

2009 Budget

**Special Public Council Meeting
December 15, 2008**

Summary of Presentation

- Budget Process and Guiding Principles
- Operating Budget
 - Revenues
 - Expenditures
- Municipal Taxes and Water Reserve Rates
- Three-Year Capital Expenditure Program
- Question Period

Municipal Tax Increase/(Decrease) Example – Residential Property

	2009	2008	
		Côte Saint-Luc	Agglomeration
Property evaluation at January 1, 2006	\$303,400	\$303,400	\$303,400
Property evaluation 2007 - 2010	412,700	412,700	412,700
Increase in evaluation due to new roll	109,300	109,300	109,300
Percentage increase due to new roll	36%	36%	36%
Property evaluation for taxation purposes due to four-year averaging	\$385,375	\$358,050	\$358,050
Tax rates per \$100 of property evaluation:			
General tax rate	1.2602	0.6150	0.6772
Special Tax - Water/Road Reserve	0.0725	0.0812	0.0339
	1.3327	0.6962	0.7111
Total taxes	\$5,135	\$2,493	\$2,546
		\$5,039	
Increase/(decrease) in taxes	\$96		
Percentage taxes increase/(decrease)	1.9%		

Budget Process

- Determine guiding principles and budget priorities
- Project tax revenues and other revenues
- Project salaries and employer contributions
- Project expenditures by category/program
- Project expenditures by line item including detailed justification
- Meeting with Councillor(s) responsible for portfolio(s) to review department budget
- Meeting to Council to review global budget
- Adoption of operating and capital expenditure budgets

Guiding Principles

- The budget must ensure that there is a balance between revenues and expenditures
- The budget must ensure that property tax increases will not exceed the rate of inflation. This means no more than 2% for an average home
- The budget must ensure long-term financial viability of the City
- The budget must ensure that cost of debt service never exceeds 15% of the overall operating budget
- To meet the growing needs of residents, the budget building process must ensure efficiency, and the budget monitoring process must ensure a City-wide commitment for controlling costs
- The City will not issue long-term debt unless justified through a business analysis on a case-by-case basis

Operating Budget

Revenues

Summary of Revenues

	<u>Original 2009</u>		<u>Original 2008</u>	
Revenues from taxes	\$46,764,000	*2	\$23,291,000	*1
Revenues from tariffs	197,000	*3	0	
Revenues from local improvement taxes	596,600		660,000	
Compensation "In-lieu of taxes"	1,699,700	*4	869,600	
Other revenues	4,770,200		5,229,200	
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Total Revenues	<u>54,027,500</u>		30,049,800	79.79%

*1 - Local revenues only

*2 - Local and Agglomeration revenues

*3 - Blue recycling bins

*4 - Provincial Government buildings - Schools and Hospitals

Estimated Revenues from Taxes

	<u>Original 2009</u>		<u>Original 2008</u>	
Residential properties	\$31,405,000		\$14,120,100	
Apartments 6+ units	6,734,000		3,215,500	
Vacant land	213,000		75,000	
Non-residential properties	4,991,000		2,664,400	
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Water Reserve (see slide 16)	3,421,000		3,216,000	
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Total	<u>46,764,000</u>	*2	23,291,000	*1 100.78%

*1 - Local revenues only

*2 - Local and Agglomeration revenues

Other Revenues - Details

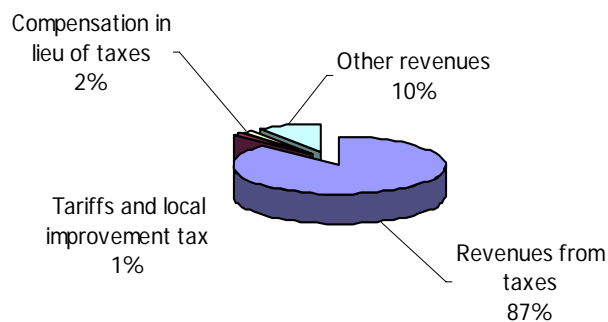
	<u>Original 2009</u>	<u>Original 2008</u>	
Interest revenues	\$427,000	\$302,000	
Recreational and cultural activities	1,200,000	1,143,000	
Transfer duties	1,400,000	1,400,000	
Fines and costs	475,000	400,000	
Services rendered by Public Works	85,000	144,500	
Agglomeration compensation - roads/waste *1	31,500	427,600	
Services rendered by EMS/PS *2	116,500	672,900	
Water rechargeable connections	25,000	125,000	
Miscellaneous revenues	1,010,200	614,200	
	<u>4,770,200</u>	<u>5,229,200</u>	-8.78%

*1 In 2008, the allocation from the Agglomeration for arterial roads was \$362,500

*1 In 2009, the allocation from the Agglomeration is only for waste treatment

*2 In 2008, the allocation from the Agglomeration was \$576,300

Revenues Breakdown



Operating Budget

Expenditures

Summary of Expenditures

	<u>Original 2009</u>	<u>Original 2008</u>	
General Administration	\$8,050,310	\$7,733,130	
Municipal Elections	250,000	0	
E.M.S. / Public Safety	1,240,930	1,222,460	
Public Works	7,548,450	6,839,690	
Environmental Services	4,721,750	4,563,600	
Recreation and Culture	3,707,210	3,366,130	
Library	2,581,650	2,547,150	
Sub-Total	28,100,300	26,272,160	
Agglomeration, CMM, Debt Service and Financing Costs *	25,927,200	3,777,640	
Total Expenditures	54,027,500	30,049,800	79.79%

* see slide 19 for details

Expenditures General Administration

	Original 2009	Original 2008	
City Council	\$342,600	\$339,900	
Finance	725,800	752,000	
Purchasing	221,190	165,800	
City Manager	232,800	217,400	
Information Systems	462,400	426,410	
Communications	401,350	385,260	
Legal Services / City Clerk	355,870	356,600	
Human Resources	514,130	502,100	
Undistributed Administration	783,400	861,800	
Employer's Contribution	3,253,490	2,967,600	
Building Maintenance - City Hall	273,300	275,600	
City Planning & City Inspection	483,980	482,660	
Total Expenditures	<u>8,050,310</u>	7,733,130	4.10%
Municipal Election	<u>250,000</u>	0	

Expenditures E.M.S. / Public Safety

	Original 2009	Original 2008	
Emergency Medical Services / Public Security and vCOP	\$1,201,630	\$1,184,660 *	
Building Maintenance	39,300	37,800	
Total Expenditures	<u>1,240,930</u>	1,222,460	1.51%

* Financed in part with \$576,300 allocation from the Agglomeration

Expenditures Public Works

	<u>Original 2009</u>	<u>Original 2008</u>	
Administration *	\$1,069,630	\$868,930	
Engineering	321,030	317,460	
Building Maintenance	747,100	725,300	
Road Services	623,600	596,600	
Vehicle Maintenance	1,205,300	1,148,630	
Snow Removal	2,103,300	1,566,670	
Street & Traffic Lights	274,290	267,000	
Parks & Green Areas	1,204,200	1,349,100	
Total Expenditures	<u>7,548,450</u>	6,839,690	10.36%

* In 2009, the overtime bank for blue collars is budgeted in Administration and allocated to accounts during the year

Expenditures Environmental Services

	<u>Original 2009</u>	<u>Original 2008</u>	
Debt Repayment	\$690,000	\$700,000	
Water Purchase - Agglomeration Apportionment	861,000	785,000	
Water Infrastructure	1,871,750	1,819,000	
Sewers Maintenance	24,000	12,000	
Garbage Removal/Recycling	1,250,000	1,122,600	
Water Network - Reimbursements	25,000	125,000	
Total Expenditures	<u>4,721,750</u>	4,563,600	3.47%

Expenditures Recreation and Culture

	<u>Original 2009</u>	<u>Original 2008</u>	
Administration	\$677,660	\$671,750	
Building Maintenance - Recreation/Gym	201,450	54,500	
Gym Expenses	168,000	168,000	
Arena Operations	763,460	750,280	
Skating Rink Activities	70,500	59,500	
Parkhaven Pool Activities	247,000	380,200	
Tennis Club	143,000	113,000	
Parks/Playgrounds Activities	595,000	471,400	
Building Maintenance - Park Chalets	173,140	135,300	
P.E. Trudeau/Kirwan Parks Maintenance	141,000	138,000	
Senior Services	208,000	195,700	
Special Events	111,000	82,000	
Social Cultural Activities	208,000	146,500	
Total Expenditures	<u>3,707,210</u>	3,366,130	10.13%

2009 City of Côte Saint-Luc Budget

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Expenditures Eleanor London Côte Saint-Luc Public Library

	<u>Original 2009</u>	<u>Original 2008</u>	
Library Services	\$2,404,150	\$2,357,350	
Building Maintenance	177,500	189,800	
Total Expenditures	<u>2,581,650</u>	2,547,150	1.35%

2009 City of Côte Saint-Luc Budget

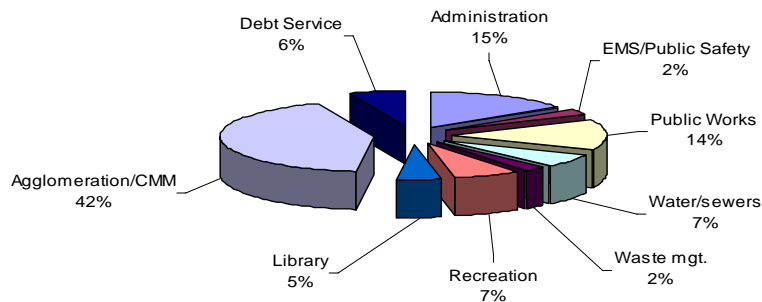
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Expenditures

Agglomeration, CMM, Debt Service and Financing Costs

	<u>Original 2009</u>	<u>Original 2008</u>	
Agglomeration General Apportionment *	\$22,233,000	\$0	
Contribution C.M.M.	560,000	703,000	
Interest/Financing Payments	1,810,500	1,697,840	
Capital Repayments	1,573,700	1,376,800	
Appropriation from Operating Surplus	(250,000)	0	
Total Expenditures	<u>25,927,200</u>	<u>3,777,640</u>	586.33%
* Total Agglomeration Apportionment			
General Apportionment	\$22,233,000		
Water Consumption Apportionment	861,000		
	<u>23,094,000</u>		

Expenditures Breakdown



Operating Budget Summary

	<u>Original 2009</u>	<u>Original 2008</u>
Total Revenues	\$54,027,500 *2	\$30,049,800 *1
Total Expenditures	<u>54,027,500</u>	<u>30,049,800</u>
Surplus/(Deficit)	<u><u>0</u></u>	0

*1 - Local revenues only

*2 - Local and Agglomeration revenues

Operating Budget

Municipal Taxes and Water Reserve Rates

Côte Saint-Luc Property Evaluation

- The value of properties in the City of Côte Saint-Luc rose by an average of 35.7% (distributed over 4 years)
- The various average value increases for residential properties are:
 - Single family homes ▲ 39.4%
 - Condominiums ▲ 29.6%
 - Duplexes ▲ 51.5%
 - Apartments ▲ 36.2%

Côte Saint-Luc Property Evaluation

The new property evaluation roll is averaged over four (4) years - 2007 - 2010

The average property evaluation in Côte Saint-Luc increased by 35.7% in the new roll.
The average single family home (excluding condominiums) is \$412,726.

Example of four-year averaging for municipal taxation purposes:

Property evaluation on January 1, 2006	\$303,400
Property evaluation 2007 - 2010	\$412,700
Property evaluation increase	\$109,300 / 4 years

Four-year averaging	Annual Increase	Taxable Evaluation
Year 1 - 2007	\$27,325	\$330,725
Year 2 - 2008	27,325	358,050
Year 3 - 2009	27,325	385,375
Year 4 - 2010	27,325	412,700

Côte Saint-Luc Municipal Tax Rates

	<u>2009</u>	<u>2008</u>
Residential properties	1.2602	1.2922
Special Tax - Water/Roads Reserve	0.0725	0.1151
	<u>1.3327</u>	<u>1.4073</u>
Apartments 6+ units properties	1.4382	1.4152
Special Tax - Water/Roads Reserve	0.0725	0.1151
	<u>1.5107</u>	<u>1.5303</u>
Vacant land	<u>2.5204</u>	<u>2.5844</u>
Non-residential /Industrial properties	4.7632	4.8180
Special Tax - Water/Roads Reserve	0.9500	1.0902
	<u>5.7132</u>	<u>5.9082</u>

Municipal Tax Increase/(Decrease) Example – Residential Property

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Capital Expenditure Budget

Three-Year Plan

Capital Expenditure Budget

- Investment priorities for 2009
 - Water infrastructure projects subsidized by the Gas Tax Fund
 - Road/sidewalk reconstruction and repaving
 - Major contribution to parks improvement including playground equipment and tennis courts
 - Intergenerational/Aquatic Centre (awaiting positive response from the Quebec Government)

Three-Year Plan Gross Expenditures

Title	Description	2009	2010	2011
Roads and Traffic	Replacement of sections of roads and sidewalks	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Water and Sewer Infrastructure	Repairs, replacement and rehabilitation of water and sewer mains	2,301,000	2,315,000	1,500,000
Buildings and Civil Properties	Repairs and upgrades to City owned buildings and exterior renovations	250,000	230,000	1,200,000
Parks Improvements	Upgrades and improvements to parks and pools including playground equipment, trees planting, intergenerational/aquatic centre	16,025,000	1,210,000	720,000
Vehicles and Equipment	Vehicle replacements and upgrades	285,000	550,000	450,000
		20,361,000	5,805,000	5,370,000

Note: Some expenditures will be offset by the Gas Tax Grant or other grants in 2009

Three-Year Plan Net Expenditures

Title	Description	2009	2010	2011
Gross Expenditures	Various projects	\$20,361,000	\$5,805,000	\$5,370,000
Less: Various Grants				
Federal/ Provincial Government	Gas Tax Fund	(2,061,000)		
Federal/ Provincial Government	Recreation/ Culture			
Provincial Government	M.E. - Sports & Culture	(7,500,000)		
Net Expenditures		10,800,000	5,805,000	5,370,000

2009 Budget

Question Period