

1	THE MUNICIPALITY OF WALTHAM				
2	BUDGET ESTIMATES				
3	STATEMENT OF FINANCIAL OPERATING ACTIVITIES FOR BUDGETARY PURPOSES				
4	PERIOD ENDED DECEMBER 31, 2024				
5					
6		2024 Budget	2023 projected	2023 Budget	2024
7					
8	Revenue				
9	Tax revenue	652,865	640,082	622,636	58.24%
10	Grants in lieu of taxes	148,466	147,089	143,779	13.24%
11	Transfers	212,695	1,235,022	1,257,762	18.97%
12	Services provided	6,500	6,462	2,000	0.58%
13	Assessment of rights	51,010	41,000	49,000	4.55%
14	Interest	7,899		7,700	0.70%
15	Other	41,500	25,264	10,000	3.70%
16	Appropriation of surplus		183,936	183,936	0.00%
17					
18		1,120,935	2,278,855	2,276,813	
19					
20					
21	Operating expenses				
22	General administration	291,133	249,817	243,660	25.97%
23	Public security	176,772	175,452	175,470	15.77%
24	Transportation	289,607	301,598	295,132	25.84%
25	Environmental health	180,357	181,433	184,508	16.09%
26	Urban planning and regional development	44,078	66,635	77,403	3.93%
27	Recreational and cultural activities	57,998	52,327	52,976	5.17%
28	Costs of financing	20,000	2,400	1,000	1.78%
29	Payment of long term debt	21,300		25,060	1.90%
30	Investing activites	39,690	1,232,172	1,221,604	3.54%
31					
32		1,120,935	2,261,833	2,276,813	
33					
34					
35	Surplus (deficit) for the year	0	17,022	0	
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
54					
55					
56					
57					
58					
59					
60					
61					
62					

63	THE MUNICIPALITY OF WALTHAM			
64	BUDGET ESTIMATES			
65	STATEMENT OF FINANCIAL OPERATING ACTIVITIES FOR BUDGETARY PURPOSES			
66	PERIOD ENDED DECEMBER 31, 2024			
67				
68		2024 Budget	2023 projected	2023 Budget
69				
70	TAXES			
71	Taxes based on assessment			
72	Taxable valuation - \$65,342,300 /\$100 @ 0.72/\$100 (0.72 for 2023)	470,465	473,604	462,720
73	Municipal services			
74	Administration tax - 750 tax bills @ \$76	57,000	42,111	38,976
75	Garbage and recycling collection \$150	43,100	43,050	43,200
76	Environement tax: lots with buildings - \$128 ; vacant lots - \$65	80,000	79,017	75,440
77	Other			
78	Agence 9-1-1	2,300	2,300	2,300
79				
80		652,865	640,082	622,636
81				
82	GRANTS IN LIEU OF TAXES			
83	Government of Quebec			
84	Public lands	77,779	77,779	77,779
85	Government properties	2,687	2,132	
86	Other			
87	Grant in lieu - Waltham Power and Co.	68,000	67,178	66,000
88				
89		148,466	147,089	143,779
90				
91	TRANSFERS			
92	Conditional transfers			
93	Road maintenance grant	129,071	129,071	129,138
94	Road improvement grant - capital	25,000	20,000	20,000
95	Snow removal contract	1,970	1,970	1,800
96	Recyc Québec	35,905	38,589	39,000
97	Special TVQ grant	20,749	6,220	6,220
98	TECQ 2019-2023		848,172	848,172
99	MAMH - municipal building grant		75,000	75,000
100	Composting		16,000	38,432
101	Revitalization projects - MRC		100,000	100,000
102				
103		212,695	1,235,022	1,257,762
104				
105	SERVICES PROVIDED			
106	Fire services provided other municipalities	4,000	4,612	
107	Hall rental	2,500	1,850	2,000
108				
109		6,500	6,462	2,000
110				
111	ASSESSMENT OF RIGHTS			
112	Licenses and permits	12,000	13,000	5,000
113	Dump fees scrap metal	4,010	3,000	4,000
114	Transfer duties	35,000	25,000	40,000
115				
116		51,010	41,000	49,000
117				
118	INTEREST			
119	Interest on arrears 12% per year	7,899		7,700
120				
121	OTHER REVENUE			
122	MRC updates, sale of property	41,500	25,264	10,000
123				
124				

125	THE MUNICIPALITY OF WALTHAM			
126	BUDGET ESTIMATES			
127	STATEMENT OF FINANCIAL OPERATING ACTIVITIES FOR BUDGETARY PURPOSES			
128	PERIOD ENDED DECEMBER 31, 2024			
129				
130		2024 Budget	2023 projected	2023 Budget
131				
132	GENERAL ADMINISTRATION			
133	Legislation			
134	Mayor and Councillors - remuneration	25,823	24,878	24,878
135	Mayor and Councillors - allowance taxable	12,911	12,439	12,439
136	Mayor and Councillors - employer's share	2,128	2,050	2,050
137	Mayor and Councillors - travel and convention	5,000		200
138	Mayor and Councillors - code books	300	219	500
139				
140		46,162	39,586	40,067
141				
142	Election			
143	Wages, benefits, public notices and supplies	1,250	0	1,250
144				
145	Financial and administrative management			
146	Director General	79,560	49,000	49,000
147	Employer's share	12,000	7,400	7,400
148	Audit fee	17,000	17,000	17,000
149	Office supplies	6,000	6,800	4,500
150	Tax billing service	500	780	1,000
151	Telephone	2,500	3,700	3,700
152	Postage	4,000	4,000	4,000
153	Public notices	1,500	1,500	1,500
154	Travel - secretary	500	479	500
155	Association fees	550	550	550
156	Secretary's bond	300	300	300
157	Other professional services	23,307	21,102	21,102
158	Insurance on office and contents	600	600	600
159	Computer lease and website purchase		1,433	2,500
160	Office hydro	500	450	420
161	Web site	1,540	1,540	750
162				
163		150,357	116,634	114,822
164				
165				
166	Assessment			
167	M.R.C. Pontiac	35,594	36,433	36,433
168				
169	Other			
170	M.R.C. Pontiac	40,464	40,946	40,946
171	FQM fees	1,200	1,118	1,110
172	Legal fees	6,890	6,400	2,000
173	Errors and omissions insurance	1,066	1,025	1,066
174	Liability insurance	5,700	5,675	3,966
175	Goodwill gestures Tourist association	2,450	2,000	2,000
176				
177		57,770	57,164	51,088
178				
179		291,133	249,817	243,660
180				
181				
182				
183				
184				
185				
186				

187	THE MUNICIPALITY OF WALTHAM			
188	BUDGET ESTIMATES			
189	STATEMENT OF FINANCIAL OPERATING ACTIVITIES FOR BUDGETARY PURPOSES			
190	PERIOD ENDED DECEMBER 31, 2024			
191				
192		2024 Budget	2023 projected	2023 Budget
193				
194	PUBLIC SECURITY			
195	Police protection			
196	Government of Quebec	58,523	56,559	56,559
197				
198	Fire protection			
199	Firemen remuneration	26,600	46,600	46,600
200	Fire chief	20,000		
201	Employer's share	6,900	6,900	6,900
202	Fire supplies	5,000	6,761	5,000
203	Banquet	1,600		1,600
204	Public notices	200	100	200
205	Fire hall - light and heat	4,100	4,000	4,000
206	Fire hall - maintenance	1,000	500	1,000
207	Fire hall - insurance	3,000	2,943	2,200
208	Pager fees	9,000	8,300	9,000
209	Fire vehicles - fuel	2,000	1,200	2,000
210	Fire vehicles - insurance	3,020	3,019	1,600
211	Fire vehicles - licenses	3,600	3,711	3,600
212	Fire vehicles - maintenance	8,000	8,000	8,500
213	Training and course fees	5,000	5,638	8,500
214	Telephone	2,800	3,000	2,800
215	Radio repeater service		1,210	1,300
216	Communication license	142	141	140
217	Agence 9-1-1	2,300	2,300	2,300
218	M.R.C. Pontiac - fire protection share	7,088	7,284	7,284
219	Bunker suits cleaning	3,000	2,839	
220				
221		114,350	114,446	114,524
222				
223	Civil protection			
224	Services	225	1,060	1,000
225	Emergency plan	500	500	500
226				
227		725	1,560	1,500
228				
229	Other			
230	M.R.C. Pontiac - animal control	3,174	2,887	2,887
231				
232		176,772	175,452	175,470
233				
234				
235				
236				
237				
238				
239				
240				
241				
242				
243				
244				
245				
246				
247				
248				

249	THE MUNICIPALITY OF WALTHAM			
250	BUDGET ESTIMATES			
251	STATEMENT OF FINANCIAL OPERATING ACTIVITIES FOR BUDGETARY PURPOSES			
252	PERIOD ENDED DECEMBER 31, 2024			
253				
254		2024 Budget	2023 projected	2023 Budget
255				
256	TRANSPORTATION			
257	Municipal roads			
258	Equipment rental	15,000	2,921	25,000
259	Grading contract	32,000	31,000	30,000
260	Gravel and stone/cold patch/culvert	15,000	31,400	10,000
261	Dust suppressant	5,500	5,000	7,000
262	Street sweeping	1,500	1,130	1,500
263	MRC engineer		1,200	1,200
264	MRC share - engineering services		5,496	3,866
265	Tools and supplies	5,000	6,906	3,500
266	Overhead - line 424	40,807	40,045	38,566
267				
268		114,807	125,098	120,632
269				
270	Snow removal			
271	Snow removal contract	160,000	160,000	160,000
272				
273	Street lighting			
274	Electricity	8,000	7,500	7,500
275	Maintenance	5,800	5,000	5,000
276				
277		13,800	12,500	12,500
278				
279	Traffic			
280	Road signs and survey	1,000	4,000	2,000
281				
282		289,607	301,598	295,132
283				
284	ENVIRONMENTAL HEALTH			
285	Domestic garbage			
286	Collection			
287	Overhead - line 425	31,390	30,804	29,666
288				
289	Disposal			
290	Direct wages - 50%	5,700	5,000	4,900
291	Employer's share - 50%	675	650	650
292	M.R.C. Pontiac - share for waste management	6,727	6,475	6,475
293	Dump maintenance and supplies	1,000	600	2,000
294	Waste transportation	70,000	75,000	80,000
295	Overhead - line 426	6,278	6,161	5,933
296				
297		90,380	93,886	99,958
298	Recycling			
299	Direct wages - 50%	5,700	5,000	4,900
300	Employer's share - 50%	675	650	650
301	Pickup	26,500	25,000	25,000
302	Recycling supplies	600	830	600
303	Overhead - line 427	25,112	24,643	23,733
304	Composting expenses on grant		620	
305				
306		58,587	56,743	54,883
307				
308		180,357	181,433	184,508
309				
310				

311	THE MUNICIPALITY OF WALTHAM			
312	BUDGET ESTIMATES			
313	STATEMENT OF FINANCIAL OPERATING ACTIVITIES FOR BUDGETARY PURPOSES			
314	PERIOD ENDED DECEMBER 31, 2024			
315				
316		2024 Budget	2023 projected	2023 Budget
317				
318	URBAN PLANNING			
319	Urban planning			
320	M.R.C. Pontiac - urbanism share	29,275	24,905	24,903
321	Remuneration	0	23,723	32,300
322	Municipal inspector	8,300	8,000	8,000
323	Employer's share	1,300	3,317	7,400
324	Civic numbering signage	1,000	2,550	1,000
325	Inspector travel allowance	1,453	1,400	1,400
326	Inspector expense allowance and training	2,400	2,400	2,400
327	Public notice	350	340	
328		44,078	66,635	77,403
329				
330	RECREATIONAL AND CULTURAL ACTIVITIES			
331	Town hall			
332	Maintenance	1,400	1,234	1,200
333	Heat	5,000	4,500	4,500
334	Electricity	3,000	2,900	2,500
335	Cleaning wages	3,000	2,100	2,100
336	Cleaning benefits	175	160	160
337	Cleaning supplies	400	300	300
338	Insurance	2,800	2,750	2,000
339	Propane	1,500	1,000	1,500
340	Overhead expense - line 428	6,278	6,161	5,933
341				
342		23,553	21,105	20,193
343				
344	Dock			
345	Lease and insurance repairs	450	420	450
346				
347	Parks and playgrounds			
348	Maintenance and supplies/flags`	1,000	200	2,000
349	Electricity	1,800	1,200	1,500
350	Overhead - line 429	15,695	15,402	14,833
351				
352		18,495	16,802	18,333
353				
354	Other			
355	Financial assistance to Recreation Association	5,000	5,000	5,000
356	Waltham Angler's Association	1,000	1,000	1,000
357	Upper Pontiac Sports Complex	5,000	5,000	5,000
358	Yup, West Pontiac Connects etc	2,000	500	500
359	Résidence Meilleur	2,500	2,500	2,500
360				
361		15,500	14,000	14,000
362				
363		57,998	52,327	52,976
364				
365	COSTS OF FINANCING			
366	Interest on temporary loans / bank charges	20,000	2,400	1,000
367				
368		20,000	2,400	1,000
369				
370				
371				
372				

373	THE MUNICIPALITY OF WALTHAM			
374	BUDGET ESTIMATES			
375	STATEMENT OF FINANCIAL OPERATING ACTIVITIES FOR BUDGETARY PURPOSES			
376	PERIOD ENDED DECEMBER 31, 2024			
377				
378		2024 Budget	2023 projected	2023 Budget
379				
380	FINANCING			
381	Capital payments			
382	New fire truck \$120 000 financed over 6 years	21,300	0	25,060
383				
384	APPROPRIATIONS			
385	Investing activities			
386	Road improvements	25,000	20,000	20,000
387	Composter		20,000	53,432
388	Excise tax Municipal share		99,000	99,000
389	Fire equipment	14,690	26,000	26,000
390	New office		75,000	75,000
391	Revitalization projects		144,000	100,000
392	TECQ 2019-2023		848,172	848,172
393				
394				
395		39,690	1,232,172	1,221,604
396				
397	OVERHEAD EXPENSE			
398	Salaries and benefits			
399	Town employees - salaries	80,000	78,300	78,300
400	Clothing allowance		520	520
401	Travel			220
402	Employer's share	15,000	12,485	12,485
403	Pension plan - 6%	3,700	4,000	4,000
404	Safety equipment(Epipen)	1,200	900	1,300
405				
406	Sub-total	99,900	96,205	96,825
407				
408	Vehicles, garage and salt shed			
409	Vehicles - fuel	8,000	8,000	8,110
410	Vehicles - maintenance	10,000	13,000	6,000
411	Vehicles - insurance	1,300	1,300	2,500
412	Vehicles - licenses	1,500	1,500	2,360
413	Garage and salt shed - hydro	1,500	1,200	1,000
414	Garage and salt shed - heat	1,000		800
415	Garage and salt shed - insurance	360	360	570
416	Garage maintenance	2,000	1,650	500
417				
418	Sub-total	25,660	27,010	21,840
419				
420	Total overhead	125,560	123,215	118,665
421				
422				
423	Overhead distributed to:			
424	Municipal roads – 32.5% salaries/vehicles/garage	40,807	40,045	38,566
425	Garbage collection - 25% salaries/vehicles/garage	31,390	30,804	29,666
426	Garbage disposal - 5% salaries/vehicles/garage	6,278	6,161	5,933
427	Recycling - 20% salaries/vehicles/garage	25,112	24,643	23,733
428	Town hall - 5% salaries/vehicles/garage	6,278	6,161	5,933
429	Parks and playgrounds - 12.5% salaries/vehicles/garage	15,695	15,402	14,833
430				
431	Total overhead distributed	125,560	123,215	118,665
432				
433				
434				