

Minutes of a special meeting to present and adopt the 2015 budget. Meeting held on December 8<sup>th</sup> 2014 at 6:30P.M. at the usual place. Under chairmanship of her worship Mayor Mrs.Doris Ranger the following councillors are present Seat # 2 Mr. John Brennan, # 3 Mr. Donald Kreiger #4 Mrs. Lorna Brennan Agnesi, # 6 Mrs. Karen Shea  
Mr. Fern Roy Director-General is also present.

**S-01-08-12-2014      Opening of the meeting**

Mayor Ranger opens the meeting and welcomes all in attendance.

**S-02-08-12-2014      Adoption of the 2015 Budget**

Moved by councillor Mrs. Karen Shea that we adopt the 2015 budget as presented. The payments will be due on April 1<sup>st</sup> and July 1<sup>st</sup>.

Adopted

**S-03-08-12-2014      Adoption of the mill Rate for 2015 .**

Moved by councillor Lorna Brennan Agnesi that we keep the mill rate the same for 2015 as it was in 2014 thus at .965\$

Adopted

**S-04-08-12-2014      Interest rate**

Moved by councillor Mr. John Brennan that we set the interest rate for late taxes at 10% per year same as last year.

Adopted

**S-05-08-12-2014      Auditor for 2014**

Moved by councillor Mrs. Karen Shea that we name Janique Ethier CPA Inc. as our auditor for 2014. At a cost of 8000\$ for the financial report and sending it to the Ministry. She will include 3 hours of consultation for this amount . Any other work done by a technician will be billed at 75\$ per hour, by an accountant 95\$ per hour and by a professional accountant 120\$ per hour. All plus taxes.

Adopted

**S-06-08-12-2014      Gerard Labelle CPA Inc.**

Moved by Karen Shea that we accept the proposed work scheduled from Gerard Labelle CPA Inc. for a monthly fee of 550\$ plus taxes. He will support the municipal administration do all the reddition de comptes all T-4 Budget preparation etc.

Adopted

**S-07-08-12-2014      Closed**

Moved by councillor Mrs. Karen Shea that we close this meeting.

Adopted

Mayor Mrs. Doris Ranger: \_\_\_\_\_

Director General Mr. Fernand Roy: \_\_\_\_\_

**THE MUNICIPALITY OF SHEENBORO**  
**BUDGET ESTIMATES**  
**STATEMENT OF FINANCIAL OPERATING ACTIVITIES FOR FISCAL PURPOSES**  
**PERIOD ENDED DECEMBER 31, 2015**

	Budget 2015	Estimate 2014	Budget 2014
<b>Revenue</b>			
Tax revenue	462 798	467 255	457 822
Grants in lieu of taxes	39 012	39 012	39 012
Transfers	258 550	158 550	156 473
Services provided	3 000	3 000	3 000
Assessment of rights	3 500	2 500	4 500
Interest	7 000	7 000	5 000
Other revenue	2 600	3 343	1 850
	<b>776 460</b>	<b>680 660</b>	<b>667 657</b>
<b>Operating expense</b>			
General administration	204 866	202 357	201 277
Public security	126 352	121 677	121 977
Transportation	217 034	226 538	216 251
Environmental health	60 272	60 551	62 123
Urban planning and regional development	38 893	50 113	50 833
Recreational and cultural activities	22 435	22 658	26 077
Costs of financing	100	3 377	3 881
	<b>669 951</b>	<b>687 270</b>	<b>682 419</b>
	<b>106</b>	<b>(6</b>	<b>(14</b>
<b>Surplus (deficit) for the period - before reconciliation</b>	<b>509</b>	<b>610)</b>	<b>762)</b>
<b>Reconciliation for fiscal purposes</b>			
<b>Financing</b>			
Payment of long-term debt			-
<b>Appropriations</b>			
	(132	(20	(12
Investing activities	500)	000)	000)
Unappropriated accumulated surplus	25 991	26 762	26 762
	<b>(106 509)</b>	<b>6 762</b>	<b>14 762</b>

Surplus (deficit) for the period for fiscal purposes

- 152

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THE MUNICIPALITY OF SHEENBORO  
BUDGET ESTIMATES  
ANALYSIS OF REVENUE  
PERIOD ENDED DECEMBER 31, 2015

	Budget 2015	Estimate 2014	Budget 2014
<b>TAXES</b>			
<b>Based on valuation</b>			
Taxable valuation - \$47,958,400 x \$0.xxx/\$100 (\$0.965 in 2015)	462 798	467 255	457 822
	<b>462 798</b>	<b>467 255</b>	<b>457 822</b>
<b>GRANTS IN LIEU OF TAXES</b>			
Public lands grant	<b>39 012</b>	<b>39 012</b>	<b>39 012</b>
<b>TRANSFERS</b>			
<b>Unconditional transfers</b>			
Excise tax	100 000		
<b>Conditional transfers</b>			
Road maintenance grant	120 195	120 195	120 195
Road improvement grant	20 000	20 000	15 000
Recycling grant	11 240	11 240	8 500
MADA	5 250	5 250	11 000

Student grant	1 865	1 865	1 778
	<b>258 550</b>	<b>158 550</b>	<b>156 473</b>

**SERVICES PROVIDED**

**Services provided municipal bodies**

Services to TNO - dump	<b>3 000</b>	<b>3 000</b>	<b>3 000</b>
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**ASSESSMENT OF RIGHTS**

Licenses and permits	1 500	1 500	3 000
Transfer duties	2 000	1 000	1 500
	<b>3 500</b>	<b>2 500</b>	<b>4 500</b>

**INTEREST**

Interest on arrears	7 000	7 000	5 000
	<b>7 000</b>	<b>7 000</b>	<b>5 000</b>

**OTHER REVENUE**

Other	1 000	1 798	250
Sale of scrap metal	1 500	1 445	1 500
Dock donations	100	100	100
	<b>2 600</b>	<b>3 343</b>	<b>1 850</b>

**THE MUNICIPALITY OF SHEENBORO  
BUDGET ESTIMATES  
ANALYSIS OF OPERATING EXPENSES  
PERIOD ENDED DECEMBER 31, 2015**

	Budget 2015	Estimate 2014	Budget 2014
<b>GENERAL ADMINISTRATION</b>			
<b>Legislation</b>			
Mayor and Councillors - remuneration	16 830	16 500	16 500
Mayor and Councillors - allowance	8 415	8 250	8 250

Mayor and Councillors - employer's share	831	815	815
Mayor and Councillors - travel and convention	2 500	300	2 500
Receptions	1 200	1 200	1 200
F.Q.M.	1 000	800	800
Newsletter	250	0	300

	<b>31 026</b>	<b>27 865</b>	<b>30 365</b>
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**Financial and administrative management**

Secretary	46 000	45 000	45 000
Employer's share	6 000	6 000	6 000
Secretary - travel allowance	2 500	1 325	2 500
Audit fee	8 000	11 000	11 000
Professional services	6 600	0	1 500
Office supplies	3 000	4 600	3 000
Computer program	2 500	520	3 200
Postage	2 000	2 000	3 000
Telephone	3 000	2 700	3 000
Office Insurance	925	925	0
Office maintenance	1 000	1 000	500
Office - heating	4 000	5 000	5 000
Office - hydro	2 000	2 000	2 500
Overhead expense - 10%	5 847	5 314	5 570

	<b>93 372</b>	<b>87 384</b>	<b>91 770</b>
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**Election expense**

Remuneration		3 000	
Public notices		300	
Supplies		900	

	<b>0</b>	<b>4 200</b>	<b>0</b>
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**Assessment**

M.R.C. de Pontiac	<b>31 411</b>	<b>34 408</b>	<b>34 408</b>
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**Other**

Public notices	300	280	250
Errors and omissions insurance	1 800	1 800	1 800
Liability insurance	4 732	4 732	2 696
Legal fees	1 500	1 200	1 500
Grants, donations	3 000	3 000	1 000
Association fees	1 200	1 200	1 200
M.R.C. de Pontiac - other administrative expenses	36 525	36 288	36 288

	<b>49 057</b>	<b>48 500</b>	<b>44 734</b>
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	<b>204 866</b>	<b>202 357</b>	<b>201 277</b>
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**THE MUNICIPALITY OF SHEENBORO  
BUDGET ESTIMATES  
ANALYSIS OF OPERATING EXPENSES  
PERIOD ENDED DECEMBER 31, 2015**

	Budget 2015	Estimate 2014	Budget 2014
<b>PUBLIC SECURITY</b>			
<b>Police protection</b>			
Government of Quebec	72 065	70 242	70 242
<b>Fire protection</b>			
Remuneration	3 000		3 000
Fire chief wages and benefits	4 000		2 000
Fire rescue unit expense	1 000		
Municipal contribution - fire department budget	2 000		2 000
Fire - 911 dispatching services and tower maintenance	4 000		4 000
M.R.C. de Pontiac	5 590		7 550
Fire supplies, equipment and pagers	7 000		7 000
Fire hall - telephone	500		500
Training	6 000		6 000
Fire department inspections	2 000		2 000
Communication licence	70		70
Fire hall - heat	1 200		1 200
Fire hall - electricity	300		300
Fire hall - insurance	176		176
Fire hall - maintenance	50		50
Fire hall - snow removal	600		600
Fire vehicles - insurance	1 500		1 500
Fire vehicles - licences	1 500		1 500
Fire vehicles - maintenance	3 000		3 000
Fire hydrant inspection and installation	4 000		4 000
Sheen administration charge	1 000	47 446	1 000
Civil emergency plan	2 000		
	<b>50 486</b>	<b>47 446</b>	<b>47 446</b>
<b>Civil protection</b>			
<b>Other</b>			

M.R.C de Pontiac - animal control	3 501	3 989	3 989
Beavers	300		300
	<b>3 801</b>	<b>3 989</b>	<b>4 289</b>
	<b>126 352</b>	<b>121 677</b>	<b>121 977</b>

**THE MUNICIPALITY OF SHEENBORO  
BUDGET ESTIMATES  
ANALYSIS OF OPERATING EXPENSES  
PERIOD ENDED DECEMBER 31, 2015**

	Budget 2015	Estimate 2014	Budget 2014
<b>TRANSPORTATION</b>			
<b>Municipal roads</b>			
Overhead expense - 50%	29 234	26 568	27 851
Travel expense			
Garage telephone			
Equipment rental	30 000	40 000	40 000
Grading contract	19 200	18 538	18 000
Road maintenance	5 000	2 100	5 000
Culverts	2 000	2 000	4 000
Sand and gravel	20 000	30 442	13 000
Calcium	7 600	7 680	10 000
Gas, oil , supplies	1 000	840	4 000
Small tools	500	470	500
Cold patch	5 000	5 200	400
Other - Schyan road	4 000	4 000	4 000
	<b>123 534</b>	<b>137 838</b>	<b>126 751</b>

**Snow removal**

Remuneration

Employer's share

Equipment rental

Snow removal contract

500

300

89 000

85 000

85 000

**89 500****85 000****85 300****Street lighting**

Electricity

**2 500****2 200****2 600****Traffic**

Road signs

**1 500****1 500****1 600****217 034****226 538****216 251****ENVIRONMENTAL HEALTH****Domestic garbage**

M.R.C. de Pontiac - waste management

1 702

3 238

3 238

Remuneration

1 000

72

5 200

Employer's share

0

0

480

Equipment rental

1 100

1 017

1 000

Insurance

350

Dump maintenance

2 200

1 200

500

Waste disposal - contract

32 500

31 000

31 000

Overhead expense - 7.5%

4 385

3 985

4 178

**42 887****40 512****45 946****Secondary materials**

Recycling

12 000

12 000

12 000

Other services environment correction

1 000

4 054

Overhead expense - 7.5%

4 385

3 985

4 178

**17 385****20 039****16 178****60 272****60 551****62 123**

**THE MUNICIPALITY OF SHEENBORO  
BUDGET ESTIMATES  
ANALYSIS OF OPERATING EXPENSES  
PERIOD ENDED DECEMBER 31, 2015**

	Budget 2015	Estimate 2014	Budget 2014
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**URBAN PLANNING****Urbanism**

Development plan			
M.R.C. de Pontiac	28 823	36 378	36 378
Professional services	400	300	
Overhead expense - 15%	8 770	7 970	8 355
Office supplies	400	300	600
Training and convention	500	165	500
Darlene Pashack Economic development	0	5 000	5 000
	<b>38 893</b>	<b>50 113</b>	<b>50 833</b>

**RECREATIONAL AND CULTURAL ACTIVITIES**

Upper Pontiac Sports Complex (5000) others(1000)	6 000	6 000	6 000
Wharf maintenance	2 000	1 437	3 000
Park maintenance	2 000	5 000	5 000
Park - overhead expense - 10%	5 847	5 314	5 570
Library - salary	600	600	1 200
Library - Biblio share	1 200	1 200	1 200
M.R.C. de Pontiac	2 788	2 607	2 607
Culture	1 000	500	500
Playground	1 000	0	1 000
	<b>22 435</b>	<b>22 658</b>	<b>26 077</b>

**COSTS OF FINANCING**

Bank charges	100	100	200
Amortization of cost of loan discount	0	1 077	1 077
Interest on long-term debt	0	2 200	2 604
	<b>100</b>	<b>3 377</b>	<b>3 881</b>

**FINANCING**

	<b>0</b>	<b>0</b>	<b>0</b>
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**APPROPRIATIONS****Investing activities**

Office furniture	500		
Computer	1 000		
Roads	20 000	20 000	5 000
Building Excise grant	15 000		5 000
Recycling containers,Lawn Mower and other container for storage	11 000		

Roads Excise grant	85 000		2 000
	<b>132 500</b>	<b>20 000</b>	<b>12 000</b>

**THE MUNICIPALITY OF SHEENBORO  
BUDGET ESTIMATES  
ANALYSIS OF OPERATING EXPENSES  
PERIOD ENDED DECEMBER 31, 2015**

	Budget 2015	Estimate 2014	Budget 2014
<b>OVERHEAD EXPENSE</b>			
Town foreman - salary	41 540	39 562	39 562
Town foreman - employer's share	6 000	5 736	5 736
Town foreman - pension plan 5%	2 077	1 978	1 978
Clothing allowance	500	511	350
Communication expense			175
Tools and supplies	1 000		1 000
Truck - insurance	600	600	650
Truck - licence	450	448	450
Truck - fuel	4 300	4 000	4 300
Truck - maintenance	2 000	300	1 500
	<b>58 467</b>	<b>53 135</b>	<b>55 701</b>
Overhead expense distributed to:			
Administration building - 10%	5 847	5 314	5 570
Roads - 50%	29 234	26 568	27 851
Garbage - 7.5%	4 385	3 985	4 178
Recycling - 7.5%	4 385	3 985	4 178
Urbanism - 15%	8 770	7 970	8 355
Parks - 10%	5 847	5 314	5 570
	<b>58 467</b>	<b>53 135</b>	<b>55 701</b>