

Ville de



**NEW  
RICHMOND**

# 20 24 BUDGET

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**Presented by :**  
**Mr. Éric Dubé, Mayor**  
**Monday, December 18, 2023**





During this time of festivities, may the magic of the holidays brighten your days with moments of joy and comfort.

May 2024 be a year with an abundance of health, happiness and prosperity for you and yours.

On behalf of the members of the Municipal Council, I would like to wish you a happy holiday season and a new year overflowing with success and fulfilment.

  
Éric Dubé, Mayor



Dear citizens:

As Mayor, I have the pleasure of presenting the 10<sup>th</sup> budget since my election in 2013 to you today. Supported by an extraordinary team of councillors each year, I can observe the progress we have made over the past decade. Every budget is unique and has its share of challenges. There were the early years when the Town was still governed by a five-year plan for a balanced budget following the closing of the pulp mill in 2005, the COVID pandemic period and finally, the current period with a rate of inflation that has been steadily increasing for close to two years.

In spite of all this, I enjoy the research, the discussions and the decisions we make each fall in order to prepare a balanced budget for the Town that respects our capacities and that includes abundant quality services for our citizens. Because we plan with precision, we are in control of finances and can properly plan our activities.

I would like to thank the members of the Municipal Council for their continued dedication and hard work for all of our activities throughout the year. I would also like to sincerely thank Mr. Jacques Rivière and Ms. Maryse Soucy for their important contribution as members of the 2024 Budget Committee. Backed by our management team, the committee made precise choices in order to prepare the budget that we are presenting today. A special thank you is also extended to the entire municipal team and in particular, the directors whose expertise and knowledge provided the committee with the information required to make the best decisions. Your collaboration was once again noticed, appreciated and remarkable!

#### **A new real estate assessment role for 2024**

First of all, I will present and briefly explain the impacts of the new real estate assessment role that was deposited last September by the external Altus firm, retained by the MRC of Bonaventure to complete this legally mandated task every three years.

As you are aware, the real estate market has exploded over the past few years, the result of a perfect real estate storm caused by multiple factors. Even though real estate transactions are not the only factor that dictate the assessment of a property, the rate of recent transactions definitely had an impact on the assessment values in the new role. It should be noted that the values in the role are based on real estate market conditions on the first of July in the year preceding the deposit of the role, and in our case, July 1, 2022. The other main factors that influence the assessment of residential properties are: the location, the size of the lot, the living area, the year of construction, adjusted for renovations or other major attributes, as well as the quality of construction.

The following are the average variation rates by category for the Town of New Richmond, as determined by the chartered appraiser:

- Non-residential: + 13,4%
- Industrial: + 19,4%
- Agricultural: + 30,2%
- Forestry: + 28,4%
- 6 lodgings and +: + 15,4%
- Residential: + 35,7%
- Serviced vacant lots: + 35,5%

Like you, I have observed that the increases are quite impressive. However, I am not surprised by them. It is reassuring to see that our collective tax base is increasing over time. The total of the Town's real estate assessment will increase from 376 471 000 \$ to 486 134 200 \$, resulting in an overall average increase of 29,1%.

Evidently, I would like to commence by affirming that we have decreased the real estate tax rate in each category in proportion to the variation applicable prior to beginning our budget process. However, in spite of this mathematical calculation, half of the population will be subjected to an increase in taxes because of the rate of variation of their assessment and the other half will profit from a decrease. It is logical: all properties that were subjected to a higher than average increase will pay more and those that were subjected to a lower than average increase will pay less. No town in Quebec will be exempted. I would like to make it clear that there is no way to counter this mathematical reality.

Now that this has been clarified, I will now discuss the major elements of the 2024 budget. Following this, I will explain the impacts on municipal taxes.

### **Increased revenues**

Even though the adjustments are quite modest, I would like to specify that the Town, in collaboration with each department, proceeded with price adjustments for many of our services, in function of current inflation and the increase in operating costs of all of our facilities. Obviously, it costs more for pool courses, ice activities and other similar services. The variation in prices is generally situated between 2% and 5%, with certain exceptions.

We have also budgeted an increase of a few thousand dollars for the transfer duty tax, in function of the average over the past few years. An amount of 72 000 \$ is anticipated for 2024. We are confident that we will attain this figure in spite of an apparent slowdown in the real estate market.

In spite of the fact that the Town does not possess a large number of residential lots, we are also confident that we will sell land for an amount of 52 000 \$ in 2024. Regarding this subject, over the past several months, we have been working to obtain the reports required to submit Phase 2 of the *Domaine des Érables* residential development to the Minister of the Environment. The Town would like to proceed with this development in the near future. We are also open to establishing partnerships with the private sector for residential development in our community.

We would like to note a few changes to the revenues of the *Salle de spectacles régionale Desjardins*. Additional subsidies from the "Programme d'aide temporaire à la représentation de spectacles", set up during the COVID context, are a great help. I would like to draw your attention to the fact that prior to the pandemic, government subsidies had not been indexed for a long time. The additional aid set up during the pandemic allowed us to resume our regular schedule and, fortunately, our remain clients loyal. Unfortunately, if there is no change, this special aid will end on March 31<sup>st</sup> in the new year. Therefore, we will have to be creative in the future, while presenting the number of shows required to obtain a higher recurrent subsidy. The total amount of revenues for the Salle in 2024 is 506 755 \$, an increase of close to 15 000 \$.

The amount of revenues for the Recreation Department has been set at 404 315 \$, an increase of 15 000 \$. The popularity of the pool and the increase in the number of clients at the arena since the renovation continue. Our summer day camp also continues to

be very popular, we welcomed more than 115 children in the summer of 2023. We are proud to offer a diversified quality camp, that is recognized by the *Association des camps du Québec*, to the population of New Richmond and the surrounding area. We have the largest municipal day camp on the Gaspé. Offering this service is quite complex and it requires a great deal of effort. For the moment, we have managed to continue this service. However, requirements continue to multiply and I am afraid that at some point in time that we will be obliged to limit our activities because of a lack of resources and means.

### **The Fiscal Pact and wind power royalties**

The fiscal pact between Quebec and municipalities, signed in 2019, accorded various things to towns in Quebec between 2020 and 2024, including the distribution of an annual amount equivalent to the increase in revenues generated by a decimal point of the TVQ (Quebec Sales Tax). This measure will result in revenues of 207 853 \$ in 2024, an increase of 145 559 \$. This is definitely a positive element. Even though the fiscal pact did not revise municipal fiscal policy, these additional amounts have definitely aided us during this period of inflation. According to projections, this increase should continue in the near future to attain close to 300 000 \$ beginning in 2025. Time will tell us if these predictions were realistic.

The other element that represents an important influx of money for New Richmond from the Government of Quebec is the equalization program. In 2024 we will be subjected to a decrease of 34 889 \$ as compared to the previous year, bringing the total to 164 445 \$. While it is disappointing, this decrease is positive because this program is conceived to aid municipalities with a relatively low fiscal potential to offer basic services to their taxpayers without imposing an excessive level of taxation. We can therefore conclude that our situation in this context has improved from one year to the next.

There will be a slight increase in wind power royalties of 12 000 \$ in 2024. Consequently, we anticipate a revenue from this industry in the amount of 265 000 \$ for 2024, from the New Richmond Park and the *Régie de l'Énergie GIM*. I would like to repeat that the wind power industry contributes a great deal to our region. Without these royalties, the fiscal burden would definitely be higher for citizens. And the good news is that these royalties should increase over time because of upcoming investments in new energy projects by the *Régie de l'Énergie GIM*.

### **Debt service subsidies**

New Richmond's budget is composed of a multitude of inputs, including Quebec Government subsidies for certain projects included in our debt service. Therefore, many municipal projects were completed thanks to generous subsidies over time. Instead of paying a subsidy in a single payment, the Government of Quebec usually pays over a period of time, along with an amount for interest incurred by the town. Consequently, an annual subsidy of 100 951 \$ for the next 10 years will cover a portion of our debt payments for the arena renovation and a subsidy of 40 492 \$ will cover a large part of the reimbursement for the paving work on the chemin Pardiac completed last year. It should be noted that 2023 marks the end of the Quebec Government annual subsidy of 86 796 \$ associated with the reconstruction of Perron Boulevard, completed in the early 2010's. Therefore, a total amount of 583 742 \$ will be paid by the government in 2024 for the reimbursement of a portion of our debt, representing an increase of 57 000 \$.

Our total revenues will be 9 815 038 \$, an increase of 570 000 \$ or 6% over 2023.

### **A close examination of our expenditures**

#### **Administration**

The current inflationist context obliges us to be creative, but the following reality is unmistakable: everything costs more! Electricity, mechanical, financial products, maintenance costs, and so on and so forth. Just like your personal budget, all of our budget items have been increased. Added to this are the work contracts negotiated and concluded with our employees and you have all of the ingredients necessary for a migraine. We have restricted our projections for the upcoming year as much as possible in order to limit the impact on our services and citizens.

Firstly, the expenses related to general administration, that includes costs for the Municipal Council, the Town Clerk's office, general management, accounting, real estate assessment, insurance, as well as maintenance and operating expenses for administration buildings will total 1 634 765 \$ in 2024, an increase of 59 000 \$ (4%). Other than a few salary adjustments, this increase closely resembles current rate of inflation that can be explained by a few specific elements. We will be subject to a large increase in computer costs in 2024, that includes software costs. The total cost is 47 660 \$, an increase of close to 8 000 \$. For your information, this budget item was only 32 000 \$ in 2021...

Professional fees, composed primarily of audit costs, will also increase by 7 000 \$ for a total of 42 000 \$. The various governmental requirements, along with a shortage of manpower in this sector has catapulted expenses to previously unattained summits.

A positive element among all this is that it seems as though the explosion of insurance costs seems to have reached a plateau. Only automobile insurance costs will be increased by an amount of 6 000 \$. Several increases were required for maintenance costs for the Town Hall and the Community Center to adjust them to today's reality.

Overall, we are proud of the result for the administration sector.

### **Public Security**

Even though the costs for the Quebec Provincial Police will increase by 5% for a total of 370 912 \$, our total budget for Public Security will only increase by 10 000 \$. Costs for the operation of our Fire Department will total 180 950 \$, a decrease of close to 8 000 \$ as compared to 2023. The upcoming year will mark a change with the recent retirement of our Fire Chief and the arrival of a new Chief, who will also be working for Caplan and Saint-Alphonse. The transition of the heating system in the fire hall from oil to electricity resulted in an economy of a few thousand dollars over the past few months, along with certain other adjustments will allow us to offer the same service at a lessor cost. Consequently, the Town of New Richmond will spend an amount of 552 850 \$ for Public Security costs in 2024, an increase of 2%.

### **Transportation, water and sewerage costs**

One of the departments that is the most affected by inflation is definitely the Public Works Department. In addition, it is evidently our largest department. I must point out that maintenance costs for vehicles and all mechanical costs for our waste water pumping stations and our drinking water treatment center have exploded and continue to increase. In spite of the fact that our fleet of vehicles is quite recent and that we have adopted a replacement policy, our costs continue to increase. In spite of costly purchases, I have remarked the low rate of reliability of various equipment, that cause financial and operational challenges for us. Because of this situation that all heavy equipment owners must face, we have no choice but to make adjustments. Even though we can complete a great deal of mechanical maintenance ourselves with our mechanic team, we must regularly call on subcontractors, and in addition, the costs for parts has exponentially increased. This is the major challenge for Public Works Department at the current time.

All of these increases are reflected in certain contributions that we must make, including the financing of adapted transportation for persons with reduced mobility in our community. The law requires that towns pay a proportion of the operating costs for this service that will increase from 8 350 \$ to 16 387 \$ in 2024. I am not in any way questioning this service, but this increase is largely the result of the maintenance costs previously mentioned. For comparison purposes, this contribution was 5 958 \$ in 2019. It has tripled over a 5 year period...

In spite of this, the total budget for roads and snow removal will total 1 461 626 \$, an increase of close to 40 000 \$ (3%).

We have limited the increase for operating costs for water and sewerage. This element will cost 396 323 \$, less than 2 000 \$ more than last year (less than 1%).

By limiting the increase in our expenses for this department, we are well aware that our budget does not include any flexibility for major mechanical breakdowns. However, the financial buffer (accumulated surplus) that we have saved over the past 10 years will allow us to deal with them if necessary.

## Recycling and residual materials

This is a budget item whose costs have exploded over the past years, namely the costs related to the management of recycling and residual materials. Firstly, the major part of these costs are composed of the door-to-door collection of these materials. The companies completing this work are evidently subject to the same increase in maintenance costs that we are experiencing. Added to this is a shortage of manpower and we have the ideal condition for the current scenario. Consequently, just for New Richmond, it will cost 677 414 \$ to collect, manage, recycle and bury our materials in 2024. This is an increase of 16%. To give you an idea of the rapid increase in this budget item, this represents an increase of 52% over 5 years. Obviously, we must pay this bill with our municipal taxes.

We do not have many options to limit this increase at the current time. The creation of the *Régie intermunicipale de gestion des matières résiduelles Avignon-Bonaventure* (an inter-municipal residual materials management board), that became the owner of the landfill site in Saint-Alphonse last September, could possibly give us some leverage concerning this subject. The idea of completing the door-to-door collection ourselves should be analyzed, but there is no guarantee that it would cost less. In addition, our region is behind regarding the installation of a composting treatment system. This represents a major challenge for the Régie. We definitely wish to do so, but it will result in additional costs for us. I would like to remind you that I am working for the installation of this service here, as required by the Government of Quebec, but it is a long and difficult process. The idea of the creation of the Inter-municipal board is clearly a positive step in this process.

## Territorial and economic development

In 2023, we added the community garden that is an excellent new public service. The popularity of this garden surpassed our expectations for the first year of operations and we believe that this tendency will continue. Therefore, we have added a small operating budget of 1 600 \$ for this new facility. We have also budgeted an amount of 3 900 \$ for landscaping projects to make our town even more attractive. We are planning to plant trees on Terry-Fox Avenue and in the downtown sector.

The large majority of the economic development budget is affected to the reimbursement of the debt owed by the *Société de développement économique de New Richmond*, that was co-signed by the Town, as well as the debt of the *Parc régional Petite-Cascapédia*. The first one that totals a little less than 750 000 \$, will cost 94 261 \$ for the Town in 2024 at an interest rate of 8,71%. This debt corresponds to investments made in the mid 2000's by the *Société* in the construction for the Industrial Expertise Center. Today the industrial park is brimming with activity and represents an important source of revenues for the Town. Yes, we must assume the reimbursement of this debit, but there are tangible assets built there that contribute substantially to our economy. Based on the current repayment schedule, it will take 14 years to reimburse this debt.

The debt of the *Parc régional Petite-Cascapédia* is much more problematic. It totals an amount of 2,9 million \$ that was co-signed by the Town. This debt requires much more than the 150 000 \$ injected annually by the Town over the past 10 years to ensure its reimbursement. At the current interest rate, the annual interest costs alone are more than 225 000 \$. I will repeat myself by stating once again: this situation is untenable and impossible for a town of 3 800 inhabitants for a Center that is not even within the limits of New Richmond. We have included an amount similar to last year of 175 000 \$ in the 2024 budget. This amount will be totally applied to the payment of interest on the debt. An amount from our 2023 results will also be affected to the payment of this interest. I will be very diplomatic, but what I am about to say will not be a surprise. I have repeated it on several occasions in the media and to many partners: the status quo is not an option in the case of the *Parc régional Petite-Cascapédia*. In 2024 there will be a major change regarding this organization. The region must mobilize to ensure the longevity of this extraordinary enviable facility. Closing a facility like this one would be a tragedy for the Bay of Chaleurs and the entire Gaspé Coast. I cannot believe that the region would not mobilize to ensure its continued existence. If we wish to stand out as a region, if we wish to offer the best to our citizens, if we wish to draw professionals here and retain our current workforce, we must sit down and ensure the future of this facility. Many other regions have done exactly the same thing with a great deal of success. Today we must see beyond our simple services and local needs, because tomorrow will be too late. Since last spring, a committee composed of dynamic members of the business community from various sectors have attempted to find a solution to ensure the survival of this entity. Various scenarios are on the table. From a municipal point of view, this topic will be a priority beginning in January. Meetings are planned to diminish the financial burden of this centre on the municipal finances of New Richmond. We must succeed, if not, the future of skiing will be in peril.

## Recreation and Tourism

There will be no significant changes regarding our Recreation Department. We are also experiencing an increase in mechanical maintenance costs for this department. After 7 years of intensive utilisation, the Bruce-Ritchie Pool requires costly maintenance and has more frequent mechanical breakdowns. However, it remains very popular. We are proud to have such a high-quality facility for our region. Moreover, I am very proud that the Municipal Council succeeded in concluding an inter-municipal agreement specifically related to the functioning of the pool, as soon as it re-opened after major repairs. This agreement will generate an amount of 97 981 \$ for 2024, the municipalities that use this sports facility assume a portion of its operating costs in function of their rate of utilization. This is an excellent model that must and should be duplicated in other spheres ...

I am also proud that we succeeded in completing major renovations to our arena at a relatively low cost, when considering current construction costs. The construction costs for this type of building have literally exploded over the past few years and it would have been financially impossible to realise such a large project. Therefore, we listened to our population who wished to conserve this building at a reasonable cost in order to continue their sports activities. I have only had positive feedback and it is quite popular with adults and our youth. In addition, the new mechanical room, the new LED lighting system and the electric ice machine generate energy economies in the amount of 8 000 \$ annually.

For your information, the operating budget for the pool is 371 277 \$, or 13 044 \$ (3,6%) more than 2023, and the arena budget that includes annual salaries is 229 688 \$ (+ 3 154 \$ or 1,4%). It should be noted that these figures do not include corresponding revenues of 264 981 \$ including the inter-municipal agreement.

Maintenance and animation cost for municipal parks, student employees in the summer and the day camp operation will require higher investments next year. The budget for the maintenance of parks will undergo a large increase due to various type of costs, including maintenance and fertilization costs for our soccer fields. We have also planned for additional salaries to maintain the day camp activities in its current form. We must hire more resources in order to properly accompany children that require it. It is an additional investment of more than 12 000 \$. There will be corresponding increased revenues, but they will not cover the additional expenditures.

The total budget for the Recreation and Tourism Department will be 876 279 \$, an increase of 60 451 \$ (7,4%).

## Culture

This department, that includes the activities of the *Salle de spectacles régionale Desjardins* and the *Vieux-Couvent* Library, was greatly affected by the COVID-19 pandemic. We are pleased to see that the public has returned to these cultural venues. Our *Salle de spectacles* had a very good year in 2023, and we hope that this continues. However, we must be very prudent because it is often recreational activities that are abandoned during times of economic tendency turbulence. There is little change to note in this department with a total budget of 878 046 \$ (+ 34 776 \$ as compared to 2023, or 4,1%) and the total affected to the *Salle de spectacles* is 740 816 \$.

## Bank fees and debt service

Taking the high level of interest rates and our financing renewals that are similar to mortgage renewals, our interest fees will increase considerably. They will increase from 610 582 \$ to 719 372 \$. Two loans will be re-financed in 2024. The first, an amount of 1 650 000 \$, is currently financed at an interest rate of 2,72%. The second, for an amount of 1 460 000 \$, is at a rate of 2,00%. Realistically, if the current trend is maintained, these two loans will be renewed at 5,25%. Therefore, the total capital to be refinanced in 2024 is 3 110 000 \$, and according to previsions, the annual additional cost will be approximately 90 000 \$ more. I repeat, the increase in interest rates directly affects central towns like ours that must compose with debts because of the facilities that we possess. The reimbursement of capital will increase from 1 604 700 \$ to 1 690 400 \$, which is good news because we are paying our debts!



## Elements to retain in this avalanche of numbers

Evidently, our 2024 budget is a balanced one. We are very proud to deliver a complete budget that does not affect the services offered to the population, while respecting the paying capacity of our citizens. I will now reveal how all of this affects municipal tax bills. I would like to note that the real estate tax rates are difficult to compare from one year to the other due to the new real estate assessment role that will be in effect on January 1, 2024.

Consequently the residential real estate tax will decrease from 1,1947 \$ to 0,8991 \$ per 100 \$ of assessment, a decrease of 0,296 \$. This same rate is applicable to the agriculture and forestry categories. The non-residential rate will decrease from 2,3657 \$ to 1,9711 \$ per 100 \$ of assessment, a decrease of 0,395 \$.

In summary, these rate changes caused by new real estate values signify that the real estate taxes for a residence will increase by an average of 2,7% and taxes for a business by 4,3%. In the current context, we consider that these increases are reasonable in function of the services we offer.

We have also applied a tool that the Minister of Municipal Affairs has accorded us in order to attempt to facilitate access to property by increasing the tax rate on vacant serviced lots to the maximum of 2 times the basic rate. In 2023 it was 1,36 times the basic rate. The corresponding revenues are not enormous, but we hope to stimulate the sale of vacant lots serviced by the water and sewerage network so that there will be new constructions.

We also innovated by creating a non-residential sub-category. Recently authorized by the Act respecting municipal taxation, a town can now create sub-categories to neutralize fiscal inequities resulting from a different evolution of the real estate value of certain components in the non-residential category. Consequently, because of the high assessment of non-residential properties built since 2020 in our territory, there is an imbalance. Therefore, the rate of the sub-category has been established at 80% of the non-residential category in reference.

The only changes in tariffs is for the management of recyclable and residual materials that will be increased by 16%. This tariff is directly related to the direct cost for these services. Therefore, the cost for a residence will be 289,15 \$, an increase of 43 \$.

The rates for water and sewerage as well as the special tax remain unchanged.

## Conclusion

We should be pleased that we limited the increase in real estate taxes for residential properties to 2,7%. It is quite remarkable in the current context, for a central town like ours with a large percentage of debt related to our services. The increase in our tax base in 2023 has allowed us to do so. The adjustments proposed for non-residential taxes, with the creation of a sub-category has allowed us to intervene judiciously concerning fiscal changes without overly affecting the business and industrial sectors.

However, we will closely follow the tendency of increased costs for garbage and recycling. With the arrival of a new recycling and composting regime in the next 24 to 36 months, it is very possible that this rate will increase considerably.

Current inflation is forcing us to remain on the alert and to properly plan our projects. Along with a high rate of interest, a central town like ours cannot weather the storm alone. The fiscal pact between towns and the government should give us a strong increase in TVQ duties in the near future.

In conclusion, the town is economically dynamic and has a large number of important and generally high-quality facilities. However, all of this has a cost. Our real estate taxes reflect this. In this context, we must be cautious when making decisions because it seems that the interest rates that are affecting our budget are not about to subside in the near future.

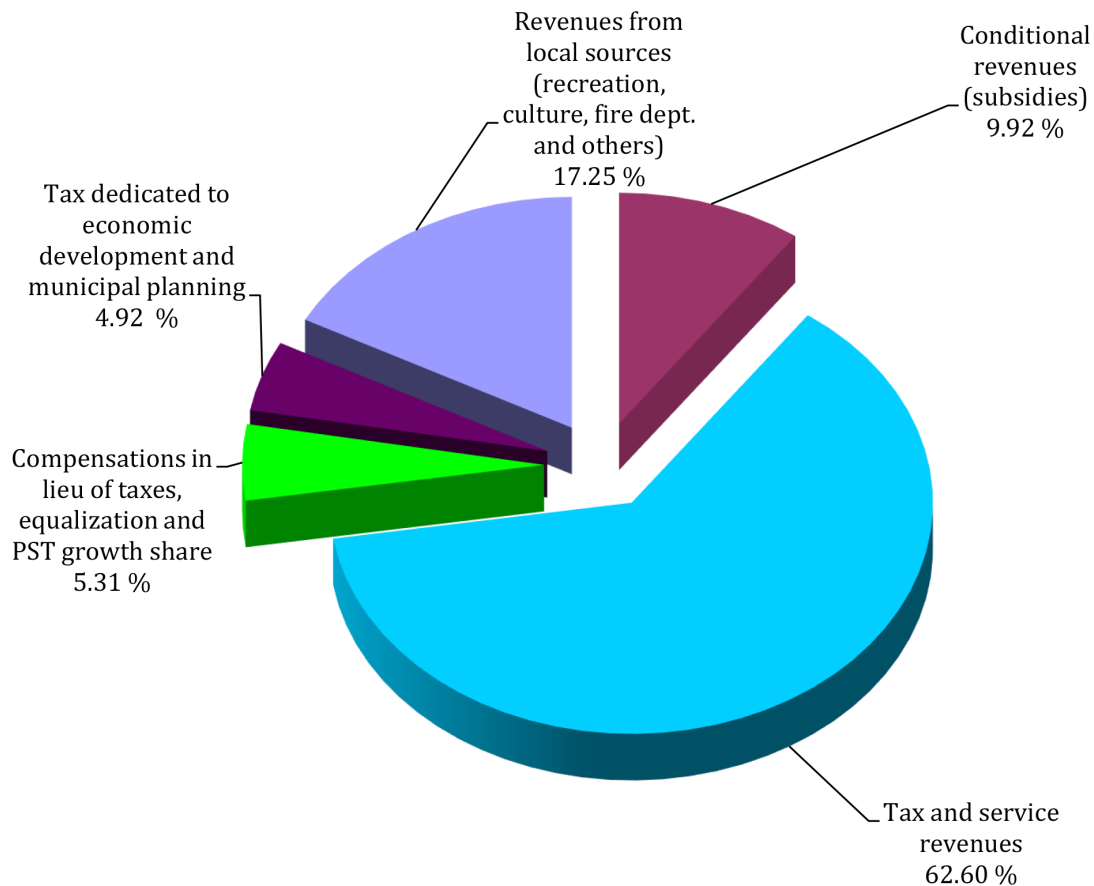
As always, we will continue to monitor our finances diligently.



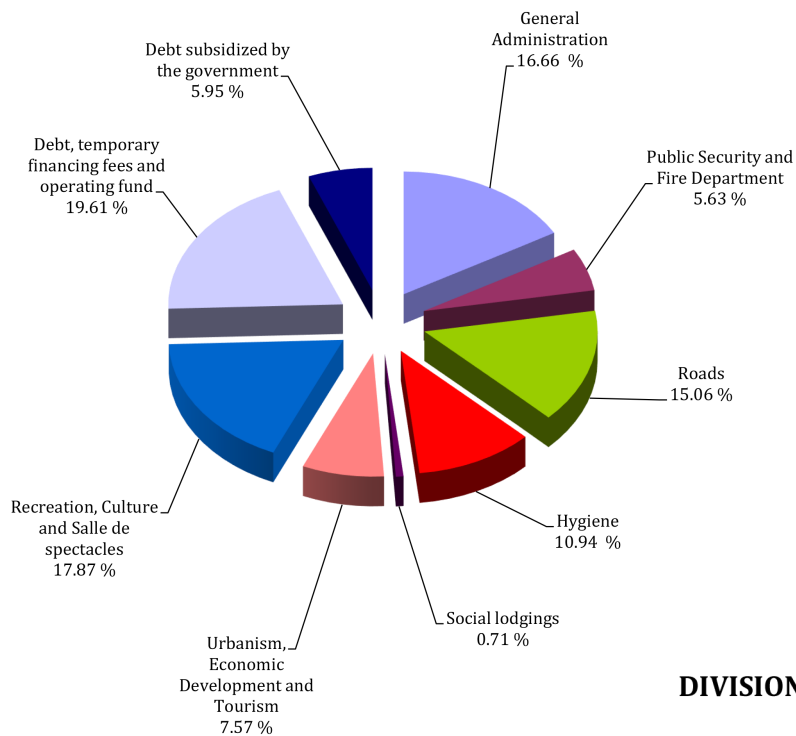
Éric Dubé  
Mayor

PRORATA AND PERCENTAGE OF REVENUES FOR THE MANAGEMENT OF MUNICIPAL SERVICES				
	2023	%	2024	%
<b>GENERAL ADMINISTRATION</b>				
General tax	4 804 313	51,96	4 954 954	50,48
Tax dedicated to economic development and municipal planning	468 574	5,07	482 519	4,92
Sector tax	3 361	0,04	5 131	0,05
Compensation in lieu of taxes, equalization and PST growth share	420 355	4,55	521 651	5,31
Other revenues	1 557 871	16,85	1 693 298	17,25
Conditional revenues	922 892	9,98	973 069	9,92
<b>HYGIENE</b>				
Special tax	338 716	3,66	338 716	3,45
Water & sewerage tariff	173 725	1,88	173 810	1,77
<b>GARBAGE AND RECYCLING COLLECTION</b>				
Solid waste-recyclable materials	555 485	6,01	671 890	6,85
<b>TOTAL REVENUES</b>	<b>9 245 292</b>	<b>100,00</b>	<b>9 815 038</b>	<b>100,00</b>

#### DIVISION OF REVENUES - 2024



PRORATA AND PERCENTAGE OF EXPENSES FOR THE MANAGEMENT OF MUNICIPAL SERVICES				
	2023 (\$)	%	2024 (\$)	%
<b>GENERAL ADMINISTRATION</b>				
Administration	1 575 490	17,04	1 634 765	16,66
Public Security (police - fire department)	542 450	5,87	552 850	5,63
Road transportation	1 432 198	15,49	1 478 013	15,06
Urbanism, economic development and tourism	650 182	7,03	742 907	7,57
Recreation, culture and the « Salle de spectacles »	1 659 098	17,95	1 754 325	17,87
Social lodgings	69 750	0,75	69 750	0,71
<b>HYGIENE</b>				
Administration and maintenance	394 786	4,27	396 323	4,04
Solid waste-recyclable materials	564 440	6,11	677 414	6,90
<b>DEBT</b>				
Debt, temporary financing fees, operating fund	1 830 380	19,80	1 924 949	19,61
Debt subsidized by the government	526 518	5,69	583 742	5,95
<b>TOTAL EXPENSES</b>	<b>9 245 292</b>	<b>100,00</b>	<b>9 815 038</b>	<b>100,00</b>



**DIVISION OF EXPENSES - 2024**

2024-2025-2026 THREE-YEAR CAPITAL EXPENDITURES PROGRAM							
SERVICE / DEPT.	TITRE - TITLE	COÛT /COST	Sous-totaux	2024	2025	2026	G.-TOTAL
Fire Dept.	Safety equipment	3 500		3 500			3 500
	Storage shed	6 000			6 000		6 000
			9 500				
Recreation	Lights signs softball field	100 000		70 000	30 000		100 000
	Arena changing rooms and bathrooms	150 000		100 000	50 000		150 000
	Skate park	150 000				150 000	150 000
			400 000				
Parks & green areas	Permanent structure Public Market and ticket booth	250 000			250 000		250 000
	Natural reserve development	20 000			20 000		20 000
	Community Garden extension	10 000		10 000			10 000
			280 000				
Auditorium & Library	Salle de spectacles - Ventilation system	320 000			20 000	300 000	320 000
	Library renovation	265 000		15 000		250 000	265 000
			585 000				
Public Works	Professional fees - Plans and specifications Melanson Street	40 000			40 000		40 000
	Berry & De Lesseps pipe network	1 000 000			1 000 000		1 000 000
	Range 4 West road reconstruction	4 500 000		4 500 000			4 500 000
	Range 3 West road reconstruction	3 500 000				3 500 000	3 500 000
	Pumping station 2	300 000				300 000	300 000
	Snow plow	350 000		350 000			350 000
	Pick-up	55 000		55 000			55 000
Municipal garage	Municipal garage	6 500 000		3 500 000	3 000 000		6 500 000
	Residential development	1 200 000				1 200 000	1 200 000
			16 245 000				
General administration	Capital expenditures from current revenues	78 000		26 000	26 000	26 000	78 000
		18 797 500		8 629 500	4 442 000	5 726 000	18 797 500
			17 597 500				