

1	THE MUNICIPALITY OF BRYSON			
2	BUDGET ESTIMATES			
3	STATEMENT OF FINANCIAL OPERATING ACTIVITIES FOR FISCAL PURPOSES			
4	PERIOD ENDED DECEMBER 31, 2026			
5				
6		2026 Budget	2025 Budget	2026
7				
8	Revenue			
9	Tax revenue	1,283,570	1,195,158	77.51%
10	Grants in lieu of taxes	3,392	2,400	0.20%
11	Transfers	294,153	285,189	17.76%
12	Assessment of rights	20,200	12,250	1.22%
13	Fines	300	300	0.02%
14	Interest	50,000	17,365	3.02%
15	Other revenue	4,300	4,148	0.26%
16	Appropriation of election reserve		12,000	0.00%
17				
18		1,655,915	1,528,810	
19				
20	Operating expenses			
21	General administration	410,374	398,689	24.78%
22	Public security	138,554	159,654	8.37%
23	Transportation	108,025	73,715	6.52%
24	Environmental health	621,382	552,988	37.52%
25	Health and Welfare	3,000	3,000	0.18%
26	Urban planning and regional development	15,702	22,997	0.95%
27	Recreational and cultural activities	84,925	55,411	5.13%
28	Costs of financing	110,844	93,940	6.69%
29	Payment of long term debt	163,109	116,161	9.85%
30	Investing activities (Capital expenditures)	0	52,254	0.00%
31				
32		1,655,915	1,528,810	
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35	Surplus (deficit) for the year	0	0	
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66	THE MUNICIPALITY OF BRYSON		
67	BUDGET ESTIMATES		
68	ANALYSIS OF REVENUE		
69	PERIOD ENDED DECEMBER 31, 2026		
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71		2026 Budget	2025 Budget
72			
73	TAXES		
74	Based on assessment		
75	General tax revenue - \$57,967,600 x \$.83 /\$100 (\$.75 for 2025)	481,131	429,959
76			
77	Municipal services		
78	Water rates - Residential \$705 (\$670 for 2025)	227,038	215,842
79	Sewage rates - Residential \$413 (\$503 for 2025)	62,703	76,447
80	Sewage rates - Residential grey water \$395 (\$390 for 2025)	22,910	22,620
81	Garbage tax - Residential \$412 (\$360 for 2025)	128,486	112,450
82	Composting / Recycling - Residential \$112 (\$130 for 2025)	35,246	41,129
83	Fire services - \$295 (\$357 for 2025)	102,634	124,390
84	Local improvement tax - \$.00 per linear metre of frontage (\$0.50 for 2025)	0	2,300
85	Debt service tax - \$604 (\$448 for 2025)	204,023	151,521
86	Membrane replacement - \$45 (\$45 for 2025)	15,000	15,000
87	Agence 9-1-1	4,400	3,500
88			
89		802,439	765,199
90			
91		1,283,570	1,195,158
92			
93	GRANTS IN LIEU OF TAXES		
94	Government of Canada		
95	Federal government properties	525	750
96	Federal Government - services	2,867	1,650
97			
98		3,392	2,400
99			
100	TRANSFERS		
101	Unconditional transfers		
102	Equalisation	85,776	92,231
103	Special operating grant	68,947	55,300
104			
105	Conditional transfers		
106	Emplois Quebec		15,000
107	FRR 2		39,978
108	Student grant	7,500	9,600
109	Sewage interest grant	1,930	3,580
110	Recycling grant		65,000
111	Waste disposal grant		4,500
112	TECQ 2024-2028	130,000	
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116		294,153	285,189
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131	THE MUNICIPALITY OF BRYSON		
132	BUDGET ESTIMATES		
133	ANALYSIS OF REVENUE		
134	PERIOD ENDED DECEMBER 31, 2026		
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136		2026 Budget	2025 Budget
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138	ASSESSMENT OF RIGHTS		
139	Licences and permits	200	250
140	Transfer duties	20,000	12,000
141			
142		20,200	12,250
143			
144	FINES		
145	M.R.C. de Pontiac	300	300
146			
147	INTEREST		
148	Interest on tax arrears	50,000	17,365
149			
150	OTHER REVENUE		
151	Rental revenue	4,300	4,148
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153		4,300	4,148
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196	THE MUNICIPALITY OF BRYSON		
197	BUDGET ESTIMATES		
198	ANALYSIS OF OPERATING EXPENSES		
199	PERIOD ENDED DECEMBER 31, 2026		
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201		2026 Budget	2025 Budget
202			
203	GENERAL ADMINISTRATION		
204	Legislation		
205	Mayor & Councillors - remuneration	33,348	42,766
206	Mayor & Councillors - allowance	16,674	21,383
207	Mayor & Councillors - employer's share	2,000	3,443
208	Mayor & Councillors - travel/convention	3,000	
209	Mayor & Councillors - appreciation night	750	1,000
210			
211		55,772	68,592
212			
213	Financial Management		
214	Administrative salaries and benefits	158,489	144,185
215	Director - travel/convention	3,000	2,500
216	Director - cell		240
217	Telephone and fax - office	3,200	4,000
218	Audit fees	48,000	24,000
219	Accounting services	16,378	48,000
220	Office equipment maintenance	8,000	800
221	Electricity - office	5,500	3,650
222	Association fees	1,825	314
223	Postage and flyers	1,500	1,725
224	Office supplies	4,300	4,000
225	Director's bond	260	275
226	Office maintenance and cleaning	7,000	4,000
227	Public notices	1,500	1,500
228	Insurance - office and contents	5,375	5,135
229	Cnesst - annual fee	65	65
230	Service contract - PG	3,922	3,671
231	Service contract - Simply	4,150	2,480
232	PG training fees	1,500	1,500
233	PG program technical support	1,000	1,000
234	Office heat	5,500	6,200
235	Office equipment purchases	1,500	1,500
236	Web site	2,500	6,500
237	PG grand livre/payables software	8,500	
238			
239		292,964	267,240
240			
241	Election	2,500	12,000
242			
243	Assessment		
244	M.R.C. Pontiac - share	15,804	16,703
245			
246	Other administration expense		
247	M.R.C. Pontiac - share	22,209	19,122
248	Legal fees	8,000	2,000
249	U.M.Q /F.Q.M.	2,100	1,432
250	Errors and omissions insurance	1,425	1,400
251	Liability insurance / cyber attach	8,400	8,150
252	Goodwill		1,000
253	Graduates	1,200	1,050
254		43,334	34,154
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256		410,374	398,689
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262	BUDGET ESTIMATES		
263	ANALYSIS OF OPERATING EXPENSES		
264	PERIOD ENDED DECEMBER 31, 2026		
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266		2026 Budget	2025 Budget
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268	PUBLIC SECURITY		
269	Police protection		
270	Government of Quebec	32,604	32,032
271			
272	Fire protection		
273	M.R.C. share	5,038	3,190
274	Fire service contract		4,625
275	Fire chief - remuneration		2,400
276	Firemen - remuneration	6,500	12,000
277	Firemen - course remuneration		3,000
278	Firemen - benefits	300	500
279	Outside fire services provided	76,846	3,000
280	Firemen - insurance		2,000
281	Fire - emergency telephone		550
282	Communication system	1,500	2,400
283	Fire equipment maintenance		5,000
284	Fire hall - electricity	950	875
285	Fire hall - maintenance	1,500	1,500
286	Fire hall - insurance	900	850
287	Fire hall - heating	4,700	4,650
288	Fire - clothing		15,000
289	Fire supplies		5,000
290	Fire vehicles - licences		1,100
291	Fire vehicles - insurance		2,450
292	Fire vehicles - fuel		400
293	Fire vehicle rental		50,400
294	Agence 9-1-1	4,400	3,500
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296		102,634	124,390
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298	Civil protection		
299	Emergency telephone services	1,650	1,700
300			
301	Animal control		
302	M.R.C. Pontiac - share for animal control	1,666	1,532
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305		138,554	159,654
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326	THE MUNICIPALITY OF BRYSON		
327	BUDGET ESTIMATES		
328	ANALYSIS OF OPERATING EXPENSES		
329	PERIOD ENDED DECEMBER 31, 2026		
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331		2026 Budget	2025 Budget
332			
333	TRANSPORTATION		
334	Municipal roads		
335	Street sweeping	3,000	5,000
336	Equipment rental		250
337	Gravel, stone and culverts	650	750
338	Overhead expense - line 616	26,363	10,643
339		30,013	16,643
340			
341	Snow removal		
342	Equipment rental/contract	3,100	
343	Salt and sand	2,850	2,500
344	Overhead expense - line 617	61,513	42,572
345		67,463	45,072
346			
347	Street lighting		
348	Electricity	7,050	5,500
349	Maintenance/bulbs - LED	2,000	5,000
350		9,050	10,500
351			
352	Traffic		
353	Road signs	1,500	1,500
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355		108,025	73,715
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391	THE MUNICIPALITY OF BRYSON		
392	BUDGET ESTIMATES		
393	ANALYSIS OF OPERATING EXPENSES		
394	PERIOD ENDED DECEMBER 31, 2026		
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396		2026 Budget	2025 Budget
397	ENVIRONMENTAL HEALTH		
398	Water purification		
399	Chlorine and supplies	16,000	15,500
400	Water analysis	6,300	6,300
401	Maintenance	70,000	80,000
402	Maintenance - TECQ	130,000	
403	Water purification - electricity	44,000	41,500
404	Water filtration - alarm system	500	725
405	Water filtration - internet	1,450	1,300
406	Training and travel	3,500	1,000
407		271,750	146,325
408			
409	Membrane replacement	15,000	15,000
410			
411	Water distribution system		
412	Wages	39,000	31,824
413	Benefits	5,500	4,557
414	Electricity	5,800	4,500
415	Insurance	1,875	1,850
416	Maintenance	6,500	5,000
417	Fuel	250	250
418	Internet		250
419	Overhead expense - line 618	26,363	21,286
420		85,288	69,517
421			
422	Sewage distribution system		
423	Wages	10,000	31,824
424	Benefits	1,400	4,557
425	Training and travel	3,500	
426	Sewage analysis	3,300	2,900
427	Telephone	4,300	5,800
428	Maintenance	12,000	12,000
429	Electricity	22,000	18,000
430	Insurance	2,750	2,700
431	Overhead expense - line 619	26,363	21,286
432		85,613	99,067
433			
434	Domestic garbage		
435	Transportation of waste	34,000	48,000
436	Pickup services	54,000	
437	M.R.C. Pontiac - share for waste management	5,856	5,092
438	Garbage bins	34,630	
439	Overhead expense - line 620	0	63,858
440		128,486	116,950
441			
442	Recycling/composting		
443	Wages and benefits	5,000	9,000
444	Contract		60,000
445	Other services	2,200	1,200
446	Composting disposal	3,570	2,000
447	Composting bins	23,476	
448	Maintenance	1,000	2,000
449	Overhead expense - line 621	0	31,929
450		35,246	106,129
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452		621,382	552,988
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457	BUDGET ESTIMATES		
458	ANALYSIS OF OPERATING EXPENSES		
459	PERIOD ENDED DECEMBER 31, 2026		
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461		2026 Budget	2025 Budget
462	HEALTH AND WELFARE		
463	O.M.H. - 10% of deficit	3,000	3,000
464			
465			
466	URBAN PLANNING AND REGIONAL DEVELOPMENT		
467	Urbanism		
468	Inspector fees	2,500	6,200
469	Inspector mileage	250	850
470	Supplies / association fees	150	150
471	Professional services	2,500	2,500
472	M.R.C. Pontiac	10,302	13,297
473		15,702	22,997
474			
475			
476	RECREATIONAL AND CULTURAL ACTIVITIES		
477	R.A Hall, rink and Lions club		
478	Buildings - insurance	4,700	4,700
479	R.A. Hall - maintenance	6,000	5,000
480	Lions hall - maintenance	2,000	
481	Lions hall - propane	300	300
482	Electricity	3,450	3,000
483	Telephone/internet	1,800	1,800
484	Summer camp - wages and benefits	15,200	12,000
485		33,450	26,800
486			
487	Park		
488	Maintenance / flowers	1,000	2,000
489	Beach maintenance	2,000	
490	Electricity	675	625
491	Porta Potty pumping and maintenance	3,850	
492	Park equipment maintenance and gas	1,350	
493	Overhead expense - line 622	35,150	21,286
494		44,025	23,911
495			
496	Golden Age Club		
497	Electricity	3,200	2,350
498	Maintenance	3,400	1,500
499	Insurance	850	850
500		7,450	4,700
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502		84,925	55,411
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521	THE MUNICIPALITY OF BRYSON		
522	BUDGET ESTIMATES		
523	ANALYSIS OF OPERATING EXPENSES		
524	PERIOD ENDED DECEMBER 31, 2026		
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526		2026 Budget	2025 Budget
527			
528	COSTS OF FINANCING		
529	Long-term debt - interest payments (water) 73.31%	6,029	5,927
530	Long-term debt - interest payments (sewage) 26.69%	2,195	2,158
531	Long-term debt - interest payments (sewage) \$997,000	8,302	10,411
532	Long-term debt - interest payments (deficit)	10,083	10,670
533	Long-term debt - interest payments (Scotiabank Dodge Ram 2500)	1,678	2,579
534	Long-term debt - interest payments (Ford Motor Credit Ford F350)	3,801	5,311
535	Long-term debt - interest payments (fire truck)	8,245	
536	Deferred amortization of loan discount - by-law 290 (\$9,422/5yrs)	1,884	1,884
537	Deferred amortization of loan discount - by-law 289 (\$3,136/5yrs)	627	
538			
539	sub-total	42,844	38,940
540			
541	Bank charges/temporary loan interest	68,000	55,000
542			
543		110,844	93,940
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545			
546	FINANCING		
547	Payment of long term debt		
548	Long-term debt - capital payments (water loan) 73.31%	37,901	37,461
549	Long-term debt - capital payments (sewage loan) 26.69%	16,799	13,639
550	Long-term debt - capital payments (sewage loan) \$997,000 - net	17,397	16,813
551	Long-term debt - capital payments (deficit loan)	13,000	12,300
552	Long-term debt - capital payments (Scotiabank Dodge Ram 2500)	20,018	19,140
553	Long-term debt - capital payments (Ford Motor Credit Ford F350)	18,271	16,808
554	Long-term debt - capital payments (fire truck)	39,723	
555			
556		163,109	116,161
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559	INVESTING ACTIVITIES - Capital assets		
560	Shade shelters		52,254
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586	THE MUNICIPALITY OF BRYSON		
587	BUDGET ESTIMATES		
588	ANALYSIS OF OPERATING EXPENSES		
589	PERIOD ENDED DECEMBER 31, 2026		
590			
591		2026 Budget	2025 Budget
592			
593	OVERHEAD EXPENSE		
594	Wages and benefits		
595	Wages	124,000	144,800
596	Employee benefits	16,500	20,535
597			
598	Vehicles		
599	Fuel	8,000	17,000
600	Maintenance	5,000	8,000
601	Licence	2,600	2,500
602	Insurance	2,500	2,450
603	Rentals		700
604			
605	Garage		
606	Heating	4,600	4,650
607	Electricity	900	875
608	Maintenance	2,000	4,000
609	Insurance	900	850
610	Supplies	8,000	6,000
611	Alarm	750	500
612			
613		175,750	212,860
614			
615	Distributed to:		
616	Municipal roads - 15% (was 5%)	26,363	10,643
617	Snow removal - 35% (was 20%)	61,513	42,572
618	Water distribution system - 15%	26,363	21,286
619	Sewage system - 15%	26,363	21,286
620	Garbage removal - 0% (was 30%)	0	63,858
621	Recycling - 0% (was 15%)	0	31,929
622	Parks and recreation - 20%	35,150	21,286
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624		175,750	212,860
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652	BUDGET ESTIMATES		
653	ANALYSIS OF OPERATING EXPENSES		
654	PERIOD ENDED DECEMBER 31, 2026		
655			
656		2026 Budget	2025 Budget
657	Service rate calculations: estimated users based on 2024 billings		
658	Water residential - \$705 (\$670 for 2025)		
659	Line 407 Water purification expense	271,750	146,325
660	Line 420 Water distribution expense	85,288	69,517
661	Less line 112 TECQ grant	-130,000	
662	<i>Water net cost</i>	227,038	215,842
663	322 users = \$227,038 / 322	\$ 705	\$ 670
664			
665	Sewage residential - \$413 (\$503 for 2025)		
666	Line 432 Sewage distribution expense	85,613	99,067
667	Less line 672 Sewage (Grey Water) revenue	(22,910)	(22,620)
668	<i>Sewage net cost</i>	62,703	76,447
669	152 users = \$62,703 / 152	\$ 413	\$ 503
670			
671	Sewage residential grey water - \$395 (\$390 for 2025)		
672	Fixed rate for sewage grey water service	22,910	22,620
673	58 users = \$22,910 / 58	\$ 395	\$ 390
674			
675	Domestic garbage residential - \$412 (\$360 for 2025)		
676	Line 440 Domestic garbage expense	128,486	116,950
677	Less line 111 Garbage grant	-	(4,500)
678	<i>Domestic garbage net cost</i>	128,486	112,450
679	312 users = \$128,486 / 312	\$ 412	\$ 360
680			
681	Recycling / composting residential \$112 (\$130 for 2025)		
682	Line 450 Composting expense	35,246	106,129
683	Less line 110 Recycling grant	-	(65,000)
684	<i>Recycling/composting net cost</i>	35,246	41,129
685	316 users = \$35,246 / 316	\$ 112	\$ 130
686			
687	Fire services - line 296 \$295 (\$357 for 2025)		
688	348 users = \$102,634/348	\$ 295	\$ 357
689			
690	Debt service \$604 (\$448 for 2025)		
691	Line 539 Long term debt interest payments	42,844	38,940
692	Line 556 Long term debt capital payments	163,109	116,161
693	Less line 109 Sewage interest grant	(1,930)	(3,580)
694	<i>Debt service net cost</i>	204,023	151,521
695	338 users = \$204,023 / 338	\$ 604	\$ 448
696			
697	Membrane replacement - \$45 (\$45 for 2025)		
698	Line 409	15,000	15,000
699	332 users = \$15,000 / 332	\$ 45	\$ 45
700			
701			
702	Global taxation rate calculation (T.G.T.)		
703	General tax revenue - line 75	481,131	429,959
704	Municipal services - line 89	802,439	765,199
705	Less Agence 9-1-1 - line 87	(4,400)	(3,500)
706	Total tax revenue	1,279,170	1,191,658
707	Depot du role assessment	57,967,600	57,327,900
708	Global taxation rate (T.G.T.) \$1,279,170 / \$57,967,600 x 100	\$ 2.2067	\$ 2.0787
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