



2017 BUDGET



BUDGET 2017

Operating budget

Definition

The operating budget are current and recurring expenses pertaining to services to citizens, such as activities as:

- snow removal;
- maintenance of the local and arterial streets network;
- maintenance of parks and green spaces;
- library services, recreational and cultural programming;
- support to partner organizations;
- etc.



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Priorities

- To continue the implementation of the 2015-2018 strategic plan of the Borough of Pierrefonds-Roxboro;
- To continue the improvement of services offered to citizens;
- To ensure the efficient management of municipal resources.



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Funding sources

The Borough has three funding sources to balance its budget:

- **Central transfers**

These are the amounts transferred from the Central City for local services. These transfers represent the basic budgetary allocation of the Borough.

- **Tax on services**

Commonly known as « Borough tax », it represents the fiscal space transferred by the Central City. In 2017, the rate will be \$0.0671/ \$100. The effect on the fiscal burden is estimated at + 0.13 %.

- **Revenues of local sources**

These are the proceeds from the fees of certain services rendered by the Borough, such as oaths, hall rentals, etc.



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Funding sources 2016-2017 Variances

	2016	2017	Écart
Central transfers	\$26 673 600	\$22 563 500	- \$4 110 100 (1)
Tax on services	\$4 962 900	\$5 099 900	\$137 000 (2)
Revenues of local sources	\$1 320 300	\$1 448 900	\$128 600 (3)
Appropriation of surplus	\$245 000	\$0	- \$245 000 (4)

Explanations of variances

- (1) Relative to the finance reform of boroughs and parametric budgets + harmonization of mechanical and computer activities and snow contracts.
- (2) Due to calculation of budget balance.
- (3) Contract revenues in addition.
- (4) No appropriation of surplus.



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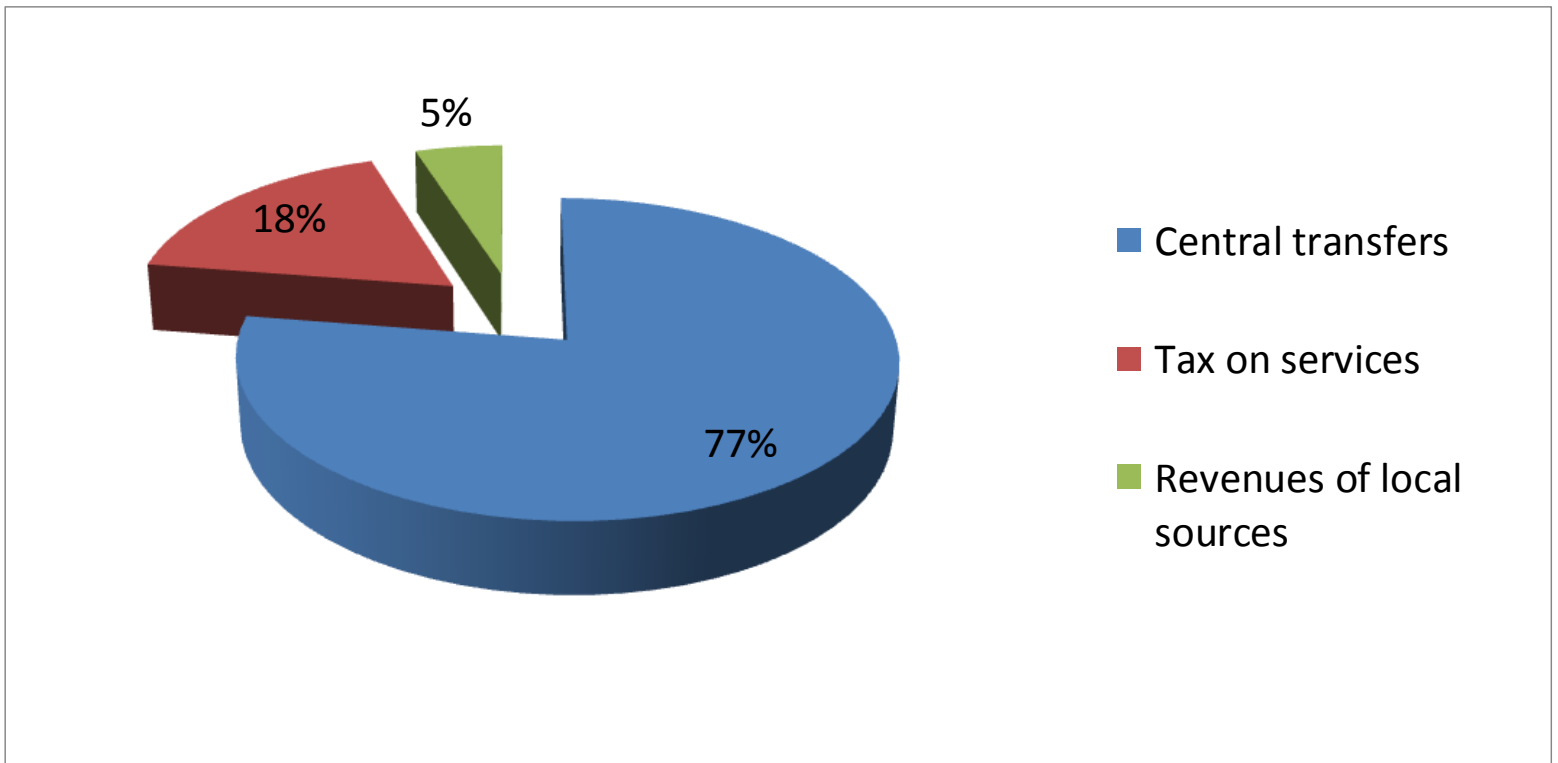
Balanced budget strategy

Expenses	\$29 112 300
Funding sources:	
Central transfers	\$22 563 500
Tax on services	\$5 099 900
Revenues of local sources	\$1 448 900
Appropriation of surplus	\$0
Revenues	\$29 112 300
Internal compressive effort	\$245 000



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Funding sources





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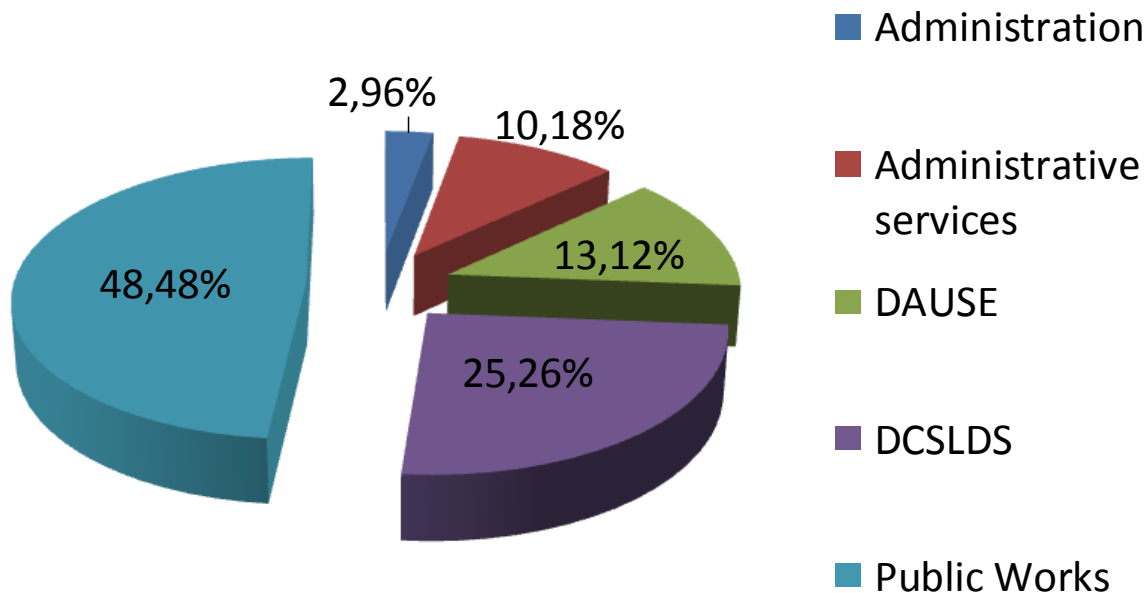
Expenses by department

Department	Expenses	Percentage
Administration	\$862 200	2,96 %
Administrative services	\$2 964 000	10,18 %
DAUSE	\$3 820 500	13,12 %
DCSLDS	\$7 353 500	25,26 %
Public Works	\$14 112 100	48,48 %
Total	\$29 112 300	100,00 %



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Expenses by department





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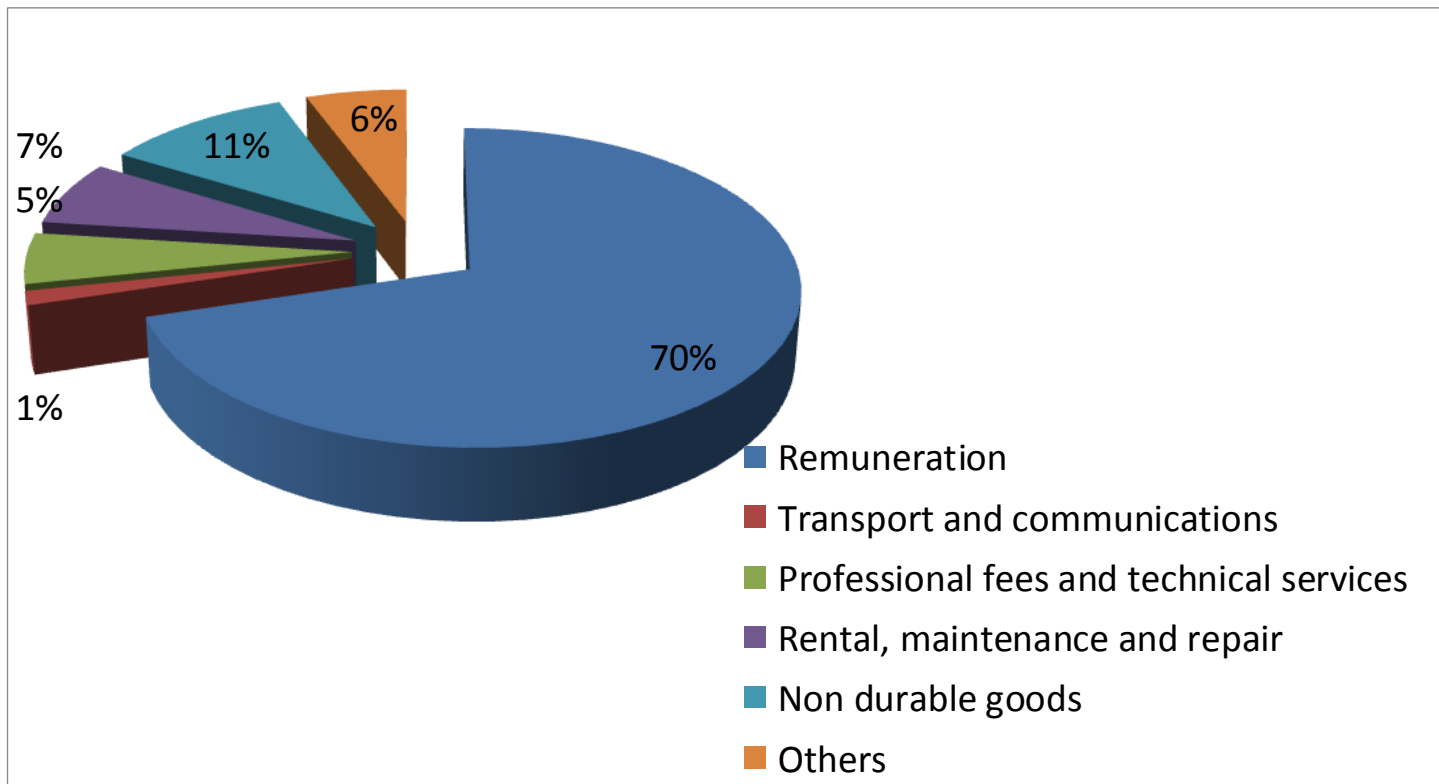
Nature of expenses

	2016	2017
Remuneration (salaries and social benefits)	\$22 696 900	\$20 386 600
Transport and communications (telephone services and travels)	\$432 200	\$417 900
Professional fees and technical services (land surveying contract, public security contract, training)	\$2 148 400	\$1 631 500
Rental, maintenance and repair (vehicle rental, building maintenance)	\$2 424 700	\$1 953 600
Durable and non durable goods (electricity, office supplies, parts and accessories)	\$4 327 400	\$3 072 100
Others (subsidies, claims, contributions to organizations)	\$1 172 200	\$1 650 600



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Nature of expenses





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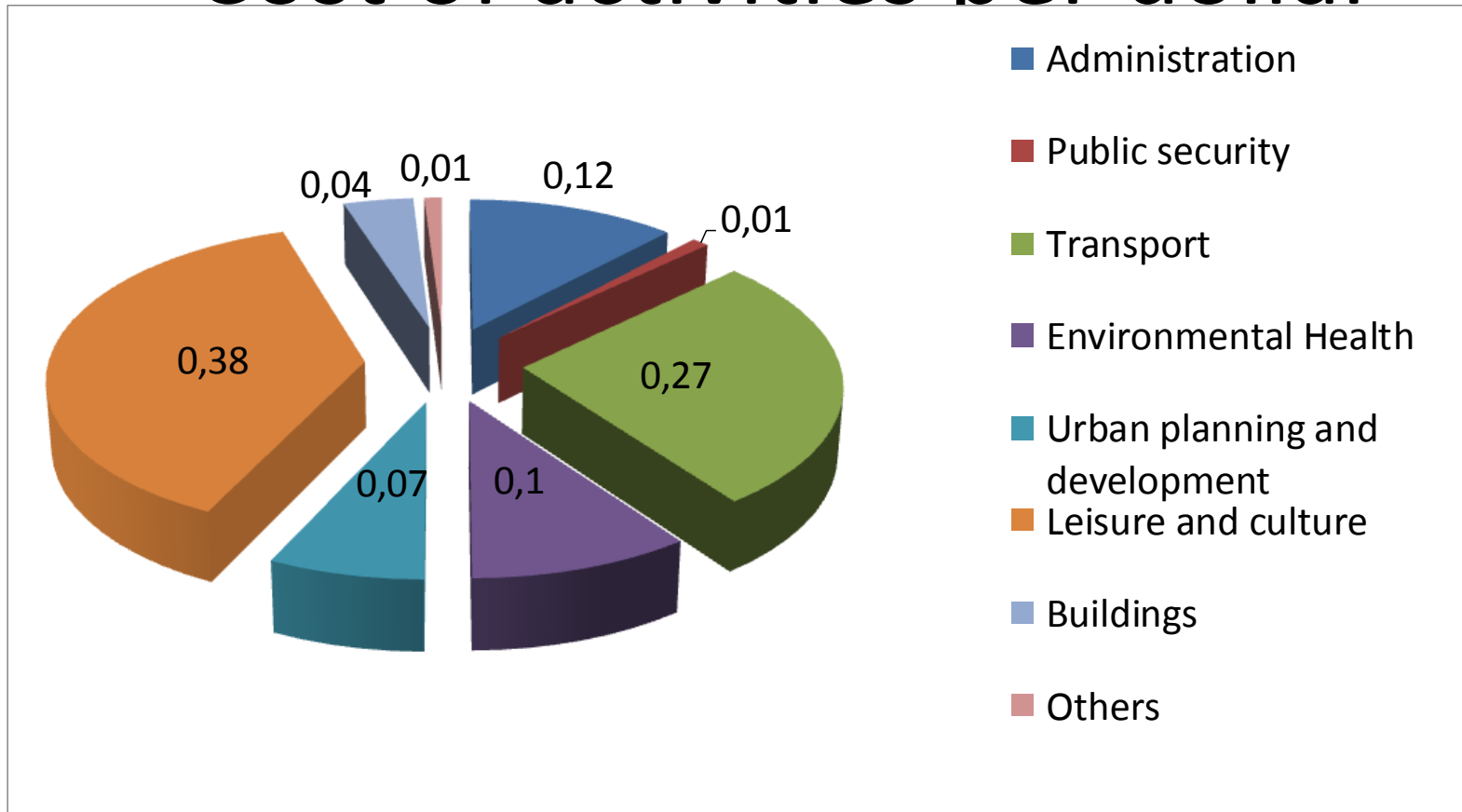
Cost of activities per dollar

Activity	Expenses	Cost /dollar
Administration	\$3 398 000	0,12
Public security	\$382 500	0,01
Transport (Road maintenance network)	\$7 793 000	0,27
Environmental health (Water distribution network, sewer system)	\$2 638 000	0,10
Urban planning and development	\$2 070 500	0,07
Leisure and culture	\$11 028 100	0,38
Buildings	\$1 274 000	0,04
Others	\$428 200	0,01



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Cost of activities per dollar





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Situation of financial reserves

The surplus of management realized by the Borough during the last years have allowed it to contribute to different reserves.

The financial reserves provide the Borough a flexibility to meet unforeseen and extraordinary expenses, to improve service offer or to fund certain development projects.

The balance of surplus is detailed as follows :

Reserve	
Snow removal	\$163 900
Great projects (Library)	2 713 000
Contingencies	476 500 \$
Various	8 136 700 \$
Park and other funds	3 387 000 \$

As of September 01, 2016



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THANK YOU !