



Town of Espanola

2019 - 2021

Municipal Budget

Executive Summary

The budget reflects an overall net levy of \$7,671,232, a slight increase over 2018 of \$92,494 or 1.22%. It should be noted that expenditures decreased over the prior year; however in 2018 an amount of \$354,948 was budgeted to come from reserves to eliminate a levy increase for 2018. As a result of assessment growth and a decrease to the provincial education rate, the average residential household with an assessment of \$142,831 will see an increase of only 0.72%, or an increase of approximately \$17.41.

The budget reflects a number of significant projects and challenges;

- A further reduction of \$37,600 in grants from the Ontario Municipal Partnership Fund
- Municipal efficiency and modernization funding was received in the amount of \$637,400 this has been contributed to a special reserve and will be drawn upon as council deems a project worthy
- Policing services are being contracted to the OPP; current year expenditures reflect some savings with the majority of the savings expected in 2022
- Grant applications for a portion of the Connecting Link Highway 6 and replacement of the water Trunk main and Mead St from the Water treatment plant to the Queensway are currently being submitted and these projects will be contingent on receiving this funding
- The new fire hall is expected to be completed by May 31st as well as some finishing road work on Highway 6, Jean, Katherine & Elizabeth Streets
- With the assistance of the Main Street Revitalization funding remediation and improvement work will be done on the Historical Park which will tie in to a new welcome sign

This budget is prepared based on a 3 year time period, which provides a projection of what future rate increases might be. Although the Municipal Act allows for a multi-year budget, it also requires that the budget for subsequent years are reviewed and readopted each year of the budget. Therefore the 2020 & 2021 budget estimates will change depending on circumstances in each of those years.

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:

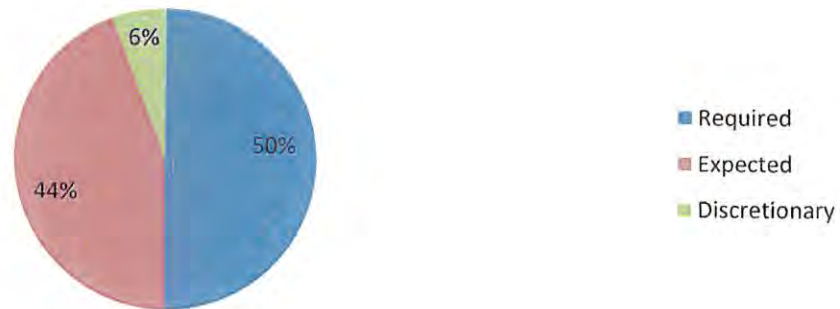
Required – service is mandated by regulation or necessary for public safety

Expected – service is typically delivered by comparable municipalities

Discretionary – service is provided based on community choice

By these definitions, approximately 94% 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 6% 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 category



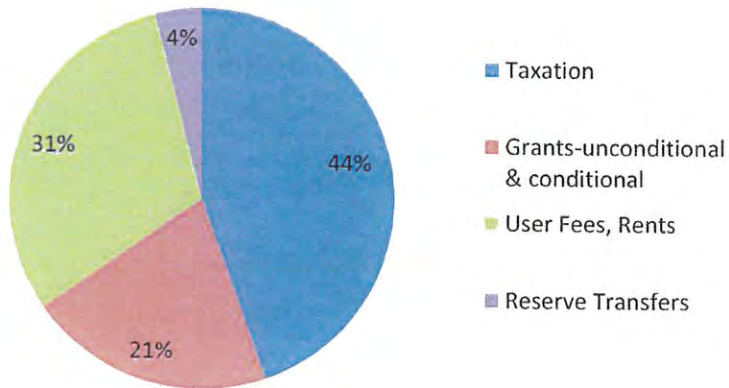
Budget analysis

Operating:

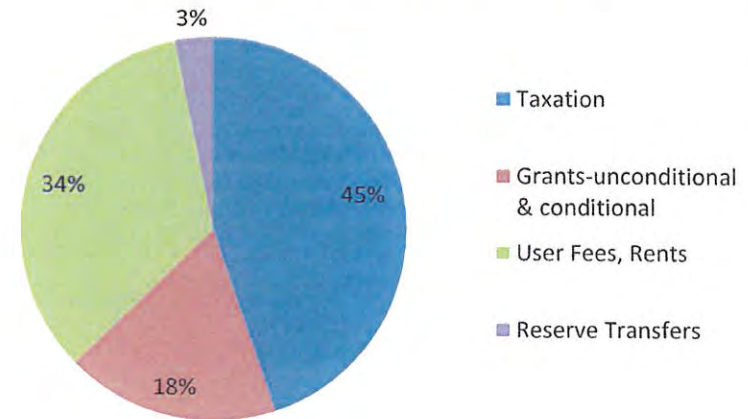
Overall operating expenses are budgeted to decrease \$114,464 or 1.54%. The decrease largely reflects significant contractual obligations in 2018 with regards to police services.

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. 2019 shows a slight increase in the percentage of grants and an offsetting decrease in user fees, this reflects the one time efficiency funding received from the Ministry of Municipal Affairs.

2019 Operating Revenues

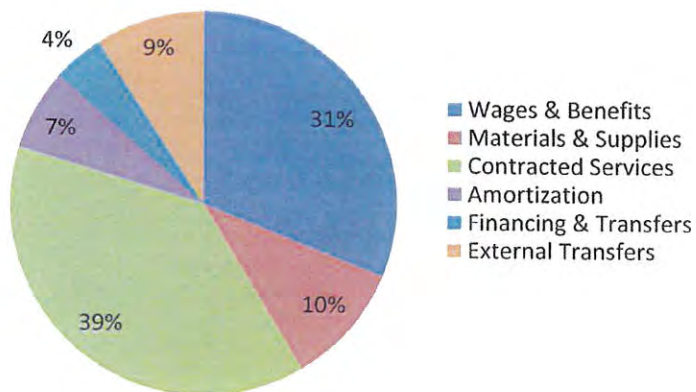


2018 Operating Revenues

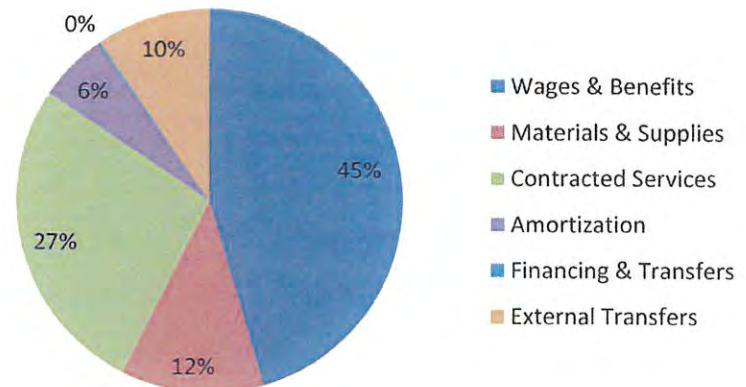


There is a significant change in the composition of operating expenses from 2018 to 2019, this is the result of contracting out police services.

2019 Operating Expenses



2018 Operating Expenses



The capital levy is \$414,500 to fund the following projects:

<u>Project</u>	<u>Expenditure</u>	<u>Grants</u>	<u>Reserves</u>	<u>Levy</u>
Fire Dept Bldg & Equip	1,918,000	-	1,818,000	100,000
Arena Insulation	50,000	-	50,000	-
Connecting Link - Station Rd to Second	372,950	335,655	37,295	-
Connecting Link-Tudhope to Station	4,055,500	3,688,800	366,700	-
Hard Surfacing	199,500	-	-	199,500
PWD Equipment	300,000	-	185,000	115,000
Historical Park	64,315	39,315	25,000	-
Infrastructure Renewal - Phase 2 Eng	632,700	392,492	240,208	-
SCADA Upgrades (STP)	185,000	-	185,000	-
	7,777,965	4,456,262	2,907,203	414,500

In addition to the capital levy of \$414,500, the municipality is contributing \$1,117,420 to capital replacement reserves. These figures combined total \$1,531,920 of the budget which has been identified for capital replacement. The asset management plan updated in 2016, indicates an investment of \$3.2 million should be reinvested annually to replace our capital assets as they reach the end of their useful lives.

TOWN OF ESPANOLA

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BUDGET OVERVIEW BY DEPARTMENT

DEPARTMENT	2018 NET LEVY	2019 BUDGETED EXPENDITURES	2019 BUDGETED REVENUES	2019 NET LEVY	BUDGET CHANGE	BUDGET %	BUDGETED EXPENDITURES	BUDGETED REVENUES	2020 NET LEVY	BUDGET CHANGE	BUDGET %	2021 NET LEVY	BUDGET CHANGE	BUDGET %
TREASURY	(2,934,960)	764,500	(3,732,560)	(2,968,060)	(33,100)	1.13%	127,100	(2,957,360)	(2,830,260)	137,800	-4.64%	(2,740,860)	89,400	-3.16%
ADMINISTRATION	1,313,070	1,551,860	(201,300)	1,350,560	37,490	2.86%	1,426,970	(72,100)	1,354,870	4,310	0.32%	1,369,340	14,470	1.07%
FIRE	493,490	2,335,090	(1,824,000)	511,090	17,600	3.57%	417,040	-	517,040	5,950	1.16%	522,730	5,690	1.10%
POLICE	2,675,804	2,398,950	(45,083)	2,353,867	(321,937)	-12.03%	2,463,040	(44,980)	2,418,060	64,193	2.73%	2,385,620	(32,440)	-1.34%
INSPECTIONS	77,580	435,755	(318,515)	117,240	39,660	51.12%	424,100	(313,100)	113,700	(3,540)	-3.02%	120,800	7,100	6.24%
POA	(53,163)	785,527	(829,500)	(43,973)	9,190	-17.29%	779,900	(833,900)	(54,000)	(10,027)	22.80%	(55,200)	(1,200)	2.22%
TRANSPORTATION	2,539,285	7,074,110	(4,627,050)	2,447,060	(92,225)	-3.63%	2,535,190	(9,300)	2,525,890	33,830	1.38%	2,605,650	55,760	2.21%
COLLECTION & DISPOSAL	537,525	606,075	(64,500)	541,575	4,050	0.75%	637,025	(64,650)	572,375	30,800	5.69%	591,180	18,805	3.29%
HEALTH SERVICES	932,552	960,100	(22,000)	938,100	5,548	0.59%	980,660	(22,000)	958,660	20,560	2.19%	984,350	25,690	2.68%
SOCIAL SERVICES	503,868	565,855	(43,000)	522,855	18,987	3.77%	572,555	(43,300)	529,255	6,400	1.22%	542,750	13,495	2.55%
RECREATION	1,380,350	1,888,130	(477,075)	1,411,055	30,705	2.22%	1,879,419	(436,450)	1,442,969	36,664	2.60%	1,489,050	41,331	2.86%
LIBRARY	278,440	356,463	(59,015)	297,448	19,008	6.83%	363,600	(55,900)	307,700	10,252	3.45%	314,800	7,100	2.31%
CULTURAL ACTIVITIES	55,300	96,305	(66,665)	29,640	(25,660)	-46.40%	29,950	(2,400)	27,550	(2,090)	-7.05%	30,850	3,300	11.98%
BEAUTIFICATION	47,520	43,060	-	43,060	(4,460)	-9.39%	43,880	-	43,880	820	1.90%	44,990	1,110	2.53%
PLANNING & DEVELOPMENT	8,630	31,760	(17,760)	14,000	5,370	62.22%	21,890	(7,890)	14,000	-	0.00%	11,000	(3,000)	-21.43%
ECONOMIC DEVELOPMENT	78,395	186,165	(80,450)	105,715	27,320	34.85%	100,850	(650)	100,200	(35,315)	-33.41%	76,700	(23,500)	-23.45%
NET DEPARTMENTAL TOTALS	7,933,686	20,079,705	(12,408,473)	7,671,232	(262,454)	-3.31%	12,803,169	(4,863,980)	8,041,889	300,607	3.92%	8,293,750	223,111	2.77%

**TOWN OF ESPANOLA
BUDGET SUMMARY**

	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2018 - 2019 CHANGE	BUDGET %
Revenues:						
ONTARIO UNCONDITIONAL GRANTS	(3,377,200)	(3,808,200)	(4,264,500)	(2,527,500)	431,000	13%
WATER & SEWER FEES	(2,762,200)	(2,817,400)	(2,873,700)	(2,938,500)	55,200	2%
REVENUES SPECIFIC FUNCTIONS	(2,563,905)	(2,175,448)	(2,187,590)	(2,247,640)	(388,457)	-15%
GRANTS	(5,388,290)	(4,027,762)	(2,447,100)	-	(1,360,528)	-25%
	(14,091,595)	(12,828,810)	(11,772,890)	(7,713,640)	(1,262,785)	-9.0%
Expenditures:						
OPERATING	14,072,191	12,791,445	12,113,389	12,270,330	1,280,746	9.1%
WATER & SEWER	2,194,350	2,359,875	2,122,820	2,159,920	(165,525)	-7.5%
AMORTIZATION	900,945	1,117,420	1,117,825	1,123,525	(216,475)	-24.0%
CAPITAL	9,441,690	7,777,965	5,544,880	393,960	1,663,725	18%
	26,609,176	24,046,705	20,898,914	15,947,735	2,562,471	9.63%
TRANSFERS TO/FROM RESERVES	(4,583,895)	(3,546,663)	(1,184,135)	(96,345)	(1,037,232)	
NET LEVY REQUIRMENTS	7,933,686	7,671,232	7,941,889	8,137,750	262,454	3.31%
TAX RATE STABILIZATION TRANSFERS	(354,948)	-	-	-	(354,948)	
TOTAL LEVY	7,578,738	7,671,232	7,941,889	8,137,750	(92,494)	-1.22%
			3.53%	2.47%		

**TOWN OF ESPANOLA
CAPITAL BUDGET SUMMARY**

	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2018 - 2019 CHANGE	BUDGET %
Revenues:						
FEDERAL GAS TAX	(572,800)	(428,500)	(1,646,000)	-	(144,300)	
GRANTS	(5,388,290)	(4,027,762)	(2,447,100)	-	(1,360,528)	-25%
	(5,961,090)	(4,456,262)	(4,093,100)	-	(1,504,828)	
Expenditures:						
FIRE PROTECTION	1,725,000	1,918,000	-	-	(193,000)	-11%
POLICE	25,000	-	-	-	25,000	
TRANSPORTATION	4,237,010	4,927,950	363,580	393,960	(690,940)	-16%
WATER & WASTEWATER	3,296,800	817,700	5,181,300	-	2,479,100	75%
SOCIAL SERVICES	102,000	-	-	-	102,000	100%
RECREATION	30,880	50,000	-	-	(19,120)	-62%
LIBRARY	-	-	-	-	-	
CULTURAL ACTIVITIES	25,000	64,315	-	-	(39,315)	
	9,441,690	7,777,965	5,544,880	393,960	1,663,725	18%
TRANSFER TO (FROM) RESERVES	(2,915,110)	(2,907,203)	(1,088,200)	-	(7,907)	0%
NET EXPENDITURES TO BE FUNDED THROUGH TAXATION	565,490	414,500	363,580	393,960	150,990	26.70%

<u>Project</u>	<u>Expenditure</u>	<u>Grants</u>	<u>Reserves</u>	<u>Levy</u>
Fire Dept Bldg & Equip	1,918,000	-	1,818,000	100,000
Arena Insulation	50,000	-	50,000	-
Connecting Link - Station Rd to Second	372,950	335,655	37,295	-
Connecting Link-Tudhope to Station	4,055,500	3,688,800	366,700	-
Hard Surfacing	199,500	-	-	199,500
PWD Equipment	300,000	-	185,000	115,000
Historical Park	64,315	39,315	25,000	-
Infrastructure Renewal - Phase 2 Eng	632,700	392,492	240,208	-
SCADA Upgrades (STP)	185,000	-	185,000	-
	-	-	-	-
	7,777,965	4,456,262	2,907,203	414,500

**TOWN OF ESPANOLA
OPERATING BUDGET SUMMARY**

	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2018 - 2019 CHANGE	BUDGET %
Revenues:						
ONTARIO UNCONDITIONAL GRANTS	(2,804,400)	(3,379,700)	(2,618,500)	(2,527,500)	575,300	-21%
REVENUES SPECIFIC FUNCTIONS	(2,563,905)	(2,175,448)	(2,187,590)	(2,247,640)	(388,457)	15%
	(5,368,305)	(5,555,148)	(4,806,090)	(4,775,140)	186,843	-3%
Expenditures:						
TREASURY	150,500	764,500	127,100	129,600	(614,000)	-408%
ADMINISTRATION	3,171,235	1,541,860	1,416,970	1,432,340	1,629,375	51%
FIRE PROTECTION	369,490	393,090	392,540	398,730	(23,600)	-6%
POLICE	2,911,202	2,398,950	2,463,040	2,430,600	512,252	18%
GENERAL INSPECTIONS	390,400	430,055	421,100	428,200	(39,655)	-10%
PROVINCIAL OFFENCES	782,337	785,527	779,900	795,700	(3,190)	0%
TRANSPORTATION	2,147,545	2,146,160	2,171,610	2,221,190	1,385	0%
COLLECTION & DISPOSAL	605,525	606,075	637,025	657,280	(550)	0%
HEALTH SERVICES	950,152	956,400	976,960	1,002,850	(6,248)	-1%
SOCIAL SERVICES	557,005	555,855	567,555	581,350	1,150	0%
RECREATION & CULTURAL SERVICES	1,512,910	1,570,280	1,606,319	1,655,050	(57,370)	-4%
LIBRARY	334,340	353,663	360,700	368,800	(19,323)	-6%
CULTURAL ACTIVITIES	32,800	31,990	29,950	33,350	810	2%
BEAUTIFICATION	47,520	43,060	43,880	44,990	4,460	9%
PLANNING & LAND DEVELOPMENT	14,130	31,760	21,890	17,000	(17,630)	-125%
ECONOMIC DEVELOPMENT	95,100	182,220	96,850	73,300	(87,120)	-92%
	14,072,191	12,791,445	12,113,389	12,270,330	(1,280,746)	-9.1%
TRANSFER FROM RESERVES	(1,855,065)	(307,560)	(57,890)	(86,000)	(1,547,505)	
TRANSFER TO RESERVE	186,280	2,700	2,700	2,700	183,580	
AMORTIZATION	333,095	325,295	326,200	331,900	7,800	
	12,736,501	12,811,880	12,384,399	12,518,930	(2,820,451)	-22.1%
NET EXPENDITURES TO BE FUNDED THROUGH TAXATION	7,368,196	7,256,732	7,578,309	7,743,790	111,464	1.51%

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

	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2018 - 2019 CHANGE	BUDGET %
Revenues:						
WATER & SEWER FEES	(2,762,200)	(2,817,400)	(2,873,700)	(2,938,500)	55,200	-2%
	(2,762,200)	(2,817,400)	(2,873,700)	(2,938,500)	55,200	-2%
Expenditures:						
WATER & SEWER	2,194,350	2,359,875	2,122,820	2,159,920	(165,525)	-8%
	2,194,350	2,359,875	2,122,820	2,159,920	165,525	7.5%
AMORTIZATION	567,850	792,125	791,625	791,625	224,275	39%
TRANSFER FROM RESERVES	-	(334,600)	(40,745)	(13,045)	(334,600)	
	2,762,200	2,817,400	2,873,700	2,938,500	389,800	14.1%
NET EXPENDITURES TO BE FUNDED THROUGH TAXATION	-	-	-	-	-	

DEPARTMENT	Required	Expected	Discretionary	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 YTD	2018 NET LEVY	2019 BUDGETED EXPENDITURES	2019 BUDGETED REVENUES	2019 NET LEVY	BUDGET CHANGE	BUDGET %
TREASURY													
Sources of Revenue:													
Ontario Unconditional Grants				(3,015,281)	(2,944,381)	(2,845,681)	(2,780,181)	(2,804,400)		(3,379,700)	(3,379,700)	(575,300)	20.51%
Interest/Dividends				(263,661)	(223,550)	(232,401)	(344,814)	(227,000)		(289,000)	(289,000)	(62,000)	27.31%
Other PIL's/Supplementary				(49,206)	(22,919)	(37,016)	(125,369)	(31,080)		(41,060)	(41,060)	(10,000)	32.20%
Lottery funds				(13,829)	(7,944)	(10,125)	(10,503)	(11,000)		(11,000)	(11,000)	-	0.00%
Other fees				(36,488)	(20,028)	(17,065)	(17,209)	(12,000)		(11,800)	(11,800)	200	-1.67%
Transfer from reserves										-		-	#DIV/0!
				<u>(3,378,465)</u>	<u>(3,218,822)</u>	<u>(3,142,288)</u>	<u>(3,278,076)</u>	<u>(3,085,460)</u>	-	<u>(3,732,560)</u>	<u>(3,732,560)</u>	<u>(647,100)</u>	20.97%
Expenses													
Legal/Tax Consultants	E			2,822	-	2,418	4,559	5,000	5,000	-	5,000	-	0.00%
Tax Interest, Write-offs & Vacancy	R			175,994	(49,999)	(15,011)	49,044	48,500	40,000	-	40,000	(8,500)	-17.53%
MPAC	R			66,790	67,164	66,558	66,978	67,000	67,100	-	67,100	100	0.15%
Assessment Allowances	E						(48,358)	-	-	-	-	-	#DIV/0!
Transfer to reserves (Water Interest)	E			595,050	25,708	18,263	60,223	30,000	652,400	-	652,400	622,400	2074.67%
				<u>840,656</u>	<u>42,873</u>	<u>72,228</u>	<u>132,446</u>	<u>150,500</u>	<u>764,500</u>	-	<u>764,500</u>	<u>614,000</u>	<u>407.97%</u>
General Fund:				<u>(2,537,809)</u>	<u>(3,175,949)</u>	<u>(3,070,060)</u>	<u>(3,145,630)</u>	<u>(2,934,960)</u>	<u>764,500</u>	<u>(3,732,560)</u>	<u>(2,968,060)</u>	<u>(33,100)</u>	1.13%
Treasury Total				<u>(2,537,809)</u>	<u>(3,175,949)</u>	<u>(3,070,060)</u>	<u>(3,145,630)</u>	<u>(2,934,960)</u>	<u>764,500</u>	<u>(3,732,560)</u>	<u>(2,968,060)</u>	<u>(33,100)</u>	1.13%



DEPARTMENT	Required	Expected	Discretionary	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 YTD	2018 NET LEVY	2019 BUDGETED EXPENDITURES	2019 BUDGETED REVENUES	2019 NET LEVY	BUDGET CHANGE	BUDGET %
ADMINISTRATION													
Sources of Revenue:													
User fees				(32,212)	(37,450)	(37,318)	(38,914)	(32,300)		(37,300)	(37,300)	(5,000)	15.48%
Transfer from reserves							(59,060)	(112,490)		-	-	112,490	-100.00%
Other fees				(3,364)	(3,723)	(3,538)	(3,097)	(3,000)		(3,000)	(3,000)	-	0.00%
				<u>(35,576)</u>	<u>(41,173)</u>	<u>(40,856)</u>	<u>(101,071)</u>	<u>(147,790)</u>	<u>-</u>	<u>(40,300)</u>	<u>(40,300)</u>	<u>107,490</u>	<u>-72.73%</u>
Expenses													
Council													
Members of Council	R			131,530	129,068	127,948	127,057	135,100	158,480		158,480	23,380	17.31%
Office Operations	E			10,832	13,845	13,744	150,499	21,800	63,800		63,800	42,000	192.66%
Public Relations	E			8,604	11,288	8,801	8,188	9,000	9,050		9,050	50	0.56%
Elections	E			8,018	7,099	11,018	38,146	40,000	11,040		11,040	(28,960)	-72.40%
Cultural Activities	E			4,571	4,152	4,087	4,000	4,500	4,100		4,100	(400)	-8.89%
Strategic Planning-Police Transition	D			20,890	8,148	25,000	2,338,999	1,724,175	10,000		10,000	(1,714,175)	-99.42%
Administration													
Administration Staff	E			675,858	737,831	791,873	805,864	805,750	821,610		821,610	15,860	1.97%
Office Operations	E			240,736	230,195	225,574	257,721	249,890	242,920		242,920	(6,970)	-2.79%
Building Operations	E			62,693	135,244	80,059	6,900	150,420	220,860	(31,000)	189,860	39,440	26.22%
				<u>1,163,532</u>	<u>1,276,870</u>	<u>1,288,104</u>	<u>3,737,374</u>	<u>3,140,635</u>	<u>1,541,860</u>	<u>(31,000)</u>	<u>1,510,860</u>	<u>(1,629,775)</u>	<u>-51.89%</u>
Transfer to (from) reserves				-	100,000	-	(2,224,503)	(1,702,475)		(130,000)	(130,000)	1,572,475	
Amortization				22,733	19,021	9,112	18,630	22,700	10,000		10,000	(12,700)	
General Fund:				<u>1,150,689</u>	<u>1,254,718</u>	<u>1,256,360</u>	<u>3,654,933</u>	<u>1,313,070</u>	<u>1,551,860</u>	<u>(201,300)</u>	<u>1,350,560</u>	<u>37,490</u>	<u>2.86%</u>
Administration Total								<u>1,313,070</u>	<u>1,551,860</u>	<u>(201,300)</u>	<u>1,350,560</u>	<u>37,490</u>	<u>2.86%</u>



DEPARTMENT	Required	Expected	Discretionary	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 YTD	2018 NET LEVY	2019 BUDGETED EXPENDITURES	2019 BUDGETED REVENUES	2019 NET LEVY	BUDGET CHANGE	BUDGET %
FIRE PROTECTION													
Administration	R			151,268	148,265	160,819	163,543	159,660	163,750		163,750	4,090	2.56%
Office Operations	E			11,090	16,887	9,499	11,247	14,600	17,200		17,200	2,600	17.81%
Building Operations	E			33,048	33,937	37,709	34,408	40,640	41,100		41,100	460	1.13%
Volunteers	E			101,356	99,475	105,203	109,340	117,080	118,010	(6,000)	112,010	(5,070)	-4.33%
Inspections	E			4,359	2,262	4,174	4,505	5,100	5,200		5,200	100	1.96%
Fire Suppression	E			14,467	8,242	12,537	15,827	16,110	16,430		16,430	320	1.99%
MNR Coverage area	E			(1,339)	5,468	5,728	5,816	6,100	6,400		6,400	300	4.92%
Dispatch Service	E			-	9,660	9,960	10,790	10,200	25,000		25,000	14,800	145.10%
				314,249	324,196	345,629	355,476	369,490	393,090	(6,000)	387,090	17,600	4.76%
Amortization				26,781	26,781	23,988	21,196	24,000	24,000		24,000	-	
General Fund:				341,030	350,977	369,617	376,672	393,490	417,090	(6,000)	411,090	17,600	4.47%
Capital:													
Transfer from Reserves								-		(420,000)	(420,000)	(420,000)	
Grants/Loan financing/Reserves							(846,869)	(1,625,000)		(1,398,000)	(1,398,000)	227,000	
							(846,869)	(1,625,000)	-	(1,818,000)	(1,818,000)	(193,000)	
Vehicle/Equipment	E						109,078	100,000	420,000		420,000	320,000	
Engineering/Building	E						846,869	1,625,000	1,498,000		1,498,000	(127,000)	
							955,947	1,725,000	1,918,000	(1,818,000)	1,918,000	193,000	11.19%
FIRE Total				341,030	350,977	369,617	485,750	493,490	2,335,090	(1,824,000)	511,090	17,600	3.57%

DEPARTMENT	Required	Expected	Discretionary	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 YTD	2018 NET LEVY	2019 BUDGETED EXPENDITURES	2019 BUDGETED REVENUES	2019 NET LEVY	BUDGET CHANGE	BUDGET %
POLICE FORCE													
Expenditure:													
Police Services Board	R			20,387	11,317	25,460	134,386	217,480	67,650		67,650	(149,830)	-68.89%
Operations													
OPP Policing Contract	R			-	-	-	125,516		2,080,500		2,080,500		
Administration & Office Operations	R			287,851	255,993	272,290	455,183	451,980	207,800		207,800	(244,180)	-54.02%
Facility Maintenance	R			37,692	42,657	34,815	42,775	44,190	43,000		43,000	(1,190)	-2.69%
Enforcement (communications, vehicle)	R			37,266	35,421	32,729	28,086	38,540			-	(38,540)	-100.00%
Civilian Personnel/Criminal Reference	R			424,534	400,206	423,903	368,396	431,554		(9,360)	(9,360)	(440,914)	-102.17%
Officers	R			1,210,547	1,265,282	1,276,647	1,084,356	1,291,710			-	(1,291,710)	-100.00%
RIDE	R			-	-	-	(6,397)	-		(8,840)	(8,840)	(8,840)	
Community Policing Program	R			103,063	106,631	86,471	85,047	119,590			-	(119,590)	-100.00%
Safe Communities	R			67,413	92,098	89,008	5,679	79,540			-	(79,540)	-100.00%
Court Security & Prisoner Transportati	R			13,804	7,766	12,923	31,238	-		(26,883)	(26,883)	(26,883)	
Front Line Policing	R			-	-	-	-	-			-	-	
Stores & Supplies	R			9,061	12,718	5,727	2,119	16,320			-	(16,320)	-100.00%
				<u>2,211,818</u>	<u>2,230,089</u>	<u>2,259,973</u>	<u>2,356,364</u>	<u>2,690,904</u>	<u>2,398,950</u>	<u>(45,083)</u>	<u>2,353,867</u>	<u>(2,417,537)</u>	<u>-89.84%</u>
Amortization				61,651	70,384	79,680	51,942	-	-		-	-	
General Fund:				<u>2,273,269</u>	<u>2,300,473</u>	<u>2,339,653</u>	<u>2,408,306</u>	<u>2,690,904</u>	<u>2,398,950</u>	<u>(45,083)</u>	<u>2,353,867</u>	<u>(337,037)</u>	<u>-12.53%</u>
Capital:													
Equipment (Gain or loss on sale)	E						23,266	25,000			-	(25,000)	-100.00%
Transfer to (from) reserve	D						(8,500)	(40,100)			-	40,100	-100.00%
Expenses							<u>14,786</u>	<u>(15,100)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,100</u>	<u>-100.00%</u>
POLICE Total				<u>2,273,269</u>	<u>2,300,473</u>	<u>2,339,653</u>	<u>2,423,092</u>	<u>2,675,804</u>	<u>2,398,950</u>	<u>(45,083)</u>	<u>2,353,867</u>	<u>(321,937)</u>	<u>-12.03%</u>

DEPARTMENT	Required	Expected	Discretionary	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 YTD	2018 NET LEVY	2019 BUDGETED EXPENDITURES	2019 BUDGETED REVENUES	2019 NET LEVY	BUDGET CHANGE	BUDGET %
GENERAL INSPECTIONS D241:													
Expenditure:													
Permit & Inspection Services	R			59,045	59,942	116,054	(226,909)	(186,280)	334,490	(245,300)	89,190	275,470	-147.88%
Property Standards		E		100	3,273	5,632	16,347	12,350	12,800		12,800	450	3.64%
Animal Control/Bylaw Enforcement		E		27,764	27,764	27,995	33,832	28,760	49,830	(6,000)	43,830	15,070	52.40%
Electrical Inspections	R			6,329	6,281	5,775	5,948	5,920	6,030		6,030	110	1.86%
Emergency Planning	R			8,301	8,443	6,801	6,579	9,950	10,090		10,090	140	1.41%
911 Emergency Calling	R			10,971	11,586	11,586	17,718	11,600	3,000		3,000	(8,600)	-74.14%
Health & Safety Committee	R			1,168	976	1,267	1,353	3,300	2,600		2,600	(700)	-21.21%
Cannabis Implementation	R			-	-	-	-	-	11,215	(11,215)	-	-	-
				<u>113,678</u>	<u>118,265</u>	<u>175,110</u>	<u>(145,132)</u>	<u>(114,400)</u>	<u>430,055</u>	<u>(262,515)</u>	<u>167,540</u>	<u>281,940</u>	<u>-246.45%</u>
Amortization				2,881	2,881	2,881	2,401	5,700	3,000		3,000	(2,700)	
Transfer to Reserve				3,000	3,000	8,499	232,424	186,280	2,700	(56,000)	(53,300)	(239,580)	
General Fund:				<u>119,559</u>	<u>124,146</u>	<u>186,490</u>	<u>89,693</u>	<u>77,580</u>	<u>435,755</u>	<u>(318,515)</u>	<u>117,240</u>	<u>39,660</u>	<u>51.12%</u>
INSPECTIONS Total													
				<u>119,559</u>	<u>124,146</u>	<u>186,490</u>	<u>89,693</u>	<u>77,580</u>	<u>435,755</u>	<u>(318,515)</u>	<u>117,240</u>	<u>39,660</u>	<u>51.12%</u>
PROVINCIAL OFFENCES; D:261													
Expenditure:													
Administration	R			(313,036)	(294,142)	(332,581)	(223,598)	(247,050)	146,950	(353,500)	(206,550)	40,500	-16.39%
Court Services	R			240,570	209,270	219,363	164,635	193,887	249,577	(87,000)	162,577	(31,310)	-16.15%
EL - Administration	R			(229,332)	(154,104)	(137,636)	(125,171)	(158,650)	161,500	(277,000)	(116,500)	43,150	-27.20%
EL - Court Services	R			229,333	154,106	137,635	125,173	158,650	227,500	(112,000)	115,500	(43,150)	-27.20%
				<u>(72,465)</u>	<u>(84,870)</u>	<u>(113,219)</u>	<u>(58,961)</u>	<u>(53,163)</u>	<u>785,527</u>	<u>(829,500)</u>	<u>(43,973)</u>	<u>9,190</u>	<u>-17.29%</u>
POA Total				<u>(72,465)</u>	<u>(84,870)</u>	<u>(113,219)</u>	<u>(58,961)</u>	<u>(53,163)</u>	<u>785,527</u>	<u>(829,500)</u>	<u>(43,973)</u>	<u>9,190</u>	<u>-17.29%</u>

DEPARTMENT	Required	Expected	Discretionary	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 YTD	2018 NET LEVY	2019 BUDGETED EXPENDITURES	2019 BUDGETED REVENUES	2019 NET LEVY	BUDGET CHANGE	BUDGET %
TRANSPORTATION													
SERVICES D:300													
Expenditure:													
Administrative													
Administration	E			619,192	590,882	548,643	539,424	531,800	557,250	(7,000)	550,250	18,450	3.47%
Summer Job Service		D		52,841	66,561	65,288	60,531	72,250	83,750	(6,800)	77,150	4,900	6.78%
Office Operations	E			13,088	14,201	14,177	11,809	15,660	17,550		17,550	1,890	12.07%
Labour relations	R			3,021	1,709	898	47	2,700	6,625		6,625	3,925	145.37%
Departmental Work	E			19,274	31,549	19,823	24,378	20,650	21,850		21,850	1,200	5.81%
Building & Inventories	E			180,327	204,040	203,711	190,037	207,950	193,825		193,825	(14,125)	-6.79%
Machinery & Equipment													
Machinery & Equipment	E			59,324	62,781	63,022	47,280	48,870	57,320		57,320	8,450	17.29%
Vehicles	E			208,464	217,150	209,813	197,688	239,510	207,190		207,190	(32,320)	-13.49%
Services													
Roads - Paved	R			231,908	186,847	264,899	211,669	258,650	249,000		249,000	(9,650)	-3.73%
Roads - Unpaved	R			124,675	127,290	139,118	115,493	157,000	145,000		145,000	(12,000)	-7.64%
Bridges & Culverts	R			51,773	46,597	49,209	26,994	47,250	35,000		35,000	(12,250)	-25.93%
Traffic Operations & Roadside	R			50,132	51,881	61,811	62,671	74,625	68,250		68,250	(6,375)	-8.54%
School Crossing Guards		D		45,204	39,721	22,152	22,529	25,280	27,000		27,000	1,720	6.80%
Winter Control													
Winter Control - Except Sidewalks, Pa	R			226,442	330,310	326,814	328,075	310,000	335,875		335,875	25,875	8.35%
Winter Control - Sidewalks	R			30,038	38,879	34,892	56,440	44,500	46,500		46,500	2,000	4.49%
Transfer to Reserve		D		83,537	(3,829)	-	-	-	30,000		30,000	30,000	#DIV/0!
Street Lighting	E			62,747	67,486	59,771	53,107	71,850	64,175		64,175	(7,675)	-10.68%
Amortization		D		552,964	573,159	599,972	628,188	-	-		-	-	#DIV/0!
General Fund:				2,614,951	2,647,414	2,684,013	2,576,360	2,128,545	2,148,160	(13,600)	2,132,560	4,015	0.19%
Capital:													
Sources of Revenue													
Gas Tax								(246,500)			-	246,500	
								(246,500)	-	-	-	246,500	
Expenditure:													
Connecting Link-Station to Second	E							954,090	372,950	(335,655)	37,295	(916,795)	-96.09%
Connecting Link-Tudhope to Station									4,055,500	(3,688,800)	366,700		
Roads - Resurfacing	E							176,650	199,500		199,500	22,850	12.94%
Vehicles and equipment	E							25,000	300,000	-	300,000	275,000	1100.00%
Transfer to reserve		D						67,000	-		-	-	
								1,222,740	4,927,950	(4,024,455)	903,495	(319,245)	-26.11%
Capital:													
Transfer from Reserves								976,240	4,927,950	(4,024,455)	903,495	(72,745)	-7.45%
								(565,500)		(588,995)	(588,995)	(23,495)	
Total Department Estimate								2,539,285	7,074,110	(4,627,050)	2,447,060	(92,225)	-3.63%

DEPARTMENT	Required Expected Discretionary	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 YTD	2018 NET LEVY	2019 BUDGETED EXPENDITURES	2019 BUDGETED REVENUES	2019 NET LEVY	BUDGET CHANGE	BUDGET %
Collection & Disposal											
Expenditure:											
Garbage Collection & Disposal											
General Repairs and Maintenance	E	22,674	22,340	20,253	20,640	23,200	25,100		25,100	1,900	8.19%
Garbage Collection Contract	D	150,018	152,356	154,704	157,388	158,100	162,000		162,000	3,900	2.47%
Landfill Disposal Contract	E	304,248	308,903	272,827	272,827	277,000	273,000		273,000	(4,000)	-1.44%
Leaf & Yard Waste Disposal Site	D	3,418	9,874	14,198	4,826	12,250	11,600		11,600	(650)	-5.31%
Household Hazardous Waste	E	1,952	9,618	8,204	11,771	8,300	42,950	(31,500)	11,450	3,150	37.95%
Recycling Program	E	62,362	54,190	64,465	54,298	58,675	91,425	(33,000)	58,425	(250)	-0.43%
		<u>544,672</u>	<u>557,281</u>	<u>534,651</u>	<u>521,750</u>	<u>537,525</u>	<u>606,075</u>	<u>(64,500)</u>	<u>541,575</u>	<u>4,050</u>	0.75%
General Fund:		<u>544,672</u>	<u>557,281</u>	<u>534,651</u>	<u>521,750</u>	<u>537,525</u>	<u>606,075</u>	<u>(64,500)</u>	<u>541,575</u>	<u>4,050</u>	0.75%

DEPARTMENT	Required	Expected	Discretionary	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 YTD	2018 NET LEVY	2019 BUDGETED EXPENDITURES	2019 BUDGETED REVENUES	2019 NET LEVY	BUDGET CHANGE	BUDGET %
HEALTH SERVICES D:500													
													
Expenditure:													
Sudbury & Dist Health Serv	R		D	180,516	183,384	186,312	189,408	189,500	195,030		195,030	5,530	2.92%
Doctor Recruitment				20,000	20,000	20,000	20,000	20,000	20,000		20,000	-	0.00%
MSDSB - Land Ambulance	R			669,727	675,890	629,242	717,545	697,922	702,100		702,100	4,178	0.60%
Cemetery	R			22,983	15,037	15,973	8,871	21,430	39,270	(22,000)	17,270	(4,160)	-19.41%
				<u>893,226</u>	<u>894,311</u>	<u>851,527</u>	<u>935,824</u>	<u>928,852</u>	<u>956,400</u>	<u>(22,000)</u>	<u>934,400</u>	5,548	0.60%
Amortization				3,680	3,680	3,354	2,898	3,700	3,700		3,700	-	
General Fund:				<u>896,906</u>	<u>897,991</u>	<u>854,881</u>	<u>938,722</u>	<u>932,552</u>	<u>960,100</u>	<u>(22,000)</u>	<u>938,100</u>	5,548	0.59%
SOCIAL SERVICES													
Expenditure:													
MSDSB - General Assistance	R		E	351,602	370,410	398,350	382,007	426,200	418,810		418,810	(7,390)	-1.73%
Care Van				3,442	52,053	45,586	1,863	(3,027)	61,525	(13,000)	48,525	51,552	-1703.07%
Senior Citizens				4,002	5,719	5,379	7,938	7,225	6,650		6,650	(575)	-7.96%
MSDSB - Childcare	R			71,311	71,310	64,468	66,231	68,470	68,870		68,870	400	0.58%
				<u>430,357</u>	<u>499,492</u>	<u>513,783</u>	<u>458,039</u>	<u>498,868</u>	<u>555,855</u>	<u>(13,000)</u>	<u>542,855</u>	<u>43,987</u>	8.82%
Amortization				5,005	5,005	5,005	7,593	5,000	10,000		10,000	5,000	
Transfer from reserves										(30,000)	(30,000)	(30,000)	
General Fund:				<u>435,362</u>	<u>504,497</u>	<u>518,788</u>	<u>465,632</u>	<u>503,868</u>	<u>565,855</u>	<u>(43,000)</u>	<u>522,855</u>	<u>18,987</u>	3.77%
													

DEPARTMENT	Required	Expected	Discretionary	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 YTD	2018 NET LEVY	2019 BUDGETED EXPENDITURES	2019 BUDGETED REVENUES	2019 NET LEVY	BUDGET CHANGE	BUDGET %
RECREATION & CULTURAL SERVICES D:700													
Expenditure:													
Parks													
Outdoor Rinks	E			8,932	27,879	20,639	5,547	11,400	9,850	-	9,850	(1,550)	-13.60%
Tennis Courts	E			1,581	2,193	2,111	2,740	3,950	4,380	-	4,380	430	10.89%
Ball Parks	E			29,855	38,888	37,582	31,510	53,720	62,650	(16,500)	46,150	(7,570)	-14.09%
Track & Field	E			7,162	4,846	7,240	6,746	7,050	11,070	(2,500)	8,570	1,520	21.56%
Playgrounds	E			9,072	11,027	15,363	20,087	13,750	14,440		14,440	690	5.02%
Clear Lake Beach	E			10,816	13,040	30,832	25,900	12,600	11,750		11,750	(850)	-6.75%
Community Parks Grounds & Repairs	E			10,773	12,818	14,274	15,320	12,820	17,470	-	17,470	4,650	36.27%
Programming													
Administration & Marketing	E			272,622	295,520	281,441	222,902	229,900	224,970		224,970	(4,930)	-2.14%
Specialty Courses		D		(2,770)	(2,018)	(472)	(10)	(1,000)	2,000	(4,000)	(2,000)	(1,000)	100.00%
Clear Lake Beach		D						-	6,930	(2,400)	4,530	4,530	#DIV/0!
Complex													
Complex Administration Staff	E			94,577	98,321	92,887	111,310	107,100	124,000	(2,300)	121,700	14,600	13.63%
Office Operations	E			18,531	18,507	15,646	15,253	21,320	20,280		20,280	(1,040)	-4.88%
Building & Facility Maintenance	E			584,270	624,943	625,012	599,961	667,830	683,860	(4,775)	679,085	11,455	1.72%
Pool	E			88,169	85,877	70,261	113,162	100,380	260,880	(146,320)	114,560	14,180	14.13%
Fitness	E			(51,961)	(69,530)	(59,926)	(546,664)	(64,610)	20,280	(84,500)	(64,220)	390	-0.60%
Squash	E			(5,538)	(4,268)	(3,168)	(2,762)	(3,100)	100	(3,200)	(3,100)	-	0.00%
Arena	E			(58,538)	(44,838)	(35,475)	(80,919)	(57,120)	67,590	(121,480)	(53,890)	3,230	-5.65%
Facility Rentals		D		(23,607)	(17,604)	(19,566)	(25,720)	(15,710)	17,330	(39,100)	(21,770)	(6,060)	38.57%
Parks & Rec Equipment	E			10,905	6,697	12,755	10,756	10,270	10,450	-	10,450	180	1.75%
				<u>1,004,651</u>	<u>1,102,298</u>	<u>1,087,438</u>	<u>525,129</u>	<u>1,110,350</u>	<u>1,570,280</u>	<u>(427,075)</u>	<u>1,143,205</u>	<u>32,855</u>	<u>2.96%</u>
Amortization				264,024	265,106	271,325	268,441	265,250	267,850		267,850	2,600	
General Fund:				<u>1,268,675</u>	<u>1,367,404</u>	<u>1,358,763</u>	<u>793,570</u>	<u>1,375,600</u>	<u>1,838,130</u>	<u>(427,075)</u>	<u>1,411,055</u>	<u>35,455</u>	<u>2.58%</u>
Sources of Revenue:													
Transfer from reserves								-		(50,000)	(50,000)	(50,000)	#DIV/0!
Expenditure:													
Al Second Exp/Beach Accessibility	E							4,750	-		-	(4,750)	-100.00%
Arena Insulation		D						-	50,000		50,000	50,000	#DIV/0!
Capital:				<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,750</u>	<u>50,000</u>	<u>(50,000)</u>	<u>-</u>	<u>(4,750)</u>	<u>-100.00%</u>
Total Recreation Estimate				<u>1,268,675</u>	<u>1,367,404</u>	<u>1,358,763</u>	<u>793,570</u>	<u>1,380,350</u>	<u>1,888,130</u>	<u>(477,075)</u>	<u>1,411,055</u>	<u>30,705</u>	<u>2.22%</u>

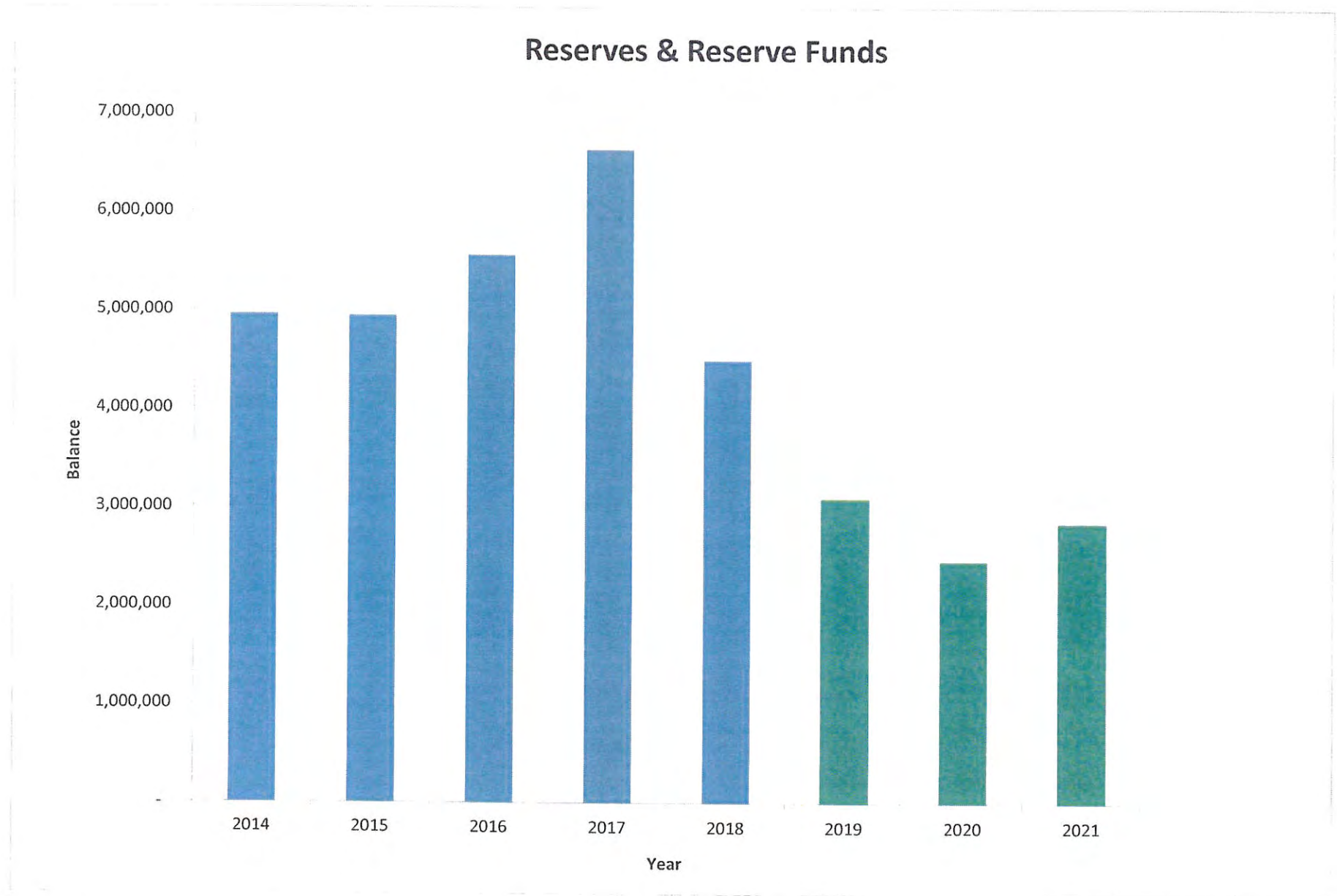
DEPARTMENT	Required	Expected	Discretionary	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 YTD	2018 NET LEVY	2019 BUDGETED EXPENDITURES	2019 BUDGETED REVENUES	2019 NET LEVY	BUDGET CHANGE	BUDGET %
LIBRARY SERVICES D:751													
Object of Expenditure:													
Library Collections	R			266,047	273,291	264,796	253,190	268,160	337,802	(54,015)	283,787	15,627	5.83%
Summer Students	E			6,620	8,378	5,157	10,831	7,480	15,861	(5,000)	10,861	3,381	45.20%
				<u>272,667</u>	<u>281,669</u>	<u>269,953</u>	<u>264,021</u>	<u>275,640</u>	<u>353,663</u>	<u>(59,015)</u>	<u>294,648</u>	<u>19,008</u>	<u>6.90%</u>
Amortization				2,752	2,752	2,752	3,998	2,800	2,800		2,800	-	
General Fund:				<u>275,419</u>	<u>284,421</u>	<u>272,705</u>	<u>268,019</u>	<u>278,440</u>	<u>356,463</u>	<u>(59,015)</u>	<u>297,448</u>	<u>19,008</u>	<u>6.83%</u>
Capital:													
Total Library Estimate								<u>278,440</u>	<u>356,463</u>	<u>(59,015)</u>	<u>297,448</u>	<u>19,008</u>	<u>6.83%</u>

DEPARTMENT	Required	Expected	Discretionary	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 YTD	2018 NET LEVY	2019 BUDGETED EXPENDITURES	2019 BUDGETED REVENUES	2019 NET LEVY	BUDGET CHANGE	BUDGET %
Cultural Activities													
Object of Expenditure:													
Santa Claus Parade		D		2,041	2,098	2,779	3,973	2,690	3,960		3,960	1,270	47.21%
Winter Carnival		D		1,914	3,534	1,041	3,608	5,900	7,060	-	7,060	1,160	19.66%
July 1st		D		3,197	358	9,277	4,415	6,100	5,290		5,290	(810)	-13.28%
Community Events		D		8,030	8,754	12,751	6,429	15,610	15,680	(2,350)	13,330	(2,280)	-14.61%
				<u>15,182</u>	<u>14,744</u>	<u>25,848</u>	<u>18,423</u>	<u>30,300</u>	<u>31,990</u>	<u>(2,350)</u>	<u>29,640</u>	<u>(660)</u>	<u>-2.18%</u>
General Fund:				<u>15,182</u>	<u>14,744</u>	<u>25,848</u>	<u>18,423</u>	<u>30,300</u>	<u>31,990</u>	<u>(2,350)</u>	<u>29,640</u>	<u>(660)</u>	<u>-2.18%</u>
Capital Fund:													
Historical Park/Downtown Revitalization		E					-	25,000	64,315	(39,315)	25,000	-	0.00%
Transfer from reserves		E								(25,000)	(25,000)	(25,000)	#DIV/0!
Total Departmental Estimate							<u>-</u>	<u>55,300</u>	<u>96,305</u>	<u>(66,665)</u>	<u>29,640</u>	<u>(25,660)</u>	<u>-46.40%</u>
BEAUTIFICATION													
D:753													
Object of Expenditure:													
Salaries Wages & Benefits		D		25,231	33,346	41,599	30,759	32,500	31,940		31,940	(560)	-1.72%
Goods & Materials		D		16,123	418	4,844	8,551	11,520	8,520		8,520	(3,000)	-26.04%
Contracts & Services		D		1,179	2,013	9,942	2,365	3,500	2,600		2,600	(900)	-25.71%
				<u>42,533</u>	<u>35,777</u>	<u>56,385</u>	<u>41,675</u>	<u>47,520</u>	<u>43,060</u>	<u>-</u>	<u>43,060</u>	<u>(4,460)</u>	<u>-9.39%</u>
General Fund:				<u>42,533</u>	<u>35,777</u>	<u>56,385</u>	<u>41,675</u>	<u>47,520</u>	<u>43,060</u>	<u>-</u>	<u>43,060</u>	<u>(4,460)</u>	<u>-9.39%</u>
Total Recreation & Cultural Services				<u>1,326,390</u>	<u>1,417,925</u>	<u>1,440,996</u>	<u>853,668</u>	<u>1,761,610</u>	<u>2,383,958</u>	<u>(602,755)</u>	<u>1,781,203</u>	<u>19,593</u>	<u>1.11%</u>

DEPARTMENT	Required	Expected	Discretionary	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 YTD	2018 NET LEVY	2019 BUDGETED EXPENDITURES	2019 BUDGETED REVENUES	2019 NET LEVY	BUDGET CHANGE	BUDGET %
<u>Planning & Land Development</u> <u>D:810-821</u>													
<u>Object of Expenditure:</u>													
Planning	R			7,817	27,725	13,471	14,691	8,630	31,760	(6,000)	25,760	17,130	198.49%
								<u>8,630</u>	<u>31,760</u>	<u>(6,000)</u>	<u>25,760</u>	<u>17,130</u>	198.49%
Transfer from Reserves				15,695	(15,724)	(2,471)		-		(11,760)	(11,760)	(11,760)	
<u>Total Planning & Develop.</u>				<u>23,512</u>	<u>12,001</u>	<u>11,000</u>	<u>14,691</u>	<u>8,630</u>	<u>31,760</u>	<u>(17,760)</u>	<u>14,000</u>	<u>5,370</u>	<u>62.22%</u>
<u>Economic Development</u>													
<u>Object of Expenditure:</u>													
Industrial Park	D			873	855	(2,245)	(7,974)	800	800		800		
Signs	D			(787)	(896)	(648)	(648)	-	650	(650)	-	-	
Business R&E/CIP	D			35,945	5,608	18,379	22,821	25,000	50,000		50,000	25,000	100.00%
Cycling Plan	D						1,823	5,000	-		-	(5,000)	-100.00%
Economic Development	D			30,358	24,749	24,220	36,432	38,650	48,270		48,270	9,620	24.89%
Communications	D			8,212	4,036	12,502	7,727	5,000	32,500		32,500	27,500	550.00%
Economic Dev Corporation	D								50,000		50,000	50,000	
				<u>74,601</u>	<u>34,352</u>	<u>52,208</u>	<u>60,181</u>	<u>74,450</u>	<u>182,220</u>	<u>(650)</u>	<u>181,570</u>	<u>107,120</u>	<u>143.88%</u>
Amortization				3,943	3,943	3,943	3,943	3,945	3,945		3,945	-	
Transfer from reserve	D			(10,945)	30,528	4,120	2,179	-		(79,800)	(79,800)	(79,800)	
<u>General Fund:</u>				<u>67,599</u>	<u>68,823</u>	<u>60,271</u>	<u>66,303</u>	<u>78,395</u>	<u>186,165</u>	<u>(80,450)</u>	<u>105,715</u>	<u>27,320</u>	<u>34.85%</u>

DEPARTMENT	Required	Expected	Discretionary	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 YTD	2018 NET LEVY	2019 BUDGETED EXPENDITURES	2019 BUDGETED REVENUES	2019 NET LEVY	BUDGET CHANGE	BUDGET %
WATER & WASTEWATER													
Sources of Revenue:													
User Fees (Water & Sewer)				(2,605,227)	(2,715,220)	(2,731,212)	(2,763,413)	(2,762,200)		(2,817,400)	(2,817,400)	(55,200)	2.00%
				<u>(2,605,227)</u>	<u>(2,715,220)</u>	<u>(2,731,212)</u>	<u>(2,763,413)</u>	<u>(2,762,200)</u>	-	<u>(2,817,400)</u>	<u>(2,817,400)</u>	<u>(55,200)</u>	<u>2.00%</u>
Expenditure:													
Sanitary													
Repairs & Maintenance	R			61,882	95,016	62,892	88,593	97,500	110,250		110,250	12,750	13.08%
Taxation - own use	R			64,512	61,987	59,786	57,991	61,000	59,000		59,000	(2,000)	-3.28%
Plant Operations	R			437,403	411,330	535,477	530,874	653,675	754,175		754,175	100,500	15.37%
Financing Interest	R			261,616	106,445	102,851	99,700	100,000	100,000		100,000	-	0.00%
Storm Sewer													
General Repairs and Maintenance		E		67,484	46,459	75,028	82,430	85,500	88,500		88,500	3,000	3.51%
Waterworks													
Repairs & Maintenance	R			168,131	173,368	216,942	227,664	240,550	238,925		238,925	(1,625)	-0.68%
Administration				18,136	18,136	18,136	18,136	18,600	18,900		18,900	300	1.61%
Taxation - own use	R			61,564	58,384	58,086	56,412	60,000	58,000		58,000	(2,000)	-3.33%
Service Locates	R			6,571	11,524	8,338	9,962	14,750	15,250		15,250	500	3.39%
Plant Operations	R			729,615	688,721	552,583	554,619	733,500	779,500		779,500	46,000	6.27%
Elevated Storage	R			9,753	5,701	8,916	4,793	29,275	37,375		37,375	8,100	27.67%
Financing Interest	R			539,502	106,445	102,851	99,700	100,000	100,000		100,000	-	0.00%
				<u>2,427,169</u>	<u>1,783,516</u>	<u>1,801,687</u>	<u>1,830,874</u>	<u>2,194,350</u>	<u>2,359,875</u>	<u>-</u>	<u>2,359,875</u>	<u>165,525</u>	<u>7.54%</u>
Amortization/Transfer to own funds				817,060	829,229	826,992	859,739	567,850	792,125	(334,600)	457,525	(110,325)	-19.43%
General Fund:				<u>639,002</u>	<u>(102,475)</u>	<u>(102,533)</u>	<u>(72,800)</u>	<u>-</u>	<u>3,152,000</u>	<u>(3,152,000)</u>	<u>-</u>	<u>-</u>	

DEPARTMENT	Required	Expected	Discretionary	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 YTD	2018 NET LEVY	2019 BUDGETED EXPENDITURES	2019 BUDGETED REVENUES	2019 NET LEVY	BUDGET CHANGE	BUDGET %
Sources of Funds													
GAS TAX								(326,300)	-	-	-	326,300	-100.00%
								-	-	-	-	-	-
Expenditure								(326,300)	-	-	-	326,300	-100.00%
BioSolids	m							24,560	-	-	-	(24,560)	
Watermain Rehabilitation	m							112,050	-	-	-	(112,050)	
Watermain Phase 2 A	m							874,300	632,700	(392,492)	240,208	(634,092)	-72.53%
SCADA upgrades (STP)	m							-	185,000	-	185,000	185,000	
Water Metering-Commercial	m							40,000	-	-	-	(40,000)	-100.00%
								1,050,910	817,700	(392,492)	425,208	(625,702)	-59.54%
Capital:								724,610	817,700	(392,492)	425,208	(299,402)	
TRANSFER FROM RESERVE								(724,610)		(425,208)	(425,208)		
Total Water & Sewer								-	3,969,700	(3,969,700)	-	-	

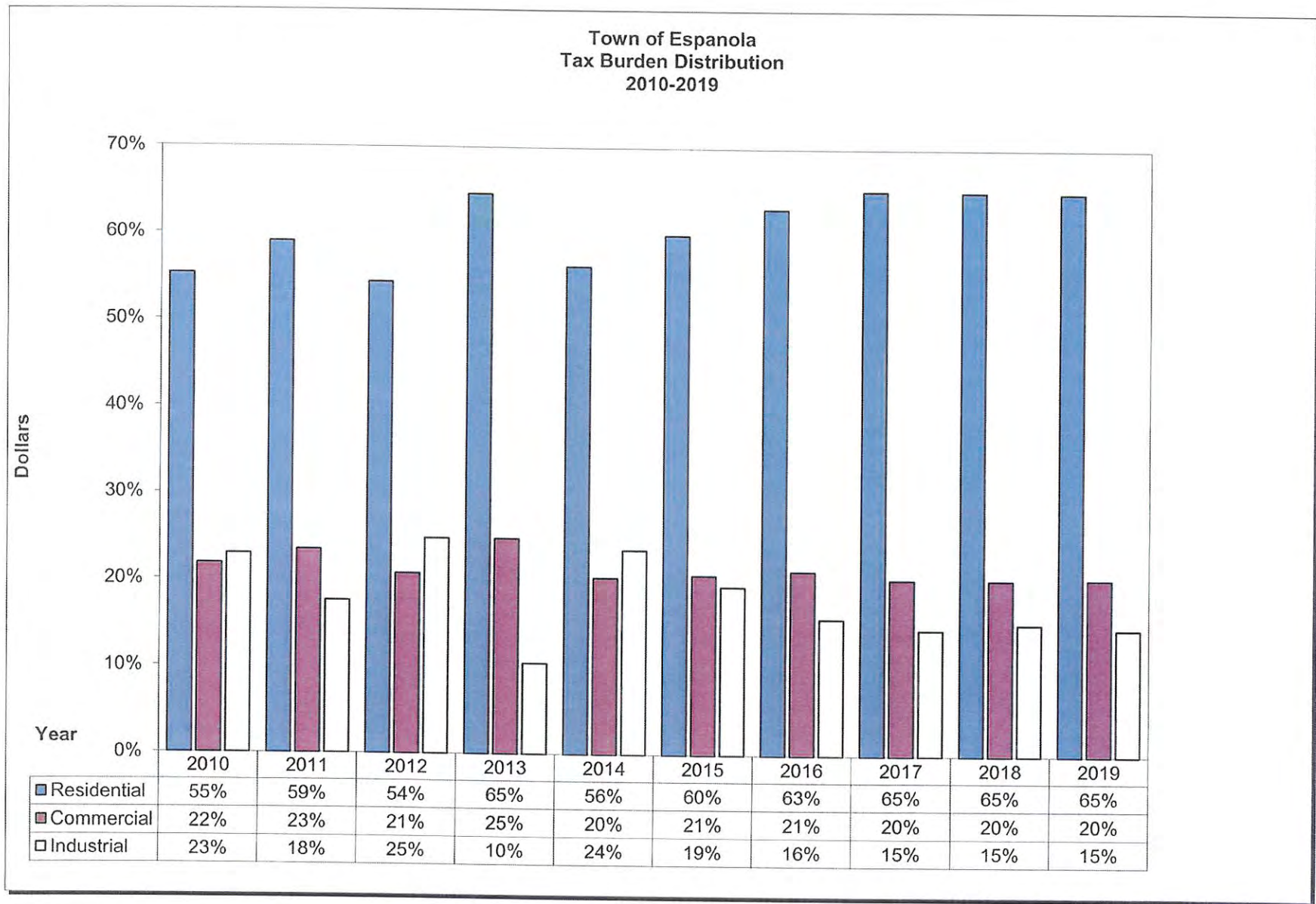


Town of Espanola
Statement of Reserves
December 31, 2019

	2019 Budget	2018 Budget	2018 Revised Estimate
Opening balance, beginning of the year	4,508,031	6,569,564	6,646,270
Additions:			
Amortization	1,117,420	900,945	900,945
Contributions from Operations	897,300	283,280	833,764
Used for:			
Police One-time expenditures	-	(2,052,475)	(2,326,233)
Fire Hall	(1,398,000)	(1,625,000)	(846,869)
Elections	-	(29,819)	(27,367)
Fire Equipment	(420,000)	-	-
GIS and Asset Management Assistance	-	(10,000)	(10,000)
Tudhope Building Repairs	(130,000)	(50,970)	-
Police Options Consultations	-	(21,700)	(21,693)
Care Van	(30,000)	(43,391)	-
Vehicle & Equipment	(185,000)	-	(17,486)
Water Meters (Commercial)	-	(40,000)	-
Biosolids	-	(24,560)	-
Planning & Zoning	(11,760)	-	-
Infrastructure Rehabilitation Ph 2 -Katherine, Mead	(240,208)	(660,050)	(538,426)
Sewage Treatment Plant SCADA upgrades	(185,000)	-	-
Water Treatment Plant - Equipment Upgrades	(334,600)	-	-
Highway 6 Connecting Links	(403,995)	(565,500)	(84,874)
Winter Maintenance	-	-	-
Community Improvement Plan	(15,000)	-	-
Economic Development (Banners & Website)	(14,800)	-	-
Building Inspection Services	(56,000)	-	-
Expected closing balance	3,098,388	2,630,324	4,508,031

TOWN of ESPANOLA
Tax Rate Summary

Description	2019 Assessment	Municipal Tax Rate	School Rate Residential	School Rate Commercial	Education Rate	2019 Total Rate	2019 Total Tax	2018 Actual Rate	%	2018 Actual Tax	Levy Change	%
Res/Farm (RT)	321,686,208	0.01540777	0.00161000		0.00161000	0.01701777	5,474,380	0.01726986	-1.46%	5,437,401	36,980	0.68%
Res/Farm (RF)	14,650	0.01540777	0.00161000		0.00161000	0.01701777	249	0.01726986	-1.46%	250	-1	-0.44%
Res/Farm PIL (RG)	240,325	0.01540777			0.00000000	0.01540777	3,703	0.01556986	-1.04%	3,830	-127	-3.32%
Farm (FT)	243,525	0.00385194	0.00040250		0.00040250	0.00425444	1,036	0.00431747	-1.46%	871	165	18.94%
Multi-Res (MT)	5,985,250	0.03074332	0.00161000		0.00161000	0.03235332	193,643	0.03297224	-1.88%	198,016	-4,374	-2.21%
Commercial (CT)	31,621,222	0.02883520		0.01030000	0.01030000	0.03913520	1,237,503	0.03999397	-2.15%	1,219,890	17,613	1.44%
New Construction Comm. (XT)	1,889,225	0.02883520		0.01030000	0.01030000	0.03913520	73,935	0.03999397	-2.15%	72,643	1,292	1.78%
Commercial PIL (CF)	3,071,000	0.02883520		0.01030000	0.01030000	0.03913520	120,184	0.03999397	-2.15%	122,741	-2,557	-2.08%
Commercial PIL (CG)	1,135,450	0.02883520			0.00000000	0.02883520	32,741	0.02909397	-0.89%	30,848	1,893	6.14%
Commercial PIL (CH)	301,500	0.02883520		0.01030000	0.01030000	0.03913520	11,799	0.03999397	-2.15%	11,698	101	0.86%
Commercial Excess/Vacant (CU)	198,500	0.02883520		0.01030000	0.01030000	0.03913520	7,768	0.03999396	-2.15%	9,753	-1,984	-20.35%
Commercial Vacant Land (CX)	1,384,540	0.02883520		0.01030000	0.01030000	0.03913520	54,184	0.03999396	-2.15%	47,273	6,911	14.62%
Industrial (IT)	2,237,850	0.03697864		0.01030000	0.01030000	0.04727864	105,803	0.04826767	-2.05%	107,176	-1,373	-1.28%
Industrial (IH)	61,031	0.03697864		0.01030000	0.01030000	0.04727864	2,885	0.04826767	-2.05%	2,715	170	6.28%
Industrial Excess (IU)	14,000	0.03697864		0.01030000	0.01030000	0.04727864	662	0.04826767	-2.05%	676	-14	-2.05%
Industrial Vacant (IX)	210,000	0.03697864		0.01030000	0.01030000	0.04727864	9,929	0.04826767	-2.05%	10,136	-208	-2.05%
Industrial (JT)	642,975	0.03697864		0.01030000	0.01030000	0.04727864	30,399	0.04826767	0.00%	28,780	1,619	5.63%
Industrial (JU)	102,400	0.03697864		0.01030000	0.01030000	0.04727864	4,841	0.00000000	0.00%	0	4,841	#DIV/0!
Large Industrial (LT)	8,307,013	0.12480928		0.01030000	0.01030000	0.13510928	1,122,355	0.13555997	-0.33%	1,126,098	-3,744	-0.33%
Pipeline (PT)	1,766,652	0.01933981		0.01030000	0.01030000	0.02963981	52,363	0.03060005	-3.14%	52,441	-77	-0.15%
Managed Forests (TT)	948,057	0.00385194	0.00040250		0.00040250	0.00425444	4,033	0.00431746	-1.46%	3,706	327	8.83%
Shopping Centre (ST)	3,696,256	0.04016347		0.01030000	0.01030000	0.05046347	186,526	0.05142435	-1.87%	188,087	-1,561	-0.83%
Total Returned Assessment	385,757,629					0.03876529	8,730,922	0.03725896	4.04%	8,675,030	55,892	0.64%
Residential Education Levy	528,054											
Commercial Education Levy	571,693											
Municipal Levy	7,631,175											
Levy Requirement	8,730,922											



**TOWN of ESPANOLA
TAXATION IMPACT
2019**

A) <u>Average Residential Assessment:</u>		# of Residential HH		<u>Municipal</u> <u>Education</u>	
Current Value	2018	2,255	139,738.19		
	2019	2,254	142,831.05		
Assessment Change			<u>2.21%</u>		
B) Residential Tax Rate for 2018:		17.269861		0.01556986	0.00170000
Average Tax	AxB/1000	2,413.26		2,175.70	237.55
C) Residential Tax Rate for 2019		17.017765		0.01540777	0.00161000
Average Tax	AxB/1000	2,430.67		2,200.71	229.96
D) <u>Difference 2019-2018</u>		<u>17.41</u>		<u>25.00</u>	<u>-7.60</u>
Tax & Assessment (Decrease) Increase		<u>0.72%</u>		<u>1.04%</u>	<u>-0.31%</u>

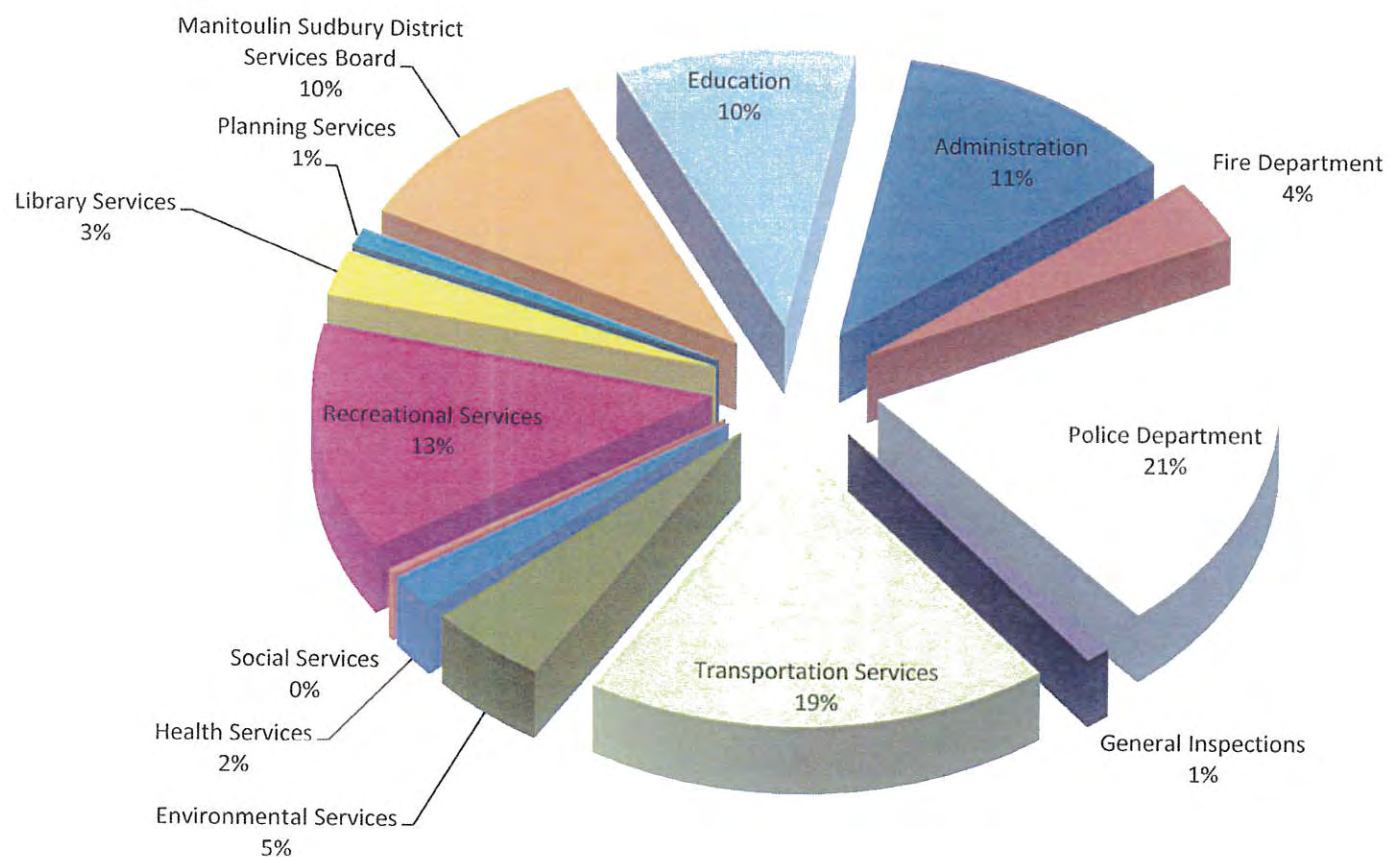
**Department Service Costs
Tax Impact
2019**

2019	2018
142,831	139,738
0.01540777	0.01556986
<u>0.00161000</u>	<u>0.00170000</u>
0.01701777	0.01726986

Data:	Average Assessment	142,831	139,738
	Municipal Tax Rate	0.01540777	0.01556986
	Education Tax Rate	0.00161000	0.00170000
	Total Tax Rate	0.01701777	0.01726986
	Average Municipal Bill	2,430.67	2,413.26

Department	Operating	Capital	Total	Tax Allocation	Per Day
Administration	270.26	0.00	270.26	11.12%	0.74
Fire Department	85.03	20.68	105.72	4.35%	0.29
Police Department	486.89	0.00	486.89	20.03%	1.33
General Inspections	24.25	0.00	24.25	1.00%	0.07
Transportation Services	441.11	65.05	506.17	20.82%	1.39
Environmental Services	112.02	0.00	112.02	4.61%	0.31
Health Services	48.82	0.00	48.82	2.01%	0.13
Social Services	7.28	0.00	7.28	0.30%	0.02
Recreational Services	306.91	0.00	306.91	12.63%	0.84
Library Services	61.53	0.00	61.53	2.53%	0.17
Planning Services	24.76	0.00	24.76	1.02%	0.07
Manitoulin Sudbury District Services Board	246.10	0.00	246.10	10.12%	0.67
Education	229.96	0.00	229.96	9.46%	0.63
	<u>2,344.93</u>	<u>85.74</u>	<u>2,430.67</u>	100.00%	6.66

Departmental Operating Cost Estimate



Tangible Capital Assets and Financing



Town of Espanola
December 31, 2019

Schedule F-1
Report on Excluded Budget Items

	2019	2018
Accumulated Surplus, beginning of year	57,739,001	49,756,946
Add:		
Investment in capital assets	7,777,965	8,941,690
Less:		
Amortization	(751,567)	(954,635)
Post-employment benefits	(5,000)	(5,000)
Accumulated Surplus, end of year	64,760,399	57,739,001

Schedule F-2
Report on Future Tangible Capital Asset Funding Requirements

	2019	2018
Budget amounts invested in TCA		
- new	50,000	-
- replacement	7,727,965	8,941,690
Amortization	(751,567)	(954,635)
Investment in TCA Funding Requirements	7,026,398	7,987,055

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, the budget reflects the transition to budgeting for amortization.