THE MUNICIPALITY OF WALTHAM

BUDGET ESTIMATES

STATEMENT OF FINANCIAL OPERATING ACTIVITIES FOR BUDGETARY PURPOSES

PERIOD ENDED DECEMBER 31, 2023

	2023 Budget	2022 Estimate	2022 Budget
Revenue			
Tax revenue	622,636	616,430	609,416
Grants in lieu of taxes	143,779	146,122	143,780
Transfers	1,257,762	194,847	173,119
Services provided	2,000	615	3,500
Assessment of rights	49,000	53,500	44,500
Interest	7,700	7,700	7,700
Other	10,000	62,663	29,000
	2,092,877	**1,081,877**	**1,011,015**
Operating expenses			
General administration	243,660	212,128	207,070
Public security	175,470	194,142	150,830
Transportation	306,832	282,915	276,077
Environmental health	175,363	159,958	163,614
Urban planning and regional development	77,403	74,700	78,800
Recreational and cultural activities	50,421	54,920	48,589
Costs of financing	1,000	800	1,500
	1,030,149	**979,563**	**926,479**
Surplus (deficit) for the period	**1,062,728**	**102,314**	**84,536**
Reconciliation for budgetary purposes			
Financing			
Payment of long term debt	(25,060)	(23,391)	(20,000)
Appropriations			
Investing activites	(1,221,604)	(62,847)	(90,000)
Appropriation of surplus	183,936	25,264	25,464
	(1,062,728)	**(60,974)**	**(84,536)**
Surplus (deficit) for the period for budgetary purposes	**0**	**41,340**	**0**

63	**THE MUNICIPALITY OF WALTHAM**			
64	**BUDGET ESTIMATES**			
65	**STATEMENT OF FINANCIAL OPERATING ACTIVITIES FOR BUDGETARY PURPOSES**			
66	**PERIOD ENDED DECEMBER 31, 2023**			
67				
68		**2023 Budget**	**2022 Estimate**	**2022 Budget**
69				
70	**TAXES**			
71	**Taxes based on assessment**			
72	Taxable valuation - $64 266 600/$100 @ 0.72/$100)	462,720	456,515	451,980
73	**Municipal services**			
74	Administration tax - 696 tax bills @ $56	38,976	38,976	37,856
75	Garbage and recycling collection $150	43,200	43,200	43,200
76	Environement tax: lots with buildings - $128 ; vacant lots - $65	75,440	75,439	74,080
77	**Other**			
78	Agence 9-1-1	2,300	2,300	2,300
79				
80		**622,636**	**616,430**	**609,416**
81				
82	**GRANTS IN LIEU OF TAXES**			
83	**Government of Quebec**			
84	Public lands	77,779	80,646	77,780
85				
86	**Other**			
87	Grant in lieu - Waltham Power and Co.	66,000	65,476	66,000
88				
89		**143,779**	**146,122**	**143,780**
90				
91	**TRANSFERS**			
92	**Conditional transfers**			
93	Road maintenance grant	129,138	129,138	119,000
94	Road improvement grant - capital	20,000	20,000	20,000
95	Snow removal contract	1,800	1,800	1,800
96	Recyc Québec	39,000	38,590	27,000
97	Special TVQ grant	6,220	5,319	5,319
98	TECQ 2019-2023	848,172		
99	MAMH - municipal building grant	75,000		
100	Composting	38,432		
101	Revitalization projects - MRC	100,000		
102				
103		**1,257,762**	**194,847**	**173,119**
104				
105	**SERVICES PROVIDED**			
106	Fire services provided other municipalities			3,000
107	Hall rental	2,000	615	500
108				
109		**2,000**	**615**	**3,500**
110				
111	**ASSESSMENT OF RIGHTS**			
112	Licenses and permits	5,000	5,500	8,000
113	Dump fees	4,000	3,000	1,500
114	Transfer duties	40,000	45,000	35,000
115				
116		**49,000**	**53,500**	**44,500**
117				
118	**INTEREST**			
119	Interest on arrears	**7,700**	**7,700**	**7,700**
120				
121	**OTHER REVENUE**			
122	Sale of seized property	**10,000**	**62,663**	**29,000**
123				
124				

THE MUNICIPALITY OF WALTHAM

BUDGET ESTIMATES

STATEMENT OF FINANCIAL OPERATING ACTIVITIES FOR BUDGETARY PURPOSES

PERIOD ENDED DECEMBER 31, 2023

	2023 Budget	2022 Estimate	2022 Budget
GENERAL ADMINISTRATION			
Legislation			
Mayor and Councillors - remuneration	24,878	23,921	23,921
Mayor and Councillors - allowance taxable at the federal level	12,439	11,961	11,961
Mayor and Councillors - employer's share	2,050	1,900	1,900
Mayor and Councillors - travel and convention	200	200	200
Mayor and Councillors - code books	500	200	200
	40,067	**38,182**	**38,182**
Election			
Wages, benefits, public notices and supplies	**1,250**	**0**	**0**
Financial and administrative management			
Director General	49,000	47,000	47,000
Employer's share	7,400	7,100	6,400
Audit fee	17,000	15,000	15,000
Office supplies	4,500	4,250	4,250
Tax billing service	1,000	300	1,800
Telephone	3,700	3,500	3,500
Postage	4,000	3,500	3,500
Public notices	1,500	1,300	1,000
Travel - secretary	500	600	250
Association fees	550	520	600
Secretary’s bond	300	200	200
Other professional services	21,102	18,394	18,394
Insurance on office and contents	600	600	600
Computer lease and website	2,500	1,500	1,200
Office hydro	420	400	400
Training and course fees	750	1,885	250
	114,822	**106,049**	**104,344**
Assessment			
M.R.C. Pontiac	**36,433**	**27,209**	**27,209**
Other			
M.R.C. Pontiac	40,946	27,120	27,120
FQM fees	1,110	1,065	1,065
Legal fees	2,000	6,000	3,000
Errors and omissions insurance	1,066	1,025	650
Liability insurance	3,966	3,813	4,000
Goodwill gestures Tourist association	2,000	1,665	1,500
	51,088	**40,688**	**37,335**
	243,660	**212,128**	**207,070**

THE MUNICIPALITY OF WALTHAM
BUDGET ESTIMATES
STATEMENT OF FINANCIAL OPERATING ACTIVITIES FOR BUDGETARY PURPOSES
PERIOD ENDED DECEMBER 31, 2023

	2023 Budget	2022 Estimate	2022 Budget
PUBLIC SECURITY			
Police protection			
Government of Quebec	**56,559**	**54,651**	**54,651**
Fire protection			
Firemen remuneration	46,600	48,000	40,000
Employer's share	6,900	2,800	3,200
Fire supplies	5,000	14,000	7,000
Banquet	1,600	1,685	1,500
Public notices	200	140	500
Fire hall - light and heat	4,000	3,750	3,750
Fire hall - maintenance	1,000	1,632	1,000
Fire hall - insurance	2,200	2,150	1,990
Pager fees	9,000	8,100	7,300
Fire vehicles - fuel	2,000	1,200	2,000
Fire vehicles - insurance	1,600	1,530	2,400
Fire vehicles - licenses	3,600	3,600	3,500
Fire vehicles - maintenance	8,500	4,400	3,500
Training and course fees - firefighter 1	8,500	4,143	2,000
Telephone	2,800	2,000	2,000
Radio repeater service	1,300	1,210	1,200
Communication license	140	132	130
Agence 9-1-1	2,300	2,300	2,300
M.R.C. Pontiac - fire protection share	7,284	5,129	5,129
	114,524	**107,901**	**90,399**
Civil protection			
Services	1,000	28,200	2,000
Emergency plan	500	700	1,000
	1,500	**28,900**	**3,000**
Other			
Bounties and animal control			90
M.R.C. Pontiac - animal control	2,887	2,690	2,690
	.		
	2,887	**2,690**	**2,780**
	175,470	**194,142**	**150,830**

249	**THE MUNICIPALITY OF WALTHAM**			
250	**BUDGET ESTIMATES**			
251	**STATEMENT OF FINANCIAL OPERATING ACTIVITIES FOR BUDGETARY PURPOSES**			
252	**PERIOD ENDED DECEMBER 31, 2023**			
253				
254		**2023 Budget**	**2022 Estimate**	**2022 Budget**
255				
256	**TRANSPORTATION**			
257	**Municipal roads**			
258	Equipment rental	25,000	30,000	25,000
259	Grading contract	30,000	21,000	30,000
260	Gravel and stone/cold patch/culvert	10,000	12,600	15,705
261	Dust suppressant	7,000	4,950	5,000
262	Street sweeping	1,500	1,100	1,000
263	MRC engineer	1,200	6,300	2,000
264	MRC share - engineering services	3,866	4,791	3,591
265	Tools and supplies	3,500	2,500	3,000
266	Overhead - line 424	50,266	48,143	50,231
267		**132,332**	**131,384**	**135,527**
268				
269	**Snow removal**			
270	Snow removal contract	160,000	132,000	128,000
271	Extra snow removal contract			650
272				
273		**160,000**	**132,000**	**128,650**
274				
275	**Street lighting**			
276	Electricity	7,500	7,120	6,900
277	Maintenance	5,000	10,411	3,000
278				
279		**12,500**	**17,531**	**9,900**
280				
281	**Traffic**			
282	Road signs and survey	**2,000**	**2,000**	**2,000**
283				
284		**306,832**	**282,915**	**276,077**
285				
286	**ENVIRONMENTAL HEALTH**			
287	**Domestic garbage**			
288	**Collection**			
289	Overhead - line 425	**26,016**	**24,925**	**25,741**
290				
291	**Disposal**			
292	Direct wages - 50%	4,900	4,700	6,000
293	Employer's share - 50%	650	600	600
294	M.R.C. Pontiac - share for waste management	6,475	5,698	5,698
295	Dump maintenance and supplies	2,000	1,950	2,000
296	Waste transportation	80,000	72,000	72,000
297	Overhead - line 426	5,203	4,985	5,148
298				
299		**99,228**	**89,933**	**91,446**
300	**Recycling**			
301	Direct wages - 50%	4,900	4,700	6,000
302	Employer's share - 50%	650	600	600
303	Wages and benefits - 20% town workers	14,600	14,000	14,000
304	Pickup	25,000	21,000	20,000
305	Recycling supplies	600	600	2,000
306	Overhead - line 427	4,368	4,200	3,826
307				
308		**50,118**	**45,100**	**46,426**
309				
310		**175,363**	**159,958**	**163,614**

THE MUNICIPALITY OF WALTHAM
BUDGET ESTIMATES
STATEMENT OF FINANCIAL OPERATING ACTIVITIES FOR BUDGETARY PURPOSES
PERIOD ENDED DECEMBER 31, 2023

	2023 Budget	2022 Estimate	2022 Budget
URBAN PLANNING			
Urban planning			
M.R.C. Pontiac - urbanism share	24,903	22,600	22,600
Remuneration	32,300	31,000	31,000
Municipal inspector	8,000	7,600	7,600
Employer's share	7,400	7,000	7,000
Civic numbering services	0	500	4,000
Civic numbering signage	1,000	2,000	3,000
Inspector travel allowance	1,400	1,200	1,200
Inspector expense allowance and training	2,400	2,800	2,400
	77,403	**74,700**	**78,800**
RECREATIONAL AND CULTURAL ACTIVITIES			
Town hall			
Maintenance	1,200	4,487	1,200
Heat	4,500	4,000	2,500
Electricity	2,500	1,900	3,000
Cleaning wages	2,100	1,600	2,000
Cleaning benefits	160	150	270
Cleaning supplies	300	100	300
Insurance	2,000	1,909	2,500
Propane	1,500	1,000	1,500
Overhead expense - line 428	5,203	4,985	5,148
	19,463	**20,131**	**18,418**
Dock			
Lease and insurance repair	**450**	**4,326**	**200**
Parks and playgrounds			
Maintenance and supplies/flags`	2,000	2,300	1,500
Electricity	1,500	1,700	1,600
Overhead - line 429	13,008	12,463	12,871
	16,508	**16,463**	**15,971**
Other			
Financial assistance to Recreation Association	5,000	5,000	5,000
Waltham Angler's Association	1,000	1,000	1,000
Upper Pontiac Sports Complex	5,000	5,000	5,000
Other - Yup	500	500	500
Résidence Meilleur	2,500	2,500	2,500
	14,000	**14,000**	**14,000**
	50,421	**54,920**	**48,589**
COSTS OF FINANCING			
Interest on temporary loans / bank charges	1,000	800	1,500
	1,000	**800**	**1,500**

THE MUNICIPALITY OF WALTHAM
BUDGET ESTIMATES
STATEMENT OF FINANCIAL OPERATING ACTIVITIES FOR BUDGETARY PURPOSES
PERIOD ENDED DECEMBER 31, 2023

	2023 Budget	2022 Estimate	2022 Budget
FINANCING			
Capital payments			
New fire truck $120 000 financed over 6 years	**25,060**	**23,391**	**20,000**
APPROPRIATIONS			
Investing activities			
Road improvements	20,000	26,683	20,000
RA Play Structure		13,607	
Composter	53,432		20,000
Excise tax Municipal share	99,000		33,000
Fire equipment	26,000	11,100	7,000
New office	75,000	11,457	10,000
Revitalization projects	100,000		
TECQ 2019-2023	848,172		
	1,221,604	**62,847**	**90,000**
OVERHEAD EXPENSE			
Salaries and benefits			
Town employees - salaries	78,300	74,896	80,030
Clothing	520	500	500
Travel	220	200	200
Employer's share	12,485	12,005	12,005
Pension plan - 6%	4,000	3,900	3,900
Safety equipment(Epipen)	1,300	1,200	1,200
Less 20% foreman wage and benefits to recycling	(14,600)	(14 000)	(14,000)
Sub-total	**82,225**	**78,701**	**83,835**
Vehicles, garage and salt shed			
Vehicles - fuel	8,110	7,909	7,000
Vehicles - maintenance	6,000	5,500	4,000
Vehicles - insurance	2,500	2,470	2,000
Vehicles - licenses	2,360	2,360	2,000
Garage and salt shed - hydro	1,000	1,000	1,200
Garage and salt shed - heat	800	800	1,200
Garage and salt shed - insurance	570	561	230
Garage maintenance	500	400	1,500
Sub-total	**21,840**	**21,000**	**19,130**
Total overhead	**104,065**	**99,701**	**102,965**
Overhead distributed to:			
Municipal roads – 52.5% salaries / 32.5% vehicles/garage	50,266	48,143	50,231
Garbage collection - 25% salaries/vehicles/garage	26,016	24,925	25,741
Garbage disposal - 5% salaries/vehicles/garage	5,203	4,985	5,148
Recycling - 20% vehicles/garage	4,368	4,200	3,826
Town hall - 5% salaries/vehicles/garage	5,203	4,985	5,148
Parks and playgrounds - 12.5% salaries/vehicles/garage	13,008	12,463	12,871
Total overhead distributed	**104,065**	**99,701**	**102,965**