

Operating Budget and Capital Investment Budget Three-Year Plan 2023-2024-2025

2023

Special Council meeting
December 19, 2022

Ville de  City of
Côte Saint-Luc

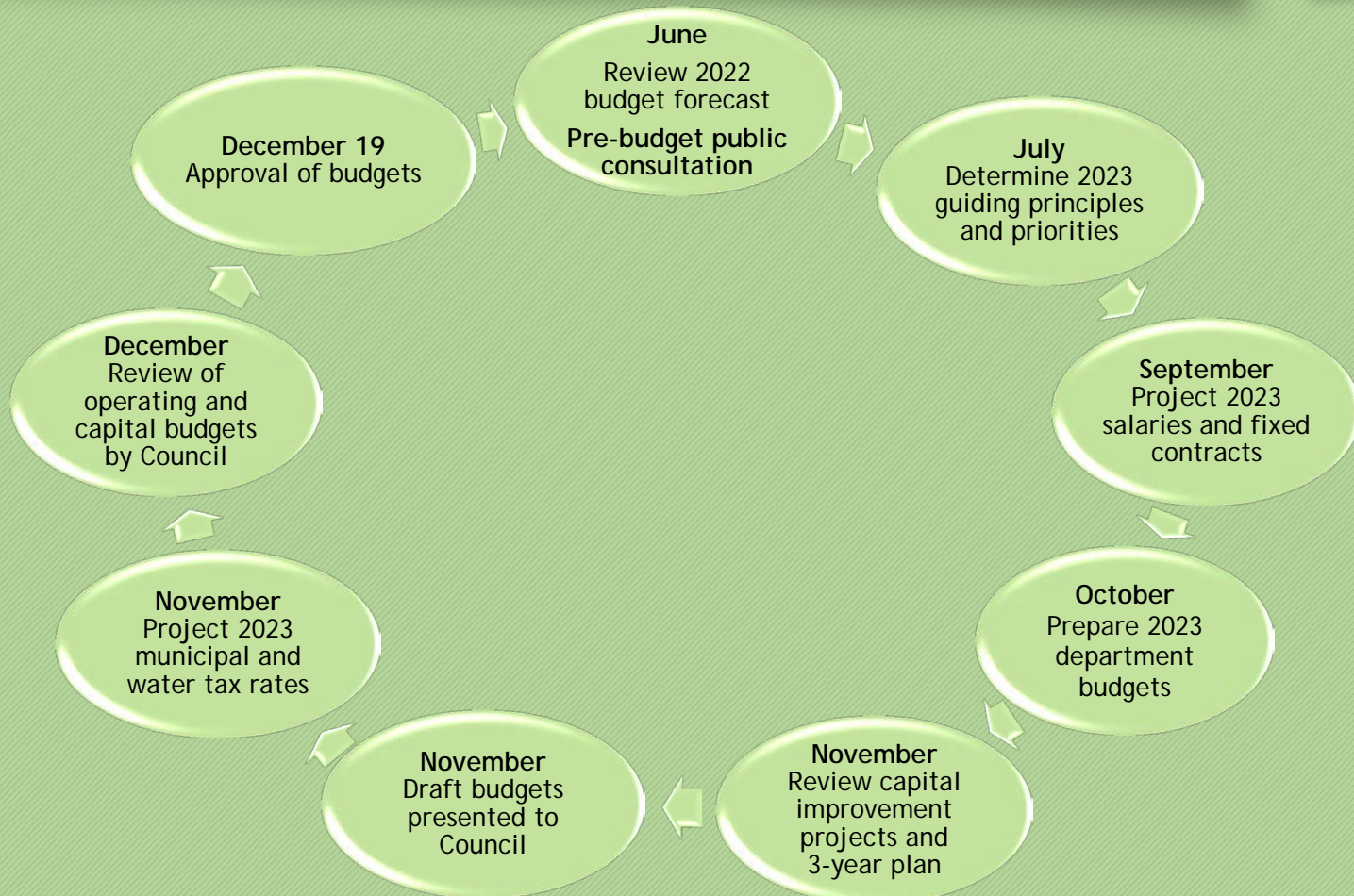
Summary of Presentation

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- Budget Process and Guiding Principles
- 2023 Budget Overview
- 2023 Operating Budget Details
 - Local and Agglomeration Services
 - Revenues
 - Expenses
- Municipal Property, Water and Roads Reserve Tax Rates
- Capital Investment Priorities for 2023
- Capital Investment Three-Year Plan 2023-2024-2025
- Question Period

Budget Building Process

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Guiding Principles

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The 2023 budget building process guiding principles are as follows:

- ensure that there is a balance between revenues and expenses;
- ensure that property tax revenues cover increases in net operating expenses while minimizing the additional burden on taxpayers;
- ensure long-term financial viability of the City and sustainability of services and programs;
- optimize external funding opportunities, in addition to federal and provincial grants, to support infrastructure improvements;
- ensure that, whenever possible, the City leverage internal funding sources for capital investment projects in order reduce the cost of debt service;

Guiding Principles (cont'd)

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- ensure that adequate funds are made available to sustain on-going operating costs following new construction or upgrades to City facilities;
- ensure that when new services and associated costs are added to the budget, the services must be for the greater good of the community;
- ensure efficiency and transparency during the budget building process, and ensure a City-wide commitment for controlling costs in all departments during the budget monitoring process;

As in previous years, the 2023 operating budget will continue to prioritize resources that ensure quality services and programs are provided to all residents of the City.

Local vs. Agglomeration Services

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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

Overview

2023 Budget Overview

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- Increase in municipal taxes for an average residential home (house/condo/townhouse) whose property increased by 38.9% with the deposit of the valuation roll: 5.95%
- Increase in net taxation revenues: \$4,994,400 (7.43%)
- Increase in total revenues: \$5,819,380 (7.42%)
- Increase in local expenses, capital repayments and various appropriations: \$1,702,680 (3.48%)
- Increase in Agglomeration expenses and 2021 deficit repayment: \$4,116,700 (13.99%) - incl. appropriations from surplus*
- Increases in total expenses, capital repayment and appropriations (local and Agglomeration): \$5,819,380 (7.42%)

* \$2.1 million will be offset by a government grant that was received to cover COVID-19 related expenses. This grant will be used to cover a portion of the 2023 Agglomeration increase and the 2021 Agglomeration deficit.

2023 Budget New Valuation Roll

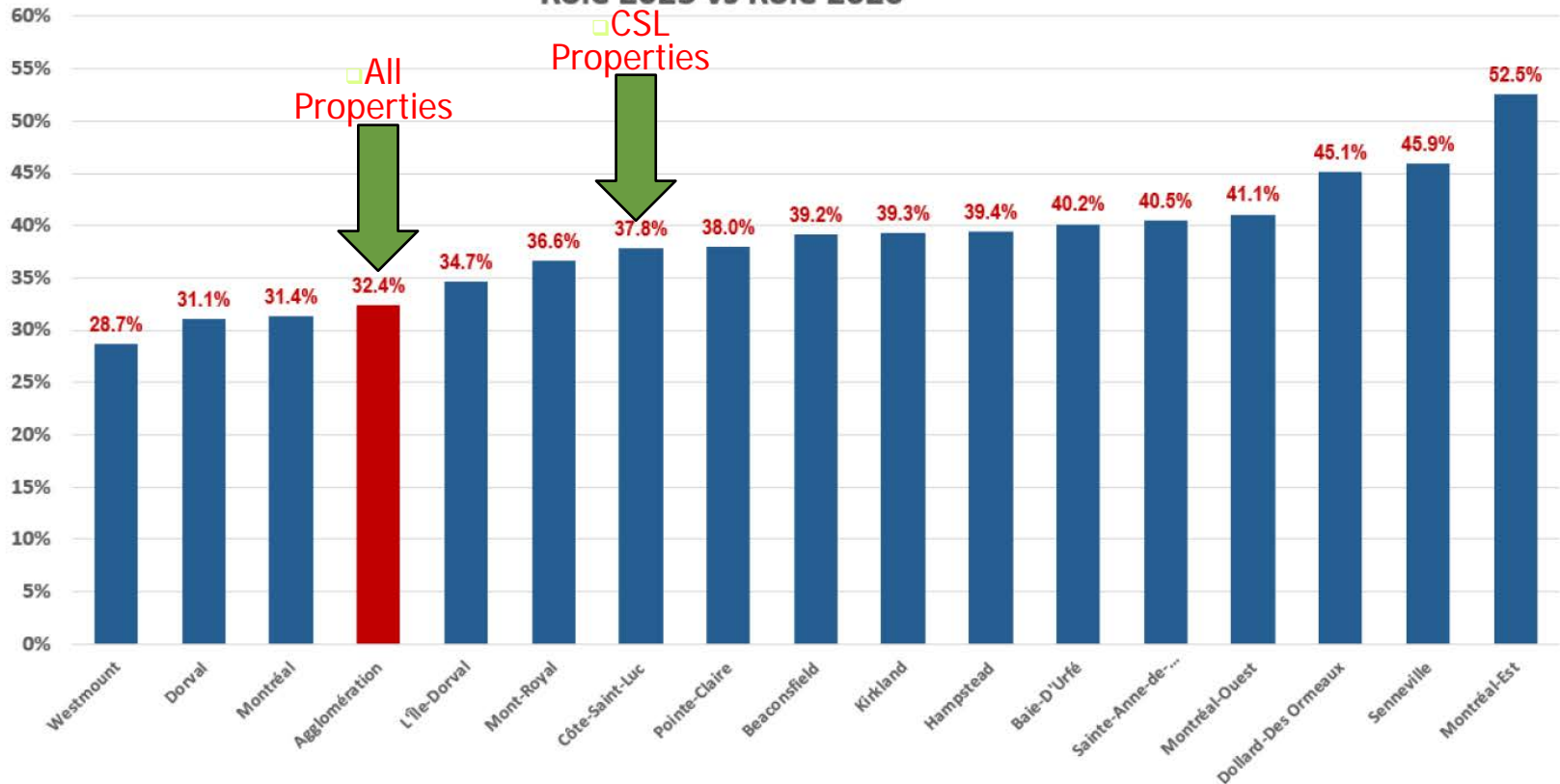
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- A new three-year valuation roll was deposited by the Montreal Evaluation Service on September 14, 2022 that will come into effect on January 1, 2023
- These valuations will be the basis for the property tax for 2023, 2024 and 2025
- 2023 is the first year of the three-year roll
- The valuation roll values will be spread over three years
- The average increase for Côte Saint-Luc property values is 37.8%, which is higher than the average increase for all properties on the Montreal Island (32.4%)
- The higher property values will increase the Agglomeration apportionment for 2023, 2024 and 2025 fiscal years by approx. \$2 million for the City of Côte Saint-Luc.

2023 Budget New Valuation Roll

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Variation de la valeur totale du rôle des villes de l'agglomération
Rôle 2023 vs Rôle 2020



2023 Budget

Impact of the New Valuation Roll

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- First year of the 3-year valuation roll: 2023-2024-2025
- The value of residential homes (house/condo/townhouse) in Côte Saint-Luc rose by 38.9%.
- There were differences in the average increase based on the type of property
 - Single family house ▲ 41.7 %
 - Condominiums/Townhouses ▲ 35.8 %
 - Duplexes ▲ 33.4 %
 - Apartments (6+) ▲ 38.0 %
- The value of non-residential properties in Côte Saint-Luc rose by 30.0%
- The variation between the 2020-2022 and 2023-2025 roll was spread over three (3) years

Property/Special Taxes Increase

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The 2023-2025 property evaluation roll was spread over three (3) years

On January 1, 2023;

- the average residential home evaluation in Côte Saint-Luc increased by 38.9%
- the average value of a single family house (excluding condo/townhouse) is \$ 985,100
- the average value of a single family condo/townhouse is \$ 526,900
- the average family home (house/condo/townhouse) is \$ 757,000

Example of three-year spreading for municipal taxation purposes:

Property evaluation on January 1, 2022	\$545,000
Property evaluation 2023-2025	\$757,000 (38,9% increase)
Property evaluation increase	\$212,000 / 3 years

Three-year spreading	Annual Increase	Taxable Evaluation
Year 1 - 2023	\$70,667	\$615,667
Year 2 - 2024	\$70,667	\$686,333
Year 3 - 2025	\$70,667	\$757,000

Property/Special Taxes Increase

Example 1 - Average Residential Home

(house, condominium, townhouse)

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Example of a tax invoice for an average residential home with a value of \$757,000
(valuation increase of 38.9%)

	2023		2022	
Property Evaluation for taxation purposes	\$615,667		\$545,000	
	Tax Rate	\$	Tax Rate	\$
Tax rate per \$100 of property evaluation				
Municipal taxes	0.9101	\$5,603	0.9715	\$5,295
Special Tax - Water Reserve	0.0459	\$283	0.0475	\$259
Special Tax - Roads Reserve	0.0045	\$28	0.0051	\$28
Total Taxes	0.9605	\$5,914	1.0241	\$5,582
(Excludes tariffs ex. swimming pools)				
Increase/(decrease) in Taxes - \$		\$332		\$123
Increase/(decrease) in Taxes - %		5.95%		2.25%

Property/Special Taxes Increase

Example 2 - Average House

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Example of a tax invoice for an average residential house with a value of \$985,100
(valuation increase of 42.29%)

	2023		2022	
Property Evaluation for taxation purposes	\$789,900		\$692,300	
	Tax Rate	\$	Tax Rate	\$
Tax rate per \$100 of property evaluation				
Municipal taxes	0.9101	\$7,189	0.9715	\$6,726
Special Tax - Water Reserve	0.0459	\$363	0.0475	\$329
Special Tax - Roads Reserve	0.0045	\$36	0.0051	\$35
Total Taxes	0.9605	\$7,588	1.0241	\$7,090
(Excludes tariffs ex. swimming pools)				
Increase/(decrease) in Taxes - \$		\$498		\$207
Increase/(decrease) in Taxes - %		7.02%		3.00%

Revenues

Revenues

\$84,208,150

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		<u>Budget 2023</u>	<u>Budget 2022</u>
Revenues from taxes	Note 1	72,060,900	67,066,800
Revenues from local improvement taxes		102,000	102,000
Revenues from tariff (swimming pools)	Note 2	48,700	50,000
Compensation for City Services	Note 3	16,300	14,700
Compensation "In-lieu of taxes"	Note 4	1,685,000	1,635,000
Other revenues		10,295,250	9,520,270
		<u>\$84,208,150</u>	<u>\$78,388,770</u>
		7.42%	

Note 1: Local and Agglomeration

Note 2: As per section 244.1 of the Act Respecting Municipal Taxation, a tariff for swimming pools is imposed

Note 3: Compensation for exempted immovables

Note 4: Federal and Provincial government buildings - post office, schools and hospitals

Estimated Revenues from Taxes

\$72,060,900

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		Budget 2023	Budget 2022
		<u> </u>	<u> </u>
Residential properties	Note 1	42,952,200	40,478,100
Apartments 6+ units		13,846,600	12,723,600
Vacant land		138,400	119,800
Non-residential properties		10,812,600	9,629,100
Water reserve	Note 1	4,046,900	3,821,800
Roads reserve		314,200	312,600
Municipal tax provision	Note 2	(50,000)	(18,200)
Total		<u>\$72,060,900</u>	<u>\$67,066,800</u>
Increase over prior year		7.45%	

Note 1: Based on a 5.95% property tax increase for an average residential home

Note 2: Reserve for contestation of municipal taxes

Estimated Revenues from Local Improvement Taxes and Tariffs

\$167,000

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		<u>Budget 2023</u>	<u>Budget 2022</u>
Local Improvement Taxes		102,000	102,000
Swimming Pools - Tariff	Note 1	48,700	50,000
Compensation for City Services	Note 2	16,300	14,700
		<u>\$167,000</u>	<u>166,700</u>
Total			
Increase over prior year		0.18%	

Note 1: New since 2022 - As per section 244.1 of the Act Respecting Municipal Taxation, a tariff for swimming pools will be levied as of 2022

Note 2: New since 2022 - Compensation for exempted immovables

Other Revenues - Details

\$10,295,250

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	<u>Budget 2023</u>	<u>Budget 2022</u>
Aquatic and Community Center	818,400	726,380
Recreation / Library and cultural activities	1,436,950	1,423,620
Permits and Licences	460,450	388,600
Property Transfer duties	4,000,000	4,000,000
Fines and costs	600,000	500,000
Interest revenues	976,000	576,000
Proceeds from sale of land/lanes	50,000	150,000
Services rendered by Public Works/Engineering	136,000	110,000
Services rendered to the Fire Department	60,000	60,000
Services rendered by Emergency Medical Services	23,600	23,800
Government Grants & Conditional Transfers	1,593,150	1,420,170
Miscellaneous Revenues	<u>140,700</u>	<u>141,700</u>
Total	<u><u>\$10,295,250</u></u>	<u><u>\$9,520,270</u></u>
Increase over prior year	8.14%	

Government Grants & Transfers

\$1,593,150

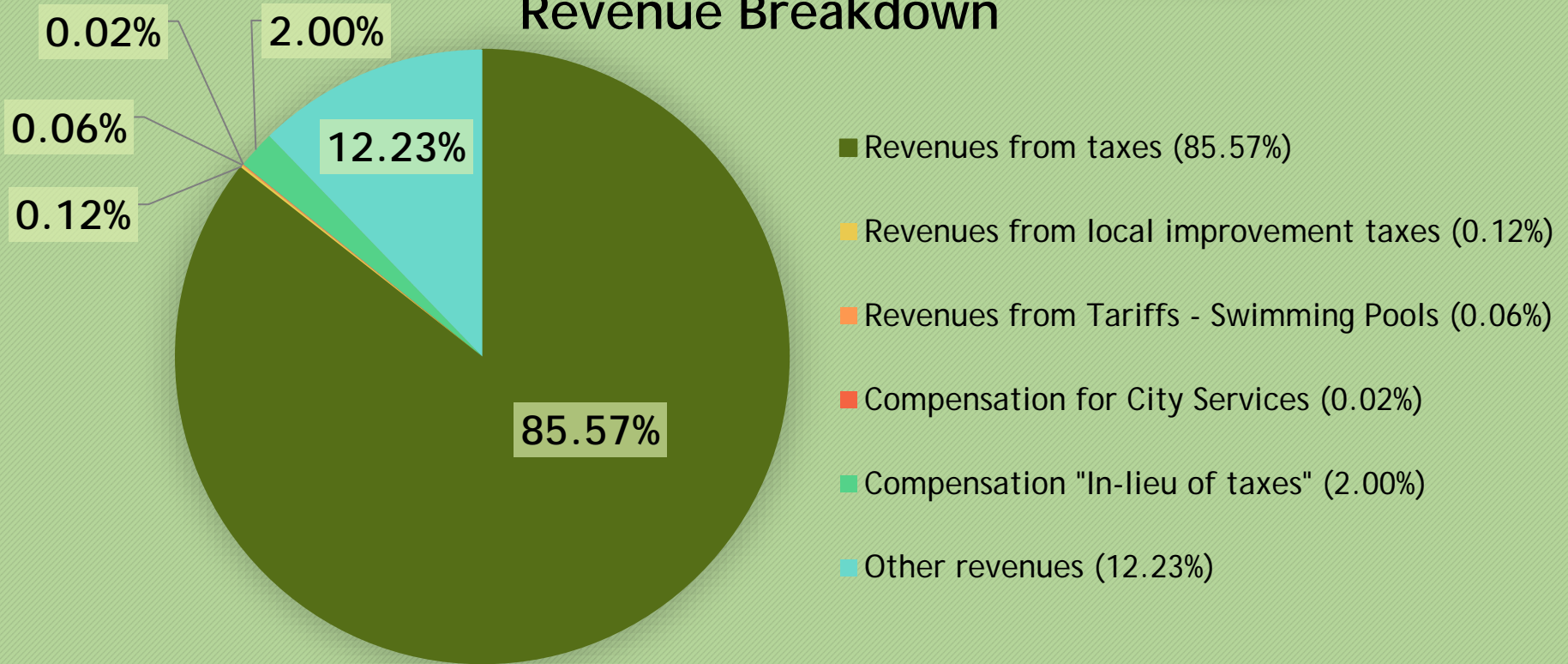
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	<u>2023</u>	<u>2022</u>
<u>Provincial Grants</u>		
• MDDELCC Redevance - waste diverted from landfills	\$425,000	\$380,000
• Recyc-Quebec - Recycling materials	\$240,000	\$240,000
• Library - materials	\$150,000	\$150,000
• SHQ - PAD program - materials	\$5,000	\$5,000
• Min. of Finance - Interest on long-term debt	\$153,030	\$174,370
• MAMH - pacte-fiscal agreement	\$546,970	\$445,800
• Redevance deferred revenue - black bins	\$32,400	\$0
• Redevance deferred revenue - Other programs	\$15,750	\$0
Total Provincial Grants	\$1,568,150	\$1,395,170
<u>Federal Grant</u>		
• Summer student program	\$20,000	\$20,000
<u>City of Montreal</u>		
• Cost sharing - Pump station and fire station	\$5,000	\$5,000
Total Government Grants & Transfers	\$1,593,150	\$1,420,170

Revenue Breakdown

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Revenue Breakdown



Expenses

Operating Budget

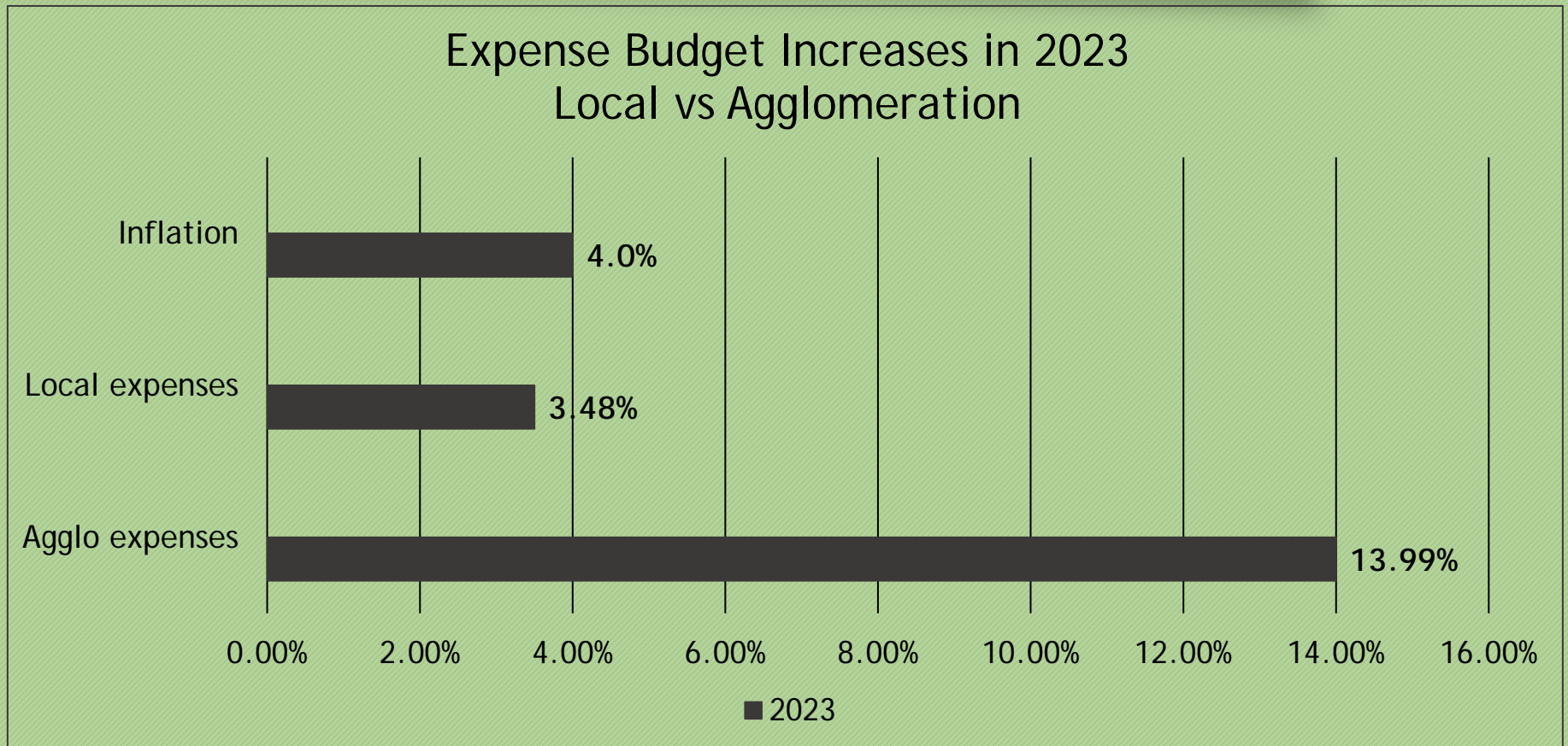
External factors and risks

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- Agglomeration apportionment is unpredictable - \$35.6 million in 2023 vs \$32.4 million in 2022 - representing 10.1% increase (page 27)
- Climate change - winter and summer conditions affect the budget
- Public tender competition - rising costs for capital projects
- Water infrastructure - watermain breaks
- High inflation rate - rising costs and supply chain issues
- High interest rates - rising costs on long-term debt
- Reals estate market conditions - property assessments and sales
- Demographics and lifestyle changes - programs and services
- Technological trends

Operating Budget

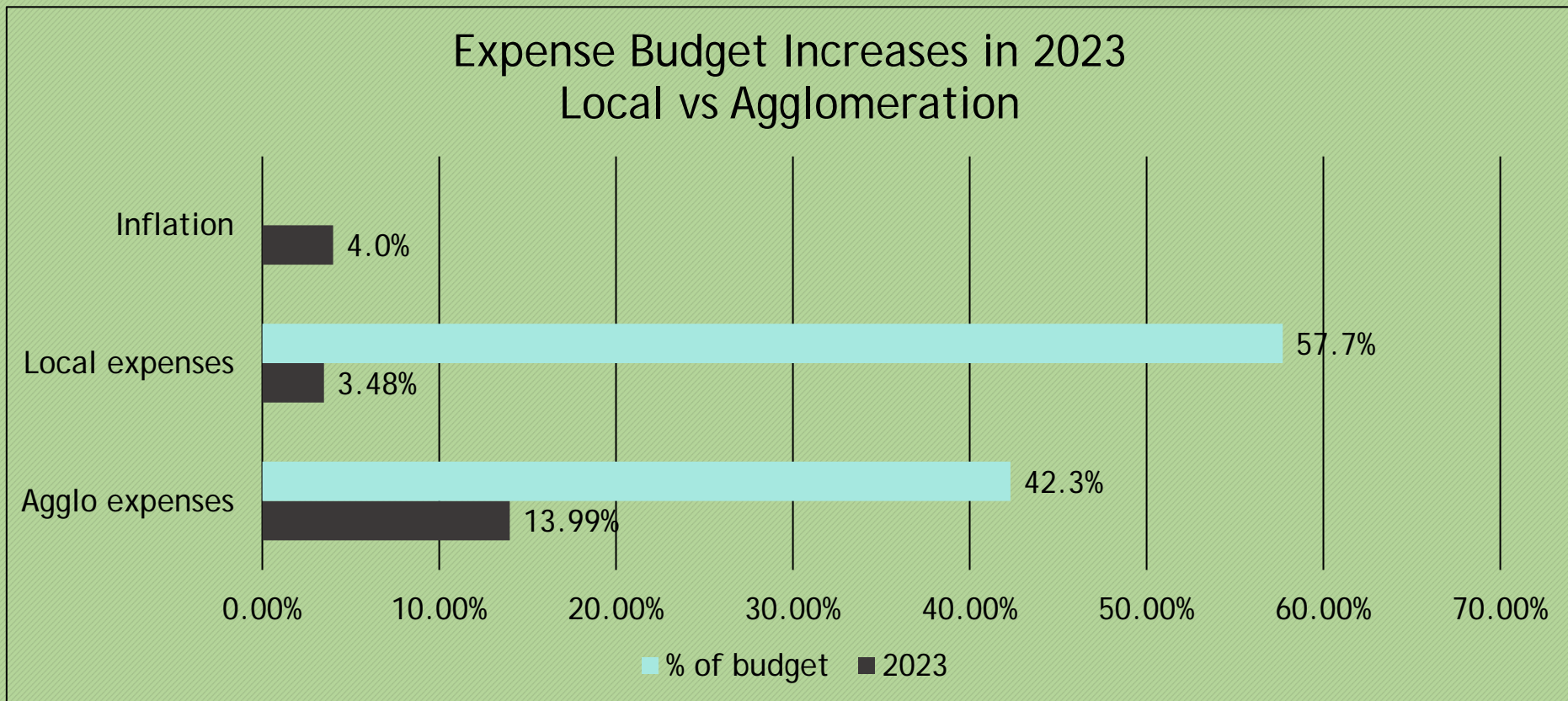
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NB: Inflation is based on the Conference Board of Canada estimates

Operating Budget

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NB: Inflation is based on the Conference Board of Canada estimates

Summary of Local Expenses

\$50,666,050





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	<u>Budget 2023</u>		<u>Budget 2022</u>
General Administration	14,339,550		13,839,880
Public Safety (Public Security/EMS/vCOP)	2,010,950		1,897,350
Public Works	11,187,450		11,029,780
Environmental Services	4,545,060		4,574,920
Recreation and Culture	4,484,280		4,344,850
Library	3,244,730		3,221,500
Aquatic and Community Centre	<u>2,910,290</u>		<u>2,864,720</u>
Sub-Total	<u>\$42,722,310</u>	2.27%	<u>\$41,773,000</u>
CMM, Debt Service, Financing Costs	7,943,740	10.48%	7,190,370
Appropriation from Cumulative Surplus	<u>-</u>		<u>-</u>
Total Local Expenses	<u><u>\$50,666,050</u></u>		<u><u>\$48,963,370</u></u>
Increase over prior year	3.48%		

Summary of Agglomeration Apportionment

\$33,542,100

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		<u>Budget 2023</u>		<u>Budget 2022</u>
General		29,657,800		25,967,600
Water services	Note 1	2,194,300		1,628,600
Water meters		1,200		1,100
Arterial Roads - 2006-2008 debt		4,300		4,600
Contribution to Centre Ville		611,700		570,000
Capital Investment Projects - TECQ/FCCQ		515,400		450,900
Agglomeration deficit	Note 2	1,052,700		2,399,500
Total Fixed Apportionment		\$34,037,400 	9.72%	\$31,022,300
Cost of water	Note 3	1,604,700		1,361,600
Total Variable Apportionment		1,604,700 	17.85%	1,361,600
Total Apportionment		\$35,642,100 	10.06%	\$32,383,900
Appropriation from Cumulative Surplus - MAMH Grant		(2,100,000)		(2,958,500)
Net Agglomeration Apportionment		\$33,542,100 	13.99%	\$29,425,400

Note 1: Water services are still based on the taxation potential of the City among the demerged cities

Note 2: This portion of the apportionment is non-recurring, therefore, the City of Côte Saint-Luc should have received a reduction of \$2.4 million in 2023. Total Agglo deficit at Dec. 31, 2021 was \$87.9 million.

Note 3: Drinking water is based on consumption rather than taxation potential.

Local Expenses

General Administration

\$14,339,550

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	<u>Budget 2023</u>	<u>Budget 2022</u>
City Council	460,760	457,190
Finance	911,820	879,530
General Council / Purchasing	407,460	380,720
City Manager	633,690	611,590
Information Systems	917,770	872,780
Public Relations and Communication	488,680	475,300
Legal Services / City Clerk	469,790	429,830
Human Resources	804,240	711,900
Undistributed Administration expenses	1,156,040	1,290,320
Employee's Contributions - Fringe Benefits	6,221,100	6,016,800
Building Maintenance - City Hall	400,260	418,780
Engineering	654,720	633,490
City Planning & City Inspection	<u>813,220</u>	<u>661,650</u>
Total Expenses	<u><u>\$14,339,550</u></u>	<u><u>\$13,839,880</u></u>
Increase over prior year	3.61%	

Local Expenses

Public Safety (Public Security, EMS, vCOP)

\$2,010,950

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	Budget 2023	Budget 2022
Emergency Medical Services / Public Security / vCOP	1,936,450	1,817,220
Building Maintenance	74,500	80,130
Total Expenses	<u>\$2,010,950</u>	<u>\$1,897,350</u>
Increase over prior year	5.99%	

Local Expenses

Public Works

\$11,187,450

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	<u>Budget 2023</u>	<u>Budget 2022</u>
Administration	1,543,780	1,499,040
Building Maintenance	1,052,880	1,034,890
Road Services	1,853,830	1,819,430
Vehicle Maintenance	1,643,380	1,515,190
Snow Removal	2,808,650	2,791,300
Street & Traffic Lights	245,600	363,300
Parks & Green Areas	<u>2,039,330</u>	<u>2,006,630</u>
Total Expenses	<u><u>\$11,187,450</u></u>	<u><u>\$11,029,780</u></u>
Increase over prior year	1.43%	

Local Expenses

Environmental Services

\$4,545,060

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	<u>Budget 2023</u>	<u>Budget 2022</u>
Water Distribution - Debt Service	583,060	579,840
Water Distribution - General	2,361,460	2,212,610
Water Distribution - Lead	Note 1 63,500	370,300
Garbage Removal/Disposal	Note 2 1,537,040	1,412,170
Total Expenses	<u>4,545,060</u>	<u>4,574,920</u>
Decrease over prior year	-0.65%	
Water Purchase - Agglomeration Apportionment	<u>1,604,700</u>	<u>1,361,600</u>
Increase over prior year	17.85%	

Note 1: A provision has been established to test drinking water and create an action plan in 2023

Note 2: Increase due to the purchase and distribution of additional black garbage bins in 2023 to single family homes and duplexes

Local Expenses

Water Distribution - Lead Service Lines

\$63,500

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- A budget was established to cover some operating expenses related to water service lines made of lead:
 - A Programme for Water Filter Rebates is available to homeowners in the affected areas; \$50 rebate to purchase water filters, a \$200 rebate purchase an under-sink filtration system and a \$200 rebate for 5-gallon bottle water dispenser
 - Information regarding the rebate is available on the City's website
 - An action plan regarding replacing the water service lines will be established in 2023 once the results of the water testing have been finalized.

Local Expenses

Recreation, Culture and ACC

\$7,394,570

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	<u>Budget 2023</u>	<u>Budget 2022</u>
Administration	1,237,570	1,113,540
Aquatic and Community Centre	2,910,290	2,864,720
Building Maintenance - Recreation/Gym/Pool	167,050	164,150
Gym Expenses	79,120	94,010
Arena Operations	911,910	874,120
Skating Rink Activities/Grants to Associations	95,550	94,030
Parkhaven Pool Activities	301,050	322,020
Tennis Club	137,490	123,150
Parks/Playgrounds Activities	847,510	851,770
Building Maintenance - Park Chalets	123,590	105,920
P.E. Trudeau/Kirwan Parks Maintenance	150,750	157,950
Senior Services	1,250	1,750
Special Events	176,250	155,820
Social Cultural Activities	255,190	286,620
Total Expenses	<u><u>\$7,394,570</u></u>	<u><u>\$7,209,570</u></u>
Increase over prior year	2.57%	

Local Expenses

Eleanor London Côte Saint-Luc Public Library
\$3,244,730

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	<u>Budget 2023</u>	<u>Budget 2022</u>
Library Services	2,968,600	2,936,950
Building Maintenance	<u>276,130</u>	<u>284,550</u>
Total Expenses	<u><u>\$3,244,730</u></u>	<u><u>\$3,221,500</u></u>
Increase over prior year	0.72%	

Note: New Library opening hours:
Sunday to Thursday: 10 am to 10 pm
Friday and **Saturday**: 10 am to 6 pm

Local Expenses

Debt Service, Financing Costs & CMM
\$7,376,450

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	<u>Budget 2023</u>	<u>Budget 2022</u>
Interest/Financing Payments	1,271,650	1,038,000
Capital Repayments	5,524,200	5,158,800
Provincial Share of Capital Repayments	-27,900	-26,900
Contribution-Community Metropolitan Montreal	558,500	537,130
Provision/System Reserve	50,000	125,000
	<u>50,000</u>	<u>125,000</u>
Total Expenses and Capital Repayments	<u><u>\$7,376,450</u></u>	<u><u>\$6,832,030</u></u>
Increase over prior year	7.97%	

Note 1: The system reserve has been decreased to \$50,000.

Local Expenses

Various Appropriations

-\$1,532,710

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		<u>Budget 2023</u>	<u>Budget 2022</u>
Appropriation to/-from the Working Fund		416,120	433,340
Appropriation to/-from Cumulative Surplus	Page 36	(2,100,000)	(2,958,500)
Appropriation to/-from the Water Financial Reserve	Note 1	(71,000)	(300,000)
Appropriation to/-from the Roads Financial Reserve	Note 2	314,200	312,600
Appropriation needed in future - Pension/Other		<u>(92,030)</u>	<u>(87,600)</u>
Total Appropriations		<u><u>\$ (1,532,710.00)</u></u>	<u><u>\$ (2,600,160.00)</u></u>
Decrease over prior year		-41.05%	

Note 1: The transfer from the Water Financial Reserve is to cover the cost of testing for homes with lead service lines

Note 2: New financial reserve was created in 2021 to finance road resurfacing/repair projects

Local Expenses

Appropriation from Unrestricted Cumulative Surplus
\$2,100,000

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➤ Grant received from the Ministry of Municipal Affairs **\$2,963,620**

Portion used in 2022

Total amount of the grant used in 2022 **\$0**

Portion to be used in 2023

➤ Agglomeration Apportionment - 2021 deficit **\$1,052,700**

➤ Agglomeration Apportionment - 2023 operating expenses **\$1,047,300**

➤ CSL increase in expense due to COVID-19 **\$0**

Total Appropriation from Cumulative Surplus **\$2,100,000**

Balance of Grant Available in 2024 **\$863,620**

Total Expenses - Summary

\$91,542,060

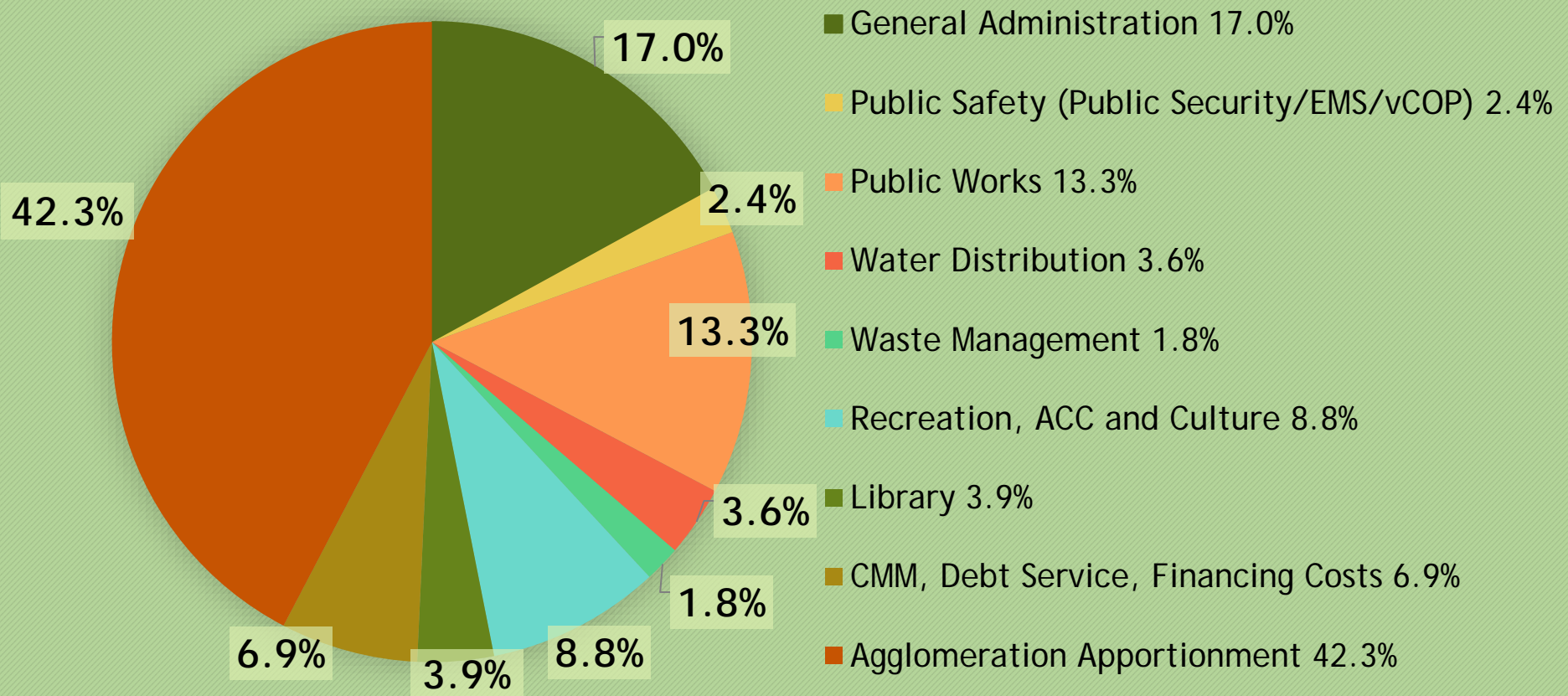
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	<u>Budget</u> <u>2023</u>	<u>%</u>
General Administration	14,339,550	17.0%
Public Safety (Public Security/EMS/vCOP)	2,010,950	2.4%
Public Works	11,187,450	13.3%
Water Distribution	3,008,020	3.6%
Waste Management	1,537,040	1.8%
Recreation, ACC and Culture	7,394,570	8.8%
Library	3,244,730	3.9%
CMM, Debt Service, Financing Costs	5,843,740	6.9%
Agglomeration	<u>35,642,100</u>	<u>42.3%</u>
Sub-Total	<u>\$84,208,150</u>	<u>100.00%</u>
Depreciation Expense	<u>7,333,910</u>	
Total Expenses	<u><u>\$91,542,060</u></u>	

Expenses Breakdown

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Expenses Breakdown



Depreciation related to Capital Expenditures

\$7,333,910

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Effective January 1, 2022, municipalities must include depreciation expenses (by service) in the operating budget. Although depreciation is included in the budget, it has a nil affect on the surplus/deficit. Below is the breakdown by service for 2023.

	<u>Budget 2023</u>	<u>Budget 2022</u>
General Administration	620,940	460,000
Public Safety (Public Security/EMS/vCOP)	89,540	92,200
Public Works	2,577,830	2,552,300
Environmental Services	894,000	916,600
Recreation, Library and Culture	<u>3,151,600</u>	<u>3,217,300</u>
Total	<u><u>\$7,333,910</u></u>	<u><u>\$7,238,400</u></u>

Operating Budget Summary

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	<u>Budget 2023</u>		<u>Budget 2022</u>
Total Revenues	\$84,208,150	7.42%	\$78,388,770
Total Local Expenses and Appropriations	50,666,050	3.48%	48,963,370
Depreciation related to Capital Expenditures	7,333,910		7,238,400
Agglomeration Apportionment - Water Purchase	1,604,700	17.85%	1,361,600
Agglomeration Apportionment - General/Other	34,037,400	9.72%	31,022,300
Less: Appropriation from Cumulative Surplus	(2,100,000)		(2,958,500)
Total Agglomeration Apportionment	33,542,100	13.99%	29,425,400
Total Local Expenses and Agglomeration	91,542,060		85,627,170
Other Adjustements - Depreciation	(7,333,910)		(7,238,400)
Net Local Expenses and Agglomeration	84,208,150	7.42%	78,388,770
Surplus/(Deficit)	0		0

Municipal Property and Water and Roads Reserves Tax Rates

Côte Saint-Luc Municipal Property Tax Rates

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Residential Properties

	<u>2023</u>	<u>2022</u>
Residential properties	0.9101	0.9715
Special Tax - Water Reserve	0.0459	0.0475
Special Tax - Roads Reserve	0.0045	0.0051
	<u>0.9605</u>	<u>1.0241</u>
Apartment 6+ units properties	1.0830	1.1561
Special Tax - Water Reserve	0.0459	0.0475
Special Tax - Roads Reserve	0.0045	0.0051
	<u>1.1334</u>	<u>1.2087</u>
Vacant land	1.8202	1.9430
Special Tax - Roads Reserve	0.0045	0.0051
	<u>1.8247</u>	<u>1.9481</u>

Côte Saint-Luc Municipal Property Tax Rates

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Non-Residential Properties

	<u>2023</u>	<u>2022</u>
Non-residential - Reference Sub-category	3.6404	3.6917
Non-residential - Shopping Mall Sub-category	4.2411	3.9686
Non-residential - Office Tower Sub-category	4.2593	3.9686
Non-residential - Railway Sub-category	4.8527	4.9210
Non-Residential - Special Tax - Water Reserve	0.5300	0.5860
Non-Residential - Special Tax - Roads Reserve	0.0180	0.0194

Note: As per section 244.64.1 of the Act Respecting Municipal Taxation, sub-categories were created for non-residential properties for the 2020-2022 valuation roll and maintained for the 2023-2024-2025 valuation roll

Property/Special Taxes Increase

Example - Average Residential Home

(house, condominium, townhouse)

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Example of a tax invoice for an average residential home with a value of \$757,000

	2023		2022	
Property Evaluation for taxation purposes	\$615,667		\$545,000	
	Tax Rate	\$	Tax Rate	\$
Tax rate per \$100 of property evaluation				
Municipal taxes	0.9101	\$5,603	0.9715	\$5,295
Special Tax - Water Reserve	0.0459	\$283	0.0475	\$259
Special Tax - Roads Reserve (NEW)	0.0045	\$28	0.0051	\$28
Total Taxes	0.9605	\$5,914	1.0241	\$5,582
(Excludes tariffs ex. swimming pools)				
Increase/(decrease) in Taxes - \$		\$332		\$123
Increase/(decrease) in Taxes - %		5.95%		2.25%

Property/Special Taxes Increase

Residential Property

(single family house, condominium, townhouse)

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- The increase in taxes can be explained by the percentage increase in property value between the 2020-2022 and 2023-2025 valuation roll.
- Based on the average valuation increase of 38.9% for a family home (house/condo/townhouse), taxpayer can expect the following increase:
 - 8.6% of family home taxpayers will see an increase of less than 3.00% tax increase in their taxes in 2023 compared to 2022
 - 34.3% of family home taxpayers will see an increase between 3.01% and 5.00% in their taxes in 2023 compared to 2022
 - 23.0% of family home taxpayers will see an increase between 5.01% and 6.50% in their taxes in 2023 compared to 2022
 - 8.9% of family home taxpayers will see an increase between 6.51% and 8% in their taxes in 2023 compared to 2022
 - 25.2% of family home taxpayers will see an increase greater than 8.01% in their taxes in 2023 compared to 2022

2023 Projects

Capital Investment Priorities for 2023

\$13.7 Million total investment

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- Sewer Sleeving
- Aqueduct Sleeving
- Lead Pipes Replacement
- Road Resurfacing (TECQ) and Sidewalk Repair Projects
- LED Streetlights and Installation of Conduits and Electrical Wires for Streetlights
- Parks and Public Spaces
- Outdoor Pool - Locker Rooms Renovations
- ACC - Roof Reconstruction and Building Envelope
- Annex - Roof Replacement
- Replenishment of Aging Vehicle Fleet for Public Works and other Services

Water Infrastructure

\$1,320,000

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- TECQ grant programming for 2019-2023 was adopted on December 14, 2020
- TECQ programming professional services
- Aqueduct, rainwater and waste sewer sleeving work is scheduled for 2023
- 877 pneumatic excavations and 33 lead service line were replaced in 2022
- 26 lead service lines were replaced in 2022 as part of the water infrastructure repairs and maintenance
- 62 lead service lines were replaced in 2022 as part of the road resurfacing projects
- 243 pneumatic excavations and 47 lead service line will be replaced in 2023

Watermain Statistics

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Total length of watermains network = 73,349m

Time-frame	Length of Watermains Sleeved (m)	Percentage of Watermains Sleeved
2007-2022	17,476	23.8

Time-frame	Watermain Breaks	Average per year
2007-2011	142	28.4
2012-2022	109 <small>(value at Nov. 24, 2022)</small>	9.91
Change <small>(Based on value at Nov. 24, 2022)</small>		-65.1%

Road/Sidewalk Infrastructure

\$6,929,050

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- **Road Resurfacing - Planned streets (TECQ):**
 - Sir Winston Churchill Avenue - between Weizmann and Holland
 - Cavendish Boulevard - between Cavendish and Overpass
 - Cavendish Boulevard - between Kildare and Overpass
 - Hartwell Avenue - between Holland and Weizmann
 - Merton Road - between Lyndale and Glencrest
 - Parkhaven Avenue - between Wavell and Chamberland
 - Fleet Road - between Cavendish and Pinedale
- **Sidewalk Repairs - Various locations**
 - Approximately 6,800 m² of sidewalk replaced in past 5 years
- **LED Lights**
 - Approx. 782 LED street lights have been replaced to date



NO.	DATE	RÉVISION/REVISION

Ville de  City of
Côte Saint-Luc

Développement Urbain / Urban Development
Division Ingénierie / Engineering Division

5801 boul. Cavenish Blvd., Côte Saint-Luc, Qc H4W 3C3
Tel: (514) 485-6800 / Fax: (514) 485-6963

LOCALISATION DES RESURFAÇAGES DE RUES
ROAD RESURFACING PLAN
2000-2022

ÉCHELLE/SCALE: N.A. / N.T.S.	DATE: 2022-11-25
PRÉPARÉ/DESIGNED BY: Voltaire Thomas	DESSINÉ/DRAWN BY: Voltaire Thomas
APPROUVÉ/APPROVE BY: Spyro Yotis	DESSIN NO/DWG. NO: Projet Resurfage 2000 à 2022

Parks and Public Spaces

\$1,107,500

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- **Purchase and Planting of Trees**

- In order to increase the City's tree inventory, the budget was increased from \$100,000 to \$200,000 for five (5) years - 2021, 2022, 2023, 2024 and 2025

Since 2015, 2,412 trees have been planted in Côte Saint-Luc

- **Small Projects in Parks - Upgrades & Playground Equipment ***

- Rembrandt Park - Pathway to Merrimac
- Richard Schwartz Park - Water feature repair/upgrade
- Yitzhak Rabin Park - Chalet roof replacement
- Fyon Park - Water feature & equipment repair/upgrade
- Mitchell Brownstein Park - Bathroom facility installation (incl. sewer infrastructure)

- **P.E. Trudeau Park-Chalet 3/Annex - Floor Resurfacing for Pickleball ***

- **Kirwan Park - Baseball Field Fences**

- **Fence for Median on Cavendish**

* Note: Financed by the cumulative surplus

Tree Statistics

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Trees Felled & Planted 2013-2022

Year	Trees Felled	Trees Planted	Free Trees Given Out	Tree Surplus/ Deficit
2013-2014	773	-	-	-773
2015	296	69	-	-227
2016	356	277	100	21
2017	170	289	20	139
2018	157	275	-	118
2019	156	296	-	140
2020	150	328	-	178
2021	130	396	50	316
2022	134	482 *	50	398
Total	2,322	2,412	220	310

* This includes private tree planting programs

Estimation for 2023	120	400	-	280
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Building and Local Improvements

\$3,233,000

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- **Buildings:**

- Outdoor Pool - Locker Rooms Renovations
- Singerman Park Chalet - Building Envelope
- ACC - Roof Reconstruction and Building Envelope
- Annex - Roof Replacement *

* Note: Financed by the cumulative surplus

Vehicles, Machineries and Equipment

\$602,000

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- **Vehicles:**

- Hybrid vehicles (replacing 2017 vehicles)
- Ten-wheeler with Dumper (replacing 2006 vehicle)
- Tractor with Salt Spreader (replacing 2009 vehicle)

Equipment, Furniture & Other

\$514,750

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- **Office Equipment:**
 - Security cameras system
 - Staff computers and equipment
 - Purchase and Installation of Library RFID Conversion Equipment/Software
 - Laptop Computers for the Library Lending Kiosk *
 - Recreation and Gymnasium web control conversion
 - ACC Server Room Dedicated HVAC unit
- **Furniture:**
 - Replacement of Library Reference Desk
 - Study Tables for the Library's Collaborative Space
 - Library Laptop Lending Kiosk *
 - Furniture Upgrade for Library Café
 - Kirwan Park Chalet Furniture
- **Other:**
 - Building Shed for Public Works Yard (2nd phase)
 - Mobile Stage for Library and Recreation Events *
 - Exterior Storage Sheds

Note: These projects are financed by the Working Fund

* This projects are funded in full or in part by donations.

Capital Investment Three-Year Plan

2023-2024-2025

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Title	Description	2023	2024	2025
Infrastructure	Repairs and resurfacing of sections of roads and sidewalks; LED lights; sewer sleeving; park and public spaces upgrades	9,356,550	4,942,600	9,467,200
Buildings & Local Improvements	Outdoor Pool - Locker Rooms renovation; Singerman Park chalet - building envelope; ACC - roof and building envelope; Annex - roof replacement	3,233,000	2,932,500	40,000
Vehicles/Machineries and Heavy Equipment	Vehicle & equipment replacements	602,000	885,900	875,000
Office (IT) Equipment/ Furniture	Security cameras; Computers; Library -RFID conversion system, reference desk, laptop kiosk, study table, mobile stage and Café furniture; Kirwan Chalet - furniture; Rec & Gym web control conversion; ACC - HVAC Server room	272,350	95,100	69,100
Other	PW Yard - Building Shed; Library - mobile stage; Rec - Exterior Storage Sheds	242,400	209,100	86,200
Total		\$13,706,300	\$9,065,200	\$10,537,500

Capital Investment Three-Year Plan

2023-2024-2025

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	2023	2024	2025
Capital Expenses	\$13,706,300	\$9,065,200	\$10,537,500
Non-Refundable QST	522,650	452,000	526,000
Capital Projects (net taxes)	14,228,950	9,517,200	11,063,500
Less: Federal/Provincial Grants	(5,476,200)	(176,980)	0
Other Sources of Funding	(2,452,750)	(726,400)	(502,200)
Sub-Total	(7,928,950)	(903,380)	(502,200)
Capital Expenses to be Financed	\$6,300,000	\$8,613,820	\$10,561,300

Question period