



# Presentation 2018 BUDGET



# Presentation of the 2018 budget

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# Operating budget

## Definition

The operating budget is composed of 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.



# 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 », fiscal space which belongs to the Borough. In 2018, the rate will be \$0,0681/ \$100.
- **Revenues of local sources**  
These are the proceeds from the fees of certain services rendered by the Borough, such as oaths, hall rentals, etc.



# 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.



# Funding and budget 2018-2017 Variances

	2017	2018	Variance
Operating budget	\$29 112 300	\$29 785 500	\$673 200 (1)
Central transfers	\$22 563 500	\$22 880 400	\$316 900 (2)
Tax on services	\$5 099 900	\$5 258 200	\$158 300 (3)
Revenues of local sources	\$1 448 900	\$1 296 900	- \$152 000 (4)
Appropriation of surplus	\$0	\$350 000	\$350 000 (5)

## Explanations of variances

- (1) Variance is due to indexation of contracts, remuneration
- (2) Relative to the finance reform of boroughs, adjustment , indexation , harmonization of activities of the technical services of the library.
- (3) The rate of the local tax passes from \$0.0671/\$100 in 2017 to \$0.0681/\$100\$ In 2018.
- (4) Decrease in revenues of the technical services of the library due to harmonization.
- (5) Appropriation of surplus.

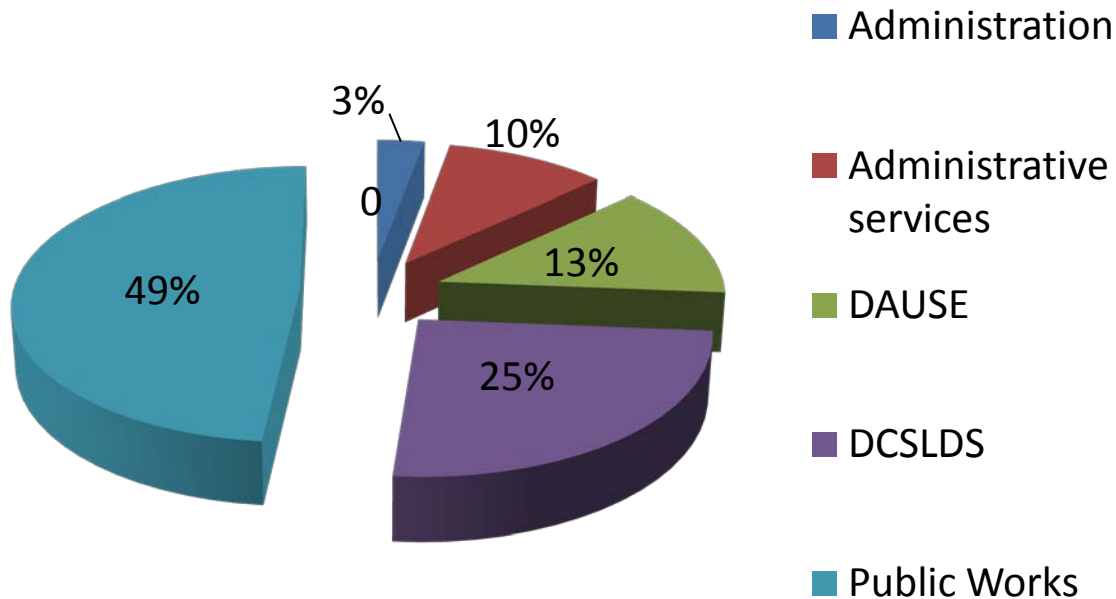


# Expenses by department

Department	Expenses	Percentage
Administration	\$934 700	3 %
Administrative services	\$3 042 600	10 %
DAUSE	\$3 774 400	13 %
DCSLDS	\$7 377 000	25 %
Public works	\$14 656 800	49 %
Total	\$29 785 500	100 %



# Expenses by department





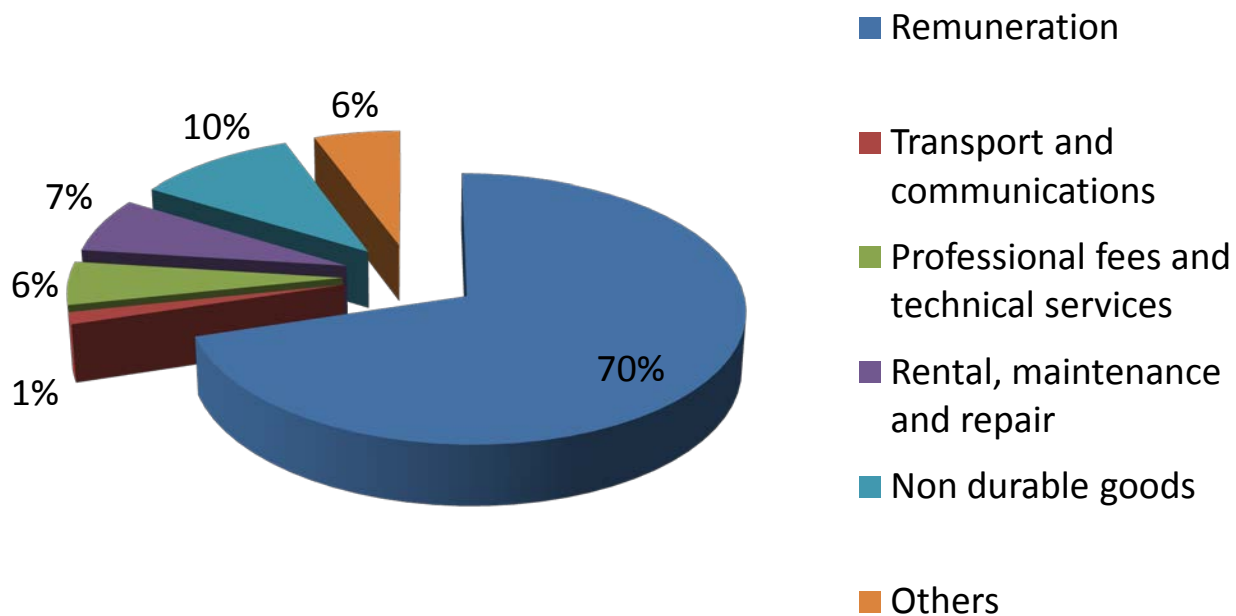


# Nature of expenses

	2017	2018
<b>Remuneration</b> (salaries and social benefits)	\$20 386 600	\$20 978 000
<b>Transport and communications</b> (telephone services and travels)	\$417 900	\$399 000
<b>Professional fees and technical services</b> (land surveying contract, public security contract, training)	\$1 631 500	\$1 703 500
<b>Rental, maintenance and repair</b> (vehicle rental, building maintenance)	\$1 953 600	\$2 233 600
<b>Durable and non durable goods</b> (electricity, office supplies, parts and accessories)	\$3 072 100	\$2 839 400
<b>Others</b> (subsidies, claims, contributions to organizations)	\$1 650 600	\$1 632 000



# Nature of expenses



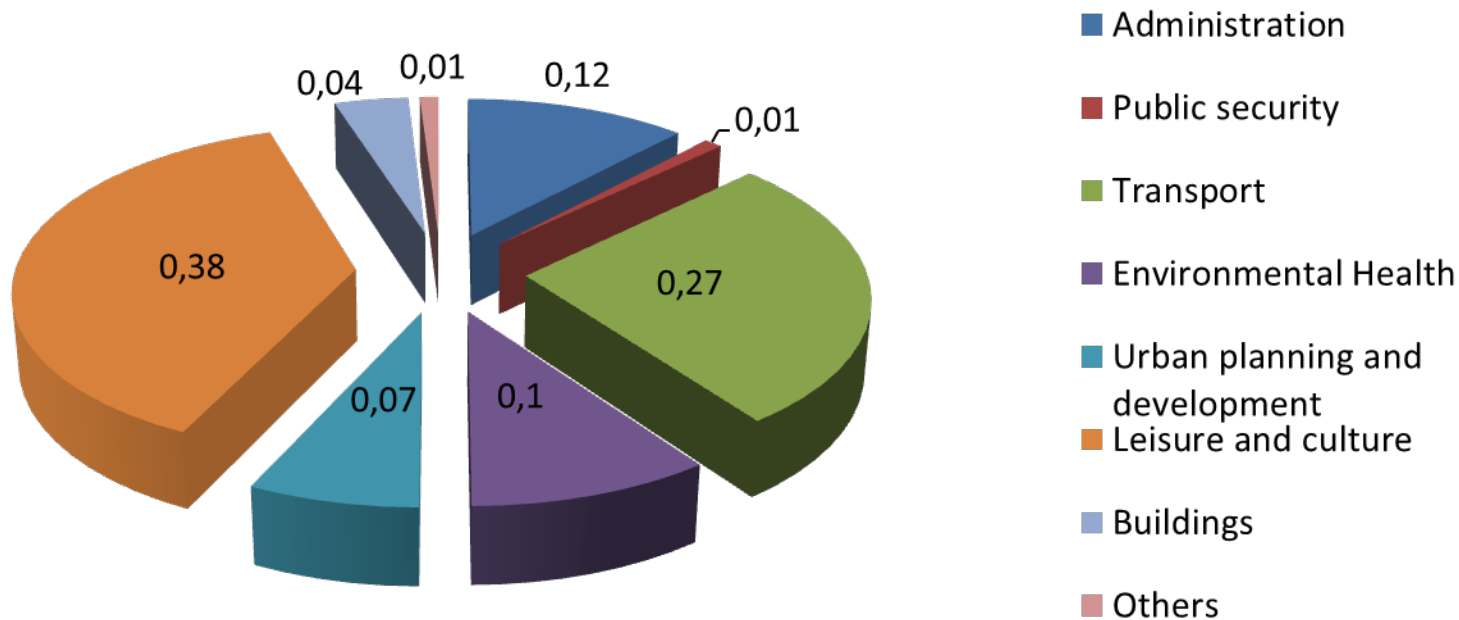


# Cost of activities per dollar

Activity	Expenses	Cost /dollar
Administration	\$3 600 300	0,12
Public security	\$391 000	0,01
Transport (Road maintenance network)	\$7 998 000	0,27
Environmental health (Water distribution, sewer system)	\$2 765 400	0,10
Urban planning and development	\$1 987 400	0,07
Leisure and culture	\$11 376 700	0,38
Buildings	\$1 289 700	0,04
Others	\$377 000	0,01



# Cost of activities per dollar





# 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	\$291 100
Great projects (Library)	\$2 555 800
Contingencies	\$476 500
Various	\$8 019 400
Other funds of closure	\$348 100
Park funds	\$2 986 600

As of October 31, 2017



THANK YOU !

*Grandeur nature* 