

PROCÈS-VERBAL DE LA SÉANCE SPÉCIALE DU CONSEIL, TENUE LE LUNDI 3 FÉVRIER 2014, AU 5801, BOULEVARD CAVENDISH, À CÔTE SAINT-LUC, À 19 h

ÉTAIENT PRÉSENTS :

Le Maire Anthony Housefather, B.D.C., L.L.B, M.B.A. qui présidait
La conseillère Dida Berku, B.D.C.
Le conseiller Mitchell Brownstein, B. Comm., B.C.L., L.L.B.
Le conseiller Mike Cohen, B.A
Le conseiller Steven Erdelyi, B.Sc., B.Ed.
Le conseiller Sam Goldbloom, B.A.
La conseillère Ruth Kovac, B.A.
Le conseiller Allan J. Levine, B.Sc., M.A., DPLI
Le conseiller Glenn J. Nashen

ÉTAIENT AUSSI PRÉSENTS :

Mlle Tanya Abramovitch, Directrice générale
Mlle Nadia DiFuria, Directrice générale adjointe
M^e Jonathan Shecter, Greffier, agissant à titre de secrétaire de réunion

PÉRIODE DE QUESTIONS

La période de questions a débuté à 19 h pour se terminer à 19 h 10. Deux (2) personnes ont demandé la parole et ont été entendues.

1) Irving Itman

Le résidant demande des explications sur l'augmentation des taxes, et le maire Housefather explique la hausse de .09 % (pour une propriété résidentielle « moyenne » selon le rôle triennal).

2) Dr Bernard Tonchin

Le résidant insiste pour que l'obligation d'installer des gicleurs soit appliquée de façon rétroactive à toutes les résidences où habitent des personnes âgées, et il demande si cette question est du ressort des municipalités et si ces dernières peuvent intervenir. Le maire Housefather répond que la Ville s'occupe présentement d'éclaircir ce point. Il ajoute que le gouvernement provincial, qui étudie aussi la question, a assurément la compétence de légiférer en la matière.

Avant l'adoption du budget de fonctionnement, la conseillère Dida Berku a donné une présentation intitulée « Réunion publique du conseil pour la présentation du budget 2014 – 3 février 2014 ». La présentation en question est jointe au procès-verbal comme Annexe A pour en faire partie intégrante.

140201

ADOPTION DU BUDGET DE FONCTIONNEMENT 2014

Il fut

PROPOSÉ PAR LA CONSEILLÈRE DIDA BERKU
APPUYÉ PAR LE CONSEILLER ALLAN J. LEVINE

ET RÉSOLU :

« QUE le conseil municipal de Côte Saint-Luc par les présentes adopte le budget de fonctionnement 2014, comme suit :

Revenus	65,237,872 \$
Dépenses et appropriations	<u>65,237,872 \$</u>
Surplus / (Déficit)	<u>0 \$</u>

joint au procès-verbal pour en faire partie intégrante, dans le document intitulé : "APPENDICE I". »

ADOPTÉ À L'UNANIMITÉ

140202

APPROBATION DE LA LEVÉE DE LA SÉANCE

Il fut

PROPOSÉ PAR LE CONSEILLER GLENN J. NASHEN
APPUYÉ PAR LE CONSEILLER SAM GOLDBLOOM

ET RÉSOLU :

« QUE le conseil autorise le maire à lever la séance. »
ADOPTÉ À L'UNANIMITÉ

À 19 H 30, LE MAIRE HOUSEFATHER A DÉCLARÉ QUE LA SÉANCE ÉTAIT LEVÉE.

ANTHONY HOUSEFATHER
MAIRE

JONATHAN SHECTER
GREFFIER



2014 Budget Presentation

**Public Council Meeting
February 3, 2014**

Summary of Presentation

- Budget Process and Guiding Principles
- 2014 Budget Overview
- First year of a three year evaluation roll 2014-2016
- Operating Budget
 - Local and Agglomeration Services
 - Revenues
 - Expenditures
- Municipal Property and Water Reserve Tax Rates
- Three-Year Capital Expenditure Program
- Question Period

Budget Process

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

Guiding Principles

- Ensure there is an equitable balance between revenues and expenditures
- Ensure that property tax increases will not exceed the rate of inflation for CSL local services.
- Ensure the long-term financial viability of the City
- Maintain and/or lower the cost of debt service over the long term while ensuring that the debt service ratio is in the range of other cities
- To meet the growing needs of residents, the budget building process must ensure the efficiency of operations. The budget monitoring process must ensure a City-wide commitment for controlling costs while maintaining this efficiency
- All investment in capital projects which incur long-term debt are justified through a business analysis on a case-by-case basis

Operating Budget

Local vs. Agglomeration Services

Local Services City of Côte Saint-Luc

- Administration
- Public works
- Road and water infrastructure maintenance
- Waste management – collection and transport (Recycling, organic and refuse)
- Public safety and security and EMS
- Recreation
- Library
- Aquatic and Community Center (ACC)
- Debt service/CMM

Agglomeration Services City of Montreal

- Police
- Fire
- Municipal court
- Municipal Evaluation
- Public transportation
- Water treatment and distribution
- Emergency 911 centre
- Social housing



2014 Budget – Overview

Overview

2014 Budget – Overview

- ❑ First year of 3 year tax roll: 2014-2015-2016
 - Average Evaluation Increase:
Residential 21.3% and Non-residential 17,1%
- ❑ Total increase in Budget Expenses including Agglo and Local are insignificant (.01% or \$4,058 on a \$65 Million budget)
- ❑ Total increase in revenues from taxation 1.46 % due to growth of the evaluation roll
- ❑ Average increase in taxes for single family home 0.9% equal to Canadian rate of inflation
- ❑ No increase in water tax and non-residential tax
- ❑ 2014 fiscal year Capital Expenditures focus on:
 - Road and sidewalk reconstruction and paving
 - City Hall and Public works building improvements
 - Enhancement of Parks and creation of green spaces

Property/Water Tax Increase/(Decrease)

Example Average Residential Property (Single family, condominium, Duplex)

Example of a tax bill for an average single family home with a value of \$572,300 new roll (2014-2015-2016)

	2014	2013	2012
	Combined	Combined	Combined
Property evaluation for taxation purposes year 1 of the taxation roll -2014	\$505,300	\$471,800	\$456,670
Tax rates per \$100 of property evaluation:			
General tax rate	1.1376	1.2069	1.2293
Special Tax - Water Reserve	0.0538	0.0577	0.0600
	1.1914	1.2646	1.2893
Total taxes	\$6,020	\$5,965	\$5,887
Increase/(decrease) in taxes	\$55		
Percentage taxes increase/(decrease)	0.9%		



Operating Budget

Revenues

Summary of Revenues

	Budget 2014	Budget 2013	Budget 2012
Revenues from taxes	56,102,047 *1	55,297,372	52,965,033
Revenues from local improvement taxes	141,645	140,842	443,000
Compensation "In-lieu of taxes"	1,618,000 *2	1,867,500	2,000,000
Other revenues	7,376,180	7,928,100	7,791,820
Total Revenues	<u>\$65,237,872</u>	<u>\$65,233,814</u>	<u>\$63,199,853</u>
Increase over prior year	0.01%	3.22%	

*1 - Local and Agglomeration

*2 - Provincial government buildings - schools and hospitals

Estimated Revenues from Taxes

	Budget 2014	Budget 2013	Budget 2012
Residential properties	36,087,326	35,486,048	35,507,142
Apartments 6+ units	8,459,393	8,296,458	8,120,414
Vacant land note 1	799,397	910,872	309,119
Non-residential properties	7,406,809	7,445,736	5,960,968
Water reserve	3,349,122	3,308,258	3,367,390
Municipal tax provision note 2	0	-150,000	-300,000
Total	<u>\$56,102,047</u>	<u>\$55,297,372</u>	<u>\$52,965,033</u>
Increase over prior year	1.46%	4.40%	

Note 1: Decrease due to development of vacant land properties in Cavendish Mall development

Note 2: In prior years there has been a very minimal actual realized provision. It was determined in 2014 that a separate provision on taxation revenue was not required

Other Revenues - Details

	Budget 2014	Budget 2013	Budget 2012
Interest revenues Note 1	835,000	661,000	410,000
Recreational and cultural activities	1,451,000	1,432,500	1,322,000
Transfer duties Note 2	2,300,000	2,000,000	2,000,000
Fines and costs	525,000	450,000	475,000
Services rendered by Public Works	82,000	102,000	95,500
Services rendered by EMS/PS	67,200	70,000	75,300
Water rechargeable connections	14,000	20,000	25,000
Proceeds from disposal of land/lanes	490,000	490,000	65,000
Government grants Note 3	370,000	1,555,800	795,020
Aquatic and Community Centre	764,330	671,000	375,000
Miscellaneous revenues	477,650	475,800	2,154,000
Total	<u>\$7,376,180</u>	<u>\$7,928,100</u>	<u>\$7,791,820</u>
Increase over prior year	-6.96%	1.75%	

Note 1 : There is an increase in interest revenues due to better investment rates and interest portions received on increased Federal/provincial grants to the City

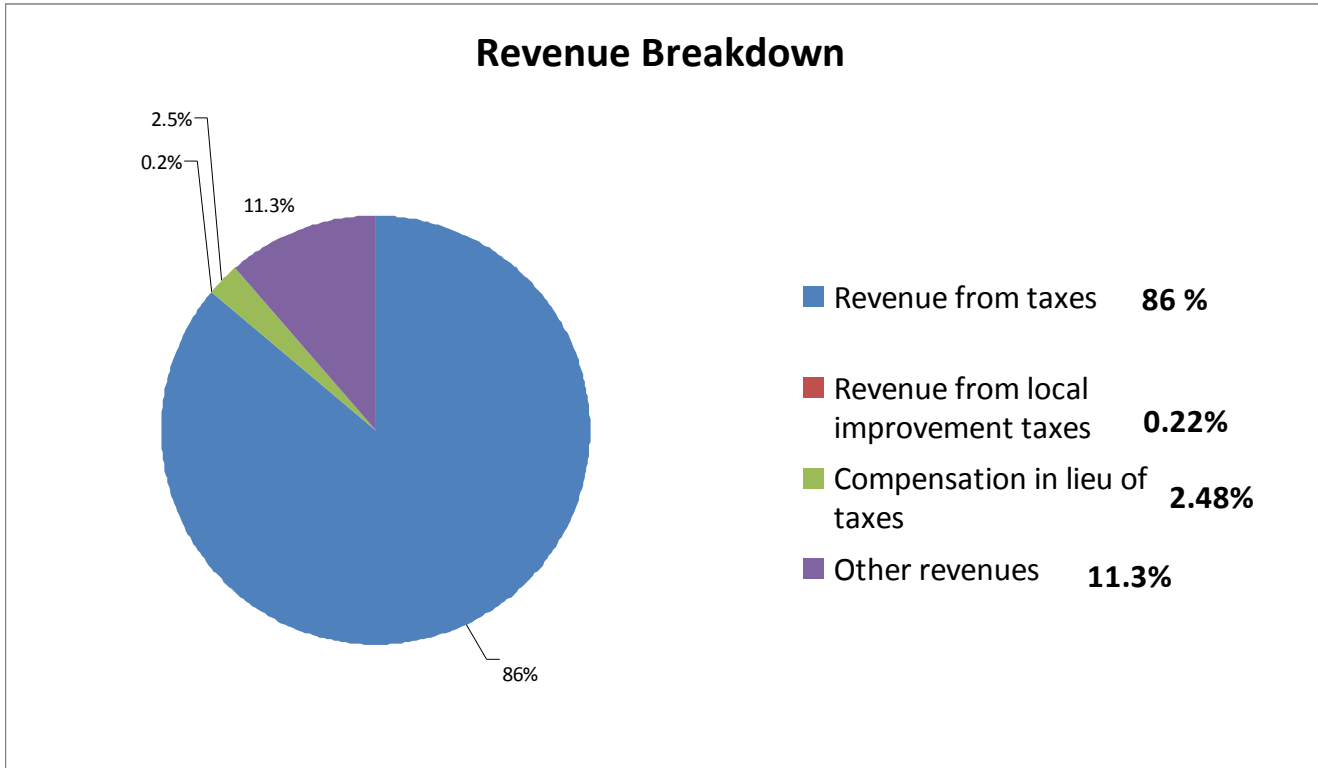
Note 2: There are additional transfer duties revenue forecasted due to the new Cavendish Mall Development

Note 3: Decrease is due to different treatment of QST by Revenue Quebec. QST had been treated as a grant allocation in prior years . In 2014, the QST is treated as a rebate and results in a reduction of expenses rather than a revenue.

In 2013 the budgeted amount for the QST was approximately \$1,020,000. In 2014 there were no amounts budgeted hence the large variation



Revenue Breakdown





Operating Budget




Expenditures

Summary of Local Expenditures

	<u>Budget 2014</u>		<u>Budget 2013</u>		<u>Budget 2012</u>
General Administration	\$9,388,638		\$9,244,702		\$8,217,847
Public Safety (Public Security/EMS/vCOP)	1,392,923		1,294,241		1,274,960
Public Works	8,627,073		9,130,876		8,582,099
Environmental Services	4,423,273		4,527,328		4,671,510
Recreation and Culture	3,812,625		3,782,071		3,548,000
Library	2,777,696		2,891,146		2,639,553
Aquatic and Community Centre	2,312,769		2,203,456		1,650,000
Sub-Total	32,734,997	-1.02%	33,073,820	8.14%	30,583,969
CMM, Debt Service, Financing Costs Note 1	5,445,415	4.55%	5,208,537	-11.0%	5,855,149
Total Local Expenditures	38,180,412	-0.27%	38,282,357	5.06%	36,439,118
Increase over prior year	-0.27%		5.06%		

Note 1: see slide 23 for details

Summary of Agglomeration Apportionment

	<u>2014</u>		<u>2013</u>		<u>2012</u>
General	\$24,697,138		\$24,088,348		\$23,730,350
Water services	2,038,942	-21.00% 	2,581,080	-7.51%	2,790,763
Arterial Roads - 2006-2008 debt	50,857		58,062		60,191
Capital Investment Projects - TECQ	216,206		223,967		179,431
Total Fixed Apportionment	27,003,143	0.19% 	26,951,457	0.71%	26,760,735
Water Purchase Note 1	917,418		779,800		854,828
Total Variable Apportionment	917,418	17.65% 	779,800	-8.78%	854,828
Total Apportionment	27,920,561		27,731,257		27,615,563
Increase over prior year	0.68%		0.42%		

Note 1: Paid through local budget based on actual consumption from January 1 to December 31

Note 2: the cost of water charged by Montreal to the City increased from .11 to .12 per cubic metre

Local Expenditures

General Administration

	<u>Budget 2014</u>	<u>Budget 2013</u>	<u>Budget 2012</u>
City Council	326,892	334,194	326,636
Finance	751,692	654,530	632,533
General Counsel & Purchasing	376,360	331,343	375,985
City Manager	375,145	383,418	212,406
Information Systems	621,860	560,387	425,438
Communications	435,539	433,830	408,110
Legal Services / City Clerk	353,533	302,561	333,255
Human Resources	419,540	413,985	434,914
Undistributed Administration Note 1	877,208	1,060,600	729,000
Employer's Contribution Note 2	4,219,264	4,092,400	4,033,700
Building Maintenance - City Hall	224,687	263,463	255,160
City Planning & City Inspection	406,918	413,991	50,710
Total Expenditures	<u>\$9,388,638</u>	<u>\$9,244,702</u>	<u>\$8,217,847</u>
Increase over prior year	1.56%	12.50%	

Note 1: 2013 Includes \$254,000 of expenses budgeted for the municipal elections - November 3, 2013 not budgeted 2014

Note 2: deductions at source & employee benefit rate increases

Local Expenditures

Public Safety (Public Security, EMS, vCOP)

		<u>2014</u>	<u>2013</u>	<u>2012</u>
Emergency Medical Services / Public Security and vCOP	Note 1	1,363,783	1,254,241	1,232,960
Building Maintenance		<u>29,140</u>	<u>40,000</u>	<u>42,000</u>
Total Expenditures		<u>\$1,392,923</u>	<u>\$1,294,241</u>	<u>\$1,274,960</u>
Increase over prior year		7.62%	1.51%	

Note 1: reflects a more accurate budgeting of actual results for this category. Remuneration for replacements budgeted

Local Expenditures

Public Works

		Budget 2014	Budget 2013	Budget 2012
Administration	Note 1	1,034,952	1,338,248	1,162,355
Urban Development		431,106	397,533	680,960
Building Maintenance		944,021	874,840	800,950
Road Services		661,434	594,188	622,170
Vehicle Maintenance		1,187,622	1,223,653	1,277,980
Snow Removal		2,187,920	2,558,908	2,258,420
Street & Traffic Lights		274,668	301,000	298,000
Parks & Green Areas		1,905,350	1,842,506	1,481,264
Total Expenditures		<u>\$8,627,073</u>	<u>\$9,130,876</u>	<u>\$8,582,099</u>
Increase over prior year		-5.52%	6.39%	

Note 1: Budgeted figures for 2014 labour reflect their overtime by department

In 2013 all the overtime was budgeted as a lump sum in the category of Administration

Local Expenditures

Environmental Services

	Budget 2014	Budget 2013	Budget 2012
Debt Repayment	623,300	574,496	568,422
Water Infrastructure (service, maintenance & repairs) N1	1,809,156	1,975,800	1,990,800
Garbage Removal/Recycling	1,127,715	1,197,232	1,257,460
Sub-Total	3,560,171	3,747,528	3,816,682
Water Purchase - Agglomeration Apportionment	917,418	779,800	854,828
Total Expenditures	\$4,477,589	\$4,527,328	\$4,671,510
Increase over prior year	-1.10%	-3.09%	

Note 1: there has been less of a requirement for service and repairs of the water infrastructure since the City has instituted their sleeving program

Local Expenditures

Recreation and Culture

	Budget 2014	Budget 2013	Budget 2012
Administration	\$931,983	\$814,550	\$768,000
Aquatic and Community Centre Note 1	2,312,769	2,203,456	1,650,000
Building Maintenance - Recreation/Gym	197,588	223,000	203,000
Gym Expenses	66,426	53,900	59,000
Arena Operations	801,297	844,190	795,000
Skating Rink Activities	77,723	70,998	70,000
Parkhaven Pool Activities	318,461	290,200	240,000
Tennis Club	146,145	149,650	148,000
Parks/Playgrounds Activities	561,383	655,000	623,000
Building Maintenance - Park Chalets	100,110	104,600	133,000
P.E. Trudeau/Kirwan Parks Maintenance	153,273	182,983	150,000
Senior Services	23,500	25,000	20,000
Special Events	75,240	78,000	63,000
Social Cultural Activities Note 1	359,496	290,000	276,000
Total Expenditures	6,125,394	5,985,527	5,198,000
Increase over prior year	2.34%	15.15%	

Note 1: A portion of these increases in expenses will be offset by an increase in revenues

Local Expenditures

Eleanor London Côte Saint-Luc Public Library

	Budget 2014	Budget 2013	Budget 2012
Library Services	\$2,537,943	\$2,591,150	\$2,378,218
Library ACC Express	67,733	110,996	82,095
Building Maintenance	172,020	189,000	179,240
Total Expenditures	<u>2,777,696</u>	<u>2,891,146</u>	<u>2,639,553</u>
Increase over prior year	-3.92%	9.53%	

Local Expenditures

CMM, Debt Service and Financing Costs

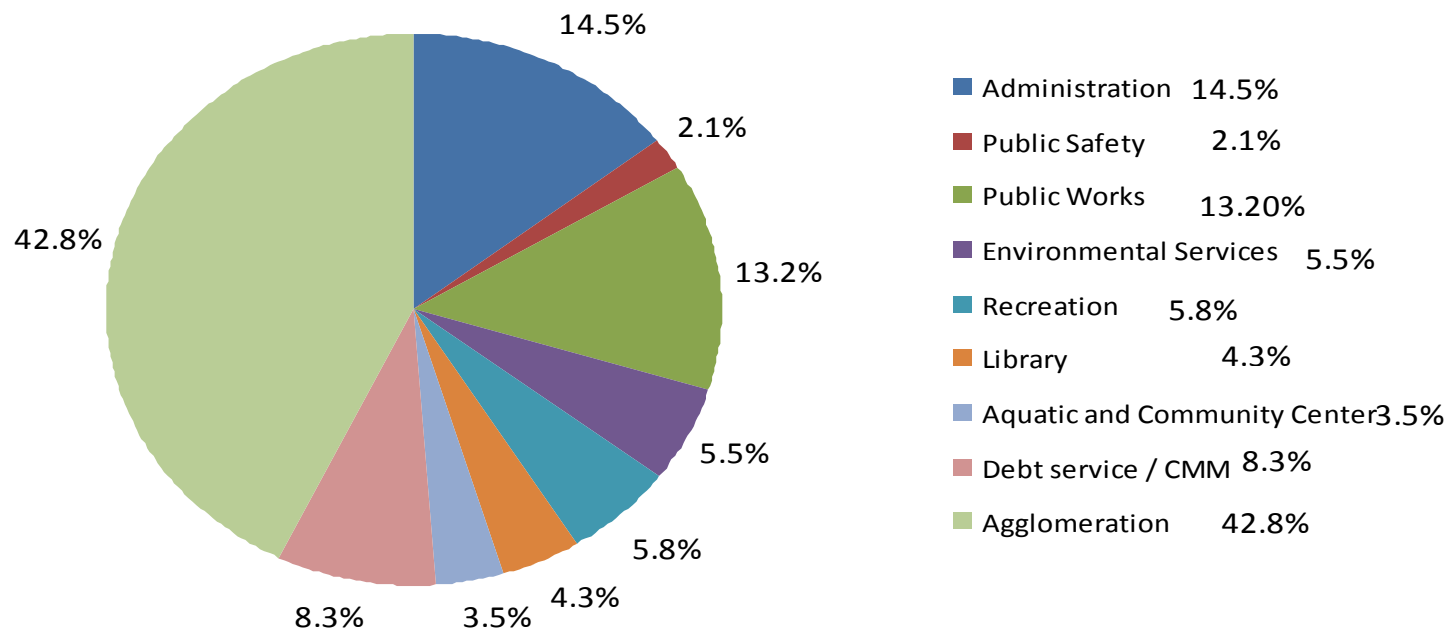
	Budget 2014	Budget 2013	Budget 2012
Contribution C.M.M.	\$477,415	\$477,000	\$481,900
Interest/Financing Payments	2,035,000	2,034,895	2,300,454
Capital Repayments	3,481,700	3,444,400	3,698,966
Reimbursements of Capital Repayments Note1	-548,700	-500,970	-626,171
Appropriation from Operating Surplus Note2		-246,788	
Total Expenditures	<u>\$5,445,415</u>	<u>\$5,208,537</u>	<u>\$5,855,149</u>
Increase over prior year	4.55%	-11.04%	

Note 1: Annual Provincial government reimbursement for ACC borrowing

Note 2: There was an appropriation from water and operating surplus budgeted in 2013

Expenditures Breakdown

Expenditure breakdown



Operating Budget Summary

	Budget 2014		Budget 2013		Budget 2012
Total Revenues Note 1	\$65,237,872	0.01%	\$65,233,814	3.22%	\$63,199,853
Total Local Expenditures and Appropriation	37,317,311	-0.49%	37,502,557	5.39%	35,584,290
Agglomeration Apportionment - Water	917,418	17.65%	779,800	-8.78%	854,828
Agglomeration Apportionment - Other	27,003,143	0.19%	26,951,457	0.71%	26,760,735
Total Agglomeration Apportionment	27,920,561		27,731,257		27,615,563
Surplus/(Deficit)	-		-		-

Note 1: Revenues from taxation and other revenues



Operating Budget

Municipal Property and Water Reserve Tax Rates

Côte Saint-Luc Property Evaluation

Average Residential Property
(Single family, condominium, Duplex)

The 2014-2016 property evaluation roll was averaged over three years

On January 1, 2014;

- the overall average property evaluation in Côte Saint-Luc increased by 19.8%
- the average residential property evaluation in Côte Saint-Luc increased by approximately 21.3%

Example of three-year averaging for municipal taxation purposes:

Property evaluation on January 1, 2013	\$471,800	
Property evaluation in 2014	\$572,300	
Property evaluation increase	\$100,500	/ 3 years up 21.3%

Three-year averaging	Annual Increase	Taxable Evaluation
Year 1 - 2014	\$33,500	\$505,300
Year 2 - 2015	\$33,500	\$538,800
Year 3 - 2016	\$33,500	\$572,300

Côte Saint-Luc

Municipal Property Tax Rates

	<u>2014</u>	<u>2013</u>	<u>2012</u>
	Combined	Combined	Combined
Residential properties	1.1376	1.2069	1.2293
Special Tax - Water/Roads Reserve	0.0538	0.0577	0.0600
	<u>1.1914</u>	<u>1.2646</u>	<u>1.2893</u>
Apartments 6+ units properties	1.3651	1.4483	1.4752
Special Tax - Water/Roads Reserve	0.0538	0.0577	0.0600
	<u>1.4189</u>	<u>1.5060</u>	<u>1.5352</u>
Vacant land	<u>2.2752</u>	<u>2.4138</u>	<u>2.4586</u>
Non-residential /Industrial properties	4.3001	4.5621	4.6468
Special Tax - Water/Roads Reserve	0.7600	0.7850	0.8100
	<u>5.0601</u>	<u>5.3471</u>	<u>5.4568</u>

Property/Water Tax Increase/(Decrease)

Example Average Residential Property (Single family, condominium, Duplex)

Example of a tax bill for an average single family home with a value of \$572,300

	2014	2013	2012
	Combined	Combined	Combined
Property evaluation for taxation purposes first year of the roll -2014	\$505,300	\$471,800	\$456,640
Tax rates per \$100 of property evaluation:			
General tax rate	1.1376	1.2069	1.2293
Special Tax - Water Reserve	0.0538	0.0577	0.0600
	1.1914	1.2646	1.2893
Total taxes	\$6,020	\$5,965	\$5,886
Increase/(decrease) in taxes	\$55		
Percentage taxes increase/(decrease)	0.9%		



Capital Expenditure Budget

Three-Year Plan

Capital Expenditure Budget

- Investment priorities for 2014
 - Road/sidewalk reconstruction and repaving
 - City Hall and Public Works building improvements
 - Arthur Zeigelbaum Park, Allan Levine Playground and Cavendish green spaces
 - Information Technology upgrades
 - EMS and Public Works vehicles

Three-Year Plan

Gross Expenditures

Title	Description	2014	2015	2016
Roads and Traffic	Repairs and resurfacing of sections of roads and sidewalks	\$2,980,000	\$2,200,000	\$3,150,000
Water and Sewer Infrastructure	Repairs, replacement and rehabilitation of water and sewer mains		2,100,000	2,150,000
Buildings and Civil Properties	Repairs and betterments to City owned buildings including City Hall and Public works	1,800,000	3,815,000	625,000
Parks Improvements	Enhancements and improvements to parks and pools as well as establishing new green spaces in the Cavendish Mall development	2,010,000	1,730,000	2,180,000
Information Technologies	computer hardware & software upgrades	335,000	175,000	100,000
Vehicles and Equipment	Vehicle and equipment replacements	815,000	701,000	913,000
Public Safety	Communications and emergency preparedness equipment	130,000	30,000	100,000
Capital expenditures		\$8,070,000	\$10,751,000	\$9,218,000

Three-Year Plan

Net Expenditures

Title	Description	2014	2015	2016
Capital expenditures	Various projects	\$8,070,000	\$10,751,000	\$9,218,000
Less : Various Grants				
Federal/Provincial Government			-1,000,000	-1,000,000
Other Sources of Funding	Various	-2,547,000	-1,330,000	-325,000
Sub total		-2,547,000	-2,330,000	-1,325,000
Capital expenditures to be financed		\$5,523,000	\$8,421,000	\$7,893,000



2014 Budget

Question Period

City of Côte Saint Luc
Operating Budget Summary
For the year ended December 31,2014

02/03/2014 @ 19h

APPENDIX I

	Financial statement			Budget 2013 \$	Budget 2014 \$	Surplus/(Deficit) 2014 vs 2013 Original Budget	% Inc./(Dec.)
	Results 2010 \$	Results 2011 \$	Results 2012 \$				
REVENUES							
Revenues from local taxation							
Municipal Taxes	\$ 46,828,474	\$ 48,159,693	\$ 50,862,986	\$ 51,989,114	\$ 52,752,925	\$ 763,811	1.47%
Local improvement tax	281,969	281,912	373,325	140,842	141,645	\$ 803	0.57%
Water Tax	3,028,773	3,062,553	3,301,349	3,308,258	3,349,122	\$ 40,864	1.24%
Tariff	100	0	0	0		\$ 0	
Sub-total	50,139,316	51,504,157	54,537,660	55,438,214	56,243,692	805,478	1.46%
Compensation in lieu of taxes							
Quebec: Social Affairs and Education	1,799,435	1,770,480	1,529,859	1,800,000	1,550,000	(\$ 250,000)	(13.89%)
Canada: Post and other	61,839	0	130,964	67,500	68,000	\$ 500	0.74%
Sub-total	1,861,274	1,770,480	1,660,823	1,867,500	1,618,000	(249,500)	(13.36%)
Other revenues							
Interest revenues	786,043	476,313	858,632	661,000	835,000	\$ 174,000	26.32%
Recreation / Library and cultural activities	1,096,951	1,261,068	1,588,158	1,432,500	1,451,000	\$ 18,500	1.29%
Aquatic and Community Center	0	137,270	345,149	671,000	764,330	\$ 93,330	13.91%
Transfer duties	2,378,179	2,730,946	2,161,542	2,000,000	2,300,000	\$ 300,000	15.00%
Fines and costs	448,965	478,377	478,094	450,000	525,000	\$ 75,000	16.67%
Services rendered by Public Works	114,898	164,010	103,396	102,000	82,000	(\$ 20,000)	(19.61%)
Services rendered to the Fire Department	60,000	60,000	60,000	60,000	60,000	\$ 0	0.00%
Services rendered by Emergency Medical Services	15,604	6,308	0	10,000	7,200	(\$ 2,800)	(28.00%)
Water rechargeable connections	34,901	37,346	25,000	20,000	14,000	(\$ 6,000)	(30.00%)
Proceeds from sale of land/lanes	21,215	424,586	62,605	490,000	490,000	\$ 0	0.00%
Miscellaneous revenues & Govt grants	1,428,181	2,492,228	2,058,361	2,031,600	847,650	(\$ 1,183,950)	(58.28%)
Sub-total	6,384,937	8,268,453	7,740,937	7,928,100	7,376,180	(551,920)	(6.96%)
TOTAL REVENUES	\$58,385,527	\$61,543,090	\$63,939,420	\$65,233,814	\$65,237,872	\$4,058	0.01%

City of Côte Saint Luc
Operating Budget Summary
For the year ended December 31,2014

APPENDIX I

	Financial statement			Budget 2013 \$	Budget 2014 \$	Surplus/(Deficit) 2014 vs 2013 Original Budget	% Inc./(Dec.)
	Results 2010 \$	Results 2011 \$	Results 2012 \$				
EXPENDITURES							
General Administration							
City Council	333,651	327,138	319,081	334,194	326,892	(\$ 7,302)	(2.18%)
Finance	718,049	718,391	644,826	654,530	751,692	\$ 97,162	14.84%
General Council / Purchasing	231,363	343,984	334,370	331,343	376,360	\$ 45,017	13.59%
City Manager	339,572	333,418	241,251	383,418	375,145	(\$ 8,273)	(2.16%)
Information Systems	484,615	429,055	412,274	560,387	621,860	\$ 61,473	10.97%
Public Relations and Communication	368,113	322,645	381,928	433,830	435,539	\$ 1,709	0.39%
Legal Services / City Clerk	283,713	303,014	279,888	302,561	353,533	\$ 50,972	16.85%
Human Resources	574,400	449,901	435,692	413,985	419,540	\$ 5,555	1.34%
Undistributed Administration expenses	1,143,875	467,487	635,937	1,060,600	877,208	(\$ 183,392)	(17.29%)
Employee fringe benefits	3,868,810	4,485,254	4,416,745	4,092,400	4,219,264	\$ 126,864	3.10%
Building Maintenance - City Hall	276,177	238,873	235,868	263,463	224,687	(\$ 38,776)	(14.72%)
City Planning & City Inspection	364,925	425,409	59,054	413,993	406,918	(\$ 7,075)	(1.71%)
Sub-Total	8,987,263	8,844,569	8,396,914	9,244,702	9,388,638	143,936	1.56%
Public Safety							
Emergency Medical Services / Dispatch	589,462	605,213	607,517	656,398	669,231	\$ 12,833	1.96%
vCOP	13,434	14,814	15,429	15,000	17,860	\$ 2,860	19.07%
Public Security / Fire Department	686,104	687,632	724,804	622,843	705,832	\$ 82,989	13.32%
Sub-Total	1,289,000	1,307,659	1,347,750	1,294,241	1,392,923	98,682	7.62%

City of Côte Saint Luc
Operating Budget Summary
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APPENDIX I

	Financial statement			Budget 2013 \$	Budget 2014 \$	Surplus/(Deficit) 2014 vs 2013 Original Budget	% Inc.//(Dec.)
	Results 2010 \$	Results 2011 \$	Results 2012 \$				
Public Works							
Administration	831,822	887,107	965,617	1,338,248	1,034,952	(\$ 303,296)	(22.66%)
Urban Development	332,755	366,471	685,040	397,533	431,106	\$ 33,573	8.45%
Building Maintenance	797,784	860,273	811,062	874,840	944,021	\$ 69,181	7.91%
Road Services	646,187	536,791	570,006	594,188	661,434	\$ 67,246	11.32%
Vehicle Maintenance	1,223,120	1,351,780	1,083,340	1,223,653	1,187,622	(\$ 36,031)	(2.94%)
Snow Removal	1,693,962	1,877,816	2,234,954	2,558,908	2,187,920	(\$ 370,988)	(14.50%)
Street & Traffic Lights	279,368	300,243	290,870	301,000	274,668	(\$ 26,332)	(8.75%)
Parks & Green Areas	1,743,683	1,686,710	1,849,741	1,842,505	1,905,350	\$ 62,845	3.41%
Sub-Total	7,548,681	7,867,190	8,490,630	9,130,876	8,627,073	(503,803)	(5.52%)
Environmental Services							
Water Distribution	2,820,846	2,860,169	2,344,812	3,324,296	3,349,122	\$ 24,826	0.75%
Sewers Maintenance	9,719	5,816	806	5,800	752	(\$ 5,048)	(87.03%)
Garbage Removal/Disposal	1,069,335	1,135,656	1,126,404	1,197,232	1,127,715	(\$ 69,517)	(5.81%)
Sub-Total	3,899,900	4,001,641	3,472,022	4,527,328	4,477,589	(49,739)	(1.10%)

Note 1 (see page 5)

City of Côte Saint Luc
Operating Budget Summary
For the year ended December 31,2014

APPENDIX I

	Financial statement			Budget 2013 \$	Budget 2014 \$	Surplus/(Deficit) 2014 vs 2013 Original Budget	% Inc./(Dec.)
	Results 2010 \$	Results 2011 \$	Results 2012 \$				
Recreation							
Administration	747,023	831,658	847,683	814,550	931,983	\$ 117,433	14.42%
Building Maintenance - Recreation/Gym/Pool	182,416	211,914	143,009	223,000	197,588	(\$ 25,412)	(11.40%)
Gym Expenses	192,195	142,079	47,751	53,900	66,426	\$ 12,526	23.24%
Arena Operations	567,820	592,079	592,781	589,840	562,537	(\$ 27,303)	(4.63%)
Building Maintenance - Arena	226,576	245,879	244,843	254,350	238,760	(\$ 15,590)	(6.13%)
Skating Rink Activities	12,802	17,309	18,830	23,000	21,620	(\$ 1,380)	(6.00%)
Maintenance - Skating Rinks	66,355	41,072	49,047	47,998	56,103	\$ 8,105	16.89%
Parkhaven Pool Activities	281,169	292,623	243,332	290,200	318,461	\$ 28,261	9.74%
Tennis Club	134,079	141,163	124,070	149,650	146,145	(\$ 3,505)	(2.34%)
Parks/Playgrounds Activities	272,862	243,768	274,289	358,000	281,142	(\$ 76,858)	(21.47%)
Sports/Playground Apparatus	172,893	237,053	290,393	297,000	280,241	(\$ 16,759)	(5.64%)
Building Maintenance - Park Chalets	246,338	89,549	86,298	104,600	100,110	(\$ 4,490)	(4.29%)
P.E. Trudeau/Kirwan Parks Maintenance	166,844	157,515	164,011	182,983	153,273	(\$ 29,710)	(16.24%)
Senior Services	189,738	164,429	10,744	25,000	23,500	(\$ 1,500)	(6.00%)
Special Events	57,815	64,715	73,261	78,000	75,240	(\$ 2,760)	(3.54%)
Social Cultural Activities	189,381	218,783	250,519	290,000	359,496	\$ 69,496	23.96%
Sub-Total	3,706,306	3,691,586	3,460,861	3,782,071	3,812,625	30,554	0.81%
Aquatic and community centre							
Pool	0	204,343	654,200	931,450	1,190,362	\$ 258,912	27.80%
General Building	0	327,407	1,048,246	1,139,006	1,071,827	(\$ 67,179)	(5.90%)
Cardio-Vascular Fitness Equipment Room	0	152	3,839	5,000	6,580	\$ 1,580	31.60%
Babysitting/Toddler Exercise Room	0	3,787	19,708	55,000	10,688	(\$ 44,312)	(80.57%)
Teen and Game Room	0	22	11,046	65,000	22,972	(\$ 42,028)	(64.66%)
Kitchen/Multi-Purpose Room	0	0	3,035	8,000	10,340	\$ 2,340	29.25%
Sub-total	0	535,710	1,740,074	2,203,456	2,312,769	109,313	4.96%
Library services	2,417,332	2,561,697	2,414,868	2,591,150	2,537,944	(\$ 53,206)	(2.05%)
Library - Aquatic and community centre	0	0	89,909	110,996	67,733	(\$ 43,263)	(38.98%)
Building Maintenance - Library	191,961	171,023	170,777	189,000	172,020	(\$ 16,980)	(8.98%)
Sub-total	2,609,293	2,732,720	2,675,554	2,891,146	2,777,697	(113,449)	(3.92%)
Total expenses before debt service & financing costs	28,040,443	28,981,075	29,583,805	33,073,820	32,789,314	(284,506)	(0.86%)

City of Côte Saint Luc
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APPENDIX I

	Financial statement			Budget 2013 \$	Budget 2014 \$	Surplus/(Deficit) 2014 vs 2013 Original Budget	% Inc./.(Dec.)
	Results 2010 \$	Results 2011 \$	Results 2012 \$				
Debt Service and financing costs							
Interest Payments / C.M.M. / Reserve	2,234,271	2,389,287	2,710,541	2,511,896	2,512,415	\$ 519	0.02%
Capital Repayments	2,312,144	2,706,126	3,437,893	3,444,400	3,481,700	\$ 37,300	1.08%
Agglomeration Apportionment (quote-part)	24,869,619	25,876,663	26,760,735	26,951,457	27,003,143	\$ 51,686	0.19%
Appropriation to Parks/Playground Fund	35,540	439,820	53,460	0		\$ 0	
Appropriation to/from Capital Fund	566,692	60,948	69,723	0		\$ 0	
Appropriation needed in future -pension	0	0	49,900	0		\$ 0	
Lt Financing of financial activities	(24,672)	(42,611)	(63,347)	0		\$ 0	
Appropriation to/from Operating Surplus	0	0	0	(52,398)		\$ 52,398	(100.00%)
Appropriation from Water Financial Reserve	0	0	0	(194,391)		\$ 194,391	(100.00%)
Provincial Share of ACC Capital Repayment	0	0	0	(500,970)	(548,700)	(\$ 47,730)	9.53%
Sub-Total	29,993,594	31,430,233	33,018,905	32,159,994	32,448,558	288,564	0.90%
TOTAL EXPENSES	\$58,034,037	\$60,411,308	\$62,602,710	\$65,233,814	\$65,237,872	\$4,058	0.01%
SURPLUS/(DEFICIT)	351,490	1,131,782	1,336,710	0	0	(0)	(100.00%)

Note 1:

The water expenses' actual results for years 2010-2012 do not reflect the debt management costs related to water
For financial statement presentation purposes,these are presented in the appropriation segment of the budget
The actual results would appear understated as compared to the Budget figures which contain the debt management charges