic number supplies	500	500
276	Professional services - MRC	1,200	
277	MRC share - engineering services	7,641	7,639
278	Road grant expense	25,000	25,000
279		355,653	310,717
280			
281	Snow removal		
282	Contract	174,306	158,243
283			
284	Street lighting		
285	Electricity	9,250	8,600
286			
287	Traffic		
288	Road signs	2,000	2,000
289			
290	Total transportation	541,209	479,560
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292			
293	ENVIRONMENTAL HEALTH		
294	Domestic garbage		
295	Wages	21,606	19,356
296	Employer's share	3,250	2,743
297	Waste disposal contract	35,000	32,000
298	Supplies	3,000	3,000
299	Waste management - M.R.C. share	12,798	12,124
300	Transfer station maintenance - see capital expense		10,000
301		75,654	79,223
302			
303	Secondary materials		
304	Recycling - wages and benefits	24,856	22,099
305	Recycling - pickup	10,500	9,000
306	Recycling - pickup (other)	250	250
307		35,606	31,349
308			
309	Total environmental health	111,260	110,572
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313	ANALYSIS OF EXPENSES		
314	PERIOD ENDED DECEMBER 31, 2023		
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316		Budget 2023	Budget 2022
317			
318	URBAN PLANNING AND REGIONAL DEVELOPMENT		
319	M.R.C. share - planning	49,218	48,084
320	Association fees (COMBEQ)	420	420
321	Building permits and supplies	1,000	650
322	By-law enforcement officer - travel	1,000	1,000
323	By-law enforcement officer - wages	43,820	41,340
324	By-law enforcement officer - employee benefits	6,400	6,000
325	Committees	300	300
326	Total urban planning and regional development	102,158	97,794
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328			
329	RECREATIONAL AND CULTURAL ACTIVITIES		
330	Recreation expense	5,000	5,000
331	Outdoor toilet expense	250	250
332	Library	2,389	2,198
333	Educational bursaries	1,000	1,000
334	Cultural		200
335	Rink - wages	9,500	
336	Rink - benefits	1,400	
337	Hall - wages	28,532	
338	Hall - benefits	4,150	
339	Hall - insurance	3,562	
340	Hall - maintenance	5,000	
341	Hall - heating	10,000	
342	Hall - electricity	5,500	
343	Hall - phone	1,400	
344	Remembrance Day	300	
345	Total recreational and cultural activities	77,983	8,648
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347			
348	COSTS OF FINANCING		
349	Long term interest		
350	Interest on MTQ loan (\$608,900)	6,261	6,978
351	Interest on MTQ loan (\$144,800)	3,699	
352	Other costs of financing		
353	Bank charges/interest on temporary loans	5,000	11,000
354			
355	Total costs of financing	14,960	17,978
356			
357			
358	FINANCING		
359	Capital payments - MTQ loan (\$608,900) net of capital grant	3,164	56,600
360	Capital payments - MTQ loan (\$144,800) net of capital grant	2,600	
361			
362	Total financing	3,164	56,600
363			
364			
365	APPROPRIATIONS		
366	Investing activities		
367	TECQ 2019-2023	591,199	400,000
368	Rink		54,866
369	Dump truck	20,000	
370	Total investing activities	611,199	454,866
371			