



LA MUNICIPALITÉ DE RAPIDES-DES-JOACHIMS

BUDGET

2026

1	THE MUNICIPALITY OF RAPIDES DES JOACHIMS			
2	BUDGET ESTIMATES			
3	STATEMENT OF FINANCIAL OPERATING ACTIVITIES FOR BUDGETARY PURPOSES			
4	PERIOD ENDED DECEMBER 31, 2026			
5				
6		2026 Budget	2025 Estimate	2025 Budget 2026
7				
8	REVENUE			
9	Tax revenue	280,974	268,739	263,049 31.74%
10	Grants in lieu of taxes	64,778	78,707	78,709 7.32%
11	Transfers	303,063	346,449	588,909 34.24%
12	Services provided	94,951	89,791	95,363 10.73%
13	Assessment of rights	5,000	17,108	10,250 0.56%
14	Fines and penalties	100	0	100 0.01%
15	Interest	2,000	2,289	2,500 0.23%
16	Other revenue	0	11,595	0 0.00%
17	Appropriation of surplus	134,283	131,086	131,086 15.17%
18				
19		885,149	945,764	1,169,966
20				
21				
22	EXPENDITURES			
23	General administration	243,777	223,558	239,291 27.54%
24	Public security	38,167	33,750	40,601 4.31%
25	Transportation	177,018	146,820	143,002 20.00%
26	Environmental health	69,139	51,777	58,451 7.81%
27	Urban planning and regional development	18,268	18,477	19,190 2.06%
28	Recreational and cultural activities	74,335	49,919	62,466 8.40%
29	Costs of financing	11,500	19,929	11,350 1.30%
30	Investing activities	252,945	293,692	595,615 28.58%
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32		885,149	837,922	1,169,966
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35	Surplus (deficit) for the period for budgetary purposes	0	107,842	0
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66	THE MUNICIPALITY OF RAPIDES DES JOACHIMS		
67	BUDGET ESTIMATES		
68	ANALYSIS OF REVENUE		
69	PERIOD ENDED DECEMBER 31, 2026		
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71		2026 Budget	2025 Estimate
72			2025 Budget
73	TAXES		
74	Based on assessment		
75	Taxable valuation \$46,829,000 x \$0.60/\$100 (\$0.57 - 2025)	280,974	268,739
76			263,049
77		280,974	268,739
78			263,049
79			
80	GRANTS IN LIEU OF TAXES		
81	Government of Quebec		
82	Government properties (based on prior year valuation and tax rate x 135%)	2,061	2,061
83	Public lands	62,717	76,646
84			76,648
85		64,778	78,707
86			78,709
87			
88	TRANSFERS		
89	Unconditional transfers		
90	Equalisation grant		
91	Special Qst grant	16,290	13,947
92			13,947
93	Conditional transfers		
94	Road maintenance grant	5,828	5,828
95	Road improvement grant - Fortin		15,000
96	Winter roads contract	21,000	20,918
97	Recycling grant	7,000	12,214
98	New Horizons project		5,000
99	Federal student grant		3,864
100	Special grant for small municipalities		
101	TECQ 2019-2023 (2024-2028)	177,945	269,678
102	FRR4 grant - docks		5,014
103	TECQ (2024-2028) buildings	75,000	
104		303,063	346,449
105			588,909
106			
107	SERVICES PROVIDED		
108	Services provided municipal bodies		
109	Dump usage - TNO	4,163	4,163
110			4,163
111	Other services provided		
112	Rental revenue	17,088	13,472
113			15,000
114			
115	Recreation and cultural activities		
116	Camping McConnell	73,000	71,445
117	Sale of wood/landry services	700	711
118			1,200
119		94,951	89,791
120			95,363
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131	THE MUNICIPALITY OF RAPIDES DES JOACHIMS			
132	BUDGET ESTIMATES			
133	ANALYSIS OF REVENUE			
134	PERIOD ENDED DECEMBER 31, 2026			
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136		2026 Budget	2025 Estimate	2025 Budget
137				
138	ASSESSMENT OF RIGHTS			
139	Licences and permits	1,500	13,390	1,500
140	Transfer duties			5,000
141	Dump fees	1,500	1,968	2,000
142	Business garbage tax	2,000	1,750	1,750
143		5,000	17,108	10,250
144				
145	FINES AND PENALTIES			
146	MRC fines	100		100
147	RDJ fines			
148		100	0	100
149				
150	INTEREST			
151	Interest on arrears/US exchange	2,000	2,289	2,500
152				
153				
154	OTHER REVENUE			
155	Transportation fees		50	
156	Scrap metal		1,272	
157	Disposal of capital assets			
158	Other revenue		10,273	
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161		0	11,595	0
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196	THE MUNICIPALITY OF RAPIDES DES JOACHIMS			
197	BUDGET ESTIMATES			
198	ANALYSIS OF OPERATING EXPENSES			
199	PERIOD ENDED DECEMBER 31, 2026			
200				
201		2026 Budget	2025 Estimate	2025 Budget
202	GENERAL ADMINISTRATION			
203	Legislation			
204	Mayor and Councillors - remuneration and allowance	31,068	26,015	28,200
205	Mayor and Councillors - convention and travel	2,000		1,000
206	Mayor and Councillors - training	1,500		500
207	Mayor and Councillors - employer's share	1,815	1,216	1,648
208	Meeting expense	500		
209		36,883	27,231	31,348
210				
211	Financial and administrative management			
212	Director general	61,781	59,878	59,982
213	Employer's share	8,804	8,538	8,547
214	Director general - travel and convention	1,200	950	1,200
215	Assistant salary and benefits		4,241	5,000
216	Audit fee	18,375	12,415	18,375
217	Accounting support	21,100	19,213	19,213
218	Office and copier supplies	3,800	1,500	1,800
219	Computer maintenance contract (W. Fenton)	2,100	1,800	1,800
220	Computer software and maintenance	300	243	250
221	Cell phone - DG	825	750	825
222	DG course fees	1,000		1,000
223	PG taxation program and support	1,354	1,180	1,180
224	PG training	1,000		1,000
225	Telephone, fax and internet	6,000	4,000	5,500
226	Postage	900	850	900
227	Public notices	200	50	500
228	Insurance - DG	203	197	197
229	Town hall - maintenance	4,500	348	4,500
230	Town hall - furnishings	2,500		
231	Town hall - electricity	4,500	3,500	4,200
232	Town hall - insurance	2,007	1,581	1,581
233	Town hall - heat	10,000	8,500	10,000
234	Town hall - janitor/benefits	5,205	4,350	5,205
235	Town hall - cleaning supplies	800	625	800
236	Office rental		4,479	2,000
237	Web site	1,210	944	1,100
238				
239		159,664	140,132	156,655
240				
241	Election expense			
242	Wages/benefits/supplies	1,500	5,206	8,500
243				
244	Assessment			
245	M.R.C. Pontiac	12,962	13,635	13,635
246				
247	Other			
248	M.R.C. Pontiac	18,200	15,598	15,597
249	Errors and omissions insurance	1,287	1,417	1,417
250	Liability insurance	4,032	3,935	4,126
251	Legal fees	4,000	12,233	4,000
252	FQM fees	1,299	1,163	1,163
253	ADMQ fees	1,100	1,028	1,100
254	Donations	1,500	1,050	1,500
255	Damage claims	1,000	680	
256	Xmas	350	250	250
257		32,768	37,354	29,153
258		243,777	223,558	239,291
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261	THE MUNICIPALITY OF RAPIDES DES JOACHIMS			
262	BUDGET ESTIMATES			
263	ANALYSIS OF OPERATING EXPENSES			
264	PERIOD ENDED DECEMBER 31, 2026			
265				
266		2026 Budget	2025 Estimate	2025 Budget
267	PUBLIC SECURITY			
268	Police protection			
269	Government of Quebec	21,736	21,501	21,501
270				
271	Fire protection			
272	M.R.C. Pontiac	4,129	2,602	2,602
273	Outside fire services - contract	4,336	4,173	4,173
274	Outside fire services - fire calls	3,000	2,239	7,500
275	911 service	2,100	1,985	2,075
276				
277				
278		13,565	10,999	16,350
279				
280	Civil protection			
281	Emergency measures plan	1,500		1,500
282				
283	Other			
284	M.R.C. - share for animal control	1,366	1,250	1250
285				
286		38,167	33,750	40,601
287				
288	TRANSPORTATION			
289	Municipal roads			
290	Road maintenance and grading	7,000	19,982	6,500
291	Gravel and asphalt	5,000	537	4,500
292	Calcium	1,600	1,522	1,200
293	Brushing	2,500		1,500
294	Street cleaning	4,500	3,990	4,500
295				
296				
297				
298	Overhead expense - line 507	60,594	34,393	36,137
299		81,194	60,424	54,337
300				
301	Snow removal			
302	Contract	72,000	68,242	68,242
303	Overhead expense - line 508	10,099	5,732	6,023
304		82,099	73,974	74,265
305				
306	Street lighting			
307	Electricity	4,400	4,100	4,400
308	Maintenance contract	6,325	5,774	9,000
309	Bulbs and equipment	2,000	2,074	
310		12,725	11,948	13,400
311	Traffic			
312	Road signs/Speed bumps	1,000	474	1,000
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314		177,018	146,820	143,002
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327	BUDGET ESTIMATES		
328	ANALYSIS OF OPERATING EXPENSES		
329	PERIOD ENDED DECEMBER 31, 2026		
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331		2026 Budget	2025 Estimate
332	ENVIRONMENTAL HEALTH		2025 Budget
333	Domestic garbage		
334	M.R.C. Pontiac	4,799	4,154
335	Collection and transport	18,000	25,000
336	Lease	100	75
337	Stump dump		
338	Construction waste and bin rental	10,000	
339	Site maintenance	1,500	1,300
340	Supplies	350	146
341	Overhead expense - line 509	12,095	6,701
342		46,844	37,376
343			
344	Recycling		
345	Recycling - contract	5,200	4,000
346	Recycling - bin rental	5,000	3,700
347	Overhead expense - line 510	12,095	6,701
348		22,295	14,401
349			
350		69,139	51,777
351			
352			
353	URBAN PLANNING AND REGIONAL DEVELOPMENT		
354	Urban planning		
355	M.R.C. Pontiac	8,443	10,847
356	Building inspector training	1,000	
357	Building inspector	8,000	7,518
358	Permits and travel	200	200
359	Tourism advertising	500	500
360	Trail lease	125	112
361		18,268	18,477
362			
363			
364	RECREATIONAL AND CULTURAL ACTIVITIES		
365	Skating rink		
366	Maintenance	1,000	367
367			
368		1,000	367
369			
370	Docks expense		
371	Lease	85	80
372	Maintenance	2,000	2,000
373	Installation/removal	2,000	2,000
374		4,085	80
375			
376	Parks		
377	Town beautification	500	164
378	Splash pad - supplies	500	100
379	Splash pad - maintenance	200	200
380	Overhead expense - line 512	5,050	2,866
381			
382		6,250	3,030
383			
384	Waterway		
385	Trailer maintenance	2,000	
386	Trailer insurance	126	128
387			
388		2,126	128
389			
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392	BUDGET ESTIMATES			
393	ANALYSIS OF OPERATING EXPENSES			
394	PERIOD ENDED DECEMBER 31, 2026			
395				
396		2026 Budget	2025 Estimate	2025 Budget
397				
398	McConnell Park			
399	Wages	24,000	23,002	26,985
400	Employer's share	2,400	2,340	3,845
401	Cell phone	900	850	900
402	Hydro	7,500	6,400	5,000
403	Lease	875	838	875
404	Fees	133	130	175
405	Insurance	826	651	651
406	Supplies	1,700	1,298	1,700
407	Property maintenance	5,000	1,416	5,000
408	Internet	5,000	1,428	
409	Damage claims	1,200	1,000	
410	Legal fees	4,000		
411	Vehicle licence	550	506	
412	Vehicle insurance	733	651	
413	Vehicle maintenance	1,800	2,294	
414	Vehicles gas	1,100	1,108	
415	Equipment maintenance	500	24	
416	Equipment gas	350	200	
417	Vehicle and equipment expense			4,500
418	Overhead expense - line 511	1,058	928	911
419		59,625	45,064	50,542
420				
421	St-Jean Baptiste / Canada Day	1,250	1,250	3,500
422				
423		74,335	49,919	62,466
424				
425	COSTS OF FINANCING			
426	Bank charges	1,500	1,625	1,350
427	Interest on temporary loans	10,000	18,200	10,000
428	Other interest expense		104	
429		11,500	19,929	11,350
430				
431				
432	INVESTING ACTIVITIES			
433	NHSP - New Horizons		6,219	5,000
434	TECQ 2019-2023 (2024-2028)	177,945	269,678	553,049
435	New docking system			9,566
436	TECQ (2024-2028) buildings	75,000		
437	Campground service upgrades		17,795	28,000
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441		252,945	293,692	595,615
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457	BUDGET ESTIMATES			
458	ANALYSIS OF OPERATING EXPENSES			
459	PERIOD ENDED DECEMBER 31, 2026			
460				
461		2026 Budget	2025 Estimate	2025 Budget
462				
463	OVERHEAD EXPENSE			
464	Wages and employer's share			
465	Wages	68,717	33,220	35,465
466	Employer's share	9,620	5,247	5,050
467	Training	1,500	295	1,500
468		79,837	38,762	42,015
469				
470	Wages and employer's share distribution			
471	Municipal roads - 60%	47,902	23,257	25,209
472	Snow removal -10%	7,984	3,876	4,202
473	Garbage pickup - 12.5%	9,980	4,845	5,252
474	Recycling - 12.5%	9,980	4,845	5,252
475	Parks -5%	3,992	1,938	2,101
476				
477		79,837	38,762	42,015
478				
479	Vehicle and garage expense			
480	Cell phone	425	415	425
481	Gas for equipment	600	257	550
482	Equipment maintenance	2,000	2,293	
483	Whipper sniper purchase	1,500		1,500
484	Vehicle - gas	3,500	3,900	4,500
485	Vehicle - maintenance	2,500	1,310	4,500
486	Vehicle - insurance	1,083	1,096	1,096
487	Vehicle - licence	700	691	700
488	Trailer maintenance	2,000	2,766	
489	PPE	600		
490	Garage - insurance	245	193	193
491	Garage/rink - electricity	4,500	5,400	4,000
492	Garage - maintenance	1,500	238	750
493				
494		21,153	18,559	18,214
495				
496	Vehicle and garage distribution			
497	Municipal roads - 60%	12,692	11,135	10,928
498	Snow removal -10%	2,115	1,856	1,821
499	Garbage pickup - 10%	2,115	1,856	1,821
500	Recycling - 10%	2,115	1,856	1,821
501	McConnell Park - 5%	1,058	928	911
502	Parks - 5%	1,058	928	911
503				
504		21,153	18,559	18,214
505				
506	Summary distribution			
507	Municipal roads - lines 471 and 494	60,594	34,393	36,137
508	Snow removal - lines 472 and 495	10,099	5,732	6,023
509	Garbage - lines 473 and 496	12,095	6,701	7,073
510	Recycling - lines 474 and 497	12,095	6,701	7,073
511	McConnell Park - line 498	1,058	928	911
512	Parks - lines 475 and 499	5,050	2,866	3,011
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514		100,990	57,321	60,229
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