

THE MUNICIPALITY OF THORNE
BUDGET ESTIMATES
2025

**THE MUNICIPALITY OF THORNE
BUDGET ESTIMATES SUMMARY
OPERATING ACTIVITIES FOR FISCAL PURPOSES
PERIOD ENDED DECEMBER 31, 2025**

	Budget 2025	Budget 2024	%
REVENUE			
Tax revenue	1,337,724	1,073,895	74.94%
Grants in lieu of taxes	2,085	2,081	0.12%
Transfers	381,611	401,296	21.38%
Services provided	1,300	1,100	0.07%
Assessment of rights	27,740	32,900	1.55%
Fines	500	500	0.03%
Interest	13,695	13,000	0.77%
Other revenue	20,500	22,500	1.15%
Appropriation of surplus		228,850	0.00%
	1,785,155	1,776,122	
OPERATING EXPENSES			
General administration	589,847	574,733	33.04%
Public security	324,890	298,844	18.20%
Transportation	534,104	522,099	29.92%
Environmental health	134,529	121,580	7.54%
Urban planning and regional development	97,440	122,426	5.46%
Recreational and cultural activities	7,925	7,500	0.44%
Costs of financing	28,068	32,393	1.57%
Payment of long-term debt	68,352	63,503	3.83%
Investing activities (Capital assets)	0	33,044	0.00%
	1,785,155	1,776,122	
Surplus (deficit) for the year	-	-	

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BUDGET ESTIMATES
ANALYSIS OF REVENUE
PERIOD ENDED DECEMBER 31, 2025**

	Budget 2025	Budget 2024
TAX REVENUE		
Taxable valuation of \$250,894,800 x \$0.50/\$100 (\$0.68/\$100 in 2024)	1,254,474	1,002,445
Transfer site fees	80,000	68,200
Agence 9-1-1***	3,250	3,250
	1,337,724	1,073,895
GRANTS IN LIEU OF TAXES		
Government of Quebec		
Public lands grant	2,085	2,081
TRANSFERS		
Conditional transfers		
Road maintenance grant	297,314	297,320
Road improvement grant	25,000	25,000
Recycling grant	9,000	7,500
Garbage grant	2,000	3,000
Special TVQ grant	40,243	26,473
Quebec Government MTQ loan - interest by-law 2020-10	5,206	6,094
Quebec Government MTQ loan - interest by-law 2021-03	2,848	2,865
PRABAM		33,044
	381,611	401,296
SERVICES PROVIDED		
Snow removal	1,300	1,100
ASSESSMENT OF RIGHTS		
Licences and permits	4,500	5,500
Transfer duties	20,000	25,000
Trailer permits	3,240	2,400
	27,740	32,900
FINES		
MRC fines	500	500
INTEREST		
Interest on tax arrears	13,695	13,000
OTHER REVENUE		
Other revenue	1,000	1,000
Scrap metal	1,000	1,500
Hall rental	7,500	7,000
Vehicle storage	11,000	13,000
	20,500	22,500

**THE MUNICIPALITY OF THORNE
BUDGET ESTIMATES
ANALYSIS OF EXPENSES
PERIOD ENDED DECEMBER 31, 2025**

	Budget 2025	Budget 2024
GENERAL ADMINISTRATION		
Legislation		
Mayor and Councillors - remuneration	48,680	48,680
Mayor and Councillors - allowance	24,340	24,340
Mayor and Councillors - employer's share	4,150	4,150
Mayor and Councillors - travel, convention, representation	200	200
Mayor and Councillors - code books	1,100	1,000
	78,470	78,370
Financial and administrative management		
Director general - salary	65,000	66,035
Director general - overtime	2,600	3,100
Director general - employee benefits	9,500	10,163
Director general - pension plan (4%)	2,600	2,765
Director general - travel and convention	2,500	3,500
Director general - training	1,000	
Assistant secretary - wages/overtime	66,300	55,043
Assistant secretary - employer's share	10,000	8,100
Assistant secretary - pension plan (4%)	2,652	2,202
Assistant - travel	200	900
Assistant - training		1,500
Association fees and bond	2,400	2,300
Audit fee	25,000	22,000
Accounting support services	26,457	24,252
Telephone and internet	3,000	3,000
Hall - janitor	44,077	42,713
Hall - janitor benefits	7,500	6,422
Hall - janitor pension	1,763	1,709
Hall - travel	300	500
Hall - insurance	3,800	3,700
Hall - maintenance	7,500	7,500
Hall - heating	10,750	10,500
Hall - electricity	3,000	3,000
Hall - telehpone	900	1,500
Hall - other expense	1,000	
C. Bretzlaff building - electricity	550	500
Postage	3,000	3,000
Public notices	2,000	2,500
Website	1,000	2,000
Office supplies/software purchases	3,500	4,500
Deeds	500	500
Software maintenance contract/training fees	8,000	6,000
Office equipment maintenance and lease	3,000	3,000
Cnesst annual fee	65	
Cell phones		1,200
Backup fees	1,650	1,650
New computers and cameras	5,000	
	328,064	307,254

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ANALYSIS OF EXPENSES
PERIOD ENDED DECEMBER 31, 2025**

	Budget 2025	Budget 2024
Assessment		
M.R.C. share - assessment	72,278	77,227
Election	6,000	5,888
Other		
Legal fees and tax collection costs	11,000	8,000
Liability insurance / cyber attach	7,350	7,200
Errors and omissions insurance	1,200	1,100
M.R.C. share - administration	83,585	87,794
F.Q.M. fees	1,200	1,200
Donations	700	700
	105,035	105,994
Total administration	589,847	574,733
PUBLIC SECURITY		
Police protection		
Government of Quebec	129,883	124,310
Fire protection		
Fire - fire call provided by other municipalities	5,000	5,000
Fire - services provided by Otter Lake	130,840	116,568
Fire hall - hydro (60%)	3,000	3,000
Fire hall - heat (60%)	3,400	3,750
Fire hall - insurance	3,225	2,900
Fire hall - maintenance	2,000	500
Fire equipment maintenance	1,000	
Fire vehicles - fuel	500	500
Fire vehicles - licenses	3,900	3,750
Fire vehicles - insurance	3,100	2,950
Fire vehicles - maintenance	5,000	3,000
Fire telephone	1,200	1,650
Emergency telephone - 911***	4,300	4,500
Fire - M.R.C. share	13,944	15,380
	180,409	163,448
Civil protection		
Alert system	300	300
Generator maintenance and fuel	2,200	1,500
FQM - Mutuelle de prevention	1,400	1,200
	3,900	3,000
Other		
Animal control - M.R.C. share	6,698	6,886
Beaver control	4,000	1,200
	10,698	8,086
Total public security	324,890	298,844

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ANALYSIS OF EXPENSES
PERIOD ENDED DECEMBER 31, 2025**

	Budget 2025	Budget 2024
TRANSPORTATION		
Municipal roads		
Wages	126,750	120,019
Employer's share	17,600	18,029
Pension plan (4%) Rick and Steven	4,789	4,370
Travel expense	750	1,000
Culverts	5,000	5,000
Calcium	10,000	10,000
Equipment rentals/brushing	15,000	20,000
Services provided by other municipalities	1,000	1,000
Sand, gravel, crushing and asphalt	10,000	30,000
Vehicles - fuel	28,000	32,000
Vehicles - licences	6,000	6,000
Vehicles - insurance	1,650	2,100
Vehicles and equipment - maintenance	30,000	25,000
Garage - insurance (40%)	3,050	2,900
Garage - electricity (40%)	1,600	1,500
Garage - heat	1,800	3,000
Garage - maintenance	1,000	2,000
Training	1,000	1,000
Road supplies and tools	5,000	5,000
Civic number supplies	750	750
Road grant expense	25,000	30,000
	295,739	320,668
Snow removal		
Contract	227,115	189,431
Street lighting		
Electricity	10,250	10,000
Traffic		
Road signs	1,000	2,000
Total transportation	534,104	522,099

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	Budget 2025	Budget 2024
ENVIRONMENTAL HEALTH		
Domestic garbage		
Wages (50%)	23,125	22,515
Employer's share	2,810	3,602
Waste disposal contract	41,000	37,000
Supplies	3,000	3,000
Transfer site - electricity	850	1,000
Transfer site - telephone	1,200	1,600
Transfer site - maintenance	400	400
Waste management - M.R.C. share	22,259	14,596
	94,644	83,713
Secondary materials		
Recycling - wages (50%)	23,125	22,515
Employer's share	2,810	3,602
Recycling - pickup	13,500	11,500
Recycling - pickup (other)	450	250
	39,885	37,867
Total environmental health	134,529	121,580
URBAN PLANNING AND REGIONAL DEVELOPMENT		
M.R.C. share - planning	58,126	63,518
Association fees (COMBEQ)	420	420
Building permits and supplies	350	
By-law enforcement officer - travel	900	1,200
By-law enforcement officer - wages	32,444	48,500
By-law enforcement officer - employee benefits	4,900	8,488
Committees	300	300
Total urban planning and regional development	97,440	122,426
RECREATIONAL AND CULTURAL ACTIVITIES		
Recreation expense	2,500	2,500
Outdoor toilet expense	250	250
Library	2,675	2,450
Educational bursaries	1,000	1,000
Rink - maintenance / supplies	1,000	1,000
Remembrance Day	500	300
Total recreational and cultural activities	7,925	7,500

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	Budget 2025	Budget 2024
COSTS OF FINANCING		
Long term interest		
Interest on RBC grader loan	11,826	15,524
Interest on MTQ loan (\$608,900)	4,793	5,541
Interest on MTQ loan (\$144,800)	2,949	3,328
Other costs of financing		
Bank charges/loan interest	8,500	8,000
Total costs of financing	28,068	32,393
FINANCING		
Capital payments - RBC grader loan	58,848	55,299
Capital payments - MTQ loan (\$608,900) net of capital grant	4,964	3,964
Capital payments - MTQ loan (\$144,800) net of capital grant	4,540	4,240
Total financing	68,352	63,503
APPROPRIATIONS		
Investing activities		
Municipal building - PRABAM		33,044
Total investing activities	0	33,044