

1	THE MUNICIPALITY OF BRYSON		
2	BUDGET ESTIMATES		
3	STATEMENT OF FINANCIAL OPERATING ACTIVITIES FOR FISCAL PURPOSES		
4	PERIOD ENDED DECEMBER 31, 2021		
5			
6		2021 Budget	2021
7			
8	Revenue		
9	Tax revenue	832,699	74.18%
10	Grants in lieu of taxes	2,209	0.20%
11	Transfers	269,999	24.05%
12	Assessment of rights	3,250	0.29%
13	Fines	300	0.03%
14	Interest	13,159	1.17%
15	Other revenue	850	0.08%
16			
17		1,122,466	
18			
19	Operating expenses		
20	General administration	265,064	23.61%
21	Public security	78,630	7.01%
22	Transportation	84,325	7.51%
23	Environmental health	381,653	34.00%
24	Health and Welfare	6,800	0.61%
25	Urban planning and regional development	15,570	1.39%
26	Recreational and cultural activities	51,711	4.61%
27	Costs of financing	75,513	6.73%
28			
29		959,266	
30			
31			
32	Surplus (deficit) for the period before reconciliation	163,200	
33			
34	Reconciliation for fiscal purposes		
35	Financing		
36	Payment of long term debt	(133,600)	11.90%
37			
38	Appropriations		
39	Investing activities (Capital expenditures)	(29,600)	2.64%
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42		(29,600)	
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45	Surplus (deficit) for the period for fiscal purposes	0	
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61	THE MUNICIPALITY OF BRYSON	
62	BUDGET ESTIMATES	
63	ANALYSIS OF REVENUE	
64	PERIOD ENDED DECEMBER 31, 2021	
65		
66		2021 Budget
67		
68	TAXES	
69	Based on assessment	
70	General tax revenue - \$33,261,000 x \$1.02 /\$100 (\$1.02 in 2020)	339,262
71		
72	Municipal services	
73	Water rates - Residential \$506 (\$480)	163,058
74	Sewage rates - Residential \$376 (\$390 in 2020)	57,118
75	Sewage rates - Residential grey water \$290 (\$275 in 2020)	17,400
76	Garbage tax - Residential \$252 (\$228 in 2020)	77,740
77	Recycling / composting tax - Residential \$54 (\$31)	17,217
78	Local improvement tax - \$.50 per linear metre of frontage	2,245
79	Debt service tax - \$299 (\$367)	103,919
80	Capital investments/Membrane - \$154 (\$125)	53,500
81	Agence 9-1-1	1,240
82		
83		493,437
84		
85		832,699
86		
87	GRANTS IN LIEU OF TAXES	
88	Government of Canada	
89	Federal government properties	703
90	Federal Government - services	1,506
91		
92		2,209
93		
94	TRANSFERS	
95	Unconditional transfers	
96	Equalisation	138,613
97	Special operating grant	6,071
98		
99	Conditional transfers	
100	Administration	
101	Emplois Quebec	6,000
102		
103	Environmental health	
104	Water capital and interest grant	
105	Sewage capital and interest grant	70,194
106	Recycling grant	42,121
107	Waste disposal grant	7,000
108		
109		269,999
110		
111	ASSESSMENT OF RIGHTS	
112	Licences and permits	250
113	Transfer duties	3,000
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115		3,250
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122	BUDGET ESTIMATES	
123	ANALYSIS OF REVENUE	
124	PERIOD ENDED DECEMBER 31, 2021	
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126		2021 Budget
127		
128	FINES	
129	M.R.C. de Pontiac	300
130		
131	INTEREST	
132	Interest on tax arrears	13,159
133		
134		
135	OTHER REVENUE	
136	Land lease - Hydro Quebec	250
137	Snow removal services	600
138		
139		850
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181	THE MUNICIPALITY OF BRYSON	
182	BUDGET ESTIMATES	
183	ANALYSIS OF OPERATING EXPENSES	
184	PERIOD ENDED DECEMBER 31, 2021	
185		
186		2021 Budget
187		
188	GENERAL ADMINISTRATION	
189	Legislation	
190	Mayor & Councillors - remuneration	36,532
191	Mayor & Councillors - allowance	18,266
192	Mayor & Councillors - employer's share	4,000
193	Mayor & Councillors - travel/convention	6,000
194	Mayor & Councillors - course fees	800
195	Mayor & Councillors - appreciation night	800
196		66,398
197		
198	Financial Management	
199	Director - salary	50,471
200	Director - vacation pay	4,037
201	Director - employee benefits	7,500
202	Director - group insurance	6,300
203	Director - travel/convention/training	2,500
204	Work program wages and benefits	20,000
205	Telephone and fax - office	4,800
206	Audit and accounting services	26,775
207	Office equipment maintenance	500
208	Electricity - office	1,600
209	Association fees	1,800
210	Postage and flyers	1,400
211	Office supplies	2,000
212	Secretary's bond	175
213	Office/school maintenance and cleaning	2,500
214	Public notices	550
215	Insurance - office and contents (School)	4,450
216	Csst - annual fee	65
217	Service contract - PG	2,450
218	Service contract - Simply	1,600
219	Office heat	6,700
220	Office equipment purchases	1,000
221	Service contract - WF	1,850
222		151,023
223		
224	Election	7,500
225		
226	Assessment	
227	M.R.C. Pontiac - share	12,831
228		
229	Other administration expense	
230	M.R.C. Pontiac - share	13,942
231	Legal fees	1,500
232	U.M.Q /F.Q.M.	1,500
233	Errors and omissions insurance	1,170
234	Liability insurance	7,700
235	Donations/goodwill	1,500
236		27,312
237		
238		265,064
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243	ANALYSIS OF OPERATING EXPENSES	
244	PERIOD ENDED DECEMBER 31, 2021	
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246		2021 Budget
247		
248	PUBLIC SECURITY	
249	Police protection	
250	Government of Quebec	29,021
251		
252	Fire protection	
253	M.R.C. share	2,497
254	Firemen - remuneration	6,000
255	Firemen - benefits	825
256	Services - intermunicipal	2,000
257	Outside fire services provided	1,500
258	Firemen - course fees	3,500
259	Firemen - insurance	660
260	Fire - emergency telephone	1,400
261	Communication system	5,750
262	Fire equipment maintenance	1,500
263	Fire hall - electricity	700
264	Fire hall - maintenance	1,000
265	Fire hall - insurance	675
266	Fire hall - heating	2,000
267	Fire - clothing	3,100
268	Fire supplies	10,000
269	Fire vehicles - maintenance	1,000
270	Fire vehicles - licences	950
271	Fire vehicles - insurance	1,150
272	Fire vehicles - fuel	800
273	Agence 9-1-1 (Line 81)	1,240
274		48,247
275		
276	Animal control	
277	M.R.C. Pontiac - share for animal control	1,362
278		
279		
280		78,630
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302	BUDGET ESTIMATES	
303	ANALYSIS OF OPERATING EXPENSES	
304	PERIOD ENDED DECEMBER 31, 2021	
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306		2021 Budget
307		
308	TRANSPORTATION	
309	Municipal roads	
310	Street sweeping	3,500
311	Equipment rental/backhoe maintenance	2,500
312	Gravel and stone/culverts	500
313	Overhead expense - line 570	38,769
314	Engineering services - MRC	1,599
315		46,868
316		
317	Snow removal	
318	Snowplow - fuel	1,800
319	Snowplow - maintenance	3,000
320	Snowplow - licence	1,600
321	Snowplow - insurance	350
322	Equipment rental/contract	1,000
323	Salt and sand	3,500
324	Overhead expense - line 571	15,508
325		26,758
326		
327	Street lighting	
328	Electricity	5,200
329	Maintenance/bulbs - LED	5,000
330		10,200
331		
332	Traffic	
333	Road signs	500
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336		84,325
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362	BUDGET ESTIMATES	
363	ANALYSIS OF OPERATING EXPENSES	
364	PERIOD ENDED DECEMBER 31, 2021	
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366		2021 Budget
367	ENVIRONMENTAL HEALTH	
368	Water purification	
369	Chlorine and supplies	11,500
370	Water analysis	2,400
371	Other services	2,500
372	Professional services	1,000
373	Water purification - electricity	36,000
374	Water filtration - alarm system	630
375	Water filtration - internet	1,100
376	Training	2,000
377		57,130
378		
379	Water distribution system	
380	Direct wages	35,170
381	Direct benefits	4,650
382	Electricity	4,000
383	Insurance	1,500
384	Maintenance	40,000
385	Fuel	1,500
386	Telephone/alarm	3,600
387	Overhead expense - line 572	15,508
388		105,928
389		
390	Sewage distribution system	
391	Direct wages	19,910
392	Direct benefits	2,500
393	Sewage analysis	900
394	Telephone alarm	1,500
395	Maintenance	15,000
396	Electricity	17,000
397	Insurance	2,200
398	Overhead expense - line 573	15,508
399		74,518
400		
401	Domestic garbage	
402	1 ton truck - fuel 70%	3,500
403	1 ton truck - maintenance 70%	2,000
404	1 ton truck - licence 70%	650
405	1 ton truck - insurance 70%	125
406	Transportation of waste	45,000
407	M.R.C. Pontiac - share for waste management	2,450
408	Overhead expense - line 574	31,015
409		84,740
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422	BUDGET ESTIMATES	
423	ANALYSIS OF OPERATING EXPENSES	
424	PERIOD ENDED DECEMBER 31, 2021	
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426		2021 Budget
427	ENVIRONMENTAL HEALTH (Continued)	
428	Recycling/composting	
429	Wages and benefits	6,000
430	Contract	32,000
431	Other services	500
432	1 ton truck - fuel	1,500
433	1 ton truck - maintenance	500
434	1 ton truck - licence	275
435	1 ton truck - insurance	55
436	Composting	3,000
437	Overhead expense - line 575	15,508
438		59,338
439		
440		381,653
441		
442	HEALTH AND WELFARE	
443	O.M.H. - 10% of deficit	6,800
444		
445		
446	URBAN PLANNING AND REGIONAL DEVELOPMENT	
447	Urbanism	
448	Inspector fees	6,120
449	Supplies / association fees	100
450	M.R.C. Pontiac	9,350
451		15,570
452		
453		
454	RECREATIONAL AND CULTURAL ACTIVITIES	
455	R.A Hall and Rink	
456	R.A. Hall - insurance	3,800
457	R.A. contribution	5,000
458	Electricity	4,500
459	Telephone	1,500
460		14,800
461		
462	Park	
463	Maintenance	2,500
464	Beach maintenance	5,000
465	Electricity (Cross)	300
466	Park equipment maintenance and gas	500
467	Overhead expense - line 576	23,261
468		31,561
469		
470	Golden Age Club	
471	Telephone	600
472	Electricity	2,100
473	Maintenance	2,000
474	Insurance	650
475		5,350
476		
477		51,711
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482	BUDGET ESTIMATES	
483	ANALYSIS OF OPERATING EXPENSES	
484	PERIOD ENDED DECEMBER 31, 2021	
485		
486		2021 Budget
487		
488	COSTS OF FINANCING	
489	Long-term debt - interest payments (water)	9,626
490	Long-term debt - interest payments (sewage)	3,504
491	Long-term debt - interest payments (sewage) \$997,000	17,330
492	Long-term debt - interest payments (deficit)	8,541
493	Deferred amortization of loan discount - water/sewage (\$35,553,/5yrs)	591
494	Deferred amortization of loan discount - deficit loan (\$4,607/5yrs)	921
495		40,513
496		
497	Bank charges/temporary loan interest	35,000
498		
499		75,513
500		
501		
502	FINANCING	
503	Payment of long term debt	
504	Long-term debt - capital payments (water loan)	33,283
505	Long-term debt - capital payments (sewage loan)	12,117
506	Long-term debt - capital payments (sewage loan) \$997,000	76,200
507	Long-term debt - capital payments (deficit loan)	12,000
508		133,600
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511	INVESTING ACTIVITIES - Capital assets	
512	Golden Age Club	6,000
513	Street lights	7,600
514	Garage Cnesst	16,000
515		29,600
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542	BUDGET ESTIMATES	
543	ANALYSIS OF OPERATING EXPENSES	
544	PERIOD ENDED DECEMBER 31, 2021	
545		
546		2021 Budget
547		
548	OVERHEAD EXPENSE	
549	Wages and benefits	
550	Wages	110,000
551	Group insurance	8,500
552	Employee benefits	15,000
553		
554	1/2 ton truck and backhoe	
555	Fuel	2,500
556	Maintenance	1,500
557	Licence	975
558	Insurance	600
559		
560	Garage	
561	Heating	4,500
562	Electricity	1,300
563	Maintenance	2,000
564	Insurance	700
565	Supplies	7,500
566		
567		155,075
568		
569	Distributed to:	
570	Municipal roads -25%	38,769
571	Snow removal - 10%	15,508
572	Water distribution system - 10%	15,508
573	Sewage system - 10%	15,508
574	Garbage removal - 20%	31,015
575	Recycling - 10%	15,508
576	Parks - 15%	23,261
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578		155,075
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601	THE MUNICIPALITY OF BRYSON	
602	BUDGET ESTIMATES	
603	ANALYSIS OF OPERATING EXPENSES	
604	PERIOD ENDED DECEMBER 31, 2021	
605		
606		2021 Budget
607		
608	Service rate calculations: estimated users based on 2020 billings	
609	Water residential - \$506 (\$480 for 2020)	
610	Line 377 Water purification expense	57,130
611	Line 388 Water distribution expense	105,928
612	<i>Water net cost</i>	163,058
613	322 users = \$163,058 / 322	\$ 506
614		
615	Sewage residential - \$376 (\$390 for 2020)	
616	Line 399 Sewage distribution expense	74,518
617	Line 622 Sewage (Grey Water) revenue	-17,400
618	<i>Sewage net cost</i>	57,118
619	152 users = \$57,118 / 152	\$ 376
620		
621	Sewage residential grey water - \$290 (\$275 for 2020)	
622	Fixed rate for sewage grey water service	17,400
623	60 users = \$17,400 / 60	\$ 290
624		
625	Domestic garbage residential - \$252 (\$228 for 2020)	
626	Line 409 Domestic garbage expense	84,740
627	Line 107 Garbage grant	-7,000
628	<i>Domestic garbage net cost</i>	77,740
629	309 users = \$77,740 / 309	\$ 252
630		
631	Recycling/composting residential \$54 (\$31 for 2020)	
632	Line 438 Recycling expense	59,338
633	Line 106 Recycling grant	-42,121
634	<i>Recycling/composting net cost</i>	17,217
635	316 users = \$17,217 / 316	\$ 54
636		
637	Debt service (\$299 (\$367 for 2020)	
638	Line 495 Long term debt interest payments	40,513
639	Line 508 Long term debt capital payments	133,600
640	Line 105 Sewage interest grant	-70,194
641	<i>Debt service net cost</i>	103,919
642	348 users = \$103,919 / 348	\$ 299
643		
644	Capital investments/membrane - \$154 (\$125 for 2020)	
645	Fixed rate for capital investments/membrane	53,500
646	348 users = \$53,500 / 348	\$ 154
647		
648		
649	Global taxation rate calculation (T.G.T.)	
650	General tax revenue - line 70	339,262
651	Municipal services - line 83	493,437
652	Less Agence 9-1-1 - line 81	-1,240
653	Total tax revenue	831,459
654		
655	2021 depot du role assessment	33,261,000
656	Global taxation rate (T.G.T.) \$831,459 / \$33,261,000 x 100	\$ 2.4998
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