

**THE MUNICIPALITY OF OTTER LAKE  
BUDGET ESTIMATES  
OPERATING ACTIVITIES FOR FISCAL PURPOSES  
PERIOD ENDED DECEMBER 31, 2010**

	<b>2010 BUDGET</b>	<b>2011 BUDGET</b>	
<b>1 REVENUE</b>			
2 Tax Revenue	891 824	\$903 785	55.3%
3 Water Services Revenue	42 450	\$42 450	2.6%
4 Water Infrastructure Charge		\$67 893	4.2%
5 Waste Management	270 000	\$120 000	7.3%
6 Fire Services	66 400	\$66 300	4.1%
7 Trailers		\$6 060	0.4%
8 Grants in lieu of taxes	64 109	\$63 195	3.9%
9 Transfers	300 149	\$297 449	18.2%
10 Services provided	10 000	\$9 750	0.6%
11 Assessment of rights	25 500	\$39 560	2.4%
12 Fines and penalties	500	\$300	0.0%
13 Interest	17 000	\$10 000	0.6%
14 Other Revenue	5 200	\$8 993	0.5%
15	<b>1 693 132</b>	<b>\$1 635 736</b>	<b>100%</b>
16			
17			
<b>18 OPERATING EXPENSES</b>			
19 General administration	296 736	\$353 491	22.8%
20 Public security	187 174	\$185 345	11.9%
21 Transportation	595 317	\$605 906	39.0%
22 Environmental Health	352 177	\$134 798	8.7%
23 Urban Planning and regional development	124 836	\$136 645	8.8%
24 Recreational and cultural activities	50 774	\$54 817	3.5%
25 Costs of financing	16 594	\$82 736	5.3%
26			
27	<b>1 623 609</b>	<b>\$1 553 738</b>	<b>100%</b>
28			
29			
30 <b>Surplus (deficit) for the period before reconcilliation</b>	<b>69 523</b>	<b>\$81 998</b>	
31			
32 <b>Reconcilliation for fiscal purposes</b>			
33 <b>Financing</b>			
34 Payment of long term debt	-48 023	-\$41 324	
35			
36 <b>Appropriations</b>			
37 Investing activities	-24 000	-40 673	
38 Unappropriated accumulated surplus			
39			
40	<b>-24 000</b>	<b>-\$40 673</b>	
41			
42			
43			
44 <b>Surplus (deficit) for the period for fiscal purposes</b>	<b>-2 500</b>	<b>\$0</b>	

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	<b>2010 BUDGET</b>	<b>2011 BUDGET</b>
45 <b>TAXES</b>		
46 <b>Based on assessment</b>		
47 General tax revenue (\$139,043,900*\$0.65/\$100)	<b>891 824</b>	<b>\$903 785</b>
48		
49 <b>Municipal services</b>		
50 Water services - \$150	42 450	\$42 450
51 Waste management - \$100	270 000	\$120 000
52 Fire services - \$50	66 400	\$66 300
53 Water Infrastructure Charge		\$67 893
54	<b>378 850</b>	<b>296 643</b>
55	<b><u>1 270 674</u></b>	<b><u>\$1 200 429</u></b>
56		
57 <b>GRANTS IN LIEU OF TAXES</b>		
58 <b>Government of Quebec</b>		
59 Quebec government property		
60 Public lands grant	57 345	\$57 345
61 Schools	5 850	\$5 850
62	<b>63 195</b>	<b>\$63 195</b>
63		
64 <b>Government of Canada</b>		
65 Federal government property	576	
66 Federal government services	338	
67	<b>914</b>	<b>\$0</b>
68		
69	<b><u>64 109</u></b>	<b><u>\$63 195</u></b>
70		
71 <b>TRANSFERS</b>		
72 <b>Unconditional transfers</b>		
73 Refund of the quebec sales tax	<b>22 300</b>	<b>\$23 200</b>
74		
75 <b>Conditional Transfers</b>		
76 <b>Transportation</b>		
77 excise tax grant		
78 compensation -TVQ		
79 Road maintenance grant	231 849	\$228 249
80 Road improvement grant	45 000	\$45 000
81 Job creation grants		
82	<b>276 849</b>	<b>273 249</b>
83		
84 <b>Environmental Health</b>		
85 Recyclage-Quebec	1 000	\$1 000
86		
87	<b><u>300 149</u></b>	<b><u>297 449</u></b>
88		

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	<b>2010 BUDGET</b>	<b>2011 BUDGET</b>
89 <b>SERVICES PROVIDED</b>		
90 <b>Public security</b>		
91 Fire services provided		
92		
93 <b>Environmental Health</b>		
94 Dumping fees	5 000	\$1 500
95 Sale of Scrap Metal		\$5 000
96 Water shut-off	500	\$250
97		
98 <b>Recreational and cultural activities</b>		
99 RA Hall rentals	4 500	\$3 000
100		
101	<b><u>10 000</u></b>	<b><u>\$9 750</u></b>
102		
103 <b>ASSESSMENT OF RIGHTS</b>		
104 Licenses and permits	5 000	\$5 000
105 Trailer fees	500	\$4 560
106 Mutations	20 000	\$30 000
107	<b><u>25 500</u></b>	<b><u>\$39 560</u></b>
108		
109 <b>FINES AND PENALTIES</b>		
110 Fines and penalties	<b><u>500</u></b>	<b><u>\$300</u></b>
111		
112 <b>INTEREST</b>		
113 Ineterest on arrears	16 000	\$10 000
114 Bank Interest	500	\$0
115 Other interest and exchange	500	\$0
116	<b><u>17 000</u></b>	<b><u>\$10 000</u></b>
117		
118 <b>OTHER REVENUE</b>		
119 Photocopies	200	\$200
120 911 reimbursement centre d'urgence		\$4 793
121 911 Signage		\$2 000
122 Other revenue and recoveries	5 000	\$2 000
123	<b><u>5 200</u></b>	<b><u>\$8 993</u></b>
124		
125		

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	<b>2010 BUDGET</b>	<b>2011 BUDGET</b>
126 <b>GENERAL ADMINISTRATION</b>		
127 <b>Legislation</b>		
128 Council remuneration	28 800	\$30 240
129 Council allowance	14 400	\$15 120
130 Employee Benefits	1 850	\$1 943
131 Csst	723	\$871
132 Travel and convention	4 000	\$4 000
133 Code book updatings	1 500	\$0
134	<b>51 273</b>	<b>\$52 173</b>
135 <b>Financial and administrative management</b>		
136 Director General - salary	42 410	\$52 000
137 Director General - pension plan/insurance	5 000	\$5 000
138 Director General - employee benefits	4 860	\$6 042
139 Director General - Csst	1 065	\$1 123
140 Director General- travel and convention	1 500	\$1 500
141 Director General - course fees	500	\$0
142 Assistant - salary	13 400	\$22 277
143 Assistant - benefits	1 300	\$2 589
Assistant - pension		\$446
144 Assistant - Csst	300	\$428
145 Audit fee	12 000	\$15 000
146 Other professional services	1 000	\$4 000
147 Office supplies	2 000	\$3 000
148 Mutations	400	\$400
149 Tax billing supplies	1 000	\$1 000
150 Computer programs	200	\$250
151 Telephone and fax	5 000	\$6 437
152 Postage and flyers	3 000	\$3 500
153 Public notices	1 200	\$1 000
154 Office equipment lease/rental	3 200	\$3 000
155 Computer and software maintenance contract	1 650	\$3 863
156 Office equipment maintenance	1 000	\$1 000
157 Association fees and bond	600	\$1 000
158 F.Q.M. Fees	835	\$850
159 Municipal hall - electricity (50%)	2 000	\$2 000
160 Municipal hall - heat (50%)	3 000	\$3 000
161 Municipal hall - maintenance	2 500	\$2 500
162 Municipal hall - cleaning (50%)	800	\$900
163 Municipal hall - insurance - (50%)	1 000	\$1 000
164 Municipal hall - alarm system	600	\$800
165 Csst annual fee	65	\$250
166 Copier paper/letterhead/envelopes	2 000	
167 Communication/Website	2 500	\$1 000
168 Coffee Supplies / meeting expenses	100	\$450
169 Employee Christmas Recognition		\$1 000
170	<b>117 985</b>	<b>\$147 605</b>
171		

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	<b>2010 BUDGET</b>	<b>2011 BUDGET</b>
172 <b>GENERAL ADMINISTRATION - continued</b>		
173 <b>Election expense</b>		
174 Wages		
175 Ballots and supplies		
176 Public notices		
177	<b>0</b>	<b>\$0</b>
178 <b>Assessment</b>		
179 M.R.C. - share for assessment	<b>51 965</b>	<b>\$59 053</b>
180		
181 <b>Other</b>		
182 M.R.C. - share for general administration	54 713	\$66 060
183 Errors and omissions insurance	1 800	\$1 800
184 Liability insurance	7 500	\$7 800
185 Legal fees	5 000	\$15 000
186 Donations	1 500	\$1 500
187 Legal fees - tax arrears	5 000	\$2 500
188	<b>75 513</b>	<b>\$94 660</b>
189		
190	<b><u>296 736</u></b>	<b><u>\$353 491</u></b>
191		

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	<b>2010 BUDGET</b>	<b>2011 BUDGET</b>
192 <b>PUBLIC SECURITY</b>		
193 <b>Police protection</b>		
194 Government of Quebec	<b>104 020</b>	<b>\$108 385</b>
195		
196 <b>Fire protection</b>		
197 M.R.C. - share for public security	2 535	\$6 869
198 Fire chief	1 114	\$1 145
199 Volunteers	10 800	\$15 000
200 Csst	298	\$288
201 Course fees	19 800	\$5 000
202 Telephone and beepers	4 500	\$900
203 Communication licence/air time	825	\$825
204 Fire supplies and oxygen	10 900	\$13 244
205 Equipment rental	500	\$0
206 Equipment and clothing maintenance	250	\$2 970
207 Fire vehicles - fuel	1 000	\$1 000
208 Fire vehicles - maintenance	1 500	\$1 000
209 Fire vehicles - insurance	2 500	\$2 000
210 Fire vehicles - licences	2 000	\$2 000
211 Fire hall - cleaning and supplies (50%)	750	\$750
212 Fire hall - maintenance	1 000	\$750
213 Fire hall - electricity (50%)	1 600	\$1 600
214 Fire hall - heating (50%)	2 000	\$2 200
215 Fire hall - insurance (25%)	500	\$500
216 Fire hall - alarm	500	\$500
217 Travel expense		\$200
218 Insurance	2 000	\$2 000
219	<b>66 872</b>	<b>\$60 742</b>
220		
221 <b>Civil protection</b>		
222 Services	5 000	\$5 245
223 Civic numbering service	2 000	\$2 000
224	<b>7 000</b>	<b>\$7 245</b>
225		
226 <b>Other</b>		
227 Beaver control	2 000	\$1 500
228 M.R.C. - share for animal control	7 282	\$7 473
229	<b>9 282</b>	<b>\$8 973</b>
230		
231	<b><u>187 174</u></b>	<b><u>\$185 345</u></b>
232		
233		

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	<b>2010 BUDGET</b>	<b>2011 BUDGET</b>
234 <b>TRANSPORTATION</b>		
235 <b>Municipal roads</b>		
236 Wages	120 499	\$112 549
237 Employee Benefits	14 000	\$17 598
Pension plan		\$2 091
238 Csst	3 200	\$2 007
239 On call fees (50%)	2 600	\$2 600
240 Safety Equipment (work boot allowance)	1 000	\$750
241 Equipment rental	30 000	\$83 000
242 Road tools and supplies/lawnmower gas	1 500	\$1 500
243 Bridge maintenance	6 000	\$6 000
244 Gravel	65 000	\$65 000
245 Asphalt patching	34 000	\$0
246 Culverts	5 000	\$5 000
247 Dust suppressant	15 000	\$17 500
248 Communication equipment rentals	0	\$720
249 Lawn tractor/sweeper maintenance	1 500	\$1 500
250 Less wages and benefits distributed	-42 862	-\$43 583
251 Vehicles and garage expense - page 10	75 694	\$63 094
252	<b>332 130</b>	<b>\$337 327</b>
253		
254 <b>Snow removal</b>		
255 Wages - distributed	28 800	\$28 800
256 Employee benefits - distributed	3 629	\$4 501
257 Csst - distributed	827	\$513
258 Snow removal contract	180 000	\$189 534
259 Salt and sand	1 500	\$1 500
260 Snow plow maintenance	1 500	\$1 500
261 Vehicles and garage expense - page 10	25 231	\$21 031
262 Snowplow equipment - insurance	200	\$200
263	<b>241 687</b>	<b>\$247 579</b>
264		
265 <b>Street lighting</b>		
266 Electricity	<b>20 000</b>	<b>\$18 000</b>
267		
268 <b>Traffic</b>		
269 Road signs	<b>1 500</b>	<b>\$3 000</b>
270		
271	<b>595 317</b>	<b>\$605 906</b>
272		
273		

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	<b>2010 BUDGET</b>	<b>2011 BUDGET</b>
274 <b>ENVIRONMENTAL HEALTH</b>		
275 <b>Water purification</b>		
276 Analysis	4 500	\$4 500
277 Chlorine	2 500	\$2 500
278 On call fees (50%)	2 600	\$2 600
279 Water quality	2 000	\$1 500
280	<b>11 600</b>	<b>\$11 100</b>
281		
282 <b>Water distribution system</b>		
283 Electricity	20 000	\$18 000
284 Maintenance	3 000	\$3 000
285 Fuel	150	
286 Insurance	400	\$400
287 Wages - distributed	8 320	\$8 320
288 Employee benefits - distributed	1 048	\$1 300
289 Csst - distributed	239	\$148
290	<b>33 157</b>	<b>\$31 169</b>
291		
292 <b>Garbage disposal</b>		
293 M.R.C. - share for waste management	6 857	\$6 170
294 Wages	26 255	\$23 640
295 Employee benefits	3 407	\$2 747
Pension plan		\$471
296 Csst	776	\$452
297 Dump project expenses	5 000	\$0
298 Letter of guarantee	625	\$0
299 Electricity	500	\$800
300 Equipment rental	0	\$0
301 Dump supplies	1 500	\$250
302 Recycling	15 000	\$18 000
303 Dump - casual wages/attendant	5 000	
304 Landfill closure costs	40 000	\$0
305 Transportation	202 500	\$40 000
306	<b>307 420</b>	<b>\$92 530</b>
307		
308	<b><u>352 177</u></b>	<b><u>\$134 798</u></b>
309		
310 <b>URBAN PLANNING AND REGIONAL DEVELOPMENT</b>		
311 <b>Urban planning</b>		
312 M.R.C. - share for planning	76 052	\$81 511
313 Building inspector	33 453	\$40 941
314 Employee benefits	3 708	\$1 784
Pension plan		\$819
315 Csst	823	\$786
316 Inspector expenses	2 500	\$2 500
317 Membership fees	250	\$255
318 Urbanism supplies	300	\$300
319 Course fees	250	\$250
320 Urbanism master plan	7 500	\$7 500
321	<b><u>124 836</u></b>	<b><u>\$136 645</u></b>
322		



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	<b>2010 BUDGET</b>	<b>2011 BUDGET</b>
323 <b>RECREATIONAL AND CULTURAL</b>		
324 <b>R.A. Hall and ball field</b>		
325 Electricity	6 000	\$6 000
326 Maintenance	5 000	\$3 500
327 Cleaning	7 000	\$5 000
328 Supplies	1 000	\$750
329 Insurance	2 500	\$3 000
330 Heating	3 000	\$2 500
331 Other	1 000	\$1 200
332	<b>25 500</b>	<b>\$21 950</b>
333		
334 <b>Rink</b>		
335 Rink - electricity	1 000	\$1 000
336 Rink contracts and supervision	7 200	\$4 000
337 Rink - maintenance	1 500	\$1 500
338 Rink - municipal employee		\$2 837
339	<b>9 700</b>	<b>\$9 337</b>
340		
341 <b>Warf</b>		
342 Warf - electricity	500	\$500
343 Warf - lease/maintenance	200	\$200
344	<b>700</b>	<b>\$700</b>
345		
346 <b>Other</b>		
347 Membership		\$500
348 Leslie Park - Insurance	0	\$3 600
349	<b>0</b>	<b>\$4 100</b>
350		
351		
352 <b>Library</b>		
353 CRSBPO	5 000	\$5 000
354 Librarian	3 799	\$3 875
355 Employee benefits	275	\$275
356 Csst	96	\$100
357 Supplies/maintenance	1 000	\$1 200
358 Travel and convention	100	\$300
359 Telephone	1 000	\$800
360 Insurance	280	\$300
361 Contest	100	\$150
362 Books	0	\$250
363	<b>11 649</b>	<b>\$12 250</b>
364		

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	<b>2010 BUDGET</b>	<b>2011 BUDGET</b>
365 <b>RECREATION AND CULTURAL - continued</b>		
366 <b>Other cultural activities</b>		
367 MRC- Sports and Leisure		\$1 755
368 Canada Day/Carnival	2 000	\$2 500
369 Millenium park - maintenance	250	\$250
370 Millenium park - electricity	750	\$750
371 Millenium park - Herves property		\$1 000
372 Millenium park - insurance	225	\$225
373	<b>3 225</b>	<b>\$6 480</b>
374		
375	<b><u>50 774</u></b>	<b><u>\$54 817</u></b>
376		
377		
378 <b>COSTS OF FINANCING</b>		
379 Interest on truck loan	182	\$2
380 Interest on fire truck loan	14 912	\$12 491
381 Bank charges	500	\$100
382 Other finance charges	750	\$2 000
383 Interest on Water Infrastructure Loan		\$67 893
384 Interest on temporary loans	250	\$250
385	<b><u>16 594</u></b>	<b><u>\$82 736</u></b>
386		
387		
388 <b>FINANCING</b>		
389 Capital payments - truck	9 963	\$843
390 Capital payments - fire truck	38 060	\$40 481
391	<b><u>48 023</u></b>	<b><u>\$41 324</u></b>
392 <b>INVESTING ACTIVITIES</b>		
393 Capital expenditures - administration		\$8 500
394 Capital expenditures - office		\$12 000
395 Capital expenditures - public security		\$5 000
396 Capital expenditures - transportation		
397 Capital expenditures - municipal garage	11 000	
398 Capital expenditures - water system		
399 Capital expenditures - water project		\$4 000
400 Capital expenditures - recycling		
401 Capital expenditures - R.A. Hall		
402 Capital expenditures - Leslie Park		
403 Capital expenditures - Transfer Station	10 000	\$5 000
404 Capital expenditures - R.A. Park	3 000	\$6 173
405	<b><u>24 000</u></b>	<b><u>\$40 673</u></b>
406		

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	<b>2010 BUDGET</b>	<b>2011 BUDGET</b>
<b>407 VEHICLES AND GARAGE EXPENSE</b>		
408 Fuel	25 000	\$20 000
409 Grader maintenance	35 000	\$20 000
410 Grader insurance	1 450	\$1 500
411 Grader licence	800	\$800
412 1 ton truck - maintenance	6 000	\$6 000
413 1 ton truck - insurance	1 600	\$1 600
414 1 ton truck - licence	750	\$750
415 Backhoe - maintenance	12 000	\$12 000
416 Backhoe - insurance	550	\$575
417 Backhoe - licence	500	\$500
418 1/2 ton - fuel	4 000	\$4 000
419 1/2 ton - maintenance	1 000	\$2 000
420 1/2 ton - insurance	950	\$900
421 1/2 ton - licence	500	\$500
422 Tractor - rental		\$4 000
423 Tractor - maintenance	2 500	
424 Tractor - insurance	150	\$0
425 Tractor - licence	700	\$0
426 Garage - maintenance and supplies	1 500	\$1 500
427 Garage - electricity	3 000	\$4 000
428 Garage - insurance	1 000	\$1 300
429 Garage - alarm system	475	\$400
430 Garage - tools and supplies	1 500	\$1 800
431 Wages		
432 Employment insurance to distribute		
433 Quebec pension plan to distribute		
434 Quebec Health Ins to distribute		
435 QPIP to distribute		
436 Vacation pay		
437	<b>100 925</b>	<b>\$84 125</b>
438		
439		
<b>440 Distributed to:</b>		
441		
442 Municipal roads - 75%	75 694	\$63 094
443		
444 Snow removal - 25%	25 231	\$21 031
445		
446	<b>100 925</b>	<b>\$84 125</b>