



Town of Espanola

2016

Municipal Budget

Executive Summary

The 2016 budget reflects a **reduction** to the overall net levy of \$8,940, or 0.12% from 2015. This is expected to result in a decrease to the average municipal household with an assessment of \$136,872 of approximately \$17.68 or 0.74%. This could be offset by an increase in the education portion of the levy, which is yet to be determined by the Province. This represents the 4th consecutive year where the municipal levy has decreased or increased by less than the average cost of living index (CPI). The CPI for 2015 was 1.2% for Ontario.

The municipality continues to face many challenges in budgeting for 2016;

- A reduction of \$70,900 in grants from the Ontario Municipal Partnership Fund
- Increasing cost of goods and services, especially hydro which is expected to increase 5%
- Assessment appeals which account for \$2,659,154 of taxes received that are at risk of being awarded and payable back to taxpayers
- Aging infrastructure
- Apportionments from Manitoulin Sudbury District Services Board, Sudbury & District Health Unit and MPAC for which the municipality has no control

In consideration of all of these challenges, the municipality has decreased what it is requesting from taxpayers. This reflects the direction of Council and management's commitment to provide the highest quality of services in the most efficient means possible.

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.

The following definitions have been used in classifying the expenditures:

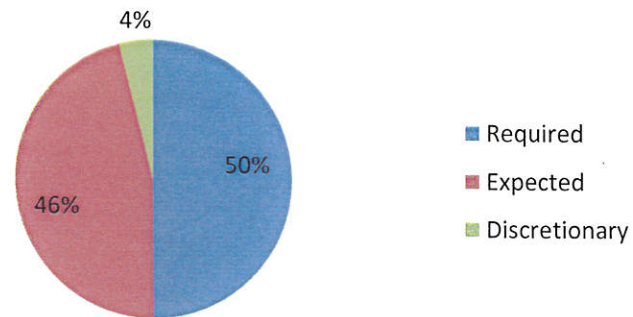
Required – service is mandated by regulation or necessary for public safety

Expected – service is typically delivered by comparable municipalities

Discretionary – service is provided based on community choice

By these definitions, approximately 96% of expenditures are based upon either a requirement to provide a service or an expectation of residents that a particular service should be provided and only 4% is completely discretionary. There may be discretionary expenditures within a required or expected level of service however the service as a whole is in one of these other categories.

Operating expenditure by classification



In 2015, council adopted a new budget policy which reflects accrual accounting. The 2016 budget reflects this transition to an accrual based budget. The most significant difference is the provision for amortization. This ensures that residents are paying for the capital cost the infrastructure which is providing these services. These funds will then be available to be reinvested when our capital infrastructure and assets need to be replaced. The current budget does not yet reflect the full amortization. This type of budgeting is consistent with the financial reporting required in accordance with the Public Sector Accounting Board which incorporates accounting for tangible capital assets, post-employment benefits and differs in the reporting of principal long-term debt repayments, among other things.

The impact of the differences is summarized in Schedule F.

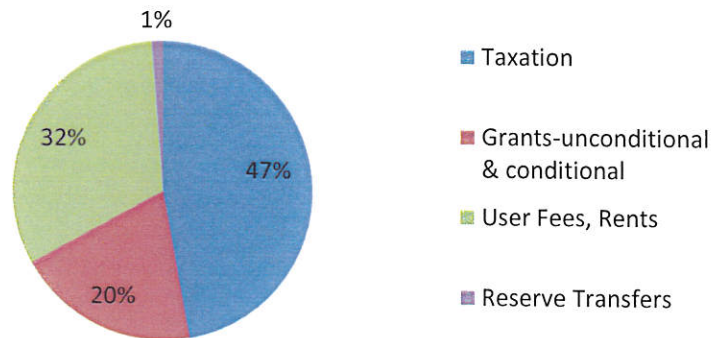
Budget analysis

Operating:

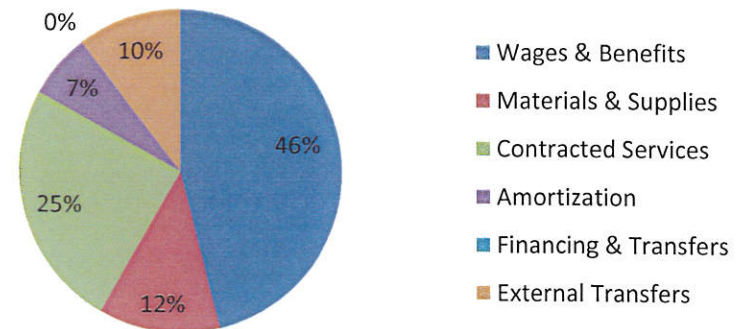
The change in the method of budgeting has had a significant impact on service areas where there is long-term debt. Prior to 2016, the principle and interest portion of these repayments were reflected as expenditures. In 2016, only the interest component is reflected and the principle portion is offset with amortization expense. The areas affected by this change are water and sewer, and recreation services. Overall operating expenses are budgeted to increase \$180,060 or 2.64%. The increases reflects some expenditures that only occur periodically for example, included is a review of the Official Plan, which is required every five years, a communications survey, which is every three years as part of our policy as well as the replacement of windows and other items at the Town office.

The following graphs depict the sources and uses of the revenues and expenses of the municipality. The overall taxation levy is comprised of residential, commercial and industrial taxes and is the most significant source of funding for the daily operations.

Revenues



Expenses



The capital budget has decreased \$189,000. This reflects the successful grant application for a major water and sewer project on Algoma and Annette St.'s as well as other investments in community. With the complex loan being paid in 2015, the municipality is able to allocate more to future replacement reserves. The capital levy of \$505,700 can be summarized by project as follows:

<u>Project</u>	<u>Expenditure</u>	<u>Grants</u>	<u>Reserves</u>	<u>Levy</u>
Fire Dept Reserve Transfer	100,000	-	-	100,000
Library Reserve Transfer	15,000	-	-	15,000
Police Vehicle & Equipment	45,000	-	-	45,000
Water Tower Relining	322,000	310,600	11,400	-
Algoma & Annette St Water Rehabilitation Project	3,930,000	2,683,600	1,246,400	-
Biosolids Engineering	80,000	-	80,000	-
Bois St & Jacklin Rd Culverts	450,000	68,800	300,000	81,200
Hwy 6 Engineering	285,000	256,500	-	28,500
Hard Surfacing	176,000	-	55,000	121,000
Vehicles & Equipment	271,000	-	156,000	115,000
Water Meters	169,900	-	169,900	-
	5,843,900	3,319,500	2,018,700	505,700

The asset management plan was also updated during the year which indicated an investment of \$3.2 million should be reinvested annually. This is possible in 2016 through the use of grants and the effective use of reserves.

TOWN OF ESPANOLA

BUDGET INDEX

2016

EXECUTIVE SUMMARY	
BUDGET SUMMARY	1
CAPITAL BUDGET SUMMARY	2
OPERATING BUDGET SUMMARY	3
DEPARTMENTAL SUMMARIES	4
TREASURY	5
ADMINISTRATION	6
FIRE DEPARTMENT	7
POLICE SERVICES	8
GENERAL INSPECTIONS	9
PROVINCIAL OFFENCES	9
TRANSPORTATION SERVICES	10
ENVIRONMENTAL SERVICES	12
HEALTH SERVICES	15
SOCIAL SERVICES	16
RECREATION & CULTURAL SERVICES	17
PLANING & DEVELOPMENT	22
SCHEDULES	
A – RESERVES	25
B – TAX SUMMARY, TAX BURDEN DISTRIBUTION	26
C – TAXATION IMPACT ON AVERAGE RESIDENTIAL ASSESSMENT	28
D – DEPARMENT SERVICE COSTS & CHART	29
E – TANGIBLE CAPITAL ASSETS AND LONG-TERM DEBT	31
F – EXCLUDED EXPENSES/RECONCILIATION	32

**TOWN OF ESPANOLA
2016 BUDGET SUMMARY**

	2015 BUDGET	2016 BUDGET	BUDGET CHANGE	BUDGET %
Revenues:				
ONTARIO UNCONDITIONAL GRANTS	(3,325,600)	(3,565,300)	239,700	-7%
WATER & SEWER FEES	(2,565,100)	(2,590,100)	25,000	-1%
REVENUES SPECIFIC FUNCTIONS	(2,101,566)	(2,126,577)	25,011	-1%
GRANTS	(3,758,700)	(2,698,300)	(1,060,400)	28%
	(11,750,966)	(10,980,277)	(770,689)	6.6%
Expenditures:				
OPERATING	14,589,629	13,872,671	716,958	4.9%
AMORTIZATION	-	964,815	(964,815)	
CAPITAL	6,259,400	5,843,900	415,500	7%
	20,849,029	20,681,386	167,643	0.80%
TRANSFERS FROM RESERVES	(1,587,430)	(2,199,416)	611,986	
NET LEVY REQUIRMENTS	7,510,633	7,501,693	(8,940)	-0.12%
TAX RATE STABILIZATION TRANSFERS	550,050	-	(550,050)	
TOTAL LEVY	8,060,683	7,501,693	(558,990)	-6.93%

**TOWN OF ESPANOLA
2016 CAPITAL BUDGET SUMMARY**

	2015 BUDGET	2016 BUDGET	BUDGET CHANGE	BUDGET %
Revenues:				
FEDERAL GAS TAX	(310,600)	(621,200)	310,600	-100%
REVENUES SPECIFIC FUNCTIONS	(150,000)	-	(150,000)	100%
GRANTS	(3,758,700)	(2,698,300)	(1,060,400)	28%
	(4,219,300)	(3,319,500)	(899,800)	
Expenditures:				
ADMINISTRATION	87,500	-	87,500	100%
FIRE PROTECTION	100,000	100,000	-	0%
POLICE	85,000	45,000	40,000	47%
TRANSPORTATION	2,118,900	1,182,000	936,900	44%
ENVIRONMENTAL	3,835,000	4,501,900	(666,900)	-17%
RECREATION & CULTURAL SERVICES	18,000	-	18,000	100%
LIBRARY	15,000	15,000	-	0%
	6,259,400	5,843,900	415,500	7%
TRANSFER TO (FROM) RESERVES	(1,345,400)	(2,018,700)	673,300	
NET EXPENDITURES TO BE FUNDED THROUGH TAXATION	694,700	505,700	189,000	27.21%

**TOWN OF ESPANOLA
2016 OPERATING BUDGET SUMMARY**

	2015 BUDGET	2016 BUDGET	BUDGET CHANGE	BUDGET %
Revenues:				
ONTARIO UNCONDITIONAL GRANTS	(3,015,000)	(2,944,100)	(70,900)	2%
WATER & SEWER FEES	(2,565,100)	(2,590,100)	25,000	-1%
REVENUES SPECIFIC FUNCTIONS	(1,951,566)	(2,126,577)	175,011	-9%
	(7,531,666)	(7,660,777)	129,111	-2%
Expenditures:				
TREASURY	173,800	163,400	10,400	6%
ADMINISTRATION	1,338,000	1,402,470	(64,470)	-5%
FIRE PROTECTION	342,050	353,550	(11,500)	-3%
POLICE	2,358,256	2,461,250	(102,994)	-4%
GENERAL INSPECTIONS	268,100	307,740	(39,640)	-15%
PROVINCIAL OFFENCES	689,438	756,505	(67,067)	-10%
TRANSPORTATION	2,228,710	2,212,670	16,040	1%
WATER & SEWER	2,565,100	1,941,250	623,850	24%
COLLECTION & DISPOSAL	613,750	629,150	(15,400)	-3%
HEALTH SERVICES	1,004,855	984,216	20,639	2%
SOCIAL SERVICES	618,950	591,425	27,525	4%
RECREATION & CULTURAL SERVICES	1,875,070	1,559,010	316,060	17%
LIBRARY	323,200	314,800	8,400	3%
CULTURAL ACTIVITIES	14,800	16,300	(1,500)	-10%
BEAUTIFICATION	31,450	31,450	-	0%
PLANNING & LAND DEVELOPMENT	20,000	45,000	(25,000)	-125%
COMMERCIAL SERVICES	19,500	20,400	(900)	-5%
ECONOMIC DEVELOPMENT	104,600	82,085	22,515	22%
	14,589,629	13,872,671	(716,958)	-4.9%
TRANSFER FROM RESERVES	(242,030)	(180,716)	(61,314)	
AMORTIZATION	-	964,815	964,815	
	14,347,599	14,656,770	186,543	1.3%
NET EXPENDITURES TO BE FUNDED THROUGH TAXATION	6,815,933	6,995,993	(180,060)	-2.64%

DEPARTMENT	2015 BUDGETED EXPENDITURES	2015 BUDGETED REVENUES	2015 NET LEVY	2015 PROJECTED ACTUALS	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	BUDGET CHANGE	BUDGET %
TREASURY	173,800	(3,266,050)	(3,092,250)	(3,020,372)	163,400	(3,215,150)	(3,051,750)	40,500	-1.31%
ADMINISTRATION	1,425,500	(98,900)	1,326,600	1,202,483	1,402,470	(62,400)	1,340,070	13,470	1.02%
FIRE	442,050	-	442,050	427,369	477,550	-	477,550	35,500	8.03%
POLICE	2,443,256	(196,936)	2,246,320	2,219,209	2,506,250	(196,017)	2,310,233	63,913	2.85%
INSPECTIONS	268,100	(112,700)	155,400	112,437	313,440	(178,700)	134,740	(20,660)	-13.29%
POA	689,438	(711,300)	(21,862)	(39,731)	756,505	(775,000)	(18,495)	3,367	-15.40%
TRANSPORTATION	4,347,610	(1,703,200)	2,644,410	2,861,708	3,394,670	(853,800)	2,540,870	(103,540)	-3.92%
COLLECTION & DISPOSAL	613,750	(50,000)	563,750	548,956	629,150	(65,000)	564,150	400	0.07%
HEALTH SERVICES	1,004,855	(89,350)	915,505	893,227	987,916	(66,976)	920,940	5,435	0.59%
SOCIAL SERVICES	618,950	(166,480)	452,470	420,348	596,425	(109,755)	486,670	34,200	7.56%
RECREATION	1,893,070	(405,080)	1,487,990	1,354,636	1,824,260	(423,460)	1,400,800	(87,190)	-5.86%
LIBRARY	338,200	(65,100)	273,100	290,874	332,600	(55,700)	276,900	3,800	1.39%
CULTURAL ACTIVITIES	14,800	(2,100)	12,700	14,681	16,300	(5,050)	11,250	(1,450)	-11.42%
BEAUTIFICATION	31,450	-	31,450	33,533	31,450	-	31,450	-	0.00%
PLANNING & DEVELOPMENT	20,000	(3,000)	17,000	1,305	45,000	(33,000)	12,000	(5,000)	-29.41%
COMMERCIAL SERVICES	19,500	(38,000)	(18,500)	(18,325)	25,970	(39,000)	(13,030)	5,470	-29.57%
ECONOMIC DEVELOPMENT	104,600	(30,100)	74,500	61,269	86,030	(8,685)	77,345	2,845	3.82%
NET DEPARTMENTAL TOTALS	14,448,929	(6,938,296)	7,510,633	7,363,607	13,589,386	(6,087,693)	7,501,693	(8,940)	-0.12%

DEPARTMENT	Required	Expected	Discretionary	2015 BUDGETED EXPENDITURES	2015 BUDGETED REVENUES	2015 NET LEVY	2015 PROJECTED ACTUALS	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	BUDGET CHANGE	BUDGET %
TREASURY												
Sources of Revenue:												
Ontario Unconditional Grants					(3,015,000)	(3,015,000)	(3,015,281)		(2,944,100)	(2,944,100)	70,900	-2.35%
Interest/Dividends					(217,000)	(217,000)	(261,383)		(237,000)	(237,000)	(20,000)	9.22%
Other PIL's					(7,050)	(7,050)	(4,650)		(7,050)	(7,050)	-	0.00%
Lottery funds					(11,500)	(11,500)	(13,829)		(12,000)	(12,000)	(500)	4.35%
Other fees					(15,500)	(15,500)	(21,905)		(15,000)	(15,000)	500	-3.23%
				-	(3,266,050)	(3,266,050)	(3,317,048)	-	(3,215,150)	(3,215,150)	50,900	-1.56%
Expenses												
Legal/Tax Consultants	E			5,000	-	5,000	2,822	5,000	-	5,000	-	0.00%
Tax Interest, Write-offs & Vacancy	R			57,000	-	57,000	182,064	57,000	-	57,000	-	0.00%
MPAC	R			66,800	-	66,800	66,790	67,200	-	67,200	400	0.60%
Transfer to reserves (interest)	E			45,000	-	45,000	45,000	34,200	-	34,200	(10,800)	-24.00%
				173,800	-	173,800	296,676	163,400	-	163,400	(10,400)	-5.98%
General Fund:				173,800	(3,266,050)	(3,092,250)	(3,020,372)	163,400	(3,215,150)	(3,051,750)	40,500	-1.31%
Treasury Total				173,800	(3,266,050)	(3,092,250)	(3,020,372)	163,400	(3,215,150)	(3,051,750)	40,500	-1.31%

DEPARTMENT	Required	Expected	Discretionary	2015 BUDGETED EXPENDITURES	2015 BUDGETED REVENUES	2015 NET LEVY	2015 PROJECTED ACTUALS	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	BUDGET CHANGE	BUDGET %
ADMINISTRATION												
Sources of Revenue:												
User fees					(26,800)	(26,800)	(32,212)		(29,300)	(29,300)	(2,500)	9.33%
Transfer from reserves					(25,000)	(25,000)	(25,000)		-	-	25,000	-100.00%
Other fees					(3,000)	(3,000)	(2,596)		(3,000)	(3,000)	-	0.00%
				-	(54,800)	(54,800)	(59,808)	-	(32,300)	(32,300)	22,500	-41.06%
Expenses												
Council												
Members of Council	R			137,100		137,100	131,711	137,100		137,100	-	0.00%
Office Operations	E			13,400		13,400	9,886	18,200		18,200	4,800	35.82%
Public Relations	E			9,000		9,000	7,400	12,500		12,500	3,500	38.89%
Elections	E			7,000		7,000	8,418	7,000		7,000	-	0.00%
Cultural Activities	E			5,000		5,000	4,571	5,000		5,000	-	0.00%
Strategic Planning/Service Delivery		D		50,000		50,000	45,890	10,000		10,000	(40,000)	-80.00%
Administration												
Administration Staff	E			775,900		775,900	716,055	798,560		798,560	22,660	2.92%
Office Operations	E			278,800		278,800	240,737	267,200		267,200	(11,600)	-4.16%
Building Operations	E			61,800	(30,100)	31,700	39,859	146,910	(30,100)	116,810	85,110	268.49%
				1,338,000	(30,100)	1,307,900	1,204,527	1,402,470	(30,100)	1,372,370	64,470	4.93%
Amortization								-		-	-	
General Fund:				1,338,000	(84,900)	1,253,100	1,144,719	1,402,470	(62,400)	1,340,070	86,970	6.94%
Capital:												
Transfer from reserves					(14,000)	(14,000)	(14,000)			-	14,000	-100.00%
Building Renovation	E			87,500		87,500	71,764			-	(87,500)	-100.00%
Operating Software	E			-		-				-	-	#DIV/0!
				87,500	-	87,500	71,764	-	-	-	(87,500)	-100.00%
Net capital				87,500	(14,000)	73,500	57,764	-	-	-	(73,500)	-100.00%
Administration Total				1,425,500	(98,900)	1,326,600	1,202,483	1,402,470	(62,400)	1,340,070	13,470	1.02%

DEPARTMENT	Required	Expected	Discretionary	2015 BUDGETED EXPENDITURES	2015 BUDGETED REVENUES	2015 NET LEVY	2015 PROJECTED ACTUALS	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	BUDGET CHANGE	BUDGET %
<u>FIRE PROTECTION</u>												
Administration	R			148,200		148,200	151,267	153,500		153,500	5,300	3.58%
Office Operations	E			14,900		14,900	11,195	13,900		13,900	(1,000)	-6.71%
Building Operations	E			39,750		39,750	33,047	38,450		38,450	(1,300)	-3.27%
Volunteers	E			108,600		108,600	107,973	111,400		111,400	2,800	2.58%
Inspections	E			5,000		5,000	4,359	5,000		5,000	-	0.00%
Fire Suppression	E			15,600		15,600	9,467	15,800		15,800	200	1.28%
MNR Coverage area	E			5,000		5,000	5,061	5,500		5,500	500	10.00%
Dispatch Service	E			-		-	-	10,000		10,000	10,000	
Transfer to reserves	D			5,000		5,000	5,000	-		-	(5,000)	-100.00%
				<u>342,050</u>	<u>-</u>	<u>342,050</u>	<u>327,369</u>	<u>353,550</u>	<u>-</u>	<u>353,550</u>	<u>11,500</u>	3.36%
Amortization								24,000		24,000	24,000	
General Fund:				<u>342,050</u>	<u>-</u>	<u>342,050</u>	<u>327,369</u>	<u>377,550</u>	<u>-</u>	<u>377,550</u>	<u>35,500</u>	10.38%
<u>Capital:</u>												
Transfer to reserve	D			100,000	-	100,000	100,000	100,000	-	100,000	-	0.00%
				<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	0.00%
FIRE Total				<u>442,050</u>	<u>-</u>	<u>442,050</u>	<u>427,369</u>	<u>477,550</u>	<u>-</u>	<u>477,550</u>	<u>35,500</u>	8.03%

DEPARTMENT	Required	Expected	Discretionary	2015 BUDGETED EXPENDITURES	2015 BUDGETED REVENUES	2015 NET LEVY	2015 PROJECTED ACTUALS	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	BUDGET CHANGE	BUDGET %
POLICE FORCE												
Revenue:												
Ontario Unconditional Grants						-				-	-	
Expenditure:												
Police Services Board	R			19,050		19,050	20,387	18,970		18,970	(80)	-0.42%
Operations												
Administration & Office Operations	R			281,750		281,750	286,552	280,550		280,550	(1,200)	-0.43%
Facility Maintenance	R			43,000		43,000	37,692	43,000		43,000	-	0.00%
Enforcement (communications, vehicles)	R			52,900	(41,000)	11,900	24,373	46,340	(10,100)	36,240	24,340	204.54%
Civilian Personnel	R			468,180		468,180	424,534	470,720	(55,737)	414,983	(53,197)	-11.36%
Officers	R			1,159,900		1,159,900	1,185,017	1,262,240		1,262,240	102,340	8.82%
RIDE	R			8,913	(8,913)	-	-	8,902	(8,902)	-	-	
Community Policing Program	R			142,195	(30,000)	112,195	103,063	146,650	(30,000)	116,650	4,455	3.97%
Safe Communities	R			145,345	(70,000)	75,345	67,413	146,600	(70,000)	76,600	1,255	1.67%
Court Security	R			17,023	(17,023)	-	9,811	21,278	(21,278)	-	-	#DIV/0!
Prisoner Transportation	R			2,000		2,000	3,993			-	(2,000)	
Stores & Supplies	R			18,000		18,000	9,061	16,000		16,000	(2,000)	-11.11%
				<u>2,358,256</u>	<u>(166,936)</u>	<u>2,191,320</u>	<u>2,171,896</u>	<u>2,461,250</u>	<u>(196,017)</u>	<u>2,265,233</u>	<u>73,913</u>	<u>3.37%</u>
Amortization								-		-	-	
General Fund:				<u>2,358,256</u>	<u>(166,936)</u>	<u>2,191,320</u>	<u>2,171,896</u>	<u>2,461,250</u>	<u>(196,017)</u>	<u>2,265,233</u>	<u>73,913</u>	<u>3.37%</u>
Capital:												
Transfer from Reserves					(30,000)	(30,000)	(30,000)	-		-	30,000	-100.00%
Revenues				<u>-</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	
Vehicle and equipment	E			85,000		85,000	77,313	45,000		45,000	(40,000)	-47.06%
Expenses				<u>85,000</u>	<u>-</u>	<u>85,000</u>	<u>77,313</u>	<u>45,000</u>	<u>-</u>	<u>45,000</u>	<u>(40,000)</u>	<u>-47.06%</u>
Net capital				<u>85,000</u>	<u>(30,000)</u>	<u>55,000</u>	<u>47,313</u>	<u>45,000</u>	<u>-</u>	<u>45,000</u>	<u>-10,000</u>	<u>-18.18%</u>
POLICE Total				<u>2,443,256</u>	<u>(196,936)</u>	<u>2,246,320</u>	<u>2,219,209</u>	<u>2,506,250</u>	<u>(196,017)</u>	<u>2,310,233</u>	<u>63,913</u>	<u>2.85%</u>

DEPARTMENT	Required	Expected	Discretionary	2015 BUDGETED EXPENDITURES	2015 BUDGETED REVENUES	2015 NET LEVY	2015 PROJECTED ACTUALS	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	BUDGET CHANGE	BUDGET %
GENERAL INSPECTIONS D241:												
Expenditure:												
Permit & Inspection Services	R			203,100	(112,700)	90,400	61,665	244,420	(178,700)	65,720	(24,680)	-27.30%
Property Standards		E		5,800		5,800	100	6,920		6,920	1,120	19.31%
Animal Control		E		28,000		28,000	27,764	28,000		28,000	-	0.00%
Electrical Inspections	R			6,300		6,300	6,329	6,500		6,500	200	3.17%
Emergency Planning	R			8,300		8,300	1,631	8,300		8,300	-	0.00%
911 Emergency Calling	R			11,200		11,200	10,971	11,200		11,200	-	0.00%
Health & Safety Committee	R			2,400		2,400	977	2,400		2,400	-	0.00%
Transfers to Own Funds			D	3,000		3,000	3,000			-	(3,000)	-100.00%
				<u>268,100</u>	<u>(112,700)</u>	<u>155,400</u>	<u>112,437</u>	<u>307,740</u>	<u>(178,700)</u>	<u>129,040</u>	<u>(26,360)</u>	<u>-16.96%</u>
Amortization								5,700		5,700	5,700	
General Fund:				<u>268,100</u>	<u>(112,700)</u>	<u>155,400</u>	<u>112,437</u>	<u>313,440</u>	<u>(178,700)</u>	<u>134,740</u>	<u>(20,660)</u>	<u>-13.29%</u>
Capital Fund:												
				-	-	-	-	-	-	-	-	
INSPECTIONS Total				<u>268,100</u>	<u>(112,700)</u>	<u>155,400</u>	<u>112,437</u>	<u>313,440</u>	<u>(178,700)</u>	<u>134,740</u>	<u>(20,660)</u>	<u>-13.29%</u>
PROVINCIAL OFFENCES: D:261												
Expenditure:												
Administration	R			129,100	(302,300)	(173,200)	(313,038)	137,650	(328,000)	(190,350)	(17,150)	9.90%
Court Services	R			193,338	(42,000)	151,338	273,307	221,855	(50,000)	171,855	20,517	13.56%
EL - Administration	R			146,900	(307,000)	(160,100)	(229,333)	148,450	(335,000)	(186,550)	(26,450)	16.52%
EL - Court Services	R			220,100	(60,000)	160,100	229,333	248,550	(62,000)	186,550	26,450	16.52%
				<u>689,438</u>	<u>(711,300)</u>	<u>(21,862)</u>	<u>(39,731)</u>	<u>756,505</u>	<u>(775,000)</u>	<u>(18,495)</u>	<u>3,367</u>	<u>-15.40%</u>
POA Total				<u>689,438</u>	<u>(711,300)</u>	<u>(21,862)</u>	<u>(39,731)</u>	<u>756,505</u>	<u>(775,000)</u>	<u>(18,495)</u>	<u>3,367</u>	<u>-15.40%</u>

DEPARTMENT	Required	Expected	Discretionary	2015 BUDGETED EXPENDITURES	2015 BUDGETED REVENUES	2015 NET LEVY	2015 PROJECTED ACTUALS	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	BUDGET CHANGE	BUDGET %
TRANSPORTATION												
SERVICES D:300												
Sources of Revenue:												
Expenditure:												
Administrative												
Administration	E			604,860	(7,500)	597,360	616,240	624,290	(7,500)	616,790	19,430	3.25%
Summer Job Service		D		62,140	(10,000)	52,140	52,841	59,040	(10,000)	49,040	(3,100)	-5.95%
Office Operations	E			17,400		17,400	13,088	17,000		17,000	(400)	-2.30%
Labour relations	R			3,380		3,380	3,021	3,380		3,380	-	0.00%
Departmental Work	E			14,400		14,400	19,275	14,490		14,490	90	0.63%
Building & Inventories	E			219,800		219,800	179,803	206,000		206,000	(13,800)	-6.28%
Machinery & Equipment												
Machinery & Equipment	E			62,080		62,080	59,823	62,780		62,780	700	1.13%
Vehicles	E			229,650		229,650	208,464	217,150		217,150	(12,500)	-5.44%
Services												
Roads - Paved	R			228,800		228,800	231,908	229,340		229,340	540	0.24%
Roads - Unpaved	R			169,550		169,550	124,676	169,550		169,550	-	0.00%
Bridges & Culverts	R			58,100		58,100	43,827	66,100		66,100	8,000	13.77%
Traffic Operations & Roadside	R			83,700		83,700	50,132	85,700		85,700	2,000	2.39%
School Crossing Guards		D		46,250		46,250	45,203	46,250		46,250	-	0.00%
Winter Control												
Winter Control - Except Sidewalks, Parl	R			289,500		289,500	226,444	292,500		292,500	3,000	1.04%
Winter Control - Sidewalks	R			51,250		51,250	30,039	51,250		51,250	-	0.00%
Transfer to Reserve		D		20,000		20,000	20,000	-		-	(20,000)	-1
Street Lighting	E			67,850		67,850	62,747	67,850		67,850	-	0.00%
				<u>2,228,710</u>	<u>(17,500)</u>	<u>2,211,210</u>	<u>1,987,531</u>	<u>2,212,670</u>	<u>(17,500)</u>	<u>2,195,170</u>	<u>(16,040)</u>	<u>-0.73%</u>
Amortization										-		
General Fund:				<u>2,228,710</u>	<u>(17,500)</u>	<u>2,211,210</u>	<u>1,987,531</u>	<u>2,212,670</u>	<u>(17,500)</u>	<u>2,195,170</u>	<u>(16,040)</u>	<u>-0.73%</u>

DEPARTMENT	Required	Expected	Discretionary	2015 BUDGETED EXPENDITURES	2015 BUDGETED REVENUES	2015 NET LEVY	2015 PROJECTED ACTUALS	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	BUDGET CHANGE	BUDGET %
Capital:												
Sources of Revenue												
Grants					(1,385,700)	(1,385,700)	(1,385,764)		(325,300)	(325,300)	1,060,400	-76.52%
Gas Tax						-				-	-	#DIV/0!
Other Revenue					(150,000)	(150,000)	(150,000)			-	150,000	
Transfers from Reserves					(150,000)	(150,000)	(150,000)			-	150,000	-100.00%
				-	(1,685,700)	(1,685,700)	(1,685,764)	-	(325,300)	(325,300)	1,360,400	-80.70%
Expenditure:												
Hwy 6 Culvert	E			1,616,900		1,616,900	1,904,209	-		-	(1,616,900)	-100.00%
Culvert Replacement	E			146,000		146,000	271,579	450,000		450,000	304,000	
Connecting Link	E			-	-	-		285,000	-	285,000	285,000	#DIV/0!
Traffic Lights	D			-	-	-	(14,341)	-	-	-	-	#DIV/0!
Al Secord Trail/Boardwalk	E				-	-		-	-	-	-	#DIV/0!
Roads - Paved	E			129,500		129,500	173,551	176,000		176,000	46,500	
Vehicles and equipment	E			46,500	-	46,500	44,943	271,000	-	271,000	224,500	482.80%
Transfer to reserve	D			180,000		180,000	180,000	-		-		
				2,118,900	-	2,118,900	2,559,941	1,182,000	-	1,182,000	(936,900)	-44.22%
Capital:				<u>2,118,900</u>	<u>(1,685,700)</u>	<u>433,200</u>	<u>874,177</u>	<u>1,182,000</u>	<u>(325,300)</u>	<u>856,700</u>	<u>423,500</u>	<u>97.76%</u>
Transfer from Reserves									(511,000)	(511,000)	(511,000)	
Total Department Estimate				4,347,610	(1,703,200)	2,644,410	2,861,708	3,394,670	(853,800)	2,540,870	(103,540)	-3.92%

DEPARTMENT	Required	Expected	Discretionary	2015 BUDGETED EXPENDITURES	2015 BUDGETED REVENUES	2015 NET LEVY	2015 PROJECTED ACTUALS	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	BUDGET CHANGE	BUDGET %
ENVIRONMENTAL												
SERVICES D:400												
Water & Sewer												
Sources of Revenue:												
User Fees (Water & Sewer)					(2,565,100)	(2,565,100)	(2,603,122)		(2,590,100)	(2,590,100)	(25,000)	0.97%
				-	(2,565,100)	(2,565,100)	(2,603,122)	-	(2,590,100)	(2,590,100)	(25,000)	0.97%
Expenditure:												
Sanitary												
Repairs & Maintenance	R			76,400		76,400	94,148	105,000		105,000	28,600	37.43%
Taxation - own use	R			68,000		68,000	64,512	65,000		65,000	(3,000)	-4.41%
Plant Operations	R			461,500		461,500	404,738	485,000		485,000	23,500	5.09%
Financing Interest	R			200,000		200,000	109,647	100,000		100,000	(100,000)	-50.00%
Transfer to own funds/Amortization	R			177,600		177,600				-	(177,600)	-100.00%
Storm Sewer												
General Repairs and Maintenance	E			90,500		90,500	67,484	93,000		93,000	2,500	2.76%
Waterworks												
Repairs & Maintenance	R			151,850		151,850	168,952	174,800		174,800	22,950	15.11%
Taxation - own use	R			86,500		86,500	79,879	80,200		80,200	(6,300)	-7.28%
Service Locates	R			8,000		8,000	6,571	7,750		7,750	(250)	-3.13%
Plant Operations	R			727,500		727,500	729,615	718,500		718,500	(9,000)	-1.24%
Elevated Storage	R			9,250		9,250	7,805	12,000		12,000	2,750	29.73%
Financing Interest	R			200,000		200,000	109,647	100,000		100,000	(100,000)	-50.00%
Transfer to own funds/Amortization	R			308,000		308,000				-	(308,000)	-100.00%
				<u>2,565,100</u>	<u>-</u>	<u>2,565,100</u>	<u>1,842,998</u>	<u>1,941,250</u>	<u>-</u>	<u>1,941,250</u>	<u>(623,850)</u>	<u>-24.32%</u>
Amortization							760,124	648,850		648,850	648,850	
General Fund:				<u>2,565,100</u>	<u>(2,565,100)</u>	<u>-</u>	<u>-</u>	<u>2,590,100</u>	<u>(2,590,100)</u>	<u>-</u>	<u>-</u>	

DEPARTMENT	Required	Expected	Discretionary	2015 BUDGETED EXPENDITURES	2015 BUDGETED REVENUES	2015 NET LEVY	2015 PROJECTED ACTUALS	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	BUDGET CHANGE	BUDGET %
Sources of Funds												
Transfer from reserves					(1,151,400)	(1,151,400)			-	-	1,151,400	-100.00%
GAS TAX					(310,600)	(310,600)			(621,200)	(621,200)	(310,600)	100.00%
				-	(1,462,000)	(1,462,000)	-	-	(621,200)	(621,200)	840,800	-57.51%
Expenditure												
Bois Street Lift Station	E			100,000	-	100,000	91,728	-	-	-	(100,000)	-100.00%
BioSolids	E			-	-	-	9,292	80,000	-	80,000	-	-
Sewage Treatment Plant	E			170,000	-	170,000	164,455	-	-	-	(170,000)	-100.00%
Watermain Rehabilitation	E			3,560,000	(2,373,000)	1,187,000	48,862	3,930,000	(2,373,000)	1,557,000	-	-
Water Study	E			5,000	-	5,000	2,247	-	-	-	(5,000)	-100.00%
Water Tank Relining	E			-	-	-	-	322,000	-	322,000	322,000	#DIV/0!
Water Metering-Commercial	E			-	-	-	-	169,900	-	169,900	169,900	#DIV/0!
				3,835,000	(2,373,000)	1,462,000	316,584	4,501,900	(2,373,000)	2,128,900	666,900	45.62%
Capital:				<u>3,835,000</u>	<u>(3,835,000)</u>	<u>-</u>	<u>316,584</u>	<u>4,501,900</u>	<u>(2,994,200)</u>	<u>1,507,700</u>	<u>2,565,400</u>	
TRANSFER FROM RESERVE							(316,584)		(1,507,700)	(1,507,700)		
Total Water & Sewer				<u>6,400,100</u>	<u>(6,400,100)</u>	<u>-</u>	<u>-</u>	<u>7,092,000</u>	<u>(7,092,000)</u>	<u>-</u>	<u>-</u>	

DEPARTMENT	Required	Expected	Discretionary	2015 BUDGETED EXPENDITURES	2015 BUDGETED REVENUES	2015 NET LEVY	2015 PROJECTED ACTUALS	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	BUDGET CHANGE	BUDGET %
Collection & Disposal												
Expenditure:												
Garbage Collection & Disposal												
General Repairs and Maintenance	E			24,200		24,200	22,675	25,700		25,700	1,500	6.20%
Garbage Collection Contract		D		152,500		152,500	150,018	153,000		153,000	500	0.33%
Landfill Disposal Contract	E			310,000		310,000	304,248	310,000		310,000	-	0.00%
Clean Up Week		D		5,400		5,400	3,419	5,400		5,400	-	0.00%
Household Hazardous Waste	E			32,950	(25,000)	7,950	1,952	46,000	(40,000)	6,000	(1,950)	-24.53%
Recycling Program	E			88,700	(25,000)	63,700	68,596	89,050	(25,000)	64,050	350	0.55%
				<u>613,750</u>	<u>(50,000)</u>	<u>563,750</u>	<u>550,908</u>	<u>629,150</u>	<u>(65,000)</u>	<u>564,150</u>	<u>400</u>	0.07%
General Fund:				<u>613,750</u>	<u>(50,000)</u>	<u>563,750</u>	<u>548,956</u>	<u>629,150</u>	<u>(65,000)</u>	<u>564,150</u>	400	0.07%
Capital:												
				<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		
Total Collection & Disposal				<u>613,750</u>	<u>(50,000)</u>	<u>563,750</u>	<u>548,956</u>	<u>629,150</u>	<u>(65,000)</u>	<u>564,150</u>	400	0.07%

DEPARTMENT	Required	Expected	Discretionary	2015 BUDGETED EXPENDITURES	2015 BUDGETED REVENUES	2015 NET LEVY	2015 PROJECTED ACTUALS	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	BUDGET CHANGE	BUDGET %
HEALTH SERVICES D:500												
Sources of Revenue:												
Other - Local Boards surplus refund				-	-	-	(6,155)	-	-	-	-	#DIV/0!
Transfer from Tax Rate Stabilization Reserve				-	(68,350)	(68,350)	(68,350)	-	(45,976)	(45,976)	22,374	-32.73%
				<u>-</u>	<u>(68,350)</u>	<u>(68,350)</u>	<u>(74,505)</u>	<u>-</u>	<u>(45,976)</u>	<u>(45,976)</u>	22,374	-32.73%
Expenditure:												
Sudbury & Dist Health Serv	R			180,515		180,515	180,516	183,400		183,400	2,885	1.60%
Doctor Recruitment		D		20,000		20,000	20,000	20,000		20,000	-	0.00%
MSDSB - Land Ambulance	R			744,240		744,240	744,232	721,866		721,866	(22,374)	-3.01%
Cemetery	R			60,100	(21,000)	39,100	22,984	58,950	(21,000)	37,950	(1,150)	-2.94%
				<u>1,004,855</u>	<u>(21,000)</u>	<u>983,855</u>	<u>967,732</u>	<u>984,216</u>	<u>(21,000)</u>	<u>963,216</u>	(20,639)	-2.10%
Amortization								3,700		3,700	3,700	
General Fund:				<u>1,004,855</u>	<u>(89,350)</u>	<u>915,505</u>	<u>893,227</u>	<u>987,916</u>	<u>(66,976)</u>	<u>920,940</u>	5,435	0.59%
Capital:												
				<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-	#DIV/0!
Total Department Estimate				<u>1,004,855</u>	<u>(89,350)</u>	<u>915,505</u>	<u>893,227</u>	<u>987,916</u>	<u>(66,976)</u>	<u>920,940</u>	5,435	0.59%

DEPARTMENT	Required	Expected	Discretionary	2015 BUDGETED EXPENDITURES	2015 BUDGETED REVENUES	2015 NET LEVY	2015 PROJECTED ACTUALS	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	BUDGET CHANGE	BUDGET %
<u>SOCIAL SERVICES</u>												
<u>Sources of Revenue:</u>												
Refund of prior year surplus						-	(18,808)			-	-	
Transfer from tax rate stabilization reserve					(119,780)	(119,780)	(119,780)		(97,255)	(97,255)	22,525	-18.81%
				-	(119,780)	(119,780)	(138,588)	-	(97,255)	(97,255)	22,525	-18.81%
<u>Expenditure:</u>												
MSDSB - General Assistance	R			482,920		482,920	482,920	466,175		466,175	(16,745)	-3.47%
Care Van		E		53,450	(46,700)	6,750	-6,567	48,450	(12,500)	35,950	29,200	432.59%
Senior Citizens		E		4,000		4,000	4,002	4,000		4,000	-	0.00%
MSDSB - Childcare	R			78,580		78,580	78,581	72,800		72,800	(5,780)	
				618,950	(46,700)	572,250	558,936	591,425	(12,500)	578,925	6,675	1.17%
Amortization								5,000		5,000	5,000	
<u>General Fund:</u>				618,950	(166,480)	452,470	420,348	596,425	(109,755)	486,670	34,200	7.56%

DEPARTMENT	Required	Expected	Discretionary	2015 BUDGETED EXPENDITURES	2015 BUDGETED REVENUES	2015 NET LEVY	2015 PROJECTED ACTUALS	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	BUDGET CHANGE	BUDGET %
RECREATION & CULTURAL SERVICES D:700												
Expenditure:												
Parks												
Outdoor Rinks	E			9,435	-	9,435	8,933	10,000	-	10,000	565	5.99%
Tennis Courts	E			3,400	-	3,400	1,581	3,400	-	3,400	-	0.00%
Ball Parks	E			45,700	(14,200)	31,500	29,854	46,600	(14,100)	32,500	1,000	3.17%
Track & Field	E			7,100	(2,500)	4,600	7,163	7,200	(2,500)	4,700	100	2.17%
Playgrounds	E			14,600		14,600	9,072	14,700		14,700	100	0.68%
Clear Lake Beach	E			5,500		5,500	10,615	5,600		5,600	100	1.82%
Community Parks Grounds & Repairs	E			10,300	-	10,300	10,773	10,400	-	10,400	100	0.97%
Programming												
Administration & Marketing	E			275,600		275,600	272,621	303,350		303,350	27,750	10.07%
Specialty Courses	D			5,500	(9,000)	(3,500)	(2,771)	3,000	(5,100)	(2,100)	1,400	-40.00%
SPLASH	D			-	-	-	-	35,850	(35,850)	-	-	#DIV/0!
Complex												
Complex Administration Staff	E			108,500		108,500	94,576	109,800		109,800	1,300	1.20%
Office Operations	E			24,900		24,900	18,531	22,100		22,100	(2,800)	-11.24%
Building & Facility Maintenance	E			990,600	(7,100)	983,500	898,916	635,000	(4,610)	630,390	(353,110)	-35.90%
Pool	E			239,250	(123,500)	115,750	88,641	219,675	(124,000)	95,675	(20,075)	-17.34%
Fitness	E			37,500	(85,980)	(48,480)	(51,718)	24,500	(85,000)	(60,500)	(12,020)	24.79%
Squash	E			100	(4,800)	(4,700)	(5,538)	100	(5,000)	(4,900)	(200)	4.26%
Arena	E			62,125	(117,000)	(54,875)	(43,537)	82,125	(117,000)	(34,875)	20,000	-36.45%
Facility Rentals	D			19,110	(41,000)	(21,890)	(21,981)	14,010	(30,300)	(16,290)	5,600	-25.58%
Parks & Rec Equipment	E			15,850	-	15,850	10,905	11,600	-	11,600	(4,250)	-26.81%
				<u>1,875,070</u>	<u>(405,080)</u>	<u>1,469,990</u>	<u>1,336,636</u>	<u>1,559,010</u>	<u>(423,460)</u>	<u>1,135,550</u>	<u>(334,440)</u>	<u>-22.75%</u>
Amortization								265,250		265,250	265,250	
General Fund:				<u>1,875,070</u>	<u>(405,080)</u>	<u>1,469,990</u>	<u>1,336,636</u>	<u>1,824,260</u>	<u>(423,460)</u>	<u>1,400,800</u>	<u>(69,190)</u>	<u>-4.71%</u>

DEPARTMENT	Required	Expected	Discretionary	2015 BUDGETED EXPENDITURES	2015 BUDGETED REVENUES	2015 NET LEVY	2015 PROJECTED ACTUALS	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	BUDGET CHANGE	BUDGET %
Expenditure:												
Vehicle replacement	E			18,000		18,000	18,000			-	(18,000)	-100.00%
Capital:				<u>18,000</u>	<u>-</u>	<u>18,000</u>	<u>18,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(18,000)</u>	<u>-100.00%</u>
Total Recreation Estimate				<u>1,893,070</u>	<u>(405,080)</u>	<u>1,487,990</u>	<u>1,354,636</u>	<u>1,824,260</u>	<u>(423,460)</u>	<u>1,400,800</u>	<u>(87,190)</u>	<u>-5.86%</u>

DEPARTMENT	Required	Expected	Discretionary	2015 BUDGETED EXPENDITURES	2015 BUDGETED REVENUES	2015 NET LEVY	2015 PROJECTED ACTUALS	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	BUDGET CHANGE	BUDGET %
LIBRARY SERVICES D:751												
Sources of Revenue:												
Specific Functions						-				-	-	#DIV/0!
Transfer from Reserves						-				-	-	#DIV/0!
Object of Expenditure:												
Library Collections	R			308,800	(60,400)	248,400	269,125	306,200	(54,000)	252,200	3,800	1.53%
Capacity Building	E			3,000	(3,000)	-	-2,671	-	-	-	-	
Summer Students	E			8,600	(1,700)	6,900	6,620	8,600	(1,700)	6,900	-	0.00%
Transfers to Own Funds	D			2,800		2,800	2,800			-	(2,800)	-100.00%
				<u>323,200</u>	<u>(65,100)</u>	<u>258,100</u>	<u>275,874</u>	<u>314,800</u>	<u>(55,700)</u>	<u>259,100</u>	<u>1,000</u>	<u>0.39%</u>
Amortization								2,800		2,800	2,800	
General Fund:				<u>323,200</u>	<u>(65,100)</u>	<u>258,100</u>	<u>275,874</u>	<u>317,600</u>	<u>(55,700)</u>	<u>261,900</u>	<u>3,800</u>	<u>1.47%</u>
Capital:												
Transfer from Reserves				-		-		-		-	-	#DIV/0!
Transfer to reserves	E			15,000		15,000	15,000	15,000		15,000	-	0.00%
				<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>0.00%</u>
				<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>	
Total Library Estimate				<u>338,200</u>	<u>(65,100)</u>	<u>273,100</u>	<u>290,874</u>	<u>332,600</u>	<u>(55,700)</u>	<u>276,900</u>	<u>3,800</u>	<u>1.39%</u>

DEPARTMENT	Required	Expected	Discretionary	2015 BUDGETED EXPENDITURES	2015 BUDGETED REVENUES	2015 NET LEVY	2015 PROJECTED ACTUALS	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	BUDGET CHANGE	BUDGET %
<u>Cultural Activities</u>												
<u>Object of Expenditure:</u>												
Santa Claus Parade	D			2,000		2,000	2,041	2,500		2,500	500	25.00%
Winter Carnival	D			1,000		1,000	1,914	3,000	(1,200)	1,800	800	80.00%
July 1st	D			3,500		3,500	3,197	3,500		3,500	-	0.00%
Community Events	D			8,300	(2,100)	6,200	7,529	7,300	(3,850)	3,450	(2,750)	-44.35%
				<u>14,800</u>	<u>(2,100)</u>	<u>12,700</u>	<u>14,681</u>	<u>16,300</u>	<u>(5,050)</u>	<u>11,250</u>	<u>(1,450)</u>	<u>-11.42%</u>
<u>General Fund:</u>				<u>14,800</u>	<u>(2,100)</u>	<u>12,700</u>	<u>14,681</u>	<u>16,300</u>	<u>(5,050)</u>	<u>11,250</u>	<u>(1,450)</u>	<u>-11.42%</u>
<u>Capital Fund:</u>				-	-	-	-	-	-	-	-	
<u>Total Departmental Estimate</u>				<u>14,800</u>	<u>(2,100)</u>	<u>12,700</u>	<u>14,681</u>	<u>16,300</u>	<u>(5,050)</u>	<u>11,250</u>	<u>(1,450)</u>	<u>-11.42%</u>

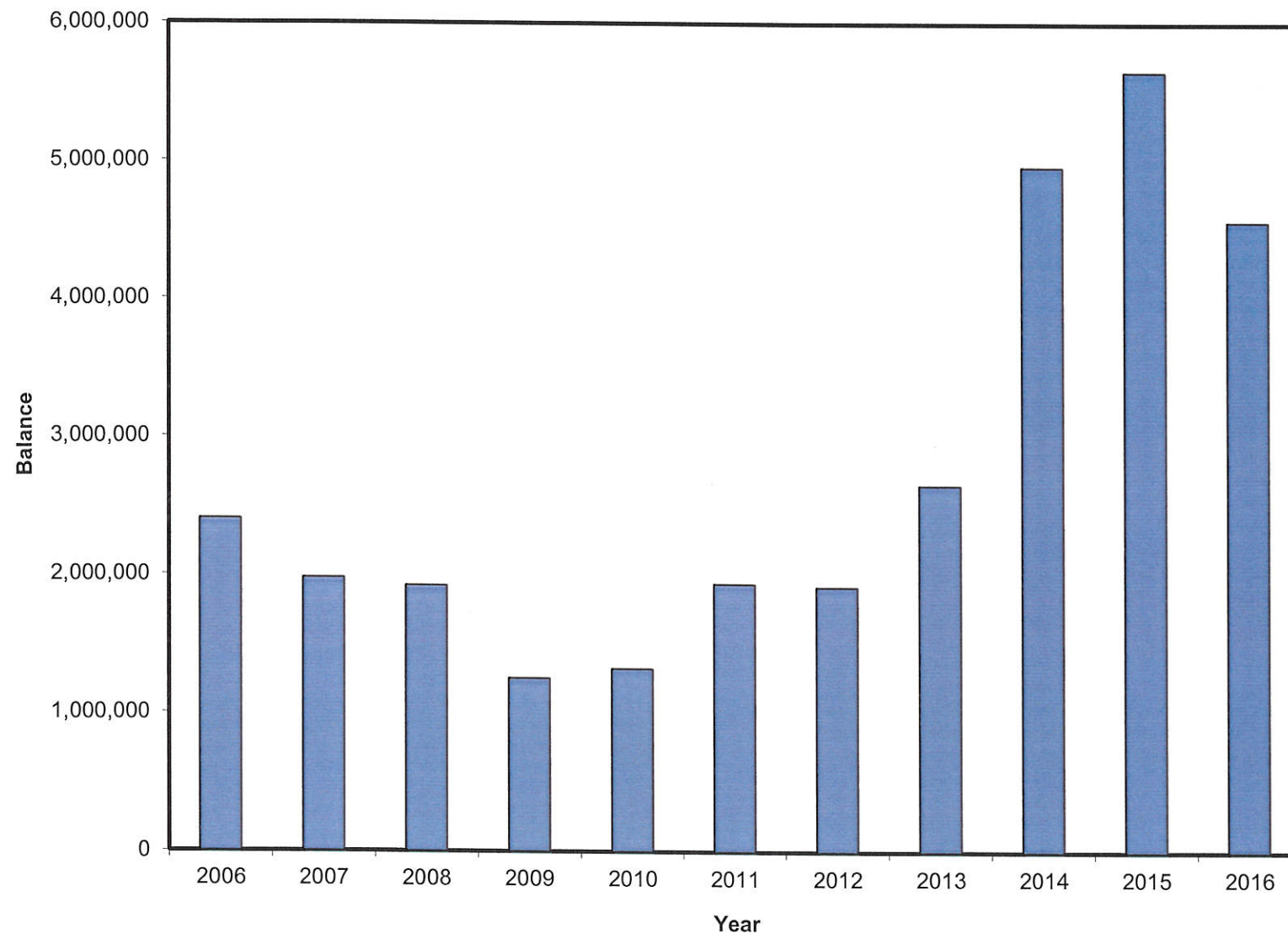
DEPARTMENT	Required	Expected	Discretionary	2015 BUDGETED EXPENDITURES	2015 BUDGETED REVENUES	2015 NET LEVY	2015 PROJECTED ACTUALS	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	BUDGET CHANGE	BUDGET %
BEAUTIFICATION												
D:753												
Object of Expenditure:												
Salaries Wages & Benefits			D	23,000		23,000	25,231	23,500		23,500	500	2.17%
Goods & Materials			D	5,950		5,950	7,123	5,450		5,450	(500)	-8.40%
Contracts & Services			D	2,500		2,500	1,179	2,500		2,500	-	0.00%
				<u>31,450</u>	<u>-</u>	<u>31,450</u>	<u>33,533</u>	<u>31,450</u>	<u>-</u>	<u>31,450</u>	<u>-</u>	<u>0.00%</u>
General Fund:				<u>31,450</u>	<u>-</u>	<u>31,450</u>	<u>33,533</u>	<u>31,450</u>	<u>-</u>	<u>31,450</u>	<u>-</u>	<u>0.00%</u>
Capital Fund:												
				<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Recreation & Cultural Services												
				<u>2,277,520</u>	<u>(472,280)</u>	<u>1,805,240</u>	<u>1,693,724</u>	<u>2,204,610</u>	<u>(484,210)</u>	<u>1,720,400</u>	<u>(84,840)</u>	<u>-4.70%</u>

DEPARTMENT	Required	Expected	Discretionary	2015 BUDGETED EXPENDITURES	2015 BUDGETED REVENUES	2015 NET LEVY	2015 PROJECTED ACTUALS	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	BUDGET CHANGE	BUDGET %
Planning & Land Development D:810-821												
Object of Expenditure:												
Planning	R			20,000	(3,000)	17,000	1,305	45,000	(3,000)	42,000	25,000	147.06%
											-	
				<u>20,000</u>	<u>(3,000)</u>	<u>17,000</u>	<u>1,305</u>	<u>45,000</u>	<u>(3,000)</u>	<u>42,000</u>	<u>25,000</u>	<u>147.06%</u>
Transfer from Reserves									(30,000)	(30,000)	(30,000)	
General Fund:				<u>20,000</u>	<u>(3,000)</u>	<u>17,000</u>	<u>1,305</u>	<u>45,000</u>	<u>(33,000)</u>	<u>12,000</u>	<u>(5,000)</u>	<u>-29.41%</u>
Total Planning & Develop.				<u>20,000</u>	<u>(3,000)</u>	<u>17,000</u>	<u>1,305</u>	<u>45,000</u>	<u>(33,000)</u>	<u>12,000</u>	<u>(5,000)</u>	<u>-29.41%</u>

DEPARTMENT	Required	Expected	Discretionary	2015 BUDGETED EXPENDITURES	2015 BUDGETED REVENUES	2015 NET LEVY	2015 PROJECTED ACTUALS	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	BUDGET CHANGE	BUDGET %
Commercial Services												
91 Tudhope D:828												
Object of Expenditure:												
Building Operations		D		19,500	(38,000)	(18,500)	(18,325)	20,400	(39,000)	(18,600)	(100)	0.54%
				<u>19,500</u>	<u>(38,000)</u>	<u>(18,500)</u>	<u>(18,325)</u>	<u>20,400</u>	<u>(39,000)</u>	<u>(18,600)</u>	<u>(100)</u>	<u>0.54%</u>
Amortization								5,570		5,570	5,570	
General Fund:				<u>19,500</u>	<u>(38,000)</u>	<u>(18,500)</u>	<u>(18,325)</u>	<u>25,970</u>	<u>(39,000)</u>	<u>(13,030)</u>	<u>5,470</u>	<u>-29.57%</u>
Total Commercial Services				<u>19,500</u>	<u>(38,000)</u>	<u>(18,500)</u>	<u>(18,325)</u>	<u>25,970</u>	<u>(39,000)</u>	<u>(13,030)</u>	<u>5,470</u>	<u>-29.57%</u>

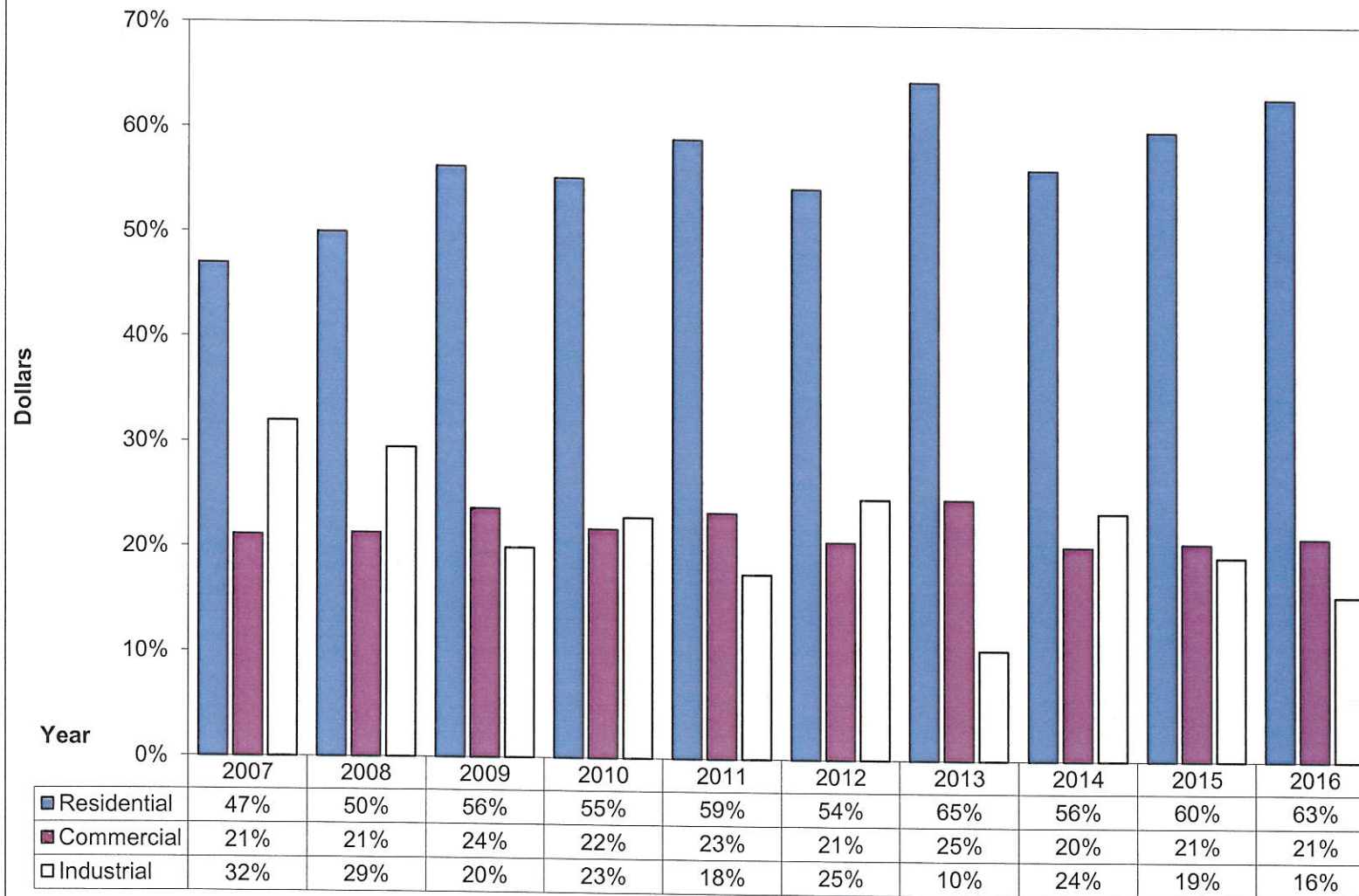
DEPARTMENT	Required	Expected	Discretionary	2015 BUDGETED EXPENDITURES	2015 BUDGETED REVENUES	2015 NET LEVY	2015 PROJECTED ACTUALS	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	BUDGET CHANGE	BUDGET %
Economic Development												
D:831												
Sources of Revenue:												
Transfer from reserve			D		(28,900)	(28,900)			(7,485)	(7,485)	21,415	-74.10%
				-	(28,900)	(28,900)	-	-	(7,485)	(7,485)	21,415	-74.10%
Object of Expenditure:												
Industrial Park			D	800		800	873	800		800		
Signs			D	500	(1,200)	(700)	(930)	1,200	(1,200)	-	700	-100.00%
Business Attraction			D	53,900		53,900	23,062	32,485		32,485	(21,415)	-39.73%
Downtown Revitalization			D			-				-	-	#DIV/0!
Economic Development			D	32,400		32,400	30,052	32,600		32,600	200	0.62%
Communication			D	17,000		17,000	8,212	15,000		15,000	(2,000)	-11.76%
				104,600	(1,200)	103,400	61,269	82,085	(1,200)	80,885	(22,515)	-21.77%
Amortization								3,945		3,945	3,945	
General Fund:				104,600	(30,100)	74,500	61,269	86,030	(8,685)	77,345	2,845	3.82%

Reserves & Reserve Funds



Description	2016 Assessment	Municipal Tax Rate	Education Rate	2016 Total Rate	2016 Total Tax	2015 Actual Rate	%	2015 Actual Tax	Levy Change	%
Res/Farm (RT)	308,667,625	0.01555595	0.00195000	0.01750595	5,403,519	0.01907774	-8.24%	5,380,580	22,939	0.43%
Res/Farm (RF)	14,600	0.01555595	0.00195000	0.01750595	256	0.01907774	-8.24%	337	-82	-24.20%
Res/Farm PIL (RG)	238,600	0.01555595	0.00000000	0.01555595	3,712	0.01712774	-9.18%	3,814	-102	-2.68%
Farm (FT)	118,200	0.00388899	0.00048750	0.00437649	517	0.00476944	-8.24%	564	-47	-8.28%
Multi-Res (MT)	6,456,000	0.03162326	0.00195000	0.03357326	216,749	0.03676853	-8.69%	233,144	-16,395	-7.03%
Commercial (CT)	36,051,513	0.02620539	0.01190000	0.03810539	1,373,757	0.04075323	-6.50%	1,431,666	-57,909	-4.04%
New Construction Comm. (XT)	1,805,000	0.02620539	0.01190000	0.03810539	68,780	0.04075323	-6.50%	39,819	28,961	72.73%
Commercial PIL (CF)	3,375,200	0.02620539	0.01190000	0.03810539	128,613	0.04075323	-6.50%	134,553	-5,940	-4.41%
Commercial PIL (CG)	874,000	0.02620539	0.00000000	0.02620539	22,904	0.02885323	-9.18%	24,936	-2,033	-8.15%
Commercial PIL (CH)	274,500	0.02620539	0.01190000	0.03810539	10,460	0.04075323	-6.50%	11,187	-727	-6.50%
Commercial Excess/Vacant (CU)	280,070	0.01834378	0.00833000	0.02667377	7,471	0.02852725	-6.50%	7,120	350	4.92%
Commercial Vacant Land (CX)	1,285,500	0.01834378	0.00833000	0.02667377	34,289	0.02852725	-6.50%	34,957	-668	-1.91%
Industrial (IT)	2,697,900	0.03115096	0.01190000	0.04305096	116,147	0.04619850	-6.81%	111,471	4,676	4.19%
Industrial (IH)	49,000	0.03115096	0.01190000	0.04305096	2,110	0.04619850	-6.81%	2,010	100	4.97%
Industrial Excess/Vacant (IU)	131,500	0.02024812	0.00773500	0.02798312	3,680	0.03002902	-6.81%	523	3,157	604.13%
Industrial (JT)	214,000	0.03115096	0.00000000	0.03115096	6,666	0.00000000	0.00%	0	6,666	#DIV/0!
Large Industrial (LT)	16,202,014	0.06646370	0.01190000	0.07836370	1,269,650	0.11576997	-32.31%	1,702,379	-432,729	-25.42%
Pipeline (PT)	1,626,000	0.02046726	0.01190000	0.03236726	52,629	0.03443530	-6.01%	54,610	-1,981	-3.63%
Managed Forests (TT)	702,600	0.00388898	0.00048750	0.00437648	3,075	0.00476943	-8.24%	2,801	274	9.77%
Shopping Centre (ST)	3,957,530	0.03650091	0.01190000	0.04840091	191,548	0.05208902	-7.08%	200,463	-8,915	-4.45%
Total Returned Assessment	385,021,352			0.03146182	8,916,531	0.03376158	-6.81%	9,376,933	-460,402	-4.91%
Residential Education Levy	614,920									
Commercial Education Levy	799,918									
Municipal Levy	7,501,693									
Levy Requirement	8,916,531									

**Town of Espanola
Tax Burden Distribution
2007-2016**



**TOWN of ESPANOLA
TAXATION IMPACT
2016**

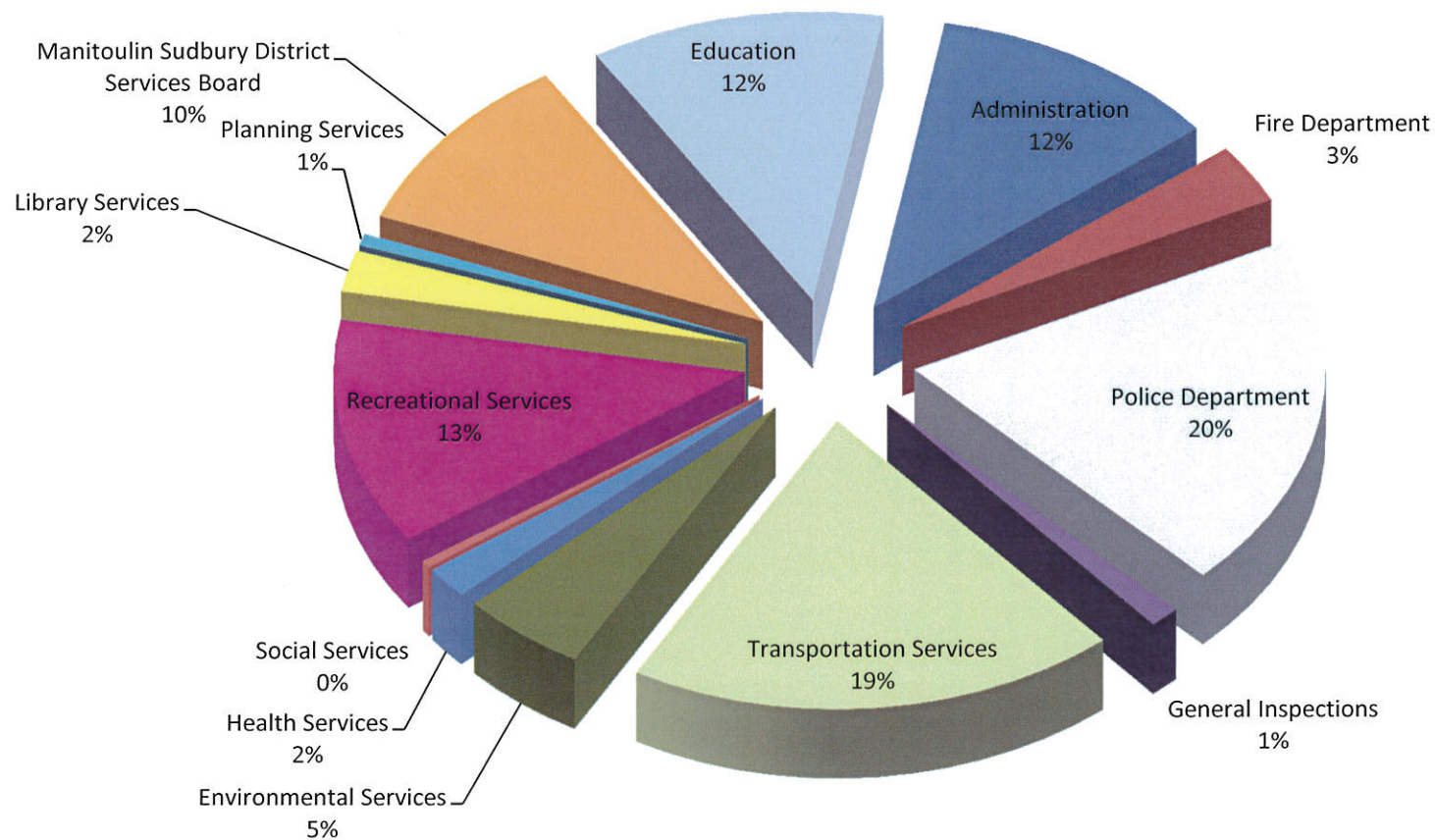
A) <u>Average Residential Assessment:</u>		# of Residential HH		<u>Municipal</u>	<u>Education</u>
Current Value	2015	2,252	125,344.02		
	2016	2,257	136,872.32		
Assessment Change			<u>9.20%</u>		
B) Residential Tax Rate for 2015:		19.077744		0.01712774	0.00195000
Average Tax	AxB/1000	2,391.28		2,146.86	244.42
C) Residential Tax Rate for 2016		17.505947		0.01555595	0.00195000
Average Tax	AxB/1000	2,396.08		2,129.18	266.90
D) <u>Difference 2016-2015</u>		<u>4.80</u>		<u>-17.68</u>	<u>22.48</u>
Tax & Assessment (Decrease) Increase		<u>0.20%</u>		<u>-0.74%</u>	<u>0.94%</u>

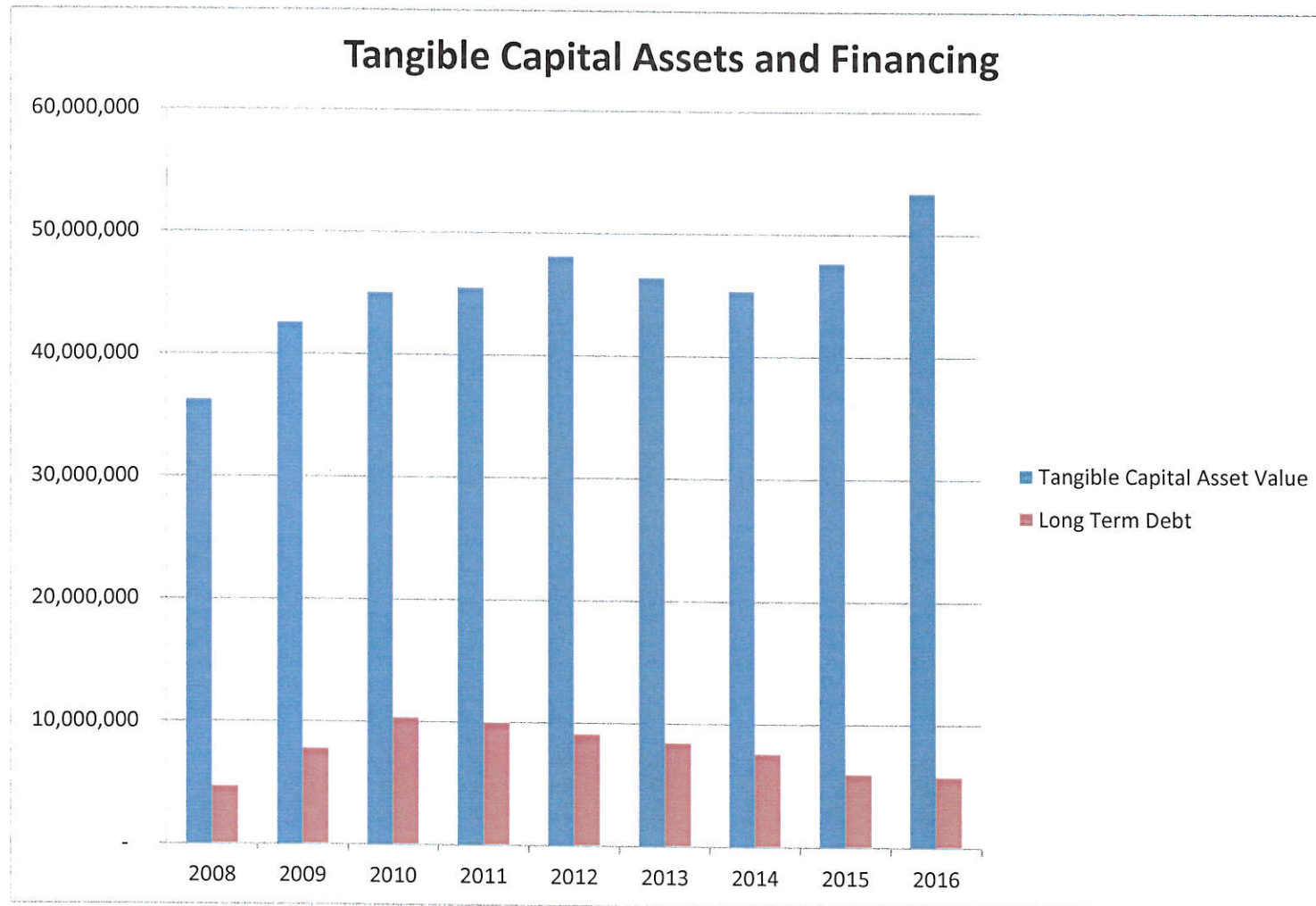
**Department Service Costs
Tax Impact
2016**

		2016	2015
Data:	Average Assessment	136,872	125,344
	Municipal Tax Rate	0.01555595	0.01712774
	Education Tax Rate	0.00195000	0.00195000
	Total Tax Rate	0.01750595	0.01907774
	Average Municipal Bill	2,396.08	2,391.28

Department	Operating	Capital	Total	Tax Allocation	Per Day
Administration	266.63	0.00	266.63	11.13%	0.73
Fire Department	76.17	20.18	96.35	4.02%	0.26
Police Department	457.02	9.08	466.09	19.45%	1.28
General Inspections	27.18	0.00	27.18	1.13%	0.07
Transportation Services	442.88	69.75	512.63	21.39%	1.40
Environmental Services	113.82	0.00	113.82	4.75%	0.31
Health Services	40.16	0.00	40.16	1.68%	0.11
Social Services	9.07	0.00	9.07	0.38%	0.02
Recreational Services	291.23	0.00	291.23	12.15%	0.80
Library Services	52.84	3.03	55.87	2.33%	0.15
Planning Services	15.40	0.00	15.40	0.64%	0.04
Manitoulin Sudbury District Services Board	234.76	0.00	234.76	9.80%	0.64
Education	266.90	0.00	266.90	11.14%	0.73
	2,294.05	102.03	2,396.08	100.00%	6.56

Departmental Operating Cost Estimate





Town of Espanola

December 31, 2016

Schedule F-1

Report on Excluded Budget Items

	2016	2015
Accumulated Surplus, beginning of year	50,670,842	45,799,442
Add:		
Principal debt repayments	-	444,000
Investment in capital assets	5,843,900	6,259,400
Less:		
Amortization	(827,185)	(1,792,000)
Post-employment benefits	(40,000)	(40,000)
Accumulated Surplus, end of year	55,647,557	50,670,842

Schedule F-2

Report on Future Tangible Capital Asset Funding Requirements

	2016	2015
Budget amounts invested in TCA		
- new	-	-
- replacement	5,843,900	6,259,400
Amortization	(827,185)	(1,792,000)
Investment in TCA Funding Requirements	5,016,715	4,467,400

Note: This report is produced in accordance with Ontario Regulation 284/09
In 2015, a new budget policy was adopted to incorporate the excluded items, 2016 will be a transition year.