



2023 BUDGET PRESENTATION

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2023 BUDGET FORECAST



OPERATING REVENUES

	2022	2022 Estimate	2023
General property taxes	8 887 200 \$	9 012 000 \$	9 564 500 \$
Taxes – DEBTS L-T all	1 206 100 \$	1 233 700 \$	1 312 200 \$
Taxes DEBTS L-T sector	282 900 \$	287 310 \$	305 800 \$
Service taxes, water supply, sewer system, residual matters	1 810 600 \$	1 895 573 \$	2 037 200 \$
Payments in lieu of taxes	160 700 \$	188 280 \$	188 200 \$
Transfers	105 000 \$	277 736 \$	134 300 \$
Services rendered	313 700 \$	407 748 \$	293 800 \$
Transfer duties (welcome)	1 250 000 \$	2 100 000 \$	1 900 000 \$
Fines and penalties	40 200 \$	82 490 \$	75 200 \$
Interest	230 000 \$	530 000 \$	516 400 \$
Other revenues - roadwork	25 000 \$	7 500 \$	5 000 \$
TOTAL OPERATION REVENUES	14 311 400 \$	16 022 337 \$	16 332 600 \$

2023 BUDGET FORECAST



CHARGES

	2022	2022 Estimate	2023
General Administration	2 286 165 \$	2 254 704 \$	2 748 400 \$
Public Security	3 303 100 \$	3 059 215 \$	3 268 900 \$
Transportation	2 643 550 \$	2 652 110 \$	2 915 400 \$
Environmental Health	1 900 000 \$	2 002 820 \$	2 156 700 \$
Health & Welfare	68 200 \$	68 810 \$	70 900 \$
Urban Planning & Development	843 300 \$	922 310 \$	988 100 \$
Recreation & Culture	1 445 925 \$	1 269 797 \$	1 541 300 \$
Financing Fees	753 800 \$	822 100 \$	821 100 \$
Operating Expenses	13 244 040 \$	13 051 866 \$	14 510 800 \$

2023 BUDGET FORECAST



SUMMARY

	2022	2023
TOTAL REVENUES	<u>14 311 400 \$</u>	<u>16 332 600 \$</u>
OPERATING EXPENSES, Excluding amortization	13 244 040 \$	14 510 800 \$
REIMBURSEMENT OF LONG TERM DEBT AND ALLOCATIONS	<u>1 067 360 \$</u>	<u>1 821 800 \$</u>
TOTAL EXPENDITURES AND ALLOCATIONS	<u>14 311 400 \$</u>	<u>16 332 600 \$</u>

2023 BUDGET FORECAST



RECONCILIATION FOR TAX PURPOSES

2022	2023
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FINANCING

Reimbursement of long term debt	(956 000 \$)	(1 318 800 \$)
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Increase due to new debt 5 M\$ in February 2022 (Bellevue & part of Main)

ALLOCATIONS

Investment activities	(500 000 \$)	- \$
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Allocated accumulated surplus – BUDGET BALANCE	528 640 \$	100 000 \$
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Financial reserves and reserved funds	(140 000 \$)	(603 000 \$)
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	(1 067 360 \$)	(1 821 800 \$)
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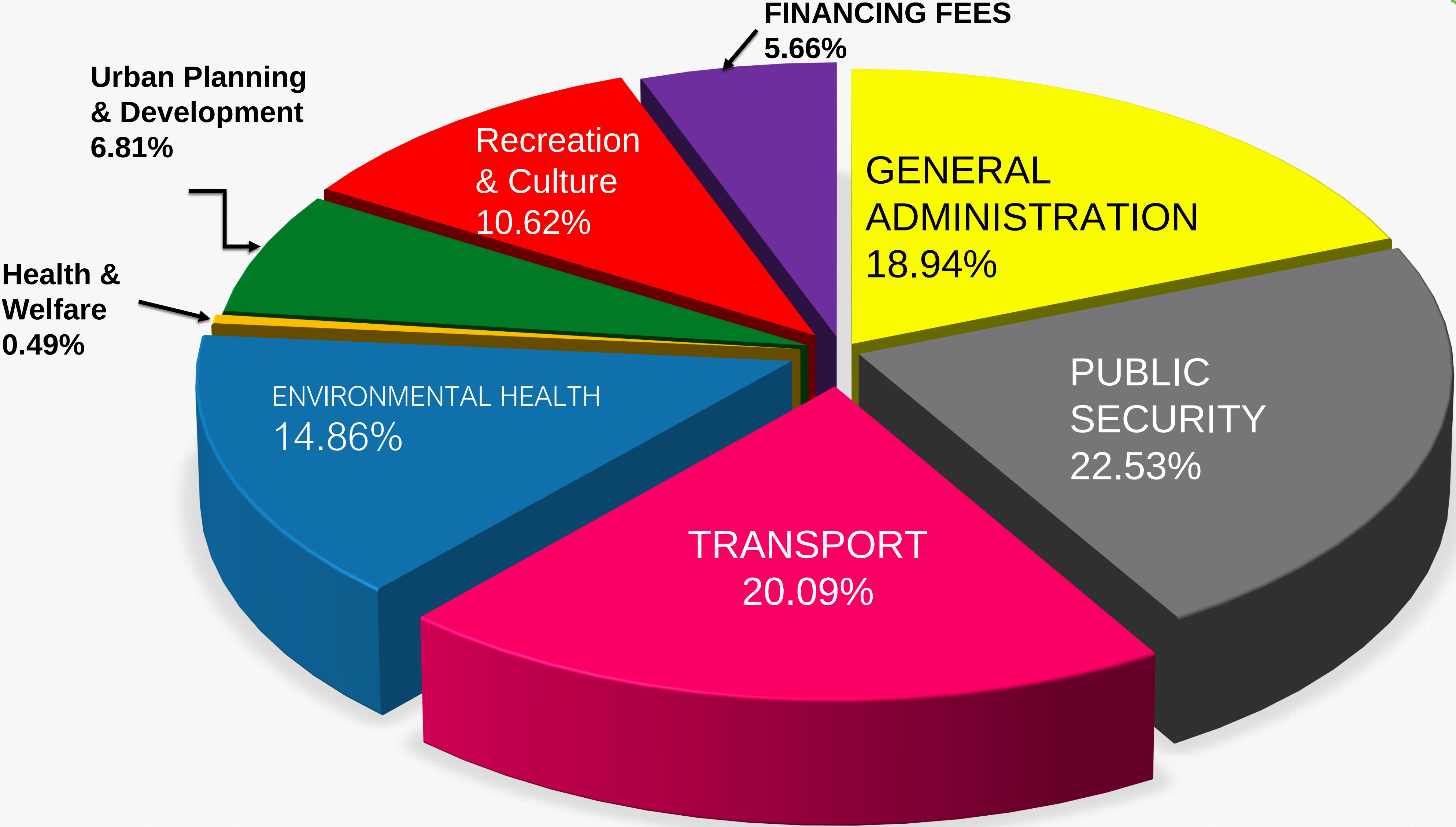
OPERATING RESULTS FOR TAX PURPOSES

0 \$

0 \$

2023 BUDGET FORECAST

EXPENSES BY FUNCTION



Explanation – main operating variances

Post or Item	Budget 2023	Budget 2022	Variance \$	Variance %
Salaries and benefits	4 838 396 \$	4 559 300 \$	279 096 \$	5.8%
Professional services	366 500 \$	334 600 \$	31 900 \$	8.7%
Legal services	344 000 \$	193 900 \$	150 100 \$	43.6%
Snow removal	663 100 \$	556 200 \$	106 900 \$	16.1%
Abrasives (contracts)	393 000 \$	390 400 \$	2 600 \$	0.7%
Residual matter contracts	384 500 \$	299 700 \$	84 800 \$	22.1%
Shares MRC	670 600 \$	666 925 \$	3 675 \$	0.5%
Shares CMM	201 700 \$	193 300 \$	8 400 \$	4.2%
Shares ARTM	318 500 \$	308 800 \$	9 700 \$	3.0%
Sûreté du Québec	1 828 000 \$	1 765 200 \$	62 800 \$	3.4%
Groupe Sûreté	135 100 \$	130 000 \$	5 100 \$	3.8%
IT Support – PG, Ited...	193 500 \$	191 900 \$	1 600 \$	0.8%
Communications (item 330)	53 600 \$	54 715 \$	(1 115) \$	-2.1%
Electricity (item 681)	288 400 \$	273 800 \$	14 600 \$	5.1%
Heating oil (item 632)	38 400 \$	25 900 \$	12 500 \$	32.6%
Interest – long term debt	793 000 \$	729 300 \$	63 700 \$	8.0%
TOTAL major expenditures	11 510 296 \$	10 673 940 \$	836 356 \$	7.8%
Total expenditures	14 510 800 \$	13 243 400 \$	1 267 400 \$	8.7%

Assessment Roll



► 2022 : first year of three-year valuation roll in force as of January 1, 2022.

Value of rolls used for budget		ASSESSMENT VALUE BY CATEGORY		%
Taxable assessment – budget roll 2022	1 494 424 480 \$	Residual (residential)	1 457 446 604 \$	95.1
Taxable assessment – budget roll 2023	<u>1 532 609 987 \$</u>	6 units or more	10 627 400 \$	0.70
Increase (2,5%)	<u><u>38 185 507 \$</u></u>	Serviced vacant lots	3 947 000 \$	0.26
		Non Residential	54 330 496 \$	3.54
		Forest	229 000 \$	0.01
		Agricultural	<u>6 029 487 \$</u>	<u>0.39</u>
		TOTAL	<u><u>1 532 609 987 \$</u></u>	<u><u>100.0</u></u>

TAXES 2023



COMPARATIVE TAX RATES

CATEGORY	2022	2023	% increase
Residential (residual)	0,5890 \$	0,6185 \$	5,0
Non residential dwellings	0.6000 \$	0.6300 \$	5,0
Serviced vacant lots	0.7500 \$	0.7875 \$	5,0
Agricultural	0.5890 \$	0.6185 \$	5,0
Debt burden – reduced rate	0.0807 \$	0.0856 \$	6,1
Urban residential sewage rate (base)	230,00 \$	240,00 \$	4,3
Residential sewage rate (base)	330,00 \$	360,00 \$	9,1
Household waste fee	125,00 \$	125,00 \$	0.0
Residential recycling fee	95,00 \$	90,00 \$	-5,3
Residential compost fee	100,00 \$	120,00 \$	20,0



Tax burden evolution - single family dwelling

AVERAGE VALUE

\$450K

Variation of property tax rate 2022 vs 2023: 5%

RESIDENTIAL:	2022	2023	Variation % 2022 vs 2023
1. URBAN			
WATER / SEWAGE	4 118 \$	4 310 \$	4.7%
WATER	3 645 \$	3 839 \$	5.3%
NO WATER, NO SEWAGE	3 343 \$	3 513 \$	5.1%
2. POINTE-À-RAQUETTE	4 170 \$	4 398 \$	5.5%
3. VACANT LOT	2 941 \$	3 092 \$	5.1%



Tax burden evolution - single family dwelling

AVERAGE VALUE

\$600K

Variation of property tax rate 2022 vs 2023: 5%

RESIDENTIAL:	2022	2023	Variation % 2022 vs 2023
1. URBAN			
WATER / SEWAGE	5 120 \$	5 364 \$	4.8%
WATER	4 648 \$	4 894 \$	5.3%
NO WATER, NO SEWAGE	4 309 \$	4 529 \$	5.1%
2. WHITLOCK	5 790 \$	6 300 \$	8.8%
3. POINTE-À-RAQUETTE	5 031 \$	5 303 \$	5.4%



Tax burden evolution – single family dwelling

AVERAGE VALUE	\$1 M		
Variation of property tax rate 2022 vs 2023: 5%			
RESIDENTIAL:	2022	2023	Variation % 2022 vs 2023
1. URBAN			
WATER / SEWAGE	8 312 \$	8 791 \$	5.8%
WATER	7 295 \$	7 677 \$	5.2%
NO WATER, NO SEWAGE	6 832 \$	7 181 \$	5.1%
2. WHITLOCK	8 480 \$	9 128 \$	7.6%
3. POINTE-À-RAQUETTE	7 706 \$	8 115 \$	5.3%
4. HUDSON VALLEYS	7 295 \$	7 678 \$	5.3%



THREE-YEAR CAPITAL EXPENDITURE PROGRAM 2023-2024-2025

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PTI

CAPITAL EXPENDITURE PROGRAM



Projets (en \$) Projects (in \$)	2023	2024	2025
Infrastructures – Voirie / Parcs et Espaces verts <i>Infrastructure – Roads / Parks and Green Spaces</i>	2 715 000 \$	4 200 000 \$	2 025 000 \$
Rénovations et construction de bâtiments <i>Buildings: renovation and construction</i>	370 000 \$	1 750 000 \$	1 850 000 \$
Infrastructures Eau <i>Water Infrastructure</i>	2 730 000 \$	4 310 000 \$	4 905 000 \$
Programme remplacement - Matériel roulant <i>Replacement Program - Rolling Stock</i>	520 000 \$	400 000 \$	80 000 \$
Autres projets et autres équipements <i>Other Projects and Equipment</i>	270 000 \$	425 000 \$	275 000 \$
Sous-total Sub total	6 605 000 \$	11 085 000 \$	9 135 000 \$

PTI

CAPITAL EXPENDITURE PROGRAM



Financement Projets (en \$) Project financing (in \$)	2023	2024	2025
Comptant – Fonds d’administration générale <i>Cash – General administrative fund</i>	90 000 \$	-	-
Fonds de roulement (FDR) <i>Working Capital Fund</i>	450 000 \$	100 000 \$	130 000 \$
Réserve – Fonds de parcs et espaces verts <i>Reserve – Parks and Green Spaces</i>	50 000 \$	250 000 \$	-
Surplus non affecté <i>Non allocated surplus</i>	690 000 \$	450 000 \$	500 000 \$
Excédent de règlements d’emprunt fermés <i>Excess of closed By-laws</i>	460 000 \$	-	-
Subvention TECQ Grant	2 520 000 \$	1 420 000 \$	600 000 \$
Subvention PRACIM Grant	150 000 \$	1 750 000 \$	1 800 000 \$
Emprunt Secteur / <i>Sector financing</i>	325 000 \$	1 090 000 \$	4 055 000 \$
Autres (Fds réservés, Emprunt, Surplus) / <i>Other (reserved funds, By-law, Surplus)</i>	1 870 000 \$	6 025 000 \$	2 050 000 \$
Financement total identifié / <i>Total identified financing</i>	6 605 000 \$	11 085 000 \$	9 135 000 \$



Autres documents disponibles sur le site Web de la ville

Other documents available on the town website

- Liste comparative des taux de taxation 2022 - 2023
Comparative list of tax rates 2022-2023
- Tableau détaillé des projets du programme triennal d'immobilisations 2023-2024-2025 (PTI)
Detailed spreadsheet of Capital Expenditure 2023-2024-2025 (PTI)
- Rapport de Planification budgétaire 2023
Budget planning report 2023

MERCI / THANK YOU

