

1	THE MUNICIPALITY OF THORNE			
2	BUDGET ESTIMATES			
3	OPERATING ACTIVITIES FOR FISCAL PURPOSES			
4	PERIOD ENDED DECEMBER 31, 2024			
5				
6		Budget 2024	Budget 2023	2024%
7				
8	REVENUE			
9	Tax revenue	1,073,895	904,696	60.46%
10	Grants in lieu of taxes	2,081	2,081	0.12%
11	Transfers	401,296	937,706	22.59%
12	Services provided	1,100	1,100	0.06%
13	Assessment of rights	32,900	72,020	1.85%
14	Fines	500	300	0.03%
15	Interest	13,000	14,739	0.73%
16	Other revenue	22,500	18,000	1.27%
17	Appropriation of surplus	228,850	246,474	12.88%
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19		1,776,122	2,197,116	
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21	OPERATING EXPENSES			
22	General administration	574,733	528,321	32.36%
23	Public security	298,844	262,406	16.83%
24	Transportation	522,099	541,209	29.40%
25	Environmental health	121,580	111,260	6.85%
26	Urban planning and regional development	122,426	102,158	6.89%
27	Recreational and cultural activities	7,500	19,839	0.42%
28	Costs of financing	32,393	14,960	1.82%
29	Payment of long-term debt	63,503	5,764	3.58%
30	Investing activities (Capital assets)	33,044	611,199	1.86%
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32		1,776,122	2,197,116	
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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, 2024		
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68		Budget 2024	Budget 2023
69			
70	TAX REVENUE		
71	Taxable valuation of \$147,418,400 x \$0.68/\$100 (\$0.63/\$100 in 2023)	1,002,445	901,446
72	Transfer site fees	68,200	
73	Agence 9-1-1***	3,250	3,250
74		1,073,895	904,696
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76	GRANTS IN LIEU OF TAXES		
77	Government of Quebec		
78	Public lands grant	2,081	2,081
79			
80	TRANSFERS		
81	Conditional transfers		
82	Road maintenance grant	297,320	297,461
83	Road improvement grant	25,000	25,000
84	Recycling grant	7,500	1,800
85	Garbage grant	3,000	4,500
86	Special TVQ grant	26,473	7,990
87	Quebec Government MTQ loan - interest by-law 2020-10	6,094	6,981
88	Quebec Government MTQ loan - interest by-law 2021-03	2,865	2,775
89	TECQ 2019-2023		591,199
90	PRABAM	33,044	
91			
92		401,296	937,706
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94	SERVICES PROVIDED		
95	Snow removal	1,100	1,100
96			
97	ASSESSMENT OF RIGHTS		
98	Licences and permits	5,500	5,500
99	Transfer duties	25,000	50,000
100	Dump fees		14,000
101	Trailer permits	2,400	2,520
102		32,900	72,020
103			
104	FINES		
105	MRC fines	500	300
106			
107	INTEREST		
108	Interest on tax arrears	13,000	14,739
109			
110	OTHER REVENUE		
111	Other revenue	1,000	2,500
112	Scrap metal	1,500	1,500
113	Hall rental	7,000	5,000
114	Vehicle storage	13,000	9,000
115		22,500	18,000
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126	BUDGET ESTIMATES		
127	ANALYSIS OF EXPENSES		
128	PERIOD ENDED DECEMBER 31, 2024		
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130		Budget 2024	Budget 2023
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132	GENERAL ADMINISTRATION		
133	Legislation		
134	Mayor and Councillors - remuneration	48,680	46,943
135	Mayor and Councillors - allowance	24,340	23,472
136	Mayor and Councillors - employer's share	4,150	4,008
137	Mayor and Councillors - travel, convention, representation	200	2,000
138	Mayor and Councillors - code books	1,000	945
139		78,370	77,368
140			
141	Financial and administrative management		
142	Director general - salary	66,035	61,354
143	Director general - overtime	3,100	3,069
144	Director general - employee benefits	10,163	9,339
145	Director general - pension plan (4%)	2,765	2,577
146	Director general - travel and convention	3,500	3,500
147	Director general - training		1,200
148	Assistant secretary - wages/overtime	55,043	50,277
149	Assistant secretary - employer's share	8,100	7,326
150	Assistant secretary - pension plan (4%)	2,202	2,011
151	Assistant - travel	900	800
152	Assistant - training	1,500	1,000
153	Association fees and bond	2,300	2,250
154	Audit fee	22,000	19,400
155	Accounting support services	24,252	22,047
156	Telephone and internet	3,000	3,300
157	Hall - janitor	42,713	28,532
158	Hall - janitor benefits	6,422	4,150
159	Hall - janitor pension	1,709	
160	Hall - travel	500	
161	Hall - insurance	3,700	3,912
162	Hall - maintenance	7,500	5,000
163	Hall - heating	10,500	10,000
164	Hall - electricity	3,000	5,500
165	Hall - telephone	1,500	1,400
166	C. Bretzlaff building - electricity	500	
167	Postage	3,000	2,000
168	Public notices	2,500	2,500
169	Website	2,000	1,200
170	Office supplies/software purchases	4,500	4,500
171	Deeds	500	440
172	Software maintenance contract/training fees	6,000	5,500
173	Office equipment maintenance and lease	3,000	3,000
174	Cnesst annual fee		65
175	Cell phones	1,200	1,150
176	By-law review		2,000
177	Backup fees	1,650	1,650
178	Groupe Conseil		1,250
179		307,254	273,199
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189	ANALYSIS OF EXPENSES		
190	PERIOD ENDED DECEMBER 31, 2024		
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192		Budget 2024	Budget 2023
193			
194	Assessment		
195	M.R.C. share - assessment	77,227	72,005
196			
197	Election	5,888	5,888
198			
199	Other		
200	Legal fees and tax collection costs	8,000	10,000
201	Liability insurance / cyber attach	7,200	6,089
202	Errors and omissions insurance	1,100	1,030
203	M.R.C. share - administration	87,794	80,924
204	F.Q.M. fees	1,200	1,118
205	Donations	700	700
206		105,994	99,861
207			
208	Total administration	574,733	528,321
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211	PUBLIC SECURITY		
212	Police protection		
213	Government of Quebec	124,310	121,198
214			
215	Fire protection		
216	Firemen course fees		14,580
217	Fire - fire call provided by other municipalities	5,000	5,000
218	Fire - services provided by Otter Lake	116,568	73,697
219	Fire hall - hydro (60%)	3,000	2,800
220	Fire hall - heat (60%)	3,750	3,350
221	Fire hall - insurance	2,900	2,789
222	Fire hall - maintenance	500	1,200
223	Fire equipment maintenance		600
224	Fire vehicles - fuel	500	500
225	Fire vehicles - licenses	3,750	3,650
226	Fire vehicles - insurance	2,950	2,790
227	Fire vehicles - maintenance	3,000	3,000
228	Fire telephone	1,650	1,500
229	Emergency telephone - 911***	4,500	4,450
230	Fire - M.R.C. share	15,380	14,397
231		163,448	134,303
232			
233	Civil protection		
234	Alert system	300	
235	Generator maintenance and fuel	1,500	
236	FQM - Mutuelle de prevention	1,200	
237		3,000	0
238			
239	Other		
240	Animal control - M.R.C. share	6,886	5,705
241	Beaver control	1,200	1,200
242		8,086	6,905
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244	Total public security	298,844	262,406
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251	ANALYSIS OF EXPENSES		
252	PERIOD ENDED DECEMBER 31, 2024		
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254		Budget 2024	Budget 2023
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256	TRANSPORTATION		
257	Municipal roads		
258	Wages	120,019	133,180
259	Employer's share	18,029	21,309
260	Pension plan (4%) Rick and Steven	4,370	4,055
261	Travel expense	1,000	1,000
262	Culverts	5,000	5,000
263	Calcium	10,000	3,500
264	Equipment rentals/brushing	20,000	50,000
265	Services provided by other municipalities	1,000	
266	Sand, gravel, crushing and asphalt	30,000	25,000
267	Vehicles - fuel	32,000	32,000
268	Vehicles - licences	6,000	6,000
269	Vehicles - insurance	2,100	1,179
270	Vehicles and equipment - maintenance	25,000	25,000
271	Garage - insurance (40%)	2,900	2,789
272	Garage - electricity (40%)	1,500	1,300
273	Garage - heat	3,000	2,800
274	Garage - maintenance	2,000	2,000
275	Training	1,000	1,000
276	Road supplies and tools	5,000	4,200
277	Civic number supplies	750	500
278	Professional services - MRC		1,200
279	MRC share - engineering services		7,641
280	Road grant expense	30,000	25,000
281		320,668	355,653
282			
283	Snow removal		
284	Contract	189,431	174,306
285			
286	Street lighting		
287	Electricity	10,000	9,250
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289	Traffic		
290	Road signs	2,000	2,000
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292	Total transportation	522,099	541,209
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314	PERIOD ENDED DECEMBER 31, 2024		
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316		Budget 2024	Budget 2023
317			
318	ENVIRONMENTAL HEALTH		
319	Domestic garbage		
320	Wages (50%)	22,515	21,606
321	Employer's share	3,602	3,250
322	Waste disposal contract	37,000	35,000
323	Supplies	3,000	3,000
324	Transfer site - electricity	1,000	
325	Transfer site - telephone	1,600	
326	Transfer site - maintenance	400	
327	Waste management - M.R.C. share	14,596	12,798
328		83,713	75,654
329			
330	Secondary materials		
331	Recycling - wages (50%)	22,515	21,606
332	Employer's share	3,602	3,250
333	Recycling - pickup	11,500	10,500
334	Recycling - pickup (other)	250	250
335		37,867	35,606
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337	Total environmental health	121,580	111,260
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339			
340	URBAN PLANNING AND REGIONAL DEVELOPMENT		
341	M.R.C. share - planning	63,518	49,218
342	Association fees (COMBEQ)	420	420
343	Building permits and supplies		1,000
344	By-law enforcement officer - travel	1,200	1,000
345	By-law enforcement officer - wages	48,500	43,820
346	By-law enforcement officer - employee benefits	8,488	6,400
347	Committees	300	300
348	Total urban planning and regional development	122,426	102,158
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351	RECREATIONAL AND CULTURAL ACTIVITIES		
352	Recreation expense	2,500	5,000
353	Outdoor toilet expense	250	250
354	Library	2,450	2,389
355	Educational bursaries	1,000	1,000
356	Rink - wages		9,500
357	Rink - benefits		1,400
358	Rink - maintenance / supplies	1,000	
359	Remembrance Day	300	300
360	Total recreational and cultural activities	7,500	19,839
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376	PERIOD ENDED DECEMBER 31, 2024		
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378		Budget 2024	Budget 2023
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380	COSTS OF FINANCING		
381	Long term interest		
382	Interest on RBC grader loan	15,524	
383	Interest on MTQ loan (\$608,900)	5,541	6,261
384	Interest on MTQ loan (\$144,800)	3,328	3,699
385			
386	Other costs of financing		
387	Bank charges/loan interest	8,000	5,000
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389	Total costs of financing	32,393	14,960
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391			
392	FINANCING		
393	Capital payments - RBC grader loan	55,299	
394	Capital payments - MTQ loan (\$608,900) net of capital grant	3,964	3,164
395	Capital payments - MTQ loan (\$144,800) net of capital grant	4,240	2,600
396	Total financing	63,503	5,764
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399	APPROPRIATIONS		
400	Investing activities		
401	TECQ 2019-2023 - roads		591,199
402	TECQ 2019-2023 - transfer site improvements		
403	Municipal building	33,044	
404	Dump truck		20,000
405	Total investing activities	33,044	611,199
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