



Town of Espanola
2021 Municipal Budget

Executive Summary

The 2021 budget reflects an overall net levy of \$7,744,459. The Town has experienced growth in its assessment of 0.93%, resulting from new housing starts and various improvements to properties. As a result of this assessment growth, a decrease to the provincial education rate and a draw from reserves, there will be an increase to the residential tax rate of 0.69%.

The budget reflects a number of significant projects and challenges;

- A further reduction of \$66,700 in grants from the Ontario Municipal Partnership Fund
- Public Health allocation has increased 5%
- Federal Gas Tax top-up payment was received in the amount of \$307,814, this has been allocated to capital projects.
- Overall capital spending has increased \$5,082,241, current projects include the replacement of the Trunk Main and the Black Creek Bridge, the completion of the section of connecting link from McCullough to McDonald's entrance and the bio-solids project at the wastewater treatment plant.
- A capital allocation of \$50,000 for the replacement of playgrounds.
- A capital allocation of \$47,000 for the reestablishment of Pickle Ball Courts.

INTRODUCTION

The budget process has been undertaken with the following mission statement in mind:

The Corporation of the Town of Espanola is committed to serving the needs of our community by supporting the positive, well-balanced, social, economic, environmental and physical growth of the town. We will continue to pursue excellence by providing accountable and affordable services while promoting the highest quality of life.

Budget process

The budget presents operating and capital expenditures by department. Operating expenses reflect the routine day to day costs of municipal services, where capital expenses are more project oriented or one-time expenditures.

Department managers were asked to provide cost estimates based on the current level of services. These were submitted to the CAO/Treasurer for review and approval prior to inclusion in the budget document.

Each service the municipality provides has been classified as being a required, expected or discretionary service. This is to enable council and others to distinguish between the services the municipality is expected to carry out and those that the municipality has chosen to deliver.

**TOWN OF ESPANOLA
BUDGET SUMMARY**

	2020 BUDGET	2021 BUDGET	2021 - 2020 CHANGE	BUDGET %
Revenues:				
ONTARIO GRANTS	(2,676,200)	(5,104,450)	(2,428,250)	-91%
WATER & SEWER FEES	(2,903,410)	(2,910,910)	(7,500)	0%
REVENUES SPECIFIC FUNCTIONS	(2,379,357)	(1,903,052)	476,305	20%
GRANTS	(3,912,500)	(2,701,000)	1,211,500	31%
	(11,871,467)	(12,619,412)	747,945	6.3%
Expenditures:				
OPERATING	12,571,120	12,481,256	(89,864)	-0.7%
WATER & SEWER	2,197,825	2,107,705	(90,120)	-4.1%
AMORTIZATION	1,102,377	1,132,747	30,370	2.8%
CAPITAL	5,301,709	10,383,950	5,082,241	96%
	21,173,031	26,105,658	4,932,627	23.30%
TRANSFERS TO/FROM RESERVES	(1,465,572)	(5,229,310)	(3,763,738)	
NET MUNICIPAL LEVY	7,835,992	8,256,936	(420,944)	-5.37%
NET LEVY REQUIRMENTS	7,835,992	8,256,936	420,944	5.37%
TAX RATE STABILIZATION/PRIOR YEAR SURPLUS	(211,432)	(512,477)	(301,045)	
TOTAL LEVY	7,624,560	7,744,459	119,899	1.57%

**TOWN OF ESPANOLA
CAPITAL BUDGET SUMMARY**

	2020 BUDGET	2021 BUDGET	2021 - 2020 CHANGE	BUDGET %
Revenues:				
FEDERAL GAS TAX	-	(2,421,140)	(2,421,140)	
REVENUES SPECIFIC FUNCTIONS	(35,000)	(10,000)	(25,000)	-0.71428571
GRANTS	(3,912,500)	(2,701,000)	1,211,500	31%
	(3,947,500)	(5,132,140)	(1,234,640)	
Expenditures:				
FIRE PROTECTION	-	-	-	
TRANSPORTATION	3,193,410	1,955,350	1,238,060	
WATER & WASTEWATER	1,451,800	7,921,600	(6,469,800)	
RECREATION	635,000	507,000	128,000	
CULTURAL ACTIVITIES	21,499	-	21,499	
	5,301,709	10,383,950	(5,082,241)	-96%
TRANSFER TO (FROM) RESERVES	(1,028,509)	(4,920,060)	3,891,551	-378%
NET EXPENDITURES TO BE FUNDED THROUGH TAXATION	325,700	331,750	(6,050)	-1.86%

<u>Project</u>	<u>Expenditure</u>	<u>Grants/Revenue</u>	<u>Reserves</u>	<u>Levy</u>
Arena Roof	340,000	-	340,000	-
PWD Building (Garage pre-design)	13,000	-	-	13,000
Connecting Link - McCullough to McDonalds	767,600	605,000	162,600	-
Black Creek Bridge Replacement	625,000	625,000	-	-
Hard Surfacing	188,750	-	-	188,750
PWD Equipment	361,000	10,000	271,000	80,000
Trunk main	6,276,600	2,615,640	3,660,960	-
Bio-solids	1,595,000	1,276,500	318,500	-
Watermeters	50,000	-	50,000	-
Community Dog Park	20,000	-	20,000	-
Pickle Ball Contribution	47,000	-	47,000	-
Playgrounds	100,000	-	50,000	50,000
	10,383,950	5,132,140	4,920,060	331,750

**TOWN OF ESPANOLA
OPERATING BUDGET SUMMARY**



	2020 BUDGET	2021 BUDGET	2021 - 2020 CHANGE	BUDGET %
Revenues:				
ONTARIO UNCONDITIONAL GRANTS	(2,676,200)	(2,683,310)	(7,110)	0%
REVENUES SPECIFIC FUNCTIONS	(2,344,357)	(1,893,052)	451,305	-19%
	(5,020,557)	(4,576,362)	(444,195)	9%
Expenditures:				
TREASURY	106,900	88,400	(18,500)	-17%
COUNCIL	258,045	341,925	83,880	33%
ADMINISTRATION	1,345,970	1,508,770	162,800	12%
FIRE PROTECTION	405,650	402,720	(2,930)	-1%
POLICE	2,647,670	2,657,265	9,595	0%
PROTECTIVE INSP & CONTROL	453,120	441,665	(11,455)	-3%
PROVINCIAL OFFENCES	750,262	675,540	(74,722)	-10%
TRANSPORTATION	2,218,330	2,219,440	1,110	0%
COLLECTION & DISPOSAL	645,870	645,480	(390)	0%
HEALTH SERVICES	1,042,380	1,043,965	1,585	0%
SOCIAL SERVICES	498,205	500,725	2,520	1%
RECREATION & CULTURAL SERVICES	1,606,870	1,402,910	(203,960)	-13%
LIBRARY	360,718	365,561	4,843	1%
CULTURAL ACTIVITIES	27,140	30,650	3,510	13%
BEAUTIFICATION	45,420	41,860	(3,560)	-8%
PLANNING & LAND DEVELOPMENT	36,890	40,000	3,110	8%
ECONOMIC DEVELOPMENT	121,680	74,380	(47,300)	-39%
	12,571,120	12,481,256	(89,864)	-0.7%
TRANSFER FROM RESERVES	(449,813)	(322,000)	127,813	
TRANSFER TO RESERVE	12,750	12,750	-	
AMORTIZATION	396,792	329,542	(67,250)	
	12,530,849	12,501,548	(29,301)	-0.2%
NET EXPENDITURES TO BE FUNDED THROUGH TAXATION	7,510,292	7,925,186	(414,894)	-5.52%

**TOWN OF ESPANOLA
WATER & SEWER OPERATING BUDGET SUMMARY**

	2020 BUDGET	2021 BUDGET	2021 - 2020 CHANGE	BUDGET %
Revenues:				
WATER & SEWER FEES	(2,903,410)	(2,910,910)	(7,500)	0%
	(2,903,410)	(2,910,910)	(7,500)	0%
Expenditures:				
WATER & SEWER	2,197,825	2,107,705	(90,120)	-4%
	2,197,825	2,107,705	(90,120)	-4.1%
AMORTIZATION	705,585	803,205	97,620	14%
TRANSFER FROM RESERVES	-	-	-	
	2,903,410	2,910,910	7,500	0.3%
NET EXPENDITURES TO BE FUNDED THROUGH TAXATION	-	-	-	

DEPARTMENT	Required	Expected	Discretionary	2020 BUDGETED EXPENDITURES	2020 BUDGETED REVENUES	2020 NET LEVY	2021 BUDGETED EXPENDITURES	2021 BUDGETED REVENUES	2021 NET LEVY	BUDGET CHANGE	BUDGET %
TREASURY											
Sources of Revenue:											
Ontario Unconditional Grants					(2,676,200)	(2,676,200)		(2,683,310)	(2,683,310)	(7,110)	0.27%
Interest/Dividends				(360,000)	(360,000)	(360,000)		(285,000)	(285,000)	75,000	-20.83%
Other PIL's/Supplementary				(41,740)	(41,740)	(41,740)		(58,060)	(58,060)	(16,320)	39.10%
Lottery funds				(11,000)	(11,000)	(11,000)		(7,500)	(7,500)	3,500	-31.82%
Other fees				(11,800)	(11,800)	(11,800)		(11,600)	(11,600)	200	-1.69%
				-	(3,100,740)	(3,100,740)	-	(3,045,470)	(3,045,470)	55,270	-1.78%
Expenses											
Legal/Tax Consultants	E			4,000	-	4,000	4,000	-	4,000	-	0.00%
Tax Interest, Write-offs & Vacancy	R			20,000	-	20,000	10,000	-	10,000	(10,000)	-50.00%
MPAC	R			67,600	-	67,600	66,900	-	66,900	(700)	-1.04%
Transfer to reserves (Water interest)	E			15,300	-	15,300	7,500	-	7,500	(7,800)	-50.98%
				106,900	-	106,900	88,400	-	88,400	(18,500)	-17.31%
Treasury Total				106,900	(3,100,740)	(2,993,840)	88,400	(3,045,470)	(2,957,070)	36,770	-1.23%
Council											
Members of Council	R			161,670	-	161,670	149,700	-	149,700	(11,970)	-7.40%
Office Operations	E			61,050	-	61,050	182,000	-	182,000	120,950	198.12%
Public Relations	E			9,050	-	9,050	8,950	-	8,950	(100)	-1.10%
Elections	E			1,275	-	1,275	1,275	-	1,275	-	0.00%
Strategic Planning/Modernization	D			25,000	(20,000)	5,000	-	-	-	(5,000)	-100.00%
				258,045	(20,000)	238,045	341,925	-	341,925	103,880	43.64%
Transfer to (from) reserves				10,000	-	10,000	10,000	-	10,000	-	
General Fund:				268,045	(20,000)	248,045	351,925	-	351,925	103,880	41.88%
ADMINISTRATION											
Sources of Revenue:											
User fees					(58,827)	(58,827)		(63,354)	(63,354)	(4,527)	7.70%
Other fees					(3,060)	(3,060)		-	-	3,060	-100.00%
				-	(61,887)	(61,887)	-	(63,354)	(63,354)	(1,467)	2.37%
Expenses											
Administration Staff	E			837,900	-	837,900	896,120	-	896,120	58,220	6.95%
Office Operations	E			262,860	-	262,860	469,900	-	469,900	207,040	78.76%
Building Operations	E			245,210	(41,620)	203,590	142,750	(42,080)	100,670	(102,920)	-50.55%
				1,345,970	(41,620)	1,304,350	1,508,770	(42,080)	1,466,690	162,340	12.45%
Transfer to (from) reserves					(181,000)	(181,000)		(87,500)	(87,500)	93,500	
Amortization				19,000	-	19,000	10,000	-	10,000	(9,000)	
Administration Total				1,364,970	(284,507)	1,080,463	1,518,770	(192,934)	1,325,836	245,373	22.71%
FIRE PROTECTION											
Administration	R			166,970	-	166,970	167,120	-	167,120	150	0.09%
Office Operations	E			20,940	-	20,940	15,870	-	15,870	(5,070)	-24.21%
Building Operations	E			48,530	-	48,530	36,590	-	36,590	(11,940)	-24.60%
Volunteers	E			118,950	(6,120)	112,830	119,910	(6,240)	113,670	840	0.74%
Inspections	E			5,300	-	5,300	5,670	-	5,670	370	6.98%
Fire Suppression	E			18,430	-	18,430	31,310	-	31,310	12,880	69.89%
MNR Coverage area	E			6,530	-	6,530	6,250	-	6,250	(280)	-4.29%
Dispatch Service	E			20,000	-	20,000	20,000	-	20,000	-	0.00%
				405,650	(6,120)	399,530	402,720	(6,240)	396,480	(3,050)	-0.76%
Transfer to/from reserves					(4,000)	(4,000)	-	-	-	4,000	
Amortization				87,000	-	87,000	87,000	-	87,000	-	
General Fund:				492,650	(10,120)	482,530	489,720	(6,240)	483,480	950	0.20%
Capital:											
Vehicle/Equipment	E			-	-	-	-	-	-	-	#DIV/0!
FIRE Total				492,650	(10,120)	482,530	489,720	(6,240)	483,480	950	0.20%

DEPARTMENT	Required	Expected	Discretionary	2020 BUDGETED EXPENDITURES	2020 BUDGETED REVENUES	2020 NET LEVY	2021 BUDGETED EXPENDITURES	2021 BUDGETED REVENUES	2021 NET LEVY	BUDGET CHANGE	BUDGET %
POLICE FORCE											
Expenditure:											
Police Services Board	R			23,150		23,150	23,100		23,100	(50)	-0.22%
Community Safety & Well-Being Plan				75,000	(75,000)	-	75,000	(75,000)	-	-	#DIV/0!
Operations											
OPP Policing Contract	R			2,299,100	(43,773)	2,255,327	2,372,200	(30,715)	2,341,485	86,158	3.82%
Administration & Office Operations	R			208,780		208,780	133,675		133,675	(75,105)	-35.97%
Facility Maintenance	R			41,640		41,640	53,290		53,290	11,650	27.98%
General Fund:				2,647,670	(118,773)	2,528,897	2,657,265	(105,715)	2,551,550	22,653	0.90%
Transfer from Reserves				-	(150,000)	(150,000)	-	(150,000)	(150,000)	-	0.00%
POLICE Total				2,647,670	(268,773)	2,378,897	2,657,265	(255,715)	2,401,550	22,653	0.95%
GENERAL INSPECTIONS D241:											
Expenditure:											
Permit & Inspection Services	R			342,030	(245,890)	96,140	332,845	(210,200)	122,645	26,505	27.57%
Property Standards	E			11,490		11,490	10,400		10,400	(1,090)	-9.49%
Animal Control/Bylaw Enforcement	E			70,500	(6,120)	64,380	71,900	(2,700)	69,200	4,820	7.49%
Electrical Inspections	R			6,150		6,150	6,270		6,270	120	1.95%
Emergency Planning	R			17,290		17,290	13,500		13,500	(3,790)	-21.92%
911 Emergency Calling	R			3,000		3,000	3,000		3,000	-	0.00%
Health & Safety Committee	R			2,660		2,660	3,750		3,750	1,090	40.98%
				453,120	(252,010)	201,110	441,665	(212,900)	228,765	27,655	13.75%
Amortization				3,000		3,000	3,000		3,000	-	
Transfer to Reserve				2,750	(61,000)	(58,250)	2,750	(56,000)	(53,250)	5,000	
General Fund:				458,870	(313,010)	145,860	447,415	(268,900)	178,515	32,655	22.39%
INSPECTIONS Total				458,870	(313,010)	145,860	447,415	(268,900)	178,515	32,655	22.39%
PROVINCIAL OFFENCES: D:261											
Expenditure:											
Administration	R			150,350	(328,300)	(177,950)	152,700	(303,500)	(150,800)	27,150	-15.26%
Court Services	R			237,912	(88,000)	149,912	205,840	(70,000)	135,840	(14,072)	-9.39%
EL - Administration	R			165,750	(257,000)	(91,250)	181,400	(227,000)	(65,600)	25,650	-28.11%
EL - Court Services	R			196,250	(105,000)	91,250	155,600	(90,000)	65,600	(25,650)	-28.11%
POA Total				750,262	(778,300)	(28,038)	675,540	(690,500)	(14,960)	13,078	-46.64%
TRANSPORTATION SERVICES D:300											
Expenditure:											
Administrative											
Administration	E			570,800	(7,140)	563,660	594,510	(5,000)	589,510	25,850	4.59%
Summer Job Service	D			83,880	(6,730)	77,150	85,430	(8,980)	76,450	(700)	-0.91%
Office Operations	E			24,950		24,950	21,500		21,500	(3,450)	-13.83%
Labour relations	R			1,350		1,350	675		675	(675)	-50.00%
Departmental Work	E			18,600		18,600	13,500		13,500	(5,100)	-27.42%
Building & Inventories	E			211,150		211,150	208,475		208,475	(2,675)	-1.27%
Machinery & Equipment											
Machinery & Equipment	E			64,600		64,600	67,550		67,550	2,950	4.57%
Vehicles	E			241,750		241,750	263,650		263,650	21,900	9.06%
Services											
Roads - Paved	R			236,300		236,300	226,900		226,900	(9,400)	-3.98%
Roads - Unpaved	R			138,000		138,000	132,000		132,000	(6,000)	-4.35%
Bridges & Culverts	R			35,450		35,450	27,900		27,900	(7,550)	-21.30%
Traffic Operations & Roadside	R			67,850		67,850	63,500		63,500	(4,350)	-6.41%
School Crossing Guards	D			27,300		27,300	23,000		23,000	(4,300)	-15.75%
Winter Control											
Winter Control - Except Sidewalks, Parking	R			357,775		357,775	350,000		350,000	(7,775)	-2.17%
Winter Control - Sidewalks	R			46,400		46,400	42,750		42,750	(3,650)	-7.87%

DEPARTMENT	Required	Expected	Discretionary	2020 BUDGETED EXPENDITURES	2020 BUDGETED REVENUES	2020 NET LEVY	2021 BUDGETED EXPENDITURES	2021 BUDGETED REVENUES	2021 NET LEVY	BUDGET CHANGE	BUDGET %
Transfer to Reserve			D	30,000		30,000	30,000		30,000	-	0.00%
Street Lighting	E			62,175		62,175	68,100		68,100	5,925	9.53%
				<u>2,218,330</u>	<u>(13,870)</u>	<u>2,204,460</u>	<u>2,219,440</u>	<u>(13,980)</u>	<u>2,205,460</u>	<u>1,000</u>	<u>0.05%</u>
Transfer from reserves					(2,000)	(2,000)			-	2,000	
General Fund:				<u>2,218,330</u>	<u>(15,870)</u>	<u>2,202,460</u>	<u>2,219,440</u>	<u>(13,980)</u>	<u>2,205,460</u>	<u>3,000</u>	<u>0.14%</u>
Capital:											
Expenditure:											
Connecting Link-McCullough to McDonalds	E			2,957,710	(2,636,000)	321,710	767,600	(605,000)	162,600	(159,110)	-4.77%
Building-PWD Garage				-			13,000	-	13,000	13,000	#DIV/0!
Black Creek Bridge	R						625,000	(625,000)	-	-	#DIV/0!
Roads - Resurfacing	E			155,700		155,700	188,750		188,750	33,050	21.23%
Vehicles and equipment	E			80,000	(35,000)	45,000	361,000	(10,000)	351,000	306,000	680.00%
Capital:				<u>3,193,410</u>	<u>(2,671,000)</u>	<u>522,410</u>	<u>1,955,350</u>	<u>(1,240,000)</u>	<u>715,350</u>	<u>192,940</u>	<u>5.10%</u>
Transfer from Reserves				75,000	(321,710)	(246,710)		(433,600)	(433,600)	(186,890)	
Total Department Estimate				<u>5,486,740</u>	<u>(3,008,580)</u>	<u>2,478,160</u>	<u>4,174,790</u>	<u>(1,687,580)</u>	<u>2,487,210</u>	<u>9,050</u>	<u>0.37%</u>
Collection & Disposal											
											
Expenditure:											
Garbage Collection & Disposal											
General Repairs and Maintenance	E			24,010		24,010	27,600		27,600	3,590	14.95%
Garbage Collection Contract	D			195,000		195,000	197,500		197,500	2,500	1.28%
Landfill Disposal Contract	E			273,000		273,000	273,000		273,000	-	0.00%
Leaf & Yard Waste Disposal Site	D			16,310		16,310	12,050		12,050	(4,260)	-26.12%
Household Hazardous Waste	E			44,950	(33,000)	11,950	43,980	(31,000)	12,980	1,030	8.62%
Recycling Program	E			92,600	(35,000)	57,600	91,350	(37,000)	54,350	(3,250)	-5.64%
				<u>645,870</u>	<u>(68,000)</u>	<u>577,870</u>	<u>645,480</u>	<u>(68,000)</u>	<u>577,480</u>	<u>(390)</u>	<u>-0.07%</u>
General Fund:				<u>645,870</u>	<u>(68,000)</u>	<u>577,870</u>	<u>645,480</u>	<u>(68,000)</u>	<u>577,480</u>	<u>(390)</u>	<u>-0.07%</u>
											
HEALTH SERVICES D:500											
Expenditure:											
Sudbury & Dist Health Serv	R			214,550		214,550	225,300		225,300	10,750	5.01%
Doctor Recruitment	D			20,000		20,000	20,000		20,000	-	0.00%
MSDSB - Land Ambulance	R			764,550		764,550	760,600		760,600	(3,950)	-0.52%
Cemetery	R			43,280	(23,000)	20,280	38,065	(23,000)	15,065	(5,215)	-25.71%
				<u>1,042,380</u>	<u>(23,000)</u>	<u>1,019,380</u>	<u>1,043,965</u>	<u>(23,000)</u>	<u>1,020,965</u>	<u>1,585</u>	<u>0.16%</u>
Amortization				3,700		3,700	3,700		3,700	-	
General Fund:				<u>1,046,080</u>	<u>(23,000)</u>	<u>1,023,080</u>	<u>1,047,665</u>	<u>(23,000)</u>	<u>1,024,665</u>	<u>1,585</u>	<u>0.15%</u>
SOCIAL SERVICES											
Expenditure:											
MSDSB - General Assistance	R			355,920		355,920	358,620		358,620	2,700	0.76%
Care Van	E			60,335	(27,897)	32,438	61,165	(12,500)	48,665	16,227	50.02%
Senior Citizens	E			6,650		6,650	6,150		6,150	(500)	-7.52%
MSDSB - Childcare	R			75,300		75,300	74,790		74,790	(510)	-0.68%
				<u>498,205</u>	<u>(27,897)</u>	<u>470,308</u>	<u>500,725</u>	<u>(12,500)</u>	<u>488,225</u>	<u>17,917</u>	<u>3.81%</u>
Amortization				10,000		10,000	10,000		10,000	-	
Transfer from reserves					(15,363)	(15,363)		(20,000)	(20,000)	(4,637)	
General Fund:				<u>508,205</u>	<u>(43,260)</u>	<u>464,945</u>	<u>510,725</u>	<u>(32,500)</u>	<u>478,225</u>	<u>13,280</u>	<u>2.86%</u>
RECREATION & CULTURAL SERVICES D:700											

DEPARTMENT	Required	Expected	Discretionary	2020	2020	2020 NET	2021	2021	2021 NET	BUDGET	BUDGET	
				BUDGETED	BUDGETED		LEVY	BUDGETED				BUDGETED
				EXPENDITURES	REVENUES		EXPENDITURES	REVENUES				
Expenditure:												
Parks												
Outdoor Rinks	E			7,760	-	7,760	8,400	-	8,400	640	8.25%	
Tennis Courts	E			4,480	-	4,480	4,520	-	4,520	40	0.89%	
Ball Parks	E			63,600	(19,000)	44,600	44,670	(19,500)	25,170	(19,430)	-43.57%	
Track & Field	E			11,290	(2,550)	8,740	11,510	(2,500)	9,010	270	3.09%	
Playgrounds	E			13,670	-	13,670	14,000	-	14,000	330	2.41%	
Clear Lake Beach	E			11,810	-	11,810	11,820	-	11,820	10	0.08%	
Community Parks Grounds & Repairs	E			15,810	-	15,810	16,050	-	16,050	240	1.52%	
Programming												
Administration & Marketing	E			218,700	-	218,700	211,310	-	211,310	(7,390)	-3.38%	
Specialty Courses	D			2,040	(4,080)	(2,040)	1,000	(1,000)	-	2,040	-100.00%	
Clear Lake Beach	D			6,820	-	6,820	7,750	-	7,750	930	13.64%	
Complex												
Complex Administration Staff	E			127,100	(5,000)	122,100	99,280	(2,400)	96,880	(25,220)	-20.66%	
Office Operations	E			24,240	-	24,240	18,800	-	18,800	(5,440)	-22.44%	
Building & Facility Maintenance	E			699,810	(4,870)	694,940	620,680	(1,630)	619,050	(75,890)	-10.92%	
Pool	E			264,010	(157,000)	107,010	232,700	(92,000)	140,700	33,690	31.48%	
Fitness	E			34,080	(72,750)	(38,670)	11,600	(25,000)	(13,400)	25,270	-65.35%	
Squash	E			100	(1,400)	(1,300)	-	(350)	(350)	950	-73.08%	
Arena	E			68,940	(128,620)	(59,680)	70,320	(69,100)	1,220	60,900	-102.04%	
Facility Rentals	D			22,670	(46,360)	(23,690)	10,430	(20,900)	(10,470)	13,220	-55.80%	
Parks & Rec Equipment	E			9,940	-	9,940	8,070	-	8,070	(1,870)	-18.81%	
				1,606,870	(441,630)	1,165,240	1,402,910	(234,380)	1,168,530	3,290	0.28%	
Transfer from reserves					(3,000)	(3,000)			-	3,000		
Amortization				268,450	-	268,450	210,200	-	210,200	(58,250)		
General Fund:				1,875,320	(444,630)	1,430,690	1,613,110	(234,380)	1,378,730	(51,960)	-3.63%	
Sources of Revenue:												
Transfer from reserves					(585,000)	(585,000)	-	(457,000)	(457,000)	128,000	-21.88%	
Expenditure:												
Community Dog Park				-	-	-	20,000	-	20,000	20,000	#DIV/0!	
Pickle Ball				-	-	-	47,000	-	47,000	47,000	#DIV/0!	
Playgrounds	E			50,000	-	50,000	100,000	-	100,000	50,000	65.68%	
Arena Roof	E			585,000	-	585,000	340,000	-	340,000	(245,000)	-41.88%	
Capital:				635,000	(585,000)	50,000	507,000	(457,000)	50,000	(195,000)	-256.14%	
Total Recreation Estimate				2,510,320	(1,029,630)	1,480,690	2,120,110	(691,380)	1,428,730	(118,960)	-8.03%	
LIBRARY SERVICES D:751												
Object of Expenditure:												
Library Collections	R			344,708	(52,500)	292,208	354,018	(48,803)	305,215	13,007	4.45%	
Summer Students	E			16,010	(5,030)	10,980	11,543	(1,530)	10,013	(967)	-8.81%	
				360,718	(57,530)	303,188	365,561	(50,333)	315,228	12,040	3.97%	
Transfer from Reserve(Effic)					(5,500)	(5,500)				-		
Amortization				1,697	-	1,697	1,697	-	1,697	-		
Total Library Estimate				362,415	(63,030)	299,385	367,258	(50,333)	316,925	17,540	5.86%	
Cultural Activities												
Object of Expenditure:												
Santa Claus Parade	D			4,040	-	4,040	3,900	-	3,900	(140)	-3.47%	
Winter Carnival	D			7,910	-	7,910	7,800	-	7,800	(110)	-1.39%	
July 1st	D			5,340	-	5,340	4,500	-	4,500	(840)	-15.73%	
Community Events	D			9,850	(2,400)	7,450	14,450	(1,000)	13,450	6,000	80.54%	
				27,140	(2,400)	24,740	30,650	(1,000)	29,650	4,910	19.85%	
General Fund:				27,140	(2,400)	24,740	30,650	(1,000)	29,650	4,910	19.85%	
Capital Fund:												
Historical Park/Downtown Revitalization	E			21,499	-	21,499	-	-	-	(21,499)	-100.00%	
Transfer from reserves	E				(21,499)	(21,499)			-	21,499		

DEPARTMENT	Required	Expected	Discretionary	2020	2020	2020 NET	2021	2021	2021 NET	BUDGET	BUDGET
				BUDGETED	BUDGETED		LEVY	BUDGETED			
				EXPENDITURES	REVENUES	LEVY	EXPENDITURES	REVENUES	LEVY	CHANGE	%
Total Departmental Estimate				48,639	(23,899)	24,740	30,650	(1,000)	29,650	4,910	19.85%
BEAUTIFICATION											
Object of Expenditure:											
Salaries Wages & Benefits			D	32,580		32,580	27,800		27,800	(4,780)	-14.67%
Goods & Materials			D	8,690		8,690	8,860		8,860	170	1.96%
Contracts & Services			D	4,150		4,150	2,700		2,700	(1,450)	-34.94%
Heritage Park			D				2,500		2,500	2,500	#DIV/0!
				<u>45,420</u>	<u>-</u>	<u>45,420</u>	<u>41,860</u>	<u>-</u>	<u>41,860</u>	<u>(3,560)</u>	<u>-7.84%</u>
General Fund:				<u>45,420</u>	<u>-</u>	<u>45,420</u>	<u>41,860</u>	<u>-</u>	<u>41,860</u>	<u>(3,560)</u>	<u>-7.84%</u>
Total Recreation & Cultural Services				2,966,794	(1,116,559)	1,850,235	2,559,878	(742,713)	1,817,165	(100,070)	-5.41%
Planning & Land Development											
D:810-821											
Object of Expenditure:											
Planning			R	36,890	(6,120)	30,770	40,000	(6,240)	33,760	2,990	9.72%
				<u>36,890</u>	<u>(6,120)</u>	<u>30,770</u>	<u>40,000</u>	<u>(6,240)</u>	<u>33,760</u>	<u>2,990</u>	<u>9.72%</u>
Transfer from Reserves					(16,950)	(16,950)		(8,500)	(8,500)	8,450	
Total Planning & Develop.				<u>36,890</u>	<u>(23,070)</u>	<u>13,820</u>	<u>40,000</u>	<u>(14,740)</u>	<u>25,260</u>	<u>11,440</u>	<u>82.78%</u>
Economic Development											
Object of Expenditure:											
Industrial Park			D	800		800	800		800	-	0.00%
Signs			D	3,650	(660)	2,990	3,800	(670)	3,130	140	4.68%
Business R&E/CIP			D	25,000		25,000	25,000		25,000	-	0.00%
Economic Development			D	47,430		47,430	37,780		37,780	(9,650)	-20.35%
Communications			D	44,800		44,800	7,000		7,000	(37,800)	-84.38%
Economic Dev Corporation			D	-		-	-		-	-	#DIV/0!
				<u>121,680</u>	<u>(660)</u>	<u>121,020</u>	<u>74,380</u>	<u>(670)</u>	<u>73,710</u>	<u>(47,310)</u>	<u>-39.09%</u>
Amortization				3,945		3,945	3,945		3,945	-	
Transfer from reserve			D		(11,000)	(11,000)			-	11,000	-100.00%
General Fund:				<u>125,625</u>	<u>(11,660)</u>	<u>113,965</u>	<u>78,325</u>	<u>(670)</u>	<u>77,655</u>	<u>(36,310)</u>	<u>-31.86%</u>
WATER & WASTEWATER											
Sources of Revenue:											
User Fees (Water & Sewer)					(2,903,410)	(2,903,410)		(2,910,910)	(2,910,910)	(7,500)	0.26%
				<u>-</u>	<u>(2,903,410)</u>	<u>(2,903,410)</u>	<u>-</u>	<u>(2,910,910)</u>	<u>(2,910,910)</u>	<u>(7,500)</u>	<u>5.31%</u>
Expenditure:											
Sanitary											
Repairs & Maintenance			R	104,900		104,900	98,800		98,800	(6,100)	-5.82%
Taxation - own use			R	59,000		59,000	55,000		55,000	(4,000)	-6.78%
Plant Operations			R	691,675		691,675	682,175		682,175	(9,500)	-1.37%
Financing interest			R	96,500		96,500	89,000		89,000	(7,500)	-7.77%
Storm Sewer											
General Repairs and Maintenance			E	95,500		95,500	82,100		82,100	(13,400)	-14.03%
Waterworks											
Repairs & Maintenance			R	232,950		232,950	218,550		218,550	(14,400)	-6.18%
Administration				19,280		19,280	19,280		19,280	-	0.00%
Taxation - own use			R	58,000		58,000	53,000		53,000	(5,000)	-8.62%
Service Locates			R	13,000		13,000	10,450		10,450	(2,550)	-19.62%
Plant Operations			R	710,350		710,350	690,850		690,850	(19,500)	-2.75%
Elevated Storage			R	20,170		20,170	19,500		19,500	(670)	-3.32%
Financing interest			R	96,500		96,500	89,000		89,000	(7,500)	-7.77%

DEPARTMENT	Required	Expected	Discretionary	2020	2020	2020 NET	2021	2021	2021 NET	BUDGET	BUDGET
				BUDGETED	BUDGETED		NET	BUDGETED			
				EXPENDITURES	REVENUES	LEVY	EXPENDITURES	REVENUES	LEVY		
				<u>2,197,825</u>	<u>-</u>	<u>2,197,825</u>	<u>2,107,705</u>	<u>-</u>	<u>2,107,705</u>	<u>(90,120)</u>	<u>-4.10%</u>
Amortization/Transfer to own funds				705,585		705,585	803,205		803,205	97,620	
General Fund:				<u>2,903,410</u>	<u>(2,903,410)</u>	<u>-</u>	<u>2,910,910</u>	<u>(2,910,910)</u>	<u>-</u>	<u>-</u>	
Sources of Funds											
Expenditure											
BioSolids		E		1,451,800	(1,276,500)	175,300	1,595,000	(1,276,500)	318,500	143,200	
Trunk Main Replacement		R					6,276,600	(2,615,640)	3,660,960		
Water Metering-Commercial		E					50,000		50,000	50,000	#DIV/0!
				<u>1,451,800</u>	<u>(1,276,500)</u>	<u>175,300</u>	<u>7,921,600</u>	<u>(3,892,140)</u>	<u>4,029,460</u>	<u>3,854,160</u>	<u>159.18%</u>
Capital:				<u>1,451,800</u>	<u>(1,276,500)</u>	<u>175,300</u>	<u>7,921,600</u>	<u>(3,892,140)</u>	<u>4,029,460</u>	<u>4,047,360</u>	
TRANSFER FROM RESERVE					(175,300)	(175,300)		(4,029,460)	(4,029,460)		
Total Water & Sewer				<u>4,355,210</u>	<u>(4,355,210)</u>	<u>-</u>	<u>10,832,510</u>	<u>(10,832,510)</u>	<u>-</u>	<u>-</u>	