

PRESENTATION  
**BUDGET** 20  
19



# TABLE OF CONTENTS

---



Context.....	3
Budget and funding .....	4
Funding .....	5
Expenditures by activity .....	6
Expenditures by item .....	8
Expenditures by department .....	10
Breakdown by activity .....	12
Breakdown by local revenue .....	13
Additional information .....	14
CIP 2019-2021 .....	20

# BUDGET CONTEXT – 2019 BUDGET

---

## POSITIVE FACTORS AND CONSTRAINTS

- 5<sup>th</sup> and final year of budget adjustments as part of the Borough Financing Reform: In 2019, LaSalle will receive 100% of the budget corresponding to the local services it provides to LaSalle residents.

**Impact : + \$1,497,000**

- Indexation of 1.5% of transfers from Ville de Montréal to the boroughs

**Impact : + \$464,600**

- Borough contribution to pension plans funding effort

**Impact : – \$154,100**

- Borough obligation to assume all increases related to compensation and other spending categories

## BOROUGH COUNCIL'S DIRECTIONS

---

- Freeze local tax rate at 5 cents per \$100 of property assessment
- Continue cash payment for many capital investments
- Maintain tight controls over spending
- Use surpluses strategically to create leverage and generate investments from other levels of government and from the private sector
- Continue to develop LaSalle and support economic activity sectors
- Prioritize direct services to residents

# BUDGET AND FUNDING

## 2018-2019 VARIANCES

	2018 ADJUSTED	2019	VARIANCE	
<b>Operating budget</b>	<b>37,562,200</b>	<b>39,365,900</b>	<b>1,803,700</b>	<b>1 ●</b>
<b>FUNDING</b>				
Transfers from Ville de Montréal	30,873,800	32,718,200	1,844,400	2 ●
Local tax	4,344,800	4,500,700	155,900	3 ●
Local revenue*	1,343,600	1,451,900	108,300	4 ●
Appropriation of surplus	1,000,000	695,100	(304,900)	5 ●

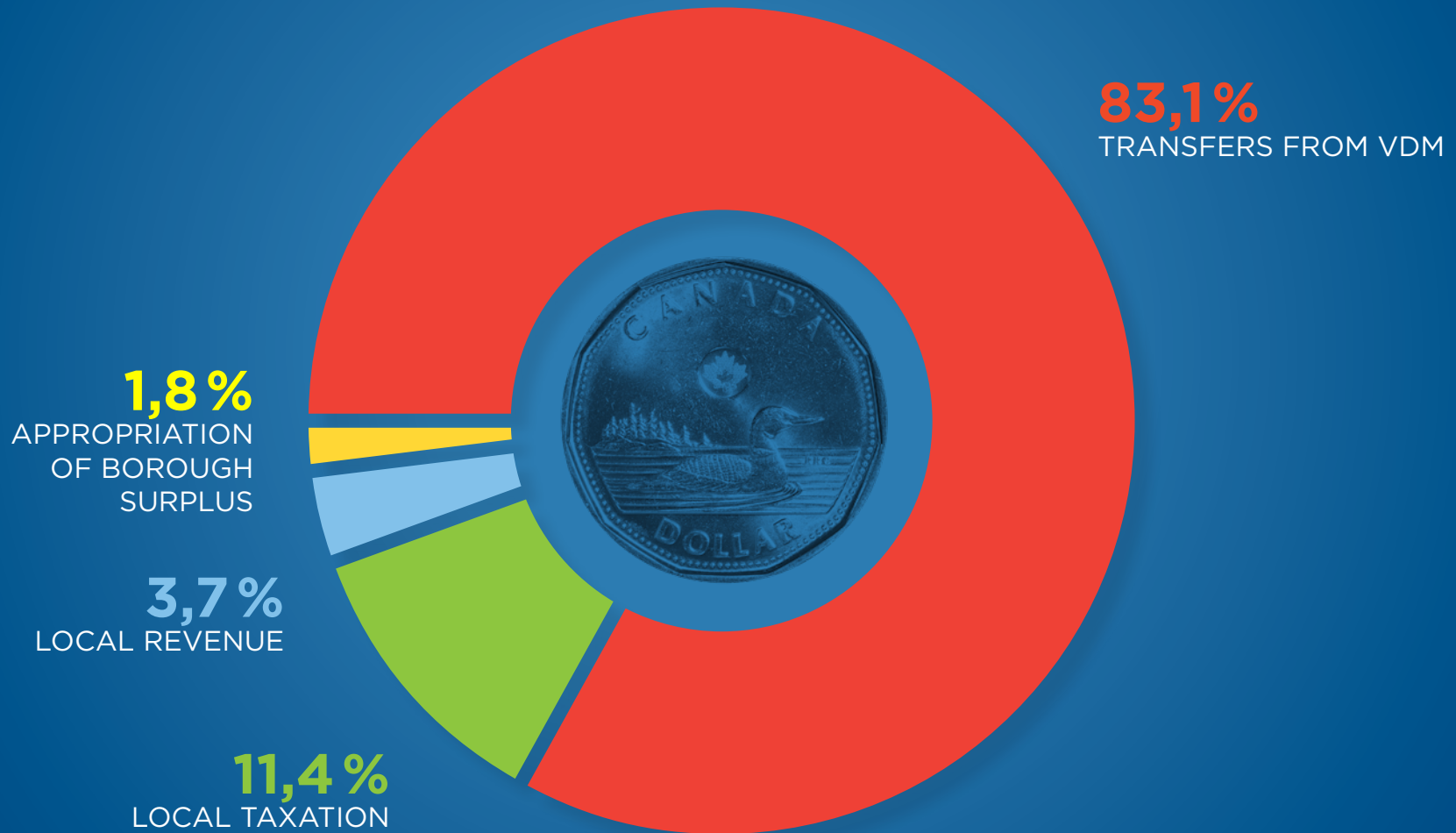
\*Details of local revenue on page 13

### EXPLANATION OF VARIANCE

- 1 Indexation of compensation, contracts and development strategy
- 2 Borough Funding Reform, adjustment for consolidation of services and indexation
- 3 Maintenance of local tax rate at \$0.05 / \$100 in 2019
- 4 Anticipated increase in revenue
- 5 Decrease in surplus appropriation required to balance the budget

# BREAKDOWN OF FUNDING

---



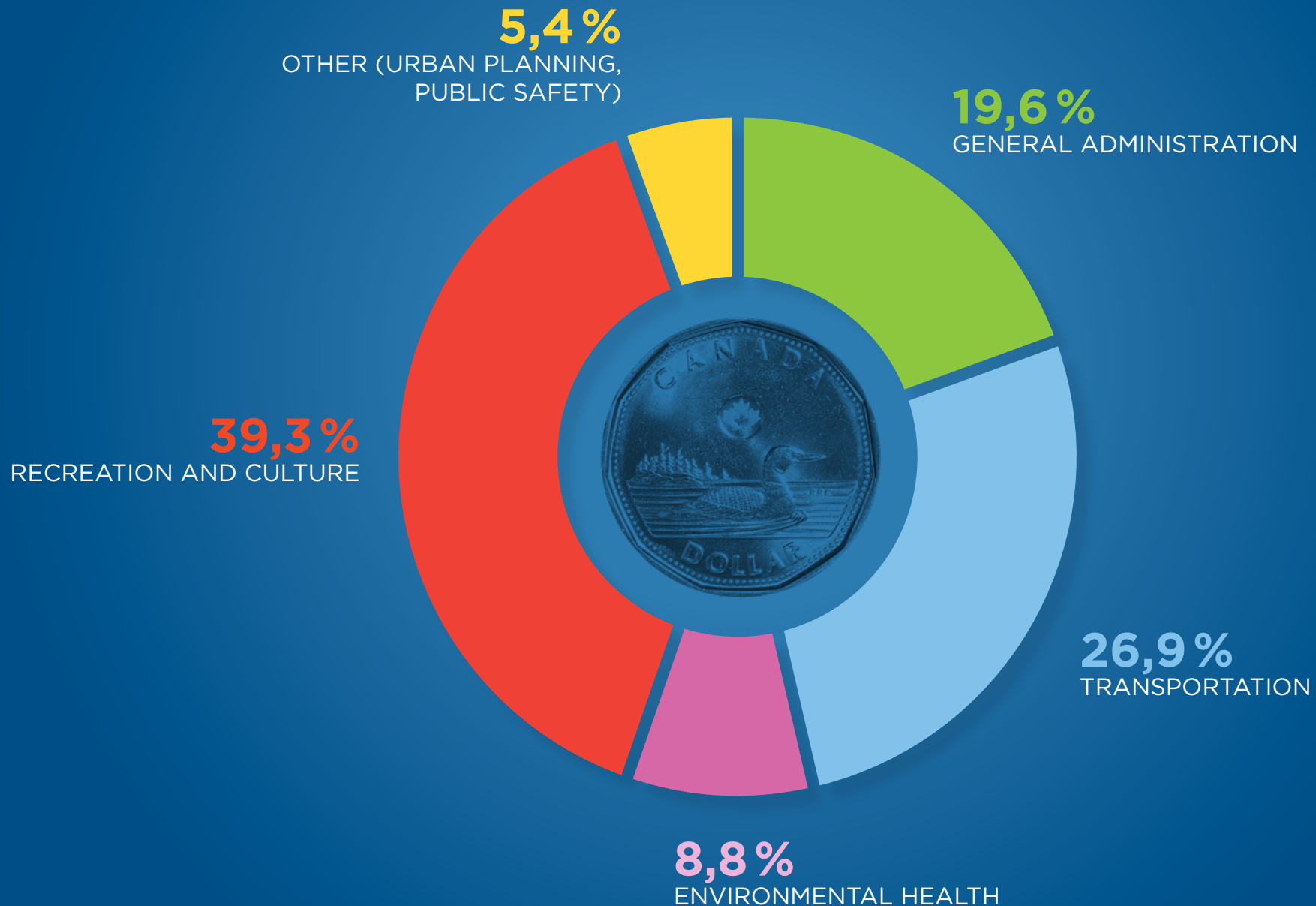
# EXPENDITURES BY ACTIVITY

**Breakdown of operating budget by expenditure category, according to the standards of the Ministère des Affaires municipales et de l'Occupation du territoire (in thousands of dollars)**

	EXPENDITURE	%
General administration	7 736,9	19,6 %
Transportation	10 594,1	26,9 %
Environmental health	3 448,8	8,8 %
Recreation and culture	15 472,0	39,3 %
Other (urban planning, public safety)	2 114,1	5,4 %
<b>Total</b>	<b>39 365,9</b>	<b>100 %</b>

Detailed table on page 12

# ACTIVITIES : WHERE DOES EACH DOLLAR GO?



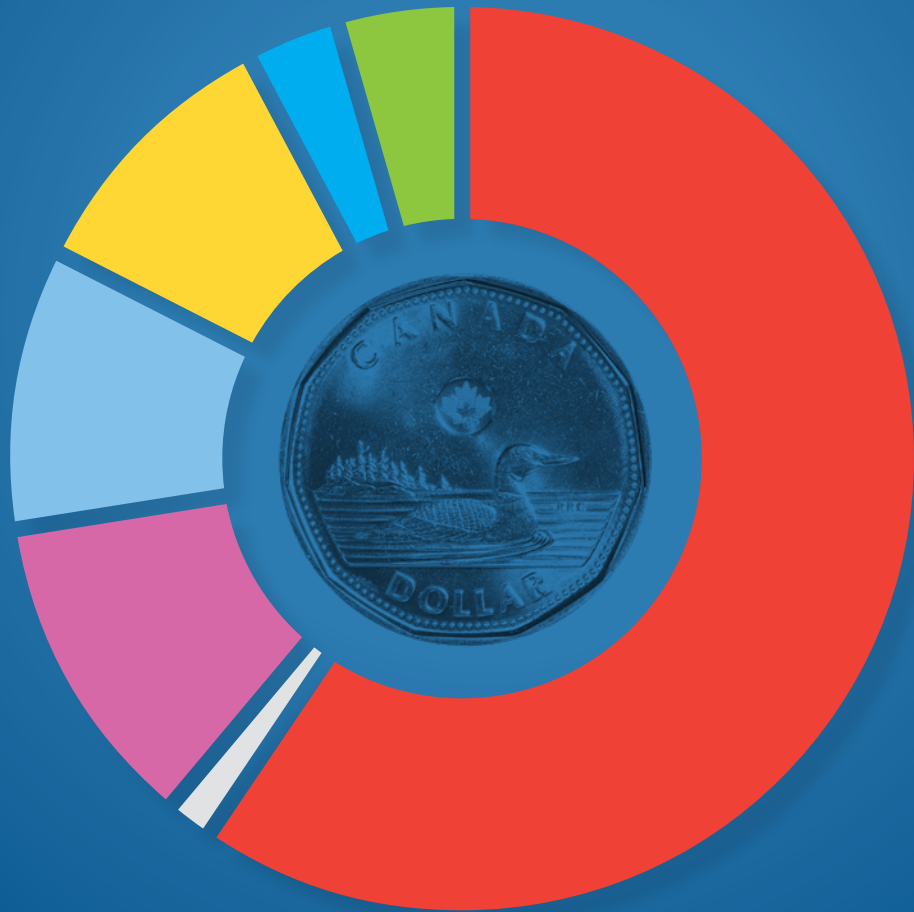
# EXPENDITURES BY ITEM

## Allocation of operating budget by type of expenditure (in thousands of dollars)

	EXPENDITURES	%
Compensation (salaries and benefits)	23 412,6	59,5 %
Transportation and communication (communication, telephone services, travel)	672,4	1,7 %
Professional fees and technical services	4 503,1	11,4 %
Rentals, maintenance and repairs (vehicle rentals, maintenance of buildings)	3 883,4	9,9 %
Durable and non-durable goods (electricity, natural gas, office supplies, parts and accessories)	3 858,7	9,8 %
Contributions to organizations	1 351,8	3,4 %
Inter-unit charges and other items	1 683,9	4,3 %
<b>Total</b>	<b>39 365,9</b>	<b>100,0 %</b>



# EXPENDITURE ITEMS : WHERE DOES EACH DOLLAR GO?



**1,7 ¢**

Transportation and communication  
(communication, telephone services, travel)

**3,4 ¢**

Contributions to organizations

**4,3 ¢**

Inter-unit charges and other items

**9,8 ¢**

Durable and non-durable goods (electricity,  
natural gas, office supplies, parts and  
accessories)

**9,9 ¢**

Rentals, maintenance and repairs (rental of  
vehicles, building maintenance)

**11,4 ¢**

Professional fees and technical services

**59,5 ¢**

Compensation (salary and benefits)

# EXPENDITURES BY DEPARTMENT

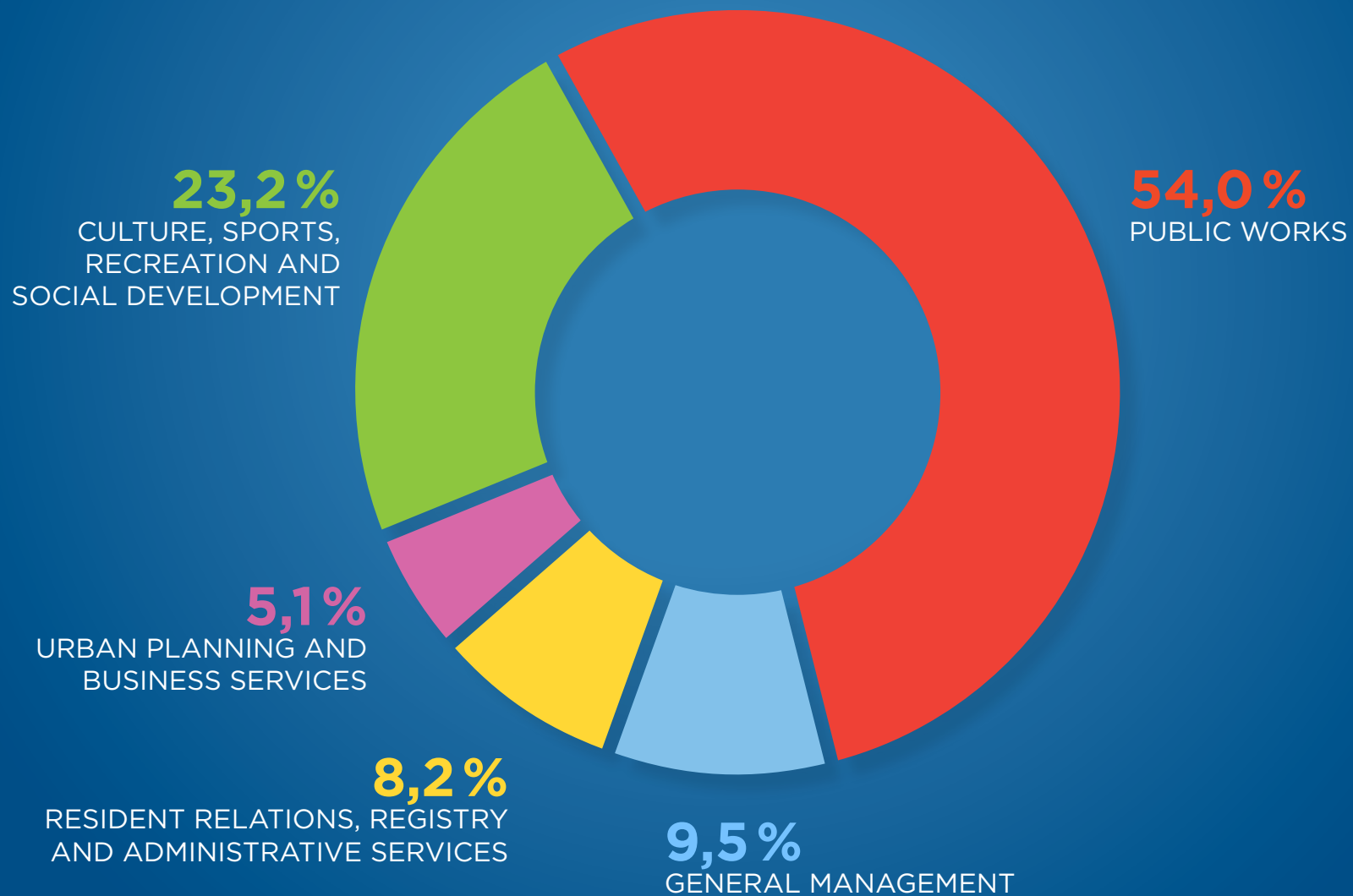
**Breakdown of operating budget among the Borough's five departments  
(in thousands of dollars)**

	EXPENDITURE	%
General management	3 736,3	9,5 %
Resident relations, Registry and Administrative services	3 225,6	8,2 %
Urban planning and Business services	2 018,5	5,1 %
Culture, Sports, Recreation and Social development	9 140,1	23,2 %
Public Works	21 245,4	54,0 %
<b>Total</b>	<b>39 365,9</b>	<b>100,0 %</b>



# EXPENDITURES BY DEPARTMENT

---



# BREAKDOWN OF EXPENDITURES BY ACTIVITY (STIPULATED BY MAMOT)

## GENERAL ADMINISTRATION 2019

Borough Council	518 700
Financial and administrative management	2 256 800
Registry	395 900
Personnel management	1 137 400
Other - General administration	3 428 100
<b>TOTAL</b>	<b>7 736 900</b>

## PUBLIC SAFETY

Emergency preparedness and public safety	515 000
<b>TOTAL</b>	<b>515 000</b>

## TRANSPORT

Municipal roads	3 582 300
Snow clearing, loading and abrasive spreading	4 674 500
Street lighting	995 400
Traffic and parking	1 220 400
Other - Transportation	121 500
<b>TOTAL</b>	<b>10 594 100</b>

## ENVIRONMENTAL HEALTH

Drinking water distribution system	1 422 800
Sewer systems	1 284 900
Household and similar waste - collection and transportation	248 600
Recyclable materials - separate collection - collection, transportation and other	27 400
Other - Waste materials	105 800
Environmental protection	359 300
<b>TOTAL</b>	<b>3 448 800</b>

## PLANNING, URBAN PLANNING AND DEVELOPMENT

Planning, urban planning and zoning	1 342 400
Industry, trade and commerce	186 000
Other property - Urban renewal	70 700
<b>TOTAL</b>	<b>1 599 100</b>

## RECREATION AND CULTURE

Community centres - recreational activities	1 798 100
Indoor and outdoor rinks	1 646 500
Swimming pools, beaches and marinas	1 998 600
Parks and playgrounds	5 928 000
Other - recreational activities	431 800
Community centres - cultural activities	311 000
Libraries	2 824 000
Heritage - museums and exhibition centres	24 200
Other - Cultural activities	509 800
<b>TOTAL</b>	<b>15 472 000</b>

## TOTAL

39 365 900

# BREAKDOWN OF LOCAL REVENUE

## URBAN PLANNING AND BUSINESS SERVICES

Examination of requests	76 000
Occupation of public property	51 200
Miscellaneous permits and licences	26 600
Miscellaneous services (sales of documents, rental of buildings and land, etc.)	13 300
Permits for installations	9 000
<b>TOTAL</b>	<b>176 100</b>

## CULTURE, SPORTS, RECREATION AND SOCIAL DEVELOPMENT

Rentals (recreational facilities, rooms, vehicles and equipment)	265 300
Admission, registrations and subscriptions	53 900
Fines - Libraries	40 000
Miscellaneous services (library, restaurants, shops, concessions, miscellaneous expenses, etc.)	74 600
Grants - Operating budget - Governments	28 100
Advertising and sponsorship revenue	10 800
<b>TOTAL</b>	<b>472 700</b>

## BOROUGH MANAGEMENT

Other miscellaneous revenue	40 000
<b>TOTAL</b>	<b>40 000</b>

## RESIDENT RELATIONS, REGISTRY AND ADMINISTRATIVE SERVICES

Advertising signs	303 500
Miscellaneous services	25 600
<b>TOTAL</b>	<b>329 100</b>

## PUBLIC WORKS

Work projects carried out by the City (driveway entrances, repairs, cuts, etc.)	240 000
Statements of offence (parking restriction enforcement and various fines)	89 000
Parking and parking meters	60 000
Damage claims, maintenance and repair services	45 000
<b>TOTAL</b>	<b>434 000</b>

<b>TOTAL</b>	<b>1 451 900</b>
--------------	------------------

# ADDITIONAL INFORMATION



# STATEMENT OF FINANCIAL RESERVES

Through its tight expenditure control, the Borough of LaSalle has succeeded in restoring the financial reserves that it had when the new City of Montréal was created, while lowering local taxation by \$4.5 million since 2015.

Financial reserves are key to good management of a public administration. These surpluses make it possible to offset unforeseen expenditures, to pay cash for certain investments or participate in funding agreements with other governments.

# FINANCIAL RESERVES AS AT AUGUST 31, 2018

**ACCUMULATED SURPLUSES**  
**\$15 419 042**

**RESERVED SURPLUSES**  
**\$759 339**

**WORKING CAPITAL**  
**\$1 000 000**

**TOTAL**  
**\$17 178 381**

## **DEBT PAYABLE BY LASALLE TAXPAYERS**

Finance costs for capital  
investments made by the  
Borough of LaSalle, 2005 – 2017

**OUTSTANDING DEBT  
AS AT DECEMBER 31, 2017  
\$ 27 901 600**

## **PRELIMINARY 2019 TAXATION RELATED TO THESE LOANS:**

Repayment of capital  
**\$ 3 708 000**

Repayment of interest  
**\$ 961 800**

Total annual instalments  
**\$ 4 669 700**



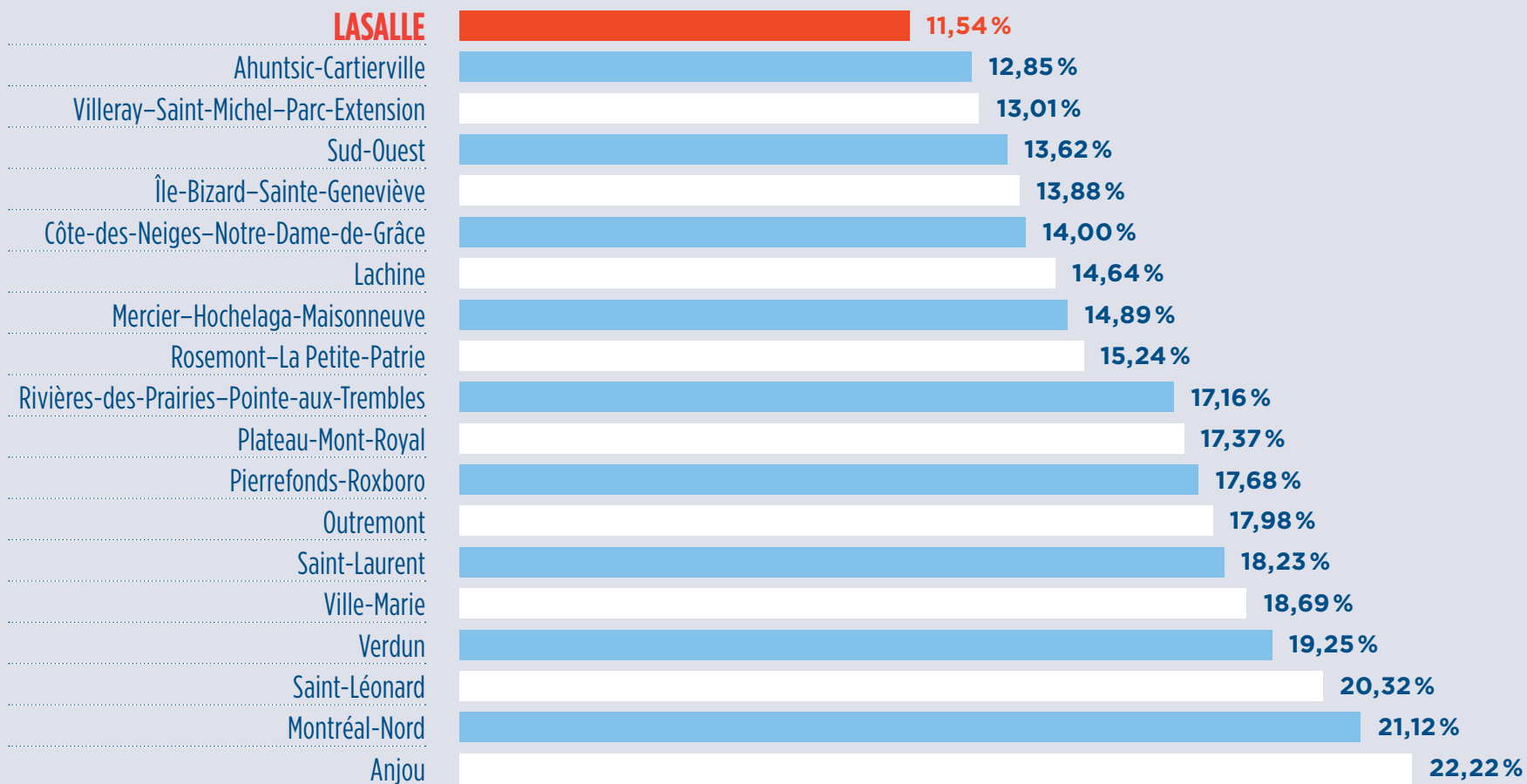


# LOCAL TAXES

*Of all the boroughs, it is in LaSalle that the percentage of funding from a local tax was the lowest in 2018.*

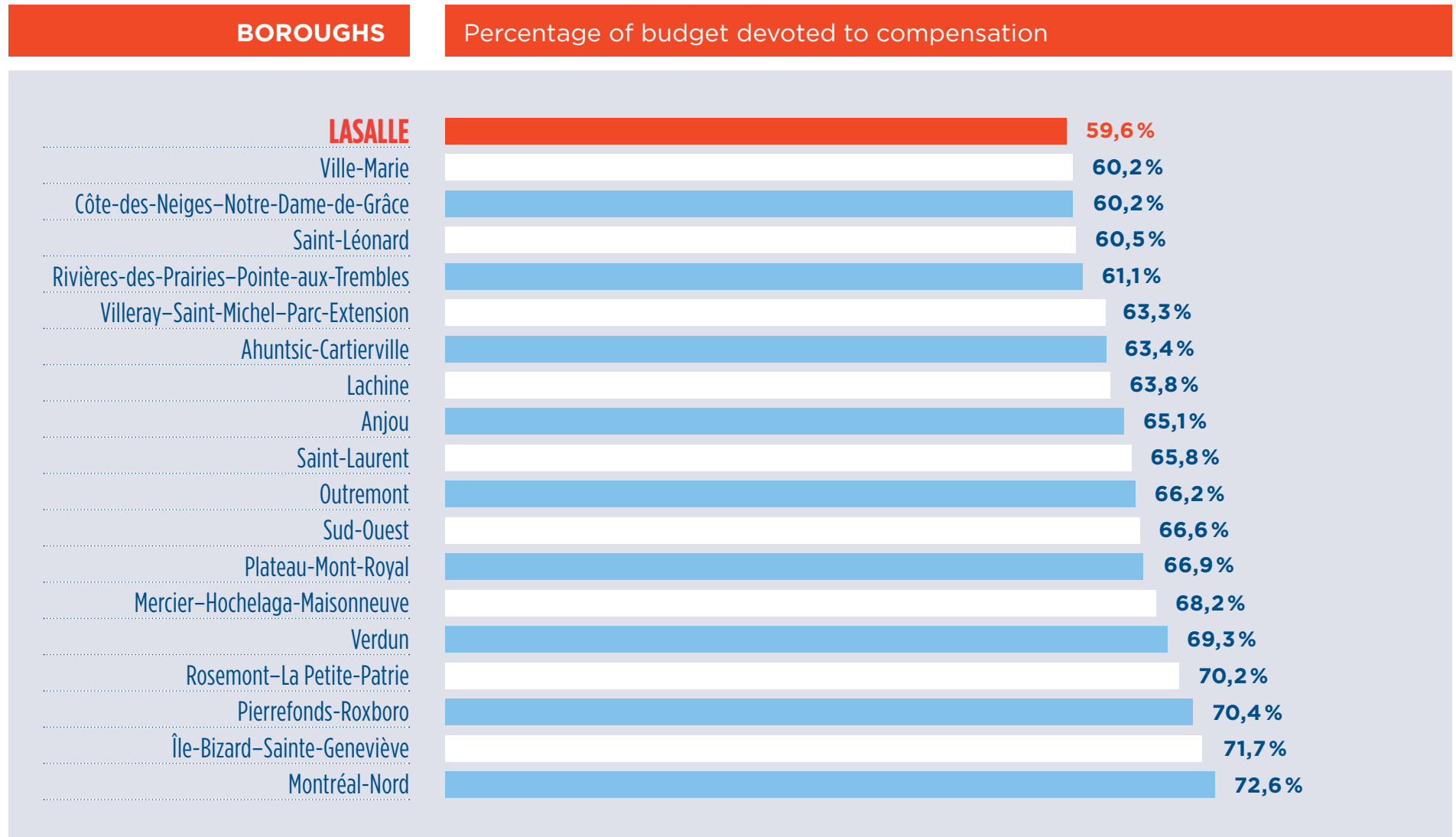
## BOROUGHES

## Percentage of funding from a local tax



# A LIGHT ADMINISTRATIVE STRUCTURE

*Of all the boroughs, it is in LaSalle that the percentage of the budget devoted to employee compensation was the lowest in 2018.*



# OVERVIEW OF THE 2019 BUDGET

The **balanced, responsible budget** of a financially healthy borough

Sufficient funds to carry out, with Ville de Montréal, infrastructure projects of the same scope as in 2018  
**\$32 million in public investments** in LaSalle this year

A fully restored surplus, to pay cash for capital investments and create leverage **to attract public and private investments**

**\$5.2 million**  
**The largest park fund** of all the boroughs in Montréal, thanks to our outstanding housing development, to soon set up:

- **promenade Lionel-Boyer** (boulevard Angrignon)
- **Leta-Graydon park** (rue Bouvier)
- **Angrignon neighbourhood park** (rue Allard)

Maintaining the **lean administrative approach** (lowest proportion of the budget devoted to labour in the boroughs)

Maintaining the policy **of low impact on property taxation** (local tax rate of 5 cents, among the lowest in the 19 boroughs)

Maintaining priority **on investments in residents' quality of life:** greening, cultural activities, social and community development, urban safety and security, cleanliness, etc.

**CIP**

**2019**

**2021**



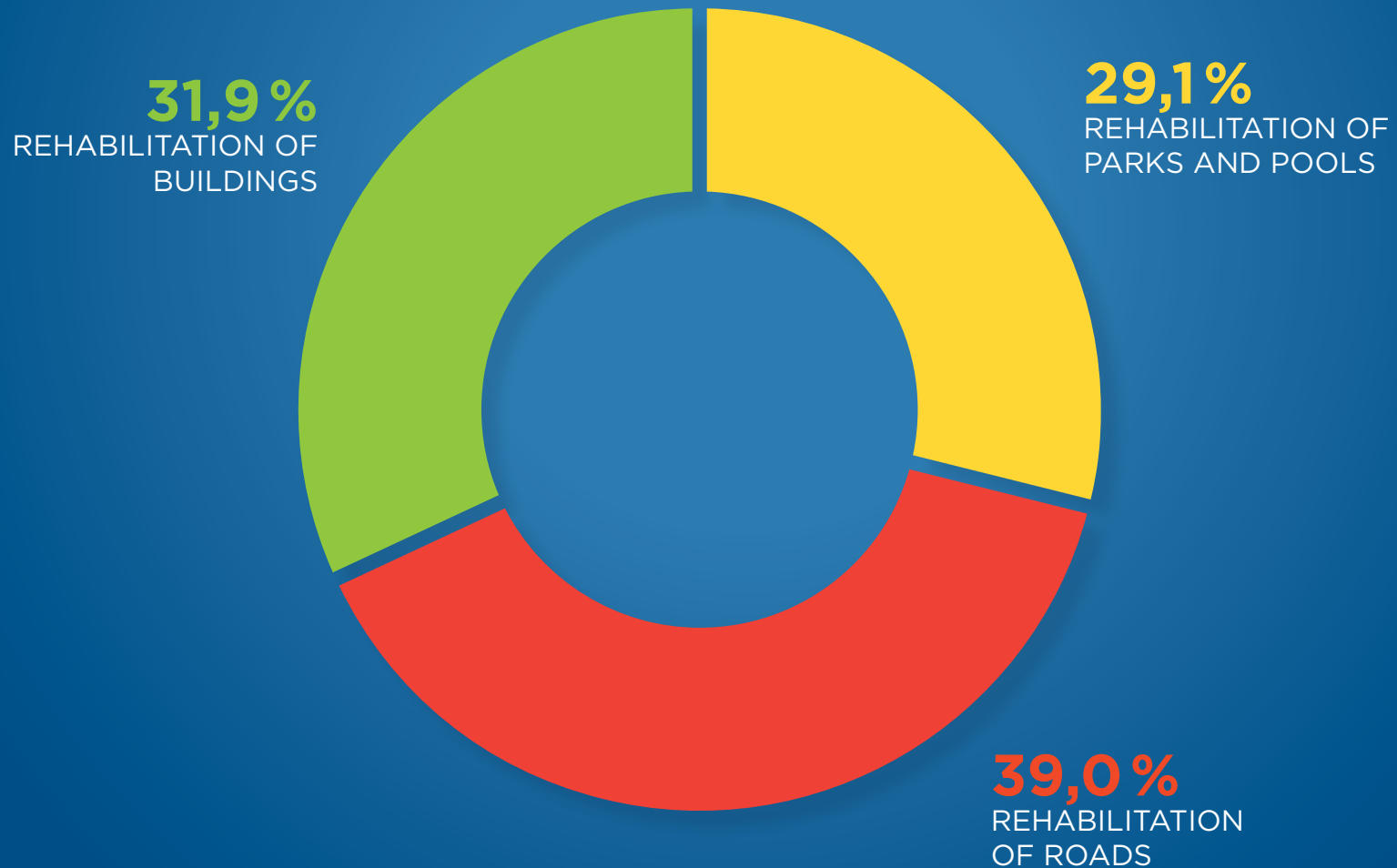
# INVESTMENTS BY PROGRAM 2019

MAXIMUM BUDGETED: 5,132 NET (\$ 000)

	EXPENDITURE
Rehabilitation of parks and swimming pools	1 495
Rehabilitation of roads	2 000
Rehabilitation of buildings	1 637
<b>Total</b>	<b>5 132</b>

# 2019 INVESTMENTS BY PROGRAM 2019

MAXIMUM BUDGETED: 5,132 NET (\$000)



# CIP 2019 - 2021

## PLANNED FUNDING

(IN THOUSANDS OF DOLLARS)	2019	2020	2021
<b>NET INVESTMENTS (BUDGET)</b>	<b>5 132</b>	<b>5 132</b>	<b>5 132</b>
13 Strathyre / Cultural quarter	8 000	2 300	
Rehabilitation of buildings – Borough surplus (authorization forthcoming)	1 000		
<b>OTHER FUNDING – MANAGED BY THE BOROUGH</b>			
Road rehabilitation program	3 900	3 900	3 900
Complementary levelling-paving program	2 400	2 400	2 400
Road rehabilitation program by levelling-paving	700	700	700
Rehabilitation of parc des Saints-Anges	2 000		
Senior-Friendly Municipalities (MADA)	50	250	
Rehabilitation of Lefebvre pool and swimmers' pavilion	3 000		
<b>GROSS INVESTMENTS</b>	<b>26 182</b>	<b>14 682</b>	<b>12 132</b>



**2019 OPERATING BUDGET  
AND 2019-2021 CIP**

Adopted at a special meeting  
On October 2, 2018