

BUDGET 2014

# 2014

OPERATING BUDGET | AT A GLANCE

Montréal 



# 2014

OPERATING BUDGET | AT A GLANCE



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This document is the tabled version of Montréal's 2014 Operating Budget At a Glance.

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# Message from the Mayor and the Chairman of the Executive Committee



Ladies and Gentlemen:

The Ville de Montréal 2014 budget is the first to be tabled since the change of administration at City Hall, following a general election and the creation of the new city in 2001. This is a new chapter and a transition budget that indicates the direction we wish to take following the mandate that was given to us by Montrealers.

During the recent election campaign, we made a commitment to manage public funds responsibly to ensure that Montrealers receive their money's worth for their tax dollars. With this in mind, our administration acted responsibly by taking the time to examine the way in which the city was managed. As a result, we have decided on a hiring freeze in the various departments, because we felt that it was unwise to fill positions before having examined overall city operations. It is also this concern for prudence in managing public finances that has guided us in tabling this first budget in January. We needed to take the time to become familiar with the consequences and repercussions of the data, parameters and other characteristics of the budget.

For our administration, this budget is much more than revenue and expenditures, more than adding and subtracting. It is rather a document that outlines a direction. In fact, this budget and the first actions taken by our administration clearly express the vision that we have for our city and the metropolitan community. This vision includes values of integrity, openness and solidarity. This vision is supported by the aspirations of Montrealers, who want to see a welcoming, efficient, competitive city, a city that is open to the world.

This budget announces the creation of the Inspector General position and sets the basis for an "intelligent city". Because we believe we have the right to live in dignity, this budget shows our commitment to fighting against homelessness, and continues to work toward improving housing issues and access to property. It also highlights our interest in the environment and sustainable development, in promoting city greening projects, combating the Emerald Ash Borer and supporting public transit.

A number of Montrealers have expressed their expectations in terms of controlling expenditures and tax levels that meet their ability to pay. We have heard their concerns. We are proud to table this budget which provides for a 2% increase in tax charges that are under the responsibility of the City Council, as per our commitment. We believe that a public administration must make the appropriate decisions and live according to its means as taxpayers must manage their own personal finances.

The choice is obvious: to impose a reduction in central department expenditures and ask for the support of boroughs, without reducing services to the community. Central departments have been asked to reduce costs by \$60 million. We have decided not to index the budgets in the boroughs and asked them to support us in reducing costs, leading to an overall effort of \$20.1 million in their case. We are fully aware that in many instances this is a difficult pill to swallow. We know that elected officials will have to make hard choices to meet Montrealers' expectations. But we are certain that they will find the proper solutions to help them meet this challenge.

We are at a crossroad. As we said in the election campaign, this disparity between the central departments and the boroughs, and among the boroughs themselves, cannot go on. We must find balance. We must make sure that all residents, regardless of which borough they live in, enjoy the same quality of services in a safe, welcoming environment.

This revolution also sets paramount objectives for an efficient city in terms of administrative management which calls for strategies to create collective wealth. It must also display the assets of a competitive city at the international level, especially by limiting the tax burden imposed on residents and non-residents.

This responsible and balanced budget lays the groundwork for the administrative reform we have chosen to make the city more efficient. For this reform to work in the long term, a few weeks ago, we announced the creation of the organizational performance department. This department will use funds from existing budgets. The new unit will be responsible for examining the main processes and activities of municipal management and suggest new ways of doing things in an effort to maximize use of public funds.

The 2014 Montréal budget stands at \$4,895.4 million, with 0.3% growth of expenditures. The main expenditure items include \$1,050.7 million for public safety, of which an amount of \$677.3 million is allocated to the *Service de la police*; while a total of \$357.1 million is earmarked for the *Service de sécurité incendie*. The general condition of city infrastructures continues to be a concern for Montrealers, and that is why we are allocating more than \$373 million to water management and \$364.1 million to the road network. The city contribution to public transit amounts to \$456 million, including a \$12.5-million increase in the contribution to the *Société de transport de Montréal (STM)* and an increase of \$1.3 million to the *Agence métropolitaine de Montréal (AMT)*. The portion of the budget allocated to the STM amounts to \$400.8 million and that of the AMT to \$55.1 million. The city's recreational and cultural departments are allocated \$487.4 million in total, to ensure that they can continue to offer a quality of life that is envied by all.

Our city's prosperity includes economic development. That is why our administration has made it a priority and recently announced that it was creating a genuine economic development department. Like the organizational performance department, this new unit will use existing budget allocations. The department's mission will be to develop a strategic vision of economic development in Montréal, coordinate the presence and actions of the city with various stakeholders involved with it, manage municipal activities in the field of economic development and support major public and private projects by ensuring coordination by the various departments.

In the last election, Montrealers clearly indicated that they were ready for change and that they wanted Montréal to regain its pride. Montréal is a true metropolis and it must act like one. This is an ambitious challenge that our administration will take up with pride and conviction. The budget reflects this process and we are convinced that it is a first step towards making Montréal a world-class metropolis that will make Montrealers proud. We have set ourselves on a path leading to 2017, a year that will mark the 375th anniversary of Montréal, the 150th anniversary of Canadian Confederation and the 50th anniversary of Expo 67, when Montréal entered the select club of international cities.



Denis Coderre  
Mayor of Montréal



Pierre Desrochers  
Chairman of the Executive Committee



# 2014 Operating Budget Highlights

## A responsible, pragmatic budget

A budget of \$4,895.4 million, an increase of only 0.3%, compared with 2013. This change is attributed to major cost control efforts on the one hand, and on the other, the introduction of a general tax system applied to the QST, resulting in a cost reduction of about \$48.4 million.

An increase in general property tax charges of 1.9% for residential and of 2% for non-residential categories.

A reduction in the order of 5% in costs for overall remuneration in certain central departments (with the exception of public security).

The city plans to make every effort to reduce the costs of retirement plans, which now total \$597 million.

The overall net level of financing costs and debt repayment remains similar to that of 2013.

## Reinforce ethics and prepare for the future

- Creation of an Inspector General's office with an initial budget of \$5 million
- Creation of a \$12.5-million reserve to finance priority projects, including \$1 million dedicated to issues affecting the homeless
- A reduction in the labour force in 2014, corresponding to the 5% reduction in overall remuneration

## Increase the performance of infrastructures, while maintaining healthy financial management

- \$373 million for water management
- \$130 million for municipal roadways
- Maintain the overall level of budget allocations earmarked for reserves established for the cash payment of capital works

## Confirm Montréal's role as metropolis and prepare the legacy of the 375th

- More than \$280.5 million in investments are planned, between now and 2017, for legacy projects of the 375th anniversary of Montréal's founding.
- A contribution of \$1 million, up by \$400,000, will be made to the 375th celebrations corporation.
- \$11 million are earmarked for the Réussir@montreal (PR@M-Industrie) program to boost economic development.

## Prioritize public security and mass transit

- \$677.3 million for the *Service de police de Montréal*, including \$2.4 million for the special municipal integrity protection force (EPIM), up by \$12.5 million
- \$357 million for the *Service de sécurité incendie de Montréal*, up by \$11.9 million
- A \$12.5-million increase in the contribution to the *Société de transport de Montréal*
- A \$55.1-million contribution to the *Agence métropolitaine de transport*, up by \$1.3 million

## Maintain quality public services, while controlling costs

- \$487 million for cultural, recreational and sports activities:
  - \$74 million for Space for Life (Biodôme de Montréal, Botanical Garden, Insectarium and the new Planetarium)
  - \$12.9 million for the *Conseil des arts de Montréal*, up by \$500,000
  - \$5.4 million for Pointe-à-Callière, Montréal Museum of Archaeology and History, up by \$250,000
- \$163 million for waste management
- \$153 million for snow removal

## Montréal: A City of Integrity

Montréal's reputation has been undermined over the past few years following a series of scandals which demonstrated that the city was the target of corruption and collusion accusations. The control mechanisms were obviously powerless against these threats, and Montrealers expect that every measure will be put in place to eradicate the problem and prove that Montréal is an exemplary city in the fight against collusion and corruption.

Many have deplored the absence of a city authority that could have investigated, as an independent body, the irregularities that were observed. To achieve this, we are creating the position of Inspector General who will have the authority to intervene and order a stop to problematic or suspect work. This concept has proved itself in the United States and the United Kingdom, but it is a first in Canada. The position will be filled by an independent officer who will be under the authority of City Council and not the Director General's Office. To ensure the future of this function, we have decided to include this new role in the Montréal Charter, and the Government of Québec has agreed to table a bill to that effect when the National Assembly resumes in February.

A \$5-million provision is included in the 2014 budget to set up the Inspector General's Office.

We hope to introduce a genuine culture of transparency within the municipal administration to rebuild a relationship of trust with the community. Consequently, we plan to introduce open data principles in several city units, so that all can understand how municipal departments operate.

To save the city money and maximize investment, we will examine the possibility of replacing the systematic remuneration model used by professional firms based on the percentage of the cost of work with flat fees. We also wish to rule out the possibility that a professional firm could design plans and specifications, oversee a worksite and approve contingencies without internal approval.

# Montréal: An Efficient, Consistent and Productive City

A lot has been said about the way the city administration works in Montréal. Sometimes, the findings are hard to face. Montrealers are entitled to an efficient administration that can deliver. We are convinced that many areas are doing well in the city. However, without being pessimistic, it is now obvious that there is a lot of room for improvement. The conclusions are clear. The lax situation that has marked the past years requires a thorough reform, to make adjustments and reorganize departments. This is a serious undertaking that cannot be achieved with a snap of the fingers. That is why we got to work quickly by declaring a hiring freeze to give us time to evaluate the various city departments.

To achieve this, we have created the organizational performance department. There will be no allocations made for this in the 2014 budget, because the new department will use existing budget allocations and will be made up of approximately 20 civil servants. This new corporate department will have a vital role. Its mandate will be to:

- Examine the main processes and activities of municipal management.
- Suggest reforms targeting the organization's efficiency; simplify processes and activities; measure results; undertake benchmarking with the best comparable organizations.
- Aim for greater accountability within the city administration.
- Develop an open data bank, enabling Montrealers to learn about the city's organizational performance.

The department will enable Montréal to compare itself with similar public or private organizations and evaluate management activities to become more efficient. We are counting on all public administration stakeholders to change municipal management processes and activities as a result of this analysis. Our long-term objective is to be in the first quartile of efficient Canadian cities.

We also plan to tackle consistency when it comes to city actions, especially between central departments and the boroughs. This is why we are creating the Mayors Table where the Mayor of Montréal will meet regularly with all the borough mayors. Montrealers expect us to work together for the common good. We are convinced that this concern is shared by the mayors throughout the territory and believe that a formal and regular discussion forum will help us to create useful and necessary ties.

All decision-making venues must rely on efficient accountability mechanisms, to avoid the pitfalls that come with a self-contained type of management. Therefore, in an effort to achieve greater transparency, we will be enacting a by-law to implement an accountability mechanism. We plan to broaden the mandate of the *Commission d'examen des contrats*, so that it may also review major contracts in the boroughs.

# Montréal, Serving its Residents

During the last electoral campaign, our team stood up before the voters with the slogan "Citizens Come First". This is true of our commitment, and our first budget enables us to give the municipal administration the necessary momentum to base services on what is expected.

Current events remind us that infrastructures in Montréal must be upgraded, despite the worksites that have multiplied over the past years. In 2014, our administration stays the course by earmarking more than \$373 million for water management and \$364.1 million for the road network. In fact, \$153.3 million will go towards snow removal. We have increased the budget allocated to the road network by \$2 million, including an additional \$0.4 million for fixing potholes in the boroughs as well as inspecting and maintaining roadways. We also have added \$0.9 million to the budget for traffic-related work.

We plan to implement specific procedures to improve communication and coordination between city departments involved in planning and completing infrastructure projects, to improve the rate of completion for maintenance and repair work.

The budget allocations for residual waste management (household waste and recyclables) amount to \$163.3 million. The budget shows a difference of \$6.7 million compared to 2013, resulting from a \$2.4-million reduction of the payroll and a decrease of \$4.3 million in contract costs for waste pickup in the boroughs. These savings are mainly due to a significant decrease in the volume of waste collected following the introduction of the new recycling bins and an increase in composting. We are pleased to say that our efforts in this area are being rewarded. There is still a lot to be done to achieve our objectives. We will spare no effort in the next year to continue our hard work.

We are sensitive to the measures to protect the environment. Whether it involves fighting against air, water or noise pollution or making greater progress on soil decontamination, we are continuing our efforts with a \$12.4-million budget for a greener environment. As for sustainable development, particular attention will be paid to our arboreal heritage. In 2014, we are investing an additional \$3 million in the canopy action plan and in the fight against the Emerald Ash Borer. An amount of \$813,000 has already been included in the 2014 budget to control this pest.

Montréal must make better use of information technology, to enable residents to communicate and do business directly with their city administration. This is what we call the "intelligent city". We are developing an action plan that will paint a portrait of the existing computer network and digital environment and set objectives for the next four years. In 2014, we will begin work to improve residents' access to digital technology. We are also creating an ICT round table made up of industry representatives to advise the city, before introducing the action plan.

Unfortunately, a number of Montrealers have left the city to raise a family in the suburbs, because of the high cost of home ownership. This budget will ensure continuity in the field of home ownership. We plan to maintain the current momentum when it comes to building social and community housing. To achieve this, we are counting on the financial support of the Québec government with the *AccèsLogis* and *Rénovation Québec* programs.

We expect to receive the portion of the *AccèsLogis* program budget earmarked for Montréal, or at least 45% of the budget allocated by the *Société d'habitation du Québec* for all of Québec. This fund allocation will help us meet the needs of Montréal households by:

- Building social and community housing, especially for families, senior citizens and homeless or vulnerable persons.
- Including affordable condominiums and housing in large residential projects with an eye to social diversity.

We expect to receive at least \$12 million annually as part of the *Rénovation Québec* program, that will be added to our own equivalent contribution, to:

- Encourage renovation and housing adaptation, as well as maintain properties in good condition.
- Keep families in Montréal by supporting home-ownership programs and encouraging the development of residential products designed for families.
- Revitalize distressed neighbourhoods.

We hope to count on additional financial support from the Ministère de la Santé et des Services Sociaux to strengthen community support at existing non-profit organizations to benefit vulnerable clientele. We would need an additional \$1.5 million, annually, to build the 750 new dwellings and rooms for the homeless and vulnerable persons that we plan to deliver by 2015-2016.

As do all large cities, Montréal must deal with complex social problems. Although it is the government's responsibility to deal first with these issues, our administration hopes to act as a catalyst to enable society to rise to the challenge. That is why we are increasing investments to combat homelessness by \$1 million, for a total of more than \$2 million. We will also create a "social agency" for the most vulnerable members of society that will bring together, in a one-stop shop, all the services the city provides for them, to ensure improved, efficient and coordinated action in this field.

The transport of goods and public transportation is vital for our city's development. That is why, in addition to our efforts to improve infrastructure, the city contribution to public transit amounts to \$456 million, including a \$12.5-million increase in the contribution to the Société de transport de Montréal (STM) operations and a \$1.3-million increase for the Agence métropolitaine de transport (AMT). The budget devoted to the STM amounts to \$400.8 million and that of the AMT, to \$55.1 million. As per our commitment, we plan to extend the bicycle path network in 2014.

The reputation of Montréal relies on its cultural vitality. We are sticking to the budget targets in 2014 by allocating \$199.2 million to the field of culture. More specifically, we are increasing our share of the budget allocated to the *Conseil des Arts* and the *Pointe-à-Callière*, Montréal Museum of Archaeology and History by \$500,000 and \$250,000, respectively.

On the eve of the 375th anniversary of Montréal, we hope to take on a leadership role to bring together artists, institutions, philanthropists and all levels of government at this great rendezvous. We hope to encourage Montrealers to visit our modern libraries, city institutions, *Maisons de la culture* and artist workshops. We will prioritize an approach aimed at promoting the cultural economy through the city's economic development strategy, in close partnership with the economic community, artists, organizations, institutions and businesses. Finally to promote Montréal's reputation as a cultural centre, we plan to develop a collaborative strategy on the international scene.

Montréal is truly a sports-oriented city. Sports and recreation are an integral part of community life. For this reason, we are supporting efforts and allocating a budget of \$288.2 million to sports and recreation. By continuing renovations of 40 ice surfaces and swimming pools in Montréal, the city helps the community to stay physically active, encourages young people to develop healthy lifestyle habits and athletes to train at high-level facilities. A summit on sports and physical activity will be held in Montréal with "*Montréal, physiquement active*" as a theme. This summit will examine how Montréal must develop to keep the community healthy. The long-awaited opening, at the end of 2014, of the Centre de soccer at the *Complexe environnemental de Saint-Michel* will be a highlight in terms of sport venues. Montréal will continue to host major international events over the year and will continue to shine as a world-class sports city.

## Montréal Is an Absolute Must

We are absolutely convinced that Montréal must assume, in its entirety, its status as the metropolis of Québec, and we must use all reasonable means to make it a must-see city.

Montréal is the economic engine of Québec. Montréal has European flair, but it is definitely a North-American city. In this context, the announcement of a free-trade agreement between Canada and Europe is a unique opportunity. More specifically, our administration announced recently the creation of an economic development department worthy of the name. This will be achieved using existing budgets. We will spare no effort to attract large projects, businesses that will create jobs and investments by promoting an integrated vision of economic development. We plan to be more present on the international scene to attract foreign investment.

In short, the city must be competitive on the world stage if it is to create wealth in the long term for the community. It must be appealing for foreign investors by making sure it has all the assets to become a "must", by keeping tax costs at the lowest possible level.

We must also assert our leadership with partners. We plan to play a full part within the Montréal Metropolitan Community. It is important that we develop a consistent regional discourse, if we wish to be heard by the two levels of government. The new Champlain Bridge project is an excellent example of this.

The status of metropolis of Québec says nothing if Montréal does not maintain relations with its partners in all the regions of Québec. That is why the Mayor of Montréal initiated a tour of the regions of Québec to maintain dialogue. This will help Montréal develop strategic alliances on sensitive issues such as the future of pension plans.

Montréal leadership will enable us to better discuss our point of view before the governments of Québec and Canada. We hope to have the status of metropolis recognized by the Québec government, which should help the city diversify its revenues. This will help the city breathe easier and play its role as the economic engine of Québec in a more assured and concrete manner.

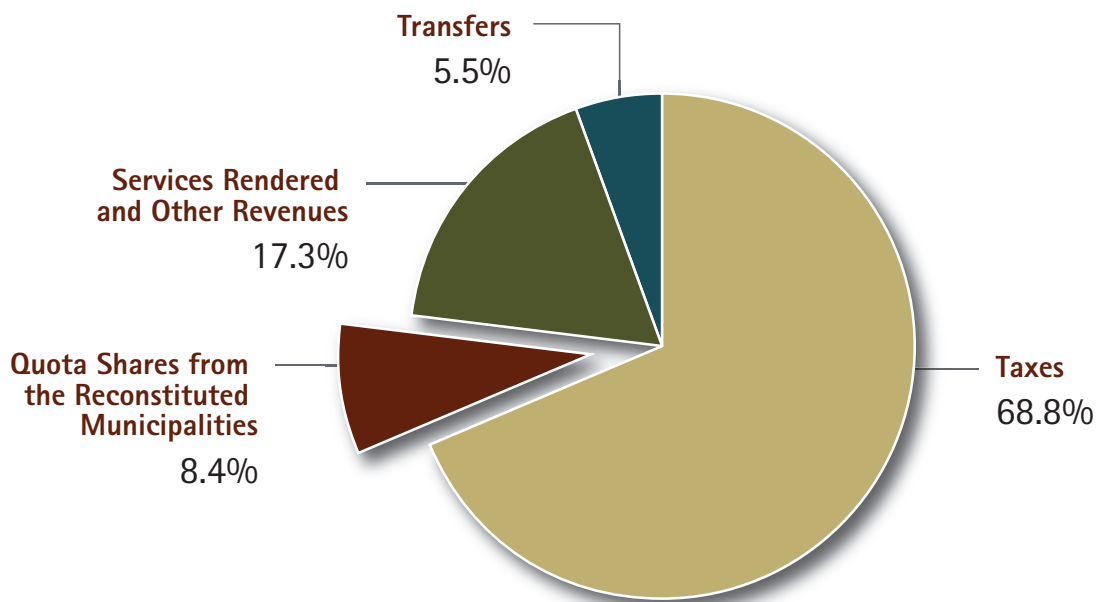
## The Source of City Revenues

City revenues are primarily generated by property taxes that will total \$3.3 billion in 2014, or 68.8% of total revenues.

Revenues generated by services rendered and other sources will stand at \$828 million and represent 17.3% of the city's total revenues in 2014. Transfer revenues (grants from the higher levels of government and other entities) will be \$265 million or 5.5% of Montréal's total revenues for 2014.

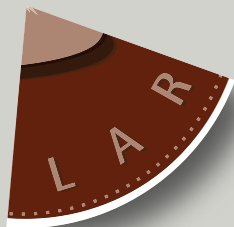
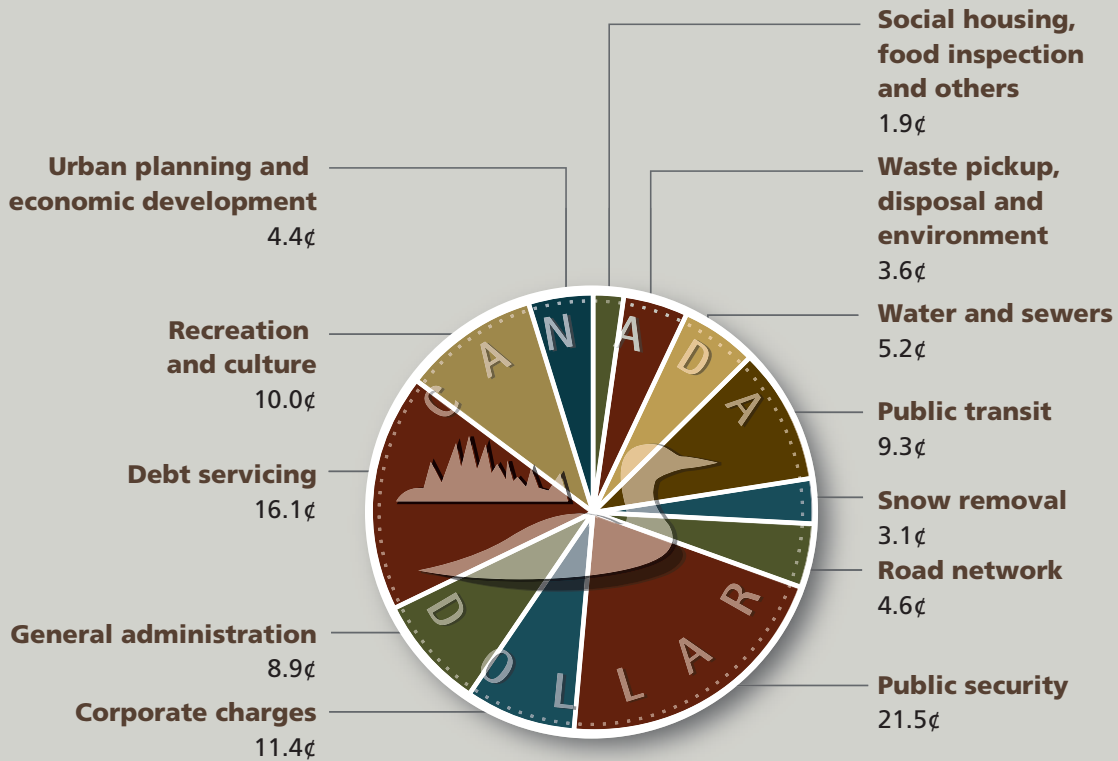
Furthermore, under *An Act to amend various legislative provisions concerning Montréal* (S.Q. 2008, c.19) urban agglomeration expenditures are funded through a system of quota shares that all of the related municipalities pay to the Urban Agglomeration Council Budget. The reconstituted municipalities are required to contribute \$401 million or 8.4% of Montréal's revenues.

This set of revenues is used to cover expenditures generated by the city's local areas of authority and by those of the urban agglomeration. As the central city, Montréal is, of course, responsible for administering the urban agglomeration's financial operations on behalf of all the related municipalities.

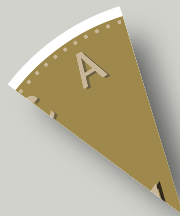




# Your Taxes Are Important



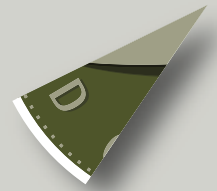
Public security	21.5¢
Police	13.8¢
Fire safety	7.3¢
Civil security and others	0.4¢



Recreation and culture	10.0¢
Swimming pools, parks and playing fields	3.7¢
Community centres	1.6¢
Libraries	1.7¢
Heritage, museums and exhibition centres	1.4¢
Skating rinks	0.7¢
Others	0.9¢



Corporate charges	11.4¢
Pension plans	7.1¢
Contingencies, pay equity and others	4.3¢



General administration	8.9¢
Financial management	4.7¢
City council	1.1¢
Law enforcement	1.2¢
City clerk and property assessment	0.7¢
Human resource management	1.2¢

# 2014 Tax Highlights

## General increase of tax charges

There will be a 2% tax charge increase on residential and non-residential properties. This decision results in a general variation of tax charges on residential properties of 1.9% and 2.0% on non-residential properties.

## Infrastructure rehabilitation

Two new financial reserves will be created in 2014 for infrastructure rehabilitation. These new reserves will be funded by allocations from the general fund, which amount to \$23 million for the municipal reserve and \$4.7 million for the urban agglomeration reserve.

Montréal taxpayers contribute \$26.8 million in total to the funding of these two reserve funds.

Overall contributions to the reserve funds, to finance infrastructure rehabilitation remain at the same level as in 2013, and taxpayers will see no impact on their tax charges.

## Borough taxes

The boroughs are responsible for indexing their service tax, to ensure total indexing of their budget since the transfer, in 2013, of tax room.

In 2014, the borough councils have increased revenues from the service tax by 13%. These decisions taken by each individual borough council, result in an increase of 0.9% of total tax charges for residential properties and 0.1% for non-residential properties.

## Change in total tax charges

The following table shows the change in total tax charges for Montréal taxpayers by borough, including the effect of a change in borough taxes.

Individual tax bills may increase or decrease to different extents, depending on changes in the value of one property compared to those of others.

### Change in total tax charges between 2013 and 2014, by borough

Boroughs	Residential properties			Non-residential properties		
	General tax charges <sup>1</sup>	Borough service taxes	Overall tax charges	General tax charges <sup>1</sup>	Borough service taxes	Overall tax charges
Ahuntsic-Cartierville	1,2%	0,1%	1,3%	0,8%	–	0,8%
Anjou	0,6%	4,3%	4,9%	1,5%	1,1%	2,6%
Côte-des-Neiges–Notre-Dame-de-Grâce	2,0%	0,4%	2,4%	1,7%	0,1%	1,8%
Lachine	2,8%	0,3%	3,1%	-0,3%	0,1%	-0,2%
LaSalle	1,1%	0,7%	1,8%	0,6%	0,2%	0,8%
L'Île-Bizard–Sainte-Geneviève	1,4%	0,3%	1,7%	0,2%	0,1%	0,3%
Mercier–Hochelaga-Maisonneuve	0,9%	1,4%	2,3%	0,6%	0,3%	0,9%
Montréal-Nord	0,5%	0,6%	1,1%	0,9%	0,1%	1,0%
Outremont	3,8%	0,1%	3,9%	2,6%	–	2,6%
Pierrefonds-Roxboro	1,5%	0,2%	1,7%	2,6%	–	2,6%
Plateau-Mont-Royal	4,1%	0,5%	4,6%	4,3%	0,1%	4,4%
Rivière-des-Prairies–Pointe-aux-Trembles	-0,2%	5,5%	5,3%	-0,5%	1,2%	0,7%
Rosemont–La Petite-Patrie	2,5%	0,1%	2,6%	3,1%	–	3,1%
Saint-Laurent	3,1%	0,4%	3,5%	0,3%	0,1%	0,4%
Saint-Léonard	0,4%	2,2%	2,6%	1,4%	0,5%	1,9%
Sud-Ouest	3,2%	0,5%	3,7%	1,6%	0,1%	1,7%
Verdun	1,8%	0,2%	2,0%	3,2%	–	3,2%
Ville-Marie	1,5%	0,1%	1,6%	3,0%	–	3,0%
Villeray–Saint-Michel–Parc-Extension	2,7%	0,4%	3,1%	2,2%	0,1%	2,3%
<b>VILLE DE MONTRÉAL</b>	<b>1,9%</b>			<b>2,0%</b>		

– Minimal data

<sup>1</sup> "General tax charges" include general property taxes, the wayer and road taxes, fiscal user fees and borough investment taxes. They exclude changes relating to borough service taxes.

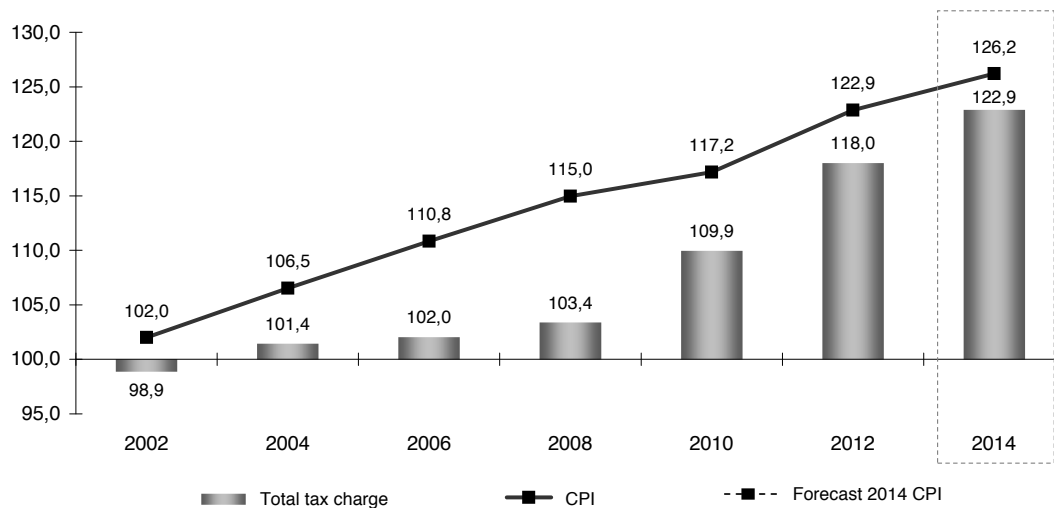
Source: Compilation updated September 11, 2013 and based on 2013 and 2014 tax parameters.

## Evolution of total tax charges since 2001

The graphs below show the evolution of total tax charges of Montréal taxpayers since 2001, by property category.

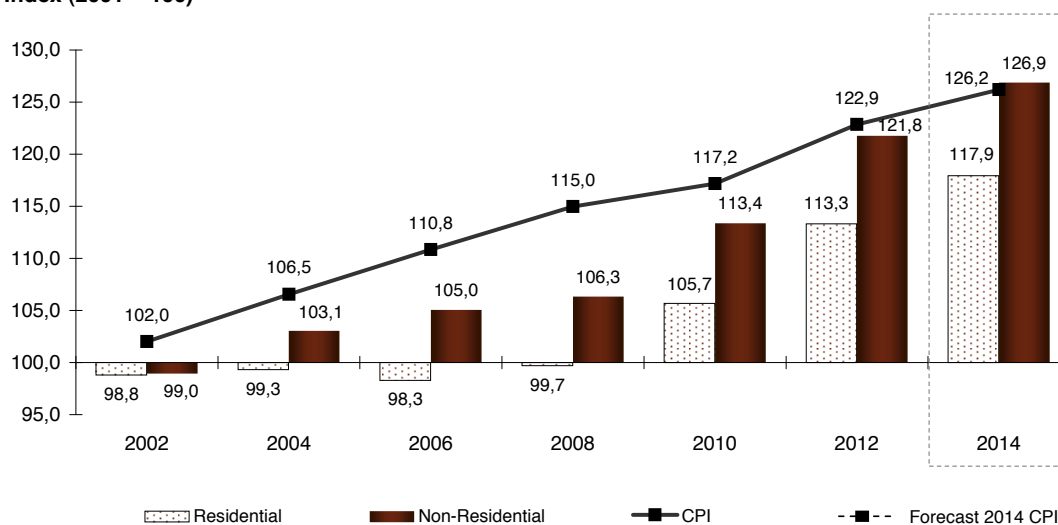
### Evolution of total tax charge<sup>1</sup> and consumer price indexes<sup>2</sup>, between 2001 and 2014

Index (2001 = 100)



### Evolution of total tax charge<sup>1</sup> and consumer price indexes<sup>2</sup>, by property category, between 2001 and 2014

Index (2001 = 100)



<sup>1</sup> The total tax charge index measures the changes in the general property tax, fiscal user fees, borough service taxes and water and road taxes.

<sup>2</sup> Source: Institut de la statistique du Québec and Statistics Canada.



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