



2026 Budget

Naturally Responsible

Clearly defined aspirations



Be an employer of choice



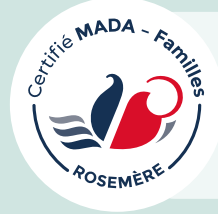
Take action on climate and biodiversity issues



Consolidate and adapt our territory



Modernize our infrastructure



Optimize our service offering



Increase community engagement



Ensure sound financial management

Key budget considerations



Tax shift
resulting from
the assessment
roll for 2024,
2025 and 2026



New collective
agreement
to be negotiated



Implementation
of high-impact
projects set out
in the strategic
plan



Gap between
available
funding and
infrastructure
needs



Increase in the
Town's
contributions for
shared costs

Naturally responsible decisions

To ensure sound financial management



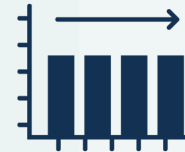
\$100,000 annual budget earmarked for the Town's climate resilience fund



Funds and financial reserves used to stabilize expenditures



Capital plan adopted in July



Debt stabilized through the infrastructure tax



Tax strategy adopted to mitigate the impact of the tax shift



Charges applied to encourage environmentally responsible choices



Operating budget

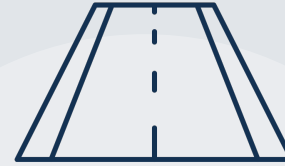
Highlights



Operating budget of
\$43,567,000



Increase of 3%
in the general tax



Infrastructure fund
contribution of
\$54 for the
average household



Increase in the
public transit tax to
cover the cost of the
Town's contribution
to the Autorité
régionale de
transport
métropolitain (ARTM)

Projects aligned with our aspirations



Be an employer of choice

Negotiate the collective agreement that expired on December 31, 2024

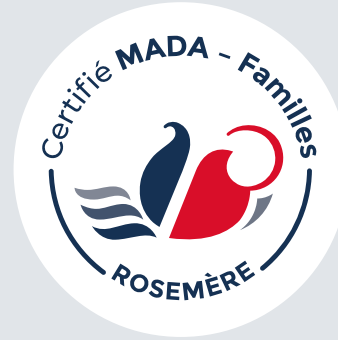
Reinforce our employer brand



Take action on climate and biodiversity issues

Adopt plan to fight and adapt to climate change

Implement urban forest plan



Optimize our service offering

Ensure the implementation of the MADA-Familles policy

Redesign the Town's website



Increase community engagement

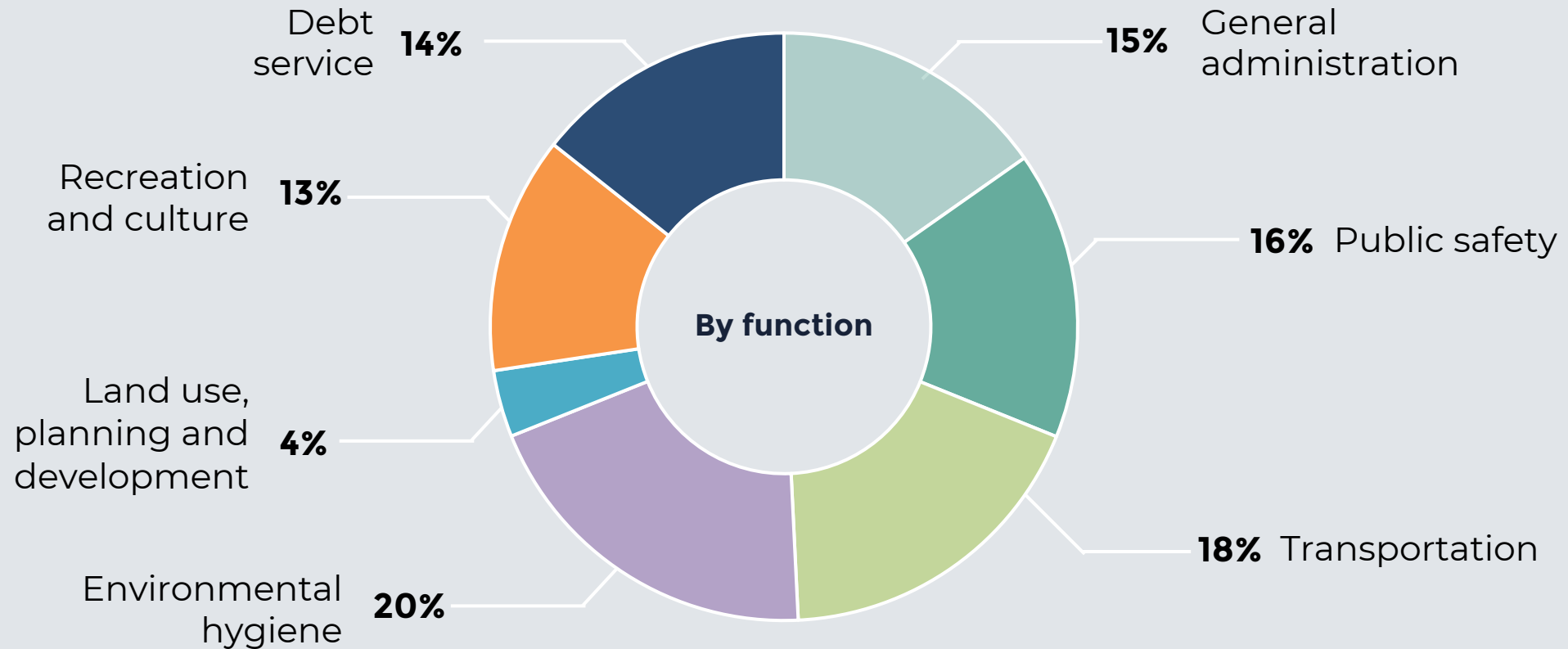
Encourage residents to take responsibility for sustainable development



Consolidate and adapt our territory

Adopt concordance by-laws for the Regional Hub special planning program

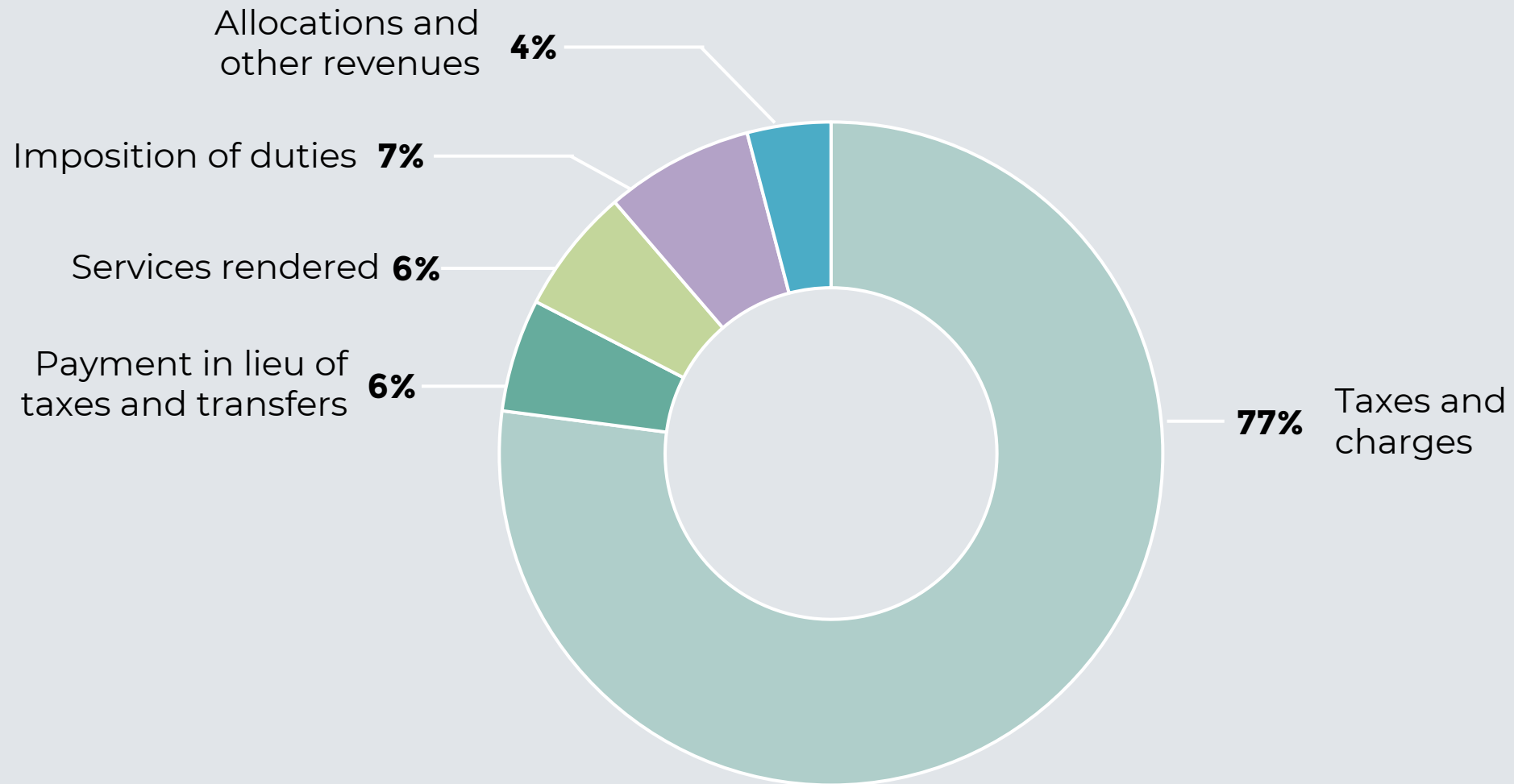
Breakdown of operating expenditures



Operating expenditures

Operating expenditures by function	2026		2025	
General administration	\$6,713,800	15%	\$6,578,700	15%
Public safety	\$6,971,300	16%	\$6,572,300	15%
Transportation	\$7,975,200	18%	\$7,356,900	17%
Environmental hygiene	\$8,671,400	20%	\$9,675,300	22%
Land use, planning and development	\$1,617,800	4%	\$2,339,700	5%
Recreation and culture	\$5,302,600	13%	\$5,121,400	13%
Debt service	\$6,314,900	14%	\$ 5,366,800	13%
Total operating expenditures	\$43,567,000		\$43,011,100	
	including		including	
Contributions to shared costs and agreements	\$11,681,600	27%	\$11,097,300	26%

Breakdown of operating revenues



Operating revenues

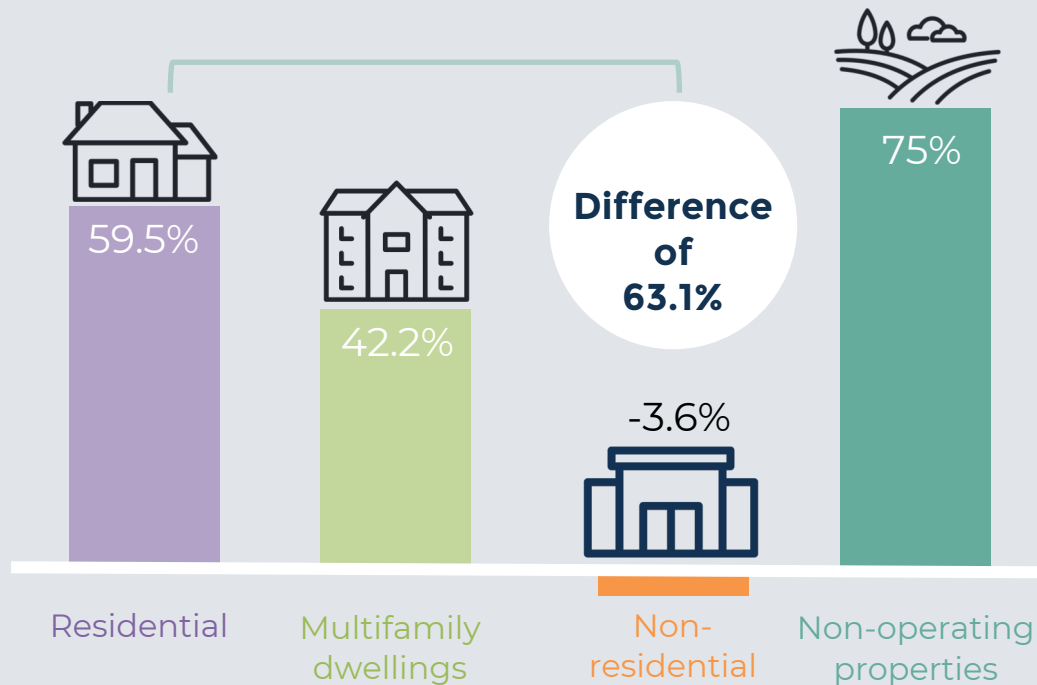
Operating revenues	2026		2025	
Taxes and charges	\$33,573,600	77%	\$31,218,200	73%
Payment in lieu of taxes and transfers	\$2,399,400	6%	\$2,897,300	7%
Services rendered	\$2,669,900	6%	\$2,636,900	6%
Imposition of duties	\$3,150,000	7%	\$2,600,000	6%
Allocations and other revenues	\$1,774,100	4%	\$3,658,700	8%
Total operating revenues	\$43,567,000		\$43,011,100	



Impact on tax bills

Tax shift

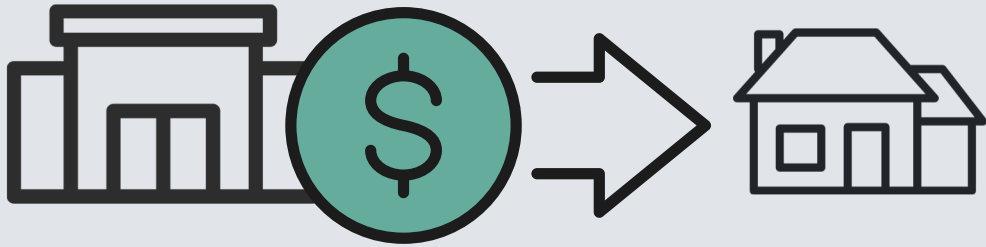
The assessment roll for 2024, 2025 and 2026 shows a **significant gap in terms of growth in value between residential and commercial properties:**



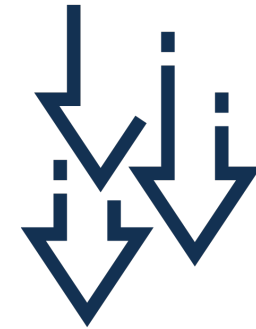
The loss in property values in the non-residential sector and the distortion between the residential and commercial markets has led to a tax shift toward smaller businesses and residential homeowners.

The Town has adopted a tax strategy designed to mitigate the annual impact of this shift.

Tax shift



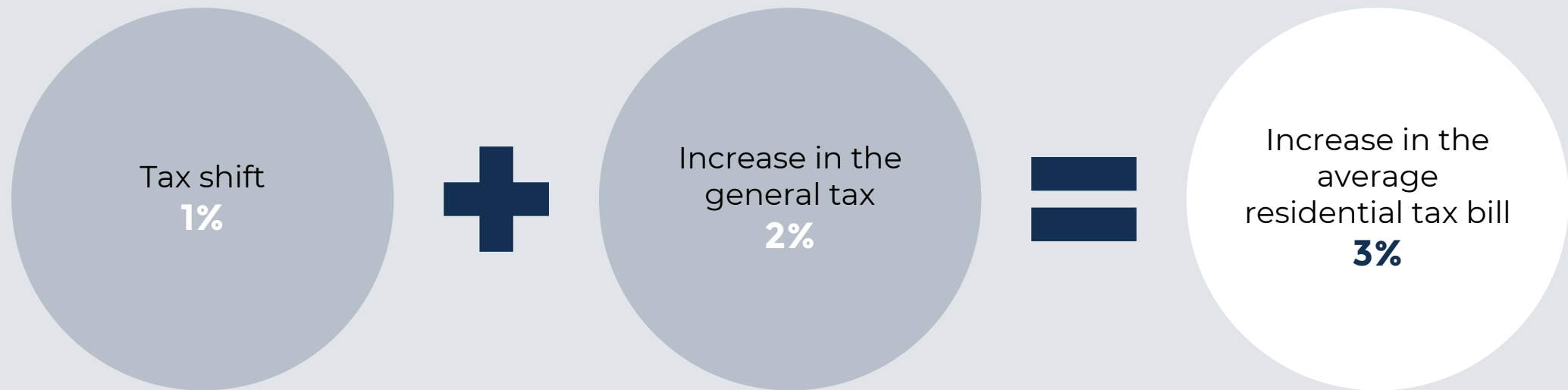
The impact of the tax shift for 2026 represents an average increase of 5.4% in residential property taxes, before any other increases.



The Town's tax strategy has limited this impact to 1%.

Increase in the general tax Residential sector

In addition to the tax shift, an increase in the general tax is required to cover higher operating expenditures. The Town will limit this increase to 2% in 2026.



Increase in the general tax

Commercial sector

The Town has divided the commercial sector into two property value tiers in an effort to help smaller businesses, which have been more affected by the loss in property values than larger retail establishments.

The loss in property values in the non-residential sector and the distortion between the residential and commercial markets has led to a **tax shift toward smaller businesses and residential homeowners**.

Tier 1: Non-residential properties valued at \$3 million or less



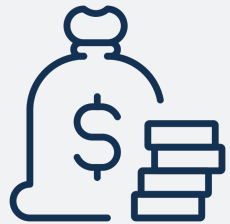
Tier 2: Non-residential properties valued at more than \$3 million



Special infrastructure tax

The considerable investments required to maintain our municipal infrastructure contribute to the Town's debt and the debt servicing costs borne by taxpayers.

The amounts collected through Rosemère's infrastructure tax are put into a fund to help cover some of these investments and stabilize the Town's debt and debt servicing costs.

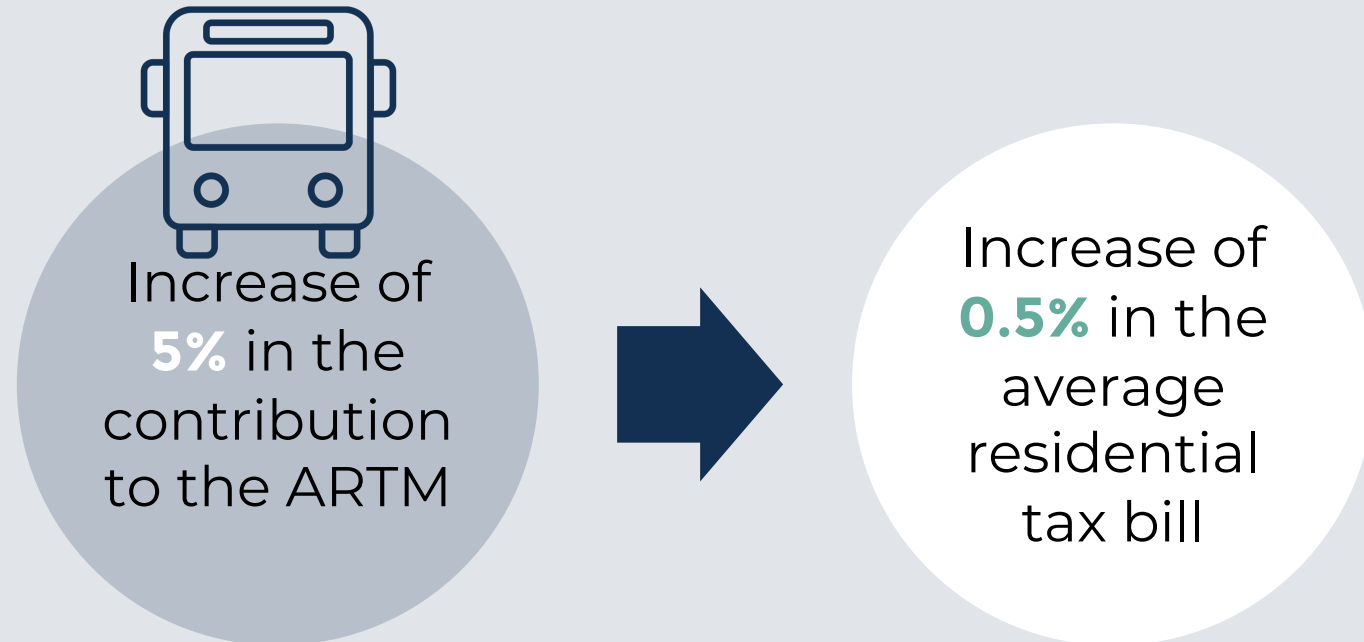


For 2026, a 1.5% increase in the average residential tax bill is required to build a sufficient reserve to meet our needs.

2026	►	1.5%
2025	►	1.5%
2024	►	1.5%
2023	►	1%
2022	►	1%
2021	►	0%
2020	►	0.65%

Special public transit tax

The public transit tax has appeared as a separate item on Rosemère's tax bill since 2024. In 2026, the Town's contribution to the Autorité régionale de transport métropolitain (ARTM) is \$2,137,100, up 5% from last year. This works out to an increase of 0.5% for the average residential taxpayer.



Tax strategy



Action	Objective	Implementation
Progressive pricing for drinking water use	Reward residents for responsible water use and make larger consumers more aware of their water consumption	2026

Strategic plan

Encourage residents to take responsibility for sustainable development

Establish ecofiscal measures



Drinking water pricing: Ecofiscal measure

Excess use between 40,001 and 60,000 imperial gallons:

\$6.00/1,000 imperial gallons

Excess use between 60,001 and 80,000 imperial gallons:

\$9.00/1,000 imperial gallons

Excess use of 80,001 imperial gallons or more:

\$12.00/1,000 imperial gallons

**Exemption for commercial use –
starting at 1 million imperial gallons:**

\$5.22/1,000 imperial gallons

**Exemption for families with 4 or more dependents
(children or seniors 65+):**

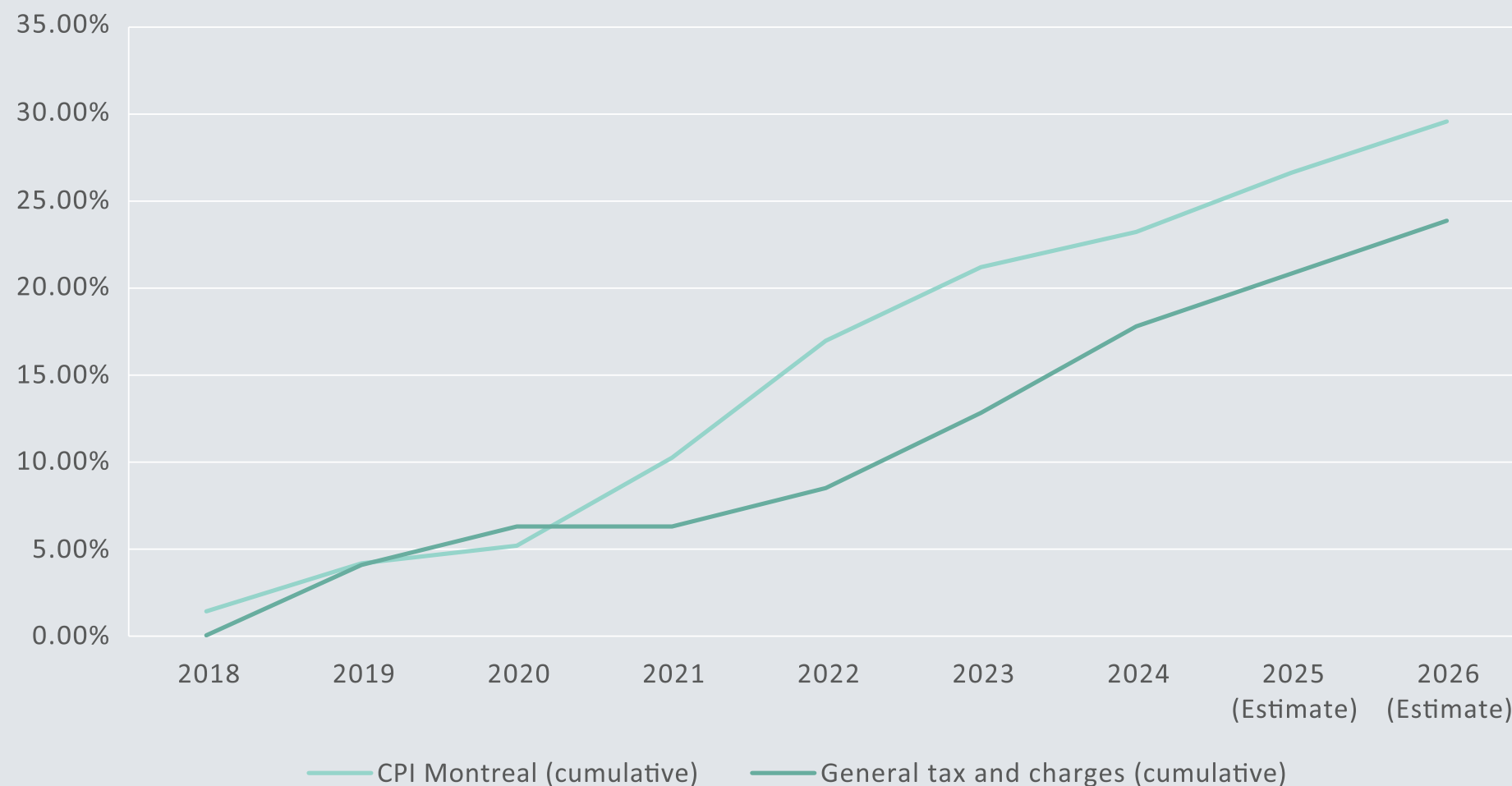
Additional 15,000 imperial gallons

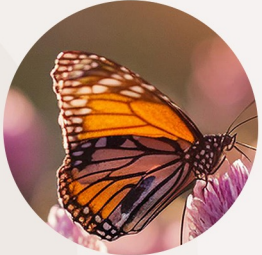
Impact on property taxes

Tax bill for the average home (\$753,900)

2025 tax bill	\$3,572	
Impact of tax shift (1%)	\$36	
Increase in general tax (2%)	\$71	
	\$107	+ 3%
Increase in infrastructure tax	\$54	+ 1.5%
Increase in public transit tax	\$18	+ 0.5%
2026 tax bill	\$3,751	

Increase in general tax and charges vs. CPI since 2018





Conclusion

To ensure sound financial management:

Clearly defined aspirations

Key budget considerations

Naturally responsible decisions