

# Town of Espanola

## 2023 – 2025

### Municipal Budget





# Executive Summary

The 2023 budget reflects an increase to the overall net levy of \$308,940 or 3.97% from 2022. In 2023, the average residential assessment in the Town of Espanola is \$158,099. Therefore, the average household will see an increase of 3.59% or approximately \$87.00 per year.

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.***

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

The operation of water and wastewater infrastructure is not funded by property taxes. Revenues are raised through user fees charged to customers for their water and wastewater services, and funding from the dedicated water/wastewater reserves.

The budget is prepared based on a three-year period, which better aligns longer-term goals and objectives with longer-term funding plans. Although the Municipal Act, 2001 authorizes a Municipality to prepare and adopt a multi-year budget, it also requires that the budget for subsequent years be reviewed and readopted each year. Therefore, the 2024 and 2025 budget estimates will change depending on circumstances in each of those years.

# 2023 Budget Summary

	2022 BUDGET	2023 BUDGET	2023 - 2022 CHANGE	BUDGET %
<b>Revenues:</b>				
ONTARIO GRANTS	(4,739,126)	(2,865,999)	1,873,127	39.52%
WATER & SEWER FEES	(2,802,835)	(2,815,000)	(12,165)	-0.43%
REVENUES SPECIFIC FUNCTIONS	(1,755,647)	(2,090,935)	(335,288)	-19.10%
GRANTS	(2,527,923)	(4,881,536)	(2,353,613)	-93.10%
	(11,825,531)	(12,653,470)	(827,939)	-7.00%
<b>Expenditures:</b>				
OPERATING	11,359,934	11,755,411	395,477	3.48%
WATER & SEWER	2,107,282	2,452,137	344,855	16.36%
AMORTIZATION	1,093,517	1,042,948	(50,569)	-4.62%
CAPITAL	10,691,190	10,877,317	186,127	1.74%
	25,251,923	26,127,813	875,890	3.47%
			-	
TRANSFERS TO/FROM RESERVES	(5,640,933)	(5,379,944)	260,989	4.63%
			-	
<b>NET MUNICIPAL LEVY</b>	7,785,459	8,094,399	308,940	3.97%
			-	
<b>NET LEVY REQUIREMENTS</b>	7,785,459	8,094,399	308,940	3.97%

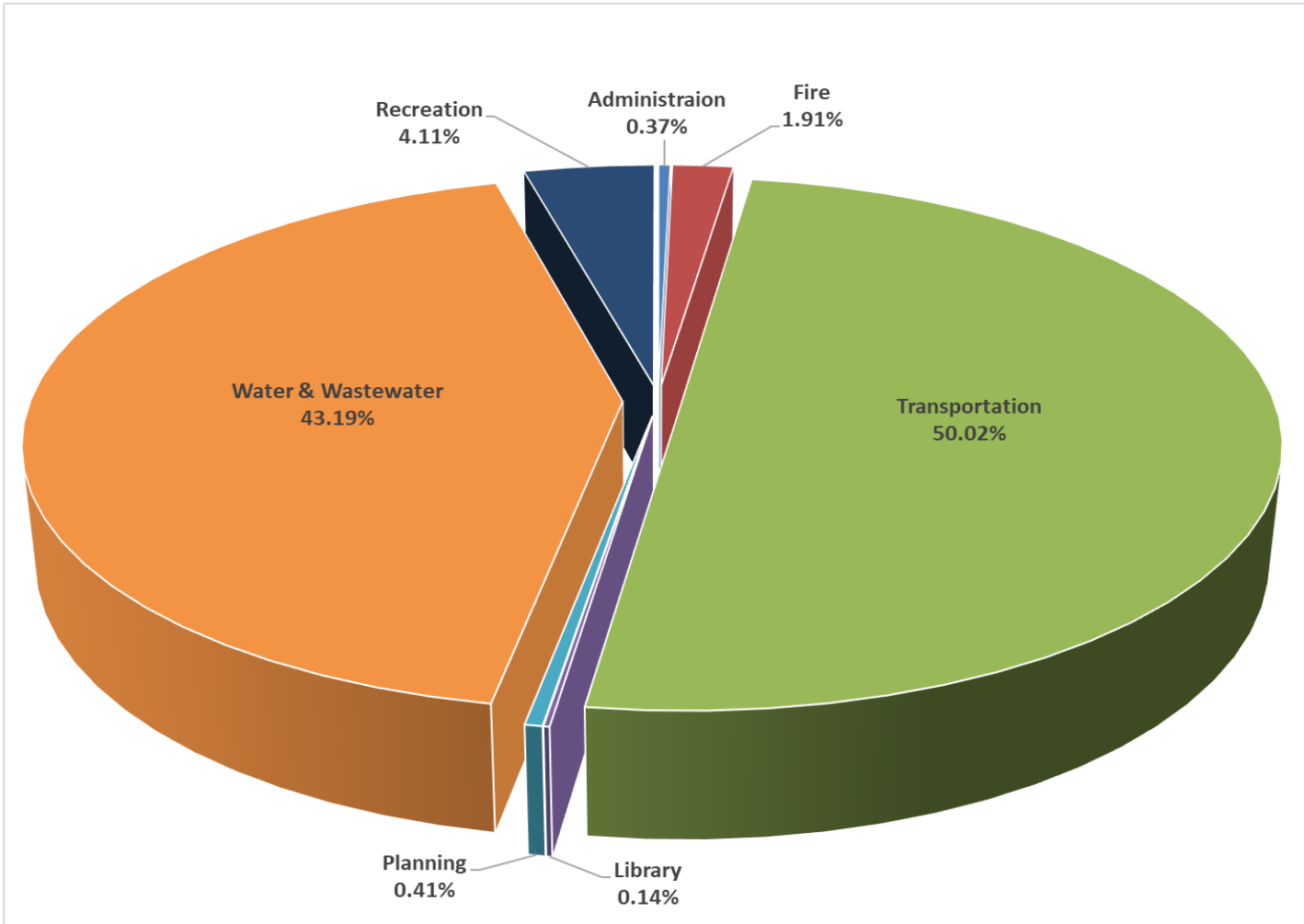
# Capital Budget Summary

	2022 BUDGET	2023 BUDGET	2023 - 2022 CHANGE	BUDGET %
<b>Revenues:</b>				
FEDERAL GAS TAX	(2,193,926)	(334,118)	1,859,808	85%
REVENUES SPECIFIC FUNCTIONS	(122,600)	(35,000)	87,600	71%
GRANTS	(2,527,923)	(4,881,536)	(2,353,613)	-93%
	<b>(4,844,449)</b>	<b>(5,250,654)</b>	<b>(406,205)</b>	<b>-8%</b>
<b>Expenditures:</b>				
ADMINISTRATION	-	40,000	40,000	
FIRE PROTECTION	60,000	208,000	148,000	247%
INSPECTION SVS.	32,500	-	(32,500)	-100%
TRANSPORTATION	2,369,075	5,441,147	3,072,072	130%
LIBRARY	-	15,421	15,421	
PLANNING & LAND DEVELOPMENT	-	45,000	45,000	
WATER & WASTEWATER	7,110,415	4,680,707	(2,429,708)	-34%
RECREATION	1,119,200	447,042	(672,158)	-60%
	10,691,190	10,877,317	186,127	2%
TRANSFER TO (FROM) RESERVES	(5,273,648)	(4,782,813)	490,835	-9%
<b>NET EXPENDITURES TO BE FUNDED THROUGH TAXATION</b>	<b>573,093</b>	<b>843,850</b>	<b>270,757</b>	<b>47%</b>

# Capital Projects

<b>Project</b>	<b>Expenditure</b>	<b>Grants/Revenue</b>	<b>Reserves</b>	<b>Levy</b>
Connecting Link (McDonalds to Second Ave)	4,690,297	1,757,859	2,932,438	-
Hwy 6 Foucault/Kei Will Drive Design	69,000	-	-	69,000
Transportation Equipment	265,000	15,000	100,000	150,000
PWD Building AODA Project	40,675	-	-	40,675
PWD transfer to reserve	250,000	-	-	250,000
First Response Truck Equipment	68,000	-	-	68,000
Fire Dept. transfer to reserve	140,000	-	-	140,000
Administration Bldg Renovations	40,000	-	40,000	-
Library Building	15,421	15,421	-	-
Roads-Resurfacing	126,175	-	-	126,175
GIS System	45,000	-	45,000	-
Trunk main - Part 1	237,600	-	237,600	-
Trunk main - Part 2	4,268,587	3,253,850	1,014,737	-
Watermeters	63,000	-	63,000	-
Water/Sewer Capacity Assessment	111,520	20,000	91,520	-
Complex Building Entry System	15,000	-	15,000	-
Arena	292,042	188,524	103,518	-
Playgrounds	140,000	-	140,000	-
	10,877,317	5,250,654	4,782,813	843,850

# Capital Projects - \$10,877,317



# Operating Budget Summary

	2022 BUDGET	2023 BUDGET	2023 - 2022 CHANGE	BUDGET %
<b>Revenues:</b>				
ONTARIO UNCONDITIONAL GRANTS	(2,545,200)	(2,531,881)	13,319	0.50%
REVENUES SPECIFIC FUNCTIONS	(1,633,047)	(2,055,935)	(422,888)	-22.64%
	<b>(4,178,247)</b>	<b>(4,587,816)</b>	(409,569)	-9.00%
<b>Expenditures:</b>				
TREASURY	96,550	103,000	6,450	6.68%
COUNCIL	379,958	290,622	(89,336)	-23.51%
ADMINISTRATION	1,348,900	1,405,475	56,575	4.19%
FIRE PROTECTION	431,897	427,949	(3,948)	-0.91%
POLICE	1,419,283	1,492,029	72,746	5.13%
PROTECTIVE INSP & CONTROL	450,529	395,871	(54,658)	-12.13%
PROVINCIAL OFFENCES	572,850	565,350	(7,500)	-1.31%
TRANSPORTATION	2,239,400	2,360,643	121,243	5.41%
COLLECTION & DISPOSAL	660,431	693,964	33,533	5.08%
HEALTH SERVICES	1,086,855	1,122,759	35,904	3.30%
SOCIAL SERVICES	504,491	501,739	(2,752)	-0.55%
RECREATION & CULTURAL SERVICES	1,576,929	1,686,092	109,163	6.92%
LIBRARY	374,354	409,541	35,187	9.40%
CULTURAL ACTIVITIES	32,570	32,400	(170)	-0.52%
BEAUTIFICATION	46,087	45,677	(410)	-0.89%
PLANNING & LAND DEVELOPMENT	50,000	48,000	(2,000)	-4.00%
ECONOMIC DEVELOPMENT	88,850	174,300	85,450	96.17%
	11,359,934	11,755,411	395,477	3.48%
TRANSFER FROM RESERVES	(246,318)	(213,344)	32,974	-13.39%
TRANSFER TO RESERVE	2,750	19,750	17,000	618.18%
AMORTIZATION	274,247	276,548	2,301	0.84%
	11,390,613	11,838,365	447,752	3.93%
<b>NET EXPENDITURES TO BE FUNDED THROUGH TAXATION</b>	7,212,366	7,250,549	38,183	0.53%

# Water & Wastewater Budget Summary

	2022 BUDGET	2023 BUDGET	2023 - 2022 CHANGE	BUDGET %
<b>Revenues:</b>				
WATER & SEWER FEES	(2,802,835)	(2,815,000)	(12,165)	0%
	<b>(2,802,835)</b>	<b>(2,815,000)</b>	(12,165)	0%
<b>Expenditures:</b>				
WATER & SEWER	2,107,282	2,452,137	344,855	16%
	2,107,282	2,452,137	344,855	16%
AMORTIZATION	819,270	766,400	(52,870)	-7%
TRANSFER FROM RESERVES	(123,717)	(403,537)	-	
	2,802,835	2,815,000	291,985	10.0%
<b>NET EXPENDITURES TO BE FUNDED THROUGH TAXATION</b>	-	-	-	



# Overview by Department

DEPARTMENT	2022 NET LEVY	2023 BUDGETED EXPENDITURES	2023 BUDGETED REVENUES	2023 NET LEVY	2024 BUDGETED EXPENDITURES	2024 BUDGETED REVENUES	2024 NET LEVY	2025 BUDGETED EXPENDITURES	2025 BUDGETED REVENUES	2025 NET LEVY
TREASURY	(2,724,710)	103,000	(2,928,041)	(2,825,041)	103,900	(2,928,041)	(2,824,141)	103,900	(2,928,041)	(2,824,141)
COUNCIL	277,303	302,622	(35,000)	267,622	241,722	-	241,722	241,722	-	241,722
ADMINISTRATION	1,155,015	1,408,885	(168,780)	1,240,105	1,407,210	(105,280)	1,301,930	1,407,510	(105,280)	1,302,230
FIRE	574,272	724,689	(11,992)	712,697	727,283	(11,992)	715,291	1,066,502	(261,992)	804,510
POLICE	1,312,954	1,492,029	(160,979)	1,331,050	1,382,792	(117,467)	1,265,325	1,413,606	(149,856)	1,263,750
PROTECTIVE INS & CONTROL	177,118	401,621	(288,654)	112,967	400,401	(207,432)	192,969	400,601	(207,428)	193,173
POA	16,850	565,350	(531,000)	34,350	554,250	(516,000)	38,250	559,250	(516,000)	43,250
TRANSPORTATION	2,462,002	7,801,790	(4,817,397)	2,984,393	3,831,969	(204,000)	3,627,969	2,766,025	(4,000)	2,762,025
COLLECTION & DISPOSAL	596,191	693,964	(61,000)	632,964	726,792	(71,392)	655,400	723,230	(65,525)	657,705
HEALTH SERVICES	1,075,015	1,134,959	(23,500)	1,111,459	1,137,205	(23,500)	1,113,705	1,145,899	(23,500)	1,122,399
SOCIAL SERVICES	456,021	511,939	(10,000)	501,939	512,186	(10,000)	502,186	512,020	(10,000)	502,020
RECREATION	1,863,983	2,285,134	(852,246)	1,432,888	1,849,913	(363,083)	1,486,830	1,852,376	(286,699)	1,565,677
LIBRARY	330,583	433,960	(59,139)	374,821	414,063	(48,600)	365,463	385,838	(46,377)	339,461
CULTURAL ACTIVITIES	32,570	32,400	-	32,400	34,637	(1,020)	33,617	34,897	-	34,897
BEAUTIFICATION	46,087	45,677	-	45,677	41,768	-	41,768	40,889	-	40,889
PLANNING & DEVELOPMENT	43,038	93,000	(63,552)	29,448	42,448	(6,622)	35,826	51,000	(7,101)	43,899
ECONOMIC DEVELOPMENT	91,167	177,300	(102,640)	74,660	188,800	(102,640)	86,160	188,800	(52,640)	136,160
<b>NET DEPARTMENTAL TOTALS</b>	<b>7,785,459</b>	<b>18,208,319</b>	<b>(10,113,920)</b>	<b>8,094,399</b>	<b>13,597,339</b>	<b>(4,717,069)</b>	<b>8,880,270</b>	<b>12,894,065</b>	<b>(4,664,439)</b>	<b>8,229,626</b>

# Department Service Costs

