

**2025 Draft Operating  
Budget  
and  
2025-2029 Draft Capital  
Investment Budget  
Five-Year Plan**

Special Public Presentation

December 2, 2024

# Agenda

Budget Process and Guiding Principles

2025 Budget Overview

2025 Operating Budget Details

- Local vs Quote-part Services (Agglomeration of Montreal and CMM)
- Revenues
- Expenses

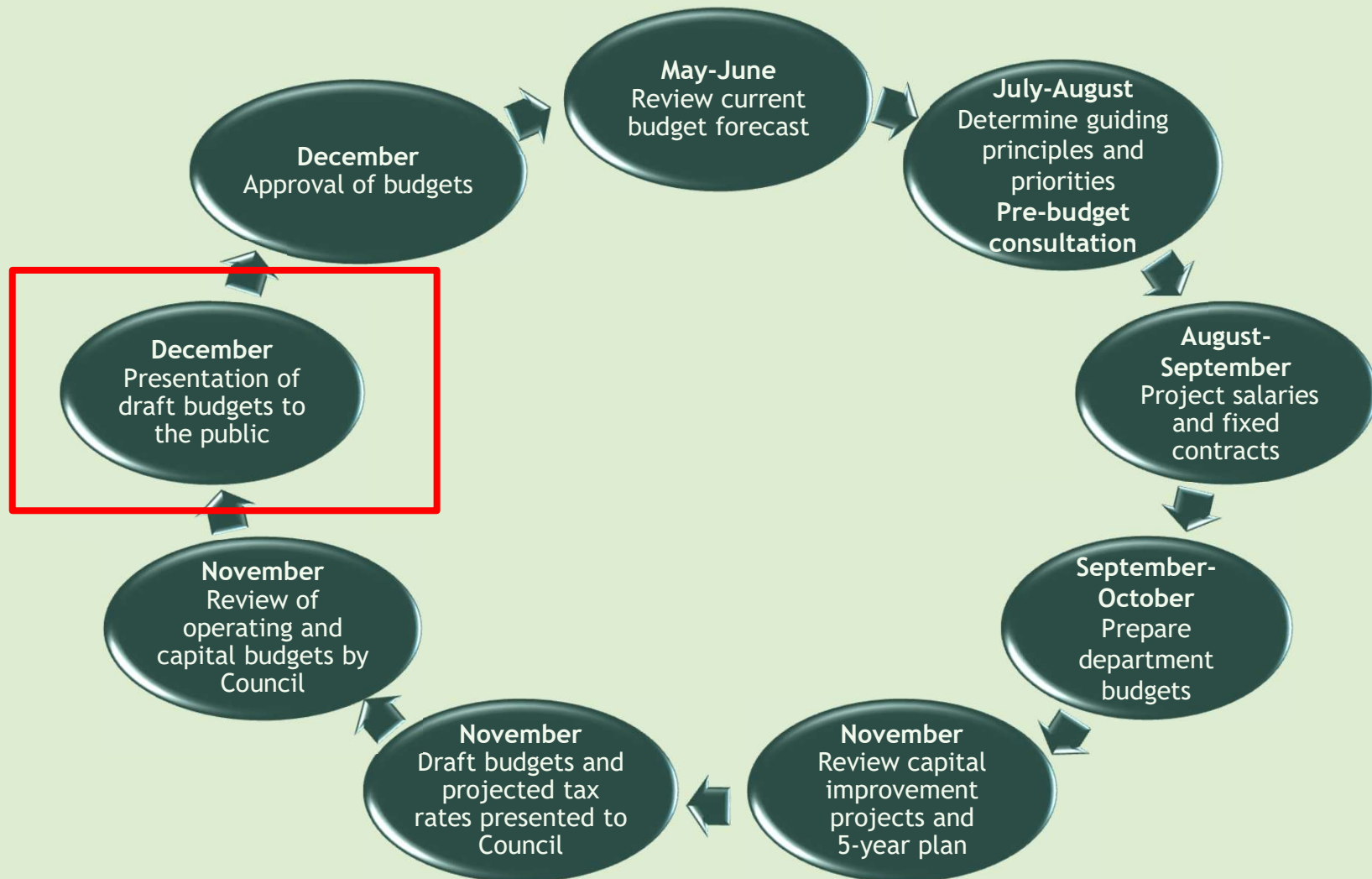
Municipal Property, Water and Roads Reserve Tax Rates

Capital Investment Five-Year Plan 2025-2029

Capital Investment Priorities for 2025

Question Period

# Budget Building Process



# Guiding Principles

The 2025 budget building process guiding principles are to ensure the following:

- balance between revenues and expenditures;
- property tax revenues cover increases in net operating expenses while minimizing the additional burden on taxpayers;
- 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;
- the City leverage internal funding sources for capital investment projects in order reduce the cost of debt service;
- funds are made available to sustain on-going operating costs following new construction or upgrades to City facilities;
- only the amounts that are needed for the City's core business are budgeted, however, if new services and associated costs are added to the budget, ensure that the services must be for the greater good of the community;
- efficiency and transparency throughout the budget building process, and a City-wide commitment for controlling costs throughout the budget monitoring process.

As in previous years, the 2025 Operating budget will continue to prioritize resources that ensure quality services and programs are provided to all residents of the City.

# Operating Budget

## External factors and risks

- Agglomeration apportionment is unpredictable - \$38.1 million in 2025 vs \$36.9 million in 2024 - representing a 3.21% increase (page 38)
- Climate change - winter and summer weather conditions affect the budget
- Public tender competition - rising costs for capital projects
- Water infrastructure - watermain breaks
- High inflation rate - rising costs for goods and services
- High interest rates - rising costs on long-term debt
- Real estate market conditions - property assessments and sales
- Demographics and lifestyle changes - programs and services
- Technological trends
- Effect of post-COVID 19 pandemic

# Local vs Quote-part Services

## Local Services

City of Côte Saint-Luc

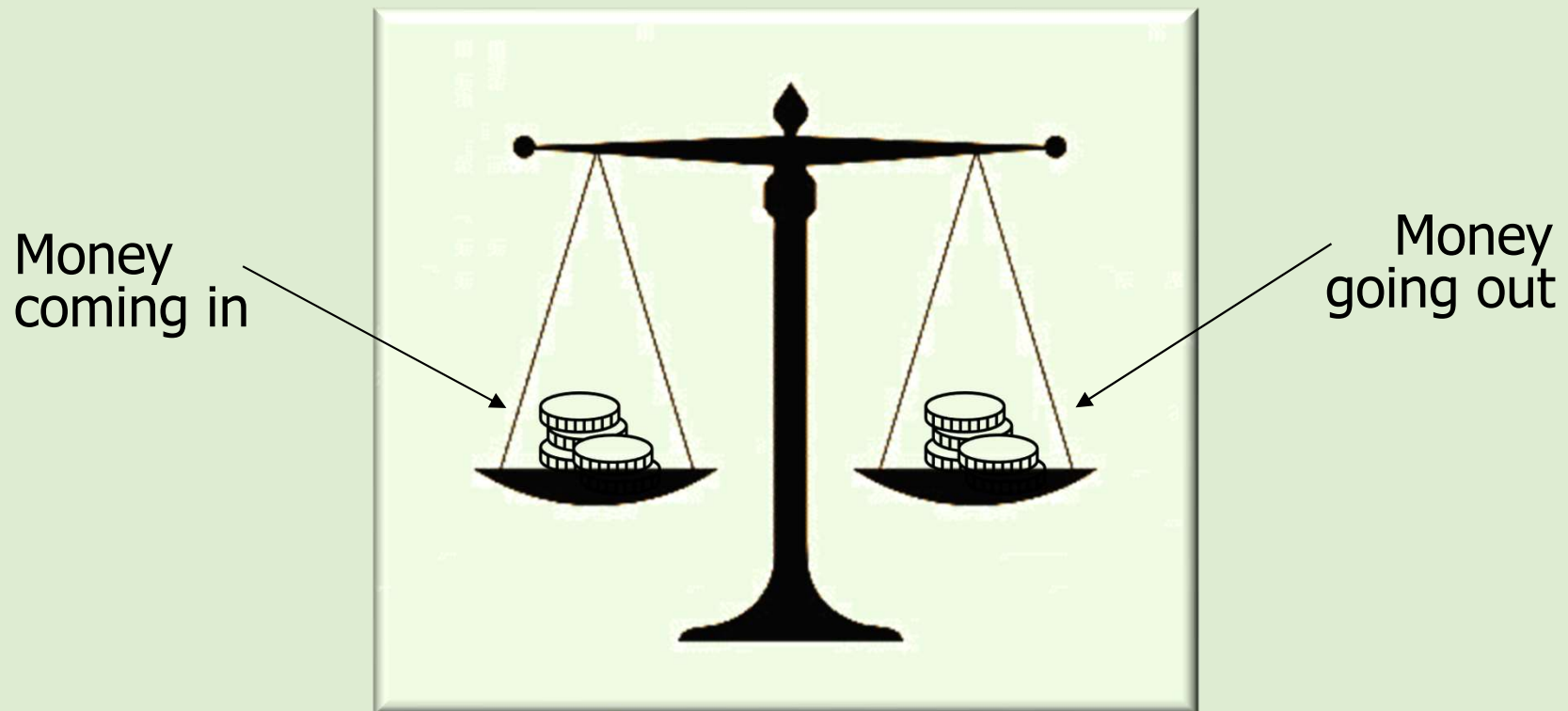
- Administration
- Public works
- Road and water infrastructure maintenance
- Waste management - collection and transport Recycling, organic and refuse
- Public safety and security and EMS
- Recreation
- Library
- Aquatic and Community Center ACC
- Debt service (interests and capital repayments)

## Quote-part Services

Agglomeration of Montreal and CMM

- Police
- Fire
- Municipal court
- Municipal Evaluation
- Public transportation
- Water treatment and distribution
- Emergency 911 centre
- Social housing
- CMM Services (Layout, Culture and heritage, Economic development, Environment, Housing, Transport and mobility, Metropolitan facilities and services)

# Operating Budget Overview





# 2025 Budget Overview

- Increase in municipal taxes for an average residential home house/ condo/townhouse whose property increased by 38.9% with the deposit of the current valuation roll: **2.49%**
- Increase in net taxation revenues: \$1,722,170 (2.26%)
- Increase in transfer duties revenue: \$425,000 (16.5%)
- Increase in government grants transfers: \$1,564,010 (53.41%)

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- Increase in total revenues: \$3,734,750 (4.20%)
- Increase in local expenses: \$2,550,550 (4.90%)
- Increase for 2024 general & downtown quote-part and other: \$1,184,200 (3.21%)

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- Increases in total expenses, capital repayment and appropriations, local and Agglomeration: \$3,734,750 (4.20%)



# Revenues

## Tax Rate Increases - Residential

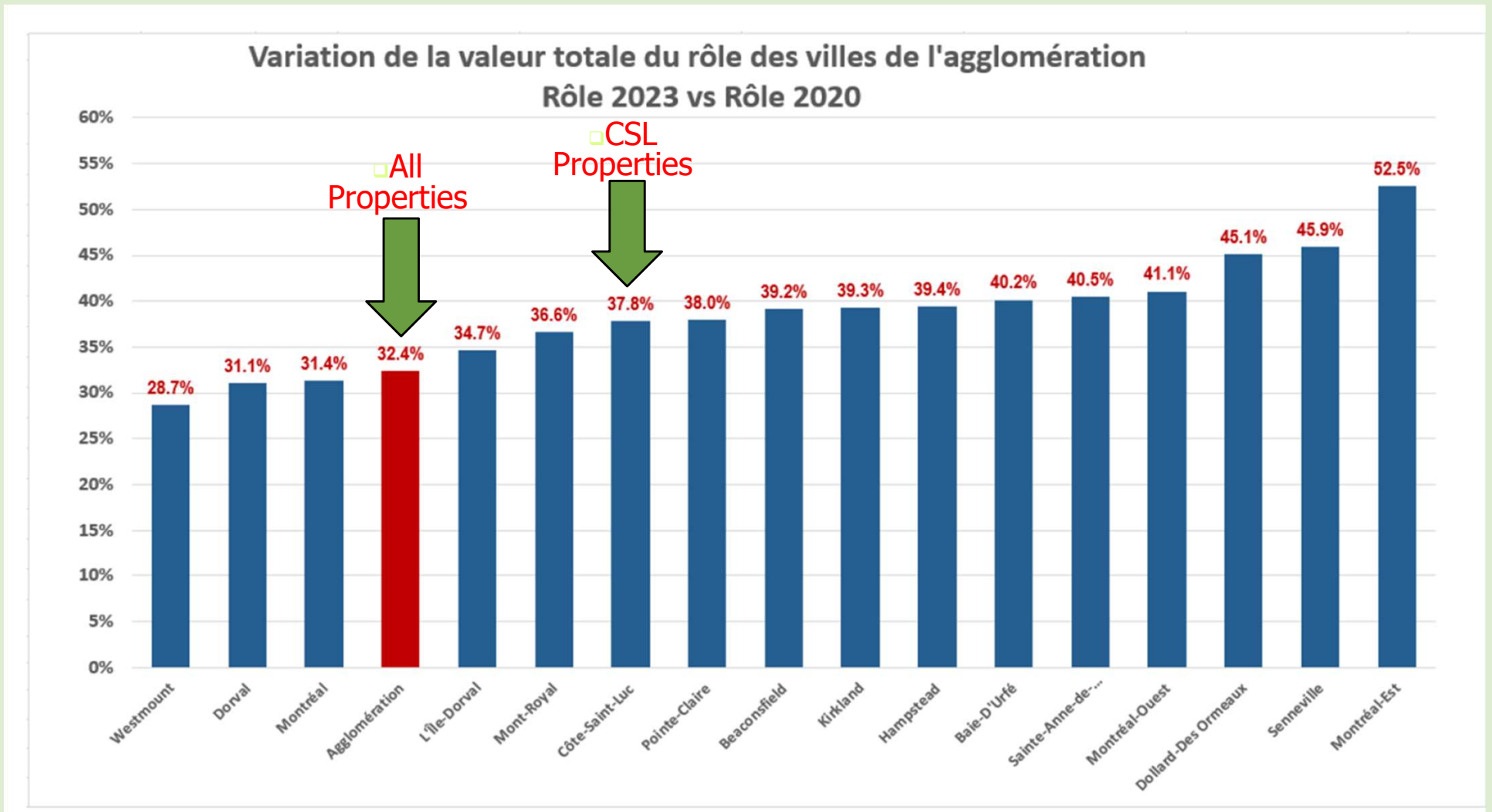
Year	CSL Municipal Tax Increase	Inflation - Montreal Region Conference Board of Canada (Estimate)
2016	2.3%	2.3%
2017	1.9%	1.8%
2018	1.5%	2.1%
2019	1.7%	1.7%
2020	1.2%	1.9%
2021	0%	2.1%
2022	2.25%	2.6%
2023	5.95%* Increase of 15.5% of the general Agglo quote-part	4.0%
2024	5.95% Increase of 5.5% of the general Agglo quote-part	2.5%
2025	2.49% Increase of 3.2% of the Agglo quote-part	2.2%

# 2025 Budget

## Third year of the Current Valuation Roll

- The 2023-2024-2025 valuation roll was deposited by the Montreal Evaluation Service on September 14, 2022 that came into effect on January 1, 2023
- **2025** is the **last year** of the three-year roll
- The valuation roll values are spread over three years
- The average increase for Côte Saint-Luc property values was 37.8%, which was higher than the average increase for all properties on the Montreal Island 32.4%
- The higher municipal property values caused an increase of approx. \$2 million per year for Agglomeration apportionment expenses for the City of Côte Saint-Luc for the 2023, 2024 and 2025 fiscal years.

# 2025 Budget 2023 Valuation Roll



# 2025 Budget

## Impact of the Current Valuation Roll

- **Third 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

# Impact of the Current Valuation Roll (cont'd)

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	\$686,334
<b>Year 3 - 2025</b>	<b>\$70,667</b>	<b>\$757,000</b>

# Property/Special Taxes Increase

## Example 1 - Average Residential Home

house, condominium, townhouse

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

	2025		2024	
Property Evaluation for taxation purposes	\$757,000		\$686,334	
Tax rate per \$100 of property evaluation	Tax Rate	\$	Tax Rate	\$
Municipal taxes	0.8029	\$6,078	0.8653	\$5,939
Special Tax - Water Reserve	0.0415	\$314	0.0436	\$299
Special Tax - Roads Reserve	0.0039	\$30	0.0041	\$28
<b>Total Taxes</b> Excludes tariffs ex. swimming pools	<b>0.8483</b>	<b>\$6,422</b>	<b>0.9130</b>	<b>\$6,266</b>
Increase/decrease in Taxes - \$		\$156		\$352
Increase/decrease in Taxes - %		2.49%		5.95%

# Property/Special Taxes Increase

## Example 2 - Average House

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

	2025		2024	
Property Evaluation for taxation purposes	\$985,100		\$887,500	
Tax rate per \$100 of property evaluation	Tax Rate	\$	Tax Rate	\$
Municipal taxes	0.8029	\$7,909	0.8653	\$7,680
Special Tax - Water Reserve	0.0415	\$409	0.0436	\$387
Special Tax - Roads Reserve	0.0039	\$38	0.0041	\$36
<b>Total Taxes</b> Excludes tariffs ex. swimming pools	<b>0.8483</b>	<b>\$8,356</b>	<b>0.9130</b>	<b>\$8,103</b>
Increase/decrease in Taxes - \$		\$253		\$515
Increase/decrease in Taxes - %		3.12%		6.79%



# 2025 Operating Budget Summary

	<b>Budget 2025</b>		Budget 2024
<b>Total Revenues</b>	<b>\$92,710,000</b>	4.20%	\$88,975,250
<b>Total Local Expenses and Appropriations</b>	<b>54,635,500</b>	4.90%	52,084,950
Agglomeration Apportionment - General & Other	<b>36,316,000</b>	3.19%	35,192,400
Agglomeration Apportionment - Water Purchase	<b>1,758,500</b>	3.57%	1,697,900
Appropriation from Cumulative Surplus	<b>0</b>		0
<b>Net Local Expenses and Agglomeration</b>	<b>\$92,710,000</b>	4.20%	\$88,975,250
Surplus/(Deficit)	<b>0</b>		0

## 2025 Operating Budget

# Revenues



# Revenues

## \$92.7 Million

		<b>Budget 2025</b>	Budget 2024
Revenues from taxes	Note 1	<b>77,728,100</b>	76,008,500
Revenues from local improvement taxes		<b>105,800</b>	104,560
Revenues from tariff (swimming pools)	Note 2	<b>50,000</b>	50,000
Compensation for City Services	Note 3	<b>19,700</b>	18,370
Compensation "In-lieu of taxes"	Note 4	<b>1,640,000</b>	1,610,000
Other revenues		<b>13,166,400</b>	11,183,820
<b>Total Revenues</b>		<b><u>\$92,710,000</u></b>	<b><u>\$88,975,250</u></b>
<b>Increase over prior year</b>		<b>4.20%</b>	

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

# Local Revenues 2025

## By Type of Revenue

Revenues	Budget 2025	%	Budget 2024	%
Taxation (Incl. Agglomeration)	\$77,728,100		\$76,008,500	
Less: Agglomeration portion	(\$38,074,500)	48.98%	(\$36,890,300)	48.53%
Taxation (Local Services)	\$39,653,600	72.58%	\$39,118,200	75.10%
Local Improvements/tariffs/city services	\$175,500	0.32%	\$172,930	0.32%
Compensation in lieu of taxes	\$ 1,640,000	3.00%	\$ 1,610,000	3.09%
User fees/rentals/ permits and licenses	\$ 3,240,580	5.93%	\$ 3,251,260	6.24%
Transfer Duties	\$ 3,000,000	5.49%	\$ 2,575,000	4.94%
Government Grants	\$ 4,492,370	8.22%	\$ 2,928,360	5.62%
Other	\$ 2,433,450	4.46%	\$ 2,429,200	4.67%
<b>Total</b>	<b>\$54,635,500</b>	<b>100%</b>	<b>\$52,084,950</b>	<b>100%</b>

# Estimated Revenues from Taxes

## \$77.7 Million

		<b>Budget 2025</b>	Budget 2024
		<u>                    </u>	<u>                    </u>
Residential properties	Note 1	<b>46,744,300</b>	45,564,800
Apartments 6+ units		<b>14,753,400</b>	14,514,300
Vacant land		<b>161,000</b>	145,100
Non-residential properties		<b>11,659,800</b>	11,441,100
Water reserve		<b>4,117,800</b>	4,076,000
Roads reserve		<b>331,800</b>	317,200
Municipal tax provision	Note 2	<b>-40,000</b>	-50,000
		<u>                    </u>	<u>                    </u>
Total		<b><u>\$77,728,100</u></b>	<b><u>\$76,008,500</u></b>
Increase over prior year		<b>2.26%</b>	

Note 1: Based on a 2.49% property tax increase for an average residential home

Note 2: Reserve for contestation of municipal taxes

# Estimated Revenues from Local Improvement Taxes and Tariffs

## \$0.2 Million

	<b>Budget 2025</b>	Budget 2024
Local Improvement Taxes	<b>105,800</b>	104,560
Swimming Pools - Tariff	<b>50,000</b>	50,000
Compensation for City Services	<b>19,700</b>	18,370
Total	<b><u>\$175,500</u></b>	<b><u>\$172,930</u></b>
Increase over prior year	<b>1.49%</b>	

Note 1: Compensation for exempted immovables

# Other Revenues - Details

## \$13.2 Million

		<u>Budget 2025</u>	<u>Budget 2024</u>
Aquatic and Community Center		<b>848,750</b>	863,750
Recreation / Library and cultural activities		<b>1,709,680</b>	1,688,360
Permits and Licences		<b>507,150</b>	457,150
Property Transfer duties	Note 1	<b>3,000,000</b>	2,575,000
Fines and costs		<b>865,000</b>	865,000
Interest revenues		<b>1,376,000</b>	1,376,000
Proceeds from sale of land/lanes		<b>50,000</b>	50,000
Services rendered by Public Works/Engineering		<b>97,400</b>	150,400
Services rendered to the Fire Department		<b>37,000</b>	60,000
Services rendered by Emergency Medical Services		<b>40,600</b>	31,600
Government Grants & Conditional Transfers	Note 2	<b>4,492,370</b>	2,928,360
Miscellaneous Revenues		<b>142,450</b>	138,200
		<u><b>\$13,166,400</b></u>	<u><b>\$11,183,820</b></u>
Total			
Increase over prior year		<b>17.73%</b>	

Note 1: Increase in transfer duties revenue due to real estate market conditions

Note 2: See page 23 for details of government grants and transfers



# Government Grants & Transfers

## \$4.5 Million

	<b>Budget 2025</b>	Budget 2024
<b><u>Provincial Grants</u></b>		
• MDDELCC Redevance – waste diverted from landfills	<b>450,000</b>	450,000
• EEQ - Recycling materials (new program) Note 1	<b>800,000</b>	275,000
• Library – materials	<b>200,000</b>	200,000
• SHQ – PAD program – materials	<b>2,500</b>	2,500
• Min. of Finance – Interest on long-term debt Note 2	<b>320,470</b>	157,700
• MAMH – pacte-fiscal agreement Note 3	<b>2,685,500</b>	1,810,160
• Redevance deferred revenue – Other programs	<b>12,900</b>	15,000
	<hr/>	<hr/>
<b>Total Provincial Grants</b>	<b>\$4,471,370</b>	\$2,910,360
<b><u>Federal Grant</u></b>		
• Summer student program	<b>15,000</b>	12,000
<b><u>City of Montreal</u></b>		
• Cost sharing – Pump station and fire station	<b>6,000</b>	6,000
	<hr/>	<hr/>
<b>Total Government Grants &amp; Transfers</b>	<b>\$4,492,370</b>	\$2,928,360
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Note 1: New recycling program financed by EEQ (includes pick-up and bin replacement)

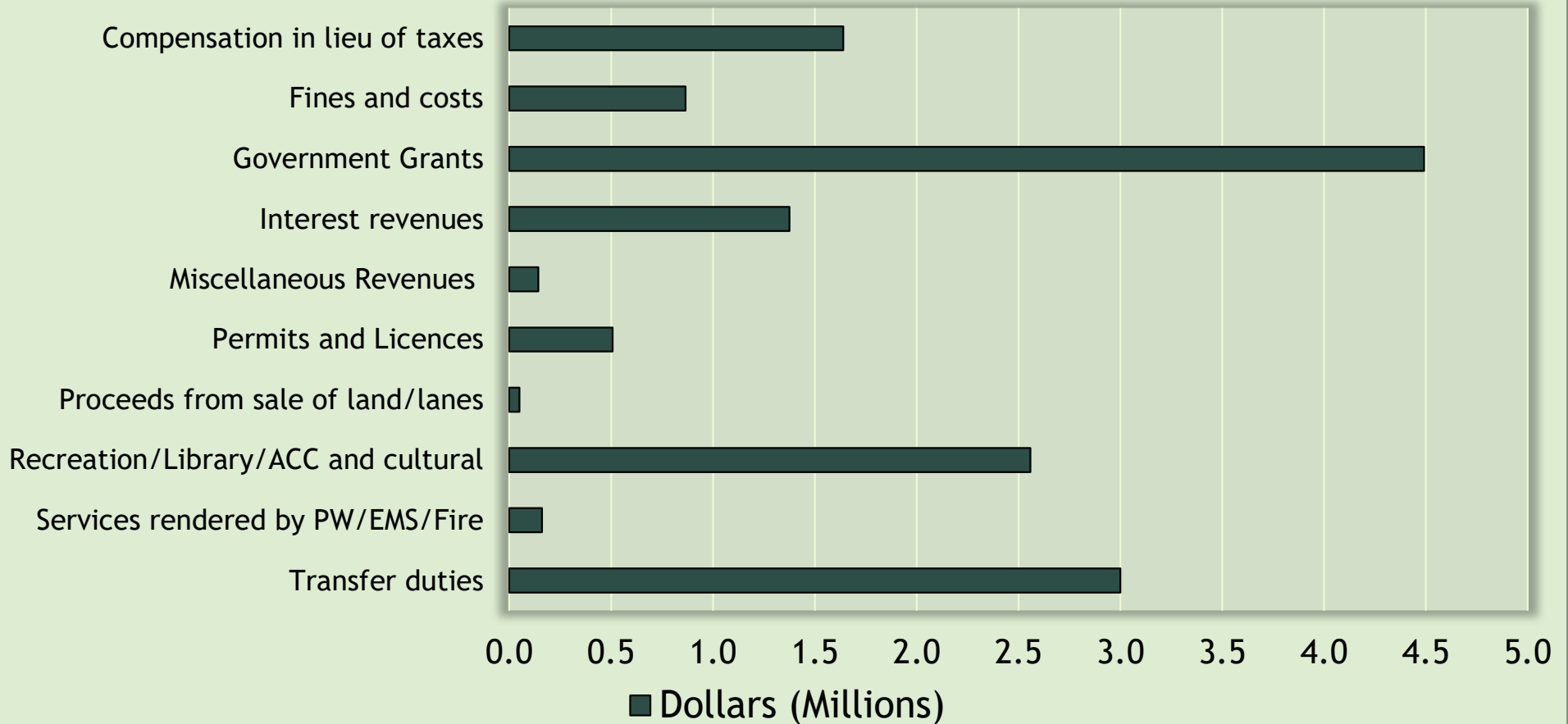
Note 2: Increase due to provincial portion of TECQ grant that is financed over 20 years

Note 3: Increase in provincial Government pacte fiscal amount

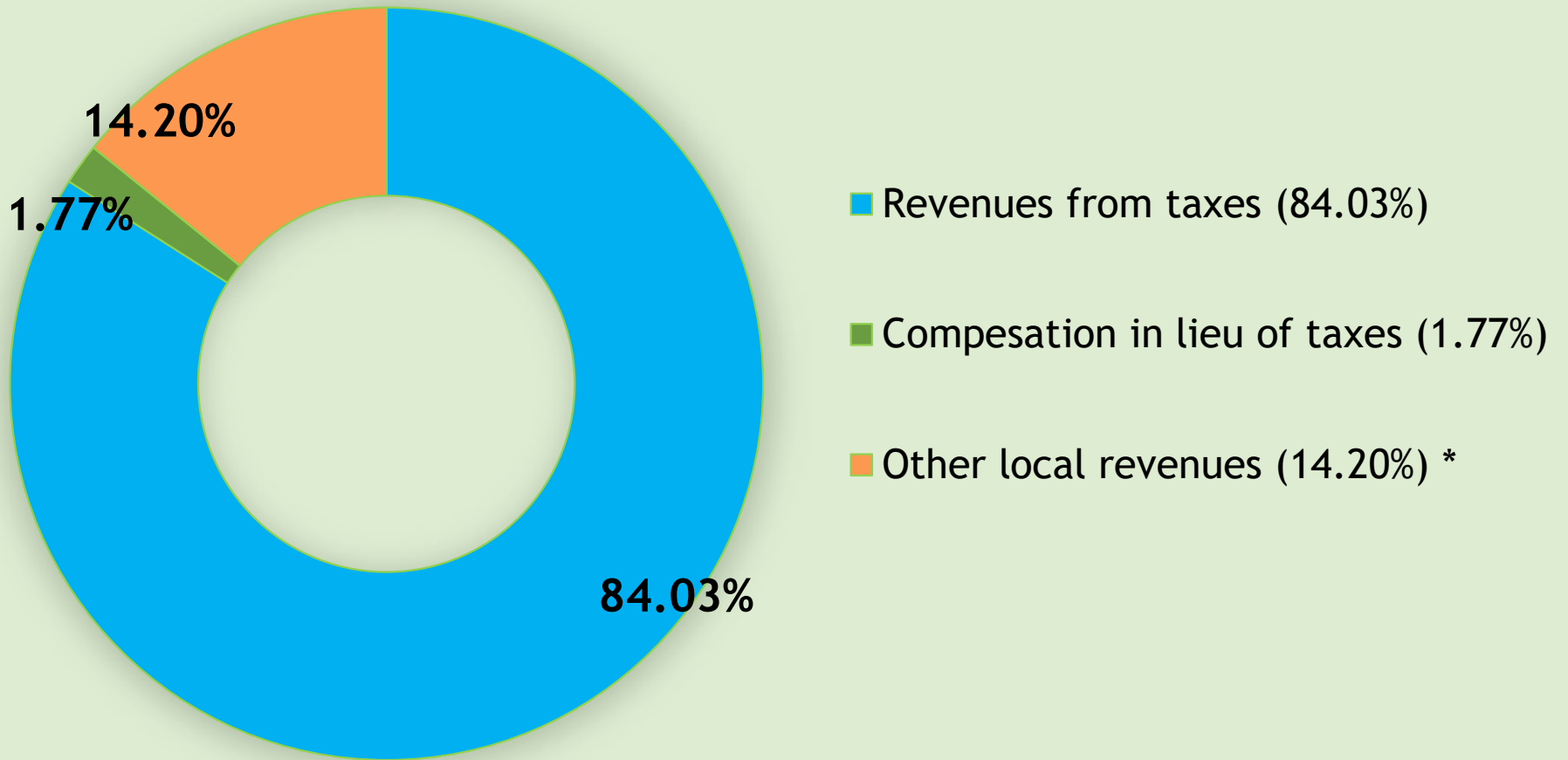
# Local Revenues (excl. taxes) by Activity

## \$14.8 Million

### Local Revenues by Activity



# Revenue Breakdown



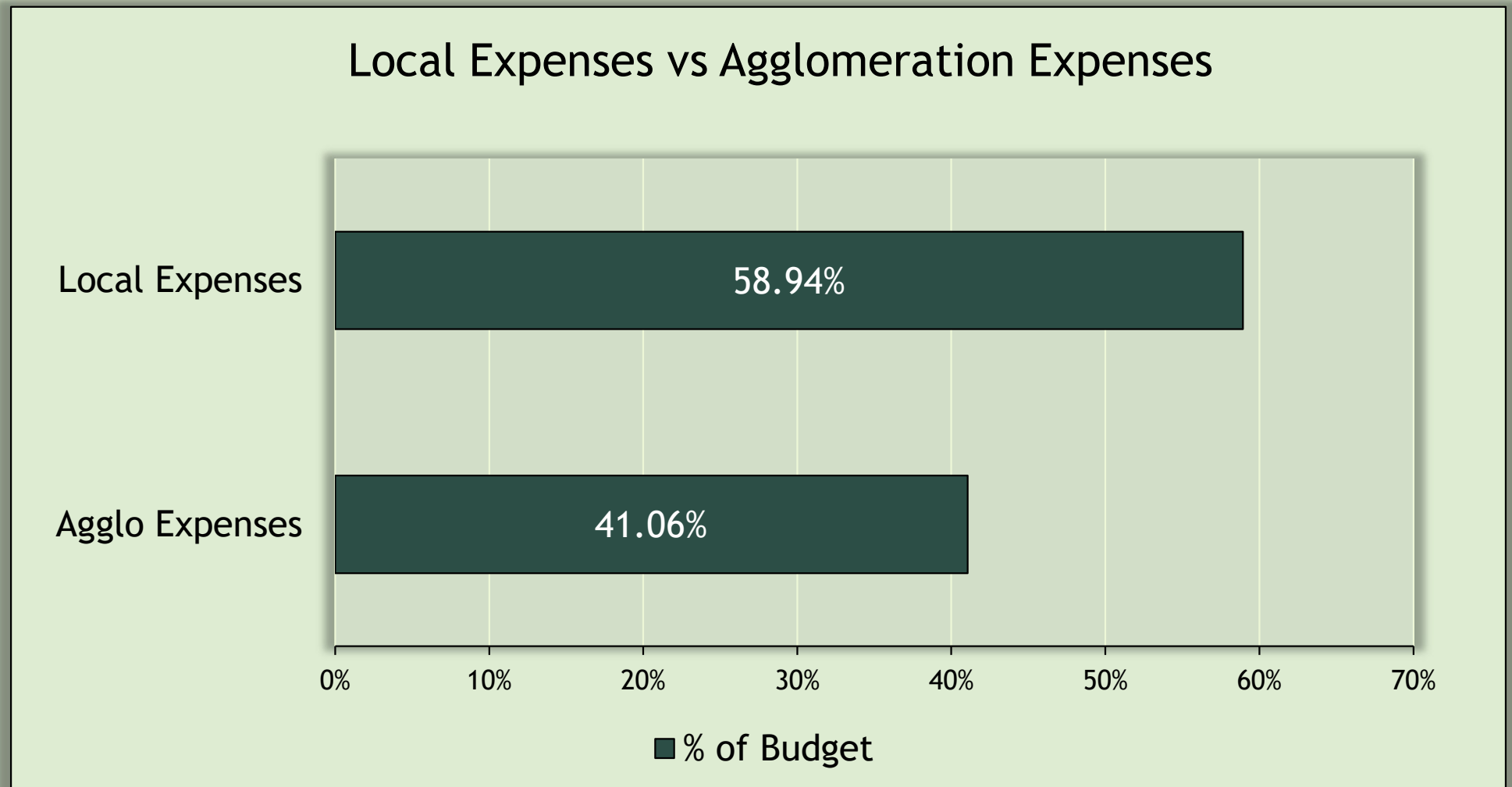
\* Tariffs, programs, fines, interest, government grants, etc.

# 2025 Operating Budget

# Expenses



# Operating Budget \$92.7 Million



# Local Expenses 2025 By Type of Expense

Expenses	Budget 2025	%	Budget 2024	%
Remuneration (salaries)	\$21,294,210	38.98%	\$19,766,680	37.95%
Employer's Contribution	\$6,801,140	12.45%	\$6,575,640	12.62%
Service Contracts	\$11,813,720	21.62%	\$10,825,770	20.78%
Materials/Goods	\$4,308,550	7.89%	\$4,195,810	8.06%
Financing Costs	\$7,729,810	14.15%	\$7,889,300	15.15%
Appropriations	\$326,630	0.60%	\$656,450	1.26%
Other	\$2,361,440	4.31%	\$2,175,300	4.18%
<b>Total</b>	<b>\$54,635,500</b>	<b>100%</b>	<b>\$52,084,950</b>	<b>100%</b>

51.43% (Total of Remuneration and Employer's Contribution for 2025)

50.57% (Total of Remuneration and Employer's Contribution for 2024)

# Summary of Local Expenses

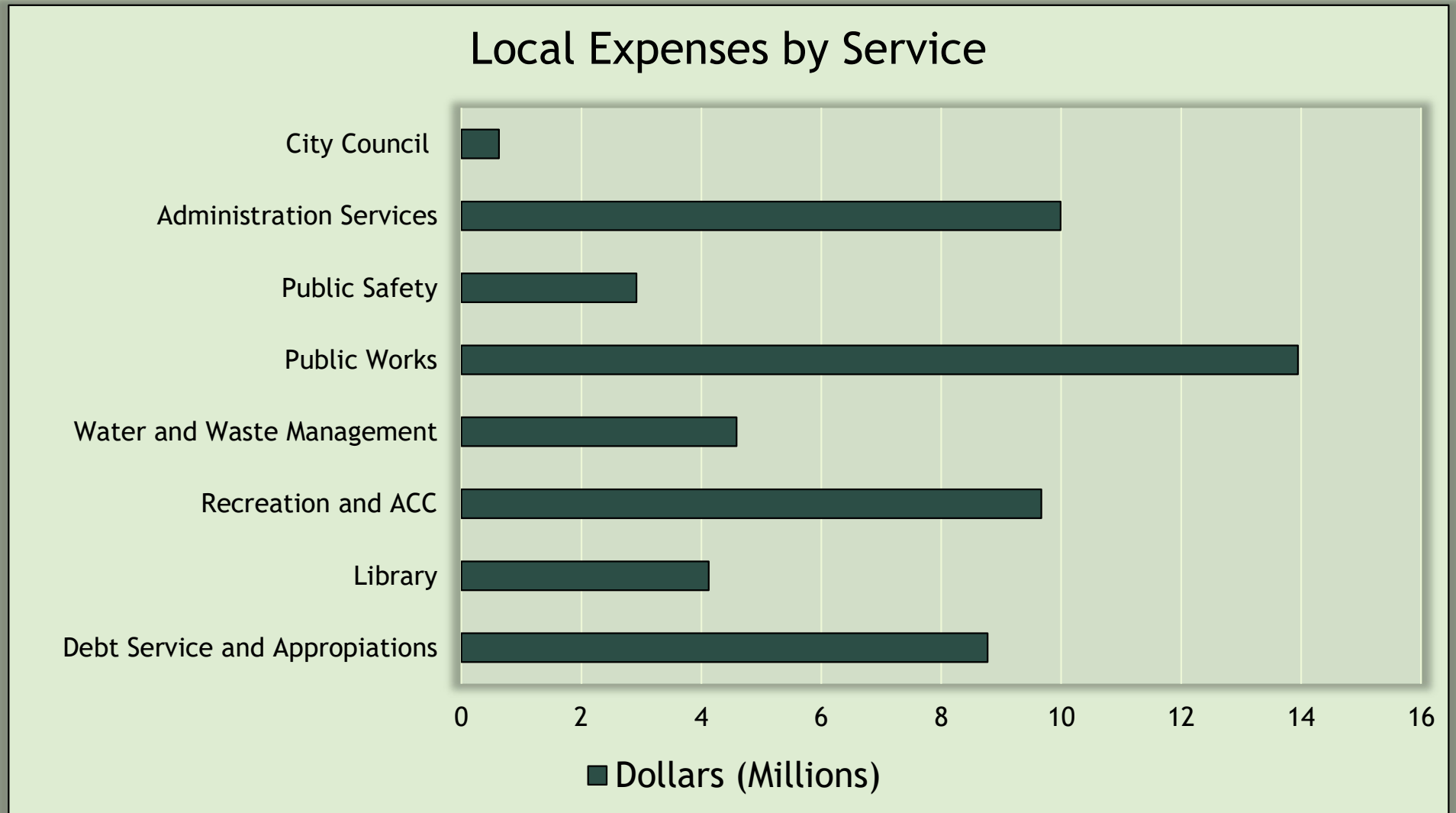
## \$54.6 Million

	<b>Budget 2025</b>		<b>Budget 2024</b>
General Administration	<b>10,615,230</b>		9,795,530
Public Safety (Public Security/EMS/vCOP)	<b>2,918,970</b>		2,638,080
Public Works	<b>13,949,370</b>		13,792,160
Environmental Services	<b>4,588,120</b>		4,613,520
Recreation and Culture	<b>5,617,480</b>		4,975,820
Library	<b>4,121,070</b>		3,949,440
Aquatic and Community Centre	<b>4,051,820</b>		3,607,580
Sub-Total	<b><u>\$45,862,060</u></b>	5.74%	<u>\$43,372,130</u>
CMM, Debt Service, Financing Costs	<b><u>8,773,440</u></b>	0.70%	<u>8,712,820</u>
Total Local Expenses	<b><u><u>\$54,635,500</u></u></b>		<u><u>\$52,084,950</u></u>
Increase over prior year		<b>4.90%</b>	

Note: These amounts exclude depreciation costs



# Local Expenses 2025 By Service



# Local Expenses

## General Administration

### \$10.6 Million

	<b>Budget 2025</b>	Budget 2024
City Council	<b>626,240</b>	583,030
Finance	<b>1,211,310</b>	1,138,400
General Council / Purchasing	<b>461,630</b>	536,620
City Manager	<b>895,110</b>	864,180
Information Systems	<b>1,140,270</b>	1,015,460
Public Relations and Communication	<b>633,940</b>	615,280
Legal Services / City Clerk	<b>666,410</b>	640,640
Human Resources	<b>949,310</b>	951,490
Undistributed Administration expenses- General	<b>1,345,010</b>	1,304,220
Undistributed Administration expenses- Elections	<b>430,190</b>	20,650
Building Maintenance - City Hall	<b>453,670</b>	448,960
Engineering	<b>905,850</b>	859,050
City Planning & City Inspection	<b>896,290</b>	817,550
Total Expenses	<b><u>\$10,615,230</u></b>	<b><u>\$9,795,530</u></b>
Increase over prior year	<b>8.37%</b>	

# Local Expenses

## Public Safety (Public Security, EMS, vCOP)

\$2.9 Million

		<b>Budget 2025</b>	Budget 2024
Emergency Medical Services / Dispatch	Note 1	<b>900,970</b>	768,250
Building Maintenance - EMS		<b>50,510</b>	50,510
Public Safety		<b>741,500</b>	602,290
Public Security / Fire Department		<b>1,212,860</b>	1,203,900
vCOP		<b>13,130</b>	13,130
<b>Total Expenses</b>		<b><u>\$2,918,970</u></b>	<b><u>\$2,638,080</u></b>
Increase over prior year		<b>10.65%</b>	

Note 1: New Service Contract for Defibrillators

# Local Expenses

## Public Works

### \$13.9 Million

	<b>Budget 2025</b>	Budget 2024
Administration	<b>1,889,040</b>	1,694,460
Building Maintenance	<b>1,412,360</b>	1,391,170
Road Services	<b>2,267,200</b>	2,611,100
Vehicle Maintenance	<b>2,152,180</b>	2,134,630
Snow Removal	<b>3,231,820</b>	3,405,790
Street & Traffic Lights	<b>286,650</b>	281,400
Parks & Green Areas	<b>2,710,120</b>	2,273,610
Total Expenses	<b><u>\$13,949,370</u></b>	<b><u>\$13,792,160</u></b>
Increase over prior year	<b>1.14%</b>	

# Local Expenses

## Environmental Services

### \$4.6 Million

		<b>Budget 2025</b>	Budget 2024
		<u>2025</u>	<u>2024</u>
Water Distribution - Debt Service	Note 1	<b>0</b>	586,630
Water Distribution - General		<b>2,641,490</b>	2,503,150
Water Distribution - Lead		<b>15,000</b>	15,000
Garbage Removal/Disposal	Note 2	<b>1,931,630</b>	1,508,740
Total Expenses		<b><u>\$4,588,120</u></b>	<b><u>\$4,613,520</u></b>
Decrease over prior year		<b>-0.55%</b>	
Water Purchase - Agglomeration Apportionment		<b><u>1,758,500</u></b>	<b><u>1,697,900</u></b>
Increase over prior year		<b>3.57%</b>	

Note 1: The Water Infrastructure Debt was fully repaid in 2024

Note 2: Recycling contract increase offset by new recycling program financed by EEQ

# Local Expenses

## Recreation, Culture and ACC

### \$9.7 Million

	<b>Budget 2025</b>	Budget 2024
Administration	<b>1,699,860</b>	1,472,000
Aquatic and Community Center	<b>4,051,820</b>	3,607,580
Building Maintenance - Recreation/Gym/Pool	<b>178,190</b>	161,780
Gym Expenses	<b>174,820</b>	164,440
Arena Operations	<b>823,040</b>	791,220
Building Maintenance - Arena	<b>293,360</b>	290,280
Skating Rinks/Grants to Associations	<b>36,230</b>	39,950
Parkhaven Pool Activities	<b>411,130</b>	349,660
Tennis Club	<b>178,580</b>	154,150
Parks/Playgrounds Activities	<b>525,980</b>	447,790
Sports/Playground Apparatus	<b>558,100</b>	500,140
Building Maintenance - Park Chalets	<b>120,420</b>	104,030
P.E. Trudeau/Kirwan Parks Maintenance	<b>287,640</b>	204,120
Special Events	<b>132,690</b>	116,910
Social Cultural Activities	<b>197,440</b>	179,350
<b>Total Expenses</b>	<b><u>\$9,669,300</u></b>	<b><u>\$8,583,400</u></b>
Increase over prior year	<b>12.65%</b>	

# Local Expenses

## Eleanor London Côte Saint-Luc Public Library

\$4.1 Million

	<b>Budget 2025</b>	Budget 2024
Library Services	<b>3,829,690</b>	3,658,060
Building Maintenance	<b>291,380</b>	291,380
Total Expenses	<b><u>\$4,121,070</u></b>	<b><u>\$3,949,440</u></b>
Increase over prior year	<b>4.35%</b>	



# Local Expenses

## Debt Service, Financing Costs & CMM \$8.4 Million

		<b>Budget 2025</b>	Budget 2024
		<hr/>	<hr/>
Interest/Financing Payments	Note 1	<b>1,821,910</b>	1,576,570
Capital Repayments		<b>5,937,600</b>	5,755,800
Provincial Share of Capital Repayments		<b>-29,700</b>	-29,700
Contribution-Community Metropolitan Montreal		<b>592,000</b>	603,700
Provision/System Reserve	Note 2	<b>125,000</b>	150,000
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Total Expenses and Capital Repayments		<b><u>\$8,446,810</u></b>	<b><u>\$8,056,370</u></b>
		<hr/>	<hr/>
Increase over prior year		<b>4.85%</b>	

Note 1: Increase is due to the effect of higher interest rates since 2021.

Note 2: The system reserve has been reduced to \$125,000.

# Local Expenses

## Various Appropriations

### \$0.3 Million

	<b>Budget 2025</b>	Budget 2024
Appropriation to/-from the Working Fund	<b>429,460</b>	429,460
Appropriation to/-from Cumulative Surplus	<b>0</b>	0
Appropriation to/-from the Water Financial Reserve	<b>0</b>	0
Appropriation to/-from the Roads Financial Reserve	<b>331,800</b>	318,160
Appropriation to/-from the Elections Reserve      Note 1	<b>-288,000</b>	0
Appropriation needed in future - Pension/Other	<b>-146,630</b>	-91,170
Total Appropriations	<b><u>\$326,630</u></b>	<b><u>\$656,450</u></b>
Decrease over prior year	<b>-50.24%</b>	

Note 1: New elections reserve was created in 2022 - annual contributions are made to help offset the cost in the year that the municipal election is held.

# Summary of Agglomeration Apportionment

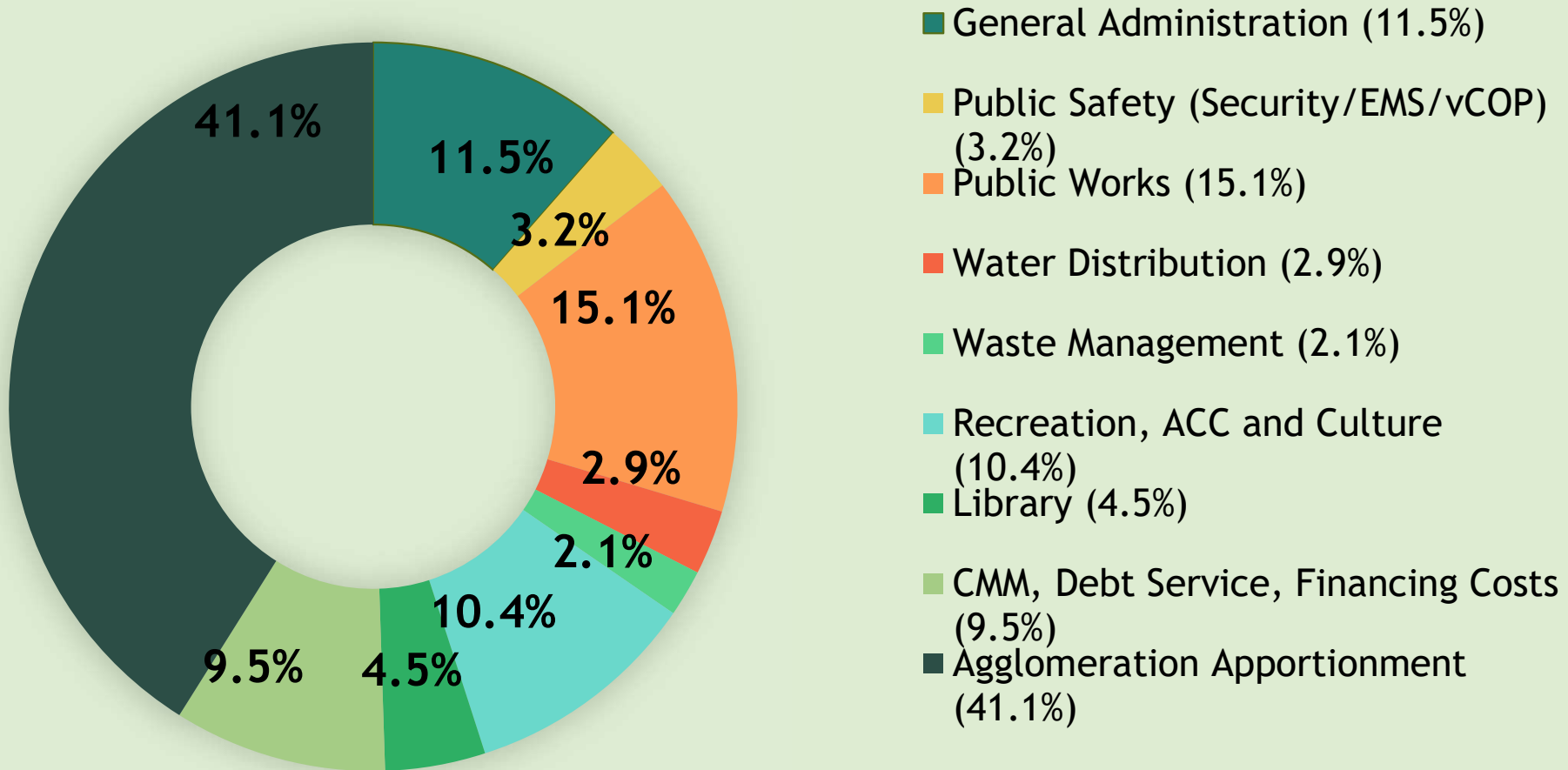
## \$38.1 Million

		<b>Budget 2025</b>		Budget 2024
		<u>                    </u>		<u>                    </u>
General Quote-part		<b>32,045,800</b>		31,226,300
Water services	Note 1	<b>2,343,300</b>		2,351,900
Water meters		<b>1,600</b>		1,200
Arterial Roads - 2006-2008 debt		<b>4,100</b>		4,200
Contribution to Centre Ville		<b>631,200</b>		622,300
Capital Investment Projects - TECQ/FCCQ		<b>754,300</b>		596,500
Agglomeration deficit		<b>535,700</b>		390,000
		<u>                    </u>		<u>                    </u>
Total Fixed Apportionment		<b>\$36,316,000</b>	3.19%	\$35,192,400
Cost of water	Note 2	<b>1,758,500</b>		1,697,900
		<u>                    </u>		<u>                    </u>
Total Variable Apportionment		<b>1,758,500</b>	3.57%	1,697,900
		<u>                    </u>		<u>                    </u>
Total Apportionment		<b><u>\$38,074,500</u></b>	3.21%	<b><u>\$36,890,300</u></b>

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

Note 2: Drinking water is based on consumption rather than taxation potential.

# Expenses Breakdown



# 2025 Operating Budget

# Municipal Property and Water and Roads Reserves Tax Rates

# Côte Saint-Luc Municipal Property Tax Rates

## Residential Properties

	<u>2025</u>	<u>2024</u>
Residential properties	<b>0.8029</b>	0.8653
Special Tax - Water Reserve	<b>0.0415</b>	0.0436
Special Tax - Roads Reserve	<b>0.0039</b>	0.0041
	<b><u>0.8483</u></b>	<b><u>0.9130</u></b>
Apartment 6+ units properties	<b>0.9555</b>	1.0297
Special Tax - Water Reserve	<b>0.0415</b>	0.0436
Special Tax - Roads Reserve	<b>0.0039</b>	0.0041
	<b><u>1.0009</u></b>	<b><u>1.0774</u></b>
Vacant land	<b>1.8065</b>	1.7306
Special Tax - Roads Reserve	<b>0.0039</b>	0.0041
	<b><u>1.8104</u></b>	<b><u>1.7347</u></b>

# Côte Saint-Luc Municipal Property Tax Rates

## Non-Residential Properties

	<u>2025</u>	<u>2024</u>
Non-residential - Reference Sub-category	<b>3.2116</b>	3.4612
Non-residential - Shopping Mall Sub-category	<b>4.1751</b>	4.2919
Non-residential - Office Tower Sub-category	<b>4.0145</b>	4.1881
Non-residential - Railway Sub-category	<b>4.2811</b>	4.6138
Non-Residential - Special Tax - Water Reserve	<b>0.3750</b>	0.4440
Non-Residential - Special Tax - Roads Reserve	<b>0.0156</b>	0.0164

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

# Capital Investment Budget

# Capital Investment Five-Year Plan 2025-2029

and

# Priorities for 2025



# Capital Investment Five-Year Plan 2025-2026-2027-2028-2029

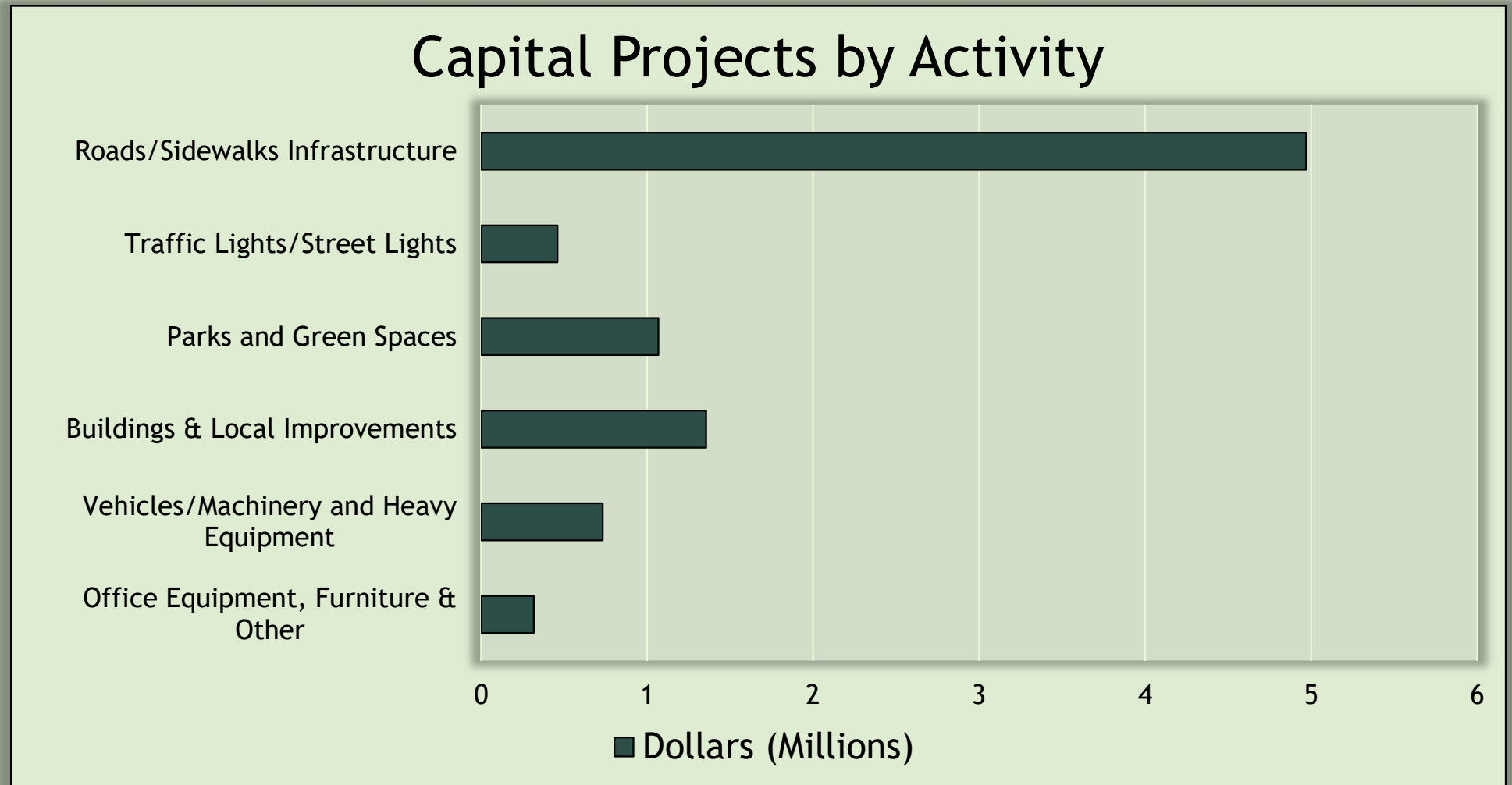
Projects	2025	2026	2027	2028	2029	Total
Infrastructure	\$6 498 300	\$9 573 200	\$14 790 800	\$10 274 000	\$6 504 200	\$47 640 500
Buildings & Local Improvements	1 355 900	4 364 800	1 032 500	250 000	1 295 000	8 298 200
Vehicles/Machineries and Heavy Equipment	733 000	771 000	817 000	770 000	860 000	3 951 000
Office (IT) Equipment/ Furniture	231 200	358 400	158 200	126 000	54 000	927 800
Other	86 200	88 400	215 600	92 900	132 900	616 000
<b>Total</b>	<b>8 904 600</b>	<b>15 155 800</b>	<b>17 014 100</b>	<b>11 512 900</b>	<b>8 846 100</b>	<b>61 433 500</b>

N.B: Five year-plan is reviewed and adjusted annually to include urgent unforeseen projects.

# Capital Investment Five-Year Plan 2025-2026-2027-2028-2029

	2025	2026	2027	2028	2029	Total
<b>Capital Expenses</b>	<b>\$8 904 600</b>	<b>\$15 155 800</b>	<b>\$17 014 100</b>	<b>\$11 512 900</b>	<b>\$8 846 100</b>	<b>\$61 433 500</b>
Non-Refundable QST	441 100	756 000	849 000	574 000	441 000	3 061 100
<b>Capital Projects (net taxes)</b>	<b>9 345 700</b>	<b>15 911 800</b>	<b>17 863 100</b>	<b>12 086 900</b>	<b>9 287 100</b>	<b>64 494 600</b>
Less: Federal/Provincial Grants	0	(2 046 000)	(58 000)	0	0	(2 104 000)
Other Sources of Funding	(885 600)	(469 100)	(392 400)	(229 800)	(196 200)	(2 173 100)
Transfer from Cumulative Surplus	(1 074 100)	(538 100)	(551 500)	(566 300)	(579 400)	(3 308 400)
<b>Sub-Total</b>	<b>(1 959 700)</b>	<b>(3 053 200)</b>	<b>(1 001 900)</b>	<b>(795 100)</b>	<b>(775 600)</b>	<b>(7 585 500)</b>
<b>Financed by long- term debt</b>	<b>7 386 000</b>	<b>12 858 600</b>	<b>16 861 200</b>	<b>11 291 800</b>	<b>8 511 500</b>	<b>56 909 100</b>

# Capital Investment Projects 2025 (\$9.3 Million)



# Road/Sidewalk Infrastructure

## \$5.0 Million

- **Road Resurfacing - Planned streets \***
  - Fleet Westbound - Pinedale to Cavendish
  - Wolseley - Wavell to Guelph - 30 potential lead replacements
  - Borden - Fleet to Baily - 18 potential lead replacements
  - Wavell - Parkhaven to Melling - 30 potential lead replacements

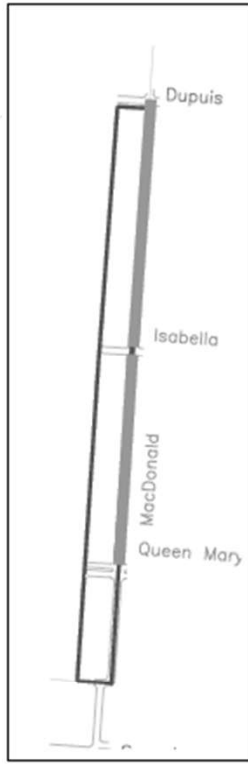
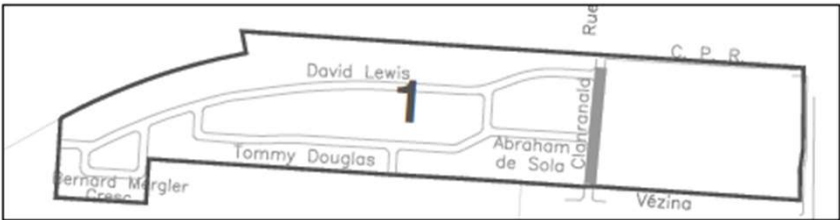
\* We plan to replace approximately 78 lead service lines for copper in 2025

- **Sidewalk Repairs - Various locations**
  - We plan to reconstruct approximately 2,300 m<sup>2</sup> of sidewalk in 2025
  - Approximately 7,200 m<sup>2</sup> of sidewalk replaced in past 5 years (2020-2024)

# Traffic Lights/Street Lights

## \$0.4 Million

- **Conduits and new electrical wires for the streetlights**



**LÉGENDE / LEGEND:**  
ANNÉE DE RÉFECTION / RESURFACING YEARS

	Réfection de 2025
	Réfection de 2024
	Réfection de 2023
	Réfection de 2022
	Réfection de 2021
	Réfection de 2019
	Réfection entre 2000 à 2015

**LOCALISATION DES RESURFACAGES DE RUES**  
**ROAD RESURFACING PLAN**  
**2000-2025**

# Parks and Public Spaces

## \$1.1 Million

- **Purchase of trees \***
  - Last year of additional budget of \$ 100,000
- **Renovation/ Replacing of Gary-Carter (T1) Dugouts at Trudeau Park**
- **Trudeau Park Chalet 2 and 3 (bathroom and doors)**
- **Small Projects in Parks - Upgrades & Playground Equipment \***
  - Beland Park / Fyon Park / E. Helfield Park - Play equipment
  - McDowell Park / Roback Park - Water Feature & Play equipment repair/upgrade
  - Y. Rabin Park - Completion of pathways
  - Various parks - Benches, tables and bases

\* Financed by the cumulative surplus

# Building and Local Improvements

## \$1.4 Million

- **Buildings**
  - ACC - Indoor Pool LED light conversion \*
  - Recreation Center - Mechanical room PVC pipe replacement \*
  - City Hall - Library Retaining Walls and Driveway
  - City Hall - Front Plaza Bridge & Other
  - Replacement of the existing electric panel at PW's garage

\* Financed by the Working Fund

# Vehicles, Machineries and Equipment

## \$0.7 Million

- **Vehicles**
  - 2 Six-wheeler dump trucks (replacing 2004 and 2011 vehicles)
  - Zamboni (required due to maintenance of 2 ice surfaces - indoor/outdoor)
  - Tractor with Salt Spreader (replacing 2009 vehicle)
  - Public security vehicles (replacing 2020 vehicles)
- **Machinery**
  - Snowplow
- **Equipment:**
  - Tractor for baseball fields
  - Grass tractor



# Equipment, Furniture & Other \$0.3 Million

- **Office Equipment**
  - Security cameras system
  - Switching System Upgrade
  - Staff computers and equipment
  - UPS Replacements - Various Server Rooms
  - Recreation/Rembrandt - Equipment for Amilia software
- **Furniture**
  - Furniture upgrades - book area; lounge; and study rooms
  - ACC Water fountain with bottle filler
- **Other**
  - Purchase and Installation of Building Shed for Public Works Yard

Note: These projects are financed by the Working Fund

**Thank you**

**Question period**

**Comments and suggestions:  
[finance@cotesaintluc.org](mailto:finance@cotesaintluc.org)**