



# Ville de Saint-Lazare



Mayor's office



Saint-Lazare (Québec)  
January 7, 2010

## A word from the Mayor

### The 2010 Saint-Lazare Budget

Ladies and Gentlemen,

In 2010, the new property valuation roll comes into effect with an average increase of 17.5% of taxable properties. This increase in value of our properties confirms the exceptional quality of life Saint-Lazare offers.

In order to limit the effect of this increase in value on tax accounts, the mill rate has been decreased; it has gone from \$0.647 per \$100 valuation in 2009 to \$0.583 in 2010. Therefore, the increase in property value combined with the decrease in mill rate represents a 6% average increase on the tax account. While the municipal service taxes (waste disposal, sewer) have slightly increased with an impact of less than 1% on tax accounts, the water tax remains unchanged. Despite these changes, Saint-Lazare maintains some of the lowest tax rates in the MRC and in the province.

The table below summarizes the impact of these changes on the average home valued with a septic installation using the most common services (aqueduct and waste disposal). For an average home with an average assessment increase of \$46,000, this represents an increase of about \$136 on the tax account.

**Average home in Saint-Lazare: valuation and tax evolution**

Year	2009	2010
Average home value	\$262,000	\$308,000
Change	N/A	\$46,000
Taxation rate	\$0.647/\$100	\$0.583/\$100
Sub-total	\$1,695	\$1,796
Water tax	\$180	\$180
Waste management tax	\$190	\$225
Water treatment tax	\$22	\$22
Total	\$2,087	\$2,223
Tax increase	N/A	\$136

The 2010 budget includes costs and other fiscal expenditures of \$21,162,900 which represent an increase of 6.6% compared to the 2009 budget. To limit the impact, Council has allocated a sum of \$1,849,000 from its accumulated surplus.

Irreducible expenditures had a major impact again this year on our room to manoeuvre. For example, our contributions to la Sûreté du Québec and to l'Agence métropolitaine de transport are respectively \$3,560,000 and \$730,000.

The main factors explaining the increase in the budget are salary increases for Town employees by virtue of previously negotiated labour agreements as well as the creation of three new Town Hall positions (Assistant Town Clerk, Environment Assistant and Special Events coordinator). An amount of \$291,000 was included in the budget to implement a Public Transit Service and for the continuation of the Transport Soleil service. There is also an increase in cost for the waste pick-up and disposal service due to the large amount of garbage produced. Additional measures will be put forth to reduce the amount of residual waste produced and sent to landfill.

Furthermore, sums have been set aside to respect the mandates granted to us during the last election including: public security, green space conservation, better waste management, public transportation, and the improvement of recreational services.

Council agrees that the Town of Saint-Lazare has major decisions to take with regards to Town infrastructures including the expansion and levelling of the water treatment plant, a new fire station, the replacement of employee trailers behind the Town Hall, an indoor pool and the construction of a \$3 million dollar extension on the Community Centre's extension. Previously approved last September by the former Council, the construction of the Community Centre extension has been suspended until the new Council has had time to review all projects and analyse their impact on taxpayers.

In 2010, Council will focus on its obligation to exercise sound management and to analyse the water treatment plant's capacity to ensure sufficient drinking water is made available to all Saint-Lazare residents. This will undoubtedly contribute to the long-term debt in 2010. The cycling trail network and Master Conservation Plan will also lead to expenditures for the 2010-2012 three-year period.



The Mayor,  
Pierre Kary

Attach. (2)      Main 2010 rates taxation  
                         Operating activities

## MAIN 2010 TAX RATES

	<u>2009</u>	<u>2010</u>
<b>General property tax :</b>		
<b>Mill rate residual (base rate)     (per 100 \$ evaluation)</b>	0.647 \$	<b>0.583 \$</b>
<b>Mill rate E.A.E.     (per 100 \$ evaluation)</b>	0.647 \$	<b>0.583 \$</b>
<b>Mill rate non residential buildings     (per 100 \$ evaluation)</b>	1.024 \$	<b>0.964 \$</b>
<b>Water</b>	180.00 \$	<b>180.00 \$</b>
<b>Wastes</b>	190.00 \$	<b>225.00 \$</b>
<b>Waste water treatment</b>	140.00 \$	<b>160.00 \$</b>
<b>SQAE's share (Waste water treatment plant)</b>	52.00 \$	<b>52.00 \$</b>
<b>Water treatment plant</b>	22.00 \$	<b>22.00 \$</b>



## 2010 Budget forecast

### OPERATING ACTIVITIES FOR TAX PURPOSES

#### SOMMAIRE

	2009	2010
<b><u>REVENUS</u></b>		
Local taxes	14 658 400 \$	16 005 600 \$
Payments in lieu of taxes	205 000 \$	200 000 \$
Transfers - government grants	305 200 \$	472 900 \$
Services provided	888 800 \$	849 400 \$
Fee assessments	1 143 000 \$	1 392 000 \$
Fines and penalties	135 000 \$	150 000 \$
Interests	420 000 \$	265 000 \$
<b>TOTAL REVENUES</b>	<b>17 755 400 \$</b>	<b>19 334 900 \$</b>
<b><u>EXPENSES</u></b>		
General Administration	2 587 400 \$	2 723 400 \$
Public Security	4 482 100 \$	4 654 580 \$
Road Transport	4 922 550 \$	5 079 375 \$
Environment and Hygiene	3 599 800 \$	3 911 585 \$
Health and Welfare	178 800 \$	168 700 \$
Urban planning and Land exploitation	1 087 200 \$	1 174 950 \$
Recreation and Culture	3 498 400 \$	3 724 910 \$
Financing Services	469 100 \$	433 100 \$
<b>TOTAL EXPENSES</b>	<b>20 825 350 \$</b>	<b>21 870 600 \$</b>
<b>Operating surplus (deficit) before reconciliation for tax purposes</b>	<b>(3 069 950)\$</b>	<b>(2 535 700)\$</b>
<b><u>RECONCILIATION FOR TAX PURPOSES</u></b>		
<i>Add (deduct)</i>		
<b>Immobilisations</b>		
Amortissement	2 907 000 \$	2 840 000 \$
	2 907 000 \$	2 840 000 \$
<b>Financing</b>		
Long-term debt reimbursement	(839 100)\$	(934 000)\$
	(839 100)\$	(934 000)\$
<b>Allocations</b>		
Investment activities	(927 500)\$	(1 042 200)\$
Accumulated surplus (deficit)		
Allocated operating surplus	2 145 750 \$	1 849 000 \$
Financial Reserve	(40 800)\$	(21 000)\$
Reserve fund	(175 400)\$	(156 100)\$
	1 002 050 \$	629 700 \$
<b>Operating surplus (deficit) for tax purposes</b>	<b>- \$</b>	<b>- \$</b>