



LA MUNICIPALITÉ DE LA NATION BUDGET FINAL 2024

THE NATION MUNICIPALITY FINAL BUDGET 2024



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INFORMATION GÉNÉRALE

Ce document présente le budget final de 2024 ainsi qu'un éventail d'information s'y rattachant.

DATES DE PUBLICATION

Le budget étant un processus, plusieurs projets ont été examinés pour arriver au budget final. Les dates de la réunion préliminaire et de la réunion finale sont les suivantes:

Versions ébauche

- La première ébauche a été présentée lors des réunions de conseil régulière et spéciale tenues le 16 et 17 octobre 2023.
- La deuxième ébauche a été présentée lors de la réunion de conseil ordinaire tenue le 13 novembre 2023.
- La troisième ébauche a été présentée lors de la réunion de conseil ordinaire tenue le 11 décembre 2023.

Version finale

- La version finale du budget a été présentée au conseil lors de la réunion ordinaire du 15 janvier 2024. Le budget fut adopté à cette rencontre.
- La version finale du budget a été publiée sur le site web de la municipalité le 16 janvier 2024.

ACCESSIBILITÉ

Si vous souhaitez obtenir ce document ou l'un des graphiques ou tableaux qui l'accompagnent dans un autre format, veuillez nous contacter à:

GENERAL INFORMATION

This document presents the 2024 final budget as well as a range of related information.

RELEASE DATES

The budget being a process, several drafts were reviewed to arrive at the final budget. The dates of the draft and final meeting are as follows:

Draft versions

- First draft meetings were held at the regular and special council meetings of October 16 and 17, 2023.
- Second draft meeting was held during the regular council meeting of November 13, 2023.
- Third draft meeting was held during the regular council meeting of December 11, 2023.

Final version

- The final version of the budget was presented to council and adopted on January 15, 2024.
- The final version of the budget was posted to the website on January 16, 2024.

ACCESSIBILITY

If you require this document or any of the accompanying charts or tables in an alternative format, please contact us at:

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PRÉSENTATION

Pour les fins de ce document, tous les chiffres monétaires ont été arrondis au dollar le plus près.

Le budget est présenté en utilisant une comptabilité de caisse.

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PRESENTATION

For the purposes of this document, all monetary figures are rounded to the nearest dollar.

The budget is presented using the cash basis of accounting.

PROFIL MUNICIPAL

AMALGAMATION- CRÉATION DE LA MUNICIPALITÉ DE LA NATION

Entre 1996 et 2004, une importante vague de fusions municipales a eu lieu en Ontario, en raison de l'expansion des zones urbaines et des nombreux changements de responsabilités entre les gouvernements locaux et provinciaux. Le 1 janvier 1998, une ordonnance de restructuration a été émise en vertu de la *Loi sur les municipalités de 1990*, prévoyant que la Corporation du canton de Cambridge, la Corporation du canton de South Plantagenet, la Corporation du canton de Caledonia et la Corporation du village de St-Isidore soient fusionnées sous le nom de Canton de La Nation. Le premier conseil municipal a été assermenté le 5 janvier 1998 et le 12 janvier de la même année, le conseil municipal a adopté une résolution visant à changer le nom à La Corporation de la Municipalité de la Nation.

POPULATION & TERRITOIRE

La municipalité de La Nation, qui compte un peu plus de 13 350¹ habitants maintenant répartie dans 17 communautés, est située entre Montréal et Ottawa. La frontière sud de municipalité longe l'autoroute 417 sur près de 45 km! La rivière Nation Sud sillonne la municipalité. Environ 70% de sa superficie de 658 km² est agricole et les villages les plus importants sont Limoges, St-Albert et St-Isidore. La Nation a le plus gros territoire de toutes les municipalités de Prescott-Russell.

MUNICIPAL PROFILE

AMALGAMATION- CREATION OF THE NATION MUNICIPALITY

Between 1996 and 2004, a major wave of municipal amalgamations took place in Ontario, due to the expansion of urban areas and numerous changes in responsibilities between local and provincial governments. A restructuring order under the *Municipal Act of 1990* was issued on January 1, 1998, providing that the Corporation of the Township of Cambridge, the Corporation of the Township of South Plantagenet, the Corporation of the Township of Caledonia and the Corporation of the Village of St. Isidore be amalgamated under the name of The Township of The Nation. The first Municipal Council was sworn in on January 5, 1998, and on January 12, 1998, the Municipal Council passed a resolution to change the name to The Corporation of The Nation Municipality.

POPULATION & TERRITORY

The Nation municipality, with just over 13,350¹ inhabitants in 17 communities, is located between Montreal and Ottawa. The municipality's southern border runs along Highway 417 for almost 45 km! The South Nation River flows through the municipality. Approximately 70% of its 658 km² area is farmland, and the largest villages are Limoges, St-Albert and St-Isidore. The Nation is the municipality with the largest territory in all of Prescott-Russell.

DÉMOGRAPHIE

Le secteur ouest de la municipalité, plus près d'Ottawa et dont le village phare est Limoges, connaît une forte croissance résidentielle. Plus de 57% des habitants travaillent à Ottawa: la fonction publique fédérale étant l'employeur le plus important. Nous y retrouvons une diversité de petites entreprises de services, d'entreprises de construction ainsi que de quelques entreprises manufacturières - la plus importante étant la Fromagerie St-Albert fondée en 1894 qui emploie plus de 160 personnes. Se trouvent également dans le secteur Ouest : le parc aquatique Calypso, un incontournable durant les mois d'été et La Forêt Larose, prisée par les gens à l'année longue.

En se distançant d'Ottawa sur l'autoroute 417 en direction de Montréal, La Nation devient de plus en plus agricole. La Nation compte plus de 245 entreprises agricoles dont environ 86 fermes laitières, 25 avicoles, 3 porcines et 101 de grandes cultures. Le soya, le maïs, le blé, et l'avoine sont les principales cultures. Nous y retrouvons plusieurs exploitations commerciales industrielles dont l'entreprise Propane Levac, les portes et fenêtres Dalmen et le fabricant de produit de jardinage Premier Tech.

QUARTIERS

La Nation est divisée en six quartiers, chacun représenté par un conseiller. Les conseillers et le maire forment le conseil municipal qui gouverne la municipalité.

Maire – Francis Brière
Quartier 1 – Conseiller Tim Stewart
Quartier 2 – Conseiller Alain Mainville
Quartier 3 – Conseiller Danik Forgues

DEMOGRAPHICS

The western sector of the municipality, closer to Ottawa and whose flagship village is Limoges, is experiencing strong residential growth. Over 57% of residents work in Ottawa, with the federal public service being the largest employer. The area is home to a variety of small service and construction companies, as well as a few manufacturing firms - the largest being the St-Albert cheese factory, founded in 1894 and employing over 160 people. Also in the western sector are Calypso water park, a must-see during the summer months, and La Forêt Larose, popular with year-round visitors.

As it pulls away from Ottawa on Highway 417 towards Montreal, The Nation becomes increasingly agricultural. The Nation boasts more than 245 agricultural enterprises, including some 86 dairy farms, 25 poultry farms, 3 hog farms and 101 field crop farms. Soybeans, corn, wheat, and oats are the main crops. There are also several commercial industrial operations, including Propane Levac, Dalmen Windows and Doors and gardening products manufacturer Premier Tech.

WARDS

The Nation is divided in six wards, each represented by a councillor. Councillors and the mayor make up the municipal council which governs the municipality.

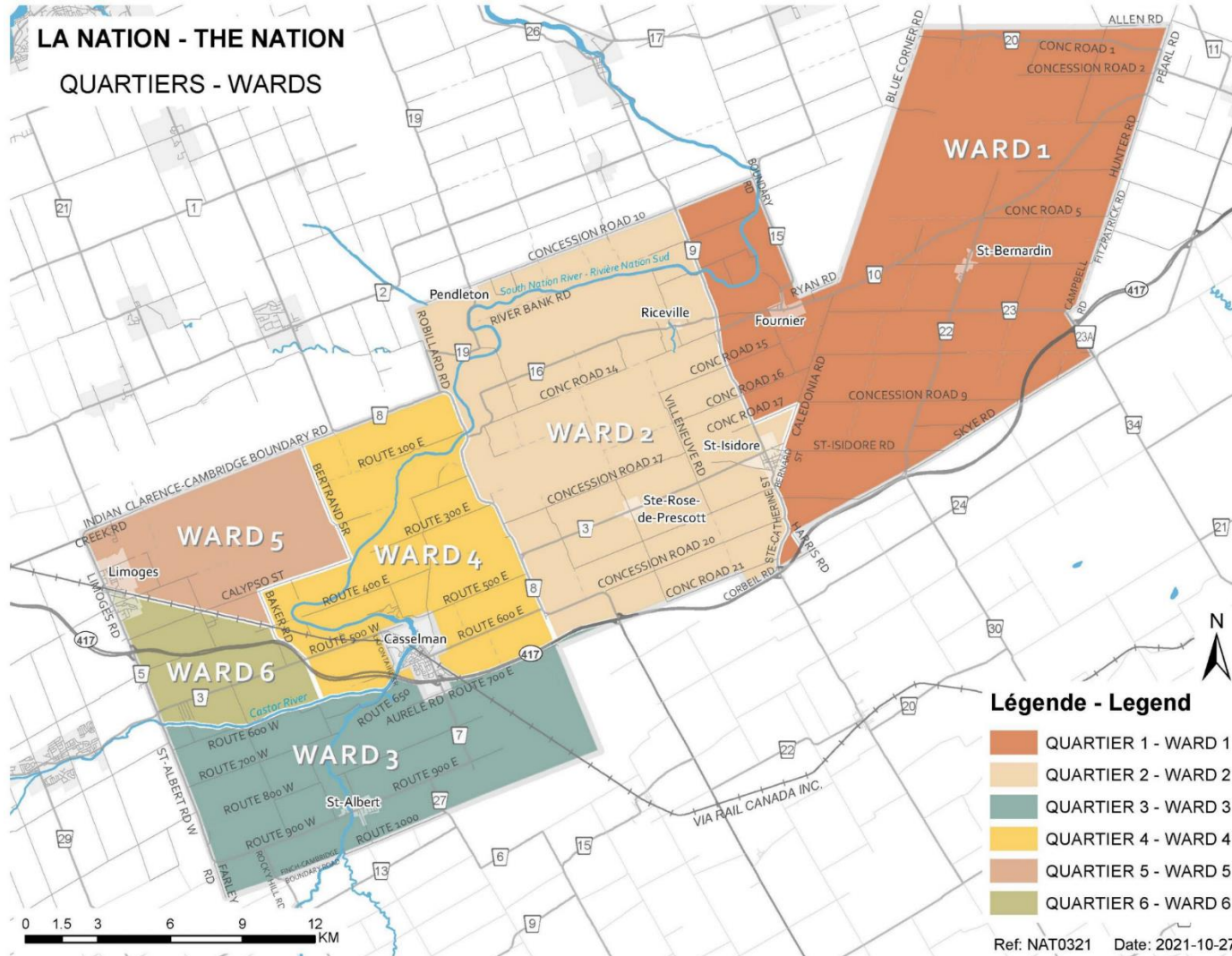
Mayor – Francis Brière
Ward 1 – Councillor Tim Stewart
Ward 2 – Councillor Alain Mainville
Ward 3 – Councillor Danik Forgues

Quartier 4 – Conseiller Raymond Lalonde
 Quartier 5 – Conseiller Daniel Boisvenue
 Quartier 6 – Conseillère Marjorie Drolet

Ward 4 – Councillor Raymond Lalonde
 Ward 5 – Councillor Daniel Boisvenue
 Ward 6 – Councillor Marjorie Drolet

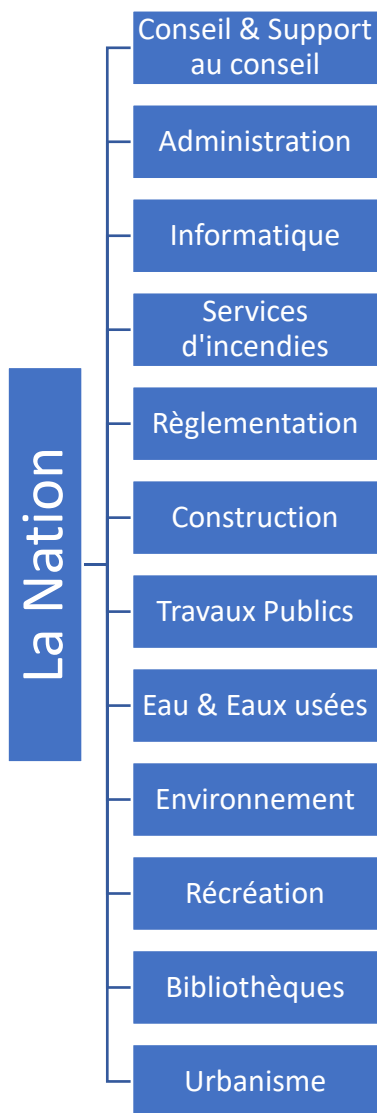
Le conseil se rencontre environ deux fois par mois, les lundis. Les rencontres sont ouvertes au public et sont aussi diffusés en direct sur la chaîne You Tube de la municipalité.

Council usually meets twice a month on Mondays. Meetings are open to the public and are also streamed live on the municipality's You Tube channel.



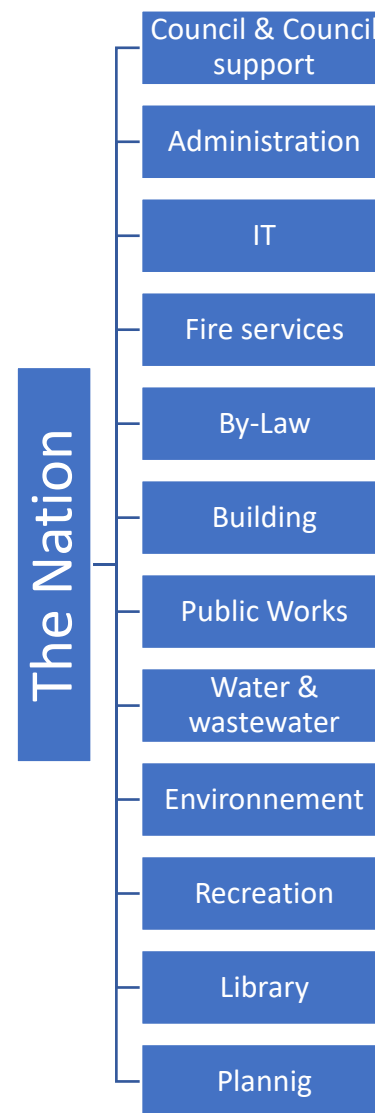
DÉPARTEMENTS

La municipalité est composée d'une douzaine départements, chacun contribuant au bon fonctionnement des services. Ces départements sont :



DEPARTMENTS

The municipality is made up of a dozen departments, each contributing to the smooth operations of services. These departments are:



2024 BUDGET

À PROPOS DU BUDGET MUNICIPAL

La loi sur les municipalités de l'Ontario exige que les municipalités de l'Ontario préparent et approuvent un budget chaque année.

Toutes les municipalités sont tenues d'avoir un budget équilibré, c'est-à-dire qu'elles ne peuvent pas enregistrer de déficit. Pour équilibrer son budget, la municipalité peut soit augmenter ses revenus (impôts fonciers ou redevances) ou gérer ses dépenses en réduisant ou en modifiant le coût de ses services.

Le budget est une estimation prospective de l'année à venir. Il se compose de deux éléments :

1. Le budget d'opérations- qui comprend les dépenses quotidiennes.
2. Le budget capital - qui planifie l'achat, le financement des actifs et l'amélioration des infrastructures existantes.

Le processus budgétaire permet aux municipalités de prioriser les projets, les programmes et les services en fonction des revenus et des dépenses prévues. Le budget est un plan de travail qui établit les dépenses et les priorités en capital pour l'année à venir.

L'ÉLABORATION DU BUDGET 2024

La préparation du budget 2024 a commencé au milieu de l'été, lorsque les départements ont été invités à commencer à réfléchir à leur budget en gardant à l'esprit les implications financières de la situation économique actuelle et son impact non seulement sur la municipalité, mais aussi sur les résidents. La priorité a été donnée au maintien des niveaux de service actuels tout en contrôlant les dépenses. D'un point de vue financier, il est important de continuer à financer les réserves et les fonds de réserve afin de continuer à couvrir les coûts de dépenses en capital.

2024 BUDGET

ABOUT THE MUNICIPAL BUDGET

The *Ontario Municipal Act* requires that Ontario municipalities prepare and approve a budget each year.

All municipalities are required to have a balanced budget, it can not incur a deficit. To balance its budget, the municipality can either increase its revenues (property tax or fees) or manage expenses by reducing or modifying the cost of services.

The budget is a forward-looking estimate of the year to come. It consists of two components:

3. The operating budget – which includes day-to-day expenses.
4. The capital budget – which plans for the purchase, financing of assets and improvements to existing infrastructure.

The budgeting process allows municipalities to prioritize projects, programs and services based on anticipated revenue and expenses. The budget is a work plan establishing spending as well capital priorities for the year to come.

DEVELOPING THE 2024 BUDGET

Preparation of the 2024 budget began in mid-summer whereby departments were asked to begin thinking about their budget keeping in mind the financial implications of the current economic situation and how it impacts not only the municipality but residents as well. The priority was set on maintaining current service levels while controlling spending. From a finance perspective, continuing to fund reserves and reserve funds remains important to continue to assist in covering capital costs.

The goals, priorities and issues faced in the development of the budget included:

- Improving the transmission of information by making it clearer

Les objectifs, les priorités et les questions abordées lors de l'élaboration du budget incluent:

- Améliorer la transmission des informations en les rendant plus claires et plus faciles à comprendre
- Gérer les priorités concurrentes que sont le maintien des niveaux de service et la limitation des augmentations des taux d'imposition
- Maintenir une infrastructure vieillissante
- L'imprévisibilité des financements provinciaux et fédéraux
- Pressions inflationnistes tout en restant compétitifs
- Pressions économiques globales

FACTEURS INFLUENÇANT LE BUDGET 2024

INFLATION

En 2023, l'inflation est restée élevée. Tout comme ses habitants, la municipalité a également été touchée par l'inflation au cours de l'année écoulée. Cependant, de nombreux coûts ont connu des augmentations bien supérieures à l'inflation. Ces augmentations sont indépendantes de notre volonté et nombre d'entre elles n'auraient pas pu être prévues. Les augmentations soutenues ont un impact sur le budget 2024 dans la mesure où l'augmentation des dépenses d'une année sur l'autre est plus élevée que celle des recettes, ce qui rend plus difficile le maintien des niveaux de service actuels.

CROISSANCE

La Nation connaît une croissance démographique qui s'accompagne d'une augmentation de la demande de services. Ces services ne sont possibles que s'ils sont financés.

and easier to understand

- Managing the competing priorities of maintaining service levels and keeping tax rate increases low
- Keeping up with aging infrastructure
- The unpredictability of provincial and federal funding
- Inflationary pressures while remaining competitive
- Overall economic pressures

FACTORS AFFECTING THE 2024 BUDGET

INFLATION

In 2023, inflation remained high. Much like its residents, the municipality was also impacted by inflation in the last year. While some expenses remained within a reasonable range, several saw increases that were well above inflation. These increases are outside of our control, many could not have been predicted and they continue to impact the 2024 budget. Further to this is the fact that the year over year increase of expenses is higher than the year of revenues making it more difficult to maintain current service levels.

GROWTH

The Nation is seeing growth in population and with growth comes more demand for services. These services are only possible with funding.

TAUX D'INTÉRÊTS

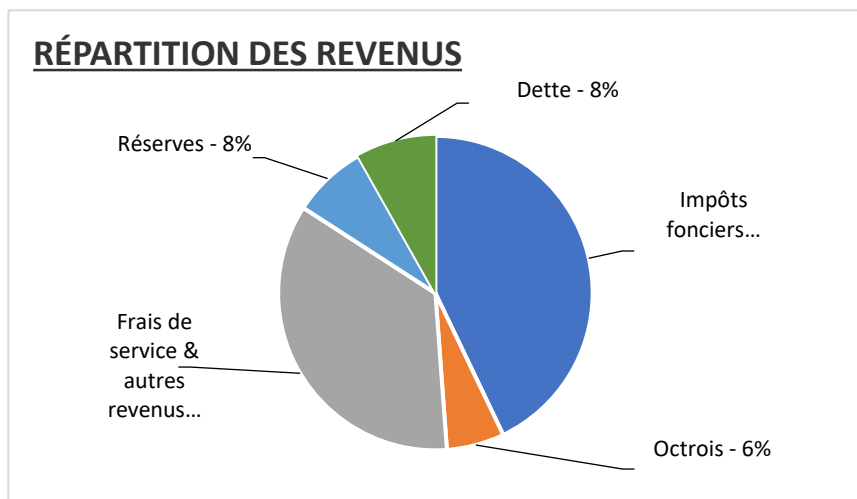
Les taux d'intérêts qui ont plus que doublés depuis 2021 font en sorte que les emprunts pour les projets terminés en 2022 et 2023 sont à des taux plus élevés qu'initialement prévus lors du début de la construction. Les taux plus élevés se traduisent en de plus gros paiements qui vient réduire les fonds disponibles.

OPÉRATIONS

REVENUS

Le taux d'imposition municipale pour 2024 a été fixé à 4,23%. Pour une propriété résidentielle ayant une évaluation de 300 000 \$, ceci représente une hausse d'impôts fonciers municipaux de 96,47 \$. La hausse par tranche de 100 000 \$ d'évaluation est de 32,16 \$. Plus de détails se trouvent dans la section revenue de ce document.

Les sources principales de revenus sont les impôts fonciers (43%) suivi des frais aux usagers (35%). Les autres sources de revenus incluent les octrois, les réserves, la dette, et les redevances d'aménagement. La répartition des revenus est présentée ci-dessous:



INTEREST RATES

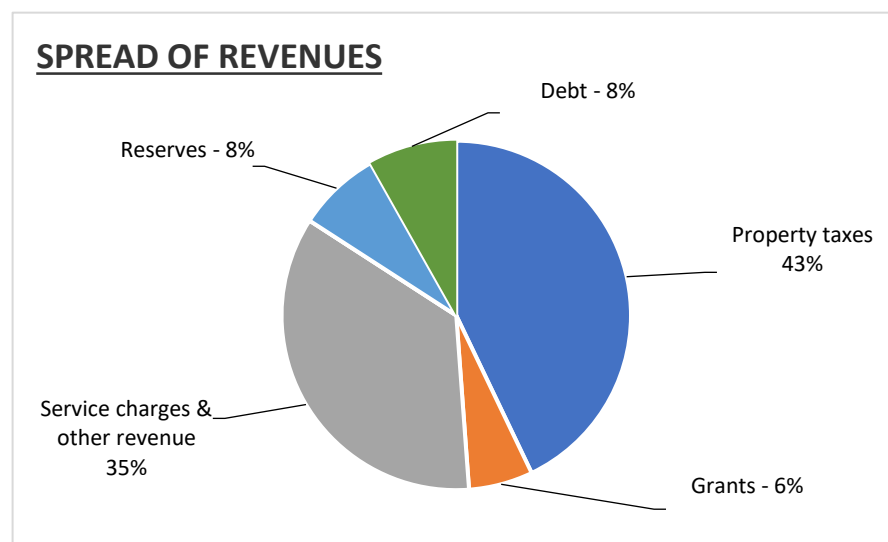
Interest rates which have more than doubled since 2021 mean that borrowings for projects completed in 2022 and 2023 are at higher rates than originally planned when construction began. Higher rates translate into higher payments, which in turn reduce the funds available.

OPERATIONS

REVENUES

The municipal tax rate for 2024 has been set at 4.23%. For a residential property assessed at \$300,000, this represents a municipal property tax increase of \$96.47. The increase per \$100,000 of assessment is \$32.16. More details can be found in the revenue section of this document.

The main sources of revenue are property taxes (43%), followed by user fees (35%). Other sources of revenue include grants, reserves, debt, and development charges. The breakdown of revenues is presented below:



DÉPENSES

Dans l'ensemble, les dépenses sont comparables d'année en année et suivent une augmentation « normale ». Toutefois, ceci n'est pas le cas pour certaines dépenses où les augmentations sont plus importantes et hors de notre contrôle. Le coût global des activités a augmenté pour la municipalité et certains postes méritent d'être soulignés:

- Les salaires et les avantages sociaux continuent d'augmenter. Pour attirer du personnel de qualité, la municipalité doit rester compétitive par rapport aux municipalités environnantes et le marché local. Si l'on ajoute à cela la pression exercée par l'augmentation continue du salaire minimum, qui oblige les autres salaires à augmenter proportionnellement, il en résulte une augmentation significative du coût de la main d'œuvre.
- La Nation exploite une flotte de 68 véhicules, allant des camionnettes aux chasse-neige en passant par les camions de secours incendie. Ces véhicules doivent être maintenus en bon état et être fonctionnels pour pouvoir fournir des services à la communauté. Le coût de l'entretien a considérablement augmenté ces dernières années, ce qui, combiné à l'augmentation constante du prix de l'essence et du diesel, se répercute sur les coûts d'exploitation.
- Les services publics (électricité, gaz naturel, etc) ont connu une augmentation continue en 2023 (11 % par rapport à 2021) et cette tendance se poursuivra probablement en 2024. Avec plusieurs bâtiments et installations qui nécessitent du chauffage et de la climatisation, ainsi que l'éclairage et le fonctionnement des machines, cette augmentation des coûts a un impact négatif sur le budget.
- Les services sous-traités tels que la tonte du gazon, le déneigement et la collecte des déchets, pour n'en citer que quelques-uns, ont augmenté de manière exponentielle depuis 2021. Le coût de la main-d'œuvre et l'augmentation soutenue du prix de l'essence n'entraîneront sûrement pas des baisses dans l'année à venir.
- Sur le marché général, les matériaux de construction ont

EXPENSES

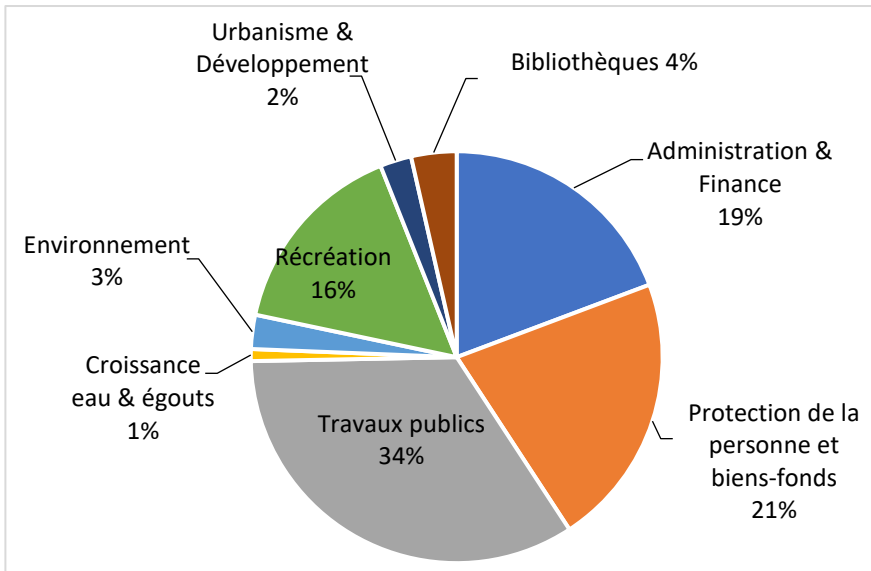
Overall, expenses are, for the most part, comparable to prior year, and follow a "normal" increase. However, this was not the case for some expenses where the increases were more significant and out of our control. The overall cost to do business has risen for the municipality. Some areas worth highlighting are:

- Salaries and benefits continue to increase. To attract quality staff, the municipality must remain competitive with regards to surrounding municipalities and the local labour market. Add to this pressure from continued increases in minimum wage which forces other wages to increase proportionately, it results in a significant increase in the cost of labour.
- The Nation operates a fleet of 68 vehicles from pick up trucks to snowplows to fire rescue trucks. These must be kept in good working order to deliver services to the community. The cost of maintenance has gone up significantly in recent years and this, combined with the steady increase in gas and diesel, is impacting operating costs.
- Utilities have seen a continued increase in 2023 (11% over 2021) and this will likely continue into 2024. With several buildings and facilities that require heating and cooling as well as lighting and machine operations, this rise in costs negatively affects the budget.
- Subcontracted services such as grass cutting, snow removal and waste collection, to name a few, have increased exponentially since 2021. The cost of labour and the sustained increase in gas prices will likely not result in decreases in coming years.
- In the general market, construction materials have increased above CPI. Further to this, several construction materials required for municipal improvements (for example, culverts, asphalt, and salt) have increased between 10 - 30% and have remained high. Construction costs are thus expected to continue to remain high into 2024.
- Insurance costs have seen increases of more than 10% for the last two years and this trend is expected to continue for 2024.

augmenté au-delà du taux d'inflation. En outre, plusieurs matériaux de construction nécessaires aux améliorations municipales (par exemple, les ponceaux, l'asphalte et le sel) ont augmenté de 10 à 30 % et sont restés élevés. Il est prévu que les coûts de construction devraient donc rester élevés en 2024.

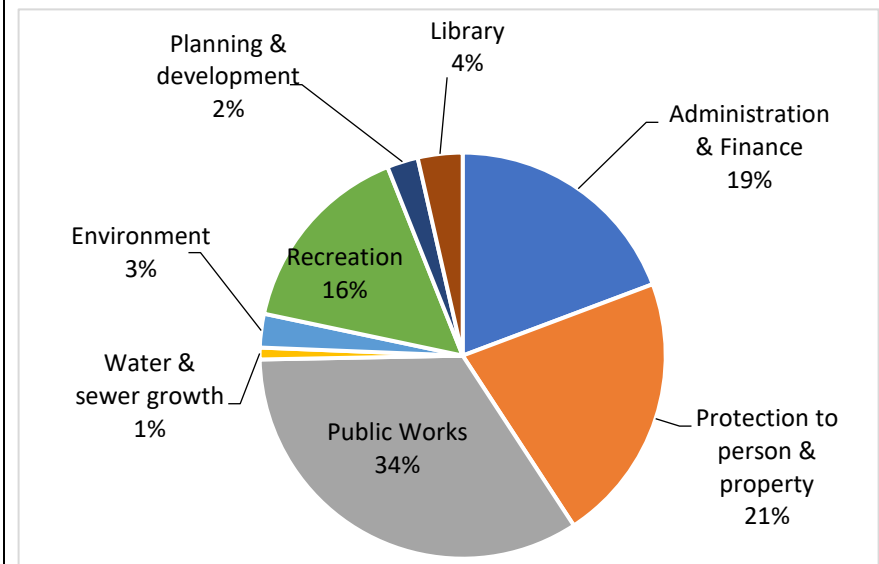
- Les coûts d'assurance ont augmenté de plus de 10 % au cours des deux dernières années et cette tendance devrait se poursuivre en 2024.
- Dans le passé, les licences de logiciels étaient achetées et exploitées sur des serveurs sur site. De plus en plus, nous constatons une évolution vers l'hébergement et le support « cloud », ce qui transforme un élément de capital en un élément d'opérations. Au lieu d'acheter la licence tous les 5 à 7 ans, nous devons plutôt payer des frais annuels. Avec l'augmentation du nombre de logiciels et d'applications nécessaires pour faire opérer et fournir des services, ces frais commencent à être significatifs. Il convient de noter que l'utilisation de ces logiciels et applications a permis de réaliser des gains d'efficacité et des économies.

Le budget 2024 alloue 14 999 860 \$ aux opérations. La répartition entre les départements est comme suit :



- In the past software licences were purchased and operated on on-premises servers. More and more we are seeing a shift toward cloud hosting and support which turns a capital item to an operating item. Instead of purchasing the licence every 5-7 years, we must be an annual fee. With an increased amount of software and applications required to do business and deliver services, these fees are beginning to be significant. It is worth noting that the increased use of software and applications has resulted in efficiencies and cost-savings.

The 2024 budget allocates \$14,999,860 to operations. The allocation between the departments is as follows:



BUDGET CAPITAL

Les projets en capital présentés suivent le plan de la gestion des actifs. L'entretien des actifs déjà en place est essentiel pour leur maintien à long-terme, le remplacement des actifs en fin de vie assure le maintien des niveaux de service rendus, et l'ajout d'actifs selon les besoins évoluant de la municipalité nous permet de rester à l'avant des exigences en service pour les résidents.

DETTE ET LE PRA

Il convient de garder à l'esprit le plafond de remboursement annuel (PRA) qui est le montant maximum qu'une municipalité peut rembourser annuellement sur de la dette. Les taux d'intérêt étant encore élevés au moment de la préparation du budget et notre PRA devenant limité en raison de trois emprunts importants contractés en 2023, le recours à la dette doit être très stratégique et utilisé avec prudence.

CONCLUSION

Lors de l'élaboration du budget, une attention particulière a été accordée à la continuité d'un excellent service tout en gérant les coûts. Bien que l'on s'attende à une croissance, les estimations sont restées prudentes afin d'assurer un minimum de couverture. Dans l'ensemble, le budget final pour 2024 prend en compte les éléments discutés ci-dessus tout en étant conscient des réalités économiques auxquelles sont confrontés non seulement la municipalité, mais aussi nos résidents.

CAPITAL BUDGET

The capital projects presented follow the asset management plan. Maintaining assets already in place is essential to their long-term upkeep, replacing assets at the end of their life ensures that service levels are maintained, and adding assets as the municipality's needs evolve enables us to stay ahead of service requirements for residents.

DEBT AND THE ARL

The annual repayment limit (ARL) must be kept in mind. This is the annual maximum debt repayment that a municipality can support. With interest rates still high at the time of budget preparation as well as our ARL becoming limited due to three large loans taken on in 2023, the use of debt must be very strategic and used with caution.

CONCLUSION

In developing the budget, careful consideration was given to providing a continued excellent service while managing costs. Although growth is expected, estimates were kept conservative to ensure a minimum is covered. Overall, the final 2024 budget considers the items discussed above while being mindful of the economic realities faced not only by the municipality but also by our residents.



**2024 OPERATION BUDGET SUMMARY
SOMMAIRE DU BUDGET D'OPÉRATION 2024**

Departments/Département	INFLOWS / ENTREES		DISBURSEMENTS/ DEBOURSÉS		Municipal Contribution 2024 budget	Budget Variance 2023 vs 2024
	2023 BUDGET	2024 BUDGET	2023 BUDGET	2024 BUDGET		
Taxes / Impôt foncier	13,705,499	14,471,146			(14,471,146)	(765,647)
Grant & Interest / Octroi & intérêt	1,088,400	1,128,800			(1,128,800)	(40,400)
Administration & Finance						
Council / Conseil	10,000	10,000	307,730	328,778	318,778	21,048
Council Support / Soutien au conseil	6,000	7,000	552,652	759,584	752,584	205,932
Administration & Finance	219,750	232,250	1,593,700	1,808,082	1,575,832	201,882
Solar Panel / Panneau Solaire	111,000	110,000	111,000	110,000	-	-
Election / Élection	-	-	13,000	13,500	13,500	500
Computer / Ordinateur	51,104	16,000	242,014	246,842	230,842	39,932
Total	397,854	375,250	2,820,096	3,266,786	2,891,536	469,294
Protection to person & Property / Protection de la personne et des biens-fonds						
Fire Department /Incendie	49,000	683,395	1,002,801.28	1,870,229	1,186,834	233,032
Police	47,200	36,600	1,651,946.00	1,671,376	1,634,776	30,030
Animal Control / Contrôle animaux	-	-	-	-	-	-
By-Law Enforcement / Service de réglementation	13,650	13,700	248,929.00	287,244	273,544	38,265
Building Department / Service de construction	478,079	511,122	478,079.00	496,980	(14,142)	(14,142)
Emergency Department / Service d'urgence	4,000	4,000	3,000.00	5,000	1,000	2,000
Health & Safety / Santé & Sécurité			23,465.87	28,521	28,521	5,056
Conservation Authority / Conservation			107,375.00	114,389	114,389	7,014
Total	591,929	1,248,817	3,515,596	4,473,739	3,224,922	301,255
Public Works / Travaux publics						
Public Works / Trauvaux publics	448,624	648,624	5,153,539	5,575,265	4,926,641	221,726
Crossing Patrol / Bridardier			38,256	43,315	43,315	5,059
Street Lights / Lumière de rue			63,000	118,000	118,000	55,000
Total	448,624	648,624	5,254,795	5,736,580	5,087,956	281,785



**2024 OPERATION BUDGET SUMMARY
SOMMAIRE DU BUDGET D'OPÉRATION 2024**

Departments/Département	INFLOWS / ENTREES		DISBURSEMENTS/ DEBOURSÉS		Municipal Contribution 2024 budget	Budget Variance 2023 vs 2024
	2023 BUDGET	2024 BUDGET	2023 BUDGET	2024 BUDGET		
Water & Sewer / Eau & Égout						
General Water & Sewer / Eau & Égout générale	60,000	60,000	1,252,456	1,311,759	1,251,759	59,303
Sewer Limoges / Égouts Limoges	1,017,261	1,012,593	433,550	457,950	(554,643)	29,067
Sewer St Bernardin / Égout St-Bernardin	9,051	9,866	19,500	18,500	8,634	(1,815)
Sewer St Albert / Égout St Albert	342,969	161,400	307,600	111,450	(49,950)	(14,581)
Sewer St Isidore / Égout St Isidore	253,792	269,030	102,200	154,200	(114,830)	36,762
Sewer Fournier / Égout Fournier	49,831	54,320	81,000	44,600	(9,720)	(40,889)
Sewer Forest Park / Égout Forest Park	26,174	23,484	26,174	23,484	-	-
Transfer from/to Reserve / Transfert de/à Reserve			156,673	119,665	119,665	(37,008)
Total	1,759,076	1,590,693	2,379,154	2,241,608	650,916	30,838
Water Limoges / Eau Limoges	1,460,455	1,597,502	900,001	1,009,175	(588,327)	(27,873)
Water Linda project / Eau projet Linda	-	-	-	-	-	-
Water St isidore / Eau St Isidore	504,338	529,562	444,715	466,973	(62,589)	(2,966)
W&S Limoges Industrial Park / E&E park industriel Limoges	224	-	224	-	-	0
Total	1,965,017	2,127,064	1,344,940	1,476,148	(650,916)	(30,839)
Growth Water & Sewer / Croissance Eau & Égout						
W&S Blvd Bourdeau / E&E Blvd Bourdeau	-	-	-	-	-	-
Sewer Limoges / Limoges Égout	1,138,852	1,470,840	624,027	1,470,840	(0)	514,825
Sewer Forest Park / Égout Forest Park	-	-	36,244	36,244	36,244	(0)
Water Limoges / Limoges Eau	1,149,412	1,549,040	1,149,412	1,549,040	0	0
Water Linda / Eau Linda	-	-	-	-	-	-
Water St Isidore / St Isidore Eau	15,500	-	15,500	-	-	-
W&S Limoges Ind. / E&E Limoges Ind	-	-	9,222	-	-	(9,222)
W&S Calypso / E&E Calypso	61,554	54,672	166,145	159,263	104,591	-
Total	2,365,318	3,074,552	2,000,550	3,215,387	140,835	505,603



**2024 OPERATION BUDGET SUMMARY
SOMMAIRE DU BUDGET D'OPÉRATION 2024**

Departments/Département	INFLOWS / ENTREES		DISBURSEMENTS/ DEBOURSÉS		Municipal Contribution 2024 budget	Budget Variance 2023 vs 2024
	2023 BUDGET	2024 BUDGET	2023 BUDGET	2024 BUDGET		
ENVIRONMENT / ENVIRONNEMENT						
Environnement / Environnement	-	-	302,782	345,938	345,938	43,156
St Isidore Landfill / Dépotoir St Isidore			16,582	16,607	16,607	25
St Bernardin landfill / Dépotoir St Bernardin	-	-	21,582	21,607	21,607	25
Fournier landfill / Dépotoir Fournier	44,000	46,000	59,737	54,425	8,425	(7,312)
Central Landfill / Dépotoir Centrale			33,712	13,700	13,700	(20,012)
St Albert Landfill / Dépotoir St Albert			22,337	12,325	12,325	(10,012)
Limoges Landfill / Dépotoir Limoges	51,000	65,000	59,512	54,500	(10,500)	(19,012)
Garbage Collection / Collecte ordure	557,500	963,180	386,445	511,255	(451,925)	(280,870)
Recycling collection / Collecte recyclage	445,000	-	400,000	10,000	10,000	55,000
Garbage Disposal Transfer to reserve / Disposition ordure transfert réserve			182,500	399,293	399,293	216,793
Storm Water Pond / Bassin de rétention Eaux	-	-	36,000	36,000	36,000	-
Total	1,097,500	1,074,180	1,521,189	1,475,650	401,470	(22,219)
PARKS / PARC						
St Isidore	16,900	21,250	16,900	21,250	-	-
Ste Rose	10,050	8,450	10,050	8,450	-	-
St Bernardin	14,500	14,350	14,500	14,350	-	-
Fournier	16,100	22,620	16,100	22,620	0	0
St Albert	16,100	25,745	16,100	25,745	-	-
Forest Park	14,650	17,300	14,650	17,300	-	-
Limoges	31,825	44,475	31,825	44,475	-	-
Parc Giroux	6,000	7,900	6,000	7,900	-	-
Cambridge Forest Estate	8,000	6,950	8,000	6,950	-	-
Gagnon	6,000	8,900	6,000	8,900	-	-
Municipal Contribution to Parks / Contribution municipale			138,625	175,440	175,440	36,815
Total	140,125	177,940	278,750	353,380	175,440	36,815



**2024 OPERATION BUDGET SUMMARY
SOMMAIRE DU BUDGET D'OPÉRATION 2024**

Departments/Département	INFLOWS / ENTREES		DISBURSEMENTS/ DEBOURSÉS		Municipal Contribution 2024 budget	Budget Variance 2023 vs 2024
	2023 BUDGET	2024 BUDGET	2023 BUDGET	2024 BUDGET		
Recreation / Récréation						
General Recreation / Récréation générale	500	1,598	406,039	573,683	572,086	166,547
Arena St Isidore	316,600	332,700	727,752	718,344	385,644	(25,507)
Bowling	10,000	10,500	7,495	7,499	(3,001)	(496)
St Isidore hall / Centre	21,600	41,286	10,600	22,901	(18,386)	(7,386)
Sport Bar	52,500	62,500	46,229	67,860	5,360	11,631
Cantine	9,000	9,000	5,000	6,365	(2,635)	1,365
St Isidore Summer Camp /Camp d'été	6,000	-	-	-	-	6,000
Caledonia hall / centre	15,500	18,930	82,475	86,343	67,413	438
Fournier hall / centre	6,700	12,037	27,842	30,781	18,744	(2,397)
St Albert hall / centre	40,700	47,727	98,370	118,980	71,252	13,582
Limoges hall / center	12,100	16,210	89,841	75,283	59,073	(18,668)
Sport Complex / Complex Sportif	291,550	258,500	1,300,036	1,276,150	1,017,650	9,164
Total	782,750	810,989	2,801,677	2,984,189	2,173,200	154,273
Planning & Development / Aménagement & Développement						
Planning / Urbanisme	60,000	77,000	278,184	374,320	297,320	79,136
Economic Development / Développement économique	-	-	25,200	25,200	25,200	-
Municipal Drain / Drain municipaux	167,500	179,500	215,200	227,200	47,700	-
Tile Drainage / Drainage souterrain	14,969	14,969	14,969	14,969	(0)	-
Total	242,469	271,469	533,553	641,689	370,220	79,136
Library / Bibliothèque						
General / Général	400,068	454,304	400,068	454,304	(0)	(0)
St isidore	37,200	39,500	37,200	39,500	-	-
St Albert	32,800	34,950	32,800	34,950	-	-
Limoges	30,800	32,850	30,800	32,850	-	-
Municipal Contribution / Contribution municipale			468,336	534,282	534,282	65,946
Total	500,868	561,604	969,204	1,095,886	534,282	65,946
Grand Total	25,085,429	27,561,128	23,419,504	26,961,042	(600,086)	1,065,840



**2024 CAPITAL BUDGET SUMMARY
SOMMAIRE DU BUDGET D'IMMOBILISATION 2024**

Departments/Département	INFLOWS / ENTRÉES		DISBURSEMENTS/ DEBOURSÉS		Municipal Contribution 2024 budget	Budget Variance 2023 vs 2024
	2023 BUDGET	2024 BUDGET	2023 BUDGET	2024 BUDGET		
Administration & Finance						
Council / Conseil						
Council Support / Support conseil	-	-	-	-	-	-
Administration & Finance	-	-	-	50,000	50,000	50,000
Solar Panel / Panneau Solaire					-	-
Computer / Ordinateur	31,743	24,105	112,600	29,900	5,795	(75,062)
Total	31,743	24,105	112,600	79,900	55,795	(25,062)
Protection to person & Property / Protection de la personne et des biens-fonds						
Fire Department /Incendie	136,642	329,500	270,000	329,500	-	(133,358)
By-Law Enforcement / Service de réglementation	-	60,000	-	60,000	-	-
Building Department / Service de construction	40,566	-	40,566	-	-	-
Emergency Department / Service d'urgence	-	-	-	-	-	-
Total	177,208	389,500	310,566	389,500	-	(133,358)
Public Works / Travaux publics						
Public Works / Trauvaux publics	1,774,631	3,037,734	2,263,849	3,492,325	454,591	(34,627)
Street Lights / Lumière de rue	-	-	-	-	-	-
Total	1,774,631	3,037,734	2,263,849	3,492,325	454,591	(34,627)



**2024 CAPITAL BUDGET SUMMARY
SOMMAIRE DU BUDGET D'IMMOBILISATION 2024**

Departments/Département	INFLOWS / ENTRÉES		DISBURSEMENTS/ DEBOURSÉS		Municipal Contribution 2024 budget	Budget Variance 2023 vs 2024
	2023 BUDGET	2024 BUDGET	2023 BUDGET	2024 BUDGET		
Water & Sewer / Eau & Égout						
General Water & Sewer / Eau & Égout générale	76,500	19,000	76,500	19,000	-	-
Sewer Limoges / Égouts Limoges	170,000	850,000	170,000	850,000	-	-
Sewer St Bernardin /Égout St-Bernardin	20,000	-	20,000	-	-	-
Sewer St Albert / Égout St Albert	-	40,000	-	40,000	-	-
Sewer St Isidore / Égout St Isidore	-	20,000	-	20,000	-	-
Sewer Fournier / Égout Fournier	8,000	8,000	8,000	8,000	-	-
Water Limoges / Eau Limoges	1,974,467	1,506,089	1,974,467	1,506,089	-	-
Water St isidore / Eau St Isidore	113,760	163,760	113,760	163,760	-	-
Water & Sewer Limoges Phase 3 / E&E	100,000	-	100,000	-	-	-
W& S Blvd Bourdeau E&E	-	-	-	-	-	-
Total	2,462,727	2,606,849	2,462,727	2,606,849	-	-
ENVIRONMENT / ENVIRONNEMENT						
Environnement / Environnement	-	310,000	-	310,000	-	-
Fournier landfill / Dépotoir Fournier	-	-	-	-	-	-
St Albert Landfill / Dépotoir St Albert	-	-	-	-	-	-
Limoges Landfill / Dépotoir Limoges	-	-	-	-	-	-
Total	-	310,000	-	310,000	-	-
PARKS / PARC						
St Isidore	12,000	-	12,000	8,000	8,000	8,000
Ste Rose	-	-	-	-	-	-
St Bernardin	19,736	-	34,736	-	-	(15,000)
Fournier	-	-	-	-	-	-
St Albert	10,000	114,300	20,000	128,000	13,700	3,700
Forest Park	7,500	-	7,500	-	-	-
Limoges Park	35,400	-	35,400	-	-	(0)
Parc Giroux	8,000	-	13,200	-	-	(5,200)
Cambridge Forest Estate	-	-	-	-	-	-
Gagnon	8,339	-	13,339	(0)	(0)	(5,000)



**2024 CAPITAL BUDGET SUMMARY
SOMMAIRE DU BUDGET D'IMMOBILISATION 2024**

Departments/Département	INFLOWS / ENTRÉES		DISBURSEMENTS/ DEBOURSÉS		Municipal Contribution 2024 budget	Budget Variance 2023 vs 2024
	2023 BUDGET	2024 BUDGET	2023 BUDGET	2024 BUDGET		
Total	100,974	114,300	136,175	136,000	21,700	(13,501)
Recreation / Récréation						
General Recreation / Récréation générale	174,566	105,000	193,566	105,000	-	(19,000)
Arena St Isidore	-	175,300	198,900	183,300	8,000	(190,900)
Bowling	-	-	-	-	-	-
St Isidore hall / Centre	25,300	-	25,300	-	-	-
Sport Bar	-	-	-	-	-	-
Caledonia hall / centre	-	50,000	-	50,000	-	-
Fournier hall / centre	-	7,000	18,860	7,000	-	(18,860)
St Albert hall / centre	-	50,000	-	50,000	-	-
Limoges hall / center	-	-	-	-	-	-
Complex hall / centre	200,000	-	200,000	-	-	-
Total	399,866	387,300	636,626	395,300	8,000	(228,760)
Planning & Development / Aménagement & Développement						
Planning / Urbanisme	20,000	15,000	35,000	75,000	60,000	45,000
Total	20,000	15,000	35,000	75,000	60,000	45,000
Library / Bibliothèque						
Library	5,000	-	5,000	-	-	-
Total	5,000	-	5,000	-	-	-
Total Capital	4,972,149	6,884,788	5,962,543	7,484,874	600,086	(390,308)
Total Budget	30,057,579	34,445,916	29,382,046	34,445,916	0	675,533

REVENUS

IMPÔTS FONCIERS

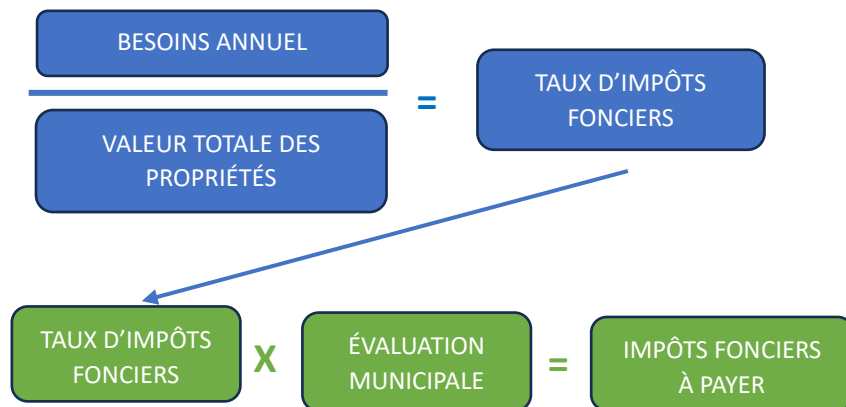
La municipalité perçoit les taxes suivantes :

- Municipales
- Comtés
- Écoles

Le taux pour les comtés est fixé par les Comtés Unis de Prescott et Russell. La Nation perçoit cette taxe auprès des résidents en leur nom et la remet trimestriellement.

Le taux pour les écoles est fixé par la province. La Nation le perçoit auprès des résidents et le répartit entre les quatre conseils scolaires.

Le taux de l'impôt foncier est fixé chaque année par la municipalité. Le taux est déterminé en calculant le besoin annuel net pour fournir les services existants et nouveaux, ainsi que pour faire face aux dépenses d'investissement nécessaires, et en le divisant par la valeur totale des propriétés de la municipalité tel que déterminé par MPAC. Ce taux est ensuite appliqué aux évaluations individuelles pour déterminer l'impôt à payer par chaque propriété. En résumé :



En 2024, la hausse des impôts fonciers sera de 4,23%. Pour une propriété résidentielle avec un évaluation moyenne de 300 000 \$, ceci représente une facture annuelle de 2 380 \$, soit une hausse de

REVENUES

PROPERTY TAXES

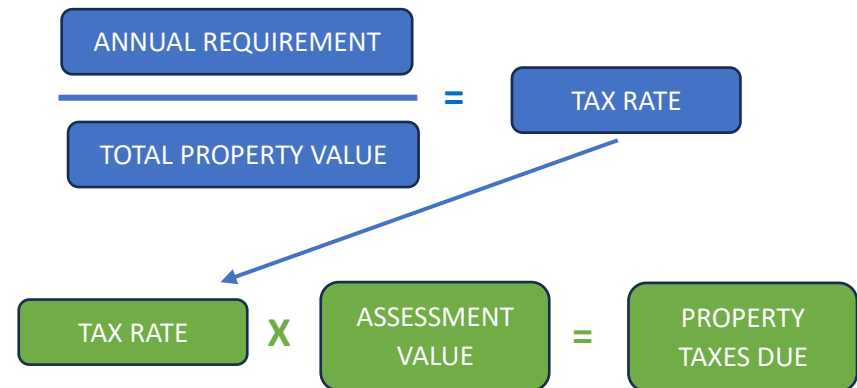
The municipality collects the following taxes:

- Municipal
- Counties
- Schools

The rate for the counties is set by the United Counties of Prescott & Russell. The Nation collects it from residents on their behalf and remits it quarterly.

The rate for the schools is set by the province. The Nations collects it from the residents and distributes it among the four school boards.

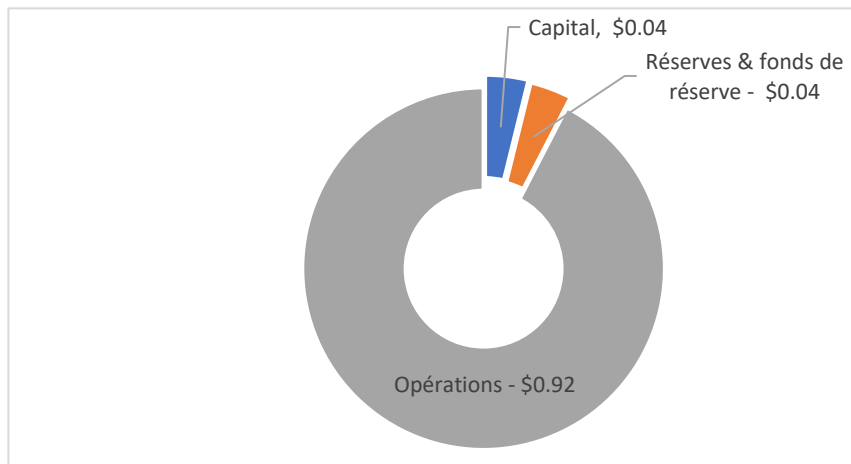
A property tax rate is set by the municipality every year. The rate is determined by calculating the net annual requirement to provide existing and new services as well as meet required capital spending and dividing it by the total property value for the municipality as determined by MPAC. This rate is then applied to the individual assessments to determine the tax payable for each property. In short:



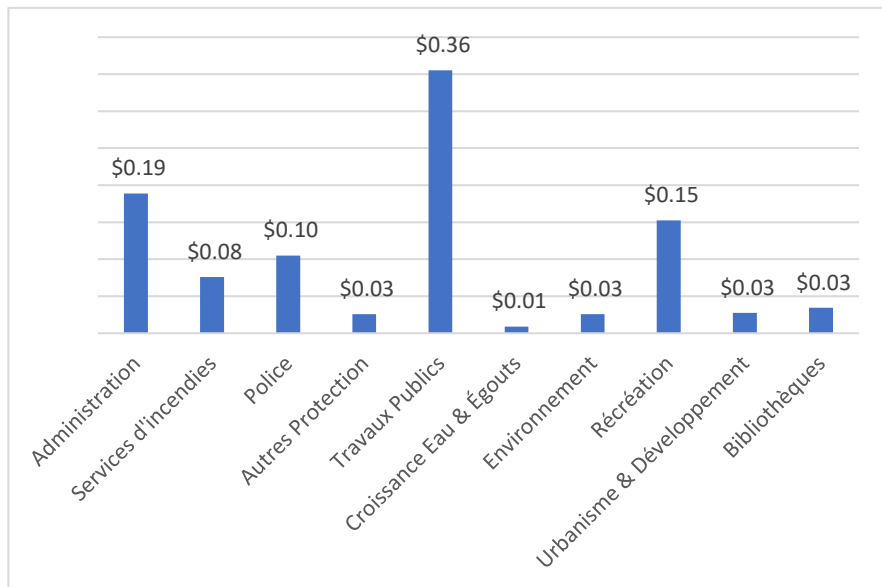
In 2024, the property tax increase will be 4.23%. For a residential property with an average assessment of \$300,000, this represents an

96,47 \$ versus 2023. Cette hausse du taux d'imposition est nécessaire afin de maintenir les niveaux de services en tenant compte des pressions senties par la municipalité au niveau de l'économie.

La répartition d'un dollar de taxes entre l'opération, le capital et les réserves est comme suit :

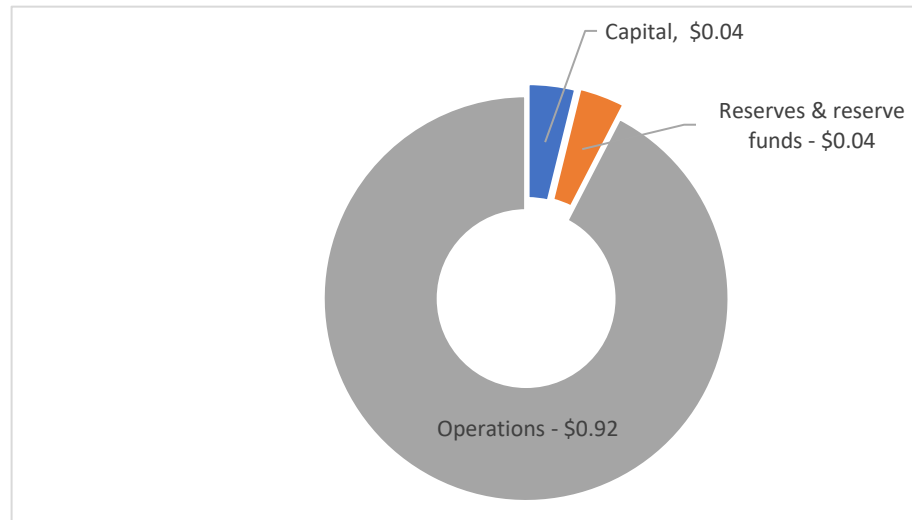


La répartition d'un dollar de taxes parmi les départements est comme suit :

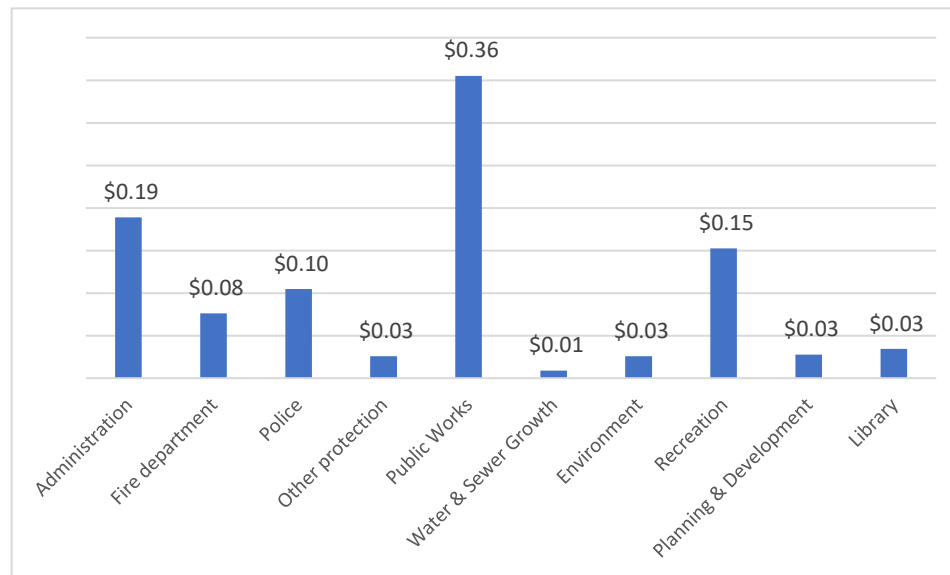


annual bill of \$2,380, an increase of \$96.47 over 2023. This increase in the tax rate is necessary to maintain service levels while considering the economic pressures impacting the municipality.

The spread of a tax dollar between operations, capital and reserves is as follows:



The spread of a tax dollar among the departments is as follows:



FRAIS AUX USAGERS & CHARGES

FRAIS EAU & ÉGOUTS

Dans La Nation tous les résidents ne sont pas raccordés aux réseaux d'eau et d'assainissement donc tous les résidents ne paient pas ces frais. Les dépenses d'opérations et de capital sont financés par les usagers de ces systèmes.

Les tarifs des services publics sont basés sur le montant du financement nécessaire pour faire fonctionner les systèmes d'eau et d'assainissement de la Nation et pour garantir que des fonds sont en réserve pour les besoins en capitaux actuels et futurs.

En 2024, la municipalité introduit un système de palier afin de permettre aux résidents de mieux contrôler leur facture au niveau de la consommation. Les taux sont présentés dans le résumé ci-dessous.

TAUX POUR COLLECTE D'ORDURES

Toutes les propriétés résidentielles paient pour la collecte des déchets. Le tarif appliqué couvre le coût de la collecte hebdomadaire ainsi que d'autres coûts liés aux déchets, tels que le détournement des déchets, la collecte des gros articles, les frais de décharge, etc. Une partie du tarif est également transférée à la réserve, comme l'exige le CCSP, pour les futurs coûts de fermeture et de post-fermeture.

En 2024, le frais pour la collecte d'ordures restera inchangé à 180 \$.

TAUX SERVICES D'INCENDIES

Un taux sur le service d'incendies a été mis en place pour mieux répondre aux besoins changeants du service des incendies. Ceci permettra de disposer d'une réserve d'argent pour répondre aux besoins futurs en matière de capital et d'opérations, ce qui permettra de fournir ses services de manière efficace.

USER FEES & CHARGES

WATER & WASTEWATER FEES

In The Nation, not all residents are connected to the water and wastewater systems thus not all residents pay these fees. The water and wastewater operating, and capital expenditures are funded by the users of those systems.

Utility rates are based on the amount of funding needed to operate The Nation's water and wastewater system as well as ensure funds are in reserve for current and future capital requirements.

In 2023, the municipality introduced a tier system to allow residents to better control their bill in terms of water usage. The rates are presented in the summary found below.

GARBAGE COLLECTION RATE

All residential properties pay for the collection of waste. The rate charged covers the cost of weekly collection as well as other costs related to waste such as waste diversion, large item collection, landfill expenses, etc. A portion of the rate is also transferred to reserve as required by PSAB for future closure and post-closure costs.

In 2024, the garbage collection fee will remain unchanged at \$180.

FIRE LEVY

A fire levy was established to better meet the evolving needs of the Fire Services department. The levy will ensure that monies are in reserve to meet future capital and operating requirements thus ensuring that the department can effectively provide its service.

In 2024, the fire levy will be \$85 per property.

En 2024, le taux pour le service d'incendies sera de 85 \$ par propriété.

FRAIS AUX USAGERS & CHARGES

Les droits et frais d'utilisation couvrent tous les autres services offerts par la municipalité. Ils varient en fonction du service et du service concernés.

RÉSUMÉ

L'impact des changements discutés ci-dessus se résume comme suit pour une propriété résidentielle avec un évaluation moyenne de 300 000 \$ dans les villages de Limoges et de St-Isidore. (Exclu les Comtés Unis et les taxes scolaires.)

LIMOGES: Impact pour un propriété résidentielle avec évaluation moyenne de 300 000 \$

	2024 Hausse	2024 Total (estimé)	2023 Total (estimé)
Frais municipaux			
Impôts fonciers - hausse de 4,23%	96.47	2,379.80	2,283.32
Frais eau & égouts (160 m ³ /an)	92.16	1,262.56	1,170.40
Frais collecte d'ordures	-	180.00	180.00
Frais services d'incendies	85.00	85.00	-
Total	273.63	3,907.36	3,633.72
Par jour	0.75	10.71	9.96

ST-ISIDORE: Impact pour un propriété résidentielle avec évaluation moyenne de 300 000 \$

	2024 Hausse	2024 Total (estimé)	2023 Total (estimé)
Frais municipaux			
Impôts fonciers - hausse de 4,23%	96.47	2,379.80	2,283.32
Frais eau & égouts (160 m ³ /an)	110.52	1,538.32	1,427.80
Frais collecte d'ordures	-	180.00	180.00
Frais services d'incendies	85.00	85.00	-
Total	291.99	4,183.12	3,891.12
Par jour	0.80	11.46	10.66

USER FEES AND CHARGES

User fees and charges cover all other services offered by the municipality. These vary based on the specific item and department.

SUMMARY

The impact of the changes discussed above can be summarized as follows for a residential property with an average valuation of \$300,000 in the villages of Limoges and St-Isidore. (Excludes United Counties and school taxes.)

LIMOGES: Impact for average residential property assessed at \$300,000

	2024 Increase	2024 Total (estimated)	2023 Total (estimated)
Municipal Fees			
Municipal property tax - 4.23% increase	96.47	2,379.80	2,283.32
Water & Wastewater fees (160 m ³ /year)	92.16	1,262.56	1,170.40
Waste Management fees	-	180.00	180.00
Fire levy	85.00	85.00	-
Total	273.63	3,907.36	3,633.72
Per day	0.75	10.71	9.96

ST-ISIDORE: Impact for average residential property assessed at \$300,000

	2024 Increase	2024 Total (estimated)	2023 Total (estimated)
Municipal Fees			
Municipal property tax - 4.23% increase	96.47	2,379.80	2,283.32
Water & Wastewater fees (160 m ³ /year)	110.52	1,538.32	1,427.80
Waste Management fees	-	180.00	180.00
Fire levy	85.00	85.00	-
Total	291.99	4,183.12	3,891.12
Per day	0.80	11.46	10.66

Les taux d'eau et d'égouts de 2024 sont :

Le 2024 water and sewer rates for 2024 are:

LIMOGES (Water & Sewer / Eau & Égouts)

Current year vs prior year billing

Facturation année courante vs année précédente

Quarterly rates / Taux trimestriels	Avg cons/qtr / Cons moy/qtr	Rate / Taux 2024	Billing / Facturation	Rate / Taux 2023*	Billing / Facturation	Variance	%
Variable Water / Eau	40			1.90	76.00	7.60	10.0%
Tier / Palier I - 0 - 40m ³	40	2.09	83.60				
Tier / Palier II - 41 - 50m ³		2.59					
Tier / Palier III - 51 - 60m ³		3.59					
Tier / Palier IV - > 61m ³		4.59					
Fixed Water / Fixe Eau		88.64	88.64	85.05	85.05	3.59	4.2%
Sewer / Égouts		143.40	143.40	131.55	131.55	11.85	9.0%
Total Quartely invoice / Total facture trimestrielle			315.64		292.60	23.04	7.9%
Total Yearly invoice / Total facture annuel			1,262.56		1,170.40	92.16	7.9%

ST-ISIDORE

Current year vs prior year billing

Facturation année courante vs année précédente

Quarterly rates / Taux trimestriels	Avg cons/qtr / Cons moy/qtr	Rate / Taux 2024	Billing / Facturation	Rate / Taux 2023*	Billing / Facturation	Variance	%
Variable Water / Eau	40			\$ 2.29	\$ 91.60	12.40	13.5%
Tier / Palier I - 0 - 40m ³	40	\$ 2.60	\$ 104.00				
Tier / Palier II - 41 - 50m ³		\$ 3.10					
Tier / Palier III - 51 - 60m ³		\$ 4.10					
Tier / Palier IV - > 61m ³		\$ 5.10					
Fixed Water / Fixe Eau		\$ 137.18	\$ 137.18	\$ 133.80	\$ 133.80	3.38	2.5%
Sewer / Égouts		\$ 143.40	\$ 143.40	\$ 131.55	\$ 131.55	11.85	9.0%
Total Quartely invoice / Total facture trimestrielle			\$ 384.58		\$ 356.95	27.63	7.7%
Total Yearly invoice / Total facture annuel			\$ 1,538.32		\$ 1,427.80	110.52	7.7%

*The 2023 rate was based on an average consumption of 48 m³. This rate was adjusted to the proposed average of 40m³ in 2024. / Le taux de 2023 était basé sur une consommation moyenne de 48m³. Celui-ci a été ajusté en fonction de la consommation moyenne de 40m³ de
 **1m³ = 1 000L. Therefore, average consumption represents 444 litres per day per household. / Donc la consommation moyenne représente 444L par jour par maisonnée.

LIMOGES (Water only / Eau seulement)

Current year vs prior year billing

Facturation année courante vs année précédente

Quarterly rates / Taux trimestriels	Avg cons/qtr / Cons moy/qrt	Rate / Taux 2024	Billing / Facturation	Rate / Taux 2023*	Billing / Facturation	Variance	%
Variable Water / Eau	40			1.90	76.00	7.60	10.0%
Tier / Palier I - 0 - 40m ³	40	2.09	83.60				
Tier / Palier II - 41 - 50m ³		2.59					
Tier / Palier III - 51 - 60m ³		3.59					
Tier / Palier IV - > 61m ³		4.59					
Fixed Water / Fixe Eau		88.64	88.64	85.05	85.05	3.59	4.2%
Backwash / Décharge (Variable)		0.21	8.40	0.19	7.60	0.80	10.5%
Total Quartely invoice / Total facture trimestrielle			180.64		168.65	11.99	7.1%
Total Yearly invoice / Total facture annuel			722.56		674.60	47.96	7.1%

*The 2023 rate was based on an average consumption of 48 m³. This rate was adjusted to the proposed average of 40m³ in 2024. / Le taux de 2023 était basé sur une consommation moyenne de 48m³. Celui-ci a été ajusté en fonction de la consommation moyenne de 40m³ de

**1m³ = 1 000L. Therefore, average consumption represents 444 litres per day per household. / Donc la consommation moyenne représente 444L par jour par maisonnée.

SEWER ONLY - ÉGOUTS SEULEMENT

Quarterly rates / Taux trimestriels	Rate / Taux 2024	Billing / Facturation	Rate / Taux 2023	Billing / Facturation	Variance	%
Sewer / Égouts	143.40	143.40	131.55	131.55	11.85	9.0%
Total Quartely invoice / Total facture trimestrielle		143.40		131.55	11.85	9.0%
Total Yearly invoice / Total facture annuel		573.60		526.20	47.40	9.0%

RÉSERVES, FONDS DE RÉSERVES & REVENUS REPORTÉS

RESERVES, RESERVE FUNDS & DEFERRED REVENUE

RÉSERVES / RESERVES

Une réserve est une affectation des revenus nets à la discrétion du Conseil, après provision de toutes les dépenses connues, dans le cadre d'une stratégie globale de financement de programmes ou de projets qui sont définis dans les budgets annuels et autorisés en vertu des dispositions de la *Loi sur les municipalités*.

Il ne fait référence à aucun actif spécifique, il est de nature générale.

Une réserve peut être créée pour couvrir des dépenses en capital ou d'opérations.

Les réserves ne nécessitent pas de séparation des fonds ou des actifs.

Les réserves font partie d'un fonds de revenus et ne produisent donc pas d'intérêts par elles-mêmes.

Elle peut être créée dans un but prédéterminé et utilisée à cette fin, à la discrétion du Conseil. Si non utilisé, le conseil peut choisir de l'attribuer à autre chose.

Les réserves de La Nation sont présentées ci-dessous :

RÉSERVES DE PARCS PARK RESERVES	Estimated / Estimé 12.31.2023	Budget 2024 Additions / Ajouts	Budget 2024 Expenses / Dépenses	Projected / Projeté 12.31.2024
St Isidore Park	41,312	-	-	41,312
St Isidore Skating & Splash Pad	9,990	-	-	9,990
Ste Rose Park	9,008	-	-	9,008
St Bernardin Park (Jean Paul Charlebois)	8,756	-	-	8,756
Fournier Park	4,557	-	-	4,557
Forest Park Park	1,200	-	-	1,200
Limoges Park	3,995	-	-	3,995
Parc Giroux Park	8,177	-	-	8,177

A reserve is an allocation from net revenue at the discretion of Council, after the provision of all know expenditures, as part of an overall strategy for funding programs or projects that are set out in annual budgets and is authorized under the provisions set out in the *Municipal Act*.

It has no reference to any specific asset; it is general in nature.

They can be created to cover capital or operating expenses.

Reserves do not require segregation of money or assets.

Reserves are part of a revenue fund and therefore, do not earn interest on their own.

May be established for a predetermined purpose & applied for that purpose at the discretion of Council. If not used, Council can choose to allocate it to another project.

The reserves for The Nation are presented below:

Réserves de parcs – suite Park reserves - cont'd	Estimated / Estimé 12.31.2023	Budget 2024 Additions / Ajouts	Budget 2024 Expenses / Dépenses	Projected / Projeté 12.31.2024
Cambridge Forest Estate	20,067	-	-	20,067
Limoges Bingo Park	2,967	-	-	2,967
Limoges Anciens Combatant	1,017	-	-	1,017
Nation Social Committee	4,267	-	-	4,267
Total	115,313	-	-	115,313

RÉSERVES RESERVES	Estimated / Estimé 12.31.2023	Additions / Ajouts	Expenses / Dépenses	Projected / Projeté 12.31.2024
Working Capital / Fonds de roulement	1,530,193	-	-	1,530,193
Ward donation balances / Soldes de dons des quartiers	2,318		2,318	-
Administration				
Building Reno / Améliorations bâtiment	254,116	-	-	254,116
Divers	293,181	-	275,000	18,181
Employee / Employé	47,499	-	-	47,499
IT / TIS	81,805	-	24,105	57,700
Land sale / Vente de terrain Manitou	125,310	-	-	125,310
Vehicle & equipment fleet / Flotte de véhicules & équipements	521,158	130,934	382,116	269,977
Storm Management / Égout Pluviaux	166,000	16,000	-	182,000
Solar Panel / Panneaux solaire	268,341	93,920	-	362,261
Election	32,322	11,000	-	43,322
Fire Department / Service d'incendie	728,928	564,641	329,500	964,069
Quarry Rehabilitation South Plantagenet	172,992	-	-	172,992
Public Works / Travaux publics				
Pont Latour	84,795	-	84,795	-
Public Works Roads carried forward	40,000	-	40,000	-
Recreation / Récréation				
Artificial Ice / Glace artificielle	685,747	100,000	175,300	610,447
Capital after Master Plan / Plan directeur	570,647	-	221,300	349,347
St Bernardin Hall	26,485	-	-	26,485
St Albert Hall Plans	124,460	-	-	124,460
Limoges Hall	36,500	-	-	36,500
Sports Complexe / Complexe sportif	10,000	-	-	10,000
Planning / Urbanisme				
Official Plan Limoges & St Isidore	36,910	-	15,000	21,910
Economic Development / Développement Économique	74,000	-	-	74,000
Library / Bibliothèques	283,537	-	-	283,537
Total	6,197,241	916,495	1,549,434	5,564,306

FONDS DE RÉSERVE / RESERVE FUNDS

Les fonds de réserve sont basés sur une exigence statutaire ou un passif défini payable à l'avenir. La base de la collecte et de l'utilisation des fonds est spécifique et les fonds ne peuvent être utilisés qu'à cette fin.

Tous les intérêts produits par les fonds de réserve doivent faire partie du fonds de réserve.

Il existe deux types de fonds de réserve :

1. Fonds de réserve obligatoire
2. Fonds de réserve discrétionnaire

FONDS DE RÉSERVE OBLIGATOIRE

Ce type de fonds est créé lorsqu'une loi provinciale exige que les recettes reçues à des fins spéciales soient séparées des recettes générales de la municipalité.

Les fonds ne doivent être utilisés qu'aux fins prévues par la loi.

Ils peuvent être de nature contractuelle ou statutaire.

Des exemples de fonds de réserve obligatoires à La Nation sont les redevances d'aménagement et le fonds de fermeture/post-fermeture des sites d'enfouissement (fond de réserve de l'environnement). Ce type de fonds est présenté dans les tableaux de fonds de réserve et de revenus reportés qui suivent.

FONDS DE RÉSERVE DISCRÉTIONNAIRE

Un fonds de réserve discrétionnaire est créé en vertu de la loi sur les municipalités lorsque le conseil souhaite affecter des revenus au financement d'une dépense future pour laquelle il est autorisé à dépenser de l'argent, et mettre de côté une certaine partie des recettes d'une année afin que les fonds soient disponibles en cas de besoin.

Reserve funds are based on a statutory requirement or defined liability payable in the future. The basis for the collection and use of monies in the fund is specific and funds can only be used for that purpose.

All interest earnings derived from reserve funds must form part of the reserve fund.

There are two types of reserve funds:

1. Obligatory reserve funds
2. Discretionary reserve funds

OBLIGATORY RESERVE FUND

This type of fund is created when a provincial statute requires that revenue received for special purposes be segregated from the general revenues of the municipality.

Monies are to be used only for the purpose prescribed for them by statute.

They can be contractual or statutory in nature.

Examples of obligatory reserve funds at the Nation are development charges and landfill closure/post-closure fund (in the Environment reserve fund). This type of fund is presented in the tables for reserve funds and deferred revenue which follow.

DISCRETIONARY RESERVE FUND

A discretionary reserve fund is created under the *Municipal Act* when Council wants to earmark revenue to finance a future expenditure for which it has the authority to spend money, and to set aside a certain portion of any year's revenues so that the funds are available as required.

Ils peuvent être créés pour couvrir des dépenses en capital ou d'opérations.

Un exemple de ce type de fonds de réserve est celui créé pour la glace artificielle de l'aréna. Ces fonds ont été présentés dans le tableau de réserves (ci-dessus).

Les fonds de réserve de la Nation sont présentés ci-dessous :

They can be created to cover capital or operating expenses.

An example of this type of reserve fund is the one created for the Artificial Ice for the Arena. These funds were presented in the table of reserves (above).

The Nation's reserve funds are presented below:

FONDS DE RÉSERVES RESERVE FUNDS	Estimated / Estimé 12.31.2023	Budget 2024 Additions / Ajouts	Budget 2024 Expenses / Dépenses	Projected / Projeté 12.31.2024
Environment	1,962,734	335,571	1,123,723	1,174,582
General Sewer / Égouts général	3,118,291	119,665	387,120	2,850,836
Sewers / Égouts St Albert	311,633	-	40,000	271,633
Sewers / Égouts St Isidore	32,542	-	-	32,542
Sewers Growth / Égouts croissance Limoges	81,504	365,829	-	447,333
Sewers / Égouts Fournier	10,536	-	-	10,536
Water / Eau Projet Brisson	1,401	-	-	1,401
Water / Eau Castor Rd	6,470	-	-	6,470
Water / Eau St Isidore	357,390	160,194	164,710	352,874
Water Growth / Eau Croissance Limoges	-252,958	545,415	-	292,457
Water / Eau Limoges	332,022	142,871	315,019	159,874
Ponceau CFE	8,059	-	-	8,059
Total	5,969,624	1,669,545	2,030,572	5,608,597

REVENUS REPORTÉS / DEFERRED REVENUE

Les revenus reportés représentent les sommes reçues à l'avance pour être dépensées ultérieurement. Ces recettes sont mises de côté dans un fonds de réserve obligatoire à des fins spécifiques en vertu d'une loi, d'un règlement ou d'un accord. Les redevances d'aménagement sont un exemple de revenus reportés.

Les revenus reportés de la Nation sont présentés ci-dessous :

Deferred revenue represents monies received in advance for later spending. These revenues are set aside in an obligatory reserve fund for a specific purpose by legislation, regulation, or agreement. Development charges are an example of a deferred revenue.

The Nation's deferred revenues are presented below

Department / Service	Estimated / Estimé 12.31.2023	Budget 2024 Additions / Ajouts	Budget 2024 Expenses / Dépenses	Projected / Projeté 12.31.2024
Parkland / Fins de parc	205,052	-	17,500	187,552
Dev Charge / Redevances d'aménagement	1,071,231	-	-	1,071,231
Building / Construction	132,056	-	65,922	66,134
Fire Department	25,570	-	-	25,570
Water & Sewer / Eau & Égouts	20,304	-	-	20,304
St Albert Park / Parc St Albert	2,000	-	-	2,000
Limoges Park / Parc Limoges	140	-	-	140
Recreation bank transfers / Transfert de banque récréation	35,703	-	-	35,703
TOTAL	1,492,056	-	83,422	1,408,634

BUDGET CAPITAL

Le budget du capital couvre les immobilisations corporelles, des grandes infrastructures aux plus petits actifs et autres projets à long terme. Le budget capital est le plan de la municipalité pour l'achat, la construction, l'entretien, la réparation et le remplacement des immobilisations et de l'infrastructure.

Les projets de 2024 reflètent les plans stratégiques, les besoins en capitaux conformément au plan de gestion des actifs et les besoins de la communauté.

Le budget d'opérations est étroitement lié aux immobilisations car des fonds seront nécessaires pour assurer les dépenses quotidiennes associées aux immobilisations.

Les principales sources de financement des immobilisations sont : les fonds de réserve, les réserves, les subventions, les prêts, les redevances d'aménagement et les contributions communautaires. Les projets peuvent être financés par une ou plusieurs sources.

La planification du budget capital est délicate. Les besoins en capital pour rester en ligne avec le plan de gestion des actifs, les besoins et les demandes de la communauté, et les infrastructures nécessaires à la croissance doivent tous être mis en balance avec les fonds disponibles, ainsi qu'avec la planification à long terme de la municipalité.

Les investissements en capital liés à la croissance, aux réparations, à l'entretien et au remplacement prévus pour 2024 totalisent 7 484 874 \$. Ces projets sont financés comme suit :

- 55% par les réserves, fonds de réserve et des octrois;
- 37% par de la dette dont environ 38% sera de la dette interne; et
- 8% par les revenus de taxe.

La répartition des projets couverts par les revenus de taxes et la liste de projets en capital par département sont présentées ci-dessous.

CAPITAL BUDGET

The capital budget covers capital items from large infrastructure to smaller assets and other long-term projects. The capital budget is the municipality's plan to purchase, build, maintain, repair, and replace capital assets and infrastructure.

The 2024 capital projects are presented in the following table. These reflect strategic plans, capital requirements as per the asset management plan and the needs of the community.

The operating budget is closely tied to capital assets because funds will be required to ensure day-to-day expenses associated with the assets are met.

The main sources of funding for capital assets are reserve funds, reserves, grants, loans, development charges, and community contributions. Projects can be funded by one or several sources.

Planning the capital budget is tricky. Capital requirements to stay on track with the asset management plan, community needs and requests, and infrastructure required for growth must all be balanced out against available funding as well as consideration for long-term planning for the municipality.

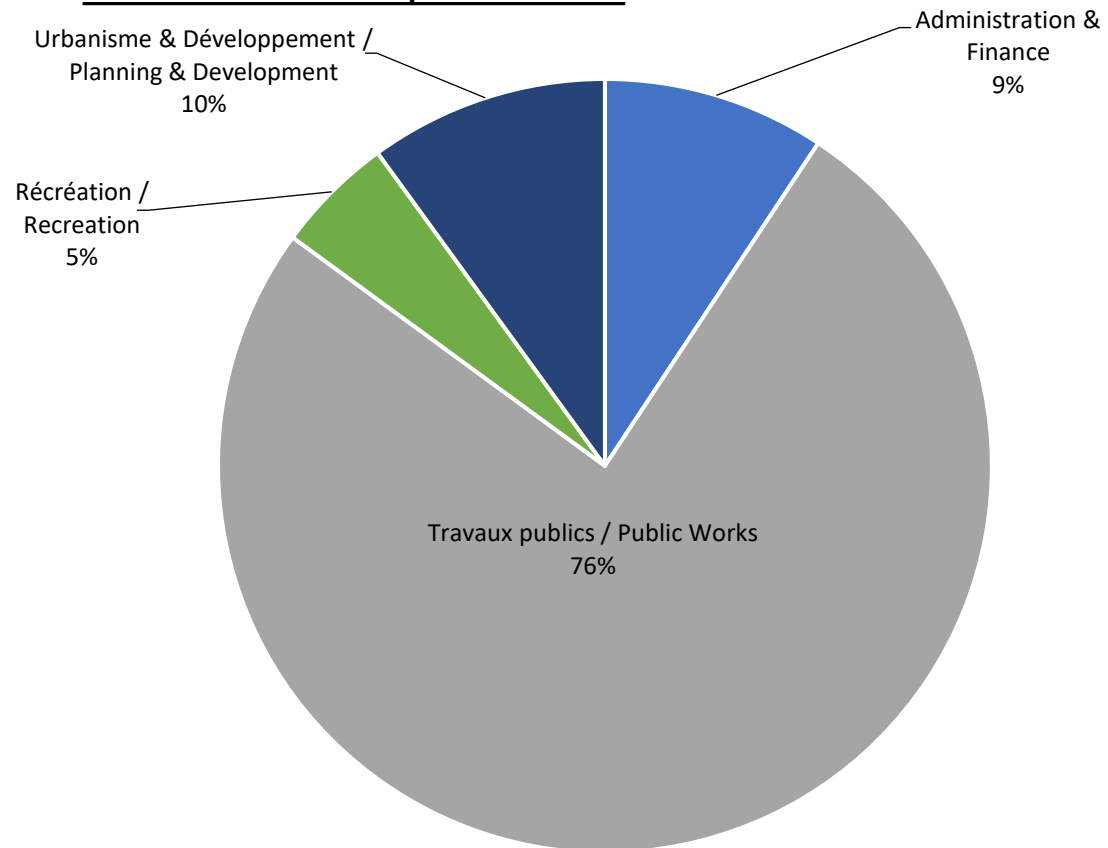
The capital investments related to growth, repairs, maintenance and replacement in 2024 total \$7,484,874. These projects will be financed as follows:

- 55% by reserves, reserve funds and grants;
- 37% by debt of which approximately 38% will be internal debt; and
- 8% by tax revenues.

The spread of projects paid for by tax revenues as well as the list of capital projects by department are presented below.

RÉPARTITION \$ DE TAXES - CAPITAL

SPREAD OF TAX \$ - CAPITAL



RECAP OF CAPITAL PROJECTS - 2024 BUDGET
RÉCAPITULATION DES TRAVAUX D'IMMOBILISATIONS - BUDGET 2024

		TOTAL COST/ COÛT TOTAL	RESERVES/ RÉSERVES	GRANTS/ OCTROIS	OTHER/AUTRES CONTRIBUTIONS	L-T DEBT/ DETTE À L-T	FROM TAXES/ DES TAXES
Administration & Finance	Administration & Finance						
Asyst SQL server	Serveur SQL pour Asyst	50,000	-				50,000
		50,000	-	-	-	-	50,000
Information Technology	Informatique						
Replacement of computers	Remplacement d'ordinateurs	29,900	(24,105)				5,795
		29,900	(24,105)	-	-	-	5,795
Protection to person & Property	Protection de la personne et des biens						
Bunker suits	Habits de combat	30,750	(30,750)				-
Jaws of life	Jaws of life	56,375	(56,375)				-
Repairs floor St-Isidore Fire Hall	Réparations plancher caserne St-Isidore	60,000	(60,000)				-
Pumper rescue truck	Camion pompte/secours	85,000	(85,000)				-
SUV	VUS	97,375	(97,375)				-
		329,500	(329,500)	-	-	-	-
By-Law	Règlementation						
Pick up trucks	Camionnettes	60,000	(60,000)				-
		60,000	(60,000)	-	-	-	-
Public Works	Travaux publics						
Tandem truck (ordered in 2023)	Camion Tandem (commandé en 2023)	280,000	-	(280,000)			-
HVAC unit replacement	Remplacement de l'unité de climatisation/chauffage	20,000	-	-			20,000
Pressure Washer	Laveuse à pression	8,000	-	-			8,000
Innovation II	Innovation II	500,000	(275,000)	-		(225,000)	-
Bridges & Culverts	Ponts et ponceaux	100,000	-	-			100,000
Razor + Hay mower	Razoir + Moulin à foin	105,000	-	(102,000)			3,000
Grader (Purchased 2023 Unfinanced)	Grader (acheté en 2023, non financé)	247,000	-	-	(5,000)	(242,000)	-
2 Trucks	2 camionnettes	118,116	(80,116)	(38,000)			-
Latour bridge	Pont Latour	700,000	(84,795)	(26,482)		(588,723)	-
St-Albert bridge - sidewalk repairs (cost share w UCPR)	Pont St-Albert - réparations aux trottoirs (partage des coûts avec les CUPR)	30,000	-	-			30,000
CR2-Principale to .7km east of Principale - pave (cost share w UCPR)	CR2-Principale à .7km est de Principale - paver (partage des coûts avec les CUPR)	36,000	-	-			36,000
Concession 10 - Paving 1.4km (Net share cost)	Concession 10 - pavage 1.4km (partage de coûts)	124,850	-	-			124,850
Concession 11 - Paving 1.1km	Concession 11 - pavage 1.1km (partage de coûts)	185,212	-	(112,471)			72,741
Concession 17 West - Paving 1km	Concession 17 Ouest - pavage 1km	156,567	-	(156,567)			-
Skye Road - Paving 1.5 km (50% our share)	Ch Skye - pavage 1.5km (partage de coûts)	130,000	-	(130,000)			-
Gagnon - Paving 850m	Gagnon - pavage 850m	147,443	-	(147,443)			-
Linda	Linda	10,000	-	-			10,000
Route 300 East - Paving 1.55km	Route 300 est - pavage 1.55km	244,388	-	(244,388)			-
Route 700 East - Paving 1.9km	Route 700 est - pavage 1.9km	259,749	-	(259,749)			-
Séguinbourg	Séguinbourg	50,000	-	-			50,000
Boundary North Stormont (cost share, from 2023)	Boundary North Stormont (coûts partagés, report de 2023)	40,000	(40,000)	-			-
		3,492,325	(479,911)	(1,497,100)	(5,000)	(1,055,723)	454,591

RECAP OF CAPITAL PROJECTS - 2024 BUDGET
RÉCAPITULATION DES TRAVAUX D'IMMOBILISATIONS - BUDGET 2024

		TOTAL COST/ COÛT TOTAL	RESERVES/ RÉSERVES	GRANTS/ OCTROIS	OTHER/AUTRES CONTRIBUTIONS	L-T DEBT/ DETTE À L-T	FROM TAXES/ DES TAXES
Water & Sewer	Eau & Égout						
<u>General W&S</u>	<u>Général E&É</u>						
New computer	Nouvel ordinateur	15,000	(15,000)				-
Computer for GIS	Ordinateur pour GIS	4,000	(4,000)				-
<u>Sewer growth</u>	<u>Croissance égouts</u>						
Lagoon facility upgrade	Mise à niveau de la lagune	500,000	-			(500,000)	-
<u>Limoges Sewer</u>	<u>Égouts Limoges</u>						
ACS Castor continuity - Engineer study	Continuité de ACS Castor - Études d'ingénieurs	25,000	(25,000)				-
SCADA upgrades	Mises à jour du SCADA	20,000	(20,000)				-
Generator SPS#2	Génératrice SPS#2	5,000	(5,000)				-
Masterplan (spent in 2023)	Plan maître (dépensé en 2023)	75,000	(75,000)				-
Capacity Study	Étude de capacités	25,000	(25,000)				-
New design for lagoon*	Nouveau design pour la lagune*	200,000	(200,000)				-
<u>St-Isidore Sewer</u>	<u>Égouts St-Isidore</u>						
St-Isidore lagoon upgrade	Mise à niveau de la lagune de St-Isidore	20,000	(20,000)				-
<u>Fournier Sewer</u>	<u>Égouts Fournier</u>						
New Pumps	Pompes	8,000	(8,000)				-
<u>St-Albert Sewer</u>	<u>Égouts St-Albert</u>						
Masterplan	Plan maître	40,000	(40,000)				-
<u>Limoges Water</u>	<u>Eau Limoges</u>						
GIS/Civil3D	GIS/Civil3D	5,000	(5,000)				-
SCADA upgrade	Mises à jour du SCADA	25,000	(25,000)				-
Calypso Water Meter/Valve	Compteur d'eau / valve Calypso	120,000	(120,000)				-
WTP Furnace	Fournaise au plan de traitement d'eau	60,000	(60,000)				-
Water meters	Compteurs d'eau	21,089	(21,089)				-
<u>Limoges Water Growth</u>	<u>Croissance Eau Limoges</u>						
Phase 2/3 - Rockland upgrade	Phase 2/3 - mise à niveau Rockland	500,000	-			(500,000)	-
Watermain Loop - 300mm Savage to Despins*	Watermain Loop - 300mm Savage à Despins*	700,000	-			(700,000)	-
Masterplan - part 2	Plan maître - partie 2	75,000	(75,000)				-
<u>St-Isidore Water</u>	<u>Eau St-Isidore</u>						
SCADA Upgrade (Phase II)	Mises à jour du SCADA (Phase II)	100,000	(100,000)				-
Water meters	Compteurs d'eau	13,760	(13,760)				-
Masterplan (see engineering in op budget)	Plan maître	50,000	(50,000)				-
		2,606,849	(906,849)	-	-	(1,700,000)	-
Environnement	Environnement						
Pick up truck	Camionnette	60,000	(60,000)				-
Route 800 East clean up	Route 800 Est nettoyage	250,000	(250,000)				-
		310,000	(310,000)	-	-	-	-

RECAP OF CAPITAL PROJECTS - 2024 BUDGET
RÉCAPITULATION DES TRAVAUX D'IMMOBILISATIONS - BUDGET 2024

		TOTAL COST/ COÛT TOTAL	RESERVES/ RÉSERVES	GRANTS/ OCTROIS	OTHER/AUTRES CONTRIBUTIONS	L-T DEBT/ DETTE À L-T	FROM TAXES/ DES TAXES
Recreation	Récréation						
<u>Parks</u>	<u>Parcs</u>						
St-Isidore - Paved Trail	St-Isidore - Sentier pavé	8,000	-				8,000
St-Albert - New Boards for skating rink	St-Albert - nouvelles bandes pour patinoire	128,000	(19,300)		(95,000)		13,700
<u>General Recreation</u>	<u>General Recreation</u>						
Emergency Building Repairs	Réparations d'urgence aux édifices	75,000	(75,000)				-
Park Requests	Demandes de parcs	30,000	(30,000)				-
<u>Bowling</u>	<u>Bowling</u>						
<u>Halls</u>	<u>Centres communautaires</u>						
Caledonia - FCA repairs	Caledonia - réparations FCA	50,000	(50,000)				-
Fournier - FCA repairs	Fournier - réparations FCA	7,000	(7,000)				-
St-Albert - FCA repairs	St-Albert - réparations FCA	50,000	(50,000)				-
		348,000	(231,300)	-	(95,000)	-	21,700
Aréna	Aréna						
Generator	Génératrice	150,000	(150,000)				-
Building repairs from 2022 not done	Réparations à l'édifice de 2022 (pas faits)	33,300	(25,300)				8,000
		183,300	(175,300)	-	-	-	8,000
Planning	Urbanisme						
Zoning by-law	Règlement pour le zonage	75,000	(15,000)				60,000
		75,000	(15,000)	-	-	-	60,000
Storm Ponds	Urbanisme						
Library	Bibliothèques						
	Succursale St-Albert - base & étagère pour DVD						-
	Succursale St-Albert - étagère pour DVD						-
		-	-	-	-	-	-
Total	Total	7,484,874	(2,531,965)	(1,497,100)	(100,000)	(2,755,723)	600,086

GESTION DE LA FLOTTE

La municipalité dispose d'une flotte de 68 véhicules. Il s'agit notamment de camionnettes, de SUV, de camions tandem, de niveleuses, de pelles mécaniques, de camions de pompiers, d'un camion Hydrovac et de bien d'autres encore.

Le tableau de la page suivante présente les besoins de la flotte pour les dix prochaines années.

Ce plan permet à la Nation de suivre les besoins en flotte par département par année en tenant compte des coûts d'entretien des véhicules, du kilométrage, de la durée de vie utile estimée, etc. Sur cette base, l'année de remplacement estimée est déterminée. Le coût de remplacement estimé est déterminé en extrapolant le coût de remplacement d'aujourd'hui aux années futures en utilisant un taux d'inflation estimé.

La somme des besoins annuels totaux permet de déterminer le montant qui doit être transféré des opérations à la réserve pour la flotte afin de couvrir le coût des besoins futurs de celle-ci.

FLEET MANAGEMENT

The municipality has a fleet of 68 vehicles. These include pick up trucks, SUV, Tandem trucks, grader, backhoes, fire rescue trucks, a Hydrovac truck and many more.

The table on the following page presents the fleet requirements for the next 10 years.

This plan allows The Nation to track fleet requirements by department per year by keeping track of vehicle maintenance costs, mileage, estimated useful life, etc. Based on this, estimated replacement year is determined. Estimated cost of replacement is determined by extrapolating today's cost of replacement to future years using an estimated inflation rate.

Summing total annual requirements helps determine how much should be transferred to the fleet management reserve from normal operations to cover the cost of future fleet needs.

MUNICIPALITÉ DE LA NATION
Plan de remplacement de la flotte / Fleet Replacement Plan
Budget 2024

GL ACT	DESCRIPTION	VEHICLE TYPE	DEPT	EXPECTED		REPLACEMENT EXPECTED YR	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
				YR	LIFE											
6052	PICK-UP - 2018 CHEV SILVERADO (FOURNIER)	Pick Up	Roads	2018	6	2024	59,348				65,509					
6059	PICK-UP - 2017 DODGE RAM	Pick Up	By-Law	2017	7	2024	59,348									
6050	PICK-UP - 2010 GMC SIERRA	Pick Up	Environment	2010	9	2024	59,348									
6025	PICK-UP- 2012 SILVERADO - ROAD SIGNS	Pick Up	Roads	2012	5	2017	59,348									
NEW	RAZOR - to be purchased 2024	Razor	Roads	2024	10	2034	102,500									
6021	SUV - 2017 FORD ESCAPE	Small SUV	By-Law	2017	7	2025		35,322								
6043	TRACTOR - 2007 JOHN DEERE 3320 SM St-Isidore	Sidewalk tractor	Roads	2007	15	2022		53,845								
6055	Pick-up Dodge Ram 2016	Pick Up	Building	2016	9	2025		60,831								
6062	PICK-UP - 2019 CHEV SILVERADO	Pick Up	Environment	2019	7	2025		60,831								
6053	2017 GMC Sierra 1500	Pick Up	Recreation	2017	8	2025		60,831								
6057	PICK-UP - 2013 GMC SIERRA - RECREATION	Pick Up	Recreation	2013	12	2025		60,831								
6030	HOT BOX - 2016 LIMOGES	HOT BOX	Roads	2016	8	2024		63,038							74,932	
6024	PICK UP - Chevrolet Silverado 3/4 tonne 4x4	Lg Pick Up	Water & Sewer	2016	7	2023		72,808								
6027	TRUCK -2015-CABOVER FUSO-ROAD SIGNS	CABOVER	Roads	2015	10	2025		92,775								
6060	Zamboni	Zamboni	Recreation	2010	15	2025		120,000								
6000	EXCAVATOR - 2017 CASE CX210D	Excavator	Roads	2017	8	2025		261,201								
6051	SUV - 2019 EQUINOX	Small SUV	Roads	2019	7	2026			36,205					40,963		
6044	TRACTOR - 2011 KUBOTA B3030 St-Albert	Sidewalk tractor	Roads	2011	15	2026			55,191							
6054	PICK-UP - 2019 FORD F150	Pick Up	Water & Sewer	2019	7	2026			62,352							
6026	PICK-UP - 2016 CHEVROLET SIERRA - (3/4 Ton - Limoges Fuel Truck)	Lg Pick Up	Roads	2016	10	2026			74,629							
6042	TRACTOR - 2011 MCCORMICK CX105 St-Isidore	Tractor	Roads	2011	15	2026			209,890							
6551	S-500 FORD ECONOLINE REHAB 2001	Service Truck	Fire Limoges	2001	25	2026			247,756							
6001	TRUCK- 2019 WESTERN STAR 4700	Tandem	Roads	2019	10	2029			409,218							
6012	TRUCK - 2016 WESTERN STAR 4700SF	Tandem	Roads	2016	10	2026			409,218							
6236	P-300 FREIGHT 1996 FOURNIER SUPERIOR	Pumper/Tanker	Fire Fournier	1996	30	2026			689,044							
6253	P-500 INT 2002 PUMPER LIMOGES	Pumper/Tanker	Fire Limoges	2002	24	2026			689,044							
6020	VAN - 2020 CARGO NISSAN	Small SUV	Water & Sewer	2020	7	2027				37,110						
6104	Ford XLT 150	Fire Pick Up	Fire Chief	2014	9	2023				70,973					80,300	
6353	T-500 - INTER 2003 TANKER LIM. (w/b trans to St-Al; repl delayed to 2036)	Tanker	Fire Limoges	2003	24	2027				308,727						
6064	SUV- 2021 EQUINOX LS	Small SUV	Environment	2021	7	2028					38,038					
6022	PICK-UP - 2023 DODGE RAM (Bike)	Pick Up	Roads	2023	5	2028					65,509					
6032	HOT BOX - 2020 FALCON (Fournier)	HOT BOX	Roads	2020	8	2028					67,884					
6002	TRUCK - 2016 WESTERN STAR 4700SF	Tandem	Roads	2016	10	2026					429,935					
6007	TRUCK - 2018 WESTERN STAR	Tandem	Roads	2018	10	2028					429,935					
6028	GRADER - 2013 JOHN DEERE Limoges	GRADER	Roads	2013	15	2028					678,845					
6019	SUV - 2022 EQUINOX LS	Small SUV	Water & Sewer	2022	7	2029						38,989				
6058	PICK-UP - 2022 DODGE RAM - CONSTRUCTION	Pick Up	Building	2022	7	2029						67,146				
6023	PICK-UP - 2022 SIERRA GMC	Pick Up	Water & Sewer	2022	7	2029						67,146				
6006	TRUCK - 2019 WESTERN STAR 4700	Tandem	Roads	2019	10	2029						440,683				
6210	P-100 - INTER /2000 PUMPER ST IS (transfer de St-Is a Fournier to replace 6236)	Pumper/Tanker	Fire Fournier	1999	30	2029						742,025				
6240	P-400 - 2000 PUMPER ST-ALB.	Pumper/Tanker	Fire St-Albert	1999	30	2029						742,025				
6045	TRACTOR - 2015 KUBOTA B3350 Fournier	Sidewalk tractor	Roads	2015	15	2030							60,920			
6003	TRUCK - 2020 WESTERN STAR	Tandem	Roads	2020	10	2030							451,701			
6008	TRUCK - 2020 WESTERN STAR	Tandem	Roads	2020	10	2030							451,701			
6331	T-300 GMC 2001 FOURNIER	Tanker	Fire Fournier	2001	30	2031								340,777		
6075	TRUCK HYDRO VAC - 2020 WESTERN STAR	Sucker Truck	Water & Sewer	2021	10	2031								716,713		
6039	TRACTOR - 2017 KUBOTA B4060	Sidewalk tractor	Water & Sewer	2017	15	2032									64,004	
6049	PICK-UP - 2023 DODGE RAM 2500 (3/4 Ton - Fuel Truck Fournier)	Lg Pick Up	Roads	2023	9	2032									86,546	
6004	TRUCK - 2022 WESTERN STAR	Tandem	Roads	2022	10	2032									474,568	
6253	P-500 INT 2002 PUMPER LIMOGES (transfer de Limoges a St-Al to replace 6240)	Pumper/Tanker	Fire Limoges	2002	30	2032									799,080	
NEW	NEW TRUCK TO BUY: ST-ISIDORE FIRE HALL	Tanker	Fire St-Isidore	2033	24	2057										358,029
6353	T-500 - INTER 2003 TANKER LIM. (trans from Limoges to St-Al)	Tanker	Fire St-Albert	2003	30	2033										358,029
6005	TRUCK - 2023 WESTERN STAR	Tandem	Roads	2023	10	2033										486,432
TOTAL PAR ANNÉE / TOTAL PER YEAR \$							339,890	942,313	2,882,547	416,811	1,775,655	2,098,015	964,321	1,098,453	1,579,430	1,202,491
QTY DE REMPLACEMENTS / UNITS TO REPLACE							5	11	10	3	7	6	3	3	6	3

Plan de remplacement de la flotte - Projections pour le financement
 Plan de remplacement de la flotte - Projections pour le financement
 Fleet Replacement Plan - Projections for Financing
 Budget 2024

Année / Year	2024	2025	2026	2027	2028	2029	2030	2031
Total par année / Total per year \$	339,890	942,313	2,882,547	416,811	1,775,655	2,098,015	964,321	1,098,453
Véhicules payés par des fonds de réserve / Vehicles paid for from reserve funds								
Construction / Building						67,146		
Environment	59,348	60,831			38,038			
Eau & Égouts / Water & Sewer		72,808	62,352	37,110		106,135		716,713
Charge dépt feu / Fire Levy			1,625,844	379,700		1,484,050		340,777
	59,348	133,639	1,688,196	416,810	38,038	1,657,331	-	1,057,490
Paid from tax base	280,542	808,674	1,194,351	1	1,737,617	440,684	964,321	40,963

COÛT DE LA FLOTTE DANS LES 10 PROCHAINES ANNÉES
COST OF FLEET FOR THE NEXT 10 YEARS

	Total	Moyenne / an Avg / yr	Moyenne 2023 2023 avg
Coût ttl / Ttl cost (10 ans/ys)	13,299,926.38	1,329,992.64	
Moins: revenus fonds de réserve / Less: reserve fund revenue (10 ans/ys)	6,629,994.00	(662,999.40)	
Coût net des taxes / Net cost from taxes	6,669,932.38	1,992,992.04	666,993.24

	Dépenses projetés / Projected Expenses	Transfert estimé / Estimated transfer	Transfert de la réserve / Transfer from reserve	Solde de la réserve / Balance in reserve
2023				723,631
2024	280,542	666,993	(280,542)	1,110,082
2025	808,674	666,993	(808,674)	968,401
2026	1,194,351	666,993	(1,194,351)	441,043
2027	1	666,993	(1)	1,108,035
2028	1,737,617	666,993	(1,737,617)	37,412
2029	440,684	666,993	(440,684)	263,721
2030	964,321	666,993	(964,321)	(33,607)
2031	40,963	666,993	(40,963)	592,423
2032	716,346	666,993	(716,346)	543,070

DETTE

En tant que municipalité, nous ne pouvons contracter des dettes que pour financer de grandes acquisitions d'immobilisations - nos opérations quotidiennes doivent être entièrement financées.

L'emprunt est un moyen de financer les projets en capital et d'entretenir les grandes infrastructures à long terme. Comme la plupart des entreprises, les municipalités peuvent emprunter une partie de leurs besoins en capital et la rembourser sur la durée de vie du projet financé.

Le montant qu'une municipalité peut emprunter n'est pas illimité, il est régi par O. Reg 403/02 qui fixe le montant maximum qu'une municipalité peut payer en paiements de capital et d'intérêts au cours de l'année pour une nouvelle dette à long terme. La limite est calculée annuellement et est basée sur 25 % des revenus annuels de la municipalité (tels que déterminés par le ministère et comprenant les impôts fonciers, les frais d'utilisation et les revenus d'investissement) moins les coûts annuels du service de la dette à long terme et les paiements annuels pour d'autres obligations financières à long terme.

Le recours à la dette pour financer les projets d'investissement se justifie notamment par la répartition du coût d'un projet sur sa durée de vie utile, la limitation des fonds internes pour l'emprunt, la faiblesse des taux d'intérêt, etc. Le recours à la dette doit se faire de manière stratégique, en veillant à ce qu'une marge d'emprunt soit disponible pour les projets d'urgence ou les grands projets d'infrastructure.

Une liste de la dette actuelle est présentée dans le tableau ci-dessous. Il convient de noter que la charge de la dette n'est pas entièrement payée par les contribuables. Les frais d'utilisation et les redevances imposées à des utilisateurs spécifiques couvrent 59 % des coûts de remboursement de la dette en 2024.

DETTE PROPOSÉE POUR 2024

En raison des taux d'intérêt élevés, aucun projet n'a été retenu pour un financement par emprunt auprès d'une institution extérieure en

DEBT

As a municipality we can only incur debt to pay for large capital acquisitions – our day-to-day operations must be fully funded.

Borrowing is a way to finance capital projects and maintain major infrastructure over the longer term. Like most businesses, municipalities may borrow a portion of their capital requirements and pay it back over the life of the project being financed.

The amount a municipality can borrow is not limitless, it is regulated by O. Reg 403/02 which sets out the maximum amount that a municipality can pay in principal and interest payments in the year for new long-term debt. The limit is calculated annually and is based on 25% of the municipality's annual "own source" revenue (as determined by the ministry and includes property taxes, user fees, and investment income) less our annual long-term debt servicing costs and annual payments for other long-term financial obligations.

Reasons for using debt to finance capital projects include spreading the cost of a project over its useful life, limited internal funds for borrowing, low interest rates, etc. The use of debt must be done strategically, ensuring there is borrowing room available for emergency or large infrastructure projects.

A list of current debt is shown in the table below. It should be noted that the debt burden is not being paid entirely by taxpayers. User fees and charges to specific users cover 59% of debt repayment costs in 2024.

DEBT PROPOSED FOR 2024

No projects were identified for debt financing through an outside institution in 2024 due to the high interest rates. However, two projects, Innovation II and the Latour Bridge, were proposed to be funded through internal borrowing until rates decrease.

Borrowing internally is not a limitless option and can only be sustained in the short term. When rates decrease, or in the long

2024. Toutefois, il a été proposé de financer trois projets, Innovation II, le pont de Latour, et un véhicule de la voirie par des emprunts internes jusqu'à ce que les taux diminuent.

L'emprunt interne n'est pas une option illimitée et ne peut être maintenu qu'à court terme. Lorsque les taux baisseront, ou à long terme, la municipalité empruntera à l'extérieur pour les emprunts temporaires en cours.

term, the municipality will borrow any outstanding temporary borrowings externally.

SUMMARY OF LONG-TERM DEBT
SOMMAIRE DES PRETS A LONG TERME

DESCRIPTION	Montant original du prêt / Original loan amount	Taux d'intérêts / Interest rate	Terme / Term	Balance at	Année / Year		2024	2025	2026	2027
				Dec 31, 2023 / Solde au 31 déc 2023	Start / Début	End / Terminé				
<i>Prélevés en Frais & Services / Levied as Fees & Charges</i>										
Eau St-Isidore / St-Isidore Water	2,271,774	3.04%	20	683,175	2009	2029	138,992	132,132	132,132	132,132
Calypso Park / Parc Calypso	3,030,659	4.17%	20	1,353,198	2010	2030	224,893	224,892	224,892	224,892
Égouts Forest Park Sewer	1,127,773	4.46%	20	541,961	2011	2031	85,815	85,815	85,815	85,815
Égouts Limoges Croissance / Limoges Sewer Growth	10,321,582	4.86%	20	10,008,449	2023	2048	807,901	807,901	807,901	807,901
Eau Limoges Croissance / Limoges Water Growth	12,822,116	4.86%	20	12,433,122	2023	2048	1,003,625	1,003,625	1,003,625	1,003,625
Total usager-payeur / user-payer	29,573,904						2,261,226	2,254,366	2,254,366	2,254,366
<i>Prélevé sur les impôts fonciers / Levied on general taxes</i>										
Eau & Égouts Ch Calypso Rd Water & Sewer - Prêt/Loan #1	183,388	4.17%	20	81,883	2010	2030	13,608	13,608	13,608	13,608
Eau & Égouts Ch Calypso Rd Water & Sewer - Prêt/Loan #2	1,195,682	4.46%	20	574,595	2011	2031	90,982	90,982	90,982	90,982
Égouts Forest Park Croissance / Sewer Forest Park Growth	476,311	4.46%	20	228,895	2011	2031	36,244	36,244	36,244	36,244
Caserne Limoges Fire Hall	1,450,000	3.53%	25	936,297	2012	2037	87,788	87,788	87,788	87,788
Aréna St-Isidore Arena	586,370	3.33%	20	296,887	2012	2032	40,392	40,392	40,392	40,392
Dôme Sel 2014 Salt Dome	325,000	2.36%	15	151,334	2015	2030	25,749	25,749	25,749	25,749
Véhicules Flotte 2014 / Vehicle Fleet 2014	374,000	1.95%	10	54,171	2015	2025	41,195	13,727		
Garage Innovation	2,900,000	2.71%	20	2,418,022	2019	2039	187,987	187,987	187,987	187,987
Véhicules Flotte 2018 / Vehicle Fleet 2018**					2019	2026	111,085	111,085	55,542	
Complexe sportif 2022	10,033,032	5.77%	20	9,987,823	2023	2043	773,776	773,776	773,776	773,776
Ponceaux Indian Creek Culverts*	727,500	5.25%	25	727,500	2023	2048	52,590	52,590	52,590	52,590
Pont Touchette Bridge*	1,740,000	5.25%	25	1,740,000	2023	2048	125,782	125,782	125,782	125,782
Grader 2023**	247,000	5.00%	5	247,000	2023	2028	55,934	55,934	55,934	55,934
Innovation II**	225,000	5.00%	5	225,000	2023	2028	16,984	50,952	50,952	50,952
Pont Latour Bridge**	470,000	5.00%	25	470,000	2023	2048	11,458	34,374	34,374	34,374
							-			
Total sur base de taxes / on tax base	20,933,282						1,587,177	1,700,969	1,490,440	1,434,897
Grand total	50,507,186						3,848,403	3,955,335	3,744,806	3,689,263

BUDGET DÉTAILLÉ

DETAILED BUDGET

Account	Description	Actual (to Dec 29) / Réel (au 29 dec)				Budget notes Notes au budget
		Actual / Réel 2022	2023	Budget 2023	Budget 2024	
Taxes / Impôt foncier						
N-1100-3000-3001	(RT) RESIDENTIAL/RESIDENTIEL	9,997,092	10,447,975	10,434,835	14,357,346	
N-1100-3000-3002	(RH) RES. HYDRO	-	-	-	-	
N-1100-3000-3005	(CT) COMMERCIAL	363,037	691,932	689,145	-	
N-1100-3000-3006	(GT) PARKING/STATIONNEMENT	1,542	1,841	1,839	-	
N-1100-3000-3007	(XT) NEW COMMERCIAL	341,429	30,523	30,484	-	
N-1100-3000-3008	(YT) OFFICE BUILDING (NEW CONSTRUCTION)	29,611	-	55,917	-	
N-1100-3000-3009	(X7) NEW COMMERCIAL (SMALL SCALE FARM)	-	-	-	-	
N-1100-3000-3010	(PT) PIPELINE	38,637	40,021	39,971	-	
N-1100-3000-3015	(MT) MULTI RESIDENTIAL/RESIDENTIEL	125,635	120,866	137,957	-	
N-1100-3000-3016	(NT) NEW MULTI RESIDENTIEL	34,231	37,751	37,703	-	
N-1100-3000-3020	(IT) INDUSTRIAL/INDUSTRIEL	91,593	371,293	370,971	-	
N-1100-3000-3021	(IH) IND HYDRO	2,121	2,186	2,184	-	
N-1100-3000-3022	(JT) NEW INDUSTRIAL	178,048	931	930	-	
N-1100-3000-3023	(J7) NEW INDUSTRIAL (SMALL SCALE FARM)	903	903	930	-	
N-1100-3000-3030	(FT) FARM/FERME	1,636,882	1,726,442	1,650,474	-	
N-1100-3000-3040	(TT) MANAGED FOREST	12,361	12,404	12,388	-	
N-1100-3000-3050	(CU) COMMERCIAL EXCESS/EXEDENTAIRE	5,209	70,474	70,386	-	
N-1100-3000-3051	(CX) COMMERCIAL VACANT	38,451	61,653	61,576	-	
N-1100-3000-3052	(XU) NEW COMM. EXCESS/EXEDENTAIRE	38,255	-	-	-	
N-1100-3000-3053	(XX) NEW COMM. VACANT	-	-	-	-	
N-1100-3000-3060	(IU) INDUSTRIAL EXCESS/EXEDENTAIRE	-	192	192	-	
N-1100-3000-3061	(IX) INDUSTRIAL VACANT	1,968	2,028	2,026	-	
N-1100-3000-3062	(JU) NEW IND. EXCESS/EXEDENTAIRE	186	-	1,653	-	
N-1100-3000-3063	(JX) NEW IND. VACANT	-	-	-	-	
N-1100-3000-3064	(IK) INDUSTRIAL EXCESS LAND NO SUPPORT	403	415	415	-	
N-1100-3000-3070	(WT) RAILWAYS	9,726	9,702	9,726	-	
Total Taxes		12,947,319	13,629,534	13,611,702	14,357,346	

Account	Description	Actual (to Dec 29) / Réel (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual / Réel 2022	2023			
Supplementary Taxes / Impôt supplémentaire						
N-1100-3001-3001	(RT) RESIDENTIAL/RESIDENTIEL	164,099	129,991	120,000	130,000	
N-1100-3001-3002	(RH) RES. HYDRO	-	-	-	-	
N-1100-3001-3005	(CT) COMMERCIAL	3,392	176,563	-	-	
N-1100-3001-3006	(GT) PARKING/STATIONNEMENT	-	-	-	-	
N-1100-3001-3007	(XT) NEW COMMERCIAL	28,557	3,506	-	-	
N-1100-3001-3008	(YT) OFFICE BUILDING (NEW CONSTRUCTION)	-	-	-	-	
N-1100-3001-3009	(X7) NEW COMMERCIAL (SMALL SCALE FARM)	-	-	-	-	
N-1100-3001-3010	(PT) PIPELINE	249	400	-	-	
N-1100-3001-3015	(MT) MULTI RESIDENTIAL/RESIDENTIEL	-	-	-	-	
N-1100-3001-3016	(NT) NEW MULTI RESIDENTIEL	-	-	-	-	
N-1100-3001-3020	(IT) INDUSTRIAL/INDUSTRIEL	-	11,641	-	-	
N-1100-3001-3021	(IH) IND HYDRO	-	-	-	-	
N-1100-3001-3022	(JT) NEW INDUSTRIAL	-	-	-	-	
N-1100-3001-3023	(J7) NEW INDUSTRIAL (SMALL SCALE FARM)	-	-	-	-	
N-1100-3001-3030	(FT) FARM/FERME	8,969	3,557	-	-	
N-1100-3001-3040	(TT) MANAGED FOREST	15	-	-	-	
N-1100-3001-3050	(CU) COMMERCIAL EXCESS/EXEDENTAIRE	-	-	-	-	
N-1100-3001-3051	(CX) COMMERCIAL VACANT	18,446	(13,234)	-	-	
N-1100-3001-3052	(XU) NEW COMM. EXCESS/EXEDENTAIRE	-	-	-	-	
N-1100-3001-3053	(XX) NEW COMM. VACANT	-	-	-	-	
N-1100-3001-3060	(IU) INDUSTRIAL EXCESS/EXEDENTAIRE	-	-	-	-	
N-1100-3001-3061	(IX) INDUSTRIAL VACANT	-	-	-	-	
N-1100-3001-3062	(JU) NEW IND. EXCESS/EXEDENTAIRE	-	-	-	-	
N-1100-3001-3063	(JX) NEW IND. VACANT	-	-	-	-	
N-1100-3001-3070	(WT) RAILWAYS	-	-	-	-	
N-1100-3004-3000	INTERIM TAXES INTERIMAIRE	43,144	(152,023)	-	-	
N-1100-3006-3076	ONTARIO	-	-	-	-	
	Total Supplementary	266,871	160,402	120,000	130,000	

Account	Description	Actual (to Dec 29) /Réel (au 29)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /Réel 2022	dec) 2023			
Write off taxes / Impôt annulés						
N-1100-3002-3001	(RT) RESIDENTIAL/RESIDENTIEL	(156,985)	(154,138)	(100,000)	(100,000)	
N-1100-3002-3002	(RH) RES. HYDRO	-	-	-	-	
N-1100-3002-3005	(CT) COMMERCIAL	(5,496)	(3,282)	-	-	
N-1100-3002-3006	(GT) PARKING/STATIONNEMENT	245	-	-	-	
N-1100-3002-3007	(XT) NEW COMMERCIAL	(3,291)	-	-	-	
N-1100-3002-3008	(YT) OFFICE BUILDING (NEW CONSTRUCTION)	-	-	-	-	
N-1100-3002-3009	(X7) NEW COMMERCIAL (SMALL SCALE FARM)	-	-	-	-	
N-1100-3002-3010	(PT) PIPELINE	-	-	-	-	
N-1100-3002-3015	(MT) MULTI RESIDENTIAL/RESIDENTIEL	(7,935)	(8,625)	-	-	
N-1100-3002-3016	(NT) NEW MULTI RESIDENTIEL	-	(1,971)	-	-	
N-1100-3002-3020	(IT) INDUSTRIAL/INDUSTRIEL	-	-	-	-	
N-1100-3002-3021	(IH) IND HYDRO	-	-	-	-	
N-1100-3002-3022	(JT) NEW INDUSTRIAL	-	-	-	-	
N-1100-3002-3023	(J7) NEW INDUSTRIAL (SMALL SCALE FARM)	-	-	-	-	
N-1100-3002-3030	(FT) FARM/FERME	34,530	29,403	-	-	
N-1100-3002-3040	(TT) MANAGED FOREST	-	-	-	-	
N-1100-3002-3050	(CU) COMMERCIAL EXCESS/EXEDENTAIRE	-	-	-	-	
N-1100-3002-3051	(CX) COMMERCIAL VACANT	(245)	-	-	-	
N-1100-3002-3052	(XU) NEW COMM. EXCESS/EXEDENTAIRE	-	-	-	-	
N-1100-3002-3053	(XX) NEW COMM. VACANT	-	-	-	-	
N-1100-3002-3060	(IU) INDUSTRIAL EXCESS/EXEDENTAIRE	-	-	-	-	
N-1100-3002-3061	(IX) INDUSTRIAL VACANT	-	-	-	-	
N-1100-3002-3062	(JU) NEW IND. EXCESS/EXEDENTAIRE	-	-	-	-	
N-1100-3002-3063	(JX) NEW IND. VACANT	-	-	-	-	
N-1100-3002-3070	(WT) RAILWAYS	-	-	-	-	
Total Write Offs		(139,177)	(138,614)	(100,000)	(100,000)	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)				Budget notes Notes au budget
		Actual /R�el 2022	2023	Budget 2023	Budget 2024	
Taxes PIL / Lieu d'impot						
N-1100-3003-3075	P.I.L. CANADA	702	724	702	83,800	
N-1100-3003-3076	P.I.L. ONTARIO	54,888	56,579	54,889	-	
N-1100-3003-3077	P.I.L. L.C.B.O.	2,266	2,336	2,266	-	
N-1100-3003-3078	P.I.L. OTHER MUNICIPALITIES	4,481	15,419	4,481	-	
N-1100-3003-3079	P.I.L. MUNICIPAL ENTERPRISES	11,874	23,942	11,459	-	
Total		74,211	99,000	73,797	83,800	
		(13,149,224)	(13,750,322)	(13,705,499)	(14,471,146)	
Grant & Interest / Octroi & int�r�t						
N-1200-3010-3100	OMPF	735,600	738,400	738,400	758,800	
N-1200-3050-3105	BANK INTEREST/INTERET	126,806	554,869	45,000	75,000	
N-1200-3050-3106	TAX PENALTY&INTEREST/PENALITE ET INTERET	268,118	285,958	285,000	275,000	
N-1200-3050-3107	INTEREST CHARGE OTHER THAN TAXES / INTERET AUT	24,774	25,621	20,000	20,000	
Total Grant and Interest		1,155,299	1,604,848	1,088,400	1,128,800	
Total		(1,155,299)	(1,604,848)	(1,088,400)	(1,128,800)	

CONSEIL & ADMINISTRATION



Conseil : Le conseil municipal est composé de six conseillers, chacun représentant leur quartier respectif, ainsi que du maire. Ces membres dévoués jouent un rôle crucial dans la préservation et l'amélioration de la qualité de vie des résidents de La Nation. Ils assument la responsabilité de prendre des décisions éclairées et équitables qui servent les meilleurs intérêts de leurs citoyens.

Administration : Le service administratif de notre municipalité, supervisé principalement par la greffe, est un pôle essentiel pour diverses fonctions. Cela comprend la gestion des réunions du conseil en préparant des rapports, des règlements, des politiques et des procédures, en soutenant divers comités, en garantissant les normes d'accessibilité et en supervisant les services familiaux comme les licences de mariage, le remboursement des couches lavables et le commissaire aux serments. La branche des communications tient les résidents informés et engagés. Le responsable des ressources humaines supervise les questions de recrutement, de rémunération et d'emploi. Le département des finances supervise tout ce qui a trait aux finances, comme la facturation, les comptes à recevoir, les comptes à payer, ainsi que la préparation du budget et l'audit de fin d'année.

COUNCIL & ADMINISTRATION

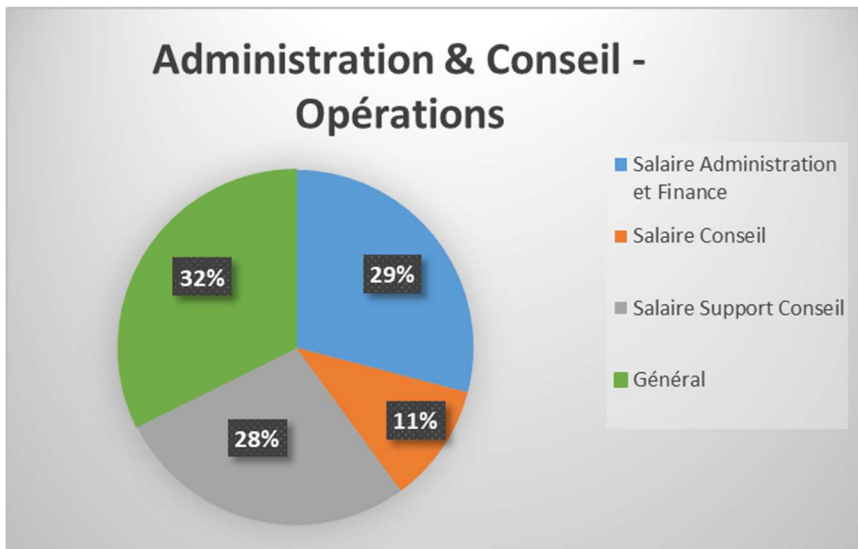


Council: The municipal council is composed of six councilors, each representing their respective wards, along with the mayor. These dedicated council members play a crucial role in preserving and enhancing the quality of life for the community's residents. They shoulder the responsibility of making informed and equitable decisions that serve the best interests of their citizens.

Administration: The Administrative Department of our municipality, primarily overseen by the Clerk's Office, is a vital hub for various functions. This includes managing council meetings by preparation of reports, by-laws, policies and procedures, supporting various committees, ensuring accessibility standards, and overseeing family services like marriage licenses, cloth diaper refunds and commissioner of oaths. The communication branch keeps residents informed and engaged. The Human Resources manager oversees recruitment, compensation, and employment matters. The Finance department oversees all things finance related such as invoicing, accounts receivable, accounts payable as well as the preparation of the budget and the year end audit.

SURVOL DU BUDGET 2024

OPÉRATIONS



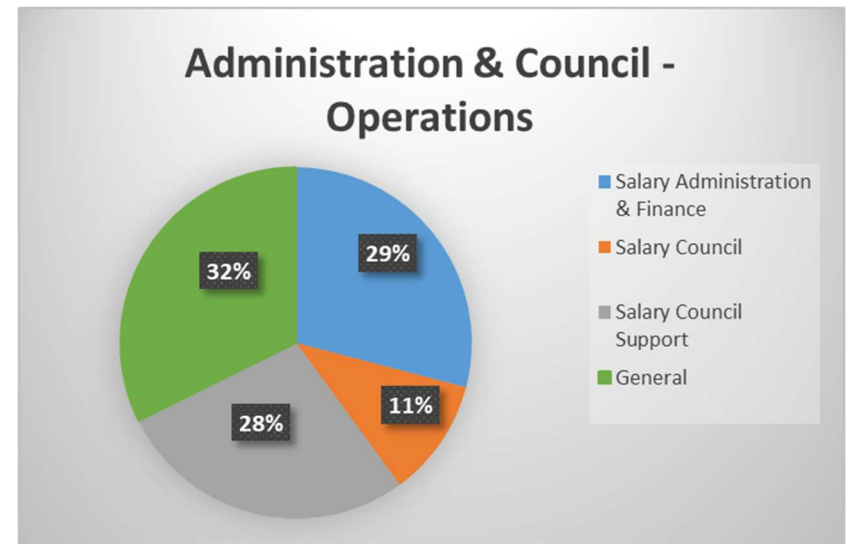
CAPITAL

Le projet en capital suivant totalisant 50 000\$ est prévu :

- Mise à niveau du système comptable et de taxes

2024 BUDGET HIGHLIGHTS

OPERATIONS



CAPITAL

The following capital project totaling \$50,000 is planned:

- Upgrade of the accounting and tax software

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Council / Conseil						
N-2000-3030-3078	OTHER MUNICIPALITIES	10,000	10,000	10,000	10,000	
	Transfer from reserve	11,075		-	-	
	Total council Revenue	21,075	10,000	10,000	10,000	
N-2000-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	-	-	-	-	
N-2000-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	173,646	233,445	229,430	239,281	
N-2000-4000-4006	NON TAXABLE SALARY/SALAIRE NON-IMPOSABLE	-	-	-	-	
N-2000-4000-4020	C.P.P.	6,601	12,395	12,110	12,780	
N-2000-4000-4022	OMERS		16,662	10,066	18,776	
N-2000-4000-4024	E.H.T.	3,541	4,552	4,474	4,666	
N-2000-4050-4030	MILEAGE/MILLAGE	101	874	5,250	1,500	
N-2000-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	30	33	1,500	1,500	
N-2000-4050-4451	CELLULAR PHONE/CELLULAIRE	5,012	2,975	5,000	5,125	
N-2000-4050-4458	INSURANCE	1,080	-	1,500	750	
N-2000-4050-4470	ASSOCIATION FEES	51	-	400	400	
N-2000-4050-4472	CONVENTION & SEMINARS	12,311	16,626	12,000	18,000	
N-2000-4050-4473	MEALS & ACCOMMODATION		1,098	-	2,000	
N-2000-4050-4500	ADVERTISING & COMMUNICATION	4,167	3,490	5,000	3,000	
N-2000-7010-7010	DONATION	38,575	28,682	21,000	21,000	
	Total Council Expenses	245,114	320,831	307,730	328,778	
Total		224,039	310,831	297,730	318,778	

Account	Description	Actual (to Dec 29) / Réel (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual / Réel 2022	2023			
Council Support / Soutien au conseil						
N-2005-3020-3076	PROVINCE ONTARIO GRANT	-	-	-	-	
N-2005-3035-3500	USER & SERVICE CHARGES MISC./DIVERS	7,530	9,380	6,000	7,000	
N-2005-3045-3500	Donation MISC./DIVERS	-	-	-	-	
	Total Council Support	7,530	9,380	6,000	7,000	
N-2005-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	315,114	321,243	301,766	479,821	
N-2005-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	46,609	587	46,967	-	
N-2005-4000-4004	TRAINING/FORMATION	-	-	-	-	
N-2005-4000-4005	OVERTIME/SURTEMPS	-	-	-	-	
N-2005-4000-4010	VACATION/VACANCES	17,936	22,006	26,133	35,899	
N-2005-4000-4011	STATUTORY/JOURS FERIES	18,194	14,301	18,066	24,755	
N-2005-4000-4012	SICK LEAVE/JOURNEE MALADIE	11,415	10,601	7,852	12,377	
N-2005-4000-4013	BENEFITS IN LIEU	-	-	-	-	
N-2005-4000-4015	AUTHORIZED LEAVE/CONGE AUTORISE	-	-	-	-	
N-2005-4000-4018	LUMP SUM	750	-	-	-	
N-2005-4000-4020	C.P.P.	16,571	14,679	14,699	22,702	
N-2005-4000-4021	E.I.	5,574	4,682	3,324	7,752	
N-2005-4000-4022	OMERS	39,788	39,583	42,419	56,991	
N-2005-4000-4023	W.S.I.B.	7,665	9,446	9,275	17,360	
N-2005-4000-4024	E.H.T.	8,189	7,378	7,662	10,539	
N-2005-4000-4025	MEDICAL PLAN/ASS.GROUPE	18,388	23,375	21,790	34,209	
N-2005-4050-4030	MILEAGE/MILLAGE	605	2,104	1,200	2,500	
N-2005-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	3,118	5,431	3,500	3,500	
N-2005-4050-4120	MISC. ACTIVITIES/ACTIVITES	-	-	500	500	
N-2005-4050-4451	CELLULAR PHONE/CELLULAIRE	1,357	1,213	1,500	1,500	
N-2005-4050-4470	ASSOCIATION FEES/FRAIS	1,170	-	1,500	1,500	
N-2005-4050-4471	EDUCATION FEES/FRAIS	407	2,447	3,500	3,500	
N-2005-4050-4472	CONVENTION & SEMINARS	2,182	7,437	3,500	4,000	
N-2005-4050-4473	MEALS & ACCOMMODATION	-	2,301	-	-	
N-2005-4050-4500	ADVERTISING & COMMUNICATION	11,544	46,547	37,500	8,850	
N-2005-5000-5226	COMPUTER MAINTENANCE D'ORDINATEUR	-	-	-	10,179	Istock (394), Canva (150), Adobe (792), WPENGINE (790), Add Search (348), Website Updates & Modifications (3705) + 4000 (laptop + furniture - new office)
N-2005-5000-5228	HOSTING & SUPPORT/HÉBERGEMENT & SUPPORT	-	-	-	21,150	E-Scribe (\$15k) + Alertable \$6150
	Total council Support Expenses	526,576	535,361	552,652	759,584	
Total		519,046	525,981	546,652	752,584	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Council Support Capital / Soutien au conseil Capital						
N-2005-8020-3076	ONTARIO	-	-	-	-	
	Transfer from reserve			-	-	
	Subtotal Council Support Revenue	-	-	-	-	
N-2005-8053-7500	TCA MACHINERY & EQUIPMENT MISC./DIVERS	25,449	9,461	-	-	
	Subtotal Capital council Support Expenses	25,449	9,461	-	-	
Total		25,449	9,461	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Administration & Finance						
N-2150-3020-3076	Provincial Grant ONTARIO	-	-	-	-	
N-2150-3030-3078	OTHER MUNICIPALITIES	-	-	-	-	
N-2150-3031-3500	School Grant MISC./DIVERS	16,656	35,219	17,000	17,000	
N-2150-3035-3110	REGISTRATION/ENREGISTREMENT	-	-	-	-	
N-2150-3035-3470	NSF / RETURNED PAYMENT FEE	640	360	750	750	
N-2150-3035-3500	User fees & Service Charges MISC./DIVERS	5,993	2,917	6,000	1,500	
N-2150-3035-3502	CERTIFICATE	14,045	12,212	13,000	10,000	
N-2150-3036-3500	OTHER REVENUE, MISC./DIVERS	2,630	3,947	3,000	3,000	
N-2150-3036-3501	INTERNAL TRANSFER FROM OTHER DEPT	229,148	-	180,000	200,000	
N-2150-3042-3500	DEFERRED REVENUE MISC./DIVERS	-	-	-	-	
N-2150-3045-3500	DONATIONS MISC./DIVERS	-	-	-	-	
	Transfer from reserve	23,850	-	-	-	
	Total Administration Revenue	292,962	54,655	219,750	232,250	
N-2150-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	370,661	396,373	431,724	483,556	
N-2150-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	105,282	33,199	43,008	-	
N-2150-4000-4005	OVERTIME/SURTEMPS	-	16,328	-	-	
N-2150-4000-4010	VACATION/VACANCES	53,611	12,325	42,845	43,583	
N-2150-4000-4011	STATUTORY/JOURS FERIES	24,197	18,527	24,943	25,303	
N-2150-4000-4012	SICK LEAVE/JOURNEE MALADIE	14,938	14,116	11,390	12,651	
N-2150-4000-4013	BENEFITS IN LIEU	-	-	-	-	
N-2150-4000-4015	AUTHORIZED LEAVE.CONGE AUTORISE	1,151	1,328	1,500	1,500	
N-2150-4000-4018	LUMP SUM	250	-	-	-	
N-2150-4000-4020	C.P.P.	26,368	23,544	24,747	25,204	
N-2150-4000-4021	E.I.	9,256	7,909	2,216	8,912	
N-2150-4000-4022	OMERS	48,918	50,044	49,324	55,908	
N-2150-4000-4023	W.S.I.B.	10,783	15,743	15,314	19,387	
N-2150-4000-4024	E.H.T.	11,166	10,232	10,579	10,773	
N-2150-4000-4025	MEDICAL PLAN/ASS.GROUPE	30,023	39,295	53,137	49,391	
N-2150-4050-4030	MILEAGE/MILLAGE	484	439	2,000	1,500	
N-2150-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	9,558	4,820	15,000	10,000	
N-2150-4050-4051	OFFICE SUPPLIES/FOURNITURE DE BUREAU	22,618	17,797	15,000	20,000	
N-2150-4050-4052	CLEANING SUPPLIES/FOURNITURE DE NETTOYAGE	-	-	-	-	
N-2150-4050-4300	BOOTS & UNIFORM/COSTUME ET CHAUSSURE DE TRAV.	1,409	1,456	1,800	1,800	
N-2150-4050-4440	TAXES REGISTRATON/ENREGISTREMENT	317	20,027	5,500	7,000	expected to double down on tax arrears for collection in 2024; offset by tax revenue (bcs charged to roll)
N-2150-4050-4443	WATER & SEWER SERVICES	-	-	-	-	
N-2150-4050-4445	NATURAL GAS NATUREL	8,045	9,066	7,000	11,000	steady increase since 2021
N-2150-4050-4447	HYDRO	15,073	16,744	16,000	18,000	
N-2150-4050-4450	TELEPHONE	17,228	13,013	10,000	10,000	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)				Budget notes Notes au budget
		Actual /R�el 2022	2023	Budget 2023	Budget 2024	
N-2150-4050-4451	CELLULAR PHONE/CELLULAIRE	783	977	700	1,000	
N-2150-4050-4458	INSURANCE	227,789	251,767	242,000	260,000	
N-2150-4050-4460	POSTAGE & COURRIER	27,641	29,372	35,000	35,000	
N-2150-4050-4470	ASSOCIATION FEES	8,884	3,956	12,000	12,000	
N-2150-4050-4472	CONVENTION & SEMINARS	2,942	3,701	5,000	6,000	
N-2150-4050-4473	MEALS & ACCOMMODATION		594	-	1,000	
N-2150-4050-4500	ADVERTISING & COMMUNICATION	6,019	1,359	11,000	8,000	
N-2150-5000-5201	AUDITORS/AUDITEURS	67,765	26,568	40,000	45,000	
N-2150-5000-5202	LEGAL/AVOCAT	92,095	32,661	55,000	55,000	
N-2150-5000-5206	ENGINEERS/INGENIEUR	-	-	50,000	25,000	ARO & AMP
N-2150-5000-5210	SUBCONTRACT/SOUS CONTRAT	103,541	98,693	80,000	85,000	\$14.4k janitor, \$6k grass cutting, \$1k garbage container, \$15k Asyst annual mtce, \$10k Mpex
N-2150-5000-5215	BUILDING REPAIR	4,091	5,644	15,000	10,000	
N-2150-5000-5216	SERVICE & RENT	10,391	9,206	15,000	-	
N-2150-5000-5225	REPAIR & MAINTENANCE EQUIPMENT	806	265	10,000	10,000	
N-2150-5000-5226	COMPUTER MAINTENANCE D'ORDINATEUR	10,433	33,448	25,000	12,300	
N-2150-5000-5228	HOSTING & SUPPORT/H�BERGEMENT & SUPPORT		-	-	45,000	\$15k service contracts for machines; \$30k budgeting software support & implementation
N-2150-6050-4444	GAZ & OIL/ESSENCE ET HUILE	-	-	-	-	
N-2150-6055-4444	GAZ & OIL/ESSENCE ET HUILE	-	-	-	-	
N-2150-6055-4462	LICENSES	-	-	-	-	
N-2150-7000-7009	INTEREST EXPENSES	43,198	20,818	18,000	18,000	
N-2150-7010-7010	DONATION	-	-	-	-	
	Total Admsinistration Expenses	1,387,713	1,241,356	1,396,728	1,443,767	
	Interest payable on reserve funds				230,315	
	Interest payable on parkland fund				8,000	
	Interest payable on development charge fund				35,000	
	Transfer to fleet reserve				75,000	
	Transfer to storm pond reserve				16,000	
	Interest payable on reserve funds & reserve , future	331,897		196,972	(0)	
	Total Administration transfer to reserves	331,897	-	196,972	364,315	
Total		1,426,648	1,186,701	1,373,950	1,575,832	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)				Budget notes Notes au budget
		Actual /R�el 2022	2023	Budget 2023	Budget 2024	
Administration & Finance Capital						
N-2150-8030-3500	OTHER REVENUE MISC./DIVERS	9,026	-	-	-	
N-2150-8036-3500	OTHER / AUTRES MISC./DIVERS	20	-	-	-	
N-2150-8039-3500	Development Charge -TCA MISC./DIVERS	4,308	-	-	-	
N-2150-8044-3500	TCA CONTRIBUTED ASSET MISC./DIVERS	-	-	-	-	
N-2150-8045-3500	TCA DONATIONS MISC./DIVERS	-	-	-	-	
	Transfer from Reserve			-	-	
	Subtotal Capital Administration Revenue	13,355	-	-	-	
N-2150-8050-7500	LAND MISC./DIVERS	-	-	-	-	
N-2150-8052-7500	TCA BUILDING MISC./DIVERS	10,771	-	-	-	
N-2150-8053-7500	Machinery & Equipment MISC./DIVERS	13,168	-	-	50,000	SQL server
	Subtotal Capital Administration Expenses	23,938	-	-	50,000	
Total		10,584	-	-	50,000	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Solar Panel / Panneau Solaire						
N-2155-3036-3500	Other Revenue MISC./DIVERS	-	-	-	-	
N-2155-3036-3503	SOLAR FOURNIER PANNEAUX SOLAIRES	5,220	5,122	11,000	10,000	
N-2155-3036-3504	SOLAR ST-ISIDORE PANNEAUX SOLAIRES	103,253	96,236	100,000	100,000	
	Total Solar Panel Revenue	108,473	101,358	111,000	110,000	
N-2155-4050-4030	MILEAGE/MILLAGE	-	-			
N-2155-4050-4447	HYDRO	1,495	3,453	3,000	4,000	
N-2155-4050-4448	HYDRO SECONDARY BUILDING	-	-	80	80	
N-2155-4050-4458	INSURANCE	2,034	3,678	3,300	4,000	
N-2155-5000-5225	REPAIR & MAINTENANCE EQUIPMENT	300	12,198	10,000	8,000	
N-2155-7000-7001	DEBENTURE INTERST.INTERET	480	-	-	-	
	Total Solar Panel Expenses	4,308	19,329	16,380	16,080	
	Solar Panel	36,674		-	-	
	Total Solar Panel Loan principal payment	36,674	-	-	-	
	Solar Panel	67,491		94,620	93,920	
	Total Solar Panel transfer to reserves	67,491	-	94,620	93,920	
Total		0	(82,029)	-	-	
Solar Panel / Panneau Solaire Capital						
N-2155-8053-7500	Machinery & Equipment MISC./DIVERS	-	-	-	-	
	Total Solar Panel Capital Expenses	-	-	-	-	
Total		-	-	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Election / �lection						
N-2160-3035-3110	REGISTRATION/ENREGISTREMENT	1,500	-	-	-	
N-2160-3035-3500	User Fees & Service Charges MISC./DIVERS	2,355	-	-	-	
	Transfer from Reserve	24,794	-	-	-	
	total Election Revenue	28,649	-	-	-	
N-2160-4050-4030	MILEAGE/MILLAGE	-	245	-	-	
N-2160-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	13,641	100	-	-	
N-2160-4050-4500	ADVERTISING & COMMUNICATION	2,908	500	-	-	
N-2160-5000-5202	LEGAL/AVOCAT	-	-	-	-	
N-2160-5000-5210	SUBCONTRACT/SOUS CONTRAT	12,100	2,336	2,000	2,500	
	Total election Expenses	28,649	3,181	2,000	2,500	
	Election 2026			11,000	11,000	
	Total Election transfer to reserves	-	-	11,000	11,000	
Total	Total	(0)	3,181	13,000	13,500	

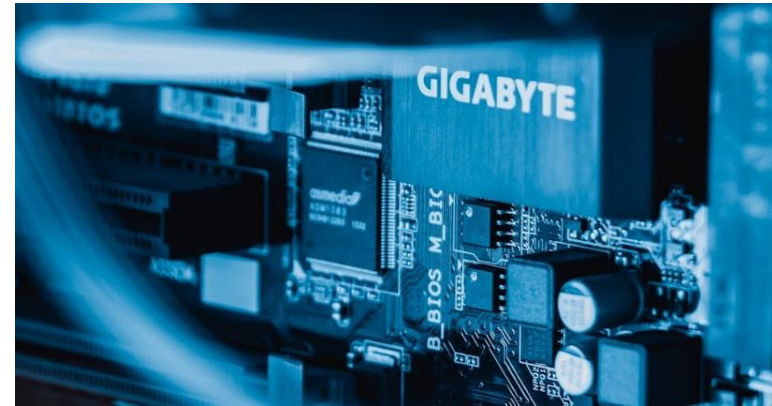
INFORMATIQUE



Le service informatique joue un rôle essentiel dans le maintien de l'infrastructure numérique de la municipalité. Ses responsabilités englobent le fonctionnement des serveurs, des ordinateurs, des téléphones portables et de tous les équipements liés au réseau. Les mises à jour et l'entretien régulier de ces systèmes, sont essentielles pour garantir des performances optimales.

Le département gère également des services internes et externes essentiels, tels que le courrier électronique et les outils de communication pour les employés et les résidents. Il joue un rôle crucial dans la promotion d'une communication efficace entre les sites de la municipalité, à l'aide d'antennes, de tours, de commutateurs et de routeurs. En outre, le service informatique s'occupe de l'achat d'ordinateurs pour tous les services municipaux et il est responsable de l'administration et de la gestion du budget du service, garantissant ainsi des opérations informatiques efficaces et rentables.

INFORMATION TECHNOLOGY

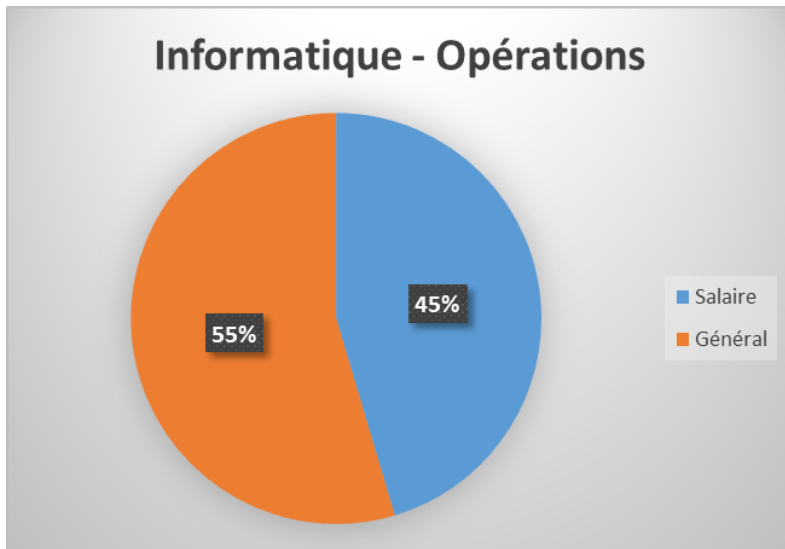


The IT Department plays a vital role in maintaining the municipality's digital infrastructure. Responsibilities encompass the operation of servers, computers, cellphones, and all network-related equipment. Regular updates and maintenance of these systems, including switches, antennas, and routers, are a key focus to ensure optimal performance.

The department also manages critical internal and external services, such as email and communication tools for both employees and residents. They play a crucial role in fostering effective communication across the municipality's sites, using antennas, towers, switches, and routers. Additionally, the IT department handles computer procurement for all municipal departments, and they are responsible for the administration and budget management of the department, ensuring efficient and cost-effective IT operations.

SURVOL DU BUDGET 2024

OPERATIONS



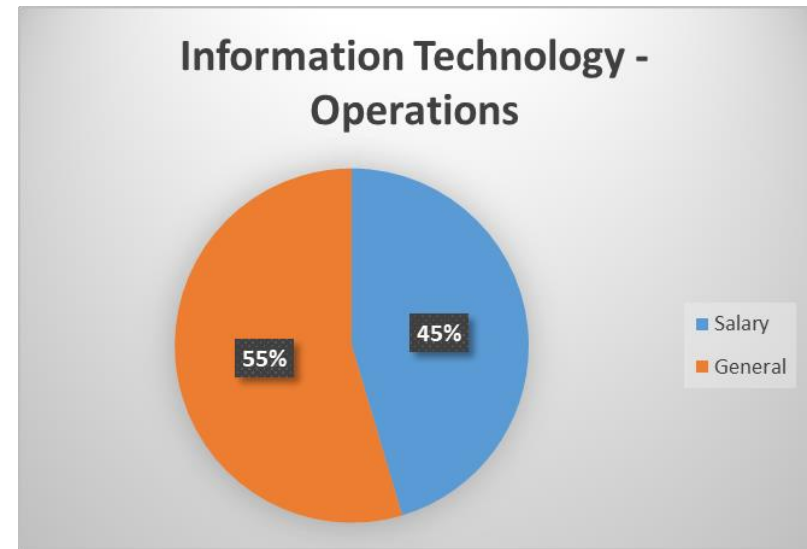
CAPITAL

Le projet en capital suivant totalisant 29 900\$ est prévu :

- Remplacement d'ordinateurs

2024 BUDGET HIGHLIGHTS

OPERATIONS



CAPITAL

The following capital project totaling \$29,900 is planned:

- Replacement of computers

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Computer / Informatique						
N-2170-3035-3500	User Fees & Service Charges MISC./DIVERS	-	-	17,839	-	
N-2170-3036-3501	INTERNAL TRANSFER FROM OTHER DEPT	-	-	-	-	
N-2170-3040-3500	RENT / LOCATION	17,717	23,538	33,265	16,000	
	Total computer Revenue	17,717	23,538	51,104	16,000	
N-2170-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	64,126	67,083	69,932	74,417	
N-2170-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	9,990	2,585	26,146	-	
N-2170-4000-4010	VACATION/VACANCES	5,478	2,608	7,545	6,810	
N-2170-4000-4011	STATUTORY.JOURS FERIES	3,856	3,174	4,994	3,899	
N-2170-4000-4012	SICK LEAVE/JOURNEE MALADIE	2,769	3,385	1,839	1,949	
N-2170-4000-4015	AUTHORIZED LEAVE/CONGE AUTORISE	-	-	-	-	
N-2170-4000-4020	C.P.P.	4,035	3,911	5,092	4,056	
N-2170-4000-4021	E.I.	1,349	1,231	1,108	1,323	
N-2170-4000-4022	OMERS	7,471	8,271	10,527	8,592	
N-2170-4000-4023	W.S.I.B.	1,818	2,463	3,106	3,064	
N-2170-4000-4024	E.H.T.	1,697	1,632	2,118	1,660	
N-2170-4000-4025	MEDICAL PLAN/ASS.GROUPE	5,391	5,632	5,427	6,272	
N-2170-4050-4030	MILEAGE/MILLAGE	1,361	944	2,000	1,500	
N-2170-4050-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	1,564	99	2,000	2,000	
N-2170-4050-4051	OFFICE SUPPLIES/FOURNITURE DE BUREAU	281	368	500	500	
N-2170-4050-4300	BOOTS & UNIFORM/COSTUME ET CHAUSSURE DE TRAV.	180	180	200	200	
N-2170-4050-4450	TELEPHONE	-	-	-	-	
N-2170-4050-4451	CELLULAR PHONE/CELLULAIRE	765	375	900	900	
N-2170-4050-4452	INTERNET	9,701	16,162	15,480	31,000	Ajout du service internet pour Fournier et du Plan d'eau de Limoges 7140 chacun
N-2170-4050-4460	POSTAGE & COURRIER	50	-	200	200	
N-2170-4050-4471	EDUCATION FEES/FRAIS	-	1,916	2,000	2,000	
N-2170-4050-4472	CONVENTION & SEMINARS	-	91	1,500	1,000	
N-2170-4050-4473	MEALS & ACCOMMODATION	-	-	-	500	
N-2170-5000-5210	SUBCONTRACT/SOUS CONTRAT	-	-	10,000	10,000	Banque d'heures pour des souscontracteurs informatiques - support technique
N-2170-5000-5226	COMPUTER MAITENANCE D'ORDINATEUR	43,855	13,976	44,900	20,000	Remplacement d'une switch \$4k, ajout d'un router/controleur (UDM Pro) 1k, Maintenance 2 tours et installation Paratonnerre (7.5k par tour Fournier et Plan d'eau) 15k
N-2170-5000-5227	SUBCONTRACT ALARM SYSTEM	24,123	28,887	24,500	25,000	
N-2170-5800-5228	HOSTING & SUPPORT/H�BERGEMENT & SUPPORT		40,658	-	40,000	Licences Office 365 40k.
	Transfer to Reserve	27,085		-	-	
	Total computer expenses	216,944	205,630	242,014	246,842	
Total		199,227	182,092	190,910	230,842	

Account	Description	Actual (to Dec 29) / Réel (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual / Réel 2022	2023			
Computer Capital / Ordinateur Capital						
	Transfer from Reserve	26,237		31,743	24,105	
	Total Computer Capital Revenue	26,237	-	31,743	24,105	
N-2170-8053-7500	MACHINERY & EQUIPMENT - TCA MISC./DIVERS	26,737	23,157	112,600	29,900	Remplacement de 13 vieux Surface Pro 3 et 4, des Surface Pro Laptop 4/5 et 2 mid-tours Water & Sewer (Plan d'eau et shop) (13X \$2300)
N-2170-8997-9009	TCA TRANSFER TO INVENTORY / TCA DIVERS	-	-	-	-	
	Total Computer Capital Expenses	26,737	23,157	112,600	29,900	
Total		500	23,157	80,857	5,795	

SERVICES D'INCENDIE



Le service des incendies de la municipalité de La Nation, géré sous la direction du service des incendies de Clarence-Rockland, est une force dédiée comptant cinq casernes de pompiers.

Leur engagement en faveur de la protection contre les incendies englobe une gamme complète de programmes visant à protéger la vie et les biens de nos résidents et visiteurs contre les effets néfastes des incendies, des urgences médicales et des conditions dangereuses.

Ces services comprennent la prévention des incendies, l'éducation du public, les efforts de sauvetage et de suppression. Ils engagent activement la communauté à travers des programmes d'éducation et de sensibilisation du public.

La municipalité de La Nation compte près de 71 pompiers volontaires.

FIRE SERVICES



The Nation Municipality's Fire Department, managed under the Clarence-Rockland Fire Department, is a dedicated force with five fire stations.

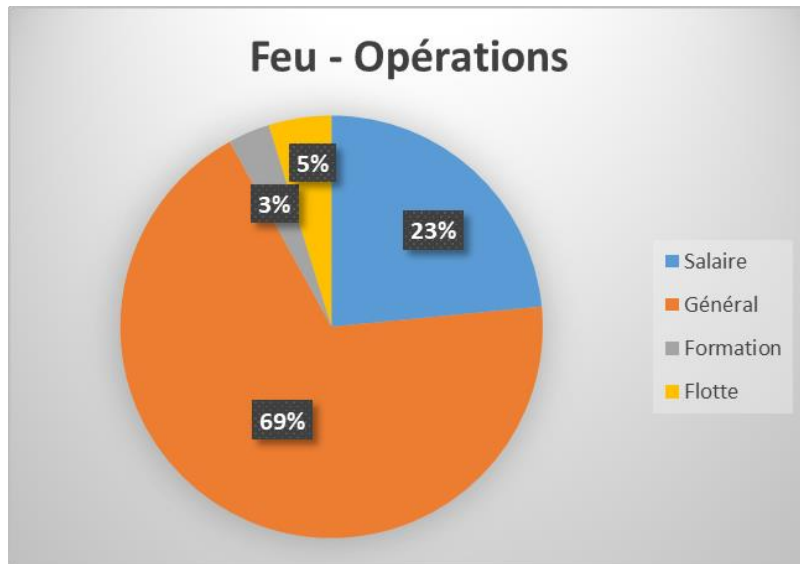
Their commitment to fire protection encompasses a comprehensive range of programs aimed at safeguarding the lives and property of our residents and visitors from the adverse impacts of fires, medical emergencies, and dangerous conditions.

These services include fire prevention, public education, rescue, and suppression efforts. They actively engage the community through education and public outreach programs.

The Nation Municipality has close to 71 voluntary firefighters.

SURVOL DU BUDGET 2024

OPÉRATIONS



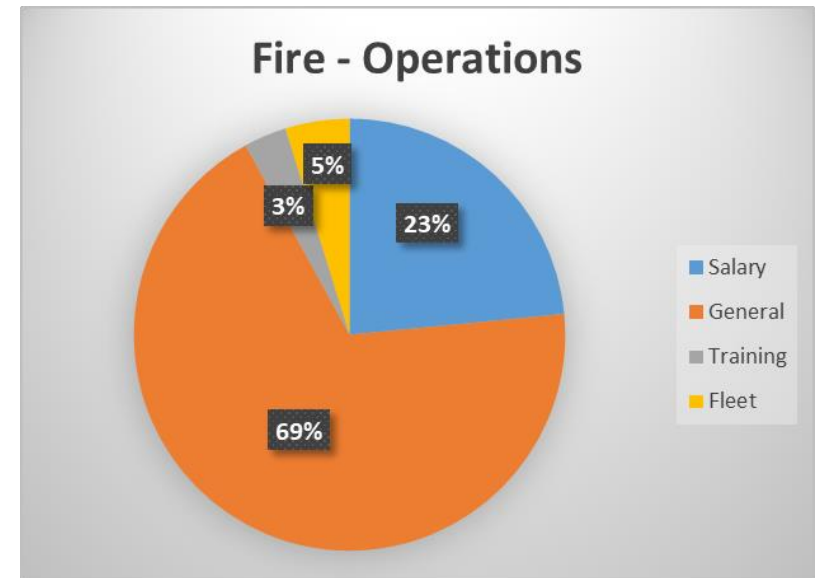
CAPITAL

Les projets en capital suivants totalisant 329 500\$ sont prévus :

- Dépôt sur un camion pompier et sauveteur
- Véhicule utilitaire sport (VUS)
- Équipement d'intervention pour pompiers
- Pinces de désincarcération
- Réparation du plancher de la caserne de St-Isidore

2024 BUDGET HIGHLIGHTS

OPERATIONS



CAPITAL

The following capital projects totaling \$329,500 are planned:

- Deposit on a Pumper Rescue
- Sport utility vehicle (SUV)
- Bunker gear for Firefighter
- Jaws of life
- Repair floor St-Isidore Fire Hall

Account	Description	Actual (to Dec 29) /Réel (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /Réel 2022	2023			
Fire / Incendie						
N-3000-3020-3076	ONTARIO	-	-	10,000	-	
N-3000-3030-3078	OTHER MUNICIPALITIES	7,205	7,602	6,000	5,000	
N-3000-3030-3500	OTHER MUN. REV.	-	-	-	-	
N-3000-3035-3500	User fees & Service Charges MISC./DIVERS	58,024	2,738	33,000	20,000	
N-3000-3035-3518	FIRE LEVY	-	-	-	653,395	\$85 x 7687 properties
N-3000-3035-3520	REVENUE FROM INSURANCE	-	-	-	5,000	
N-3000-3039-3500	TRANSFER FROM DEV CHARGE	-	-	-	-	
	Transfer from Reserve	-	-	-	-	
	Total Fire revenue	65,228	10,340	49,000	683,395	
N-3000-5800-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	86,065	34,529	88,590	-	
N-3000-5800-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	252,118	335,644	290,000	150,000	
N-3000-5800-4004	TRAINING/FORMATION	-	-	-	100,000	
N-3000-5800-4005	OVERTIME/SURTEMPS	-	-	-	-	
N-3000-5800-4007	SALARY MAINTENANCE SALAIRE	-	-	-	50,000	
N-3000-5800-4010	VACATION/VACANCES	5,615	1,491	7,746	-	
N-3000-5800-4011	STATUTORY/JOURS FERIES	5,101	1,516	6,626	-	
N-3000-5800-4012	SICK LEAVE/JOURNEE MALADIE	3,404	1,307	2,278	-	
N-3000-5800-4015	AUTHORIZED LEAVE/CONGE AUTORISE	250	1,143	-	-	
N-3000-5800-4018	LUMP SUM	-	-	-	-	
N-3000-5800-4020	C.P.P.	3,213	2,545	5,415	-	
N-3000-5800-4021	E.I.	1,026	833	997	-	
N-3000-5800-4022	OMERS	10,615	4,646	11,111	-	
N-3000-5800-4023	W.S.I.B.	1,556	8,097	4,134	-	
N-3000-5800-4024	E.H.T.	5,666	6,003	2,810	-	
N-3000-5800-4025	MEDICAL PLAN/ASS.GROUPE	(21)	-	4,986	-	
N-3000-5800-4026	VFIS	(5,679)	(6,019)	(6,500)	(6,500)	
N-3000-5800-4030	MILEAGE/MILLAGE	2,658	5,405	6,500	-	
N-3000-5800-4031	MACHINE RENTAL	-	-	-	1,000	location pelle mécanique (remboursable)
N-3000-5800-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	8,099	3,364	10,000	9,000	14k moins 5k pour 5 ipad en 2023
N-3000-5800-4051	OFFICE SUPPLIES/FOURNITURE DE BUREAU	-	-	-	1,000	
N-3000-5800-4200	CHEMICALS/CHIMIQUE	4,467	1,348	5,000	3,000	Fire suppression foam & extractor soap
N-3000-5800-4251	REHABILITATION SUPPLIES	2,075	2,263	5,000	3,000	Rehab and decon supplies
N-3000-5800-4300	UNIFORM/COSTUME ET CHAUSSURE DE TRAVAIL	4,397	4,294	10,000	10,000	20 recues à \$350 each
N-3000-5800-4301	BUNKER SUIT MAINTENANCE	5,901	350	8,000	8,000	60 gear à \$100 once a year
N-3000-5800-4302	FIREFIGHTER PPE	-	13,415	8,500	15,000	boots, gloves, extrication gloves, helmets, balaclavas, etc.
N-3000-5800-4310	HOSE & APPLIANCES	5,995	7,640	6,000	5,000	
N-3000-5800-4311	SMALL TOOLS	-	2,649	4,000	2,000	
N-3000-5800-4321	MEDICAL EQUIPMENT	-	-	-	10,000	medical supplies for all bags (one new bag and defib)

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)				Budget notes	
		Actual /R�el 2022	2023	Budget 2023	Budget 2024	Notes au budget	
N-3000-5800-4322	SCBA	6,233	10,449	9,500	7,500	Annual testing and maintenance	
N-3000-5800-4323	EXTRICATION	-	2,972	-	3,500	Annual maintenance	
N-3000-5800-4443	WATER & SEWER SERVICES	2,257	1,894	2,200	2,300		
N-3000-5800-4444	GAZ & OIL/ESSENCE ET HUILE	22,111	17,376	20,000	20,000		
N-3000-5800-4445	NATURAL GAS NATUREL	6,781	7,126	5,500	8,000		
N-3000-5800-4446	PROPANE	10,039	6,435	11,000	11,000		
N-3000-5800-4447	HYDRO	29,906	26,078	28,000	30,000		
N-3000-5800-4450	TELEPHONE	4,697	5,022	5,000	5,000		
N-3000-5800-4451	CELLULAR PHONE/CELLULAIRE	2,826	3,291	4,000	1,700	0\$ pour cell. 28\$ par mois pour 5 ipads (ICO)	
N-3000-5800-4452	INTERNET		38		-		
N-3000-5800-4458	INSURANCE	63,945	72,258	72,600	70,000		
N-3000-5800-4460	POSTAGE & COURRIER	139	-	500	500		
N-3000-5800-4461	RADIO LICENSES	-	-	-	-		
N-3000-5800-4469	W.S.I.B.	23,918	24,777	25,000	25,000		
N-3000-5800-4470	ASSOCIATION FEES/FRAIS	619	1,074	1,700	800		
N-3000-5800-4471	EDUCATION FEES/FRAIS	715	-	5,000	-		
N-3000-5800-4472	CONVENTION & SEMINARS	3,842	3,916	6,500	-		
N-3000-5800-4473	MEALS & ACCOMMODATION		394	-	1,000		
N-3000-5800-4500	ADVERTISING & COMMUNICATION	1,091	137	3,000	2,000		
N-3000-5800-4501	SERVICE AWARD	120	732	5,000	5,000		
N-3000-5800-5103	DISPATCHING CENTER/EXPEDITEUR	-	-	-	-		
N-3000-5800-5210	SUBCONTRACT/SOUS CONTRAT	7,379	8,149	8,000	8,000		
N-3000-5800-5211	CONTRACTOR	-	134,448	-	451,000	Contrat avec Clarence-Rockland	
N-3000-5800-5215	BUILDING REPAIR & MAINTENANCE	20,098	25,192	30,000	30,000		
N-3000-5800-5216	SERVICE & RENT	11,332	8,537	12,000	-		
N-3000-5800-5225	REPAIR & MAINTENANCE EQUIPMENT	12,891	6,974	12,000	15,000		
N-3000-5800-5228	HOSTING & SUPPORT/H�BERGEMENT & SUPPORT		12,977	-	35,000	10K + 19K for ICO hosting in 2024 (10K in 2025) + 6k new modules ICO	
N-3000-5800-7001	DEBENTURE INTERST.INTERET	36,301	34,467	34,467	32,568		
N-3000-5800-7016	REQUISITION	73,544	37,691	40,000	25,000	Estimate - now pay per call, first year	
	Total Fire General	743,307	884,867	822,160	1,150,368		
N-3000-5803-4250	TRAINING SUPPLIES	1,105	2,492	4,500	10,000	training props and equipment	
N-3000-5803-4252	PREVENTION SUPPLIES	1,154	56	4,000	5,000	public education material	
N-3000-5803-4471	EDUCATION FEES/FRAIS	8,742	19,766	20,000	25,000	mandatory certification	
	Total Fire Training	11,002	22,313	28,500	40,000		

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
				-	-	
N-3000-6104-4444	FORD XLT 150 2014 GAZ & OIL/ESSENCE ET HUILE	4,025	-	3,500	-	
N-3000-6104-5225	FORD XLT 150 2014 REPAIR & MAINTENANCE EQUIPMEN	1,336	6,736	5,000	2,000	
N-3000-6210-5225	P-100 INTER /2000 ST IS REPAIR & MAINT. EQUIPMENT	5,412	7,539	5,000	5,000	
N-3000-6220-5225	P-200 INTER/2010 REPAIR & MAINT. EQUIPMENT	2,372	2,192	4,500	2,500	
N-3000-6236-5225	P-300 FREIGHT 1996 / REPAIR & MAINT. EQU	3,659	6,275	5,000	5,000	
N-3000-6240-5225	P-400 /2000 ST-ALB. REPAIR & MAINTENANCE EQUIPMEN	4,698	9,633	5,000	4,000	
N-3000-6253-5225	P-500 / INT 2002 LIMOGES/REPAIR & MAINT. EQUIP.	4,179	9,096	5,000	5,000	
N-3000-6319-5225	T-100 /REPAIR & MAINT. EQUIP.	7,551	4,060	5,000	5,000	
N-3000-6326-5225	T-200 INTER 2006 / REPAIR & MAINT. EQUIP.	5,468	1,042	3,500	5,000	
N-3000-6331-5225	T-300 GMC 2001 REPAIR & MAINT. EQUIPMENT	2,532	11,215	3,500	5,000	
N-3000-6342-5225	T-400 INTER 2012 . REPAIR & MAINT. EQUIPMENT	2,055	534	3,500	3,000	
N-3000-6353-5225	T-500 INTER 2003 . REPAIR & MAINTEN. EQUIPMENT	3,708	6,454	3,500	5,000	
N-3000-6535-5225	R-100 INTER 2015 REPAIR & MAINTENANCE EQUIPMENT	2,392	6,290	2,500	2,500	
N-3000-6536-5225	R-500 INT 2016 REPAIR & MAINT. EQUIPMENT	5,104	4,273	2,700	5,000	
N-3000-6539-5225	R-300 GRUNM 1989 R&M EQUIPMENT	854	3,085	-	2,000	
N-3000-6545-5225	R-400 GMC 1985, REPAIR & MAINT. EQUIPMENT	1,738	1,991	-	-	
N-3000-6549-5225	R-400 FORD 2020 ST ALBERT REPAIR & MAINT. EQUIP.	35	234	-	2,000	
N-3000-6551-5225	S-500 FORD ECONOLINE REHAB 2001 REP & MAINT	-	-	17,121	-	
N-3000-6661-5225	PREVENTION TRAILER-REPAIR & MAINTENANCE EQUIPM	-	-	500	500	
N-3000-6662-5225	TRAINING TRAILER-REPAIR & MAINTENANCE EQUIPMEN	-	-	500	500	
N-3000-6663-5225	UTV TRAILER-REPAIR & MAINTENANCE EQUIPMENT	-	-	500	500	
N-3000-6665-5225	U-500 UTV-REPAIR & MAINTENANCE EQUIPMENT	90	-	500	500	
	Total Fire Fleet	57,207	80,649	78,821	60,000	
	Total Fire Expenses	811,516	987,829	929,481	1,250,368	
	Limoges Fire Hall 2012	51,487		53,320	55,219	
	Total Fire Department Loan principal payment	51,487	-	53,320	55,219	
	General capital			-	888	
	Equipment & Fire Truck	35,000		20,000	15,000	To reserve for SCBA bottle replacement in future
	Fire Hall & Land / Caserne & terrain	207,633		-	548,753	To reserve from fire levy
	Total Fire Department transfer to reserves	242,633	-	20,000	564,641	
Total		1,040,407	977,489	953,801	1,186,834	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Fire Department /Incendie Capital						
N-3000-8035-3500	User Fees & Service Charges - TCA MISC./DIVERS	-	-	-	-	
N-3000-8039-3500	Development Charge - TCA MISC./DIVERS	-	-	-	-	
N-3000-8042-3500	Deffered Revenue - TCA MISC./DIVERS	-	-	-	-	
N-3000-8045-3500	Donation - TCA MISC./DIVERS	-	-	-	-	
	Total fire Department revenue	-	-	-	-	
	Transfer from reserve - Fire Levy revenue			-	309,500	
	Transfer from Reserve - fire reserve			136,642	20,000	bunker gear \$20k
	Total Fire Department transfer from reserves	-	-	136,642	329,500	
	Fire Truck			-	-	
	Total long term debenture proceed	-	-	-	-	
N-3000-8052-7500	TCA BUILDING- MISC /DIVERS	62,628	29,527	15,000	60,000	Repairs to St-Isidore Fire Hall floor
N-3000-8053-4301	BUNKER SUIT PURCHASE	18,358	46,403	45,000	87,125	10 gear at \$3K each + jaws of life (\$56,375)
N-3000-8053-4312	MECHANICAL EQUIPMENT	-	-	-	-	
N-3000-8053-4320	RADIO	-	-	-	-	
N-3000-8053-7500	TCA MACHINERY & EQUIPMENT MISC./DIVERS	-	-	20,000	-	
N-3000-8054-7500	VEHICLES -TCA	1,744	-	190,000	182,375	Pumper Rescue replacement Deposit (\$85k)+ 97375 SUV
	Total Fire Department capital expenses	82,730	75,930	270,000	329,500	
Total		82,730	75,930	133,358	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)				Budget notes Notes au budget
		Actual /R�el 2022	2023	Budget 2023	Budget 2024	
Police						
N-3050-3020-3076	Province Grant ONTARIO	7,343	6,281	7,200	6,600	RIDE grant 2023/2024
N-3050-3030-3078	OTHER MUNICIPALITIES	57,349	22,804	40,000	30,000	Provincial Offences
	Total Police Revenue	64,692	29,085	47,200	36,600	
N-3050-4050-4030	MILEAGE/MILLAGE	-	-	-	-	
N-3050-4050-4470	ASSOCIATION FEES	773	100	500	500	
N-3050-4050-4472	CONVENTION & SEMINARS	-	-	1,000	1,000	
N-3050-4050-4473	MEALS & ACCOMMODATION	-	-	-	-	
N-3050-5000-5210	SUBCONTRACT/SOUS CONTRAT	1,654,704	1,633,145	1,650,446	1,669,876	Actual per letter received
	Total Police Expenses	1,655,477	1,633,245	1,651,946	1,671,376	
Total		1,590,785	1,604,159	1,604,746	1,634,776	

RÈGLEMENTATION



Le service de la réglementation de la municipalité joue un rôle essentiel dans le maintien et l'application de la conformité aux lois municipales.

Les officiers municipaux dévoués supervisent un éventail de responsabilités essentielles, notamment la gestion de la brigade scolaire de St-Isidore, la résolution des problèmes liés au bruit excessif, le contrôle des animaux et les conflits entre propriétaires et locataires.

Ils évaluent également les normes d'élevage pour les vaches et les volailles, font respecter les normes de propriété et émettent des permis pour divers aspects tels que les clôtures, les feux en plein air et les enseignes. En outre, le service s'occupe des règles de stationnement et des permis pour les vendeurs ambulants contribuant ainsi au fonctionnement de notre municipalité.

BY-LAW



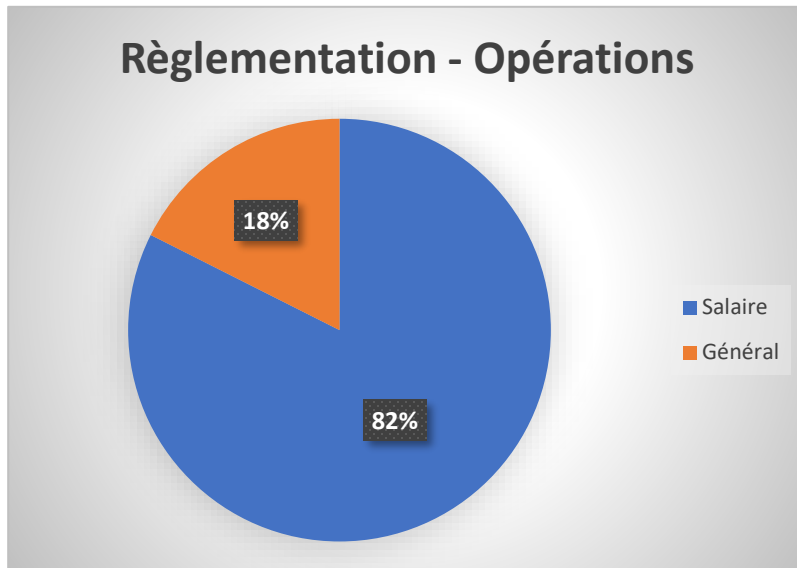
The Municipality's By-Law Department plays a pivotal role in upholding and enforcing compliance with municipal laws.

The dedicated Municipal Law Officers oversee a range of essential responsibilities, including managing the St-Isidore School Brigade, addressing issues related to excessive noise, animal control, and landlord-tenant disputes.

They also evaluate livestock standards for cows and poultry, enforce property standards, and issue licenses for various aspects like fences, open-air fires, and signs. Additionally, the department handles parking regulations and street vendor permits contributing to the functioning of our municipality.

SURVOL DU BUDGET 2024

OPÉRATIONS



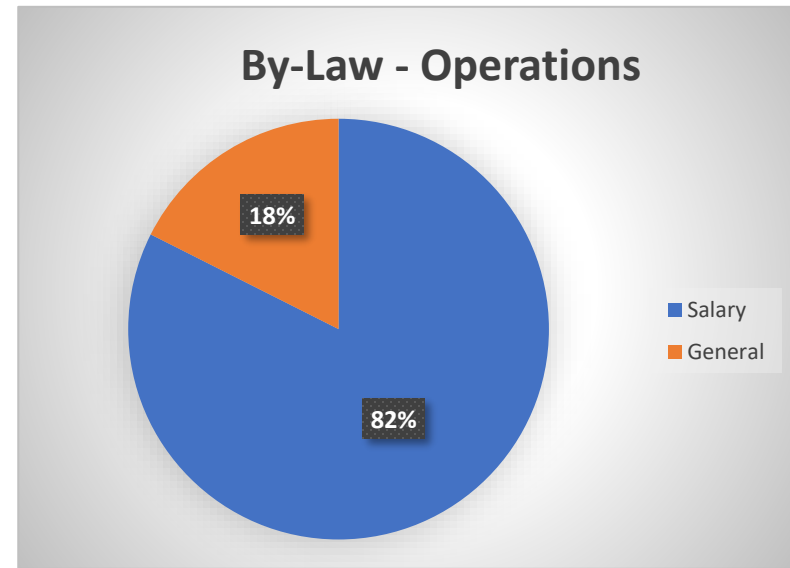
CAPITAL

Le projet en capital suivant totalisant 60 000\$ est prévu :

- Remplacement d'un véhicule

2024 BUDGET HIGHLIGHTS

OPERATIONS



CAPITAL

The following capital project totaling \$60,000 is planned:

- Replacement of a vehicle

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Animal Control / Contr�le animaux						
N-3200-3020-3076	Province Grant ONTARIO	-	-	-	-	
N-3200-3035-3509	POUND/FOURRIERE	-	-	-	-	
N-3200-3040-3510	KENNEL LICENCES/LICENCES DE CHENIL	1,000	800	-	-	
	Total Animal Control Revenue	1,000	800	-	-	
N-3200-4050-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	672	504	-	-	
N-3200-4050-4458	INSURANCE	91	729	-	-	
N-3200-5000-5210	SUBCONTRACT/SOUS CONTRAT	-	-	-	-	
N-3200-5000-5215	BUILDING REPAIR	-	-	-	-	
	Total Animal control Expenses	763	1,233	-	-	
Total		237	(433)	-	-	

Account	Description	Actual (to Dec 29) / Réel (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual / Réel 2022	2023			
By-Law Enforcement / Service de réglementation						
N-3210-3020-3076	Provincial Grant ONTARIO	4,631	6,897	2,500	2,500	
N-3210-3030-3078	OTHER MUNICIPALITIES	162	216	-	100	
N-3210-3035-3200	FINES/AMENDES	5,135	3,770	3,500	2,700	
N-3210-3035-3500	User Fees & Service Charges MISC./DIVERS	306	1,015	300	150	
N-3210-3035-3509	POUND/FOURRIERE	320	200	300	300	
N-3210-3035-3516	PROPERTY STANDARDS	605	-	300	200	
N-3210-3040-3510	DOG TAGS/MEDAILLES DE CHIEN	(20)	100	-	800	
N-3210-3040-3511	FIRE PERMIT/PERMIS DE FEU	2,725	2,925	2,250	2,250	
N-3210-3040-3513	SIGNS/ENSEIGNE	100	700	200	200	
N-3210-3040-3514	PEDLAR PERMITS/PERMIS DE COLPORTEUR	610	780	500	700	
N-3210-3040-3515	LOTTERY/LOTTERIE	4,507	4,173	3,500	3,500	
N-3210-3040-3517	FENCE PERMIT	300	260	300	300	
	Total By-Law Enforcement Revenue	19,380	21,036	13,650	13,700	
N-3210-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	45,052	71,688	46,952	120,723	
N-3210-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	97,253	96,668	102,206	45,057	
N-3210-4000-4004	TRAINING/FORMATION	-	-	-	-	
N-3210-4000-4005	OVERTIME/SURTEMPS	1,515	-	-	-	
N-3210-4000-4010	VACATION/VACANCES	7,773	8,658	11,050	12,419	
N-3210-4000-4011	STATUTORY JOURS FERIES	7,470	7,891	7,721	8,554	
N-3210-4000-4012	SICK LEAVE/JOURNEE MALADIE	4,477	5,771	1,207	3,131	
N-3210-4000-4015	AUTHORIZED LEAVE/CONGE AUTORISE	-	-	-	-	
N-3210-4000-4020	C.P.P.	8,098	10,181	7,830	9,580	
N-3210-4000-4021	E.I.	2,919	3,651	1,553	3,628	
N-3210-4000-4022	OMERS	4,515	7,988	5,466	13,860	
N-3210-4000-4023	W.S.I.B.	3,417	5,877	4,803	6,723	
N-3210-4000-4024	E.H.T.	3,158	3,886	3,275	3,642	
N-3210-4000-4025	MEDICAL PLAN/ASS.GROUPE	134	2,426	7,426	9,458	
N-3210-4050-4030	MILEAGE/MILLAGE	-	-	-	-	
N-3210-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	945	1,368	3,500	3,500	
N-3210-4050-4051	OFFICE SUPPLIES/FOURNITURE DE BUREAU	1,785	416	1,000	1,000	
N-3210-4050-4300	BOOTS & UNIFORM/COSTUME ET CHAUSSURE DE TRAV	211	530	3,650	2,700	
N-3210-4050-4446	PROPANE	279	288	-	370	
N-3210-4050-4450	TELEPHONE	329	-	350	-	
N-3210-4050-4451	CELLULAR PHONE/CELLULAIRE	2,063	1,694	2,300	2,200	
N-3210-4050-4458	INSURANCE	2,878	3,302	3,300	3,600	
N-3210-4050-4460	POSTAGE & COURRIER	47	10	100	100	
N-3210-4050-4470	ASSOCIATION FEES	546	-	300	600	
N-3210-4050-4471	EDUCATION FEES/FRAIS	38	-	-	-	

Account	Description	Actual (to Dec 29) /Réel (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /Réel 2022	2023			
N-3210-4050-4472	CONVENTION & SEMINARS	542	-	4,100	2,000	
N-3210-4050-4473	MEALS & ACCOMMODATION		-		-	
N-3210-4050-4500	ADVERTISING & COMMUNICATION	102	57	1,500	500	
N-3210-5000-5202	LEGAL/AVOCAT	-	2,504	1,000	1,000	
N-3210-5000-5210	SUBCONTRACT/SOUS CONTRAT	(2,800)	2,839	2,600	2,600	
N-3210-5000-5212	ANIMAL KILL	9,853	6,481	2,500	2,500	Pas de controle sur le montant, le revenue est équivalent a la perte d'animaux tuer par prédateur
N-3210-5000-5215	BUILDING REPAIR & MAINTENANCE	-	-	1,500	1,500	
N-3210-5000-5219	PROPERTY STANDARDS	550	2,646	1,500	1,500	Pas de contrôle sur le montant mais rechargé à la propriété
N-3210-5000-5225	REPAIR & MAINTENANCE EQUIPMENT	476	1,070	-	700	
N-3210-6021-4444	GAZ & OIL/ESSENCE ET HUILE	5,682	4,954	6,000	5,000	
N-3210-6021-4462	LICENSES	-	-	120	-	
N-3210-6021-5225	REPAIR & MAINTENANCE EQUIPMENT	3,005	7,666	2,500	3,300	Pneus
N-3210-6059-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	13	98	-	-	
N-3210-6059-4444	GAZ & OIL/ESSENCE ET HUILE	9,639	9,000	9,500	12,500	
N-3210-6059-4462	LICENSES	-	-	120	-	
N-3210-6059-5225	REPAIR & MAINTENANCE EQUIPMENT	1,932	4,425	2,000	3,300	Pneus
	Total By-Law Enforcement Expenses	223,894	274,033	248,929	287,244	
Total		204,514	252,997	235,279	273,544	
By-Law Enforcement / Service de réglementation Capital						
N-3210-8036-3500	TCA OTHER /AUTRES REVENUE	-	-		-	
	Transfer from reserve				60,000	
	Total By-Law Enforcement Revenue	-	-	-	60,000	
N-3210-8054-7500	TCA VEHICULES MISC./DIVERS	-	-	-	60,000	pick up truck
	Total By-Law Enforcement Expenses	-	-	-	60,000	
Total		-	-	-	-	

CONSTRUCTION



Le service de construction de la municipalité est à l'avant-garde pour assurer des pratiques de construction sécuritaires et conformes.

Leurs responsabilités comprennent l'examen des plans de construction, l'octroi des permis nécessaires et la réalisation d'inspections approfondies. Ils dialoguent avec le public, fournissant des informations et des conseils précieux. Pour les projets plus complexes, le département collabore étroitement avec des ingénieurs et des architectes. De plus, leur engagement envers la transparence et la responsabilité est évident à travers la soumission régulière de rapports mensuels à diverses agences gouvernementales, favorisant une culture de gestion responsable de la construction au sein de notre communauté.

BUILDING

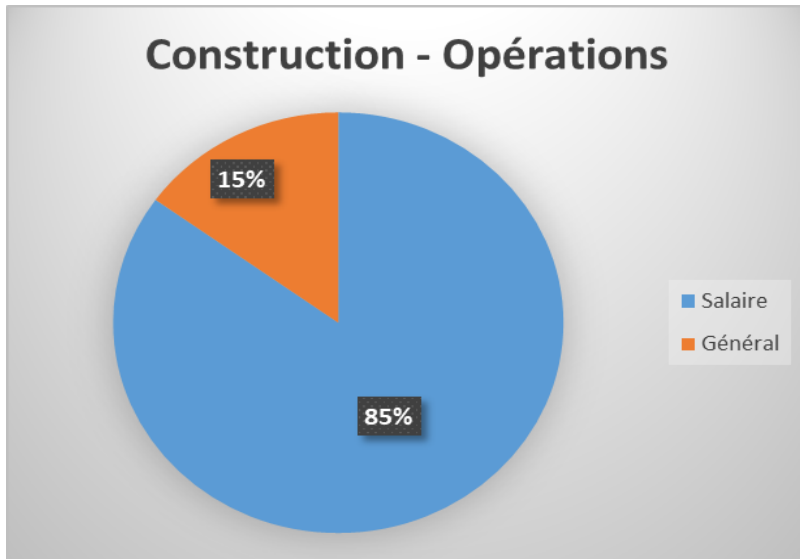


The Municipality's Construction Department is at the forefront of ensuring safe and compliant construction practices.

Their responsibilities encompass reviewing construction plans, granting necessary permits, and conducting thorough inspections. They engage with the public, providing valuable information and guidance. For more complex projects, the department collaborates closely with engineers and architects. Moreover, their commitment to transparency and accountability is evident through the regular submission of monthly reports to various government agencies, fostering a culture of responsible construction management within our community.

SURVOL DU BUDGET 2024

OPÉRATIONS

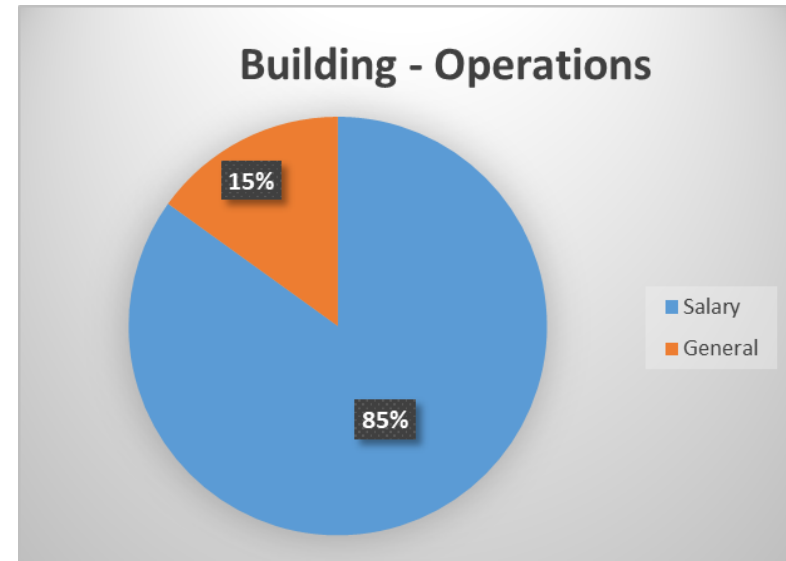


CAPITAL

Aucun projet en capital n'est en 2024.

2024 BUDGET HIGHLIGHTS

OPERATIONS



CAPITAL

There are no capital projects planned for 2024.

Account	Description	Actual (to Dec 29) / Réel (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual / Réel 2022	2023			
Building Department / Service de construction						
N-3500-3030-3500	OTHER MUNICIPALITY REVENUE	-	-	-	-	
N-3500-3035-3500	User Fees & Service Charges MISC./DIVERS	-	-	200	200	
N-3500-3035-3502	CERTIFICATE	1,955	2,890	2,000	2,000	
N-3500-3035-3506	BOND/ENGAGEMENT	40,200	38,950	38,000	38,000	
N-3500-3035-3508	CONNECTION FEES/FRAIS DE CONNECTION	7,200	5,900	5,000	5,000	
N-3500-3036-3500	OTHER REVENUE MISC./DIVERS	-	-	-	-	
N-3500-3040-3507	BUILDING PERMIT/PERMIS DE CONSTRUCTION	447,111	332,933	400,000	400,000	
N-3500-3042-3500	DEFERRED REVENUE MISC./DIVERS	-	-	32,879	65,922	
	Total Building Department revenue	496,466	380,673	478,079	511,122	
N-3500-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	127,216	116,001	127,364	111,281	
N-3500-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	3,499	2,048	57,296	29,968	
N-3500-4000-4004	TRAINING/FORMATION	-	-	-	-	
N-3500-4000-4005	OVERTIME/SURTEMPS	-	-	-	-	
N-3500-4000-4010	VACATION/VACANCES	15,508	11,438	17,225	14,135	
N-3500-4000-4011	STATUTORY/JOURS FERIES	8,410	5,062	9,729	7,458	
N-3500-4000-4012	SICK LEAVE/JOURNEE MALADIE	4,882	4,235	3,397	10,724	
N-3500-4000-4015	AUTHORIZED LEAVE/CONGE AUTORISE	629	664	-	-	
N-3500-4000-4017	CONVENTION & SEMINAR	-	-	-	-	
N-3500-4000-4020	C.P.P.	5,992	5,650	8,588	6,437	
N-3500-4000-4021	E.I.	2,013	1,824	1,108	2,385	
N-3500-4000-4022	OMERS	16,693	16,699	17,127	16,655	
N-3500-4000-4023	W.S.I.B.	2,849	4,247	5,830	5,742	
N-3500-4000-4024	E.H.T.	3,126	2,911	4,126	3,175	
N-3500-4000-4025	MEDICAL PLAN/ASS.GROUPE	10,831	11,262	10,809	7,870	
N-3500-4050-4030	MILEAGE/MILLAGE	123	-	-	-	
N-3500-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	-	880	1,500	1,500	
N-3500-4050-4051	OFFICE SUPPLIES/FOURNITURE DE BUREAU	464	984	2,800	2,800	
N-3500-4050-4300	BOOTS & UNIFORM/COSTUME ET CHAUSSURE DE TRAV.	180	380	400	400	
N-3500-4050-4451	CELLULAR PHONE/CELLULAIRE	962	798	600	600	
N-3500-4050-4458	INSURANCE	1,439	3,302	1,650	3,600	
N-3500-4050-4460	POSTAGE & COURRIER	-	6	-	-	
N-3500-4050-4470	ASSOCIATION FEES/FRAIS	603	486	1,200	1,200	
N-3500-4050-4471	EDUCATION FEES/FRAIS	344	-	1,500	1,500	
N-3500-4050-4472	CONVENTION & SEMINARS	1,951	2,081	4,100	4,100	
N-3500-4050-4473	MEALS & ACCOMMODATION	-	-	-	-	
N-3500-4050-4500	ADVERTISING & COMMUNICATION	-	-	250	250	
N-3500-5000-5202	LEGAL/AVOCAT	-	1,264	-	-	
N-3500-5000-5210	SUBCONTRACT/SOUS CONTRAT	435	478	10,000	2,000	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
N-3500-5000-5226	COMPUTER MAITENANCE D'ORDINATEUR	-	-	-	-	
N-3500-6054-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	-	-	-	-	
N-3500-6054-4444	GAZ & OIL/ESSENCE ET HUILE	-	-	-	-	
N-3500-6054-4462	LICENSES	-	-	-	-	
N-3500-6054-5225	REPAIR & MAINTENANCE EQUIPMENT	-	-	-	-	
N-3500-6055-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	-	-	-	-	
N-3500-6055-4444	GAZ & OIL/ESSENCE ET HUILE	-	1,223	-	-	
N-3500-6055-4462	LICENSES	-	-	-	-	
N-3500-6055-5225	REPAIR & MAINTENANCE EQUIPMENT	-	-	-	-	
N-3500-6057-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	-	-	-	-	
N-3500-6057-4444	GAZ & OIL/ESSENCE ET HUILE	-	-	-	-	
N-3500-6057-4462	LICENSES	-	-	-	-	
N-3500-6057-5225	REPAIR & MAINTENANCE EQUIPMENT	-	-	600	600	
N-3500-6058-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	-	2,268	600	600	
N-3500-6058-4444	GAZ & OIL/ESSENCE ET HUILE	3,546	2,771	3,500	3,500	
N-3500-6058-5225	REPAIR & MAINTENANCE EQUIPMENT	265	1,122	1,500	1,500	
N-3500-7014-7014	TRANSFER TO OUR	229,148	-	185,000	257,000	
N-3500-7014-7015	TRANSFER TO PAYABLE	55,362	-	279	-	
	Total Building Department Expenses	496,466	200,084	478,079	496,980	
Total		-	(180,589)	-	(14,142)	
Building Department / Service de construction Capital						
N-3500-8036-3500	TCA OTHER/AUTRES REV. MISC./DIVERS	-	-	-	-	
N-3500-8042-3500	TCA DIFFERED REV	-	-	40,566	-	
	Total Building Department Revenue	-	-	40,566	-	
N-3500-8054-7500	Vehicules - TCA MISC./DIVERS	-	58,807	40,566	-	
	Total Building Department Expenses	-	58,807	40,566	-	
Total		-	58,807	-	-	

Account	Description	Actual (to Dec 29) /Réel (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /Réel 2022	2023			
Emergency Department / Service d'urgence						
N-3800-3035-3500	Other Revenue MISC./DIVERS	-	-	-	-	
N-3800-3035-3505	9-1-1 POTEAU	5,001	3,417	4,000	4,000	
	Total Emergency Measures Revenue	5,001	3,417	4,000	4,000	
N-3800-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	-	-	-	-	
N-3800-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	-	-	-	-	
N-3800-4000-4010	VACATION/VACANCES	-	-	-	-	
N-3800-4000-4011	STATUTORY/JOURS FERIES	-	-	-	-	
N-3800-4000-4012	SICK LEAVE/JOURNEE MALADIE	-	-	-	-	
N-3800-4000-4020	C.P.P.	-	-	-	-	
N-3800-4000-4021	E.I.	-	-	-	-	
N-3800-4000-4022	OMERS	-	-	-	-	
N-3800-4000-4023	W.S.I.B.	-	-	-	-	
N-3800-4000-4024	E.H.T.	-	-	-	-	
N-3800-4050-4030	MILEAGE/MILLAGE	-	-	-	-	
N-3800-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	4,325	3,138	3,000	3,000	
N-3800-4050-4450	TELEPHONE	-	-	-	-	
N-3800-4050-4472	CONVENTION & SEMINARS	-	-	-	1,000	
N-3800-4050-4500	ADVERTISING & COMMUNICATION	314	606	-	1,000	
N-3800-5000-5210	SUBCONTRACT/SOUS CONTRAT	-	-	-	-	
	Total Emergency Measures Expenses	4,639	3,744	3,000	5,000	
Total		(363)	327	(1,000)	1,000	
Emergency Department / Service d'urgence Capital						
	Transfer from Reserve			-	-	
	Total Emergency Measures Reserve	-	-	-	-	
N-3800-8053-7500	TCA MACHINERY & EQUIPMENT	-	-	-	-	
	Total Emergency Measures Expenses	-	-	-	-	
Total		-	-	-	-	

Account	Description	Actual (to Dec 29) / Réel (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual / Réel 2022	2023			
Health & Safety / Santé & Sécurité						
N-3850-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	8,118	11,396	9,843	10,417	
N-3850-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	-	-	-	-	
N-3850-4000-4005	OVERTIME/SURTEMPS	-	-	-	-	
N-3850-4000-4008	ON CALL SALARY/SALAIRE SUR APPEL	-	-	-	-	
N-3850-4000-4010	VACATION.VACANCE	401	389	861	699	
N-3850-4000-4011	STATUTORY,JOURS FERIÉS	(288)	315	736	534	
N-3850-4000-4012	SICK LEAVE/JOURNÉE MALADIE	378	145	253	267	
N-3850-4000-4015	AUTHORIZED LEAVE.CONGE AUTORISÉ	-	127	-	-	
N-3850-4000-4017	CONVENTION & SEMINARS	-	-	-	-	
N-3850-4000-4018	LUMP SUM	-	-	-	-	
N-3850-4000-4020	C.P.P.	350	286	602	380	
N-3850-4000-4021	E.I.	112	81	111	124	
N-3850-4000-4022	OMERS	1,162	1,372	1,235	1,341	
N-3850-4000-4023	W.S.I.B.	171	366	459	380	
N-3850-4000-4024	E.H.T.	206	242	312	227	
N-3850-4000-4025	MEDICAL PLAN/ASS.GROUPE	5,001	1,340	554	602	
N-3850-4050-4030	MILEAGE/MILLAGE	-	-	-	-	
N-3850-4050-4050	MATERIALS & SUPPLIES/MATÉRIELS ET FOURNITURE	4,257	-	5,000	2,500	
N-3850-4050-4300	BOOTS & UNIFORM/COSTUME ET CHAUSSURE DE TRAV	-	-	-	-	
N-3850-4050-4451	CELLULAR PHONE/CELLULAIRE	-	-	-	-	
N-3850-4050-4470	ASSOCIATION FEES/FRAIS	-	-	-	-	
N-3850-4050-4471	EDUCATION FEES/FRAIS	304	-	3,000	5,000	JHSC Part 1 & 2, Supervisor, Investigation, Inspection
N-3850-4050-4472	CONVENTION & SEMINARS	-	-	-	1,000	
N-3850-4050-4473	MEALS & ACCOMMODATION	-	-	-	1,000	
N-3850-4050-4500	ADVERTISING & COMMUNICATION	-	17	500	-	
N-3850-5000-5210	SUBCONTRACT/SOUS CONTRAT	8,423	3,816	-	-	2023 was for Safety Hub, now budgeted in Hosting & Support t
N-3850-5000-5226	COMPUTER MAINTENANCE D'ORDINATEUR	-	-	-	-	
N-3850-5000-5228	HOSTING & SUPPORT/HÉBERGEMENT & SUPPORT	-	-	-	4,050	Safety Hub
N-3850-6055-4444	GAZ & OIL/ESSENCE ET HUILE	-	-	-	-	
	TOTAL Health & Safety Expenses	28,595	19,893	23,466	28,521	
Total		28,595	19,893	23,466	28,521	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)				Budget notes Notes au budget
		Actual /R�el 2022	2023	Budget 2023	Budget 2024	
Conservation Authority / Conservation						
N-3860-5000-5210	SUBCONTRACT/SOUS CONTRAT	1,933	4,750	2,000	4,000	adjust grass cutting to actual
N-3860-7010-7016	REQUISITION	100,892	105,375	105,375	110,389	estimate, actual not recv'd at date of budget preparation
	Total conservation Authority Expenses	102,825	110,125	107,375	114,389	
Total		102,825	110,125	107,375	114,389	

TRAVAUX PUBLICS



Le département des travaux publics est au cœur des infrastructures et de l'entretien de notre municipalité. Ce service est responsable d'un large éventail de tâches cruciales, notamment l'entretien courant englobant la construction, la gestion du trafic, la signalisation routière et l'entretien des chaussées.

Ils surveillent toutes les routes sous notre juridiction, garantissant leur sécurité et leur fonctionnalité. Le département prend également en charge des aspects critiques comme la gestion des fossés et des ponceaux, le traitement des permis et l'exécution des projets de construction de routes. De plus, ils jouent un rôle central dans le bon fonctionnement de notre communauté en s'occupant du déneigement et de l'entretien de l'éclairage public.

Ils gèrent également le budget d'équipement, s'assurant que les infrastructures de notre municipalité restent dans un état optimal. Ce département joue un rôle indispensable dans le maintien de l'intégrité et de la fonctionnalité de nos infrastructures locales incluant :

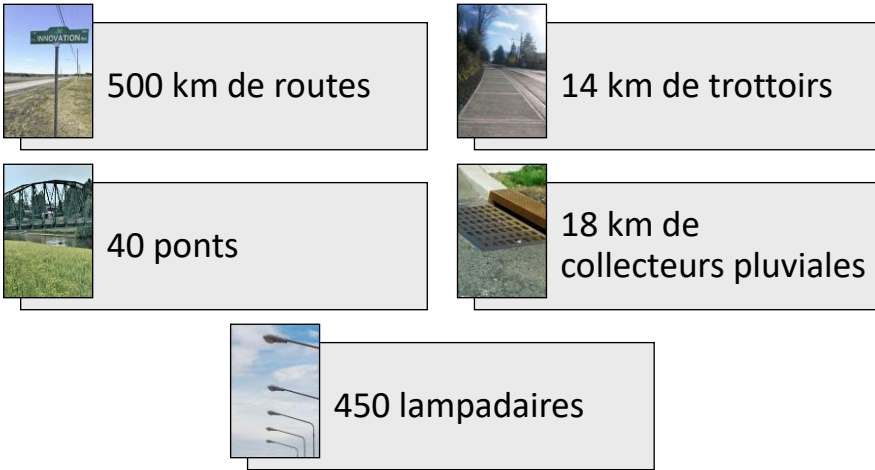
PUBLIC WORKS



The Public Works Department is at the heart of our municipality's infrastructure and maintenance. This department is responsible for a wide range of crucial tasks, including routine maintenance encompassing construction, traffic management, road signs, and pavement upkeep.

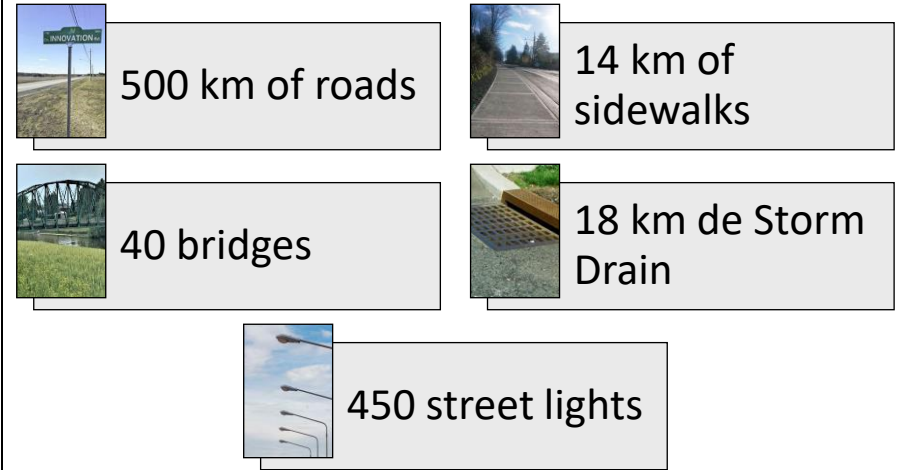
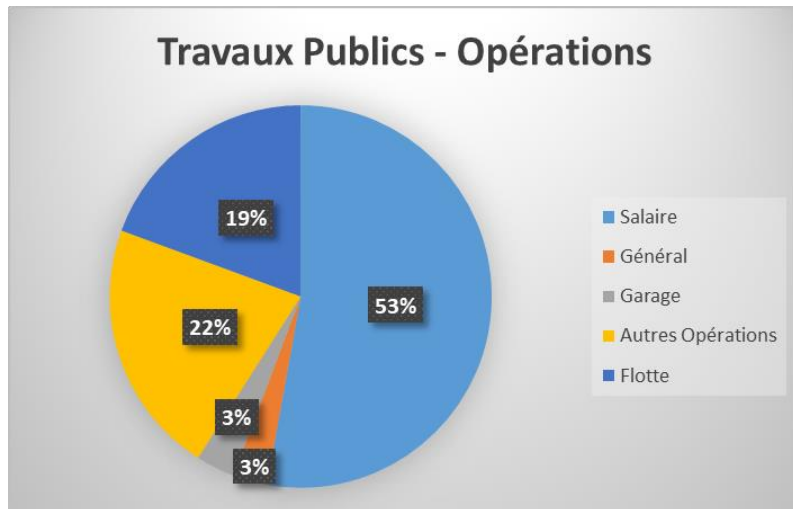
They oversee all roads under our jurisdiction, ensuring their safety and functionality. The department also takes charge of critical aspects like managing ditches and culverts, processing permits, and executing road construction projects. Additionally, they play a pivotal role in keeping our community running smoothly by handling snow removal and street light maintenance.

They also manage the equipment budget, ensuring that our municipality's infrastructure remains in optimal condition. The department plays an indispensable role in maintaining the integrity and functionality of our local infrastructure including:



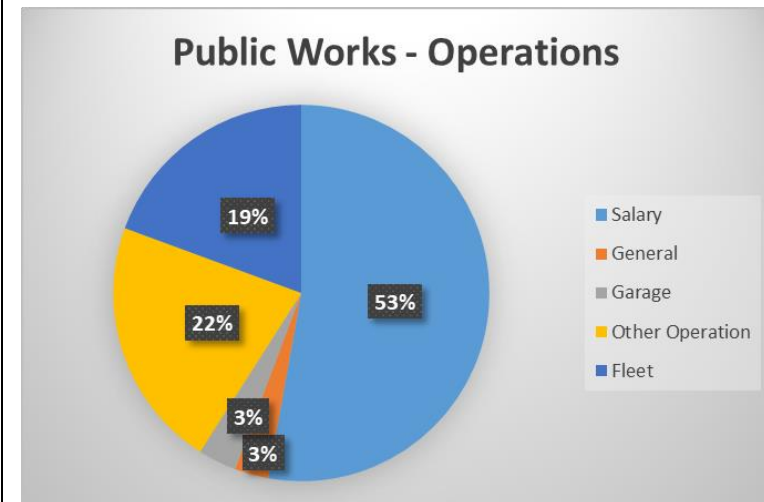
SURVOL DU BUDGET 2024

OPÉRATIONS



2024 BUDGET HIGHLIGHTS

OPERATIONS



CAPITAL

Les projets en capital suivants totalisant 3 492 325\$ sont prévus :

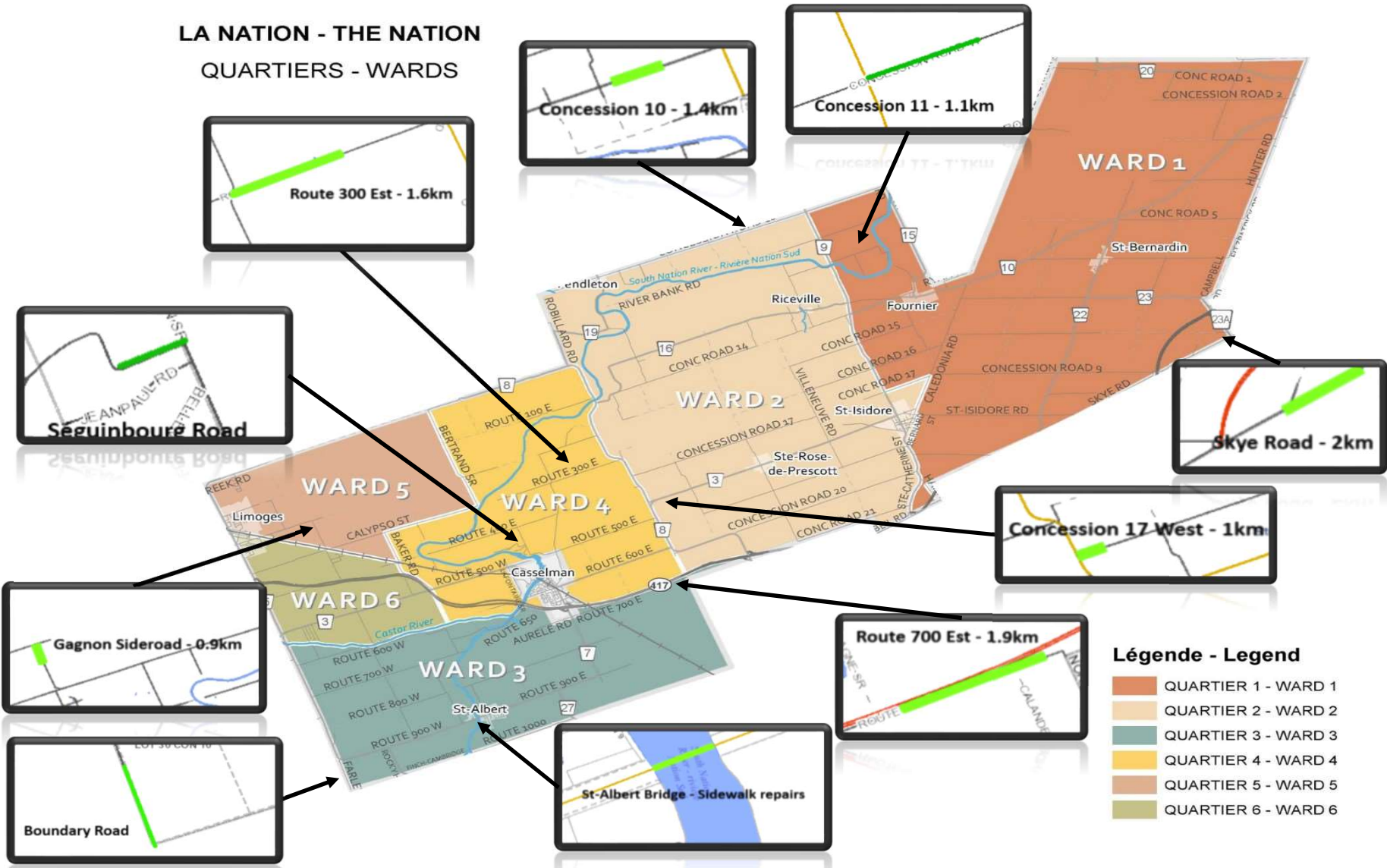
- Achat d'un camion Tandem
- Remplacement de l'unité de climatisation/chauffage
- Innovation II – développement du terrain
- Remplacement de ponts et ponceaux
- Achat de gros équipements divers
- Achat de 2 camionnettes
- Réparation du pont Latour
- Pont St-Albert – réparations de trottoirs
- Réparations de routes diverses (voir la carte qui suit)

CAPITAL

The following capital projects totaling \$3,492,325 are planned:

- Purchase of a Tandem truck
- HVAC unit replacement
- Innovation II – land development
- Replacement of bridges and culverts
- Purchase of various pieces of heavy equipment
- Purchase of 2 pick up trucks
- Latour bridge repairs
- St-Albert Bridge – sidewalk repairs
- Various road repairs (see following map)

**LA NATION - THE NATION
QUARTIERS - WARDS**



Account	Description	Actual (to Dec 29) /Réel (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /Réel 2022	2023			
Public Works / Traux publics						
N-4000-3020-3076	Provincial Grant ONTARIO	44,237	37,555	40,000	40,000	
N-4000-3030-3078	OTHER MUNICIPALITIES	51,150	11,800	10,000	10,000	
N-4000-3035-3500	User fees & Service Charges MISC./DIVERS	17,520	65,406	2,000	2,000	
N-4000-3036-3500	OTHER REVENUE MISC./DIVERS	8,048	-	-	-	
N-4000-3036-3501	INTERNAL TRANSFER FROM OTHER DEPT	299,147	450,076	375,000	575,000	
N-4000-3040-3150	CULVERT & ROAD CUT PERMIT	6,475	4,675	4,000	4,000	
N-4000-3040-3500	RENT/LOCATION	17,036	17,377	17,624	17,624	
	Total Transportation Revenue	443,612	586,888	448,624	648,624	
N-4000-5900-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	974,338	1,263,942	1,499,790	1,625,966	
N-4000-5900-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	107,102	87,699	136,083	102,583	
N-4000-5900-4002	CAPITAL FULL TIME SALARY	-	187,256	-	-	
N-4000-5900-4003	CAPITAL PART TIME SALARY	-	19,105	-	-	
N-4000-5900-4004	TRAINING/FORMATION	2,541	323	-	-	
N-4000-5900-4005	OVERTIME/SURTEMPS	64,436	38,086	45,000	46,587	
N-4000-5900-4008	ON CALL SALARY/SALAIRE SUR APPREL	3,382	5,542	-	-	
N-4000-5900-4010	VACATION/VACANCES	140,934	113,834	153,228	162,638	
N-4000-5900-4011	STATUTORY/JOURS FERIES	81,250	71,845	88,390	93,013	
N-4000-5900-4012	SICK LEAVE/JOURNEE MALADIE	43,544	44,872	39,619	42,759	
N-4000-5900-4015	AUTHORIZED LEAVE/CONGE AUTORISE	621	1,364	-	-	
N-4000-5900-4017	CONVENTION & SEMINAR	712	-	-	-	
N-4000-5900-4018	LUMP SUM	250	250	-	-	
N-4000-5900-4020	C.P.P.	56,953	81,355	85,714	92,688	
N-4000-5900-4021	E.I.	19,974	26,940	21,053	31,552	
N-4000-5900-4022	OMERS	125,614	181,308	176,814	196,124	
N-4000-5900-4023	W.S.I.B.	22,372	55,836	54,634	71,367	
N-4000-5900-4024	E.H.T.	27,200	37,706	37,489	39,600	
N-4000-5900-4025	MEDICAL PLAN/ASS.GROUPE	97,183	103,419	95,970	117,873	
N-4000-5900-4030	MILEAGE/MILLAGE	78	7	-	-	
N-4000-5900-4031	MACHINE RENTAL	-	455,903	-	-	
N-4000-5900-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	2,650	3,678	-	3,000	
N-4000-5900-4300	BOOTS & UNIFORM/COSTUME ET CHAUSSURE DE TRAV	3,782	3,486	5,250	5,250	
N-4000-5900-4311	SMALL TOOLS	-	-	-	-	
N-4000-5900-4444	GAZ & OIL/ESSENCE ET HUILE	-	-	-	48,500	
N-4000-5900-4448	HYDRO SECONDARY BUILDING	5,637	3,805	4,500	4,500	
N-4000-5900-4450	TELEPHONE	2,217	2,864	2,500	2,500	
N-4000-5900-4451	CELLULAR PHONE/CELLULAIRE	11,586	13,392	10,300	12,000	
N-4000-5900-4454	DIESEL COLORÉ/DYED		-		268,300	
N-4000-5900-4455	DIESEL CLAIR/CLEAR		-		137,000	

Account	Description	Actual (to Dec 29) /Réel (au 29 dec)				Budget notes	
		Actual /Réel 2022	2023	Budget 2023	Budget 2024	Notes au budget	
N-4000-5900-4458	INSURANCE	47,420	64,099	53,000	65,000		
N-4000-5900-4460	POSTAGE & COURRIER	1,136	1,006	500	750		
N-4000-5900-4462	LICENSES	711	415	600	600		
N-4000-5900-4469	W.S.I.B.	873	1,595	2,000	2,000		
N-4000-5900-4470	ASSOCIATION FEES/FRAIS	2,505	1,122	2,600	2,600		
N-4000-5900-4471	EDUCATION FEES/FRAIS	4,065	5,193	10,000	7,000		
N-4000-5900-4472	CONVENTION & SEMINARS	3,670	(371)	5,000	5,000		
N-4000-5900-4473	MEALS & ACCOMMODATION		3,399	-	3,500		
N-4000-5900-4500	ADVERTISING & COMMUNICATION	2,503	389	5,000	750		
N-4000-5900-5202	LEGAL/AVOCAT	-	6,767	5,000	5,000		
N-4000-5900-5206	ENGINEERS/INGENIEUR	6,467	25,138	22,000	22,000		
N-4000-5900-5210	SUBCONTRACT/SOUS CONTRAT	2,910	795	825	2,825		
N-4000-5900-5216	SERVICE & RENT	-	1,901	3,000	3,000		
N-4000-5900-5225	REPAIR & MAINTENANCE EQUIPMENT	-	-	-	-		
N-4000-5900-5228	HOSTING & SUPPORT/HÉBERGEMENT & SUPPORT		1,125		-		
N-4000-5900-5230	MACHINE RENTAL	-	-	-	-		
	Total overhead	1,866,619	2,916,393	2,565,859	3,223,824		
N-4000-5903-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	17,557	18,898	15,000	15,000		
N-4000-5903-4311	SMALL TOOLS	3,533	1,430	4,100	4,100		
N-4000-5903-4443	WATER & SEWER SERVICES	1,600	1,236	1,650	1,600		
N-4000-5903-4444	GAZ & OIL/ESSENCE ET HUILE	1,619	2,285	1,500	-		
N-4000-5903-4446	PROPANE	22,459	15,547	20,000	20,000		
N-4000-5903-4447	HYDRO	4,283	3,596	4,500	4,600		
N-4000-5903-4449	DIESEL	-	-	-	-		
N-4000-5903-4450	TELEPHONE	-	-	-	-		
N-4000-5903-4453	LUBRICANT	-	9,982	-	-		
N-4000-5903-5215	BUILDING REPAIR	10,287	14,526	14,100	15,000		
N-4000-5903-5216	SERVICE & RENT	12,579	19,936	13,000	18,000	Ménage (1250\$ x 12 mois + autres)	
N-4000-5903-5225	REPAIR & MAINTENANCE EQUIPMENT	6,654	11,761	3,000	7,000	Réparations portes de garage et autres	
N-4000-5903-5230	MACHINE RENTAL	-	-	-	-		
	Total Garage Fournier	80,570	99,197	76,850	85,300		

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)				Budget notes Notes au budget
		Actual /R�el 2022	2023	Budget 2023	Budget 2024	
N-4000-5904-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	192	94	310	300	
N-4000-5904-4311	SMALL TOOLS	61	-	100	-	
N-4000-5904-4444	GAZ & OIL/ESSENCE ET HUILE	-	-	-	-	
N-4000-5904-4446	PROPANE	-	-	-	-	
N-4000-5904-4447	HYDRO	-	-	-	-	
N-4000-5904-4449	DIESEL	-	-	-	-	
N-4000-5904-4450	TELEPHONE	-	-	-	-	
N-4000-5904-4453	LUBRICANT	-	-	-	-	
N-4000-5904-5215	BUILDING REPAIR	-	-	-	-	
N-4000-5904-5216	SERVICE & RENT	-	-	-	-	
N-4000-5904-5225	REPAIR & MAINTENANCE EQUIPMENT	-	-	100	-	
N-4000-5904-5230	MACHINE RENTAL	-	-	-	-	
	Total Garage St Albert	253	94	510	300	
N-4000-5905-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	16,547	12,710	15,000	15,000	
N-4000-5905-4311	SMALL TOOLS	7,352	1,680	3,000	2,000	
N-4000-5905-4444	GAZ & OIL/ESSENCE ET HUILE	11,652	13,023	-	-	
N-4000-5905-4446	PROPANE	24,768	18,417	18,000	20,000	
N-4000-5905-4447	HYDRO	8,725	10,451	12,000	12,000	
N-4000-5905-4449	DIESEL	321	172	500	400	
N-4000-5905-4450	TELEPHONE	714	750	725	725	
N-4000-5905-4453	LUBRICANT	-	2,536	-	-	
N-4000-5905-5215	BUILDING REPAIR	2,809	-	3,000	3,000	
N-4000-5905-5216	SERVICE & RENT	6,491	6,459	8,000	6,000	
N-4000-5905-5225	REPAIR & MAINTENANCE EQUIPMENT	9,961	9,871	7,000	10,000	
N-4000-5905-5230	MACHINE RENTAL	633	-	500	500	
	Total Garage Limoges	89,971	76,067	67,725	69,625	
N-4000-5906-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	95	108	300	300	
N-4000-5906-4446	PROPANE	2,143	1,385	1,500	1,500	
N-4000-5906-4447	HYDRO	573	565	800	800	
N-4000-5906-4449	DIESEL	-	-	-	-	
N-4000-5906-4450	TELEPHONE	-	-	-	-	
N-4000-5906-5216	SERVICE & RENT	358	83	250	250	
N-4000-5906-5225	REPAIR & MAINTENANCE EQUIPMENT	-	-	500	-	
	Total Garage St isidore	3,168	2,141	3,350	2,850	
N-4000-5907-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	531	221	600	500	
N-4000-5907-4443	WATER & SEWER SERVICES	831	870	800	1,000	
N-4000-5907-4445	NATURAL GAS NATUREL	-	-	-	-	
N-4000-5907-4447	HYDRO	2,285	1,868	2,000	2,000	
N-4000-5907-5216	SERVICE & RENT	5	-	300	-	
N-4000-5907-5225	REPAIR & MAINTENANCE EQUIPMENT	-	-	300	-	
	Total Garage Limoges -HERBERT	3,652	2,959	4,000	3,500	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)				Budget notes	
		Actual /R�el 2022	2023	Budget 2023	Budget 2024	Notes au budget	
N-4000-5908-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	57	-	200	-		
N-4000-5908-4311	SMALL TOOLS	-	-	-	-		
N-4000-5908-4446	PROPANE	800	583	800	800		
N-4000-5908-4447	HYDRO	402	417	400	450		
N-4000-5908-4450	TELEPHONE	-	-	-	-		
N-4000-5908-5216	SERVICE & RENT	5	38	250	50		
N-4000-5908-5225	REPAIR & MAINTENANCE EQUIPMENT	-	833	250	-		
	Total Garage village Fournier	1,264	1,870	1,900	1,300		
N-4000-5920-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	11,124	48,796	25,000	30,000		
N-4000-5920-5216	SERVICE & RENT	43,462	16,208	15,000	-		
N-4000-5920-5225	REPAIR & MAINTENANCE EQUIPMENT	1,275	2,508	5,000	-		
N-4000-5920-5230	MACHINE RENTAL	22,247	8,972	25,000	-		
	Total Bridges & culverts	78,108	76,484	70,000	30,000		
N-4000-5921-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	8,417	6,121	6,000	6,000		
N-4000-5921-5210	SUBCONTRACT/SOUS CONTRAT	4,620	12,417	-	10,000		
N-4000-5921-5216	SERVICE & RENT	11,448	10,514	10,000	10,000		
N-4000-5921-5225	REPAIR & MAINTENANCE EQUIPMENT	3,736	13,508	13,000	13,000		
N-4000-5921-5230	MACHINE RENTAL	20,070	74,034	20,000	40,000		
	Total Mowing & Brushing	48,291	116,593	49,000	79,000		

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)				Budget notes	
		Actual /R�el 2022	2023	Budget 2023	Budget 2024	Notes au budget	
N-4000-5922-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	29,048	24,129	24,000	24,000		
N-4000-5922-4311	SMALL TOOLS	362	393	1,000	1,000		
N-4000-5922-4313	LINE PAINTING	31,576	26,445	-	34,000		
N-4000-5922-5216	SERVICE & RENT	21,141	22,229	35,000	22,000		
N-4000-5922-5230	MACHINE RENTAL	76	-	22,000	1,000		
	Total Debris , Safety Devices	82,203	73,196	82,000	82,000		
N-4000-5923-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	44,622	72,664	40,000	50,000		
N-4000-5923-5216	SERVICE & RENT	23,612	17,099	40,000	30,000		
N-4000-5923-5230	MACHINE RENTAL	5,228	-	5,000	1,000		
	Total hard top patching & Resurfacing	73,462	89,763	85,000	81,000		
N-4000-5924-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	(673)	8,372	10,000	6,000		
N-4000-5924-5216	SERVICE & RENT	11,482	17,698	15,000	16,000		
N-4000-5924-5230	MACHINE RENTAL	40	245	1,314	300		
	TOTAL Sweeping & shoulder	10,850	26,315	26,314	22,300		
N-4000-5925-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	57,805	214,938	200,000	220,000		
N-4000-5925-5216	SERVICE & RENT	-	7,807	-	5,000		
N-4000-5925-5230	MACHINE RENTAL	-	340	-	1,000		
	Total loose top Patch, grading, resurf	57,805	223,086	200,000	226,000		
N-4000-5926-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	182,682	204,214	170,000	205,000		
N-4000-5926-5216	SERVICE & RENT	109	106	200	200		
N-4000-5926-5230	MACHINE RENTAL	-	-	-	-		
	Total Dust layer, trimming	182,791	204,320	170,200	205,200		
N-4000-5927-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	-	-	-	-		
N-4000-5927-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	187,542	159,503	264,300	250,000		
N-4000-5927-5210	SUBCONTRACT/SOUS CONTRAT	36,818	898	1,200	1,000		
N-4000-5927-5216	SERVICE & RENT	1,147	4,195	500	5,000		
N-4000-5927-5225	REPAIR & MAINTENANCE EQUIPMENT	3,370	4,519	1,000	5,000		
N-4000-5927-5230	MACHINE RENTAL	-	4,399	3,000	5,000		
	Total Snow Plow, salt & sand	228,877	173,514	270,000	266,000		
N-4000-5928-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	3,018	496	500	500		
N-4000-5928-4472	CONVENTION & SEMINARS	-	-	-	-		
N-4000-5928-5216	SERVICE & RENT	-	-	-	-		
	Total health & Safety	3,018	496	500	500		
N-4000-5930-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	12,743	54,270	-	-		
N-4000-5930-5216	SERVICE & RENT	-	-	-	-		
N-4000-5930-5230	MACHINE RENTAL	-	2,005	-	-		
	Total Misc	12,743	56,276	-	-		
N-4000-5931-5216	SERVICE & RENT	-	28,389	-	-		
	Total Special Projects	-	28,389	-	-		

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
N-4000-5940-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	(96,413)	-	1,000	-	
N-4000-5940-4447	HYDRO	7,520	4,851	6,300	10,000	
N-4000-5940-5216	SERVICE & RENT	21,331	15,003	20,000	20,000	
N-4000-5940-5230	MACHINE RENTAL	395	1,445	37,700	37,700	
	Total Quarry maintenance	(67,167)	21,299	65,000	67,700	
N-4000-6000-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	1,065	1,090	2,000	2,000	
N-4000-6000-4444	GAZ & OIL/ESSENCE ET HUILE	38,033	13,446	24,000	-	
N-4000-6000-5216	SERVICE & RENT	-	-	12,720	-	
N-4000-6000-5225	REPAIR & MAINTENANCE EQUIPMENT	12,609	5,871	50,000	25,000	nouvelles tracks, hoses et bushings � changer
N-4000-6000-5230	MACHINE RENTAL	(8,056)	-	-	-	
	EXCAVATOR - 2017 CASE CX210D	43,651	20,407	88,720	27,000	
N-4000-6001-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	37	523	500	1,500	
N-4000-6001-4444	GAZ & OIL/ESSENCE ET HUILE	44,180	23,204	25,500	-	
N-4000-6001-4462	LICENSES	1,950	-	2,000	2,000	
N-4000-6001-5225	REPAIR & MAINTENANCE EQUIPMENT	5,747	25,556	18,000	20,000	
N-4000-6001-5230	MACHINE RENTAL	(82,132)	(43,927)	-	-	
	TRUCK- 2019 WESTERN STAR 4700	(30,218)	5,356	46,000	23,500	
N-4000-6002-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	4,898	457	500	500	
N-4000-6002-4444	GAZ & OIL/ESSENCE ET HUILE	40,077	3,814	25,500	-	
N-4000-6002-4462	LICENSES	1,918	-	3,400	2,000	
N-4000-6002-5225	REPAIR & MAINTENANCE EQUIPMENT	41,869	17,873	16,600	25,000	
N-4000-6002-5230	MACHINE RENTAL	(77,009)	-	-	-	
	TRUCK - 2016 WESTERN STAR 4700SF	11,753	22,144	46,000	27,500	
N-4000-6003-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	39	133	500	500	
N-4000-6003-4444	GAZ & OIL/ESSENCE ET HUILE	48,752	26,242	25,500	-	
N-4000-6003-4462	LICENSES	1,918	-	3,400	2,000	
N-4000-6003-5225	REPAIR & MAINTENANCE EQUIPMENT	8,925	20,046	16,600	8,000	
N-4000-6003-5230	MACHINE RENTAL	(79,516)	(55,917)	-	-	
	TRUCK - 2020 WESTERN STAR	(19,882)	(9,495)	46,000	10,500	
N-4000-6004-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	1,039	898	500	500	
N-4000-6004-4444	GAZ & OIL/ESSENCE ET HUILE	19,400	29,552	16,000	-	
N-4000-6004-4462	LICENSES	4,847	-	3,400	3,400	
N-4000-6004-5225	REPAIR & MAINTENANCE EQUIPMENT	28,928	3,472	18,000	8,000	
N-4000-6004-5230	MACHINE RENTAL	(26,651)	(49,323)	-	-	
	TRI-AXLE TRUCK - 2022 WESTERN STAR	27,563	(15,400)	37,900	11,900	
N-4000-6005-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	427	356	500	500	
N-4000-6005-4444	GAZ & OIL/ESSENCE ET HUILE	29,249	19,293	25,000	-	
N-4000-6005-4462	LICENSES	1,918	1,657	2,000	2,000	
N-4000-6005-5225	REPAIR & MAINTENANCE EQUIPMENT	34,800	3,217	18,000	5,000	
N-4000-6005-5230	MACHINE RENTAL	(78,698)	(31,774)	-	-	
	TRUCK - 2022 WESTERN STAR	(12,305)	(7,251)	45,500	7,500	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)				Budget notes	
		Actual /R�el 2022	2023	Budget 2023	Budget 2024	Notes au budget	
N-4000-6006-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	1,068	10,280	500	1,500		
N-4000-6006-4444	GAZ & OIL/ESSENCE ET HUILE	35,438	22,408	25,000	-		
N-4000-6006-4462	LICENSES	2,144	-	2,000	2,000		
N-4000-6006-5225	REPAIR & MAINTENANCE EQUIPMENT	18,255	20,232	18,000	25,000		
N-4000-6006-5230	MACHINE RENTAL	(76,900)	(33,354)	-	-		
	TRUCK - 2019 WESTERN STAR 4700	(19,994)	19,566	45,500	28,500		
N-4000-6007-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	171	530	500	1,500		
N-4000-6007-4444	GAZ & OIL/ESSENCE ET HUILE	48,510	20,300	27,000	-		
N-4000-6007-4462	LICENSES	3,379	59	3,400	3,400		
N-4000-6007-5216	SERVICE & RENT	-	-	-	-		
N-4000-6007-5225	REPAIR & MAINTENANCE EQUIPMENT	11,914	29,647	18,000	18,000		
N-4000-6007-5230	MACHINE RENTAL	(41,311)	(27,686)	-	-		
	TRUCK - 2018 WESTERN STAR - ROAD	22,664	22,850	48,900	22,900		
N-4000-6008-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	822	664	500	500		
N-4000-6008-4444	GAZ & OIL/ESSENCE ET HUILE	33,698	28,068	23,000	-		
N-4000-6008-4462	LICENSES	1,918	-	2,000	2,000		
N-4000-6008-5216	SERVICE & RENT	-	-	-	-		
N-4000-6008-5225	REPAIR & MAINTENANCE EQUIPMENT	6,006	11,877	18,000	12,000		
N-4000-6008-5230	MACHINE RENTAL	(100,989)	(60,168)	-	-		
	TRUCK - 2020 WESTERN STAR - ROAD	(58,545)	(19,558)	43,500	14,500		
N-4000-6010-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	-	-	-	-		
N-4000-6010-4444	GAZ & OIL/ESSENCE ET HUILE	-	265	-	-		
N-4000-6010-5216	SERVICE & RENT	-	-	-	9,000		
N-4000-6010-5225	REPAIR & MAINTENANCE EQUIPMENT	-	-	-	-		
N-4000-6010-5230	MACHINE RENTAL	(32,127)	(2,312)	-	-		
	BACKHOE - CASE LEASE	(32,127)	(2,047)	-	9,000		
N-4000-6011-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	-	417	500	1,500		
N-4000-6011-4444	GAZ & OIL/ESSENCE ET HUILE	25,149	19,755	19,500	-		
N-4000-6011-4462	LICENSES	1,918	59	2,000	2,000		
N-4000-6011-5225	REPAIR & MAINTENANCE EQUIPMENT	33,564	33,049	18,000	25,000		
N-4000-6011-5230	MACHINE RENTAL	(14,170)	(38,804)	-	-		
	TRUCK - 2014 WESTERN STAR	46,460	14,476	40,000	28,500		
N-4000-6012-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	2,083	2,167	500	1,500		
N-4000-6012-4444	GAZ & OIL/ESSENCE ET HUILE	36,180	28,712	25,000	-		
N-4000-6012-4462	LICENSES	1,918	59	2,000	2,000		
N-4000-6012-5216	SERVICE & RENT	-	-	-	-		
N-4000-6012-5225	REPAIR & MAINTENANCE EQUIPMENT	12,050	39,058	18,000	25,000		
N-4000-6012-5230	MACHINE RENTAL	(100,934)	(49,486)	-	-		
	TRUCK - 2016 WESTERN STAR 4700SF - ROAD	(48,703)	20,510	45,500	28,500		

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
N-4000-6015-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	41	-	100	-	
N-4000-6015-4444	GAZ & OIL/ESSENCE ET HUILE	4,870	1,929	3,000	-	
N-4000-6015-5216	SERVICE & RENT	1,385	-	-	-	
N-4000-6015-5225	REPAIR & MAINTENANCE EQUIPMENT	-	1,139	-	-	
N-4000-6015-5230	MACHINE RENTAL	26,081	9,731	26,000	-	
	LOADER - Rental Limoges (if needed)	32,376	12,800	29,100	-	
N-4000-6016-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	-	272		2,000	
N-4000-6016-4444	GAZ & OIL/ESSENCE ET HUILE	-	209		-	
N-4000-6016-5216	SERVICE & RENT	-	5,853		36,000	
N-4000-6016-5225	REPAIR & MAINTENANCE EQUIPMENT	-	779		-	
N-4000-6016-5230	MACHINE RENTAL	-	-		-	
	LOADER - 2023 DOOSAN DL 220	-	7,114	-	38,000	
N-4000-6022-4444	GAZ & OIL/ESSENCE ET HUILE	11,166	10,721	9,000	-	
N-4000-6022-4462	LICENSES	-	118	120	-	
N-4000-6022-5216	SERVICE & RENT	-	-	-	-	
N-4000-6022-5225	REPAIR & MAINTENANCE EQUIPMENT	9,188	8,325	4,000	2,500	
	PICK-UP - 2023 DODGE RAM	20,354	19,163	13,120	2,500	
N-4000-6025-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	96	92	200	200	
N-4000-6025-4444	GAZ & OIL/ESSENCE ET HUILE	8,411	5,082	9,000	-	
N-4000-6025-4462	LICENSES	-	-	150	-	
N-4000-6025-5225	REPAIR & MAINTENANCE EQUIPMENT	1,371	194	3,700	500	Should buy new pickup in 2024 (400 000km)
	PICK-UP- 2012 SILVERADO - ROAD SIGNS	9,878	5,368	13,050	700	
N-4000-6026-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	-	577	200	200	
N-4000-6026-4444	GAZ & OIL/ESSENCE ET HUILE	5,777	5,301	5,200	-	
N-4000-6026-4462	LICENSES	265	-	300	-	
N-4000-6026-5216	SERVICE & RENT	-	-	-	-	
N-4000-6026-5225	REPAIR & MAINTENANCE EQUIPMENT	1,900	7,157	5,745	4,000	
	PICK-UP - 2016 CHEVROLET SIERRA - ROAD	7,943	13,035	11,445	4,200	
N-4000-6027-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	47	997	200	1,000	
N-4000-6027-4444	GAZ & OIL/ESSENCE ET HUILE	7,022	2,993	5,200	-	
N-4000-6027-4462	LICENSES	506	-	510	-	
N-4000-6027-5216	SERVICE & RENT	-	407	-	500	
N-4000-6027-5225	REPAIR & MAINTENANCE EQUIPMENT	5,342	9,357	3,500	7,000	
	TRUCK -2015-CABOVER FUSO-ROAD SIGNS	12,918	13,755	9,410	8,500	
N-4000-6028-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	-	8,848	-	5,000	
N-4000-6028-4444	GAZ & OIL/ESSENCE ET HUILE	30,927	22,826	18,000	-	
N-4000-6028-5225	REPAIR & MAINTENANCE EQUIPMENT	21,502	9,629	17,000	50,000	
N-4000-6028-5230	MACHINE RENTAL	(29,158)	(24,525)	-	-	
	GRADER - 2013 JOHN DEERE Limoges - ROAD	23,271	16,778	35,000	55,000	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)				Budget notes	
		Actual /R�el 2022	2023	Budget 2023	Budget 2024	Notes au budget	
N-4000-6029-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	703	12,111	-	5,000		
N-4000-6029-4444	GAZ & OIL/ESSENCE ET HUILE	27,273	24,310	18,000	-		
N-4000-6029-5225	REPAIR & MAINTENANCE EQUIPMENT	5,102	17,712	3,000	10,000		
N-4000-6029-5230	MACHINE RENTAL	62,334	50,181	83,000	-		
	GRADER -2020 JOHN DEERE Fournier - ROAD	95,413	104,313	104,000	15,000		
N-4000-6030-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	-	-	-	-		
N-4000-6030-4444	GAZ & OIL/ESSENCE ET HUILE	903	1,309	800	-		
N-4000-6030-5225	REPAIR & MAINTENANCE EQUIPMENT	2,037	-	2,260	1,500		
	HOT BOX - 2016 LIMOGES - ROAD	2,940	1,309	3,060	1,500		
N-4000-6031-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	370	-	-	-		
N-4000-6031-4444	GAZ & OIL/ESSENCE ET HUILE	713	-	-	-		
N-4000-6031-4462	LICENSES	-	-	-	-		
N-4000-6031-5216	SERVICE & RENT	-	-	-	-		
N-4000-6031-5225	REPAIR & MAINTENANCE EQUIPMENT	-	-	-	-		
	HOT BOX - 2012 (SPARE) - ROAD	1,083	-	-	-		Not in fleet anymore in 2024
N-4000-6032-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	-	571	400	400		
N-4000-6032-4444	GAZ & OIL/ESSENCE ET HUILE	-	-	300	-		
N-4000-6032-5225	REPAIR & MAINTENANCE EQUIPMENT	1,188	-	1,700	1,000		
	HOT BOX - 2020 FALCON FOURNIER	1,188	571	2,400	1,400		
N-4000-6039-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	683	459	250	500		
N-4000-6039-4444	GAZ & OIL/ESSENCE ET HUILE	1,442	1,566	900	-		
N-4000-6039-5225	REPAIR & MAINTENANCE EQUIPMENT	2,366	6,826	300	1,500		
N-4000-6039-5230	MACHINE RENTAL	6,440	6,280	6,500	6,500		
	TRACTOR - 2017 KUBOTA B4060	10,931	15,131	7,950	8,500		
N-4000-6040-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	6,899	162	500	500		
N-4000-6040-4444	GAZ & OIL/ESSENCE ET HUILE	25,706	16,833	13,000	-		
N-4000-6040-5216	SERVICE & RENT	-	20,206		35,000		
N-4000-6040-5225	REPAIR & MAINTENANCE EQUIPMENT	18,865	2,978	5,000	2,000		
N-4000-6040-5230	MACHINE RENTAL	(70,898)	-	-	-		
	PELLE - HYUNDAI 2023 (rental)	(19,428)	40,179	18,500	37,500		
N-4000-6041-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	-	867	500	500		
N-4000-6041-4444	GAZ & OIL/ESSENCE ET HUILE	8,582	6,252	4,000	-		
N-4000-6041-5225	REPAIR & MAINTENANCE EQUIPMENT	2,253	3,031	2,000	2,000		
	TRACTOR - 2022 KUBOTA M6 (Limoges)	10,835	10,150	6,500	2,500		
N-4000-6042-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	33	457	500	500		
N-4000-6042-4444	GAZ & OIL/ESSENCE ET HUILE	7,499	4,486	4,000	-		
N-4000-6042-5225	REPAIR & MAINTENANCE EQUIPMENT	1,416	15,653	4,000	8,000		
	TRACTOR - 2008 MCCORMICK CX105 St-Isi. - ROAD	8,948	20,596	8,500	8,500		
N-4000-6043-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	837	364	500	500		
N-4000-6043-4444	GAZ & OIL/ESSENCE ET HUILE	631	621	500	-		
N-4000-6043-5225	REPAIR & MAINTENANCE EQUIPMENT	594	317	1,700	1,000		
	TRACTOR - 2007 JOHN DEERE 3320 SM St-Isi.- ROAD	2,061	1,302	2,700	1,500		

Account	Description	Actual (to Dec 29) /Réel (au 29 dec)				Budget notes	
		Actual /Réel 2022	2023	Budget 2023	Budget 2024	Notes au budget	
N-4000-6044-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	121	14	500	500		
N-4000-6044-4444	GAZ & OIL/ESSENCE ET HUILE	1,074	45	500	-		
N-4000-6044-5225	REPAIR & MAINTENANCE EQUIPMENT	1,524	3,801	1,700	2,500		
	TRACTOR - 2011 KUBOTA B3030 St-Albert - ROAD	2,719	3,860	2,700	3,000		
N-4000-6045-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	361	73	500	500		
N-4000-6045-4444	GAZ & OIL/ESSENCE ET HUILE	994	371	500	-		
N-4000-6045-5225	REPAIR & MAINTENANCE EQUIPMENT	3,255	1,764	1,700	2,500		
	Tractor Kubota 2015	4,610	2,208	2,700	3,000		
N-4000-6046-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	83	97	200	500		
N-4000-6046-4444	GAZ & OIL/ESSENCE ET HUILE	-	238	-	-		
N-4000-6046-5225	REPAIR & MAINTENANCE EQUIPMENT	1,176	4,589	800	2,000		
	Chipper 1998	1,259	4,924	1,000	2,500		
N-4000-6047-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	604	420	1,000	500		
N-4000-6047-4444	GAZ & OIL/ESSENCE ET HUILE	22,194	15,306	14,000	-		
N-4000-6047-5216	SERVICE & RENT	628	-	-	48,000		
N-4000-6047-5225	REPAIR & MAINTENANCE EQUIPMENT	3,885	1,163	1,000	2,000		
N-4000-6047-5230	MACHINE RENTAL	71,768	58,819	54,500	-		
	LOADER - 2022 CASE 721	99,079	75,708	70,500	50,500		
N-4000-6048-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	178	1,136	500	2,000		
N-4000-6048-5225	REPAIR & MAINTENANCE EQUIPMENT	5,346	6,621	7,500	4,000		
	Float	5,524	7,756	8,000	6,000		
N-4000-6049-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	2,520	20	1,000	500		
N-4000-6049-4444	GAZ & OIL/ESSENCE ET HUILE	3,572	8,185	3,500	-		
N-4000-6049-4462	LICENSES	-	281	150	281		
N-4000-6049-5216	SERVICE & RENT	-	-	-	-		
N-4000-6049-5225	REPAIR & MAINTENANCE EQUIPMENT	1,589	945	5,290	1,000		
	PICK-UP - 2023 DODGE RAM 2500 (3/4 Ton - Fuel Truck Fc	7,681	9,431	9,940	1,781		
N-4000-6051-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	7	242	500	500		
N-4000-6051-4444	GAZ & OIL/ESSENCE ET HUILE	3,355	3,531	2,900	-		
N-4000-6051-4462	LICENSES	-	-	150	-		
N-4000-6051-5225	REPAIR & MAINTENANCE EQUIPMENT	2,087	2,265	1,600	1,000		
	SUV - 2019 EQUINOX	5,449	6,038	5,150	1,500		
N-4000-6052-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	-	188	300	500		
N-4000-6052-4444	GAZ & OIL/ESSENCE ET HUILE	9,646	8,301	8,500	-		
N-4000-6052-4462	LICENSES	-	-	150	-		
N-4000-6052-5225	REPAIR & MAINTENANCE EQUIPMENT	5,150	11,471	3,200	4,000		
	PICK-UP - 2018 CHEV SILVERADO (FOURNIER)	14,797	19,960	12,150	4,500		
	Total Fleet	292,147	475,890	910,395	497,881		
N-4000-7000-7001	DEBENTURE INTERST.INTERET	81,350	74,470	98,000	225,908		
N-4000-7000-7007	ACCRUED INTEREST	(267)	(8,256)	-	-		
	Total interest charges	81,083	66,214	98,000	225,908		
	Total Public Works Expenses	3,129,708	4,730,554	4,746,602	5,170,188		

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)				Budget notes Notes au budget
		Actual /R�el 2022	2023	Budget 2023	Budget 2024	
Loan debenture princ	Road Construction Ward 3 &4			-	-	
	Road Fleet 2013	75,000		77,381	-	
	Road fleet 2014	38,952		39,718	40,499	
	Salt Dome 2015	21,386		21,896	22,419	
	Salt Dome & Garage Innovation	117,457		120,680	123,991	
	Road Fleet 2018	102,467		104,535	106,645	
	Tandem 2023			40,296	-	
	Indian Creek			-	14,585	estimate based on a 25-yr loan at 5.25%
	Touchette Bridge			2,430	34,883	estimate based on a 25-yr loan at 5.25%
	Grader 2023				44,783	estimate based on a 5yr loan at 5%
	Innovation II				13,317	principal pmt to be made from deposits made on lots
	Latour Bridge				3,954	estimate based on a 25-yr loan at 5%
	Total Public Works Loan principal payment	355,262	-	406,937	405,076	
	Transfer to reserve	301,842		-	-	
	Total Public Works transfer to reserves	301,842	-	-	-	
Total		3,343,200	4,143,666	4,704,915	4,926,641	

Account	Description	Actual (to Dec 29) / Réel (au 29 dec)				Budget notes Notes au budget
		Actual / Réel 2022	2023	Budget 2023	Budget 2024	
Public Works / Traux publics capital						
N-4000-8010-3075	CANADA	-	-	-	-	
N-4000-8020-3075	Province Grant ONTARIO - TCA (AMO CCBF)	1,372,353	423,869	423,869	419,726	
N-4000-8020-3076	Province Grant ONTARIO - TCA (OCIF)	945,084	1,718,520	773,381	657,374	
N-4000-8030-3078	OTHER MUNICIPALITIES - TCA	436,011	464,723	418,381	420,000	
N-4000-8036-3500	Other Revenue TCA MISC./DIVERS	72,100	28,900	9,000	5,000	Sale of truck
N-4000-8039-3500	TRANSFER FROM DEV. CHARGE MISC./DIVERS	59,935	-	-	-	
N-4000-8042-3500	Deferred Revenue - TCA MISC./DIVERS	15,000	-	-	-	
	Transfer from Reserve	309,568		150,000	479,911	
	Long term debenture	727,499		-	1,055,723	
	Total Transportation Revenue	3,937,551	2,636,011	1,774,631	3,037,734	
N-4000-8050-7500	LAND MISC./DIVERS	-	-	-	-	
N-4000-8051-7500	TCA LAND IMPROVEMENT MISC./DIVERS	-	159,629	-	-	
N-4000-8052-7500	TCA BUILDING MISC./DIVERS	33,411	66,051	45,000	20,000	HVAC Replacement
N-4000-8053-7500	Machinery & Equipment TCA Misc/Divers	10,490	30,157	-	8,000	
N-4000-8054-7500	Vehicules - TCA MISC./DIVERS	435,466	664,866	427,381	750,116	Pick up \$59k; Pick up \$59k; Razor \$105k + Tandem ordered in 2023 (unfin 2023) + Grader 247k (unfin 2023)
N-4000-8075-7500	TCA INFRASTRUCTURE BRIDGES & CULVERTS MISC./DIV	470,873	232,878	-	100,000	
N-4000-8075-8107	PONT CALEDONIA	-	-	-	-	
N-4000-8075-8599	GALIPEAU BRIDGE	-	-	-	-	
N-4000-8075-8749	TOUCHETTE	2,217,353	2,684,294	-	-	
N-4000-8075-8750	ROUTE 800 EST (LATOUR)	31,632	94,840	-	700,000	
N-4000-8080-8100	SKYE ROAD	-	-	-	130,000	Partage de coûts
N-4000-8080-8101	CONCESSION 4	-	227,066	204,707	-	
N-4000-8080-8102	MAINVILLE ROAD	-	-	-	-	
N-4000-8080-8103	CONCESSION 6 E	-	-	-	-	
N-4000-8080-8104	ST-ISIDORE ROAD	-	-	-	-	
N-4000-8080-8105	CURBS EGLISE & ST-BERNARDIN STREETS	-	-	-	-	
N-4000-8080-8108	CONCESSION 8	-	-	-	-	
N-4000-8080-8109	CONCESSION 9	-	-	-	-	
N-4000-8080-8110	BRADLEY SDR	-	-	-	-	
N-4000-8080-8111	CONCESSION 3	-	-	-	-	
N-4000-8080-8201	CALEDONIA ROAD	-	-	-	-	
N-4000-8080-8202	SABOURIN RD - ST ISIDORE	91,519	-	-	-	
N-4000-8080-8203	BERNARD STREET	-	-	-	-	
N-4000-8080-8204	BERGEVIN STREET	-	-	-	-	
N-4000-8080-8205	DE L'ARENA STREET	-	-	-	-	
N-4000-8080-8206	GAUTHIER ST	56,027	-	-	-	
N-4000-8080-8400	CONCESSION 10	176,394	-	-	124,850	Partage de coûts
N-4000-8080-8401	CONCESSION 19	-	-	-	-	
N-4000-8080-8402	CONCESSION 11	-	-	-	185,212	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)				Budget notes Notes au budget
		Actual /R�el 2022	2023	Budget 2023	Budget 2024	
N-4000-8080-8403	COUNTY ROAD 10 - VILLAGE OF FOURNIER	-	29,630	30,000	-	
N-4000-8080-8404	CONCESSION 16	-	-	-	-	
N-4000-8080-8405	CONCESSION 12	-	-	-	-	
N-4000-8080-8406	CONCESSION 14	-	-	-	-	
N-4000-8080-8407	PICHE ROAD	-	-	-	-	
N-4000-8080-8408	DU PARC STREET	-	-	-	-	
N-4000-8080-8409	BESNER ROAD	-	-	-	-	
N-4000-8080-8410	UNION ST.	-	-	-	-	
N-4000-8080-8411	CORBEIL	-	-	-	-	
N-4000-8080-8412	VALLEE	-	-	-	-	
N-4000-8080-8413	PROUDFOOT RD	-	-	-	-	
N-4000-8080-8414	CONCESSION 17	-	-	-	156,567	
N-4000-8080-8415	BOURGON RD	-	-	-	-	
N-4000-8080-8417	MONTEE STE ROSE	-	-	-	-	
N-4000-8080-8418	RENAUD RD	-	-	-	-	
N-4000-8080-8419	SHANE RD	-	-	-	-	
N-4000-8080-8420	DIXON FACTORY RD	-	-	-	-	
N-4000-8080-8424	CONCESSION 20	429,044	314,916	314,910	-	
N-4000-8080-8425	CONCESSION 21	-	-	-	-	
N-4000-8080-8426	STE-CATHERINE STREET	-	-	-	-	
N-4000-8080-8427	CHAMPLAIN STREET	-	-	-	-	
N-4000-8080-8601	CHEMIN LEMIEUX	-	-	-	-	
N-4000-8080-8602	INTERSECTION LIMOGES & MAIN	-	-	-	-	
N-4000-8080-8603	BURELLE SIDEROAD	-	-	-	-	
N-4000-8080-8604	GUERIN SIDEROAD	-	-	-	-	
N-4000-8080-8605	RUE ST-ISIDORE	-	-	-	-	
N-4000-8080-8606	ROUTE 500 E	-	-	-	-	
N-4000-8080-8607	DU BOISE STREET	-	-	-	-	
N-4000-8080-8608	LAFONTAINE STREET	-	-	-	-	
N-4000-8080-8609	ROUTE 900 E	-	-	-	-	
N-4000-8080-8611	ST-ALBERT PRINCIPALE STREET	-	-	-	-	
N-4000-8080-8612	RAOUL SDR	-	-	-	-	
N-4000-8080-8613	LAVERGNE	256,507	-	-	-	
N-4000-8080-8614	ST PAUL SUD	-	-	-	-	
N-4000-8080-8615	ROUTE 1000	-	-	-	-	
N-4000-8080-8616	ROUTE 600	-	-	-	-	
N-4000-8080-8617	ROUTE 800	-	-	-	-	
N-4000-8080-8618	DROUIN SIDEROAD	256,764	-	-	-	
N-4000-8080-8619	MACHABEE ST	-	-	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)				Budget notes Notes au budget
		Actual /R�el 2022	2023	Budget 2023	Budget 2024	
N-4000-8080-8630	RUE DES PINS	459,188	-	-	-	
N-4000-8080-8631	SAVAGE	27,104	-	-	-	
N-4000-8080-8632	HERBERT	-	-	-	-	
N-4000-8080-8650	ROUTE 650	-	-	-	-	
N-4000-8080-8670	ROUTE 700 OUEST	-	-	-	-	
N-4000-8080-8671	AURELE	-	-	-	-	
N-4000-8080-8672	ROUTE 700 EST	-	252,005	271,408	259,749	
N-4000-8080-8751	CHEMIN POMMAINVILLE	-	-	-	-	
N-4000-8080-8752	BAKER RD	-	191,531	182,318	-	
N-4000-8080-8753	BENOIT SIDEROAD	-	-	-	-	
N-4000-8080-8754	BOURDEAU BOULEVARD	-	-	-	-	
N-4000-8080-8755	CALYPSO ROAD	-	-	-	-	
N-4000-8080-8756	ROUTE 400	-	-	-	-	
N-4000-8080-8757	LIMOGES ROAD	-	-	-	-	
N-4000-8080-8758	ROUTE 400 E	-	-	-	-	
N-4000-8080-8759	DOLORES STREET	-	-	-	-	
N-4000-8080-8760	ANTOINE RD	-	-	-	-	
N-4000-8080-8761	BENEVOLES ST.	-	-	-	-	
N-4000-8080-8762	CAMBRIDGE FOREST ESTATE	-	-	-	-	
N-4000-8080-8763	LATREILLE SDR	-	-	-	-	
N-4000-8080-8764	BERTRAND SIDEROAD	-	-	-	-	
N-4000-8080-8765	CLARENCE CAMBRIDGE BOUNDARY RD	-	-	-	-	
N-4000-8080-8766	CAMBRIDGE STREET	-	-	-	-	
N-4000-8080-8767	ROUTE 100 EAST	-	-	-	-	
N-4000-8080-8768	FARLEY RD	-	-	-	-	
N-4000-8080-8769	MANITOU ST	-	-	-	-	
N-4000-8080-8770	ALBERT LEROUX RD	-	-	-	-	
N-4000-8080-8771	ROUTE 200 E	-	-	-	-	
N-4000-8080-8772	ROUTE 300 E	-	-	-	244,388	
N-4000-8080-8773	INDIAN CREEK RD.	-	380,145	145,937	-	
N-4000-8080-8774	GAGNON SR	-	-	-	147,443	
N-4000-8080-8775	RACETTE SIDEROAD	78,491	-	-	-	
N-4000-8081-8200	STE CATHERINE	-	-	-	-	
N-4000-8081-8210	ST ISIDORE ROAD	-	-	-	-	
N-4000-8081-8600	LIMOGES ROAD	-	-	-	-	
N-4000-8081-8610	SAVAGE ROAD	-	-	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	dec) 2023			
N-4000-8081-8620	CAMBRIDGE FOREST ESTATE	-	-	-	-	
N-4000-8081-8640	BRISSON STREET (Storm Sewer)	-	-	-	-	
N-4000-8080-8207	BERCIER STREET	-	19,051	15,000	-	
	CONCESSION 18				-	
	S�GUINBOURG				50,000	
	LINDA				10,000	
	INNOVATION II	-		150,000	500,000	project total = approx \$1.5M spread over 3 yrs (2023-\$150k; 2024-\$500k; 2025-\$850k)
N-4000-8080-8776	DU THEATRE RD	-	328,226	367,188	-	
	NORTH STORMONT BOUNDARY ROAD	-		75,000	40,000	
	LOW LEVEL CROSSING (CH LEFEBVRE)	-		35,000	-	
	St-Albert bridge - sidewalk repairs (cost share w UCPR)				30,000	
	CR2-Principale to .7km east of Principale - pave (cost share w UCPR)				36,000	
N-4000-8090-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	534,997	-	-	-	
N-4000-8090-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	44,113	-	-	-	
N-4000-8090-5230	MACHINE RENTAL	842,414	-	-	-	
	Total Transportation Expenses	6,451,788	5,675,284	2,263,849	3,492,325	
Total		2,514,237	3,039,273	489,218	454,591	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Crossing Patrol / Brigardier						
				-	-	
N-4005-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	18,546	-	20,171	22,379	
N-4005-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	6,556	6,833	7,404	8,002	
N-4005-4000-4010	VACATION/VACANCES	1,516	285	1,678	1,852	
N-4005-4000-4011	STATUTORY/JOURS FERIES	1,191	285	1,410	1,547	
N-4005-4000-4012	SICK LEAVE/JOURNEE MALADIE	477	-	519	573	
N-4005-4000-4015	AUTHORIZED LEAVE/CONGE AUTORISE	-	-	-	-	
N-4005-4000-4020	C.P.P.	1,181	271	1,384	1,594	
N-4005-4000-4021	E.I.	550	169	-	727	
N-4005-4000-4022	OMERS	1,867	-	2,031	2,252	
N-4005-4000-4023	W.S.I.B.	708	218	877	1,216	
N-4005-4000-4024	E.H.T.	542	144	598	659	
N-4005-4000-4025	MEDICAL PLAN/ASS.GROUPE	2,178	-	2,185	2,513	
N-4005-4050-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	-	-	-	-	
	Total Crossing patrol Expenses	35,313	8,206	38,256	43,315	
Total		35,313	8,206	38,256	43,315	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Street Lights / Lumi�eres de rue						
N-4010-4050-4447	HYDRO	58,556	124,042	55,000	110,000	
N-4010-5000-5216	SERVICE & RENT	7,482	4,064	8,000	8,000	
N-4010-7000-7001	DEBENTURE INTERST.INTERET	-	-	-	-	
	Total Street Light Expenses	66,038	128,105	63,000	118,000	
	Replacement to Led lights			-	-	
	Total Street Lights Loan principal payment	-	-	-	-	
Total		66,038	128,105	63,000	118,000	
Street Lights / Lumi�eres de rue Capital						
N-4010-8020-3076	ONTARIO	-	-	-	-	
N-4010-8036-3500	OTHER REVENUE MISC./DIVERS	-	-	-	-	
N-4010-8039-3500	Development Charge - TCA MISC./DIVERS	-	-	-	-	
	Transfer from Reserve			-	-	
	Total Street Light Revenue	-	-	-	-	
	Street Light			-	-	
	Total long term debenture proceed	-	-	-	-	
N-4010-8051-7500	LAND IMPROVEMENT -TCA MISC./DIVERS	21,883	-	-	-	
	Total Street Light Expenses	21,883	-	-	-	
Total		21,883	-	-	-	

EAU & EAUX USÉS



Le service d'eau et d'eau usés gère la distribution de l'eau provenant des différents systèmes de traitement et supervise le fonctionnement des systèmes de collecte des eaux usées. Leurs efforts dévoués garantissent un approvisionnement constant et sûr en eau propre et une gestion efficace des eaux usées, soutenant le bien-être et la fonctionnalité de notre communauté.

Chapitre 391 de la *Loi de 2001 sur les municipalités, c.25, tel qu'amendé* stipule qu'une municipalité peut à fixer des droits ou des redevances pour les services fournis et l'utilisation de leurs biens. Les coûts inclus dans des droits ou des redevances peuvent comprendre les coûts qu'engage la municipalité en ce qui concerne l'administration, l'exécution et l'établissement, l'acquisition et le remplacement d'immobilisations. Ceci s'applique au département d'eau et d'égouts, puisque tous les résidents de la Nation n'ont pas accès au service. Étant un service usager-payeur, un taux est chargé seulement aux usagers afin de subvenir aux besoins du département, que ce soit pour les opérations de tous les jours ou le capital présent et à venir.

Les villages ayant le service d'égouts sont : Limoges, St-Albert, St-Bernardin, Fournier et St-Isidore.

WATER & WASTEWATER



The Water and wastewater department manages the distribution of water from various treatment systems and oversees the operation of wastewater collection systems. Their dedicated efforts ensure the consistent and safe delivery of clean water and effective wastewater management, underpinning the well-being and functionality of our community.

Chapter 391 of the *Municipal Act, 2001, c.25, as amended*, stipulates that a municipality may set fees or charges for services provided and the use of its property. Costs included in fees or charges may include costs incurred by the municipality in administering, performing, and establishing, acquiring, and replacing capital assets. This applies to the water and wastewater department, since not all residents of the Nation have access to the service. Being a user-pay department, a rate is charged only to users in order to meet the department's needs, whether for day-to-day operations or for present and future capital.

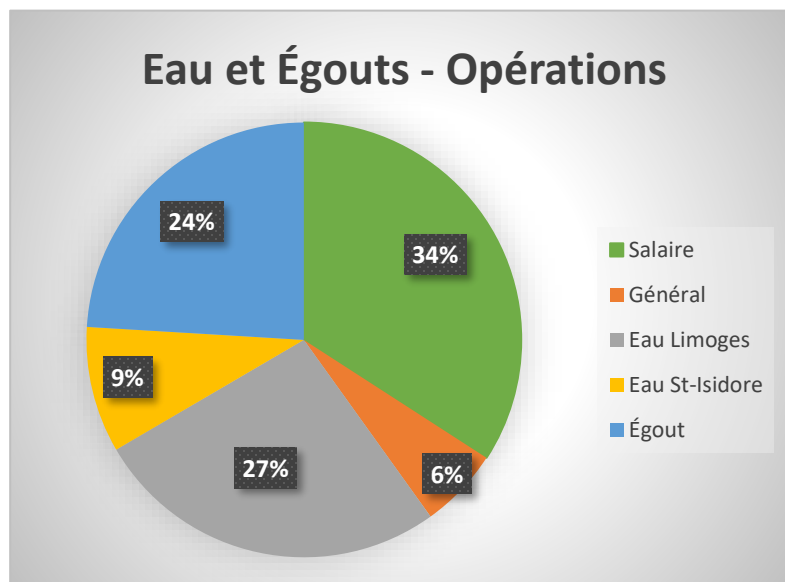
Villages with sewer service are: Limoges, St-Albert, St-Bernardin, Fournier and St-Isidore.

The villages with water service are : Limoges and St-Isidore.

Les villages ayant le service d'eau sont : Limoges et St-Isidore.

SURVOL DU BUDGET 2024

OPÉRATIONS



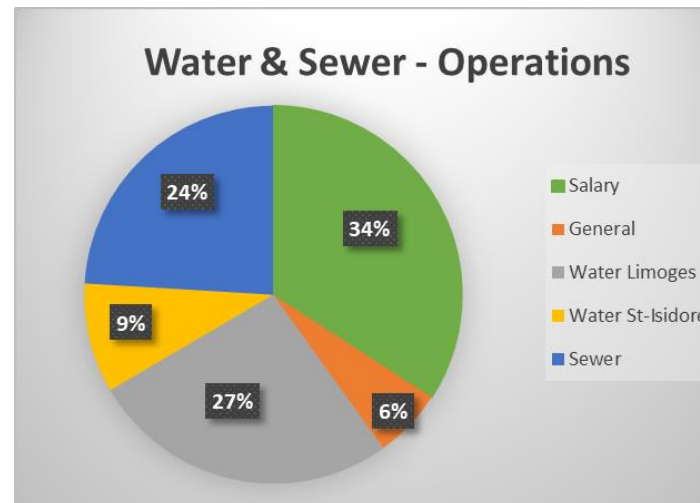
CAPITAL

Les projets en capital suivants totalisant 4 806 849\$ comprennent :

- Mise à jour de la lagune de Limoges et St-Isidore
- Continuité de ACS Castor – Études d'ingénieurs
- Mises à jour du SCADA (eaux et égouts Limoges)
- Génératrice SPS#2, pompes, compteurs d'eau
- Plan maître et études de capacités
- GIS/CIVIL3D
- Fournaise au plan de traitement d'eau
- Suite du projet d'eau avec Rockland

2024 BUDGET HIGHLIGHTS

OPERATIONS



CAPITAL

Capital projects totaling \$4,806,849 include:

- Lagoon Facility upgrade of Limoges and St-Isidore
- ACS Castor continuity - Engineer study
- SCADA upgrades (water and sewer Limoges)
- Generator SPS#2, pumps, water meters
- Masterplan and capacity study
- GIS/CIVIL3D
- Furnace for water treatment plant
- Continuing of water project with Rockland

TAUX D'EAU & D'ÉGOUTS 2024

En 2024, un système de paliers à été introduit afin de permettre aux résidents de mieux contrôler leur facture d'eau. Les taux sont présentés ci-dessous avec un comparable de l'année précédente pour une facture annuelle.

2024 WATER & SEWER RATES

In 2024, a tier system was introduced to allow residents to better control their water bill. Rates are presented below with comparable to prior year for a full annual cost.

SEWER ONLY - ÉGOUTS SEULEMENT

Quarterly rates / Taux trimestriels	Rate / Taux 2024	Billing / Facturation	Rate / Taux 2023	Billing / Facturation	Variance	%
Sewer / Égouts	143.40	143.40	131.55	131.55	11.85	9.0%
Total Quartely invoice / Total facture trimestrielle		143.40		131.55	11.85	9.0%
Total Yearly invoice / Total facture annuel		573.60		526.20	47.40	9.0%

ST-ISIDORE

Current year vs prior year billing
Facturation année courante vs année précédente

Quarterly rates / Taux trimestriels	Avg cons/qtr / Cons moy/qtr	Rate / Taux 2024	Billing / Facturation	Rate / Taux 2023*	Billing / Facturation	Variance	%
Variable Water / Eau	40			\$ 2.29	\$ 91.60	12.40	13.5%
Tier / Palier I - 0 - 40m ³	40	\$ 2.60	\$ 104.00				
Tier / Palier II - 41 - 50m ³		\$ 3.10					
Tier / Palier III - 51 - 60m ³		\$ 4.10					
Tier / Palier IV - > 61m ³		\$ 5.10					
Fixed Water / Fixe Eau		\$ 137.18	\$ 137.18	\$ 133.80	\$ 133.80	3.38	2.5%
Sewer / Égouts		\$ 143.40	\$ 143.40	\$ 131.55	\$ 131.55	11.85	9.0%
Total Quartely invoice / Total facture trimestrielle			\$ 384.58		\$ 356.95	27.63	7.7%
Total Yearly invoice / Total facture annuel			\$ 1,538.32		\$ 1,427.80	110.52	7.7%

*The 2023 rate was based on an average consumption of 48 m³. This rate was adjusted to the proposed average of 40m³ in 2024. / Le taux de 2023 était basé sur une consommation moyenne de 48m³. Celui-ci a été ajusté en fonction de la consommation moyenne de 40m³ de

**1m³ = 1 000L. Therefore, average consumption represents 444 litres per day per household. / Donc la consommation moyenne représente 444L par jour par maisonnée.

LIMOGES (Water only / Eau seulement)

Current year vs prior year billing

Facturation année courante vs année précédente

Quarterly rates / Taux trimestriels	Avg cons/qtr / Cons moy/qrt	Rate / Taux 2024	Billing / Facturation	Rate / Taux 2023*	Billing / Facturation	Variance	%
Variable Water / Eau	40			1.90	76.00	7.60	10.0%
Tier / Palier I - 0 - 40m ³	40	2.09	83.60				
Tier / Palier II - 41 - 50m ³		2.59					
Tier / Palier III - 51 - 60m ³		3.59					
Tier / Palier IV - > 61m ³		4.59					
Fixed Water / Fixe Eau		88.64	88.64	85.05	85.05	3.59	4.2%
Backwash / Décharge (Variable)		0.21	8.40	0.19	7.60	0.80	10.5%
Total Quartely invoice / Total facture trimestrielle			180.64		168.65	11.99	7.1%
Total Yearly invoice / Total facture annuel			722.56		674.60	47.96	7.1%

LIMOGES (Water & Sewer / Eau & Égouts)

Current year vs prior year billing

Facturation année courante vs année précédente

Quarterly rates / Taux trimestriels	Avg cons/qtr / Cons moy/qrt	Rate / Taux 2024	Billing / Facturation	Rate / Taux 2023*	Billing / Facturation	Variance	%
Variable Water / Eau	40			1.90	76.00	7.60	10.0%
Tier / Palier I - 0 - 40m ³	40	2.09	83.60				
Tier / Palier II - 41 - 50m ³		2.59					
Tier / Palier III - 51 - 60m ³		3.59					
Tier / Palier IV - > 61m ³		4.59					
Fixed Water / Fixe Eau		88.64	88.64	85.05	85.05	3.59	4.2%
Sewer / Égouts		143.40	143.40	131.55	131.55	11.85	9.0%
Total Quartely invoice / Total facture trimestrielle			315.64		292.60	23.04	7.9%
Total Yearly invoice / Total facture annuel			1,262.56		1,170.40	92.16	7.9%

*The 2023 rate was based on an average consumption of 48 m³. This rate was adjusted to the proposed average of 40m³ in 2024. / Le taux de 2023 était basé sur une consommation moyenne de 48m³. Celui-ci a été ajusté en fonction de la consommation moyenne de 40m³ de

**1m³ = 1 000L. Therefore, average consumption represents 444 litres per day per household. / Donc la consommation moyenne représente 444L par jour par maisonnée.

Account	Description	Actual (to Dec 29) / Réel (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual / Réel 2022	2023			
General Water & Sewer / Eau & Égout générale						
N-5501-3035-3500	User Fees & Service Charges MISC./DIVERS	24,408	30,402	25,000	25,000	
N-5501-3036-3501	INTERNAL TRANSFER FROM OTHER DEPT	34,097	55,035	35,000	35,000	
	Total General Water & Sewer Revenue	58,505	85,437	60,000	60,000	
N-5501-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	573,434	656,255	729,955	752,097	
N-5501-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	138	-	-	-	
N-5501-4000-4002	CAPITAL FULL TIME SALARY	(2,748)	-	-	-	
N-5501-4000-4003	CAPITAL PART TIME SALARY	-	-	-	-	
N-5501-4000-4004	TRAINING/FORMATION	-	-	-	-	
N-5501-4000-4005	OVERTIME/SURTEMPS	13,646	6,853	6,120	6,462	
N-5501-4000-4008	ON CALL SALARY/SALAIRE SUR APPREL	10,495	10,200	9,743	9,508	
N-5501-4000-4010	VACATION/VACANCES	52,749	34,477	58,950	59,162	
N-5501-4000-4011	STATUTORY/JOURS FERIES	31,638	28,592	38,020	39,707	
N-5501-4000-4012	SICK LEAVE/JOURNEE MALADIE	26,288	25,252	19,010	19,453	
N-5501-4000-4015	AUTHORIZED LEAVE/CONGE AUTORISE	1,368	1,534	-	-	
N-5501-4000-4017	CONVENTION & SEMINARS	-	-	-	-	
N-5501-4000-4018	LUMP SUM	750	500	-	-	
N-5501-4000-4020	C,P,P,	26,475	34,435	33,478	35,701	
N-5501-4000-4021	E.I.	8,519	10,944	7,756	11,908	
N-5501-4000-4022	OMERS	73,225	81,695	86,876	90,887	
N-5501-4000-4023	W.S.I.B.	12,660	23,054	22,631	30,083	
N-5501-4000-4024	E.H.T.	13,748	15,510	16,125	16,905	
N-5501-4000-4025	MEDICAL PLAN/ASS.GROUPE	34,349	35,517	42,263	44,455	
N-5501-4000-4031	MACHINE RENTAL	-	-	-	-	
N-5501-4050-4030	MILEAGE/MILLAGE	-	-	-	-	
N-5501-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	14,741	12,310	12,000	12,000	
N-5501-4050-4051	OFFICE SUPPLIES/FOURNITURE DE BUREAU	3,773	5,878	6,000	6,000	
N-5501-4050-4300	BOOTS & UNIFORM/COSTUME ET CHAUSSURE DE TRAV.	2,569	3,662	3,750	4,000	
N-5501-4050-4444	GAZ & OIL/ESSENCE ET HUILE	1,836	1,046	1,000	1,500	
N-5501-4050-4446	PROPANE	11,986	8,760	12,000	12,500	
N-5501-4050-4447	HYDRO	5,583	5,176	5,000	6,000	
N-5501-4050-4450	TELEPHONE	2,994	3,032	4,000	4,000	
N-5501-4050-4451	CELLULAR PHONE/CELLULAIRE	5,444	5,315	6,000	6,200	
N-5501-4050-4452	INTERNET	-	-	-	24,000	
N-5501-4050-4454	DIESEL COLORÉ/DYED	-	-	-	1,000	
N-5501-4050-4455	DIESEL CLAIR/CLEAR	-	-	-	12,000	
N-5501-4050-4458	INSURANCE	4,931	5,572	2,000	7,500	
N-5501-4050-4460	POSTAGE & COURRIER	7,488	365	9,000	9,000	
N-5501-4050-4470	ASSOCIATION FEES/FRAIS	2,419	2,786	1,000	2,000	

Account	Description	Actual (to Dec 29) /Réel (au 29 dec)				Budget notes	
		Actual /Réel 2022	2023	Budget 2023	Budget 2024	Notes au budget	
N-5501-4050-4471	EDUCATION FEES/FRAIS	7,972	16,423	10,000	13,000		
N-5501-4050-4472	CONVENTION & SEMINARS	3,196	730	2,000	2,000		
N-5501-4050-4473	MEALS & ACCOMMODATION		97		200		
N-5501-4050-4500	ADVERTISING & COMMUNICATION	96	146	1,000	800		
N-5501-5000-5210	SUBCONTRACT/SOUS CONTRAT	4,757	9,733	8,000	10,000		
N-5501-5000-5211	CONTRACTOR	-	-	-	-		
N-5501-5000-5215	BUILDING REPAIR	515	368	1,000	1,000		
N-5501-5000-5225	REPAIR & MAINTENANCE EQUIPMENT	15,867	10,003	9,500	12,000		
N-5501-5000-5226	COMPUTER MAINTENANCE D'ORDINATEUR	6,564	-	6,000	1,500		
N-5501-5000-5228	HOSTING & SUPPORT/HÉBERGEMENT & SUPPORT		4,483		5,000		
N-5501-6019-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	1,066	-	1,500	-	No more Escape	
N-5501-6019-4444	GAZ & OIL/ESSENCE ET HUILE	1,994	1,417	3,000	-		
N-5501-6019-4462	LICENSES	-	-	125	-		
N-5501-6019-5225	REPAIR & MAINTENANCE EQUIPMENT	142	209	3,000	-		
N-5501-6020-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	-	62	-	500		
N-5501-6020-4444	GAZ & OIL/ESSENCE ET HUILE	3,527	3,343	4,000	-		
N-5501-6020-4462	LICENSES	-	-	-	-		
N-5501-6020-5216	SERVICE & RENT	-	-	-	-		
N-5501-6020-5225	REPAIR & MAINTENANCE EQUIPMENT	659	451	1,500	2,000		
N-5501-6023-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	193	3,454	500	700		
N-5501-6023-4444	GAZ & OIL/ESSENCE ET HUILE	8,074	5,081	6,000	-		
N-5501-6023-4462	LICENSES	265	149	265	265		
N-5501-6023-5216	SERVICE & RENT	-	-	500	-		
N-5501-6023-5225	REPAIR & MAINTENANCE EQUIPMENT	4,973	2,057	5,000	5,000		
N-5501-6024-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	15	106	-	-		
N-5501-6024-4444	GAZ & OIL/ESSENCE ET HUILE	6,867	6,073	7,000	-		
N-5501-6024-4462	LICENSES	265	-	265	265		
N-5501-6024-5225	REPAIR & MAINTENANCE EQUIPMENT	12,617	3,703	7,000	7,000		
N-5501-6039-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	-	186	1,500	1,500		
N-5501-6039-4444	GAZ & OIL/ESSENCE ET HUILE	609	996	1,000	-		
N-5501-6039-5225	REPAIR & MAINTENANCE EQUIPMENT	6,180	2,203	5,000	5,000		
N-5501-6054-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	-	-	1,500	1,500		
N-5501-6054-4444	GAZ & OIL/ESSENCE ET HUILE	7,148	6,224	7,000	-		
N-5501-6054-4462	LICENSES	-	-	125	-		

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)				Budget notes Notes au budget
		Actual /R�el 2022	2023	Budget 2023	Budget 2024	
N-5501-6054-5225	REPAIR & MAINTENANCE EQUIPMENT	1,823	1,464	2,000	3,000	Need tires - F150
N-5501-6056-5225	REPAIR & MAINTENANCE EQUIPMENT	222	178	1,000	2,000	Need tires - Tool trailer
N-5501-6070-5225	REPAIR & MAINTENANCE EQUIPMENT	90	2,277	1,500	1,500	
N-5501-6071-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	-	-	-	-	
N-5501-6071-4444	GAZ & OIL/ESSENCE ET HUILE	-	-	-	-	
N-5501-6071-5225	REPAIR & MAINTENANCE EQUIPMENT	146	82	1,000	1,000	
N-5501-6072-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	220	-	-	-	
N-5501-6072-5225	REPAIR & MAINTENANCE EQUIPMENT	-	-	-	-	
N-5501-6075-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	4,349	3,296	4,000	4,000	
N-5501-6075-4444	GAZ & OIL/ESSENCE ET HUILE	17,035	13,968	12,000	-	
N-5501-6075-5216	SERVICE & RENT	-	-	-	-	
N-5501-6075-5225	REPAIR & MAINTENANCE EQUIPMENT	2,256	7,814	5,000	7,000	
	DEBENTURE INTEREST			-	-	
	Total General Water & Sewer Expenses	1,060,201	1,125,496	1,252,456	1,311,759	
Total		1,001,697	1,040,059	1,192,456	1,251,759	

Account	Description	Actual (to Dec 29) /R�el (au 29)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	dec) 2023			
General Water & Sewer / Eau & �gout g�n�rale Capital						
N-5501-8036-3500	TCA OTHER REVENUE MISC./DIVERS	-	13,750	20,000	-	
	General Sewer	17,800		27,120	9,120	
	St-Isidore Water	1,854		2,825	950	
	Limoges Water	17,429		26,555	8,930	
	Transfer from Reserve & Reserve Funds	37,084	13,750	76,500	19,000	
N-5501-8052-7500	BUILDING MISC/DIVERS	-	-	-	-	
N-5501-8053-7500	Machinery & Equipment TCA Misc/Divers	9,041	-	-	19,000	New computers + (\$4000 GIS - Garage Innovation)
N-5501-8054-7500	Vehicules - TCA MISC./DIVERS	28,043	76,784	76,500	-	
	Total General Water & Sewer	37,084	76,784	76,500	19,000	
Total		(0)	63,034	-	-	

Account	Description	Actual (to Dec 29) / Réel (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual / Réel 2022	2023			
Sewer Limoges / Égouts Limoges						
				-	-	
N-5510-3020-3076	ONTARIO	-	-		-	
N-5510-3035-3400	SERVICE CHARGE	872,148	700,997	917,261	1,012,593	1765.33 units (June 2023)
N-5510-3035-3402	CONST. REIMBURSEMENT/REMBOURSEMENT	-	-	-	-	
N-5510-3050-3105	BANK INTEREST/INTERET	-	-	-	-	
	Transfer from Reserve Fund			100,000	-	
	Total Sewer Limoges	872,148	700,997	1,017,261	1,012,593	
				-	-	
N-5510-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	19,114	16,474	25,000	27,000	
N-5510-4050-4200	CHEMICALS/CHIMIQUE	68,161	42,029	45,000	60,000	
N-5510-4050-4441	TAXES	-	3,059	3,350	3,350	
N-5510-4050-4444	GAZ & OIL/ESSENCE ET HUILE	5,647	5,946	3,500	4,000	
N-5510-4050-4447	HYDRO	119,897	126,641	120,000	135,000	
N-5510-4050-4450	TELEPHONE	443	526	500	500	
N-5510-4050-4458	INSURANCE	2,652	2,853	1,200	3,100	
N-5510-5000-5206	ENGINEERS/INGENIEUR	14,909	57,926	50,000	20,000	
N-5510-5000-5210	SUBCONTRACT/SOUS CONTRAT	130,967	60,583	50,000	60,000	RVA Legal 60k - impossible to predict
N-5510-5000-5215	BUILDING REPAIR	10,183	-	5,000	5,000	
N-5510-5000-5216	SERVICE & RENT	29,597	27,040	30,000	30,000	
N-5510-5000-5225	REPAIR & MAINTENANCE EQUIPMENT	55,882	80,514	100,000	110,000	Reg ops \$50k; Lagoon mods \$50k; Backhoe rental \$10k
N-5510-7000-7001	DEBENTURE INTERST.INTERET	-	-	-	-	
	Transfer to reserve					
	Total Sewer Limoges Expenses	457,451	423,591	433,550	457,950	
				-	-	
Total		(414,696)	(277,406)	(583,711)	(554,643)	
Sewer Limoges / Égouts Limoges Capital						
	General Sewer Reserve			170,000	350,000	
	Limoges Sewer Growth			-	-	
	Loan Proceed	683,256		-	500,000	
	Transfer from Reserve & Reserve Funds	683,256	-	170,000	850,000	
				-	-	
N-5510-8052-7500	BUILDING - TCA Misc /Divers	-	-	-	-	
N-5510-8053-7500	TCA MACHINERY & EQUIPMENT MISC./DIVERS	365,639	212,430	170,000	850,000	Lagoon upgrade \$500K; ACS Castor continuity (study) \$25k; SCADA upgrades \$20k; Generator SPS #2 \$5k; New Design - Lagoon (10%)200k , 75K masterplan, Capacity Study 25k
N-5510-8071-7500	INFRASTRUCTURE SEWER	317,617	-	-	-	
	Total Sewer Limoges	683,256	212,430	170,000	850,000	
Total		-	212,430	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Sewer St Bernardin /�gout St-Bernardin						
N-5511-3035-3400	SERVICE CHARGE	8,628	6,788	9,051	9,866	17.2 units
N-5511-3035-3402	CONST. REIMBURSEMENT/REMBOURSEMENT	-	-	-	-	
	Total St Bernardin Sewer	8,628	6,788	9,051	9,866	
N-5511-4050-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	171	493	1,000	1,000	
N-5511-4050-4446	PROPANE	-	252	-	1,500	New generator
N-5511-4050-4447	HYDRO	1,019	869	1,000	1,000	
N-5511-4050-4450	TELEPHONE	-	-	-	-	
N-5511-4050-4458	INSURANCE	-	-	-	-	
N-5511-5000-5206	ENGINEERS/INGENIEUR	451	8,508	12,000	9,500	
N-5511-5000-5210	SUBCONTRACT/SOUS CONTRAT	809	153	-	-	
N-5511-5000-5215	BUILDING REPAIR	-	-	1,000	1,500	
N-5511-5000-5216	SERVICE & RENT	2,440	2,299	2,500	1,500	
N-5511-5000-5225	REPAIR & MAINTENANCE EQUIPMENT	914	376	2,000	2,500	Generator maintenance
	Total St Bernardin Sewer Expenses	5,803	12,950	19,500	18,500	
Total		(2,824)	6,162	10,449	8,634	
Sewer St Bernardin /�gout St-Bernardin Capital						
	Transfer from Reserve & Reserve Funds			20,000	-	
	TOTAL TRANSFER FROM RESERVE FUND			20,000	-	
N-5511-8053-7500	TCA/Macheniry & Equipment	-	11,141	20,000	-	
	Total Sewer St Bernardin Expenses	-	11,141	20,000	-	
Total		-	11,141	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Sewer St Albert / �gout St Albert						
					-	
N-5512-3035-3400	SERVICE CHARGE	138,370	111,053	142,969	161,400	281.38 units
N-5512-3035-3402	CONST. REIMBURSEMENT/REMBOURSEMENT	226,808	21,708	-	-	
N-5512-3035-3500	User Fees & Service Charges MISC./DIVERS	25,164	25,408	-	-	
	Transfer from reserve fund	-	-	200,000	-	
	Total St Albert Sewer Revenue	390,342	158,169	342,969	161,400	
				-	-	
N-5512-4050-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	1,635	913	4,000	4,000	
N-5512-4050-4200	CHEMICALS/CHIMIQUE	19,079	22,163	55,000	45,000	
N-5512-4050-4441	TAXES	-	-	-	-	
N-5512-4050-4444	GAZ & OIL/ESSENCE ET HUILE	452	1,180	1,000	1,000	
N-5512-4050-4447	HYDRO	16,605	17,759	18,000	18,000	
N-5512-4050-4450	TELEPHONE	-	-	-	-	
N-5512-4050-4458	INSURANCE	527	393	600	450	
N-5512-5000-5202	LEGAL/AVOCAT	-	-	-	-	
N-5512-5000-5206	ENGINEERS/INGENIEUR	-	-	-	-	
N-5512-5000-5210	SUBCONTRACT/SOUS CONTRAT	75,123	196,900	200,000	15,000	In Case of Emergency - 200k in 2023 for sludge removal
N-5512-5000-5215	BUILDING REPAIR	-	-	6,000	5,000	
N-5512-5000-5216	SERVICE & RENT	8,169	5,246	8,000	8,000	
N-5512-5000-5225	REPAIR & MAINTENANCE EQUIPMENT	8,291	13,509	15,000	15,000	Berm repair; Bldg repair (siding)
N-5512-7000-7001	DEBENTURE INTERST.INTERET	-	-	-	-	
	Transfer to Reserve	226,808	-	-	-	
	Total St Albert Sewer Expenses	356,688	258,062	307,600	111,450	
Total		(33,654)	99,893	(35,369)	(49,950)	
Sewer St Albert / �gout St Albert Capital						
	St Albert Sewer			-	40,000	
	Transfer from Reserve & Reserve Funds	-	-	-	40,000	
N-5512-8053-7500	Machinery & Equipment TCA Misc/Divers	-	-	-	40,000	Masterplan
	Total Sewer St Albert Expenses	-	-	-	40,000	
Total		-	-	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Sewer St Isidore / �gout St Isidore						
N-5513-3035-3400	SERVICE CHARGE	219,200	173,555	253,792	269,030	469.02 units
N-5513-3035-3402	CONST. REIMBURSEMENT/REMBOURSEMENT	5,050	5,523	-	-	
	Transfer from Reserve & Reserve Funds			-	-	
	Total St Isidore Sewer Revenue	224,250	179,078	253,792	269,030	
				-	-	
N-5513-4050-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	2,666	846	2,000	2,500	
N-5513-4050-4200	CHEMICALS/CHIMIQUE	4,277	9,633	10,000	10,000	
N-5513-4050-4441	TAXES	9,315	9,518	9,500	9,500	
N-5513-4050-4443	WATER & SEWER SERVICES	269	208	200	300	
N-5513-4050-4444	GAZ & OIL/ESSENCE ET HUILE	-	598	200	300	
N-5513-4050-4447	HYDRO	6,749	5,719	6,000	7,000	
N-5513-4050-4450	TELEPHONE	-	-	-	-	
N-5513-4050-4458	INSURANCE	220	532	300	600	
N-5513-5000-5206	ENGINEERS/INGENIEUR	1,464	17,382	25,000	100,000	Master plan+Increase capacity, Plan for Alum building
N-5513-5000-5210	SUBCONTRACT/SOUS CONTRAT	4,130	1,318	3,000	3,000	
N-5513-5000-5215	BUILDING REPAIR	-	-	1,000	1,000	
N-5513-5000-5216	SERVICE & RENT	3,856	3,799	5,000	5,000	
N-5513-5000-5225	REPAIR & MAINTENANCE EQUIPMENT	5,934	35,531	40,000	15,000	Fencing & regular repairs
	Transfer to Reserve	5,050		-	-	
	Total St Isidore Sewer Expenses	43,929	85,085	102,200	154,200	
Total		(180,321)	(93,993)	(151,592)	(114,830)	
Sewer St Isidore / �gout St Isidore Capital						
	General Sewer			-	20,000	
	St Isidore Sewer			-	-	
	Transfer from Reserve & Reserve Funds	-	-	-	20,000	
N-5513-8053-7500	Machinery & Equipment TCA Misc/Divers	-	-	-	20,000	Lagoon Upgrade
	Total Sewer St Isidore Expenses	-	-	-	20,000	
Total		-	-	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Sewer Fournier / �gout Fournier						
N-5515-3035-3400	SERVICE CHARGE	47,334	37,373	49,831	54,320	94.7 units
N-5515-3035-3402	CONST. REIMBURSEMENT/REMBOURSEMENT	4,165	-	-	-	
N-5515-3050-3105	BANK INTEREST/INTERET	-	-	-	-	
	Total Fournier Sewer Revenue	51,498	37,373	49,831	54,320	
				-	-	
N-5515-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	397	590	1,000	1,000	
N-5515-4050-4447	HYDRO	5,127	5,432	6,000	6,000	
N-5515-4050-4450	TELEPHONE	821	783	1,000	1,000	
N-5515-4050-4458	INSURANCE	439	500	500	600	
N-5515-5000-5206	ENGINEERS/INGENIEUR	6,495	12,731	32,000	10,000	Monitoring
N-5515-5000-5210	SUBCONTRACT/SOUS CONTRAT	7,390	4,767	7,500	7,500	
N-5515-5000-5215	BUILDING REPAIR	-	-	1,000	1,500	
N-5515-5000-5216	SERVICE & RENT	6,982	7,153	7,000	7,000	
N-5515-5000-5225	REPAIR & MAINTENANCE EQUIPMENT	8,017	26,656	25,000	10,000	Sludge pumping & regular ops
N-5515-7000-7001	DEBENTURE INTERST.INTERET	-	-	-	-	
	Transfer to Reserve	4,165	-	-	-	
	total Sewer Fournier Expenses	39,833	58,612	81,000	44,600	
Total		(11,665)	21,239	31,169	(9,720)	
Sewer Fournier / �gout Fournier Capital						
	General Sewer	6,983	-	8,000	8,000	
	Fournier Sewer	-	-	-	-	
	Transfer from Reserve & Reserve Funds	6,983	-	8,000	8,000	
N-5515-8053-7500	MACHINERY & EQUIPMENT MISC./DIVERS	6,983	5,365	8,000	8,000	New pumps
	Total Sewer Fournier Expenses	6,983	5,365	8,000	8,000	
Total	Total	(0)	5,365	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	dec) 2023			
Sewer Forest Park						
N-5516-3035-3402	CONST. REIMBURSEMENT/REMBOURSEMENT	28,747	-	26,174	23,484	
	Total Sewer Forest Park Revenue	28,747	-	26,174	23,484	
N-5516-7000-7001	DEBENTURE INTERST.INTERET	28,747	26,174	26,174	23,484	
	Total Sewer Forest Park Expenses	28,747	26,174	26,174	23,484	
Total		(0)	26,174	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)				Budget notes	
		Actual /R�el 2022	2023	Budget 2023	Budget 2024	Notes au budget	
	Transfer from/to Reserve / Transfert de/� Reserve			-	-		
	General Sewer	162,346		156,673	119,665		
				-	-		
	Total General Sewer transfer to reserves	162,346	-	156,673	119,665		
Total		162,346	-	156,673	119,665		

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Water Limoges / Eau Limoges						
				-	-	
N-5520-3020-3076	ONTARIO	-	-			
N-5520-3035-3400	SERVICE CHARGE	638,277	503,623	736,128	794,384	2240.51 units
N-5520-3035-3401	METERING FEES/FRAIS DE CONSOMMATION	559,948	490,397	719,327	798,118	
N-5520-3035-3402	CONST. REIMBURSEMENT/REBOURSEMENT	-	-	-	-	
N-5520-3035-3406	WATER METER/COMPTEUR D'EAU	29,020	21,600	5,000	5,000	
N-5520-3035-3500	User & Service Charge fees MISC./DIVERS	-	-	-	-	
N-5520-3050-3105	BANK INTEREST/INTERET	-	-	-	-	
	Transfer from reserve			-	-	
	Total Water Limoges revenue	1,227,244	1,015,620	1,460,455	1,597,502	
N-5520-4050-4030	MILEAGE/MILLAGE	-	-	-	-	
N-5520-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	40,217	21,115	30,000	35,000	
N-5520-4050-4200	CHEMICALS/CHIMIQUE	99,172	101,993	110,000	115,000	
N-5520-4050-4441	TAXES	4,781	26,671	5,000	5,000	
N-5520-4050-4443	WATER & SEWER SERVICES	152,003	175,398	186,880	225,804	(155,000m3 = \$1.4144 2023 price, add 3% increase for 2024 : \$1.4568)
N-5520-4050-4444	GAZ & OIL/ESSENCE ET HUILE	3,151	2,319	1,000	1,000	
N-5520-4050-4445	NATURAL GAS NATUREL	3,113	2,830	3,000	3,000	
N-5520-4050-4447	HYDRO	94,314	78,324	93,000	97,000	
N-5520-4050-4450	TELEPHONE	4,186	4,595	5,000	5,000	
N-5520-4050-4458	INSURANCE	26,905	26,184	27,000	23,500	
N-5520-4050-4461	RADIO LICENSES	-	-	-	-	
N-5520-4050-4470	ASSOCIATION FEES/FRAIS	1,130	1,201	5,000	-	
N-5520-4050-4472	CONVENTION & SEMINARS	125	-	-	-	
N-5520-5000-5202	LEGAL/AVOCAT	-	-	-	-	
N-5520-5000-5206	ENGINEERS/INGENIEUR	30,420	15,656	-	90,000	EXP system upgrades 60k
N-5520-5000-5208	SIMO TEAM	-	-	-	-	
N-5520-5000-5210	SUBCONTRACT/SOUS CONTRAT	53,500	15,551	120,000	135,000	Grass cutting, sampling from Caduceon and other, add Re-chlor grass
N-5520-5000-5215	BUILDING REPAIR	-	-	3,000	5,000	
N-5520-5000-5216	SERVICE & RENT	1,089	19,318	6,000	6,000	
N-5520-5000-5225	REPAIR & MAINTENANCE EQUIPMENT	89,967	96,938	110,000	120,000	Watermain valve repair (\$10k); hydrant materials (\$7k); reservoir mtce (\$30k); hydrant inspection (\$7k); WTP new computer (\$10k); reg ops (\$56k)
N-5520-7000-7001	DEBENTURE INTERST.INTERET	-	-	-	-	
	Total Water Limoges Expenses	604,071	588,095	704,880	866,304	
	Loan principal			-	-	
	Total Water Limoges loan principal pmts	-	-	-	-	
	Water Limoges Reserve	152,328		195,121	142,871	
	Total Water Limoges transfer to reserves	152,328	-	195,121	142,871	
Total		(470,845)	(427,525)	(560,454)	(588,327)	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Water Limoges / Eau Limoges Capital						
N-5520-8010-3500	MISC./DIVERS	-	-	-		
N-5520-8020-3500	ONTARIO GRANT	-	-	-		
	Loan Proceed	5,219,718		1,400,000	1,200,000	
	Limoges Water Reserve			574,467	306,089	
	Total Water Limoges revenue	5,219,718	-	1,974,467	1,506,089	
N-5520-8052-7500	BUILDING - TCA Misc /Divers	-	-	-	-	
N-5520-8053-7500	Machinery & Equipment TCA Misc/Divers	86,300	259,982	274,467	-	
N-5520-8070-7500	INFRASTRUCTURE WATER / Misc	5,133,419	289,907	1,700,000	1,506,089	Phase 2/3 Rockland 500k, Watermain Loop 700K, Scada upgrade 25k, Calypso meter 120k, WTP furnace 60k, Masterplan Pt 2 \$75k + 5k Membership civil3D, water meters \$21k
	Total Water Limoges Expenses	5,219,718	549,889	1,974,467	1,506,089	
Total		0	549,889	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	dec) 2023			
Water Linda project / Eau projet Linda						
N-5521-3035-3402	CONST. REIMBURSEMENT/REMBOURSEMENT	-	-	-	-	
N-5521-3050-3105	BANK INTEREST/INTERET	-	-	-	-	
	Total Water Linda project Revenue	-	-	-	-	
N-5521-7000-7001	DEBENTURE INTERST.INTERET	-	-	-	-	
	Transfer to reserve			-	-	
	Total Water Linda project Expenses	-	-	-	-	
Total		-	-	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Water St isidore / Eau St Isidore						
N-5523-3035-3400	SERVICE CHARGE	253,097	194,940	263,672	270,334	492.66 units
N-5523-3035-3401	METERING FEES/FRAIS DE CONSOMMATION	147,909	113,034	216,613	231,649	
N-5523-3035-3402	CONST. REIMBURSEMENT/REMBOURSEMENT	27,096	-	24,053	27,579	
N-5523-3035-3405	CAPITAL CHARGE SERVICE/FRAIS SERVICE CAPITAL	737	564	-	-	
N-5523-3035-3500	USER FEES * SERVICE CHARGES MISC./DIVERS	-	-	-	-	
N-5523-3036-3500	OTHER REVENUE MISC./DIVERS	-	-	-	-	
N-5523-3050-3105	BANK INTEREST/INTERET	591	-	-	-	
	Transfer FROM reserve			-	-	
	Total Water St Isidore Revenue	429,430	308,538	504,338	529,562	
N-5523-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	8,629	1,046	8,000	8,000	
N-5523-4050-4441	TAXES	998	1,020	1,200	1,200	
N-5523-4050-4444	GAZ & OIL/ESSENCE ET HUILE	-	1,028	-	1,000	
N-5523-4050-4447	HYDRO	9,954	8,428	12,000	12,000	
N-5523-4050-4450	TELEPHONE	699	733	1,500	1,500	
N-5523-4050-4458	INSURANCE	6,506	7,351	7,500	5,000	
N-5523-5000-5202	LEGAL/AVOCAT	-	-	-	-	
N-5523-5000-5206	ENGINEERS/INGENIEUR	-	15,803	5,000	10,000	Revised units/fire protection EXP
N-5523-5000-5208	SIMO TEAM	-	-	-	-	
N-5523-5000-5210	SUBCONTRACT/SOUS CONTRAT	9,686	1,465	10,000	10,000	
N-5523-5000-5215	BUILDING REPAIR	-	-	2,000	2,000	
N-5523-5000-5216	SERVICE & RENT	1,425	6,491	1,500	1,500	
N-5523-5000-5225	REPAIR & MAINTENANCE EQUIPMENT	9,051	8,356	32,000	32,000	WM valve repair(\$15k);hydrant repair(\$8k);distribution part(\$9k)
N-5523-5000-5226	COMPUTER MAINTENANCE D'ORDINATEUR	-	-	-	-	
N-5523-7000-7001	DEBENTURE INTERST.INTERET	30,488	24,125	24,053	27,579	
N-5523-7010-7016	REQUISITION	136,973	174,797	186,204	195,000	
	Total Water St Isidore Expenses	214,409	250,642	290,957	306,779	
	Loan principal			-	-	
	Total Water St-Isidore loan principal pmts	-	-	-	-	
	St Isidore Water - to reserve	164,931		153,758	160,194	
	Total Water St Isidore transfer to reserves	164,931	-	153,758	160,194	
Total		(50,090)	(57,895)	(59,623)	(62,589)	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Water St isidore / Eau St Isidore Capital						
N-5523-8020-3075	PROVINCE GRANT ONTARIO - TCA GAS TAX	-	-	-	-	
N-5523-8030-3500	TCA AUTRES MUNICIPALITE REVENUE	-	-	-	-	
N-5523-8035-3500	USER & SERVICE FEES MISC	-	-	-	-	
N-5523-8036-3500	MISC./DIVERS	-	-	-	-	
	Total Water St Isidore revenue	-	-	-	-	
	St Isidore Water Reserve	68,121		113,760	163,760	
	Transfer from Reserve & Reserve Funds	68,121	-	113,760	163,760	
N-5523-8052-7500	BUILDING - TCA Misc /Divers	-	-	-	-	
N-5523-8053-7500	Machinery & Equipment TCA Misc/Divers	68,121	86,104	113,760	163,760	Scada upg. Phase II \$100k + 50k Masterplan
N-5523-8070-7500	INFRASTRUCTURE WATER / Misc	-	-	-	-	
N-5523-8090-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	-	-	-	-	
	Total Water St Isidore Expenses	68,121	86,104	113,760	163,760	
Total		(0)	86,104	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
W&S Limoges Industrial Park / E&E park industriel Limoges						
N-5532-3035-3402	CONST. REIMBURSEMENT/REMBOURSEMENT	440	-	224	-	
N-5532-3050-3105	BANK INTEREST/INTERET	7	-	-	-	
	Total Water & Sewer Limoges Industrial park Revenue	447	-	224	-	
N-5532-7000-7001	DEBENTURE INTERST.INTERET	455	228	224	-	
	Total Water & Sewer Limoges Industrial park Expenses	455	228	224	-	
Total		8	228	(0)	-	

Account	Description	Actual (to Dec 29) /Réel (au 29)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /Réel 2022	dec) 2023			
Water & Sewer Limoges Phase 3 / Eau & Égout Capital						
	Limoges Water & Sewer Growth loan proceed			-	-	
N-5531-8020-3500	TCA ONTARIO GRANT/OCTROI MISC./DIVERS	-	-	-	-	
	Total long term debenture proceed	-	-	-	-	
	Limoges Sewer Growth			100,000	-	
	Limoges Water Growth			-	-	
	Limoges Water	27,904		-	-	
	Transfer from Reserve & Reserve Funds	27,904	-	100,000	-	
	Infrastructure Sewer			-	-	
N-5531-8070-7500	INFRASTRUCTURE WATER / Misc	27,904	1,852	100,000	-	
	Total Water & Sewer Limoges Phase 3 Expenses	27,904	1,852	100,000	-	
Total		0	1,852	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	dec) 2023			
W&S Blvd Bourdeau / E&E Blvd Bourdeau						
N-5533-3035-3402	CONST. REIMBURSEMENT/REMBOURSEMENT	-	-	-	-	
	total Water & Sewer Blvd Bourdeau Expenses	-	-	-	-	
Total		-	-	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	dec) 2023			
W&S Blvd Bourdeau / E&E Blvd Bourdeau Capital						
	Development Charge			-	-	
	Limoges Sewer Growth			-	-	
	Limoges Water Growth			-	-	
	Transfer from Reserve & Reserve Funds	-	-	-	-	
N-5533-8070-7500	TCA INFRASTRUCTURE WATER/EAU MISC./DIVERS	-	-	-	-	
	Total W&S Boulevard Bourdeau Expenses	-	-	-	-	
Total		-	-	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Sewer Limoges Growth / Limoges �gout Croissance						
N-5540-3035-3402	CONST. REIMBURSEMENT/REMBOURSEMENT	327,200	452,550	491,832	735,420	\$8652 x 85 connections
N-5540-3050-3105	BANK INTEREST/INTERET	1,473	-		-	
	Construction reimbursment (under negotiation, closed session)			647,020	735,420	\$8652 x 85 connections
	Total Sewer Limoges Growth Revenue	328,673	452,550	1,138,852	1,470,840	
N-5540-7000-7001	DEBENTURE INTERST.INTERET	249,969	437,298	461,701	479,204	
N-5540-7000-7009	INTEREST EXPENSES	-	-	-	-	
	Loan principal - Limoges Lagoon			162,327	328,697	
	Interest on construction loan SPS 11				297,110	
	Sewer Limoges (trans to reserve)	78,705		-	365,829	
	Total Sewer Limoges Growth transfer to reserves	328,674	437,298	624,027	1,470,840	
Total		1	(15,252)	132,195	(0)	

Account	Description	Actual (to Dec 29) /R�el (au 29)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	dec) 2023			
Sewer Forest Park Growth / �gout Forest Park Croissance						
N-5541-3035-3402	CONST. REIMBURSEMENT/REMBOURSEMENT	10,085	-	-	-	
	Total Sewer Forest Park Growth Revenue	10,085	-	-	-	
N-5541-7000-7001	DEBENTURE INTERST.INTERET	12,141	11,054	11,054	9,918	
	Total Sewer Forest Park Growth Expenses	12,141	11,054	11,054	9,918	
	Forest Park growth (principal pmts)	24,102		25,189	26,325	
	Total Sewer Forest Park Growth Loan principal payment	24,102	-	25,189	26,325	
Total		26,158	11,054	36,244	36,244	

Account	Description	Actual (to Dec 29) /R�el (au 29)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	dec) 2023			
Water Limoges Growth / Limoges Eau Croissance						
N-5550-3035-3402	CONST. REIMBURSEMENT/REMBOURSEMENT	297,112	462,935	502,392	774,520	\$9112 x 85 connections
N-5550-3050-3105	BANK INTEREST/INTERET	1,473	-		-	
	Transfer from reserve	16,191			-	
	Construction reimbursment (under negotiation, closed session)			647,020	774,520	\$9112 x 85 connections
	Total Water Limoges Growth Revenue	314,776	462,935	1,149,412	1,549,040	
	Water Limoges (trans to reserve)			257,694	545,415	
N-5550-7000-7001	DEBENTURE INTERST.INTERET	314,776	567,813	659,757	595,298	
	Loan prinicpal - Limoges Water			231,960	408,328	
	Total Water Limoges Growth transfer to reserves	314,776	567,813	1,149,412	1,549,040	
Total		(0)	104,878	-	0	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Water Linda Growth / Eau Linda Croissance						
N-5551-3035-3402	CONST. REIMBURSEMENT/REMBOURSEMENT	15,134	-	-	-	
N-5551-3050-3105	BANK INTEREST/INTERET	-	-	-	-	
	Total Water Linda Growth Revenue	15,134	-	-	-	
N-5551-5000-5210	SUBCONTRACT/SOUS CONTRAT	-	-	-	-	
N-5551-7000-7001	DEBENTURE INTERST.INTERET	-	-	-	-	
	Total Water Linda Growth expenses	-	-	-	-	
	Water Linda Growth					
	Total Water Linda Growth Loan principal payment	-	-	-	-	
Total		(15,134)	-	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Water St Isidore Growth / St Isidore Eau Croissance						
N-5552-3035-3402	CONST. REIMBURSEMENT/REMBOURSEMENT	77,071	35,116	15,500	-	
N-5552-3050-3105	BANK INTEREST/INTERET	-	-	-	-	
	Total Water St Isidore Growth Revenue	77,071	35,116	15,500	-	
N-5552-5000-5210	SUBCONTRACT/SOUS CONTRAT	14,099	-	15,500	-	
N-5552-7000-7001	DEBENTURE INTERST.INTERET	-	-	-	-	
	Total Water St isidore Growth Expenses	14,099	-	15,500	-	
	St Isidore Growth			-	-	
	Total Water St Isidore Growth Loan principal payment	-	-	-	-	
Total		(62,971)	(35,116)	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Water & Sewer Limoges Industrial Park Growth / Eau & �gout Limoges Parc Industriel Croissance						
N-5560-3050-3105	BANK INTEREST/INTERET	11	-		-	
	Total Water & Sewer Limoges Industrial Park Growth Revenue	11	-	-	-	
N-5560-7000-7001	DEBENTURE INTERST.INTERET	703	285	338	-	
	Water & Sewer Limoges Industrial Park Growth Expenses	703	285	338	-	
	Limoges Industrial Park	9,081		8,884	-	
	Total Water & Sewer Limoges Industrial Park Growth Loan prii	9,081	-	8,884	-	
Total		9,774	285	9,222	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Water & Sewer Calypso Growth / Eau & �gout Calypso Croissance						
N-5561-3035-3402	CONST. REIMBURSEMENT/REMBOURSEMENT	68,158	14,145	61,554	54,672	
	Total Water & Sewer Calypso Revenue	68,158	14,145	61,554	54,672	
N-5561-7000-7001	DEBENTURE INTERST.INTERET	102,762	91,619	93,029	82,879	
	Total Water & Sewer Calypso Expenses	102,762	91,619	93,029	82,879	
	Calypso loan #1	9,484		9,884	10,300	
	Calypso loan #2	60,504		63,233	66,084	
	Total Water & Sewer Calypso Loan principal payment	69,988	-	73,116	76,384	
Total		104,592	77,474	104,591	104,591	

ENVIRONNEMENT



Le service de l'environnement s'engage à assurer le bon fonctionnement de nos sites communautaires, en supervisant l'entretien, les opérations d'enfouissement des déchets et l'accueil des usagers. Ils gèrent les matériaux acceptés pour le recyclage, notamment les pneus, le métal et les appareils électroniques.

De plus, le département joue un rôle crucial dans la production de rapports opérationnels remis au ministère de l'Environnement, de la Conservation et des Parcs (MECP). Leurs responsabilités s'étendent à l'échantillonnage des déchets dans plusieurs villages, dont St-Bernardin, Fournier, St-Isidore, Séguinbourg, St-Albert, Forest Park et Limoges.

Ils se consacrent aussi à la collecte des excréments de chiens dans les villages de St-Isidore, Séguinbourg, St-Albert et Limoges, contribuant ainsi à un environnement plus propre et plus durable pour nos résidents.

ENVIRONMENT



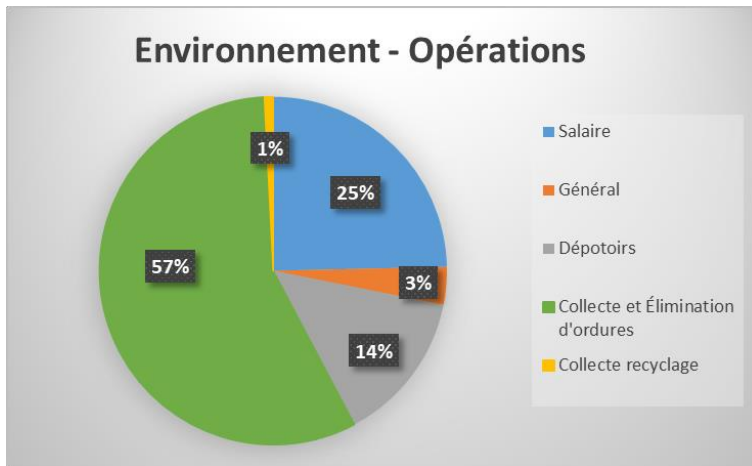
The Environment Department is committed to ensuring the proper functioning of our community sites, overseeing maintenance, landfill waste operations, and user reception.

They manage the materials accepted for recycling, including tires, metal, and electronics. Additionally, the department plays a crucial role in producing operational reports delivered to the Ministry of the Environment, Conservation, and Parks (MECP). Their responsibilities extend to sampling waste in several villages, including St-Bernardin, Fournier, St-Isidore, Séguinbourg, St-Albert, Forest Park, and Limoges.

Furthermore, they are dedicated to the collection of dog excrement in the villages of St-Isidore, Séguinbourg, St-Albert, and Limoges, contributing to a cleaner and more sustainable environment for our residents.

SURVOL DU BUDGET 2024

OPÉRATIONS



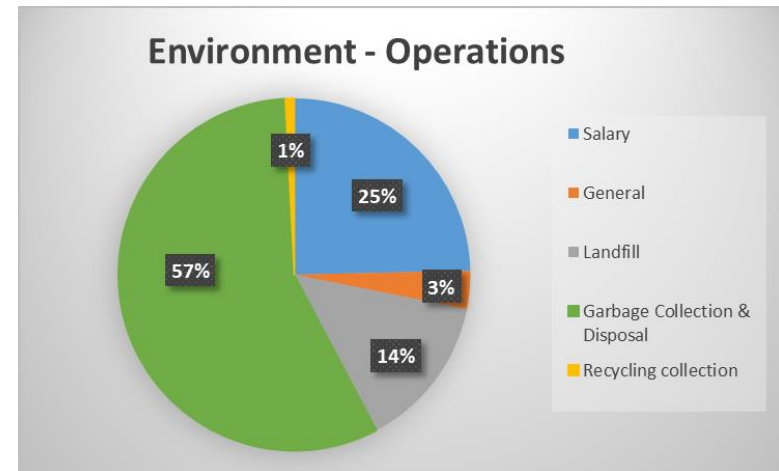
CAPITAL

Les projets en capital suivants totalisant 310 000\$ sont prévus :

- Nettoyage de la route 800 Est
- Camionnette

2024 BUDGET HIGHLIGHTS

OPERATIONS



CAPITAL

The following capital projects totaling \$310,000 are planned:

- Route 800 East Clean up
- Pick-up truck

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Environnement / Environnement						
N-5800-3020-3076	ONTARIO	-	-	-	-	
N-5800-3035-3500	User fees & Service Charges MISC./DIVERS	80	9,150	-	-	
	Total Environment Revenue	80	9,150	-	-	
N-5800-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	136,114	167,384	151,090	196,304	
N-5800-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	36,930	14,531	32,013	10,288	
N-5800-4000-4002	CAPITAL FULL TIME SALARY	-	-	-	-	
N-5800-4000-4003	CAPITAL PART TIME SALARY	-	-	-	-	
N-5800-4000-4004	TRAINING/FORMATION	-	-	-	-	
N-5800-4000-4005	OVERTIME/SURTEMPS	51	-	-	-	
N-5800-4000-4010	VACATION/VACANCES	10,820	5,752	12,435	13,862	
N-5800-4000-4011	STATUTORY/JOURS FERIES	8,628	8,232	10,087	10,582	
N-5800-4000-4012	SICK LEAVE/JOURNEE MALADIE	5,285	7,522	4,205	5,027	
N-5800-4000-4015	AUTHORIZED LEAVE/CONGE AUTORISE	20,903	869	-	-	
N-5800-4000-4020	C.P.P.	9,681	8,847	8,407	9,543	
N-5800-4000-4021	E.I.	3,452	2,889	1,951	3,334	
N-5800-4000-4022	OMERS	17,664	20,188	17,978	23,285	
N-5800-4000-4023	W.S.I.B.	4,445	5,966	6,202	7,933	
N-5800-4000-4024	E.H.T.	4,260	4,147	3,998	4,505	
N-5800-4000-4025	MEDICAL PLAN/ASS.GROUPE	11,575	11,542	10,940	18,124	
N-5800-4000-4031	MACHINE RENTAL	3,379	-	-	-	
N-5800-4050-4030	MILEAGE/MILLAGE	-	-	-	-	
N-5800-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	3,854	4,748	3,500	3,500	
N-5800-4050-4300	BOOTS & UNIFORM/COSTUME ET CHAUSSURE DE TRAV.	1,135	881	1,150	1,350	
N-5800-4050-4444	GAZ & OIL/ESSENCE ET HUILE	49	110	200	200	
N-5800-4050-4446	PROPANE	-	-	-	-	
N-5800-4050-4447	HYDRO	-	-	-	-	
N-5800-4050-4450	TELEPHONE	-	-	-	-	
N-5800-4050-4451	CELLULAR PHONE/CELLULAIRE	2,054	1,560	2,325	1,500	
N-5800-4050-4458	INSURANCE	3,205	3,622	3,200	5,500	
N-5800-4050-4470	ASSOCIATION FEES/FRAIS	2,958	2,524	2,600	2,600	
N-5800-4050-4471	EDUCATION FEES/FRAIS	1,963	277	4,000	3,000	
N-5800-4050-4472	CONVENTION & SEMINARS	-	-	2,000	2,000	
N-5800-4050-4473	MEALS & ACCOMMODATION	-	45	-	2,000	
N-5800-4050-4500	ADVERTISING & COMMUNICATION	1,890	1,201	4,000	2,000	
N-5800-5000-5210	SUBCONTRACT/SOUS CONTRAT	-	-	-	-	
N-5800-5000-5216	SERVICE & RENT	-	-	-	-	
N-5800-5000-5225	REPAIR & MAINTENANCE EQUIPMENT	821	1,818	1,000	2,000	
N-5800-5000-5230	MACHINE RENTAL	-	-	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)				Budget notes	
		Actual /R�el 2022	2023	Budget 2023	Budget 2024	Notes au budget	
N-5800-5000-5300	CLOSURE & POST CLOSURE COST	-	-	-	-		
N-5800-6050-4444	GAZ & OIL/ESSENCE ET HUILE	3,490	3,499	3,500	3,500		
N-5800-6050-4462	LICENSES	-	-	-	-		
N-5800-6050-5225	REPAIR & MAINTENANCE EQUIPMENT	769	3,205	2,000	2,000		
N-5800-6053-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	-	-	-	-		
N-5800-6053-4444	GAZ & OIL/ESSENCE ET HUILE	-	-	-	-		
N-5800-6053-5225	REPAIR & MAINTENANCE EQUIPMENT	-	-	-	-		
N-5800-6062-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	63	-	500	-		
N-5800-6062-4444	GAZ & OIL/ESSENCE ET HUILE	6,057	6,162	6,000	5,000		
N-5800-6062-4462	LICENSES	-	-	-	-		
N-5800-6062-5225	REPAIR & MAINTENANCE EQUIPMENT	1,654	2,340	2,000	2,000		
N-5800-6064-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	-	-	500	-		
N-5800-6064-4444	GAZ & OIL/ESSENCE ET HUILE	2,284	1,896	3,000	3,000		
N-5800-6064-4462	LICENSES	-	-	-	-		
N-5800-6064-5225	REPAIR & MAINTENANCE EQUIPMENT	892	278	2,000	2,000		
N-5800-7000-7005	SEWER ACCRUED INTEREST.INTERET COURU EGOUTS	(2,461)	(8,145)	-	-		
N-5800-7000-7006	WATER ACCRUED INTEREST/INTERET COURU EAU	(3,299)	(31,331)	-	-		
	Total Environment Expenses	300,566	252,559	302,782	345,938		
Total		300,486	243,409	302,782	345,938		
Environment / Environnement Capital							
N-5800-8036-3500	OTHER REVENUE - TCA MISC./DIVERS	1,142	-	-	-		
	Transfer from Reserve Funds				310,000		
	Total Revenue environment	1,142	-	-	310,000		
N-5800-8053-7500	MACHINERY & EQUIPMENT	-	-	-	250,000		Route 800 Est cleanup
N-5800-8054-7500	Vehicules - TCA MISC./DIVERS	-	-	-	60,000		
	Total Expenses environment	-	-	-	310,000		
Total		(1,142)	-	-	-		

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
St Isidore Landfill / D�potoir St Isidore						
N-5810-4050-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	458	-	3,000	3,000	
N-5810-4050-4055	MONITORING	3,373	1,954	3,500	3,500	
N-5810-4050-4441	TAXES	3,506	3,582	4,000	4,000	
N-5810-5000-5206	ENGINEERS/INGENIEUR	(322)	4,906	1,082	1,107	
N-5810-5000-5210	SUBCONTRACT/SOUS CONTRAT	-	4,625	5,000	5,000	
	Total St Isidore landfill expenses	7,015	15,068	16,582	16,607	
Total		7,015	15,068	16,582	16,607	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
St Bernardin landfill / D�epotoir St Bernardin						
N-5830-3035-3415	TIPPING FEES/FRAIS DEPOTOIR	-	-	-	-	
	Total St Bernardin Landfill revenue	-	-	-	-	
N-5830-4050-4030	MILEAGE/MILLAGE	-	-	-	-	
N-5830-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	1,799	18	2,500	2,500	
N-5830-4050-4055	MONITORING	4,696	5,543	4,000	4,000	
N-5830-4050-4441	TAXES	3,888	3,970	4,000	4,000	
N-5830-5000-5202	LEGAL/AVOCAT	-	-	-	-	
N-5830-5000-5206	ENGINEERS/INGENIEUR	124	4,906	1,082	1,107	
N-5830-5000-5210	SUBCONTRACT/SOUS CONTRAT	-	-	-	-	
N-5830-5000-5230	MACHINE RENTAL	-	1,570	10,000	10,000	
	Total St Bernardin Landfill revenue	10,508	16,006	21,582	21,607	
Total		10,508	16,006	21,582	21,607	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Fournier landfill / D�potoir Fournier						
N-5835-3020-3076	ONTARIO	-	-	-	-	
N-5835-3035-3415	TIPPING FEES/FRAIS DEPOTOIR	47,382	49,400	40,000	42,000	
N-5835-3035-3500	User Fees & Service Charges MISC./DIVERS	10,337	11,146	4,000	4,000	
	Total Fournier Landfill Revenue	57,718	60,546	44,000	46,000	
N-5835-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	4,398	3,261	4,000	4,000	
N-5835-4050-4055	MONITORING	7,106	7,866	7,525	7,525	
N-5835-4050-4441	TAXES	4,428	4,518	4,700	4,700	
N-5835-5000-5206	ENGINEERS/INGENIEUR	4,115	5,081	5,212	5,200	
N-5835-5000-5210	SUBCONTRACT/SOUS CONTRAT	2,422	14,617	8,000	8,000	
N-5835-5000-5220	TOXIC WASTE	4,855	6,210	5,300	-	
N-5835-5000-5230	MACHINE RENTAL	17,374	27,495	25,000	25,000	
	Total Fournier Landfill Expenses	44,698	69,048	59,737	54,425	
Total		(13,020)	8,502	15,737	8,425	
Fournier landfill / D�potoir Fournier Capital						
	Transfer from Reserve			-	-	
	Total Fournier landfill revenue			-	-	
N-5835-8052-7500	TCA BUILDING MISC./DIVERS	-	-	-	-	
N-5835-8090-4002	CAPITAL FULL TIME SALARY	-	-			
N-5835-8090-4031	MACHINE RENTAL	-	-			
	Total Fournier landfill Expenses	-	-	-	-	
Total		-	-	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)				Budget notes	
		Actual /R�el 2022	2023	Budget 2023	Budget 2024	Notes au budget	
Central Landfill / D�epotoir Centrale							
N-5838-4050-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	1,088	-	1,500	1,500		
N-5838-4050-4055	MONITORING	2,543	2,075	2,000	2,000		
N-5838-4050-4441	TAXES	-	-	-	-		
N-5838-5000-5206	ENGINEERS/INGENIEURS	2,926	5,081	5,212	5,200		
N-5838-5000-5210	SUBCONTRACT/SOUS CONTRAT	3,240	-	25,000	5,000		
	Total Central Landfill Expenses	9,796	7,155	33,712	13,700		
Total		9,796	7,155	33,712	13,700		

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
St Albert Landfill / D�epotoir St Albert						
N-5840-4050-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	458	2	1,500	1,500	
N-5840-4050-4055	MONITORING	5,481	7,884	5,625	5,625	
N-5840-4050-4441	TAXES	-	-	-	-	
N-5840-5000-5206	ENGINEERS/INGENIEUR	2,926	5,081	5,212	5,200	
N-5840-5000-5210	SUBCONTRACT/SOUS CONTRAT	-	2,380	10,000	-	
	Total St Albert landfill Expenses	8,866	15,346	22,337	12,325	
Total		8,866	15,346	22,337	12,325	
St Albert Landfill / D�epotoir St Albert Capital						
	Transfer from reserve fund			-	-	
	Total St Albert landfill revenue	-	-	-	-	
N-5840-8050-7500	TCA LAND MISC./DIVERS	-	-	-	-	
	total St Albert landfill Expenses	-	-	-	-	
Total		-	-	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Limoges Landfill / D�potoir Limoges						
N-5850-3020-3076	ONTARIO	-	-	-	-	
N-5850-3035-3415	TIPPING FEES/FRAIS DEPOTOIR	51,924	63,820	45,000	53,000	
N-5850-3035-3500	User fees & Service Charges MISC./DIVERS	17,647	16,016	6,000	12,000	
	Total Limoges landfill Revenue	69,570	79,836	51,000	65,000	
				-	-	
N-5850-4050-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	3,588	2,807	4,000	4,000	
N-5850-4050-4055	MONITORING	4,702	4,806	4,700	4,700	
N-5850-4050-4441	TAXES	5,465	5,581	5,600	5,600	
N-5850-4050-4444	GAZ & OIL/ESSENCE ET HUILE	-	-	-	-	
N-5850-5000-5202	LEGAL/AVOCAT	-	-	-	-	
N-5850-5000-5206	ENGINEERS/INGENIEUR	2,926	5,081	5,212	5,200	
N-5850-5000-5210	SUBCONTRACT/SOUS CONTRAT	926	14,050	10,000	10,000	
N-5850-5000-5220	TOXIC WASTE	10,024	12,354	10,000	-	
N-5850-5000-5230	MACHINE RENTAL	22,897	32,453	20,000	25,000	
	Total Limoges landfill Expenses	50,528	77,131	59,512	54,500	
Total		(19,043)	(2,705)	8,512	(10,500)	
Limoges Landfill / D�potoir Limoges Capital						
	Transfer from Reserve			-	-	
	Total Limoges landfill revenue	-	-	-	-	
N-5850-8050-7500	MISC./DIVERS	-	-	-	-	
N-5850-8052-7500	TCA BUILDING MISC./DIVERS	-	-	-	-	
	Total Limoges landfill Expenses	-	-	-	-	
Total		-	-	-	-	

Account	Description	Actual (to Dec 29) /Réal (au 29 dec)				Budget notes Notes au budget
		Actual /Réal 2022	2023	Budget 2023	Budget 2024	
Garbage Collection / Collecte d'ordures						
N-5870-3020-3076	Provincial Grant ONTARIO	-	-	-	-	
N-5870-3030-3078	OTHER MUNICIPALITIES	-	-	-	-	
N-5870-3035-3420	GARBAGE FEES/FRAIS D'ORDURES	535,630	560,407	550,000	931,680	\$180 x 5176 pick ups (5110 in 2023 + 66 growth)
N-5870-3035-3422	GARBAGE TAGS/ETIQUETTE D'ORDURES	8,350	8,360	7,500	31,500	
	Total Garbage Collection Revenue	543,979	568,767	557,500	963,180	
N-5870-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	12,097	10,820	12,450	12,450	
N-5870-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	1,284	931	1,325	1,325	
N-5870-4000-4005	OVERTIME/SURTEMPS	324	-	-	-	
N-5870-4000-4020	C.P.P.	700	669	725	725	
N-5870-4000-4021	E.I.	257	226	265	265	
N-5870-4000-4022	OMERS	1,228	1,191	1,270	1,270	
N-5870-4000-4023	W.S.I.B.	124	348	130	130	
N-5870-4000-4024	E.H.T.	268	230	280	280	
N-5870-4000-4025	MEDICAL PLAN/ASS.GROUPE	-	-	-	-	
N-5870-4000-4031	MACHINE RENTAL	-	-	6,500	1,500	
N-5870-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	1,576	183	500	1,000	
N-5870-4050-5221	GARBAGE BIN/POUBELLE		-	-	1,000	
N-5870-5000-5210	SUBCONTRACT/SOUS CONTRAT	386,632	420,947	363,000	460,510	estimated
N-5870-5000-5220	TOXIC WASTE	-	-	-	18,800	removed from landfills & put here going forward
N-5870-5000-5223	OTHER SERVICES/AUTRES SERVICES		-		12,000	
	Total Garbage Collection Expenses	404,491	435,546	386,445	511,255	
Total		(139,489)	(133,221)	(171,055)	(451,925)	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Recycling collection / Collecte recyclage						
N-5880-3020-3076	Provincial Grant ONTARIO	194,355	110,979	65,000	-	
N-5880-3035-3421	RECYCLING FEES/FRAIS DE RECYCLAGES	380,993	372,442	380,000	-	now done by the province
N-5880-3035-3423	BLUE BOXES/BOITES BLEUE	-	-	-	-	
	Total Recycling Collection Revenue	575,348	483,421	445,000	-	
N-5880-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	46	432	-	-	
N-5880-5000-5210	SUBCONTRACT/SOUS CONTRAT	415,596	241,209	400,000	10,000	province does not pick up recycling of municipal buildings
	Total Recycling Collection Expenses	415,642	241,641	400,000	10,000	
Total		(159,706)	(241,780)	(45,000)	10,000	

Account	Description	Actual (to Dec 29) /R�el (au 29)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	dec) 2023			
Garbage Disposal / Disposition ordure						
N-5890-5000-5210	SUBCONTRACT/SOUS CONTRAT	178,401	172,557	179,500	185,000	estimated
N-5890-7010-7010	DONATION	1,383	583	3,000	3,000	
	Total Garbage Disposal Expenses	179,783	173,140	182,500	188,000	

Account	Description	Actual (to Dec 29) /R�el (au 29)				Budget notes Notes au budget
		Actual /R�el 2022	dec) 2023	Budget 2023	Budget 2024	
	Garbage Disposal Transfer to reserve / Disposition ordure transfert r�serve			-	-	
	Garbage collection	83,227		-	211,293	
				-	-	
	Total Garbage collection transfer to reserves	83,227	-	-	211,293	
Total		263,010	173,140	182,500	399,293	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)				Budget notes	
		Actual /R�el 2022	2023	Budget 2023	Budget 2024	Notes au budget	
Storm Water Pond							
	Total Revenue	-	-	-	-		
N-5895-4050-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	-	-	1,000	1,000		
N-5895-4050-4200	CHEMICALS/CHIMIQUE	-	-	1,000	1,000		
N-5895-4050-4447	HYDRO	-	-	500	500		
N-5895-5000-5206	ENGINEERS/INGENIEURS	25,902	-	30,000	30,000		
N-5895-5000-5216	SERVICE & RENT	-	-	3,500	3,500		
	Total Storm Water Pond	25,902	-	36,000	36,000		
Total		25,902	-	36,000	36,000		

LOISIRS



Le département des loisirs se consacre à l'amélioration de la qualité de vie des membres de la communauté par le biais d'une gamme d'installations et de services. Il gère un ensemble d'installations, dont :



RECREATION



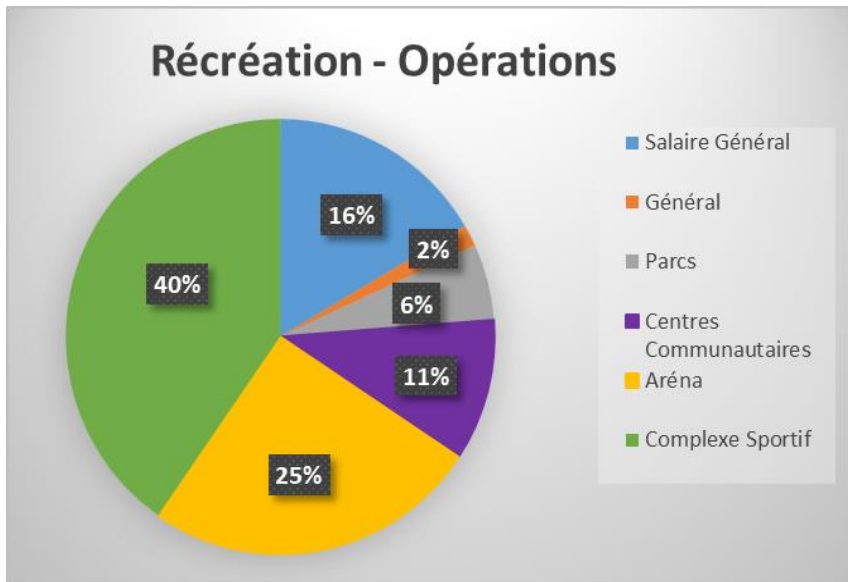
The Municipality's Recreation Department is dedicated to enhancing the quality of life for our community members through a range of facilities and services. They manage an array of facilities, including:



Ces installations servent de toile de fond à une variété de services, tels que des programmes de loisirs et de culture qui s'adressent à divers intérêts et groupes d'âge. Le département s'engage à assurer l'entretien des parcs et installations, créant ainsi des espaces accueillants et agréables pour les résidents.

SURVOL DU BUDGET 2024

OPERATIONS



CAPITAL

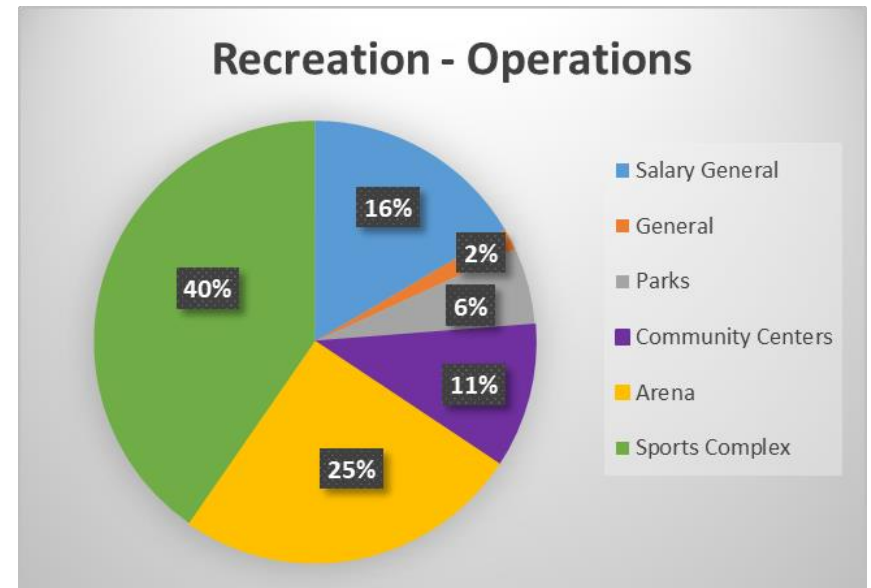
Les projets en capital suivants totalisant 531 300 \$ sont prévus :

- Un sentier pavé au parc à St-Isidore
- De nouvelles bandes pour la patinoire à St-Albert
- Des réparations aux centres à St-Bernardin, Fournier et St-Albert ainsi qu'à l'aréna
- Une génératrice pour l'aréna

These facilities serve as the backdrop for a variety of services, such as leisure and culture programs that cater to diverse interests and age groups. The department is committed to ensuring the upkeep of our parks and facilities, creating welcoming and enjoyable spaces for residents.

2024 BUDGET HIGHLIGHTS

OPERATIONS



CAPITAL

The following capital projects totaling \$531,300 are planned:

- A paved trail for the park in St-Isidore
- New skating rink boards for the outdoor rink in St-Albert
- Repairs to the halls in St-Bernardin, Fournier and St-Albert as well as the arena
- A generator for the arena

Account	Description	Actual (to Dec 29) /Réal (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /Réal 2022	2023			
St Isidore Park / Parc						
N-7010-3015-3075	CANADA	-	-	-	-	
N-7010-3020-3500	PROVINCIAL GRANT MISC./DIVERS	-	-	-	-	
N-7010-3035-3110	REGISTRATION/ENREGISTREMENT	-	-	-	-	
N-7010-3035-3500	User Fees & Service Charges MISC./DIVERS	-	-	-	-	
N-7010-3036-3800	MUNICIPAL CONTRIBUTION MUNICIPAL	13,616	-	16,900	21,250	
	TOTAL St isidore Parks Revenue	13,616	-	16,900	21,250	
N-7010-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	-	-	-	-	
N-7010-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	-	-	-	-	
N-7010-4000-4005	OVERTIME/SURTEMPS	-	-	-	-	
N-7010-4000-4010	VACATION/VACANCES	-	-	-	-	
N-7010-4000-4011	STATUTORY/JOURS FERIES	-	-	-	-	
N-7010-4000-4020	C.P.P.	-	-	-	-	
N-7010-4000-4021	E.I.	-	-	-	-	
N-7010-4000-4022	OMERS	-	-	-	-	
N-7010-4000-4023	W.S.I.B.	-	-	-	-	
N-7010-4000-4024	E.H.T.	-	-	-	-	
N-7010-4000-4025	MEDICAL PLAN/ASS.GROUPE	-	-	-	-	
N-7010-4050-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	59	4,006	1,500	1,500	
N-7010-4050-4443	WATER & SEWER SERVICES	2,958	4,699	3,500	6,000	SPLASHPAD
N-7010-4050-4444	GAZ & OIL/ESSENCE ET HUILE	-	23	50	50	
N-7010-4050-4447	HYDRO	1,390	1,064	800	1,600	
N-7010-4050-4458	INSURANCE	802	1,523	1,000	1,650	
N-7010-4050-4500	ADVERTISING & COMMUNICATION	-	-	-	-	
N-7010-5000-5210	SUBCONTRACT/SOUS CONTRAT	7,780	7,306	9,700	10,100	
N-7010-5000-5215	BUILDING REPAIR	260	-	250	250	
N-7010-5000-5225	REPAIR & MAINTENANCE EQUIPMENT	367	-	100	100	
N-7010-7014-7015	TRANSFER TO PAYABLE	-	-	-	-	
	TOTAL St isidore Parks Expenses	13,616	18,621	16,900	21,250	
Total		-	18,621	-	-	
St Isidore Park / Parc Capital						
N-7010-8045-3500	Donation - TCA MISC./DIVERS	-	-	-	-	
	TRANS FROM RESERVE			12,000	-	
	Total St isidore Park Revenue	-	-	12,000	-	
N-7010-8051-7500	LAND IMPROVEMENT MISC./DIVERS	-	8,955	12,000	8,000	Paved Trail around Park - accessibilité
		-	8,955	12,000	8,000	
Total		-	8,955	-	8,000	

Account	Description	Actual (to Dec 29) /Réal (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /Réal 2022	2023			
Ste Rose Park / Parc						
N-7016-3036-3500	OTHER REVENUE MISC./DIVERS	-	-	-	-	
N-7016-3036-3800	MUNICIPAL CONTRIBUTION MUNICIPAL	7,267	-	10,050	8,450	
N-7016-3042-3500	DEFERRED REVENUE MISC./DIVERS	-	-	-	-	
	Total Ste Rose park Revenue	7,267	-	10,050	8,450	
N-7016-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	-	-	-	-	
N-7016-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	-	-	-	-	
N-7016-4000-4020	C.P.P.	-	-	-	-	
N-7016-4000-4021	E.I.	-	-	-	-	
N-7016-4000-4022	OMERS	-	-	-	-	
N-7016-4000-4023	W.S.I.B.	-	-	-	-	
N-7016-4000-4024	E.H.T.	-	-	-	-	
N-7016-4000-4025	MEDICAL PLAN/ASS.GROUPE	-	-	-	-	
N-7016-4000-4031	MACHINE RENTAL	-	-	-	-	
N-7016-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	-	-	700	700	
N-7016-4050-4444	GAZ & OIL/ESSENCE ET HUILE	-	-	-	-	
N-7016-4050-4447	HYDRO	-	-	-	-	
N-7016-4050-4458	INSURANCE	760	1,410	850	1,550	
N-7016-5000-5210	SUBCONTRACT/SOUS CONTRAT	6,508	3,321	8,300	6,000	
N-7016-5000-5215	BUILDING REPAIR	-	-	200	200	
N-7016-7014-7015	TRANSFER TO PAYABLE	-	-	-	-	
	Total Ste Rose park Expenses	7,267	4,732	10,050	8,450	
Total		-	4,732	-	-	
Ste Rose Park / Parc Capital						
N-7016-8051-7500	TCA Land improvement	-	-	-	-	
N-7016-8053-7500	MISC./DIVERS	-	-	-	-	
	Total Ste Rose park Expenses	-	-	-	-	
Total		-	-	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
St Bernardin Park / Parc						
N-7030-3036-3500	OTHER REVENUE MISC./DIVERS	-	1,219			
N-7030-3036-3800	MUNICIPAL CONTRIBUTION MUNICIPAL	14,493	-	14,500	14,350	
	Total St Bernardin park revenue	14,493	1,219	14,500	14,350	
N-7030-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	-	-	-	-	
N-7030-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	-	-	-	-	
N-7030-4000-4010	VACATION/VACANCES	-	-	-	-	
N-7030-4000-4011	STATUTORY/JOURS FERIES	-	-	-	-	
N-7030-4000-4012	SICK LEAVE/JOURNEE MALADIE	-	-	-	-	
N-7030-4000-4015	AUTHORIZED LEAVE/CONGE AUTORISE	-	-	-	-	
N-7030-4000-4020	C.P.P.	-	-	-	-	
N-7030-4000-4021	E.I.	-	-	-	-	
N-7030-4000-4022	OMERS	-	-	-	-	
N-7030-4000-4023	W.S.I.B.	(22)	-	-	-	
N-7030-4000-4024	E.H.T.	-	-	-	-	
N-7030-4000-4025	MEDICAL PLAN/ASS.GROUPE	-	-	-	-	
N-7030-4050-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	4,334	1,117	3,000	1,500	
N-7030-4050-4447	HYDRO	1,728	1,985	2,000	2,500	
N-7030-4050-4458	INSURANCE	390	848	500	950	
N-7030-5000-5210	SUBCONTRACT/SOUS CONTRAT	6,953	7,984	8,500	8,900	
N-7030-5000-5225	REPAIR & MAINTENANCE EQUIPMENT	1,110	637	500	500	
N-7030-7014-7015	TRANSFER TO PAYABLE	-	-	-	-	
	Total St Bernardin park expenses	14,493	12,571	14,500	14,350	
Total		-	11,352	-	-	
St Bernardin Park / Parc Capital						
N-7030-8036-3500	MISC./DIVERS	-	-	-	-	
N-7030-3045-3500	MISC./DIVERS	-	310	6,000	-	
N-7030-8041-3500	TCA PARKLAND/ FIN DE PARC MISC./DIVERS	-	-	5,000	-	
N-7030-8045-3500	MISC./DIVERS	8,492	5,000	-	-	
	TRANS FROM RESERVE	41,734	-	8,736	-	
	Total St Bernardin Park Revenue	50,226	5,310	19,736	-	
N-7030-8052-7500	BUILDING MISC./DIVERS	89,895	-	34,736	-	
N-7030-8090-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	6,330	-	-	-	
	Total St Bernardin Park Expenses	96,225	-	34,736	-	
Total		46,000	(5,310)	15,000	-	

Account	Description	Actual (to Dec 29) / Réel (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual / Réel 2022	2023			
Fournier Park / Parc						
				-	-	
N-7035-3020-3076	ONTARIO	-	-	-	-	
N-7035-3035-3500	USER FEES & SERVICE CHARGES MISC./DIVERS	-	-	-	-	
N-7035-3036-3800	MUNICIPAL CONTRIBUTION MUNICIPAL	19,507	-	16,100	22,620	
	Transfer from reserve			-	-	
	Total Fournier park revenue	19,507	-	16,100	22,620	
				-	-	
N-7035-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	-	-	-	-	
N-7035-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	-	2,093	-	4,031	
N-7035-4000-4005	OVERTIME/SURTEMPS	-	26	-	50	
N-7035-4000-4010	VACATION/VACANCES	-	87	-	168	
N-7035-4000-4011	STATUTORY/JOURS FERIES	-	60	-	116	
N-7035-4000-4020	C.P.P.	-	-	-	-	
N-7035-4000-4021	E.I.	-	63	-	121	
N-7035-4000-4022	OMERS	-	-	-	-	
N-7035-4000-4023	W.S.I.B.	-	81	-	156	
N-7035-4000-4024	E.H.T.	-	54	-	103	
N-7035-4000-4025	MEDICAL PLAN/ASS.GROUPE	-	-	-	-	
N-7035-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	41	1,150	200	1,050	
N-7035-4050-4444	GAZ & OIL/ESSENCE ET HUILE	28	57	-	-	
N-7035-4050-4447	HYDRO	2,278	3,455	2,000	4,465	
N-7035-4050-4451	CELLULAR PHONE/CELLULAIRE	-	-	-	-	
N-7035-4050-4458	INSURANCE	1,236	2,147	1,400	2,400	
N-7035-5000-5210	SUBCONTRACT/SOUS CONTRAT	15,596	6,173	12,000	8,000	
N-7035-5000-5215	BUILDING REPAIR	-	401	-	-	
N-7035-5000-5217	SNOW REMOVAL	328	1,018	500	1,960	
N-7035-5000-5225	REPAIR & MAINTENANCE EQUIPMENT	-	-	-	-	
N-7035-7014-7015	TRANSFER TO PAYABLE	-	-	-	-	
	Total Fournier park expenses	19,507	16,864	16,100	22,620	
Total		-	16,864	-	0	
Fournier Park / Parc Capital						
N-7035-8041-3500	TCA PARKLAND/ FIN DE PARC MISC./DIVERS	-	-	-	-	
	Transfer from Reserve Ward 1			-	-	
	Donation			-	-	
	Total Fournier Park Revenue	-	-	-	-	
N-7035-8051-7500	LAND IMPROVEMENT	-	-	-	-	
	Total Fournier Park Expenses	-	-	-	-	
Total		-	-	-	-	

Account	Description	Actual (to Dec 29) /Réal (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /Réal 2022	2023			
St Albert Park / Parc						
N-7040-3035-3500	User Fees & Service Charges MISC./DIVERS	400	-	-	-	
N-7040-3035-3513	SIGNS/ENSEIGNE	668	-	-	-	
N-7040-3036-3501	INTERNAL TRANSFER FROM OTHER DEPT	-	-	-	-	
N-7040-3036-3800	MUNICIPAL CONTRIBUTION MUNICIPAL	10,500	-	16,100	25,745	
N-7040-3045-3500	DONATION MISC./DIVERS	-	-	-	-	
	Total St Albert park Revenue	11,568	-	16,100	25,745	
N-7040-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	-	-	-	-	
N-7040-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	-	-	-	-	
N-7040-4000-4020	C.P.P.	-	-	-	-	
N-7040-4000-4021	E.I.	-	-	-	-	
N-7040-4000-4022	OMERS	-	-	-	-	
N-7040-4000-4023	W.S.I.B.	-	-	-	-	
N-7040-4000-4024	E.H.T.	-	-	-	-	
N-7040-4000-4025	MEDICAL PLAN/ASS.GROUPE	-	-	-	-	
N-7040-4050-4030	MILEAGE/MILLAGE	-	-	-	-	
N-7040-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	1,079	2,149	2,900	2,900	
N-7040-4050-4447	HYDRO	1,264	1,803	1,350	2,000	
N-7040-4050-4450	TELEPHONE	-	-	-	-	
N-7040-4050-4458	INSURANCE	744	1,378	850	1,550	
N-7040-5000-5210	SUBCONTRACT/SOUS CONTRAT	7,047	17,744	11,000	19,295	
N-7040-5000-5225	REPAIR & MAINTENANCE EQUIPMENT	-	-	-	-	
N-7040-7014-7015	TRANSFER TO PAYABLE	1,435	-	-	-	
	Transfer to reserve	14,450				
	Total St Albert park Expenses	26,018	23,075	16,100	25,745	
Total		14,450	23,075	-	-	
St Albert Park / Parc Capital						
N-7040-8045-3500	DONATION / COMMUNITY CONTRIBUTION		-	-	95,000	
N-7040-8041-3500	Park Land -TCA MISC./DIVERS	-	-	10,000	10,000	
	Transfer from reserve			-	9,300	
	Total St Albert Park Revenue	-	-	10,000	114,300	
N-7040-8051-7500	MISC./DIVERS	-	3,419	20,000	128,000	Skating rink boards \$128k;
	Total St Albert Park Expenses	-	3,419	20,000	128,000	
Total		-	3,419	10,000	13,700	

Account	Description	Actual (to Dec 29) /Réal (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /Réal 2022	2023			
Forest Park Park / Parc						
N-7045-3035-3721	HALL RENTAL/LOCATION DE SALLE	-	-	-	-	
N-7045-3036-3501	INTERNAL TRANSFER FROM OTHER DEPT	-	-	-	-	
N-7045-3036-3721	HALL RENTAL/LOCATION DE SALLE	-	-	-	-	
N-7045-3036-3800	MUNICIPAL CONTRIBUTION MUNICIPAL	12,000	-	14,650	17,300	
N-7045-3045-3500	DONATION MISC/DIVERS	-	-	-	-	
	Total Forest Park park revenue	12,000	-	14,650	17,300	
N-7045-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	-	-	-	-	
N-7045-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	-	-	-	-	
N-7045-4000-4005	OVERTIME/SURTEMPS	-	-	-	-	
N-7045-4000-4020	C.P.P.	-	-	-	-	
N-7045-4000-4021	E.I.	-	-	-	-	
N-7045-4000-4022	OMERS	-	-	-	-	
N-7045-4000-4023	W.S.I.B.	-	-	-	-	
N-7045-4000-4024	E.H.T.	-	-	-	-	
N-7045-4000-4025	MEDICAL PLAN/ASS.GROUPE	-	-	-	-	
N-7045-4050-4030	MILEAGE/MILLAGE	-	-	-	-	
N-7045-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	140	-	1,300	1,300	
N-7045-4050-4443	WATER & SEWER SERVICES	2,847	2,741	2,900	2,900	
N-7045-4050-4445	NATURAL GAS NATUREL	-	-	-	-	
N-7045-4050-4446	PROPANE	929	1,185	1,100	1,300	
N-7045-4050-4447	HYDRO	991	843	900	1,100	
N-7045-4050-4458	INSURANCE	387	711	450	800	
N-7045-5000-5210	SUBCONTRACT/SOUS CONTRAT	6,122	6,351	8,000	9,900	
N-7045-7014-7015	TRANSFER TO PAYABLE	584	-	-	-	
				-	-	
	Total Forest Park park expenses	12,000	11,832	14,650	17,300	
Total		-	11,832	-	-	
Forest Park Park / Parc Capital						
N-7045-8036-3500	MISC./DIVERS	-	-	-	-	
N-7045-8041-3500	TCA PARKLAND/FIN DE PARC MISC./DIVERS	-	-	7,500	-	
	Total Forest Park Park Revenue	-	-	7,500	-	
N-7045-8051-7500	TCA LAND IMPROVEMENT MISC./DIVERS	-	-	7,500	-	
	Total Forest Park Park Expenses	-	-	7,500	-	
Total		-	-	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Limoges Park / Parc						
N-7050-3035-3500	User Fees & Service Charges MISC./DIVERS	200	220	500	500	
N-7050-3035-3708	BAR	1,201	2,231	1,000	2,000	
N-7050-3035-3721	HALL RENTAL/LOCATION DE SALLE	270	-	-	-	
N-7050-3036-3800	MUNICIPAL CONTRIBUTION MUNICIPAL	25,064	-	30,325	41,975	
N-7050-3042-3500	DEFERRED REVENUE MISC./DIVERS	-	-	-	-	
N-7050-3045-3500	Donation MISC./DIVERS	-	-	-	-	
	Transfer from Reserve	-	-	-	-	
	Total Limoges park Revenue	26,735	2,451	31,825	44,475	
N-7050-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	-	-	-	-	
N-7050-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	-	-	-	-	
N-7050-4000-4005	OVERTIME/SURTEMPS	-	-	-	-	
N-7050-4000-4020	C.P.P.	-	-	-	-	
N-7050-4000-4021	E.I.	-	-	-	-	
N-7050-4000-4022	OMERS	-	-	-	-	
N-7050-4000-4023	W.S.I.B.	-	-	-	-	
N-7050-4000-4024	E.H.T.	-	-	-	-	
N-7050-4000-4025	MEDICAL PLAN/ASS.GROUPE	-	-	-	-	
N-7050-4000-4031	MACHINE RENTAL	2,616	-	-	-	
N-7050-4050-4030	MILEAGE/MILLAGE	-	-	-	-	
N-7050-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	1,651	2,450	1,500	2,000	
N-7050-4050-4052	CLEANING SUPPLIES/FOURNITURE DE NETTOYAGE	-	-	-	-	
N-7050-4050-4100	RESTAURANT SUPPLIES/FOURNITURE	542	-	1,000	1,000	
N-7050-4050-4120	MISC. ACTIVITIES/ACTIVITES	300	1,782	300	2,500	
N-7050-4050-4443	WATER & SEWER SERVICES	1,947	1,976	2,000	2,000	
N-7050-4050-4445	NATURAL GAS NATUREL	1,632	1,552	1,600	1,700	
N-7050-4050-4447	HYDRO	1,492	1,338	1,500	1,500	
N-7050-4050-4450	TELEPHONE	-	-	-	-	
N-7050-4050-4458	INSURANCE	826	1,615	925	1,775	
N-7050-4050-4500	ADVERTISING & COMMUNICATION	-	-	-	-	
N-7050-5000-5210	SUBCONTRACT/SOUS CONTRAT	15,730	33,565	22,000	31,000	
N-7050-5000-5215	BUILDING REPAIR	-	-	1,000	1,000	
N-7050-7014-7015	TRANSFER TO PAYABLE	-	-	-	-	
	Total Limoges park Expenses	26,735	44,277	31,825	44,475	
Total		-	41,826	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Limoges Park / Parc Capital						
N-7050-8010-3500	CANADA GRANT	10,000	-	-	-	
N-7050-8020-3076	Province Grant ONTARIO - TCA	-	-	-	-	
N-7050-8039-3500	TRANSFER FROM DEV. CHARGE MISC./DIVERS	-	-	-	-	
N-7050-8041-3500	TRANSFER FROM PARKLAND DEFERRED REVENUE	15,333	-	35,009	-	
N-7050-8045-3500	Donation - TCA MISC./DIVERS	-	3,604	-	-	
	Transfer from reserve			391	-	
	Total Limoges Park Revenue	25,333	3,604	35,400	-	
N-7050-8051-7500	TCA LAND IMPROVEMENT	-	8,029	10,400	-	
N-7050-8052-7500	TCA BUILDING	25,333	24,677	25,000	-	
N-7050-8075-7500	INFRASTRUCTURE BRIDGES	-	-	-	-	
N-7050-8090-7500	SALARIES MISC./DIVERS	-	-	-	-	
	Total Limoges Park Expenses	25,333	32,706	35,400	-	
Total		-	29,102	0	-	

Account	Description	Actual (to Dec 29) /Réel (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /Réel 2022	2023			
Giroux Park / Parc						
N-7051-3036-3800	MUNICIPAL CONTRIBUTION MUNICIPAL	4,000	-	6,000	7,900	
	Total Limoges Tot Lot Park Revenue	4,000	-	6,000	7,900	
N-7051-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	-	-	-	-	
N-7051-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	-	-	-	-	
N-7051-4000-4005	OVERTIME/SURTEMPS	-	-	-	-	
N-7051-4000-4020	C.P.P.	-	-	-	-	
N-7051-4000-4021	E.I.	-	-	-	-	
N-7051-4000-4022	OMERS	-	-	-	-	
N-7051-4000-4023	W.S.I.B.	-	-	-	-	
N-7051-4000-4024	E.H.T.	-	-	-	-	
N-7051-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	8	432	2,000	3,000	1000 rubber tiles
N-7051-5000-5210	SUBCONTRACT/SOUS CONTRAT	936	2,895	4,000	4,900	Grasscutting + portable toilet
N-7051-7014-7015	TRANSFER TO PAYABLE	3,056	-	-	-	
	Total Limoges Tot Lot Park Expenses	4,000	3,327	6,000	7,900	
Total		-	3,327	-	-	
Giroux Park/Parc Capital						
N-7051-8020-3076	ONTARIO	-	-	-	-	
N-7051-8039-3500	DEVELOPMENT CHARGE REVENUE	-	-	-	-	
N-7051-8041-3500	TCA TRANSFER FROM PARKLAND	-	-	2,000	-	
N-7051-8045-3500	TCA DONATION MISC./DIVERS	-	-	-	-	
N-7051-1009-1500	Transfer from reserve	-	-	6,000	-	
	Total Limoges Tot Lot Park Revenue	-	-	8,000	-	
N-7051-8051-7500	LAND IMPROVEMENT , MISC	-	6,982	13,200	-	
N-7051-8053-7500	MACHINERY & EQUIPMENT	-	-	-	-	
N-7051-8090-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	-	-	-	-	
N-7051-8090-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	-	-	-	-	
	Total Limoges Tot Lot Park expenses	-	6,982	13,200	-	
Total		-	(6,982)	5,200	-	

Account	Description	Actual (to Dec 29) /Réal (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /Réal 2022	2023			
Cambridge Forest Estate Park / Parc						
N-7052-3035-3500	USER FEES & SERVICE CHARGES MISC/DIVERS	-	-	-	-	
N-7052-3036-3800	MUNICIPAL CONTRIBUTION MUNICIPAL	4,000	-	8,000	6,950	
	Total Cambridge Forest Estate park revenue	4,000	-	8,000	6,950	
N-7052-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	-	-	-	-	
N-7052-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	-	-	-	-	
N-7052-4000-4005	OVERTIME/SURTEMPS	-	-	-	-	
N-7052-4000-4020	C.P.P.	-	-	-	-	
N-7052-4000-4021	E.I.	-	-	-	-	
N-7052-4000-4022	OMERS	-	-	-	-	
N-7052-4000-4023	W.S.I.B.	-	-	-	-	
N-7052-4000-4024	E.H.T.	-	-	-	-	
N-7052-4000-4025	MEDICAL PLAN/ASS.GROUPE	-	-	-	-	
N-7052-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	-	-	500	500	
N-7052-4050-4447	HYDRO	601	288	600	600	
N-7052-4050-4458	INSURANCE	-	-	400	-	
N-7052-5000-5210	SUBCONTRACT/SOUS CONTRAT	2,035	5,521	6,500	5,850	
N-7052-7014-7015	TRANSFER TO PAYABLE	1,364	-	-	-	
	Total Cambridge Forest Estate park expenses	4,000	5,809	8,000	6,950	
Total		-	5,809	-	-	
Cambridge Forest Estate Park / Parc Capital						
	Total Cambridge Forest Estate park expenses	-	-	-	-	
Total		-	-	-	-	

Account	Description	Actual (to Dec 29) /Réal (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /Réal 2022	2023			
Gagnon Park / Parc						
N-7053-3035-3500	USER FEES & SERVICE CHARGES MISC./DIVERS	-	-	-	-	
N-7053-3036-3800	MUNICIPAL CONTRIBUTION MUNICIPAL	4,089	-	6,000	8,900	
N-7053-3045-3500	DONATION MISC./DIVERS	-	-	-	-	
	Total Gagnon park revenue	4,089	-	6,000	8,900	
N-7053-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	-	-	-	-	
N-7053-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	-	-	-	-	
N-7053-4000-4020	C.P.P.	-	-	-	-	
N-7053-4000-4021	E.I.	-	-	-	-	
N-7053-4000-4022	OMERS	-	-	-	-	
N-7053-4000-4023	W.S.I.B.	-	-	-	-	
N-7053-4000-4024	E.H.T.	-	-	-	-	
N-7053-4000-4025	MEDICAL PLAN/ASS.GROUPE	-	-	-	-	
N-7053-4050-4030	MILEAGE/MILLAGE	-	-	-	-	
N-7053-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	-	-	500	500	
N-7053-4050-4447	HYDRO	400	363	350	400	
N-7053-4050-4458	INSURANCE	-	-	400	-	
N-7053-5000-5210	SUBCONTRACT/SOUS CONTRAT	3,689	10,253	4,200	8,000	
N-7053-5000-5215	BUILDING REPAIR	-	-	550	-	
N-7053-7014-7015	TRANSFER TO PAYABLE	-	-	-	-	
	Total Gagnon park expenses	4,089	10,616	6,000	8,900	
Total		-	10,616	-	-	
Gagnon Park / Parc Capital						
N-7053-8036-3500	TCA OTHER /AUTRES REV MISC./DIVERS	5,941	-	-	-	
N-7053-8041-3500	TCA PARKLAND / FIN DE PARC MISC./DIVERS	-	-	2,000	-	
N-7053-8045-3500	DONATION MISC./DIVERS	2,200	3,900	5,000	-	
	Transfer from reserve	-	-	1,339	-	
	Total Gagnon park revenue	8,141	3,900	8,339	-	
N-7053-8051-7500	MISC./DIVERS	8,141	15,961	13,339	(0)	
N-7053-8052-7500	TCA BUILDING MISC./DIVERS	-	-	-	-	
	Total Gagnon Park Expenses	8,141	15,961	13,339	(0)	
Total		-	(12,061)	5,000	(0)	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Savage Park / Parc Capital						
	Total Savage Park Revenue			-	-	
N-7054-8051-7500	LAND IMPROVEMENT MISC./DIVERS	-	-	-	-	
	Total Savage Park Expenses	-	-	-	-	
Total		-	-	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
General Recreation / R�cr�ation g�n�rale						
N-7100-3020-3076	Provincial Grant ONTARIO	-	-	-	-	
N-7100-3035-3500	User Fees & Service Charges MISC./DIVERS	2,042	940	500	1,598	
N-7100-3035-3759	PROGRAMING REVENUES	15	5,706	-	0	
N-7100-3045-3500	DONATION	900	-	-	-	
	Total Recreation General Revenue	2,957	6,646	500	1,598	
N-7100-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	161,303	263,477	246,542	354,970	
N-7100-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	13,904	-	-	-	
N-7100-4000-4010	VACATION/VACANCES	18,391	18,229	24,037	32,032	
N-7100-4000-4011	STATUTORE/JOURS FERIES	9,187	11,395	13,040	18,576	
N-7100-4000-4012	SICK LEAVE/JOURNEE MALADIE	4,448	8,299	6,520	9,288	
N-7100-4000-4015	AUTHORIZED LEAVE/CONGE AUTORISE	-	4,478	-	-	
N-7100-4000-4017	CONVENTION & SEMINAR	-	-	-	-	
N-7100-4000-4018	LUMP SUM	250	-	-	-	
N-7100-4000-4020	C.P.P.	8,167	14,805	12,086	17,420	
N-7100-4000-4021	E.I.	2,628	4,756	3,324	5,698	
N-7100-4000-4022	OMERS	19,063	31,459	29,649	42,699	
N-7100-4000-4023	W.S.I.B.	3,694	9,342	8,122	14,288	
N-7100-4000-4024	E.H.T.	3,745	6,241	5,531	7,909	
N-7100-4000-4025	MEDICAL PLAN/ASS.GROUPE	7,778	9,277	15,518	20,081	
N-7100-4000-4031	MACHINE RENTAL	-	327	-	-	
N-7100-4050-4030	MILEAGE/MILLAGE	-	335	500	500	
N-7100-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	2,506	3,547	6,500	6,500	
N-7100-4050-4300	BOOTS & UNIFORM/COSTUME ET CHAUSSURE DE TRAV	28	128	250	247	
N-7100-4050-4444	GAZ & OIL/ESSENCE ET HUILE		-		4,475	
N-7100-4050-4451	CELLULAR PHONE/CELLULAIRE	1,154	1,403	1,300	1,300	
N-7100-4050-4458	INSURANCE	1,439	3,328	1,600	3,600	
N-7100-4050-4470	ASSOCIATION FEES/FRAIS	397	699	500	500	
N-7100-4050-4471	EDUCATION FEES/FRAIS	960	619	5,000	5,000	3 new staff will be training
N-7100-4050-4472	CONVENTION & SEMINARS	-	-	1,000	1,000	
N-7100-4050-4473	MEALS & ACCOMMODATION		4,355		5,000	
N-7100-4050-4500	ADVERTISING & COMMUNICATION	928	550	6,000	1,000	
N-7100-5000-5202	LEGAL/AVOCAT	-	-	-	-	
N-7100-5000-5210	SUBCONTRACT/SOUS CONTRAT	2,639	-	1,000	2,000	
N-7100-5000-5213	PROGRAMING CONTRACTOR	857	3,450	-	4,000	
N-7100-5000-5214	USER INSURANCE	-	(3,216)		-	
N-7100-5000-5216	SERVICE & RENT	1,394	1,483	1,500	1,500	
N-7100-5000-5226	COMPUTER MAITENANCE D'ORDINATEUR	9,229	4,463	11,300	5,600	
N-7100-5800-5228	HOSTING & SUPPORT/H�BERGEMENT & SUPPORT		-		3,000	
N-7100-5900-5231	BAD DEBT		-		-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
N-7100-6020-4444	GAZ & OIL/ESSENCE ET HUILE	-	81	-	-	
N-7100-6053-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	-	-	-	-	
N-7100-6053-4444	GAZ & OIL/ESSENCE ET HUILE	-	2,048	-	-	
N-7100-6053-4462	LICENSES	-	-	-	-	
N-7100-6053-5225	REPAIR & MAINTENANCE EQUIPMENT	-	2,778	-	-	
N-7100-6057-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	7	-	100	50	
N-7100-6057-4444	GAZ & OIL/ESSENCE ET HUILE	4,745	3,480	4,000	-	
N-7100-6057-4462	LICENSES	-	-	120	-	
N-7100-6057-5225	REPAIR & MAINTENANCE EQUIPMENT	1,062	2,710	1,000	2,150	
N-7100-7000-7008	SERVICE CHARGES	-	3,638	-	3,300	
	Total Recreation General Expenses	279,902	417,963	406,039	573,683	
	Transfer to Reserve	-	-	-	-	
	Total Transfer to Recreation Reserve	-	-	-	-	
Total		276,945	411,317	405,539	572,086	
General Recreation / R�cr�ation g�n�rale Capital						
N-7100-8020-3500	MISC./DIVERS	300	-	-	-	
N-7100-8036-3500	TCA OTHER/AUTRES MISC./DIVERS	-	-	-	-	
	Transfer from Development Charge	-	-	-	-	
N-7100-8042-3500	DEFFERED REVENUE MISC./DIVERS	-	-	-	-	
	Transfer from Reserve	-	-	174,566	105,000	
	Total Recreation Director Revenue	300	-	174,566	105,000	
N-7100-8053-7500	MISC./DIVERS	4,579	52,597	153,000	105,000	30K LUMP SUM PARK REQUEST - 75K EMERGENCY BUILDING REPAIRS
N-7100-8054-7500	TCA VEHICLES	-	7,000	40,566	-	
N-7100-8997-9009	TRANSFER TO INVENTORY	-	-	-	-	
	Total Recreation General Expenses	4,579	59,597	193,566	105,000	
Total		4,279	59,597	19,000	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)				Budget notes Notes au budget
		Actual /R�el 2022	2023	Budget 2023	Budget 2024	
Arena St Isidore						
N-7110-3015-3075	CANADA	-	-	-	-	
N-7110-3020-3076	ONTARIO	-	-	-	-	
N-7110-3035-3500	User Fees & Service Charges MISC./DIVERS	135	-	500	500	
N-7110-3035-3513	SIGNS/ENSEIGNE	3,739	150	3,500	3,500	
N-7110-3035-3706	VENDING MACHINE/DISTRIBUTEUR GUM	-	4,863	1,000	5,000	
N-7110-3035-3707	PUBLIC SKATING/PATINAGE PUBLIC	1,462	-	1,300	1,300	
N-7110-3035-3721	HALL RENTAL/LOCATION DE SALLE	(0)	322	-	-	
N-7110-3035-3730	ICE RENTAL/LOCATION DE GLACE	271,560	351,877	310,000	322,400	
N-7110-3035-3732	RINK SURFACE RENTAL/LOCATION DE SURFACE	-	960	-	-	
N-7110-3045-3500	Donation MISC./DIVERS	-	-	-	-	
	Total Arena Revenue	276,896	358,172	316,600	332,700	
N-7110-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	68,924	107,150	166,727	124,638	
N-7110-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	90,401	52,186	90,903	54,472	
N-7110-4000-4004	TRAINING/FORMATION	10	-	-	-	
N-7110-4000-4005	OVERTIME/SURTEMPS	1,556	1,188	-	-	
N-7110-4000-4010	VACATION/VACANCES	7,137	7,613	13,384	11,782	
N-7110-4000-4011	STATUTORY/JOURS FERIES	6,365	5,310	13,061	9,163	
N-7110-4000-4012	SICK LEAVE/JOURNEE MALADIE	3,081	2,964	4,235	3,207	
N-7110-4000-4015	AUTHORIZED LEAVE/CONGE AUTORISE	-	194	-	-	
N-7110-4000-4017	CONVENTION & SEMINARS	-	-	-	-	
N-7110-4000-4018	LUMP SUM	-	-	-	-	
N-7110-4000-4020	C.P.P.	8,335	8,826	14,064	9,720	
N-7110-4000-4021	E.I.	3,593	3,607	1,108	4,267	
N-7110-4000-4022	OMERS	10,842	13,592	16,866	15,285	
N-7110-4000-4023	W.S.I.B.	3,165	5,323	8,125	7,202	
N-7110-4000-4024	E.H.T.	3,400	3,519	5,539	3,901	
N-7110-4000-4025	MEDICAL PLAN/ASS.GROUPE	5,983	7,136	17,248	14,977	
N-7110-4000-4031	MACHINE RENTAL	616	-	-	-	
N-7110-4050-4030	MILEAGE/MILLAGE	405	74	500	500	
N-7110-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	10,629	6,583	12,000	12,000	
N-7110-4050-4051	OFFICE SUPPLIES/FOURNITURE DE BUREAU	1,066	453	500	500	
N-7110-4050-4052	CLEANING SUPPLIES/FOURNITURE DE NETTOYAGE	5,871	5,778	5,000	5,250	
N-7110-4050-4116	SIGN ON BOARD	-	-	-	-	
N-7110-4050-4120	MISC. ACTIVITIES/ACTIVITES	-	-	500	-	
N-7110-4050-4300	BOOTS & UNIFORM/COSTUME ET CHAUSSURE DE TRAV	480	1,234	1,250	1,250	
N-7110-4050-4311	SMALL TOOLS	126	10	500	500	
N-7110-4050-4443	WATER & SEWER SERVICES	33,692	23,088	30,000	35,000	
N-7110-4050-4446	PROPANE	36,070	30,421	43,500	43,500	

Account	Description	Actual (to Dec 29) /Réel (au 29 dec)				Budget notes	
		Actual /Réel 2022	2023	Budget 2023	Budget 2024	Notes au budget	
N-7110-4050-4447	HYDRO	83,888	78,212	85,000	105,000		
N-7110-4050-4450	TELEPHONE	2,835	3,149	3,200	3,200		
N-7110-4050-4451	CELLULAR PHONE/CELLULAIRE	832	1,387	700	1,350		
N-7110-4050-4458	INSURANCE	38,476	40,779	43,000	35,000		
N-7110-4050-4460	POSTAGE & COURRIER	-	-	100	100		
N-7110-4050-4470	ASSOCIATION FEES/FRAIS	210	-	350	350		
N-7110-4050-4471	EDUCATION FEES/FRAIS	550	-	2,500	2,500		
N-7110-4050-4472	CONVENTION & SEMINARS	-	-	500	500		
N-7110-4050-4473	MEALS & ACCOMMODATION		-		-		
N-7110-4050-4500	ADVERTISING & COMMUNICATION	100	225	500	500		
N-7110-5000-5210	SUBCONTRACT/SOUS CONTRAT	20,218	42,373	17,000	23,000		
N-7110-5000-5211	CONTRACTOR	1,184	922	-	1,300		
N-7110-5000-5215	BUILDING REPAIR	10,904	9,591	15,000	12,000		
N-7110-5000-5216	SERVICE & RENT	274	363	1,500	1,500		
N-7110-5000-5225	REPAIR & MAINTENANCE EQUIPMENT	438	801	1,500	1,500		
N-7110-6050-4444	GAZ & OIL/ESSENCE ET HUILE	-	-	-	-		
N-7110-6050-5225	REPAIR & MAINTENANCE EQUIPMENT	-	-	-	-		
N-7110-6060-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	-	164	1,000	1,000		
N-7110-6060-4444	GAZ & OIL/ESSENCE ET HUILE	1,349	1,406	1,000	1,420		
N-7110-6060-5225	REPAIR & MAINTENANCE EQUIPMENT	5,341	12,203	5,000	5,000		
N-7110-6061-4444	GAZ & OIL/ESSENCE ET HUILE	-	-	100	100		
N-7110-6061-5225	REPAIR & MAINTENANCE EQUIPMENT	-	-	400	400		
N-7110-6063-5225	REPAIR & MAINTENANCE EQUIPMENT	5,645	4,620	14,000	25,120	\$8K overhaul compressor #1 added for 2023	
N-7110-7000-7001	DEBENTURE INTERST.INTERET	14,435	13,468	10,632	9,632		
	Total Arena Expenses	488,424	495,912	647,991	587,585		
	Arena expansion 2012	28,794		29,760	30,760		
	Transfer to Reserve	296,214		50,000	100,000	for artificial ice	
	Total Arena Loan principal payment	325,008	-	79,760	130,760		
Total		536,536	137,741	411,152	385,644		

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Arena Capital						
N-7110-8010-3500	CANADA GRANT	-	-	-	-	
N-7110-8020-3076	Province Grant ONTARIO - TCA	-	-	-	-	
N-7110-8039-3500	MISC./DIVERS	-	-	-	-	
	Transfer from Dev Charge				-	
N-7110-8045-3500	Donation - TCA MISC./DIVERS	-	-	-	-	
	Total Arena Revenue	-	-	-	-	
	transfer from Reserve	27,748		-	175,300	
	Solar Panel Reserve			-	-	
	Transfer from Reserve & Reserve Funds	27,748	-	-	175,300	
N-7110-8052-7500	BUILDING - TCA Misc /Divers	-	18,720	8,000	8,000	Building repairs from 2022 still needed to be done
N-7110-8053-7500	Machinery & Equipment TCA Misc/Divers	27,748	81,083	190,900	175,300	Generator \$150k + small eqpmt
	Total Arena Expenses	27,748	99,803	198,900	183,300	
Total		-	99,803	198,900	8,000	

Account	Description	Actual (to Dec 29) /Réal (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /Réal 2022	2023			
Bowling						
N-7112-3035-3740	BOWLING ALLEY/ LOCATION ALLEE DE QUILLE	3,581	5,875	10,000	10,500	
	Total Bowling revenue	3,581	5,875	10,000	10,500	
N-7112-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	-	-	-	-	
N-7112-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	1,545	2,442	4,356	4,424	
N-7112-4000-4005	OVERTIME/SURTEMPS	-	172	-	-	
N-7112-4000-4010	VACATION/VACANCES	88	97	191	194	
N-7112-4000-4011	STATUTORY.JOURS FERIES	62	153	219	222	
N-7112-4000-4012	SICK LEAVE/JOURNEE MALADIE	-	-	-	-	
N-7112-4000-4020	C.P.P.	-	29	-	79	
N-7112-4000-4021	E.I.	37	65	-	112	
N-7112-4000-4022	OMERS	-	31	-	-	
N-7112-4000-4023	W.S.I.B.	17	84	136	174	
N-7112-4000-4024	E.H.T.	33	56	93	94	
N-7112-4000-4025	MEDICAL PLAN/ASS.GROUPE	-	-	-	-	
N-7112-4050-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	15	149	-	200	
N-7112-5000-5225	REPAIR & MAINTENANCE EQUIPMENT	1,139	175	1,000	1,000	
N-7112-5000-5226	COMPUTER MAITENANCE D'ORDINATEUR	710	-	1,500	1,000	
	Total Bowling expenses	3,646	3,452	7,495	7,499	
Total		65	(2,423)	(2,505)	(3,001)	
Bowling Capital						
N-7112-8020-3076	ONTARIO	-	-	-	-	
	Total Bowling Revenue	-	-	-	-	
N-7112-8053-7500	TCA MACHINERY & EQUIPMENT MISC./DIVERS	-	-	-	-	
	Total Bowling Expenses	-	-	-	-	
Total		-	-	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
St Isidore hall / Centre						
N-7113-3035-3500	User Fees & Service Charges MISC./DIVERS	2,138	818	100	1,358	
N-7113-3035-3700	RESTAURANT	1,143	179	500	-	
N-7113-3035-3708	BAR	7,320	30,873	15,000	35,500	
N-7113-3035-3721	HALL RENTAL/LOCATION DE SALLE	4,315	7,028	5,000	3,428	
N-7113-3035-3759	PROGRAMMING REVENUES	-	546	1,000	1,000	
N-7113-3035-3760	MISC. ACTIV. DIVERS	690	-	-	-	
N-7113-3045-3500	Donation MISC./DIVERS	-	-	-	-	
	Total St Isidore Hall Revenue	15,606	39,444	21,600	41,286	
N-7113-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	248	729	-	-	
N-7113-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	-	-	-	-	
N-7113-4000-4010	VACATION/VACANCES	-	-	-	-	
N-7113-4000-4011	STATUTORY/JOURS FERIES	-	-	-	-	
N-7113-4000-4012	SICK LEAVE/JOURNEE MALADIE	-	-	-	-	
N-7113-4000-4020	C.P.P.	13	41	-	-	
N-7113-4000-4021	E.I.	5	14	-	-	
N-7113-4000-4022	OMERS	24	67	-	-	
N-7113-4000-4023	W.S.I.B.	6	22	-	-	
N-7113-4000-4024	E.H.T.	5	14	-	-	
N-7113-4000-4025	MEDICAL PLAN/ASS.GROUPE	-	-	-	-	
N-7113-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	3,077	3,075	1,000	1,000	
N-7113-4050-4100	RESTAURANT SUPPLIES/FOURNITURE	501	716	600	401	
N-7113-4050-4110	BAR SUPPLIES/FOURNITURE	6,987	18,148	7,500	20,000	
N-7113-4050-4115	ALCHOOL PERMITS/PERMIS DE BOISSON	-	-	-	-	
N-7113-5000-5210	SUBCONTRACT/SOUS CONTRAT	200	793	1,000	1,000	
N-7113-5000-5225	REPAIR & MAINTENANCE EQUIPMENT	413	2,035	500	500	
	Total St Isidore Hall Expenses	11,479	25,654	10,600	22,901	
Total		(4,128)	(13,790)	(11,000)	(18,386)	
St Isidore hall / Centre Capital						
	Transfer from Reserve Solar Panel					
	Transfer from Reserve	5,148		25,300	-	
	Total St Isidore Hall Revenue	5,148	-	25,300	-	
N-7113-8052-7500	TCA BUILDING MISC./DIVERS	-	-	-	-	
N-7113-8053-7500	MACHINERY & EQUIPMENT - MISC./DIVERS	5,148	-	25,300	-	
	Total St Isidore Hall Exp	-	5,148	25,300	-	
Total		-	-	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Sports Bar						
N-7114-3035-3500	USER FEES & SERVEC CHARGES MISC./DIVERS	292	-	-	-	
N-7114-3035-3700	RESTAURANT	12,313	17,933	12,000	-	
N-7114-3035-3708	BAR	40,716	30,156	40,000	56,000	
N-7114-3035-3721	HALL RENTAL/LOCATION DE SALLE	-	6,727	500	6,500	Summer camp 6000
N-7114-3045-3500	Donation MISC./DIVERS	-	-	-	-	
	Total Sports Bar Revenue	53,321	54,816	52,500	62,500	
N-7114-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	-	-	-	-	
N-7114-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	8,867	16,451	10,646	22,922	
N-7114-4000-4005	OVERTIME/SURTEMPS	88	252	-	-	
N-7114-4000-4010	VACATION/VACANCES	340	1,457	466	1,003	
N-7114-4000-4011	STATUTORY/JOURS FERIES	565	393	536	1,148	
N-7114-4000-4012	SICK LEAVE/JOURNEE MALADIE	-	-	-	-	
N-7114-4000-4020	C.P.P.	345	852	473	867	
N-7114-4000-4021	E.I.	214	429	-	583	
N-7114-4000-4022	OMERS	-	867	1,048	1,246	
N-7114-4000-4023	W.S.I.B.	86	555	333	903	
N-7114-4000-4024	E.H.T.	189	367	227	489	
N-7114-4000-4025	MEDICAL PLAN/ASS.GROUPE	-	-	-	-	
N-7114-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	116	371	500	500	
N-7114-4050-4100	RESTAURANT SUPPLIES/FOURNITURE	14,086	21,476	9,000	-	
N-7114-4050-4110	BAR SUPPLIES/FOURNITURE	14,520	11,348	20,000	34,000	
N-7114-4050-4500	ADVERTISING & COMMUNICATION	949	950	1,000	1,000	
N-7114-5000-5225	REPAIR & MAINTENANCE EQUIPMENT	578	2,789	1,000	2,200	
N-7114-7000-7008	SERVICE CHARGES	570	570	1,000	1,000	
	Total Sports Bar Expenses	41,513	59,127	46,229	67,860	
Total		(11,809)	4,311	(6,271)	5,360	
Sport bar Capital						
N-7114-8020-3076	Province of Ontario			-	-	
	Total Sport Bar Revenue	-	-	-	-	
N-7114-8052-7500	TCA BUILDING / MISC	-	-	-	-	
	Total Sport Bar Expenses	-	-	-	-	
Total		-	-	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Cantine						
N-7115-3035-3706	VENDING MACHINE/DISTRIBUTEUR	8,586	5,320	9,000	9,000	
	TOTAL Cantine Revenue	8,586	5,320	9,000	9,000	
N-7115-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	-	-	-	-	
N-7115-4050-4100	RESTAURANT SUPPLIES/FOURNITURE	(189)	189	-	-	
N-7115-4050-4101	VENDING MACHINES/DITRIBUTRICE	5,238	6,258	5,000	6,365	
N-7115-5000-5225	REPAIR & MAINTENANCE EQUIPMENT	-	-	-	-	
	TOTAL Cantine Expenses	5,049	6,447	5,000	6,365	
Total	Total	(3,536)	1,127	(4,000)	(2,635)	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Summer Camp / Camp d'�t�						
N-7120-3045-3500	MISC./DIVERS	3,083	-	6,000	-	Revenue now in halls
	Total St Isidore Summer Camp /Camp d'�t�	3,083	-	6,000	-	
N-7120-4050-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	-	-	-	-	
N-7120-5000-5210	SUBCONTRACT/SOUS CONTRAT	-	-	-	-	
	Total St Isidore Summer Camp /Camp d'�t� expense	-	-	-	-	
Total	Total	(3,083)	-	(6,000)	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Caledonia hall / centre						
N-7130-3035-3500	User Fees & Service Charges MISC./DIVERS	624	705	450	1,360	
N-7130-3035-3700	RESTAURANT	964	1,049	750	-	
N-7130-3035-3708	BAR	18,993	16,875	10,000	11,140	
N-7130-3035-3721	HALL RENTAL/LOCATION DE SALLE	4,561	7,192	2,000	3,280	
N-7130-3035-3724	TABLECLOTH/NAPPE	106	120	200	230	
N-7130-3035-3759	PROGRAMMING REVENUES	-	2,065	2,000	2,625	
N-7130-3035-3760	MISC. ACTIV. DIVERS	2,436	153	100	295	
	Total Caledonia Hall Revenue	27,684	28,160	15,500	18,930	
N-7130-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	11,733	17,861	15,467	16,333	
N-7130-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	-	-	-	-	
N-7130-4000-4010	VACATION/VACANCES	2,504	(56)	1,416	1,495	
N-7130-4000-4011	STATUTORY/JOURS FERIES	1,437	1,503	814	856	
N-7130-4000-4012	SICK LEAVE/JOURNEE MALADIE	1,437	1,517	407	-	
N-7130-4000-4015	AUTHORIZED LEAVE/CONGE AUTORISE	-	758	-	428	
N-7130-4000-4020	C.P.P.	944	1,324	833	1,049	
N-7130-4000-4021	E.I.	286	389	-	354	
N-7130-4000-4022	OMERS	1,499	2,072	1,593	1,703	
N-7130-4000-4023	W.S.I.B.	275	710	506	673	
N-7130-4000-4024	E.H.T.	342	470	345	364	
N-7130-4000-4025	MEDICAL PLAN/ASS.GROUPE	5,339	5,573	5,195	1,661	
N-7130-4050-4030	MILEAGE/MILLAGE	405	-	500	500	
N-7130-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	87	592	1,000	500	
N-7130-4050-4051	OFFICE SUPPLIES/FOURNITURE DE BUREAU	-	-	50	-	
N-7130-4050-4052	CLEANING SUPPLIES/FOURNITURE DE NETTOYAGE	287	573	750	500	
N-7130-4050-4100	RESTAURANT SUPPLIES/FOURNITURE	743	133	300	-	
N-7130-4050-4101	VENDING MACHINES/DITRIBUTRICE	-	-	-	-	
N-7130-4050-4110	BAR SUPPLIES/FOURNITURE	9,174	7,757	5,000	5,300	
N-7130-4050-4115	ALCHOOL PERMITS/PERMIS DE BOISSON	300	600	-	-	
N-7130-4050-4117	TABLECLOTHES/NAPPES	-	-	150	-	
N-7130-4050-4120	MISC. ACTIVITIES/ACTIVITES	-	-	200	-	
N-7130-4050-4300	BOOTS & UNIFORM/COSTUME ET CHAUSSURE DE TRAV	-	83	100	159	
N-7130-4050-4446	PROPANE	442	74	600	600	
N-7130-4050-4447	HYDRO	27,654	26,307	31,000	37,000	
N-7130-4050-4450	TELEPHONE	904	667	1,500	500	
N-7130-4050-4451	CELLULAR PHONE/CELLULAIRE	358	397	700	300	
N-7130-4050-4458	INSURANCE	3,646	4,120	4,000	5,000	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)				Budget notes	
		Actual /R�el 2022	2023	Budget 2023	Budget 2024	Notes au budget	
N-7130-4050-4460	POSTAGE & COURRIER	-	-	50	50		
N-7130-4050-4470	ASSOCIATION FEES/FRAIS	-	-	150	150		
N-7130-4050-4472	CONVENTION & SEMINARS	-	-	500	500		
N-7130-4050-4473	MEALS & ACCOMMODATION		-		100		
N-7130-4050-4500	ADVERTISING & COMMUNICATION	-	274	700	600		
N-7130-5000-5103	DISPATCHING CENTER/EXPEDITEUR	-	-	200	-		
N-7130-5000-5210	SUBCONTRACT/SOUS CONTRAT	3,225	4,001	3,500	3,970		
N-7130-5000-5215	BUILDING REPAIR	1,693	1,812	3,500	3,500		
N-7130-5000-5216	SERVICE & RENT	-	-	250	-		
N-7130-5000-5225	REPAIR & MAINTENANCE EQUIPMENT	408	1,284	500	1,500		
N-7130-7000-7008	SERVICE CHARGES	570	570	700	700		
	Transfer to reserve	50,000					
	Total Caledonia Hall Expenses	125,693	81,365	82,475	86,343		
Total		98,009	53,205	66,975	67,413		
Caledonia hall / centre Capital							
N-7130-8020-3076	Province Grant ONTARIO - TCA	-	-	-	-		
N-7130-8045-3500	TCA DONATION MISC./DIVERS	-	-	-	-		
	Transfer from reserve				50,000		
	Total Caledonia Revenue	-	-	-	50,000		
N-7130-8051-7500	LAND IMPROVEMENT MISC	-	-	-	-		
N-7130-8053-7500	Machinery & Equipment TCA Misc/Divers	-	-	-	50,000		FCA repairs (jack post)
	Total Caledonia Expenses	-	-	-	50,000		
Total		-	-	-	-		

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Fournier hall / centre						
N-7135-3020-3076	Provincial Grant ONTARIO	-	-	-	-	
N-7135-3035-3500	User fees & Service Charges MISC./DIVERS	500	723	600	1,358	
N-7135-3035-3700	RESTAURANT	-	276	50	0	
N-7135-3035-3706	VENDING MACHINE/DISTRIBUTEUR	-	-	-	-	
N-7135-3035-3708	BAR	1,459	2,774	1,000	4,128	
N-7135-3035-3709	EMPTY BOTTLES/BOUTEILLES VIDES	-	-	50	50	
N-7135-3035-3721	HALL RENTAL/LOCATION DE SALLE	3,971	7,191	4,500	6,000	
N-7135-3035-3759	PROGRAMMING REVENUES	-	-	500	500	
	Total Fournier Hall Revenue	5,929	10,964	6,700	12,037	
N-7135-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	494	63	-	-	
N-7135-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	5,450	7,761	7,849	8,706	
N-7135-4000-4005	OVERTIME/SURTEMPS	103	108	-	-	
N-7135-4000-4010	VACATION/VACANCES	226	338	344	381	
N-7135-4000-4011	STATUTORY/JOURS FERIES	218	310	395	436	
N-7135-4000-4015	AUTHORIZED LEAVE/CONGE AUTORISE	-	-	-	-	
N-7135-4000-4020	C.P.P.	182	310	291	358	
N-7135-4000-4021	E.I.	131	199	-	221	
N-7135-4000-4022	OMERS	29	6	-	-	
N-7135-4000-4023	W.S.I.B.	115	258	246	343	
N-7135-4000-4024	E.H.T.	124	170	167	186	
N-7135-4000-4025	MEDICAL PLAN/ASS.GROUPE	-	-	-	-	
N-7135-4050-4030	MILEAGE/MILLAGE	-	-	-	-	
N-7135-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	5	397	1,500	1,000	
N-7135-4050-4052	CLEANING SUPPLIES/FOURNITURE DE NETTOYAGE	154	1,004	700	700	
N-7135-4050-4100	RESTAURANT SUPPLIES/FOURNITURE	-	69	100	-	
N-7135-4050-4101	VENDING MACHINES/DITRIBUTRICE	-	-	-	-	
N-7135-4050-4110	BAR SUPPLIES/FOURNITURE	442	1,070	500	2,100	
N-7135-4050-4115	ALCHOOL PERMITS/PERMIS DE BOISSON	-	-	-	-	
N-7135-4050-4300	BOOTS & UNIFORM/COSTUME ET CHAUSSURE DE TRAV	-	-	100	-	
N-7135-4050-4443	WATER & SEWER SERVICES	78	436	500	500	
N-7135-4050-4444	GAZ & OIL/ESSENCE ET HUILE	-	-	-	-	
N-7135-4050-4446	PROPANE	4,599	3,558	4,500	5,200	
N-7135-4050-4447	HYDRO	3,101	2,204	3,200	3,200	
N-7135-4050-4450	TELEPHONE	1,126	1,185	1,300	1,300	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
N-7135-4050-4451	CELLULAR PHONE/CELLULAIRE	-	-	-	-	
N-7135-4050-4458	INSURANCE	2,994	2,999	3,300	3,300	
N-7135-4050-4460	POSTAGE & COURRIER	-	-	-	-	
N-7135-4050-4470	ASSOCIATION FEES/FRAIS	-	-	-	-	
N-7135-4050-4500	ADVERTISING & COMMUNICATION	-	-	150	150	
N-7135-5000-5210	SUBCONTRACT/SOUS CONTRAT	2,177	1,891	1,500	1,500	
N-7135-5000-5215	BUILDING REPAIR	183	966	1,000	1,000	
N-7135-5000-5216	SERVICE & RENT	-	-	200	200	
	Transfer to reserve	7,200				
	Total Fournier Hall Expenses	29,131	25,303	27,842	30,781	
Total		23,202	14,339	21,142	18,744	
Fournier hall / centre Capital						
	Transfer from Reserve			-	7,000	
	Total Fournier Hall Revenues	-	-	-	7,000	
N-7135-8053-7500	Machinery & Equipment TCA Misc/Divers	-	-	18,860	7,000	FCA report - sink in janitor room, signage & lines in parking
	Total Fournier Hall Expenses	-	-	18,860	7,000	
Total		-	-	18,860	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
St Albert hall / centre						
N-7140-3035-3500	USER FEES & SERVICE CHARGES MISC./DIVERS	-	1,053	-	2,027	
N-7140-3035-3700	RESTAURANT	702	958	2,000	-	
N-7140-3035-3708	BAR	30,955	36,408	30,000	37,000	
N-7140-3035-3721	HALL RENTAL/LOCATION DE SALLE	8,513	9,861	7,000	7,000	
N-7140-3035-3759	PROGRAMMING REVENUES	-	-	500	500	
N-7140-3035-3760	MISC. ACTIV. DIVERS	994	89,533	1,200	1,200	
	Total St Albert hall revenue	41,164	137,813	40,700	47,727	
N-7140-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	2,544	3,406	21,994	23,222	hire full time event manager & maintenance for St-Albert & Limoges buildings
N-7140-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	221	7,860	-	-	
N-7140-4000-4005	OVERTIME/SURTEMPS	-	73	-	-	
N-7140-4000-4010	VACATION/VACANCES	-	397	963	1,016	
N-7140-4000-4011	STATUTORY/JOURS FERIES	7	327	1,106	1,163	
N-7140-4000-4012	SICK LEAVE/JOURNEE MALADIE	-	62	553	582	
N-7140-4000-4015	AUTHORIZED LEAVE/CONGE AUTOIRSE	-	-	-	-	
N-7140-4000-4020	C.P.P.	139	560	1,212	1,429	
N-7140-4000-4021	E.I.	52	262	-	525	
N-7140-4000-4022	OMERS	230	1,064	2,166	2,286	
N-7140-4000-4023	W.S.I.B.	33	358	688	914	
N-7140-4000-4024	E.H.T.	54	237	469	495	
N-7140-4000-4025	MEDICAL PLAN/ASS.GROUPE	-	-	5,219	2,457	
N-7140-4050-4030	MILEAGE/MILLAGE	-	107	100	100	
N-7140-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	692	2,035	1,500	1,575	
N-7140-4050-4051	OFFICE SUPPLIES/FOURNITURE DE BUREAU	-	-	100	100	
N-7140-4050-4052	CLEANING SUPPLIES/FOURNITURE DE NETTOYAGE	644	2,600	2,200	3,775	
N-7140-4050-4100	RESTAURANT SUPPLIES/FOURNITURE	(139)	732	1,250	-	
N-7140-4050-4110	BAR SUPPLIES/FOURNITURE	8,828	22,461	15,000	21,250	
N-7140-4050-4115	ALCHOOL PERMITS/PERMIS DE BOISSON	-	600	-	-	
N-7140-4050-4120	MISC. ACTIVITIES/ACTIVITES	-	-	100	100	
N-7140-4050-4443	WATER & SEWER SERVICES	1,505	1,184	1,700	1,700	
N-7140-4050-4445	NATURAL GAS NATUREL	5,763	6,640	6,000	9,000	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)				Budget notes Notes au budget
		Actual /R�el 2022	2023	Budget 2023	Budget 2024	
N-7140-4050-4446	PROPANE	-	-	-	-	
N-7140-4050-4447	HYDRO	11,441	11,550	12,000	12,000	
N-7140-4050-4450	TELEPHONE	1,464	1,489	1,600	1,600	
N-7140-4050-4451	CELLULAR PHONE/CELLULAIRE	-	-	-	-	
N-7140-4050-4458	INSURANCE	5,101	5,764	5,600	7,000	
N-7140-4050-4470	ASSOCIATION FEES/FRAIS	-	-	50	50	
N-7140-4050-4500	ADVERTISING & COMMUNICATION	-	239	250	460	
N-7140-5000-5103	DISPATCHING CENTER/EXPEDITEUR	-	-	750	750	
N-7140-5000-5210	SUBCONTRACT/SOUS CONTRAT	21,184	15,273	9,100	18,500	
N-7140-5000-5215	BUILDING REPAIR	609	1,688	3,000	3,000	
N-7140-5000-5225	REPAIR & MAINTENANCE EQUIPMENT	629	2,037	3,000	3,230	
N-7140-7000-7008	SERVICE CHARGES	570	570	700	700	
	Transfer to Reserve	15,497		-	-	
	Total St Albert hall expenses	77,067	89,577	98,370	118,980	
Total		35,903	(48,237)	57,670	71,252	
St Albert hall / centre Capital						
	Transfer from Reserve			-	50,000	
	Total St Albert CenterRevenue	-	-	-	50,000	
N-7140-8051-7500	TCA LAND IMPROVEMENT	-	-	-	-	
N-7140-8052-7500	BUILDING - TCA Misc /Divers	-	-	-	50,000	Floor repairs (\$15) & Roof repairs (\$35)
N-7140-8053-7500	TCA MACHINERY & EQUIPMENT MISC./DIVERS	-	-	-	-	
N-7140-8090-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	-	-	-	-	
	Total St Albert Center Expenses	-	-	-	50,000	
Total		-	-	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Limoges hall / center						
N-7150-3035-3500	User Fees & Service Charges MISC./DIVERS	172	975	-	1,360	
N-7150-3035-3700	RESTAURANT	58	384	100	-	
N-7150-3035-3708	BAR	3,751	4,227	3,000	4,100	
N-7150-3035-3721	HALL RENTAL/LOCATION DE SALLE	8,729	15,545	8,000	9,000	
N-7150-3035-3725	ANNEXE HALL RENTAL	1,161	128	-	250	
N-7150-3035-3759	PROGRAMMING REVENUES	-	2,774	1,000	1,500	
	Total Limoges hall Revenue	13,870	24,035	12,100	16,210	
N-7150-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	161	253	19,245	11,500	
N-7150-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	-	-	-	-	
N-7150-4000-4005	OVERTIME/SURTEMPS	-	-	-	-	
N-7150-4000-4010	VACATION/VACANCES	-	-	842	503	
N-7150-4000-4011	STATUTORY/JOURS FERIES	-	-	968	576	
N-7150-4000-4012	SICK LEAVE/JOURNEE MALADIE	-	-	484	288	
N-7150-4000-4020	C.P.P.	9	14	1,033	708	
N-7150-4000-4021	E.I.	0	5	-	260	
N-7150-4000-4022	OMERS	11	23	1,895	1,132	
N-7150-4000-4023	W.S.I.B.	1	7	602	453	
N-7150-4000-4024	E.H.T.	3	5	411	245	
N-7150-4000-4025	MEDICAL PLAN/ASS.GROUPE	-	-	5,207	1,217	
N-7150-4050-4030	MILEAGE/MILLAGE	-	-	50	50	
N-7150-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	186	29	500	500	
N-7150-4050-4051	OFFICE SUPPLIES/FOURNITURE DE BUREAU	-	40	50	75	
N-7150-4050-4052	CLEANING SUPPLIES/FOURNITURE DE NETTOYAGE	-	-	200	200	
N-7150-4050-4100	RESTAURANT SUPPLIES/FOURNITURE	26	22	50	-	
N-7150-4050-4101	VENDING MACHINES/DITRIBUTRICE	-	376	-	725	
N-7150-4050-4110	BAR SUPPLIES/FOURNITURE	2,107	2,187	1,500	2,050	
N-7150-4050-4115	ALCHOOL PERMITS/PERMIS DE BOISSON	-	-	-	-	
N-7150-4050-4450	TELEPHONE	540	741	600	600	
N-7150-4050-4451	CELLULAR PHONE/CELLULAIRE	-	-	-	-	
N-7150-4050-4458	INSURANCE	3,269	3,694	3,400	4,500	
N-7150-4050-4470	ASSOCIATION FEES/FRAIS	-	-	50	50	
N-7150-4050-4500	ADVERTISING & COMMUNICATION	-	-	150	150	
N-7150-5000-5210	SUBCONTRACT/SOUS CONTRAT	483	322	1,500	-	
N-7150-5000-5211	CONTRACTOR	12,600	18,900	6,300	2,500	
N-7150-5000-5215	BUILDING REPAIR	-	-	-	-	
N-7150-5000-5216	SERVICE & RENT	38,511	24,804	44,804	47,000	
	Total Limoges hall Expenses	57,908	51,422	89,841	75,283	
Total		44,038	27,387	77,741	59,073	

Account	Description	Actual (to Dec 29) /R�el (au 29)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	dec) 2023			
Limoges Center Capital						
N-7150-8053-7500	MACHINERY & EQUIPMENT DIVERS	-	-	-	-	
	Total Limoges Center Expenses	-	-	-	-	
Total		-	-	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Sport Complex / Complex sportif						
N-7160-3035-3500	User fees & Service Charges MISC./DIVERS	-	200	500	20,500	Contribution �cole (20k)
N-7160-3035-3700	RESTAURANT	-	551	500	-	
N-7160-3035-3706	VENDING MACHINE/DISTRIBUTRICE	-	438	5,000	5,000	
N-7160-3035-3708	BAR	-	4,353	5,000	5,500	
N-7160-3035-3721	HALL RENTAL/LOCATION DE SALLE	-	15,609	5,000	15,000	
N-7160-3035-3722	FIELD RENTAL/LOCATION DE TERRAIN	-	94,256	249,550	200,000	
N-7160-3035-3723	WALKING TRACK/PISTE DE MARCHE	-	4,670	21,000	5,000	
N-7160-3035-3759	PROGRAMMING REVENUES	-	5,962	5,000	7,500	
N-7160-3040-3500	LICENCE, PERMIT, RENTS, MISC./DIVERS	-	-	-	-	
N-7160-3050-3105	BANK INTEREST/INTERET	-	-	-	-	
	TOTAL Complexe revenue	-	126,038	291,550	258,500	
				-	-	
N-7160-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	-	85,060	136,196	128,011	
N-7160-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	-	50,060	20,378	74,520	
N-7160-4000-4002	CAPITAL FULL TIME SALARY	-	-	-	-	
N-7160-4000-4004	TRAINING/FORMATION	-	-	-	-	
N-7160-4000-4005	OVERTIME/SURTEMPS	-	263	-	-	
N-7160-4000-4010	VACATION/VACANCES	497	7,000	7,424	10,011	
N-7160-4000-4011	STATUTORY/JOURS FERIES	552	5,882	7,904	10,202	
N-7160-4000-4012	SICK LEAVE/JOURNEE MALADIE	318	4,454	3,439	3,234	
N-7160-4000-4020	C.P.P.	716	6,766	9,347	11,294	
N-7160-4000-4021	E.I.	293	3,130	1,108	4,845	
N-7160-4000-4022	OMERS	1,184	10,896	13,465	14,470	
N-7160-4000-4023	W.S.I.B.	379	4,557	4,916	8,019	
N-7160-4000-4024	E.H.T.	258	3,013	3,352	4,344	
N-7160-4000-4025	MEDICAL PLAN/ASS.GROUPE	-	8,404	6,877	11,323	
N-7160-4000-4031	MACHINE RENTAL	-	-	-	-	
N-7160-4050-4030	MILEAGE/MILLAGE	-	-	200	200	
N-7160-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	8,872	19,194	5,000	5,000	
N-7160-4050-4051	OFFICE SUPPLIES/FOURNITURE DE BUREAU	220	5,583	1,000	1,500	
N-7160-4050-4052	CLEANING SUPPLIES/FOURNITURE DE NETTOYAGE	148	3,911	5,000	6,000	
N-7160-4050-4100	RESTAURANT SUPPLIES/FOURNITURE	-	27	-	-	
N-7160-4050-4101	VENDING MACHINES/DISTRIBUTRICE	-	700	-	750	
N-7160-4050-4110	BAR SUPPLIES/FOURNITURE	-	3,429	-	2,750	
N-7160-4050-4115	ALCHOOL PERMITS/PERMIS DE BOISSON	-	-	-	-	
N-7160-4050-4441	TAXES	-	-	-	-	
N-7160-4050-4443	WATER & SEWER SERVICES	395	1,970	5,000	3,000	
N-7160-4050-4445	NATURAL GAS NATUREL	-	25,913	45,000	45,000	
N-7160-4050-4447	HYDRO	3,424	44,792	72,500	88,200	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
N-7160-4050-4450	TELEPHONE	-	85	7,000	5,000	
N-7160-4050-4451	CELLULAR PHONE/CELLULAIRE	-	722	1,200	1,200	
N-7160-4050-4458	INSURANCE	238	33,544	45,000	47,000	
N-7160-4050-4473	MEALS & ACCOMMODATION	-	1,510	-	2,000	
N-7160-4050-4500	ADVERTISING & COMMUNICATION	-	9,070	1,000	4,000	ads \$1k; ad on blue board hwy 417 \$3k
N-7160-5000-5103	DISPATCHING CENTER/EXPEDITEUR	-	-	1,500	1,500	
N-7160-5000-5202	LEGAL/AVOCAT	-	-	-	-	
N-7160-5000-5210	SUBCONTRACT/SOUS CONTRAT	-	10,649	8,000	8,000	
N-7160-5000-5211	CONTRACTOR	-	-	-	-	
N-7160-5000-5215	BUILDING REPAIR	-	80	1,000	1,000	
N-7160-7000-7001	DEBENTURE INTERST.INTERET	49,510	571,205	503,165	584,409	
	TOTAL Complexe expenses	67,005	921,869	915,971	1,086,783	
	Pavillon long term debt			-	-	
N-1200-1031-1211	Complexe (2022) long term debt			374,064	189,367	
	Transfer to reserve	227,088		10,000	-	
	Total Loan principal payment	227,088	-	384,064	189,367	
Total		294,093	795,830	1,011,498	1,017,650	
Sport Complex / Complex sportif Capital						
	LOAN PROCEED	9,588,781		200,000	-	
	TRANSFER FROM RESERVES	-		-	-	
N-7160-8010-3500	Canada Grant MISC./DIVERS	-	75,000	-	-	
N-7160-8020-3076	PROVINCE ONTARIO GRANT	487,500	-	-	-	
N-7160-8036-3500	OTHER / AUTERS REVENUE	-	-	-	-	
N-7160-8039-3500	TRANSFER FROM DEVEL. CHARGE	98,208	-	-	-	
N-7160-8045-3500	TCA DONATION	317,437	154,925	-	-	
	Total Sports Complexe revenue	10,491,926	229,925	200,000	-	
N-7160-8051-7500	TCA LAND IMPROVEMENT MISC./DIVERS	-	89,209	200,000	-	
N-7160-8052-7500	TCA BUILDING / MISC./DIVERS	10,891,926	541,754	-	-	
N-7160-8053-7500	TCA MACHINERY & EQUIPMENT MISC./DIVERS	-	36,851	-	-	
N-7160-8090-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	-	-	-	-	
	Total Sports Complexe Expenses	10,891,926	667,815	200,000	-	
Total		400,000	437,890	-	-	

URBANISME



Le département d'urbanisme de la municipalité est chargé de veiller au respect de la déclaration de politique générale de la province et de maintenir une utilisation et un développement efficaces des terres au sein de notre communauté.

Ce service aux multiples facettes assume diverses fonctions essentielles, notamment l'octroi de dérogations mineures avec l'autorisation du conseil municipal, la gestion du lotissement et de la séparation des terres pour les parcelles d'habitation, et l'administration du règlement de zonage afin de façonner le paysage de la communauté conformément à une vision holistique.

Ils prennent en compte les facteurs naturels, humains, économiques et stratégiques, facilitant ainsi le développement cohérent et durable de notre municipalité tout en travaillant en étroite collaboration avec les parties prenantes publiques et privées afin d'atteindre ces objectifs.

PLANNING



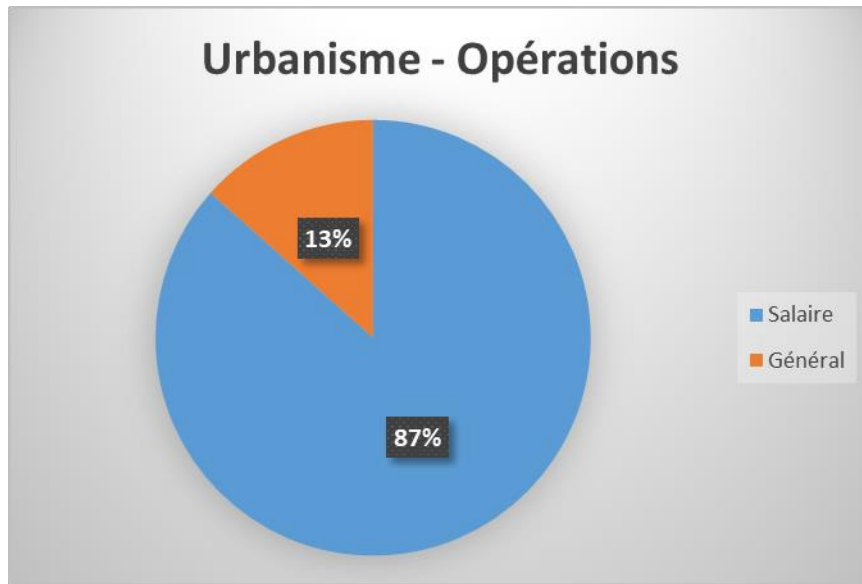
The Municipality's Planning Department is responsible for ensuring compliance with the Provincial Policy Statement and maintaining effective land use and development within our community.

This multifaceted department handles various critical functions, including granting minor variances through council authorization, managing subdivision and land severance for housing plots, and administering the zoning By-Law to shape the community's landscape in line with a holistic vision.

They address natural, human, economic, and strategic factors, facilitating the coherent and sustainable development of our municipality while working closely with both public and private stakeholders to achieve these objectives maintaining the integrity and functionality of our local infrastructure.

SURVOL DU BUDGET 2024

OPÉRATIONS



CAPITAL

Le projet en capital suivant totalisant 75 000\$ est prévu :

- Règlement de zonage

2024 BUDGET HIGHLIGHTS

OPERATIONS



CAPITAL

The following capital project totaling \$75,000 is planned:

- Zoning by-law

Account	Description	Actual (to Dec 29) / Réel (au 29 dec)				Budget notes Notes au budget
		Actual / Réel 2022	2023	Budget 2023	Budget 2024	
Planning / Urbanisme						
N-7300-3020-3500	Ontario MISC./DIVERS	-	-	-	-	
N-7300-3030-3078	OTHER MUNICIPALITIES	-	-	-	-	
N-7300-3035-3430	INSPECTIONS	-	-	-	-	
N-7300-3035-3431	SITE PLANS/PLANS D'EMPLACEMENT	3,550	3,000	3,000	3,000	
N-7300-3035-3432	LAND SEVERANCES/SEPARATION DE TERRAIN	23,385	6,700	20,000	7,000	
N-7300-3035-3433	COMMITTEE OF ADJUSTMENTS/COMITE D'AJUSTEMENT	7,000	4,500	4,500	4,500	
N-7300-3035-3434	SUBDIVISION	7,500	2,500	5,000	5,000	
N-7300-3035-3435	ZONING AMENDMENT/AMENDEMENT EN ZONES	30,000	21,000	25,000	15,000	
N-7300-3035-3500	User fees & Service Charges MISC./DIVERS	3,540	20,385	1,800	41,800	40k revenue d'ingenierie
N-7300-3035-3502	CERTIFICATE	1,245	1,455	700	700	
	Total Planning revenue	76,220	59,540	60,000	77,000	
N-7300-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	116,174	205,008	164,310	219,992	
N-7300-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	-	-	-	-	
N-7300-4000-4010	VACATION/VACANCES	13,263	12,334	17,131	21,255	
N-7300-4000-4011	STATUTORY/JOURS FERIES	6,252	8,462	8,744	11,580	
N-7300-4000-4012	SCIK LEAVE/JOURNEE MALADIE	3,126	6,291	4,372	5,790	
N-7300-4000-4015	AUTHORIZED LEAVE/CONGE AUTORISE	-	-	-	-	
N-7300-4000-4018	LUMP SUM	-	-	-	-	
N-7300-4000-4020	C.P.P.	3,500	7,509	6,289	8,111	
N-7300-4000-4021	E.I.	1,117	2,332	1,108	2,647	
N-7300-4000-4022	OMERS	16,206	27,528	21,395	29,241	
N-7300-4000-4023	W.S.I.B.	1,614	6,019	4,513	7,675	
N-7300-4000-4024	E.H.T.	2,711	4,703	3,709	4,930	
N-7300-4000-4025	MEDICAL PLAN/ASS.GROUPE	9,839	9,318	10,967	12,852	
N-7300-4050-4030	MILEAGE/MILLAGE	602	563	1,200	1,200	
N-7300-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	-	117	-	-	
N-7300-4050-4051	OFFICE SUPPLIES/FOURNITURE DE BUREAU	1,315	822	450	450	
N-7300-4050-4300	BOOTS & UNIFORM/COSTUME ET CHAUSSURE DE TRAV.	180	360	200	400	
N-7300-4050-4450	TELEPHONE	-	-	-	-	
N-7300-4050-4451	CELLULAR PHONE/CELLULAIRE	349	1,230	1,000	1,000	
N-7300-4050-4460	POSTAGE & COURRIER	-	-	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
N-7300-4050-4470	ASSOCIATION FEES/FRAIS	1,616	1,121	1,200	2,400	
N-7300-4050-4472	CONVENTION & SEMINARS	504	2,603	2,800	6,000	
N-7300-4050-4473	MEALS & ACCOMMODATION		-		200	
N-7300-4050-4500	ADVERTISING & COMMUNICATION	1,079	-	1,200	1,000	
N-7300-5000-5202	LEGAL/AVOCAT	-	-	1,500	1,500	
N-7300-5000-5203	PLANNER/URBANISTE	-	-	-	-	
N-7300-5000-5206	ENGINEERS/INGENIEUR	-	-	-	-	
N-7300-5000-5210	SUBCONTRACT/SOUS CONTRAT	4,918	4,237	26,097	36,097	10k comit� du patrimoine
	Transfer to reserve					
	Total Planning expenses	184,362	300,557	278,184	374,320	
Total		108,142	241,017	218,184	297,320	
Planning / Urbanisme Capital						
				-	-	
N-7300-8039-3500	TCA DEVELOP. CHARGE MISC./DIVERS	-	-	-	-	
	Transfer from Reserve			20,000	15,000	
	Total Planning Revenue	-	-	20,000	15,000	
N-7300-8053-7500	TCA MACHINERY & EQUIPMENT MISC./DIVERS	12,207	-	35,000	75,000	Zoning by-law
	Total Planning Expenses	12,207	-	35,000	75,000	
Total		12,207	-	15,000	60,000	

Account	Description	Actual (to Dec 29) /Réal (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /Réal 2022	2023			
Economic Development / Développement économique						
				-	-	
N-7310-3030-3078	OTHER MUNICIPALITIES REVENUE	-	-	-	-	
N-7310-3050-3105	BANK INTEREST/INTERET	61	-	-	-	
	Total Economic Development Expenses	61	-	-	-	
N-7310-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	41,926	-	-	-	
N-7310-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	-	-	-	-	
N-7310-4000-4010	VACATION/VACANCES	3,058	-	-	-	
N-7310-4000-4011	STATUTORY/JOURS FERIES	2,201	-	-	-	
N-7310-4000-4012	SICK LEAVE/JOURNEE MALADIE	1,598	-	-	-	
N-7310-4000-4015	AUTHORIZED LEAVE/CONGE AUTORISE	-	-	-	-	
N-7310-4000-4020	C.P.P.	2,732	-	-	-	
N-7310-4000-4021	E.I.	928	-	-	-	
N-7310-4000-4022	OMERS	4,735	-	-	-	
N-7310-4000-4023	W.S.I.B.	750	-	-	-	
N-7310-4000-4024	E.H.T.	982	-	-	-	
N-7310-4000-4030	MILEAGE/MILLAGE	425	-	-	3,500	
N-7310-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	1,455	415	1,500	2,500	
N-7310-4050-4300	BOOTS & UNIFORM/COSTUME ET CHAUSSURE DE TRAV	-	-	-	-	
N-7310-4050-4451	CELLULAR PHONE/CELLULAIRE	-	-	-	-	
N-7310-4050-4470	ASSOCIATION FEES/FRAIS	-	339	200	200	
N-7310-4050-4471	EDUCATION FEES/FRAIS	-	-	-	-	
N-7310-4050-4472	CONVENTION & SEMINARS	1,780	-	-	-	
N-7310-4050-4473	MEALS & ACCOMMODATION	-	-	-	2,000	
N-7310-4050-4500	ADVERTISING & COMMUNICATION	668	-	1,000	2,000	
N-7310-5000-5201	AUDITORS/AUDITEURS	-	-	2,500	-	
N-7310-5000-5210	SUBCONTRACT/SOUS CONTRAT	810	1,135	20,000	15,000	
N-7310-7014-7016	INTERNAL TRANSFER REQUISITION	-	-	-	-	
	Transfer to reserve	-	-	-	-	
	Total Economic Development Expenses	64,045	1,889	25,200	25,200	
Total		63,984	1,889	25,200	25,200	

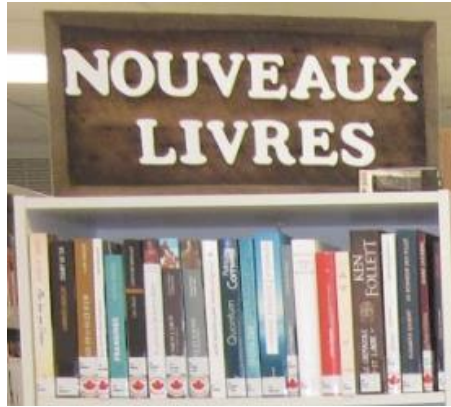
Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Municipal Drain / Drain municipaux						
				-	-	
N-7350-3020-3076	Provincial Grant ONTARIO	95,905	-	40,000	44,000	
N-7350-3020-3080	Provincial Grant DRAINAGE SUPERINTENDENT	43,246	-	47,500	47,500	
N-7350-3035-3440	LINE FENCE VIEWERS/ARBITRE DE CLOTURE	-	-	-	-	
N-7350-3035-3500	User fees & Service Charges MISC./DIVERS	322,056	(53,143)	80,000	88,000	
N-7350-3040-3441	TOP SOIL PERMIT	-	-	-	-	
	Total Municipal Drain Revenue	461,207	(53,143)	167,500	179,500	
N-7350-4050-4050	MATERIALS &SUPPLIES/MATERIELS ET FOURNITURE	-	-	200	200	
N-7350-4050-4500	ADVERTISING & COMMUNICATION	-	-	-	-	
N-7350-5000-5207	DRAINAGE SUPERINTENDENT/SURINTENDANT	85,447	90,640	95,000	95,000	
N-7350-5000-5210	SUBCONTRACT/SOUS CONTRAT	-	-	-	-	
N-7350-5000-7600	HAWKESBURY CREEK	825	2,446	120,000	132,000	hausse des taux horaires
N-7350-5000-7601	REYNALD LEDUC MUN. DRAIN	5,240	-	-	-	
N-7350-5000-7602	SCHIERDING DRAIN	1,870	850	-	-	
N-7350-5000-7603	SIXTH CONCESSION MUN. DRAIN	-	30,567	-	-	
N-7350-5000-7604	BRABANT MUN.DRAIN	-	-	-	-	
N-7350-5000-7605	LIONEL LEVAC MUN.DRAIN	-	-	-	-	
N-7350-5000-7606	BEAUDRY MUN.DR.	4,760	6,588	-	-	
N-7350-5000-7607	HAWKESBURY CREEK CHAMPLAIN	33	-	-	-	
N-7350-5000-7608	BLANEY MUNICIPAL DRAIN	-	425	-	-	
N-7350-5000-7609	ERIC HOWES MUNICIPAL DRAIN	-	-	-	-	
N-7350-5000-7610	CLARE MUNICIPAL DRAIN	-	27,176	-	-	
N-7350-5000-7611	ARMAND BESNER MUN. DRAIN	-	-	-	-	
N-7350-5000-7612	MCCRIMMON MUN.DRAIN	9,743	-	-	-	
N-7350-5000-7613	HORSE CREEK MUN. DRAIN	-	332	-	-	
N-7350-5000-7614	CADIEUX MUN. DRAIN	135	-	-	-	
N-7350-5000-7615	CALEDONIA CREEK MUN. DRAIN	-	17,077	-	-	
N-7350-5000-7616	HENRY CUERRIER MUN. DRAIN	6,072	1,182	-	-	
N-7350-5000-7617	RANGER MUN. DRAIN	37,078	27,185	-	-	
N-7350-5000-7618	CROSS CREEK MUN. DRAIN	1,866	155,456	-	-	
N-7350-5000-7619	LEONARD HOWES MUN. DRAIN	-	4,356	-	-	
N-7350-5000-7620	LEPAGE MUN.DR.	-	-	-	-	
N-7350-5000-7621	VIATEUR CHARLEBOIS MUN.DR.	237	13,571	-	-	
N-7350-5000-7622	SIMON COUTURE MUN.DR.	-	-	-	-	
N-7350-5000-7623	GASTON LEVAC MUN.DR.	787	-	-	-	
N-7350-5000-7624	FOURTH CONCESSION MUN DRAIN	-	-	-	-	
N-7350-5000-7625	NINTH CONCESSION MUN. DR.	-	-	-	-	
N-7350-5000-7626	LLOYD NIXON MUN. DR.	-	-	-	-	
N-7350-5000-7627	BERCIER MUN.DR.	-	-	-	-	

Account	Description	Actual (to Dec 29) /Réal (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /Réal 2022	2023			
N-7350-5000-7628	MCLEOD CREEK MUN. DR.	32,472	692	-	-	
N-7350-5000-7629	GERALD LALONDE MUN.DR.	-	-	-	-	
N-7350-5000-7630	BRUNO SAUVE MUN. DRAIN	-	-	-	-	
N-7350-5000-7631	RENE BESNER MUN DR.	-	-	-	-	
N-7350-5000-7632	FIFTH CONC BESNER MUN. DR.	-	-	-	-	
N-7350-5000-7633	FIFTH CONC LALONDE MUN. DR	-	-	-	-	
N-7350-5000-7634	MARCEL LEDUC	81	-	-	-	
N-7350-5000-7635	YVON LEVAC MUN.DR.	-	-	-	-	
N-7350-5000-7636	JEAN-PAUL CHARLEBOIS MUN.DR.	-	-	-	-	
N-7350-5000-7637	GAETAN LEVAC MUN.DR.	4,073	-	-	-	
N-7350-5000-7638	POIRIER MUN. DRAIN	-	15,385	-	-	
N-7350-5000-7639	LEO MAJOR MUN. DRAIN	-	-	-	-	
N-7350-5000-7640	ST-DENIS MUN. DR.	-	-	-	-	
N-7350-5000-7641	7TH CONCESSION	-	2,805	-	-	
N-7350-5000-7642	WATHIER MUN.DR.	-	-	-	-	
N-7350-5000-7643	MALBEUF MUN. DR.	10,948	-	-	-	
N-7350-5000-7644	RAVARY MUN. DR.	470	3,363	-	-	
N-7350-5000-7645	MAINVILLE LEGER MUN.DR.	85	-	-	-	
N-7350-5000-7646	MILL CREEK MUN. DR.	-	-	-	-	
N-7350-5000-7647	CHARLEBOIS MUN. DR.	16,796	-	-	-	
N-7350-5000-7648	O'BRIAN MUN. DRAIN	2,042	-	-	-	
N-7350-5000-7649	LEVAC MUN. DR.	20,482	-	-	-	
N-7350-5000-7650	EIGHTH CONCESSION MUN. DRAIN	-	95	-	-	
N-7350-5000-7721	RICHMOND MUN.DRAIN	-	-	-	-	
N-7350-5000-7722	LEONIDE BOURGEOIS MUN DRAIN	85	-	-	-	
N-7350-5000-7723	MACHABEE MUN. DRAIN	-	-	-	-	
N-7350-5000-7724	EMMETT GARLAND MUN.DR.	-	-	-	-	
N-7350-5000-7725	WHISSEL CREEK MUN. DR.	-	-	-	-	
N-7350-5000-7726	L'ARNOUCHE MUN. DR.	-	-	-	-	
N-7350-5000-7727	ST-PAUL MUN. DR.	-	-	-	-	
N-7350-5000-7728	DONAT LAFLECHE MUN.DR.	-	-	-	-	
N-7350-5000-7729	GERMAIN LAPALME	-	-	-	-	
N-7350-5000-7730	EDMOND BERIAULT MUN.DR.	-	-	-	-	
N-7350-5000-7731	BUTTERNUT	-	547	-	-	
N-7350-5000-7732	RICHARD LAFRANCE MUN.DR.	-	-	-	-	
N-7350-5000-7733	ROLLAND MARTEL MUN. DR.	-	-	-	-	
N-7350-5000-7734	PHILIPPE BLANCHARD MUN.DR.	-	-	-	-	
N-7350-5000-7735	ROLLAND BISAILLON MUN. DR	-	-	-	-	
N-7350-5000-7736	QUIROUETTE MUN. DR	10,789	-	-	-	
N-7350-5000-7737	DES ALOUETTES MUN. DR	1,838	-	-	-	
N-7350-5000-7738	LEO DENIS MUN. DR.	-	-	-	-	
N-7350-5000-7739	R&O BENOIT MUN.DR.	-	-	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	dec) 2023			
Tile Drainage / Drainage souterrain						
N-7360-3035-3451	JANUARY/JANVIER	-	-	-	-	
N-7360-3035-3452	FEBRUARY/FEVRIER	-	-	-	-	
N-7360-3035-3453	MARCH/MARS	-	-	-	-	
N-7360-3035-3454	APRIL/AVRIL	-	-	-	-	
N-7360-3035-3455	MAY/MAI	-	-	-	-	
N-7360-3035-3456	JUNE/JUIN	-	-	-	-	
N-7360-3035-3457	JULY/JUILLET	4,783	4,783	4,783	4,783	
N-7360-3035-3458	AUGUST/AOUT	-	-	-	-	
N-7360-3035-3459	SEPTEMBER/SEPTEMBRE	4,090	4,090	4,090	4,090	
N-7360-3035-3460	OCTOBER/OCTOBRE	2,418	-	-	-	
N-7360-3035-3461	NOVEMBER/NOVEMBRE	5,897	5,897	5,897	5,897	
N-7360-3035-3462	DECEMBER/DECEMBRE	5,435	-	-	-	
N-7360-3035-3464	REDEMPTION INTEREST/RACHAT D'INTERET	-	-	-	-	
N-7360-3035-3465	REDEMPTION PRINCIPAL/RACHAT PRINCIPAL	-	-	-	-	
N-7360-3035-3500	USER FEES & SERVICE CHARGE MISC./DIVERS	-	-	200	200	
	Total Tile Drainage Revenue	22,622	14,769	14,969	14,969	
N-7360-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	-	-	200	200	
N-7360-7000-7001	DEBENTURE INTEREST/INTERET	3,722	2,588	2,588	2,588	
N-7360-7000-7002	REDEMPTION INTEREST/REMBOURSEMENT D'INTERET	-	-	-	-	
N-7360-7000-7003	DEBENTURE PRINCIPAL	18,900	12,181	12,181	12,181	
N-7360-7000-7004	REDEMPTION PRINCIPAL	-	-	-	-	
				-	-	
				-	-	
	Total Tile Drainage Expenses	22,622	14,769	14,969	14,969	
Total		-	-	(0)	(0)	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
	Transfer to recreation & Culture / Transfert r�e cr�ation & culture			-		
N-8000-7010-7010	DONATION	-	-	-	-	
N-8000-7014-7017	Recreation Operation Transfer/Transfert	114,536	-	138,625	175,440	
N-8000-7014-7019	Library Operation Transfer/Transfert	406,242	-	468,336	534,282	
				-	-	
	Total Transfer	520,778	-	606,961	709,722	
Total		520,778	-	606,961	709,722	

BIBLIOTHÈQUES



Le Conseil des bibliothèques municipales, régi par la Loi sur les bibliothèques publiques, R.S.O. 1990, ch. P.44, est une entité constituée en société investie du pouvoir de gérer et de superviser le fonctionnement de nos bibliothèques publiques. Ce conseil dédié assume trois responsabilités importantes : fournir des services, gérer les budgets du conseil municipal et soumettre les données pour les subventions.

La Nation opère trois bibliothèques situées à Limoges, St-Albert, et St-Isidore.

LIBRARY

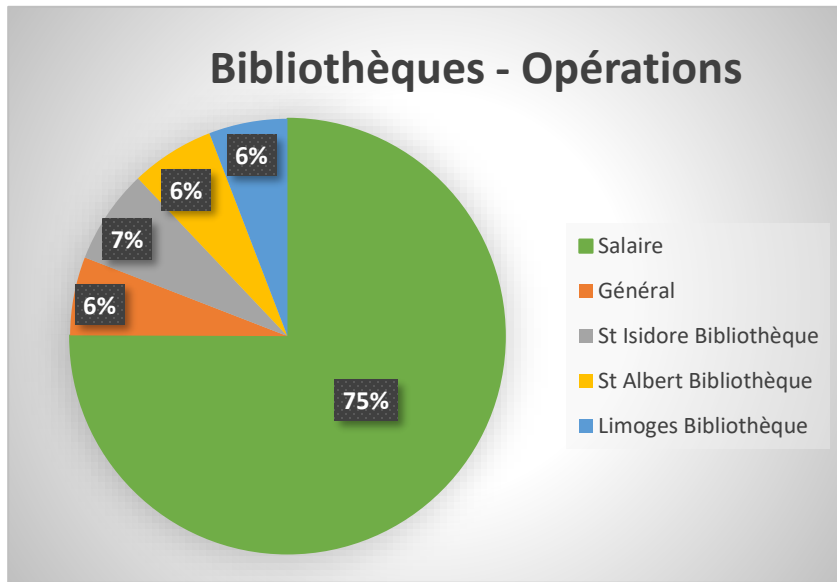


The Municipality Library Board, operating under the Public Libraries Act, R.S.O. 1990, c. P.44, is an incorporated entity vested with the authority to manage and oversee the operation of our public libraries. This dedicated board shoulders three significant responsibilities: providing services, managing budgets for the municipal council, and submitting data for grants.

The Nation operates three libraries located in Limoges, St-Albert, and St-Isidore.

SURVOL DU BUDGET 2024

OPÉRATIONS

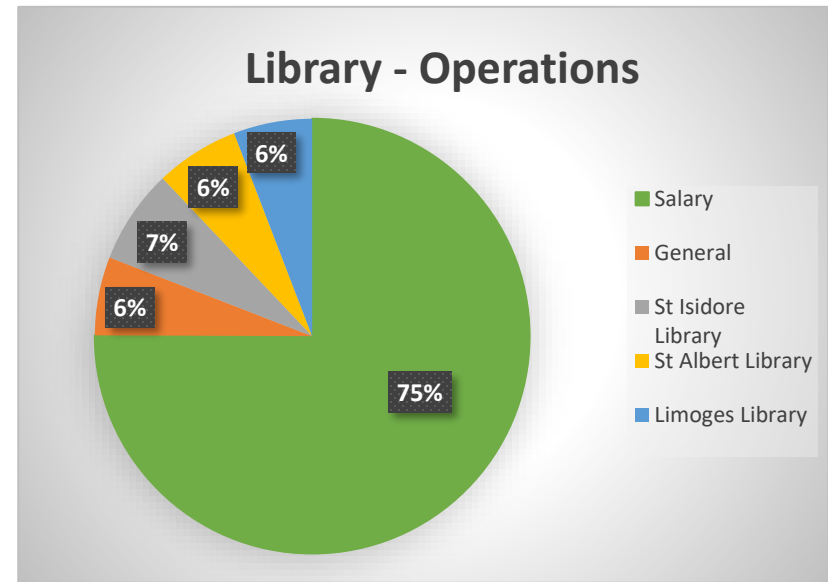


CAPITAL

Aucun projet en capital est prévu pour ce département en 2024.

2024 BUDGET HIGHLIGHTS

OPERATIONS



CAPITAL

No capital projects are planned for this department in 2024.

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Library General / Biblioth�que G�n�ral						
B-7200-3020-3076	Provincial Grant ONTARIO	-	-	-	-	
B-7200-3035-3500	User fees & Service Charges MISC./DIVERS	516	-	500	500	
B-7200-3036-3800	MUNICIPAL CONTRIBUTION MUNICIPAL	335,523	-	399,568	443,804	
B-7200-3050-3105	BANK INTEREST/INTERET	10,907	17,150	-	10,000	
	Transfer from Reserve					
	Total General Library Revenue	346,946	17,150	400,068	454,304	
B-7200-4000-4000	FULL TIME SALARY/SALAIRE TEMPS PLEIN	134,473	115,879	119,232	126,878	
B-7200-4000-4001	PART TIME SALARY/SALAIRE TEMPS PARTIEL	81,756	115,795	148,081	182,624	
B-7200-4000-4005	OVERTIME/SURTEMPS	-	-	-	-	
B-7200-4000-4010	VACATION/VACANCES	16,891	10,574	21,208	22,661	
B-7200-4000-4011	STATUTORY/JOURS FERIES	10,251	10,219	14,956	15,944	
B-7200-4000-4012	SICK LEAVE/JOURNEE MALADIE	6,978	5,144	3,711	3,352	
B-7200-4000-4015	AUTHORIZED LEAVE/CONGE AUTORISE	-	-	-	-	
B-7200-4000-4017	CONVENTION & SEMINARS	-	-	-	-	
B-7200-4000-4018	LUMP SUM	-	-	-	-	
B-7200-4000-4020	C.P.P.	10,539	12,075	15,430	16,936	
B-7200-4000-4021	E.I.	4,505	5,006	1,108	7,127	
B-7200-4000-4022	OMERS	7,035	13,150	16,562	17,741	
B-7200-4000-4023	W.S.I.B.	4,968	7,841	9,304	12,532	
B-7200-4000-4024	E.H.T.	4,895	5,183	6,343	6,788	
B-7200-4000-4025	MEDICAL PLAN/ASS.GROUPE	12,901	13,117	12,883	8,921	
B-7200-4050-4030	MILEAGE/MILLAGE	3,185	3,481	3,700	3,700	
B-7200-4050-4443	WATER & SEWER SERVICES	267	-	1,000	500	
B-7200-4050-4446	PROPANE	2,308	1,331	2,500	2,500	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)				Budget notes	
		Actual /R�el 2022	2023	Budget 2023	Budget 2024	Notes au budget	
B-7200-4050-4447	HYDRO	3,916	3,832	4,000	4,400		
B-7200-4050-4450	TELEPHONE	2,908	3,510	3,000	3,000		
B-7200-4050-4451	CELLULAR PHONE/CELLULAIRE	365	374	600	600		
B-7200-4050-4458	INSURANCE	3,831	4,426	4,000	4,800		
B-7200-4050-4460	POSTAGE & COURRIER	431	631	1,000	1,000		
B-7200-4050-4470	ASSOCIATION FEES/FRAIS	360	310	1,000	1,000		
B-7200-4050-4472	CONVENTION & SEMINARS	-	416	300	500		
B-7200-4050-4473	MEALS & ACCOMMODATION		36	-	100		
B-7200-4050-4500	ADVERTISING & COMMUNICATION	427	100	450	400		
B-7200-5000-5210	SUBCONTRACT/SOUS CONTRAT	118	200	1,000	1,000		
B-7200-5000-5215	BUILDING REPAIR	-	99	600	800		
B-7200-5000-5216	SERVICE & RENT	13,163	5,012	8,100	8,500		
	Transfer to Reserve	20,476		-	-		
	Total General Library Expenses	346,946	337,740	400,068	454,304		
Total	Total	0	320,589	-	(0)		

Account	Description	Actual (to Dec 29) /Réel (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /Réel 2022	2023			
St Isidore Library / Bibliothèque						
B-7210-3020-3076	Provincial Grant ONTARIO	5,444	-	7,364	5,444	DECREASE no fibe refund
B-7210-3020-3101	SOL CONNECTIVITY	1,536	2,135	-	-	CORRECTION SOL IN NOW OLS CONNECTIVITY
B-7210-3020-3102	CAPACITY BUILDING GRANT - SOL	167	-	-	-	
B-7210-3035-3200	FINES/AMENDES	500	360	500	-	
B-7210-3035-3201	PHOTOCOPIES	49	66	50	50	
B-7210-3035-3202	ROLLING MILL/LAMINOIR	3	4	20	20	
B-7210-3035-3203	BOOKS/LIVRES	10	31	50	50	
B-7210-3035-3500	User Fees & Service Charges MISC./DIVERS	112	553	100	100	
B-7210-3036-3800	MUNICIPAL CONTRIBUTION MUNICIPAL	26,091	-	26,366	33,786	
B-7210-3039-3500	TRANSFER FROM DEV CHARGE	336	-	400	-	
B-7210-3045-3500	Donation MISC./DIVERS	138	311	50	50	
	Transfer from Reserve	2,334		2,300	-	
	Total St Isidore Library Revenue	36,721	3,460	37,200	39,500	
B-7210-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	3,079	2,740	6,000	6,000	
B-7210-4050-4075	CASSETTES	577	338	400	400	
B-7210-4050-4076	MAGAZINES	236	156	300	300	
B-7210-4050-4077	BOOKS/LIVRES	19,353	18,582	19,000	20,000	
B-7210-4050-4078	E- RESOURCES	1,958	1,921	3,000	3,000	
B-7210-4050-4452	INTERNET	1,551	1,611	2,000	2,000	
B-7210-4050-4460	POSTAGE & COURRIER	-	-	-	-	
B-7210-4050-4473	MEALS & ACCOMMODATION		137	-	150	
B-7210-4050-4500	ADVERTISING & COMMUNICATION	715	333	650	550	
B-7210-5000-5210	SUBCONTRACT/SOUS CONTRAT	1,705	1,850	1,500	1,800	
B-7210-5000-5215	BUILDING REPAIR	1,946	1,877	1,500	1,800	
B-7210-5000-5225	REPAIR & MAINTENANCE EQUIPMENT	377	1,198	850	1,000	
B-7210-5000-5226	COMPUTER MAITENANCE D'ORDINATEUR	5,236	1,246	2,000	2,500	
	Total St Isidore Library Expenses	36,733	31,990	37,200	39,500	
Total		12	28,530	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
St Albert Library / Biblioth�que						
B-7240-3020-3076	Provincial Grant ONTARIO	5,444	-	7,364	5,444	DECREASE no fibe refund
B-7240-3020-3102	CAPACITY BUILDING GRANT - SOL	167	-	-	-	
B-7240-3035-3200	FINES/AMENDES	154	376	100	-	
B-7240-3035-3201	PHOTOCOPIES	9	14	20	20	
B-7240-3035-3202	ROLLING MILL/LAMINOIR	-	-	-	-	
B-7240-3035-3203	BOOKS/LIVRES	30	69	50	50	
B-7240-3035-3500	User Fees & Service Charges MISC./DIVERS	74	96	25	25	
B-7240-3036-3800	MUNICIPAL CONTRIBUTION MUNICIPAL	21,981	-	22,541	29,411	
B-7240-3039-3500	TRANSFER FROM DEV CHARGE	336	-	400	-	
B-7240-3045-3500	Donation MISC./DIVERS	627	167	-	-	
	Transfer from Reserve	3,749		2,300	-	
	Total St Albert library Revenue	32,571	722	32,800	34,950	
B-7240-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	3,443	2,819	3,500	3,800	
B-7240-4050-4075	CASSETTES	618	519	400	400	
B-7240-4050-4076	MAGAZINES	230	172	300	300	
B-7240-4050-4077	BOOKS/LIVRES	19,002	18,406	19,000	20,000	
B-7240-4050-4078	E- RESOURCES	1,962	1,921	3,000	3,000	
B-7240-4050-4452	INTERNET	1,531	1,715	2,000	2,000	
B-7240-4050-4460	POSTAGE & COURRIER	-	-	-	-	
B-7240-4050-4473	MEALS & ACCOMMODATION		257	-	175	
B-7240-4050-4500	ADVERTISING & COMMUNICATION	525	269	600	475	
B-7240-5000-5210	SUBCONTRACT/SOUS CONTRAT	590	-	1,500	1,500	
B-7240-5000-5225	REPAIR & MAINTENANCE EQUIPMENT	331	-	500	800	
B-7240-5000-5226	COMPUTER MAINTENANCE D'ORDINATEUR	4,339	(67)	2,000	2,500	
	Total St Albert library Expenses	32,571	26,010	32,800	34,950	
Total		0	25,289	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29 dec)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	2023			
Limoges Library / Biblioth�que						
B-7250-3020-3076	Provincial Grant ONTARIO	5,443	-	7,364	5,444	DECREASE no fibe refund
B-7250-3020-3102	CAPACITY BUILDING GRANT - SOL	167	-	-	-	
B-7250-3035-3200	FINES/AMENDES	182	351	200	-	
B-7250-3035-3201	PHOTOCOPIES	8	1	25	25	
B-7250-3035-3202	ROLLING MILL/LAMINOIR	-	-	-	-	
B-7250-3035-3203	BOOKS/LIVRES	11	86	50	50	
B-7250-3035-3500	User Fees & Service Charges MISC./DIVERS	-	21	100	50	
B-7250-3036-3800	MUNICIPAL CONTRIBUTION MUNICIPAL	22,827	-	19,861	27,281	
B-7250-3039-3500	TRANSFER FROM DEV CHARGE	1,529	-	1,500	-	
B-7250-3045-3500	Donation MISC./DIVERS	0	167	-	-	
	Transfer from Reserve	4,653	-	1,700	-	
	Total Limoges Library Revenue	34,819	625	30,800	32,850	
B-7250-4050-4050	MATERIALS & SUPPLIES/MATERIELS ET FOURNITURE	4,093	3,166	3,500	4,000	
B-7250-4050-4075	DVD	529	442	400	400	
B-7250-4050-4076	MAGAZINES	263	285	300	300	
B-7250-4050-4077	BOOKS/LIVRES	21,129	18,361	19,000	20,000	
B-7250-4050-4078	E- RESOURCES	1,962	1,921	3,000	3,000	
B-7250-4050-4452	INTERNET	1,613	2,013	2,000	2,000	
B-7250-4050-4460	POSTAGE & COURRIER	-	-	-	-	
B-7250-4050-4473	MEALS & ACCOMMODATION		135	-	150	
B-7250-4050-4500	ADVERTISING & COMMUNICATION	536	137	600	500	
B-7250-5000-5226	COMPUTER MAINTENANCE D'ORDINATEUR	4,694	288	2,000	2,500	
	Total Limoges Library Expenses	34,819	26,747	30,800	32,850	
Total		(0)	26,122	-	-	

Account	Description	Actual (to Dec 29) /R�el (au 29)		Budget 2023	Budget 2024	Budget notes Notes au budget
		Actual /R�el 2022	dec) 2023			
Library Capital / Library						
B-7210-8039-3500	TCA DEVELOP. CHARGE MISC./DIVERS	-	-	-	-	
B-7210-8044-3500	TCA CONTRIBUTED ASSET , MISC./DIVERS	-	-	-	-	
	Transfer from reserve			5,000	-	
	Total Library revenue	-	-	5,000	-	
B-7200-8053-7500	MISC./DIVERS	-	-			
B-7210-8052-7500	TCA BUILDING ,MISC./DIVERS	-	-	3,000	-	
B-7240-8050-7500	TCA LAND MISC./DIVERS	-	-	2,000	-	
N-7160-8997-9009	TCA TRANSFER TO INVENTORY / TCA DIVERS	-	-	-	-	
	Total Library Expenses	-	-	5,000	-	
Total		-	-	-	-	
	Balanced budget / Budget Balanc�	(14,782)	1,847,698	(25,500)	0	

COMPTABILITÉ DE CAISSE VS COMPTABILITÉ D'EXERCICE

BUDGET – COMPTABILITÉ DE CAISSE :

La municipalité de prépare le budget annuel en utilisant la méthode de comptabilité de caisse. Cela signifie que les transactions et les événements sont comptabilisés lorsqu'ils sont payés ou reçus en espèces.

La municipalité est tenue par la loi provinciale d'équilibrer son budget de fonctionnement chaque année. Pour équilibrer le budget, la municipalité peut soit Augmenter ses revenus en augmentant les impôts fonciers et les frais ; ou gérer les dépenses en adaptant ou en réduisant le coût des programmes et des services. Le conseil a le pouvoir exclusif d'approuver le financement des programmes de fonctionnement et des projets d'immobilisations. Bien que le règlement de l'Ontario 284/09 le permette, la municipalité n'inclut pas dans son budget les dépenses liées à l'amortissement ou aux avantages postérieurs à l'emploi. De plus amples explications sur le rapprochement du budget avec le Règl. de l'Ont. 284/09 se trouvent dans la section qui suit.

ÉTATS FINANCIERS AUDITÉS – COMPTABILITÉ D'EXERCICE :

Les états financiers annuels de la municipalité sont préparés selon la méthode de la comptabilité d'exercice, conformément aux principes comptables généralement reconnus (PCGR) approuvés par le Manuel de comptabilité pour le secteur public canadien (MCPSP).

CASH VS ACCRUAL BASIS OF ACCOUNTING

BUDGET – CASH BASIS OF ACCOUNTING:

The Municipality of prepares the annual budget using the cash basis of accounting. This means that the transactions and events are recognized when pays or receives the cash.

The municipality is required by provincial law to balance its operating budget each year. To balance the budget, the municipality can either: increase its revenue stream through raised property taxes and fees; or manage expenses through adapting or reducing the cost of programs and services. Council has the sole authority for approving funding to operating programs and capital projects. Although permitted by O. Reg 284/09, the municipality does not include amortization or post-employment benefits expenses in their budget. Further explanation of the reconciliation of the budget to O. Reg 284/09 can be found in the section that follows.

AUDITED FINANCIAL STATEMENTS – ACCRUAL BASIS OF ACCOUNTING:

The Municipality's annual financial statements are prepared using the accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP) as approved by the CPA Canadian Public Sector Accounting Handbook (PSA). This means

Cela signifie que les transactions et les événements sont comptabilisés dans la période au cours de laquelle ils se produisent.

COMPTABILITÉ PAR FONDS :

Les informations financières sont préparées conformément à une structure de fonds qui se compose d'un fonds de fonctionnement, d'un fonds capital, de réserves et de fonds de réserve.

L'objectif d'un fonds est de mettre de côté une certaine somme d'argent pour des besoins spécifiques. Chaque fonds est administré séparément et collecte ou reçoit ses propres fonds pour ses propres objectifs et enregistre ses propres dépenses. La comptabilité par fonds garantit que les actifs sont utilisés à des fins spécifiques.

Le fonds capital est utilisé pour enregistrer toutes les dépenses en capital ou infrastructure ainsi que tous les financements de ces dépenses.

Le fonds de fonctionnement est utilisé pour enregistrer toutes les recettes non affectées qui ne sont pas comptabilisées dans un autre fonds.

Les fonds de réserve et les fonds de réserve enregistrent et suivent les actifs qui ont été séparés dans un but spécifique.

that the transactions and events are recognized in the period in which the transactions and events occur.

FUND ACCOUNTING:

Financial information is prepared in accordance with a fund structure which consists of an Operating Fund, Capital Fund, and Reserves and Reserve Funds.

The purpose of a fund is to set aside a certain amount of money for specific needs. Each fund is administered separately and raises or is granted its own money for its own purposes and records its own expenditures. Fund accounting ensures that assets are used for their specific intention.

The Capital Fund is used to record all capital and infrastructure expenditures as well as the financing of these expenditures.

The Operating Fund is used to record all unrestricted revenues that are not otherwise accounted for in another fund.

Reserve and Reserve Funds record and track assets that have been segregated for a specific purpose.

O.REG 284/09

En 2009, le Conseil sur la comptabilité dans le secteur public (CCSP) a apporté d'importantes révisions aux normes comptables afin d'obliger les municipalités à adopter la méthode de la comptabilité d'exercice pour la présentation de leurs états financiers. Le changement le plus notable a été l'introduction de la norme CCSP 3150, qui prévoit la capitalisation des immobilisations corporelles (IC) et l'amortissement sur leur durée de vie utile.

Les nouvelles normes n'exigent toutefois pas que les *budgets* soient préparés sur la même base. Ainsi, la plupart des municipalités, y compris La Municipalité de La Nation, continuent de préparer des budgets selon la méthode de la comptabilité de caisse, selon laquelle les revenus et les dépenses des budgets de fonctionnement et d'immobilisations sont équilibrés.

Dans le cadre du processus de préparation du budget, le *Règlement de l'Ontario 284/09* autorise l'exclusion des dépenses suivantes du budget :

- Amortissement
- Avantages postérieurs à l'emploi
- Passif au titre des activités de fermeture et post-fermeture des dépotoirs

Toutefois, lorsqu'une municipalité exclut la totalité ou une partie de ces dépenses de son budget, le *Règl. de l'Ont. 284/09* exige qu'elle prépare un rapport décrivant l'impact de ce qui suit, qui doit être adopté par une résolution du Conseil.

O.REG 284/09

In 2009, the Public Sector Accounting Board (PSAB) introduced major revisions to the accounting standards whereby municipalities were required to move to a full accrual basis of financial statement reporting. The most notable change was the introduction of PSAB 3150, which incorporates the capitalization of Tangible Capital Assets (TCA) and amortization (depreciation) of those tangible capital assets over their useful lives.

The new standards, however, do not require that *budgets* be prepared on the same basis. As such, most municipalities, including The Nation Municipality, continue to prepare budgets on a cash where revenues and expenses for operating and capital budgets are balanced.

As part of the budget preparation process, *O.Reg. 284/09* allows the exclusion of the following expenses from the budget:

- Amortization
- Post-employment benefits
- Solid Waste landfill closure and post-closure liability

However, when a municipality excludes all or a portion of these expenses from its budget, *O.Reg. 284/09* requires the municipality to prepare a report outlining the impact of the following, which must be adopted by a resolution of Council.

ESTIMÉ ET ANALYSE :

L'amortissement est exclu du budget. La municipalité n'a pas de dépenses liées aux avantages postérieurs à l'emploi et les dépenses liées à la fermeture et à la post fermeture des dépotoirs.

Charge d'amortissement

La charge d'amortissement diminue le déficit accumulé après les ajustements du CCSP. L'amortissement prévu au budget est basé sur une projection des actifs existants et sur l'amortissement annuel estimé des nouveaux actifs. Il ne comprend pas de projection pour les actifs qui ne sont pas encore en service.

L'amortissement est calculé sur la base du coût des actifs lorsqu'ils ont été initialement construits ou achetés. Il peut être considéré comme le coût annuel de l'utilisation des immobilisations. Il s'agit également d'un indicateur du montant qui devrait être versé aux réserves de remplacement afin de garantir que la municipalité puisse remplacer les infrastructures existantes à l'avenir. Cependant, bien qu'il s'agisse d'une bonne base de référence, l'amortissement ne reflète pas l'inflation et le fait que le coût de remplacement en dollars d'aujourd'hui est beaucoup plus élevé.

Rapprochement – comptabilité de caisse vs exercice

Pour rapprocher le budget de la comptabilité de caisse de la comptabilité d'exercice du CCSP, les éléments suivants doivent être pris en compte:

- Produit de la dette - n'est pas considéré comme une recette au sens du CCSP, mais plutôt comme une augmentation du passif.
- Transferts vers/depuis les réserves - Ne sont pas considérés comme des dépenses/recettes selon le CCSP.

ESTIMATE & ANALYSIS:

Amortization was excluded from the budget. The municipality does not have any post-employment benefits expenses and expenses related to the closure and post closure of the solid waste landfill are budgeted.

Amortization Expense

The amortization expense decreases the accumulated deficit after PSAB adjustments. Budgeted amortization is based on a projection of existing assets and the estimated annual amortization for new assets. It does not include a projection for assets not yet in service.

TCA amortization is calculated based on the cost of assets when they were initially built or purchased. It can be seen as the annual cost of using the TCA. It is also an indicator of the amount that should be contributed to replacement reserves to ensure the Municipality can replace the existing infrastructure in the future. However, although a good baseline, TCA amortization does not reflect inflation and the fact that the replacement cost in today's dollars is much higher.

Reconciliation – Accrual vs cash basis of accounting

To reconcile the cash basis budget to the PSAB accrual basis of accounting, the following items must be considered:

- Proceeds of debt - not considered a revenue under PSAB but rather an increase in liabilities.
- Transfers to/from reserves - Not considered expenses/revenues under PSAB.
- Tangible capital assets - Not considered an expense under PSAB but rather an asset.

- Immobilisations corporelles - Ne sont pas considérées comme des dépenses au sens du CCSP, mais plutôt comme des actifs.
- Principal payé sur la dette - N'est pas considéré comme une dépense en vertu du CCSP, mais plutôt comme une réduction du passif de la dette.

Le tableau qui suit présente les ajustements de haut niveau effectués pour convertir le budget équilibré préparé selon la méthode de comptabilité de caisse à la comptabilité d'exercice.

CONCLUSION :

À toutes fins utiles, il n'y a aucun impact financier sur le budget de la municipalité. Les ajustements présentés ci-dessus sont reflétés dans les états financiers audités qui sont présentés selon la méthode de comptabilité d'exercice, conformément au CCSP. Le but de ce rapport est de présenter le rapprochement de la comptabilité de caisse à la comptabilité d'exercice ainsi que de présenter l'exclusion du budget pour se conformer au *Règlement de l'Ontario 284/09*. Donc, la municipalité continuera à préparer et à présenter les budgets futurs au Conseil selon la méthode comptabilité de caisse.

- Principal paid on debt - Not considered an expense under PSAB but rather a reduction of the debt liability.

The table that follows outlines the high-level adjustments made to convert the balanced 2023 budget prepared under the fund basis of accounting to the full accrual basis.

CONCLUSION:

For all intents and purposes, there is no financial impact on the budget of the municipality. The adjustments presented above are reflected in the audited financial statements which are presented under the full accrual basis of accounting as per PSAB. The purpose of this report is to present the reconciliation from cash to accrual basis of accounting as well as present the exclusion from the budget to conform with O.Reg 284/09. Therefore, the Municipality will continue to prepare and present future budgets to Council in the cash basis of accounting.

Calculation Expenses Excluded from the 2024 Budget

	REVENUES	EXPENDITURES	DEFICIT/ (SURPLUS)
2024 Budget (Operating & Capital)	(\$34,445,916)	\$34,445,916	\$0
Adjustments to bring to accrual basis of accounting:			
Less: Transfer from Reserves	\$ 2,531,965		
Less: Transfer to Reserves		\$ (2,679,143)	
Less: Acquisition of Capital Assets		\$ (7,484,874)	
Less: Principal Paid on Debt		\$ (1,520,157)	
Less: Proceeds of Debt	\$ 2,755,723		
Subtotal before exclusions	\$ (29,158,228)	\$ 22,761,743	\$ (6,396,485)
Exclusions per O Reg 284/09 (Adjustments)			
Add: Amortization Expenses		\$ 5,075,448	\$ 5,075,448
Revised 2023 PSAB Budget; as amended	(\$29,158,228)	\$27,837,191	(\$1,321,037)

Déboursés exclus du budget 2024

	REVENUS	DÉPENSES	DÉFICIT/ (EXCÉDENT)
Estimé budgétaire 2024 (Opération & Capital)	(\$34,445,916)	\$34,445,916	\$0
Ajustements pour amener à la comptabilité d'exercice:			
Moins: Transferts des Réserves	\$ 2,531,965		
Moins: Transferts aux Réserves		\$ (2,679,143)	
Moins: Acquisition d'immobilisations		\$ (7,484,874)	
Moins: Paiements principal sur dette à long-terme		\$ (1,520,157)	
Moins: Prêt à long-terme	\$ 2,755,723		
Sous-total avant exclusions	\$ (29,158,228)	\$ 22,761,743	\$ (6,396,485)
Exclusions selon O Reg 284/09 (Adjustments)			
Ajout: Dépense d'amortissement		\$ 5,075,448	\$ 5,075,448
Amendement au budget PSAB 2024; tel qu'amendé	(\$29,158,228)	\$27,837,191	(\$1,321,037)