

L'Informateur

Publication, Décembre 18, 2019



A message from the Mayor

Dear citizens :

This is the last edition of the *Informateur* for 2019. Inside you will find the integral budget spent on December 16th at the meeting where it was adopted, as well as various additional information regarding this 2020 budget. I invite you to read it attentively and contact us about it if you so desire. It will be a pleasure for your elected officials or municipal personnel to answer your questions or concerns as clearly as possible.

I repeat once again, it is a great privilege for me and all of the members of the Municipal Council to direct our town's destiny. We act with heart and passion and make our decisions based on what is best for you. Thank you for making our town what it is: your support and your contribution help to realize great things in our community.

I wish you all a happy holiday season. May this time be one of rejoicing with your friends and family. I also wish you a Happy New Year filled with happiness, prosperity and most importantly good health.

Until next time,

Éric Dubé, Mayor

Holiday period schedule

Please note that the offices of the Town of New Richmond will be closed beginning on December 24, 2019 and will reopen on January 3, 2020. For all emergencies concerning roads, water and sewerage during this period, just call 418 392-7060 and your call will be forwarded.

Dear citizens:

Every year the month of December signifies budget planning in towns and municipalities throughout Quebec. It is very logical that legal regulations stipulate that each municipal organization must present and adopt its annual budget for the upcoming year before December 31st of the current year. Furthermore, a summary of this budget must be distributed to all homes and in our case it is included in the *Informateur* bulletin.

Consequently, similar to past years, the past few weeks have been busy ones for our team. Each and every year we strive to plan for the upcoming twelve (12) months as precisely as possible. We have to admit that our methods since 2013 have been quite efficient: our results are very positive and we have been able to manage the challenges we have encountered to date. I acknowledge that the rigorous measures applied by your elected officials in the decision-making process are definitely a contributing factor.

Once again this year, I would like to thank everyone who contributed to the budget planning process. A sub-committee was named to complete this procedure and I would like to note the much-appreciated input by Mr. Jean Cormier and Ms. Geneviève Brannonier who participated in numerous committee meetings. Your participation and dedication to your town made the exercise more efficient and more productive. Thank you to our management staff members for their realistic and comprehensive approach to the challenges a central town such as ours must face. Department by department, you have once again clearly proven your objective of serving our citizens. We would like to inform you that the Municipal Council is very proud of all of the work we have accomplished.

What is the composition of our revenues?

Evidently, a large percentage of a town's revenues are composed of the taxes and tariffs directly linked to tax bills. In our case, this percentage is close to 50 % for 2020. Taxes on property assessment will total 4 834 762 \$ in the upcoming year, an increase of close to 130 000 \$.

Revenues associated with residual waste materials and recycling will also increase by 19 000 \$ and correspond to the direct cost for these services.

Revenues associated with the economic development and municipal planning tax, that corresponds to the amount budgeted for economic development and the embellishment of our town, will also increase to attain 411 098 \$.

Payments in lieu of property taxes, representing the equivalent of a tax bills for properties belonging to the Government of Quebec and the Government of Canada, will increase by 13 950 \$ to attain 123 706 \$.

We anticipate a small increase of 5 000 \$ in revenues from the land transfer tax. The total amount should attain 66 000 \$. It should be noted that the vitality of the real estate market is very positive for us.

We also anticipate excellent revenues from the sale of property lots. We have budgeted an amount of 50 000 \$ for this item, an increase of 20 000 \$. There are several promising projects underway for our industrial park and the *Domaine des Érables* residential development should generate both important transactions and increased property assessment.

A large portion of our revenues are from leases with multiple organizations. The property situated at 200 Boulevard Perron West, along with various other leases will generate revenues of more than 89 000 \$.

Revenues from our recreation facilities and the *Salle de spectacles* will remain stable. The *Salle de spectacles* should generate revenues of close to 503 000 \$ and our Recreation Department should add a little more than 300 000 \$ to municipal coffers.

One of the very positive elements of the 2020 budget is income from wind energy royalties that will undergo a large increase from 202 268 \$ to 229 882 \$. The New Richmond Wind Park will generate 87 506 \$ and the *Régie intermunicipale de l'énergie Gaspésie – Îles-de-la-Madeleine* (the inter-municipal energy agency) should give us an amount of 142 375 \$. These amounts prove the importance of the direct benefits from this industry for the Gaspésie. The town's budget would be very different without these large amounts. We are now benefiting from the government's engagement in the past decade concerning our region and this industry. This evening I would like to note that, to date, no other governmental decision has had such a positive impact on our budget.

However, an item that is definitely less positive is the result of the brand new fiscal pact recently concluded between towns and the Quebec Government. Even though the Government of Quebec agreed to transfer a portion of increased revenues from the provincial sales tax to towns and municipalities in the province on an annual basis, the net result for us is a meagre 4 418 \$, which largely offset by an increase in the costs associated with the Quebec Provincial Police. I must admit that we had high expectations concerning this new fiscal pact, especially after having heard the comments by the Government of Quebec and the *Union des municipalités du Québec*. Unfortunately, the impact for 2020 is inexistent. I remain optimistic for the future, while remaining realistic that this pact will not make a huge difference for us.

Finally, revenues from the various levels of government related to the reimbursement of a portion of our debt total 2 308 508 \$, an increase of 59 312 \$. A segment of this increase corresponds to the reimbursement by the Government of Quebec of a portion of the work completed to the Saint-Edgar road last year, as well as for the replacement of the water and sewerage network in the eastern section of the town.

Our total revenues for 2020 amount to 9 775 830 \$, an increase of 260 698 \$.

A summary of expenditures

Today we are feeling the impact of the cost of living increase on our expenditures. The Consumer Price Index (CPI) has increased by an average of 2 % annually for the past several years in Canada. Over a period of twelve (12) months, you do not really notice any difference, but if you consider a time frame of 48 to 60 months, the increase is very real and has an effect on many levels, forcing us to make larger budget adjustments in 2020 for certain expenses.

Subsequently, the general directive was to attempt to limit increases in all departments to an amount of 2 %. It is obvious that with this objective we are not in a zone where it is possible to add or multiply services, but rather in a zone where we will maintain what already exists. In many respects, this objective was attained. However, it became obvious that certain more important budget adjustments were necessary in certain places, and this in function of requirements.

The elements that have the most important negative impacts are the elements completely or almost completely out of our control and I will point them out to you.

General Administration

Firstly, our management of the administrative department of the town will not change in 2020. There will be slight increases in the costs for our audit and other similar elements, but the majority of the budget items concerning the Municipal Council, General Administration, the Clerical Department and the Treasury remain identical or almost identical to 2019. However, in order to plan for the replacement of key employees in the upcoming budget we have included an adequate number of weeks to properly plan and compensate for projected retirements. Having employees who are prepared to occupy technical positions is strategic for us and becomes an obligation for a town such as ours. These retirements in upcoming months will result in an additional cost for 2020, that will become an investment for the future.

The most important surprise regarding expenditures in the 2020 budget are costs for property assessment. As stipulated by Law, a property assessment role must be maintained on an annual basis and updated every three (3) years. This work, that must be completed by external resources, is under the jurisdiction of the MRC of Bonaventure. The agreement between the MRC's of Avignon and Bonaventure and the *Groupe Altus* firm ends in 2019 and a tender process was recently completed for the renewal of a five-year contract. Following this public process, a single compliant bid was submitted with a large increase in costs. Consequently, in 2020, the assessment costs for New Richmond will increase by 100 %. The amount will increase from 82 310 \$ to 162 027 \$, for exactly the same service. When I previously mentioned elements beyond our control, this is a good example. We would like to inform you that we questioned and raised objections concerning these costs, but unfortunately were not able to obtain a reduction. The Government of Quebec's increasingly demanding requirements concerning this element, as well as the fact that a new role must be prepared for our town in the upcoming fall season, result in this extreme increase that is by far the biggest surprise for our 2020 budget. In fact, it is the element that is the most frustrating for us. As an administrator of public funds, I hate to deal with situations like this where I have absolutely no control: this increase is not a decision, but rather an imposition.

Another substantial increase in expenses is also another element beyond our control. The cost of our general insurance policy will increase by 35 %. New Richmond participates in a group of towns under the leadership of the UMQ. The latter completed a tender process last fall and the results reflect the insurance market: increased costs! This increase is a result of the fact that the claims made by our group over that past twenty-four (24) months represent twice the amount of premiums paid. This increase was therefore inevitable. In spite of all this, we are consoled by the fact that it is the first time since 2002, the year that we joined the UMQ insurance group, that the premiums are higher than they were at that time. The fact remains that we must budget for an additional amount of 16 000 \$.

Our legal costs will also increase. Over the past few years we have noted an increase in the number of judicial consultations necessary to respond to multiple questions and procedures by or against the Town. The *Union des municipalités du Québec* recently came to a similar conclusion and explains this increase by the numerous legislative changes imposed on towns over the past decade, among other. Regardless, we must increase this budget item by 50 %.

However, in spite of all this, there is a small consolation. The abolition of the contribution payable to MRC of Bonaventure results in an economy of 18 900 \$, which will compensate for certain increased expenses. Consequently, the costs directly associated with the general administration of the Town total 1 353 240 \$.

Public Security

Regarding costs for public security, we once again must deal with an expense that is entirely beyond our control. In comparison with the 2019 budget, costs for the services of the Quebec Provincial Police will increase by more than 20 000 \$. Therefore the Town of New Richmond will pay an amount of 312 831 \$ to the Government of Quebec for the services of the provincial police in our community. In 2018, the cost was 270 174 \$, resulting in an increase of 16 % in two (2) years. For the moment, it is difficult for us to determine the variation of costs for this service in the future. However, beginning in 2025, the Government of Quebec has advised us that the annual increase for this service will be equal to the CPI plus 1 %. This message is very clear, we already know that the invoice from Quebec will increase more than the cost of living index.

Our operating costs for our Fire Department total 165 905 \$, an increase of 4 000 \$. We had to add a little more time for the firemen due to the average increase of emergency calls over the past years. This tendency of increased calls continues and we must act in consequence.

The total costs for Public Security is 478 836 \$.

Public Works

Now we will discuss road maintenance. This is the department with the largest adjustments for the 2020 budget. Because the Public Works Department is the largest in our town, this is where the impact of the cost of living increase over the past years is the highest. Subsequently, we made considerable adjustments to the budget for paving, gravel, fuel and mechanical maintenance. The result of these variations is to adjust these items to current real costs, and this, without any flexibility for unexpected surprises.

We would like to mention that we are quite proud of the services we offer to our citizens. Although it is not perfect, we work hard to offer a good quality road network. We have replaced a great deal of equipment over the past years in order to become more efficient and improve services. A good example, is our most recent purchase of a snow blower combined with a brush cutter. This equipment now allows us to improve safety on our roads in the winter and in the summer, while preserving the integrity of our road in the best way possible.

Speaking of snow removal, the early arrival of the winter season over the past years led us to extend the work period of our seasonal employees by one week in the winter. This became necessary in order to once again offer an adequate and safe service at the end of the fall season.

All of these changes lead to costs for road maintenance operations that now total 1 159 943 \$, an increase of 81 551 \$ or 7,5 % when compared to 2019. In this respect, we could have decided to decrease services in order to decrease additional costs. For example, we could have decreased seasonal paving (potholes) or limit snow removal on sidewalks, but we opted to maintain them. It was out of the question for us to reduce these types of services.

Including operations related to our water and sewerage network, the budget for the Public Works Department is 1,5 M \$.

Management of residual materials and recycling

Another department with a tendency of increased costs is the management of domestic waste and recycling. Firstly, the costs for the landfill site increased by 5 % in 2019, as compared to 2018. In spite of the fact that the rates for the landfill in Saint-Alphonse site remained fixed, an increase in waste materials produced by our community results in additional costs of close to 15 000 \$. The management of this element represents an important challenge for citizens and the business community in the future, and not only in function of the protection of the environment. Domestic waste, recycling and composting is a large industry that is far from being free. Changing our consumer habits and the management of our waste materials is more important than ever, and not only for towns. Combined with a large increase for collection costs, the costs for the management of these materials will cost 446 764 \$, an increase of 20 000 \$.

Public housing

The law obliges towns to contribute 10 % of operating deficits of the *Office municipale d'habitation* (public housing) in their communities. For 2020, an increase of close to 13 % has been budgeted. In all likelihood, the amount to be paid will be 51 921 \$.

Industry and commerce

An amount of 376 943 \$ has been budgeted to invest in the vitality and diversity of the economic sector via various activities. In addition to the 150 000 \$ to be paid to the debt service of the *Parc régional Petite-Cascapédia*, amounts of 25 000 \$ and 81 869 \$ have been budgeted to reimburse the respective debts of the *Corporation de développement touristique* (summer festival) and the *Société de développement économique*. In this respect, we are happy to have concluded the sale of the building situated at 190, rue Armand-Lelièvre. This transaction will pave the way to exceptional industrial vitality and will have cancelled the Town's risk in this adventure. In spite of this, we will have taken a substantial financial loss.

Numerous measures will return in 2020, including support for the Taylor's Point shows, the shows at the Town Hall, in addition to the participative budget that was introduced this year.

Recreation

The total budget for the Recreation Department, including the operation of the arena, the pool, the tourist information office, Taylor's Point and the day camp is 670 266 \$, a decrease of 9 000 \$. In spite of the fact that we hope to begin major repairs to the arena in 2020, we have planned for the operation of this facility for the entire upcoming year. The next few months will be important for the next phase in function of whether we obtain the financial aid necessary for the maintenance of this important facility.

The operating costs for the arena and the pool are respectively 191 888 \$ and 111 034 \$. However, I would like to point out certain facts. Firstly, in reality the operating costs are more than this amount, but the intermunicipal agreement that normally generates 65 500 \$ annually decreases costs by the same amount. Secondly, the closing of the arena would not automatically result in an economy of 191 888 \$, because the employees whose annual salary is totally affected to this infrastructure would be maintained, and this, for the equivalent of one full-time employee.

Culture

A large portion of the amount budgeted for Culture is evidently affected to the *Salle de spectacles régionale Desjardins*, that is to say an amount of 661 427 \$. I would like to note the work completed over the past year concerning this important facility. Evidently, we worked jointly with the director of this department to properly understand the artistic field and the realities of auditoriums such as ours. Firstly, I can confirm that we are doing rather well on several levels, in comparison with others and secondly, I am even more aware that our results are influenced by the show industry in the Bay of Chaleurs and especially by the shows that are available or not. For 2020, the operating costs for the *Salle* total 133 451 \$, a large decrease of 40 000 \$.

The total amount invested in Culture in our community, including the expenses related to the cultural agreement and the library, is 780 621 \$.

Debt Service

Finally, the long-term interest costs for our debt service will decrease by 16 000 \$ for a total amount of 524 863 \$, and capital reimbursement will increase by close to 40 000 \$, for a total combined variation of only 26 540 \$, and this, in spite of major investments in 2019, including the *Domaine des Érables* residential development, repairs to Cyr and Saint-Edgar streets and the conclusion of repair work to 500 meters of the water and sewerage network and the pumping station in the eastern section of the town.

Evidently, I would like to specify that the budget presented this evening is a balanced budget and that we did not affect any amount from our accumulated surplus to arrive at this conclusion.

Fiscal Impact

I would like to remind you that we were able to balance the 2019 budget with a very small increase of 0,93 %, to the tax load of our citizens, which was well under the cost of living increase of 2 % in 2018, according to Statistics Canada.

The previous year we balanced the 2018 budget while maintaining the same tax rates and tariffs, which resulted in a global tax decrease for more than one third of property owners in our town.

In 2020, in spite of the deluge of numbers that I have just mentioned, you have likely come to the conclusion that a slight increase will be forthcoming. We would like to note that we worked on this budget with our mission in mind: « ...lead the community and offer diversified and quality services that meet the expectations of our citizens while respecting the paying capacity of our community ».

Consequently, I would like to inform you that we have respected this mission and were able to balance the budget without any changes to the primary property taxes, which are the basic rate (residential) non-residential, industrial, agricultural, the tax for buildings with 6 lodgings or more, as well as the surtax for vacant lots. Therefore, the tax rate for a residence or a business will remain the same as in 2019. The tariffs and the special tax related to the water and sewerage network will also remain unchanged.

The tax allocated to economic development and municipal planning, that includes expenditures for industry and commerce, as well as development and embellishment sectors, will increase by 0,03 \$ to total 0,1414 \$ / 100 \$ assessment and corresponds more or less to direct expenses.

Finally, in function of the expenditures for residual and recyclable materials, we have no other choice than to increase these tariffs by 4,3 % to correspond to the direct costs. The impact of this rate adjustment for a single family home is 8,19 \$ annually.

The net result is that the global tax bill will increase by 2,21 %, which approximately corresponds to the cost of living increase. On average, over the past three (3) years, we have managed to remain under the CPI. For an average residence with an assessment of 150 223 \$, the increase for 2020 represents 54,66 \$, or 9,11 \$ per tax installment.

The future

As I repeat every year, a town like New Richmond, that offers services to an entire region, is condemned to stimulate development in order to survive. Unfortunately, this development is not at the same rhythm as large towns or central cities that are close to large centers. Our population is aging, which limits perspectives of a real estate boom and our demography is declining. In spite of all this, our requirements and even yours, are constantly evolving. Therefore we must be imaginative and audacious in order to stimulate this development. Several interesting projects that are underway, including, for example, those in the industrial sector, are definitely a step in the right direction.

I repeat loud and clearly that New Richmond is a town composed of a solid business community that was the basis to our economic repositioning in past decade. In order to support this community and stimulate its vitality and development, the Municipal Council adopted the financial aid program included in our Strategic Plan of Actions. We hope to invest more than 300 000 \$ over the next few years to support promising projects. For example, we wish to address the shortage of lodgings by investing with our business community in one or more concrete projects. We will continue to work to attain this objective in the upcoming winter season.

Regional collaboration will definitely become a necessity in the future, both for us and our neighbours. If we wish to maintain our assets and think of offering new services, while improving our quality of life, we must assuredly work together in order to share responsibilities. It is impossible to think that the towns in the Bay of Chaleurs will be able to continue to offer the services that are currently available without receiving their fair share from everyone. Let me clarify that I do not wish to impoverish neighbouring communities. Rather, I as an elected official, am looking to find a middle ground so that on a long-term basis we will be able to live not in a « town to experience », but in an entire region that is a great place to live.

Thank you for believing in your town and its success.

Éric Dubé
Mayor



The employees of the Town of
New Richmond would like to take advantage of
this time of celebration to wish you a
Magical holiday season.

May the new year be filled with happiness,
health and success!

**Merry Christmas and
Happy New Year!**

Regular Council meeting

The next regular Council meeting will be held at the
Town Hall, 99 Place Suzanne-Guité, beginning at
20:00 on **Wednesday, January 8, 2019.**

**Prorata and percentage of expenses and revenues and Capital expenditures
programs – See French section (pages 6 & 7)**

PRORATA ET POURCENTAGE DES REVENUS POUR LA GESTION DES SERVICES MUNICIPAUX

PRORATA AND PERCENTAGE OF REVENUES FOR THE MANAGEMENT OF MUNICIPAL SERVICES

	2019 (\$)	%	2020 (\$)	%
FONDS GÉNÉRAL / GENERAL ADMINISTRATION				
Taxe foncière générale / General tax	4 071 328	42,79	4 106 964	41,95
Taxe dédiée au développement économique et à l'aménagement du territoire /				
Tax dedicated to economic development and municipal planning	318 317	3,35	411 098	4,20
Taxe de secteur / Sector tax	4 216	0,04	4 216	0,04
Compensation tenant lieu de taxes / Compensation in lieu of taxes	296 129	3,11	314 497	3,21
Autres revenus / Other revenues	1 377 817	14,48	1 443 426	14,74
Revenus conditionnels / Conditional revenues	2 581 081	27,13	2 623 270	26,79
HYGIÈNE DU MILIEU / HYGIENE				
Taxe répartition locale (spéciale) / Special tax	313 924	3,30	316 700	3,23
Tarif aqueduc et égout / Water & sewerage tariff	124 955	1,31	125 085	1,28
RAMASSAGE DES ORDURES ET RECYCLAGE / GARBAGE AND RECYCLING COLLECTION				
Tarif déchets solides et matières recyclables/ Solid waste-recyclable materials	427 365	4,49	446 632	4,56
TOTAL DES REVENUS / TOTAL REVENUES	9 515 132	100,00	9 791 888	100,00

PRORATA ET POURCENTAGE DES DÉPENSES POUR LA GESTION DES SERVICES MUNICIPAUX

PRORATA AND PERCENTAGE OF EXPENSES FOR THE MANAGEMENT OF MUNICIPAL SERVICES

	2019 (\$)	%	2020 (\$)	%
FONDS D'ADMINISTRATION / GENERAL ADMINISTRATION				
Administration / Administration	1 197 226	12,58	1 353 240	13,81
Sécurité publique (police-incendie) / Public Security (police - fire department)	453 412	4,77	478 836	4,89
Transport routier / Road transportation	1 084 350	11,40	1 167 995	11,93
Urbanisme, dév. écono. et tourisme / Urbanism, economic development and tourism	693 635	7,29	712 576	7,28
Loisirs, culture et Salle de spectacles	1 500 335	15,77	1 450 887	14,82
Recreation, culture and the « Salle de spectacles »				
Logement social / Social lodgings	48 372	0,51	54 511	0,56
HYGIÈNE DU MILIEU / HYGIENE				
Administration et entretien / Administration and maintenance	351 146	3,69	341 824	3,49
Déchets solides-matières recyclables / Solid waste-recyclable materials	427 359	4,49	446 764	4,56
DETTE / DEBT				
Dettes, frais financement temporaire, fonds roulement / Debt, temporary financing fees, operating fund	1 510 101	15,87	1 476 747	15,08
Dettes subventionnées par le gouvernement/Debt subsidized by the government	2 249 196	23,64	2 308 508	23,58
TOTAL DES DÉPENSES / TOTAL EXPENSES	9 515 132	100,00	9 791 888	100,00

**PROGRAMME TRIENNAL D'IMMOBILISATIONS 2020-2021-2022/
THREE-YEAR CAPITAL EXPENDITURES PROGRAM**

SERVICE	TITRE	COÛT	Sous-TOTAUX	2020	2021	2022	G.-TOTAL
Incendie / Fire department	Appareils respiratoire/Breathing apparatus	140 000			140 000		140 000
			140 000				
Loisirs / Recreation department	Terrains de tennis/Tennis courts	150 000			150 000		150 000
	Maison des jeunes/Youth Center	225 000			225 000		225 000
	Réfection de l'aréna/Arena renovation	7 350 000		3 000 000	4 350 000		7 350 000
	Réserve naturelle - Accessibilité et interprétation/ Natural Reserve	20 000		20 000			20 000
			7 745 000				
Parcs et espaces verts / Parks & green spaces	Réfection Camp à Jos/Renovation	450 000		450 000			450 000
	Réaménagement Pointe Taylor/Development Taylor's Point	65 000		15 000	35 000	15 000	65 000
	Aménagement du parc Melanson/Development Melanson Park	10 000		10 000			10 000
	Aménagement du parc Bert-Dimock/Development Bert-Dimock Park	10 000		10 000			10 000
	Enseigne lumineuse/Lighted sign	60 000			60 000		60 000
			595 000				
AT / Tourist information	Peinture et portes/Painting and doors	11 000		11 000			11 000
Salle de spectacles et bibliothèque / Salle de spectacles and Library	Travaux d'entretien - cages d'escalier/ Maintenance Stairwells	20 000			20 000		20 000
	Réaménagement de la bibliothèque/Library Renovation	150 000		150 000			150 000
			170 000				
Garage municipal / Municipal garage	Mise aux normes/Upgrade	1 000 000				1 000 000	1 000 000
Travaux publics / Voirie	Réfection rue Terry Fox/Repairs	1 250 000		1 200 000	50 000		1 250 000
Travaux publics / Roads	Modification de postes de pompage/Modification pumping stations	875 000		75 000	800 000		875 000
	Compteur d'eau/Water meter	162 000		12 000	150 000		162 000
	Pavage chemin Pardiack/Paving	260 000			260 000		260 000
	Feux de circulation - chemin de Saint-Edgar/ Street lights	40 000			40 000		40 000
	Étude de vulnérabilité - Eau potable/ Vulnerability study—Drinking water	27 000		27 000			27 000
			2 587 000				
Travaux publics / Equipements	Rétrocaveuse/Backhoe	145 000		145 000			145 000
Travaux publics / Equipment	Camionnette/Pick-up	80 000		40 000	40 000		80 000
	Tracteur à gazon/Lawn tractor	9 000		9 000			9 000
	Chargeur pour tracteur/Loader	20 000			20 000		20 000
			254 000				
Administration générale/ General Administration	Immobilisations à même les revenus/ Capital expenditures	75 000	75 000	25 000	25 000	25 000	75 000
	Système de chauffage de l'Hôtel de Ville/ Heating system - Town Hall	160 000	160 000	10 000	150 000		160 000
		12 764 000	12 737 000	5 209 000	6 515 000	1 040 000	12 764 000