



CORPORATE SERVICES AGENDA
For the Corporation of the Town of Espanola

Tuesday, November 5, 2019, 4:00 p.m.
Council Chambers, 100 Tudhope Street

	Pages
A. Disclosure of Pecuniary Interest	
B. Delegation	
None	
C. Departmental Report(s)	
None	
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Department: General Administration	Form Number: A99-01370
Subject: Staff Report	Effective Date: 06/05/17
Policy No:	Revision Date: 13/05/29
Bylaw No:	Version #: 2

STAFF REPORT

DEPARTMENT: Administration	DATE: May 1, 2019/ July 12, 2019/August 15, 2019/October 22
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ITEM: Employee Code of Conduct/Complaints

RECOMMENDATION: Be It Resolved That: As recommended by the Corporate Services Committee that:

- Policy H00 – 01842 Employee Code of Conduct be adopted as amended
- Policy H13 – 01391 Confidentiality be rescinded;
- Policy H14 – 01393 Conflict of Interest be rescinded;
- Policy A07 – 01386 Protection and Use of Corporate Property be rescinded;

BACKGROUND:

At the last review on September 10, 2019, there were 2 outstanding items noted:

- The tax treatment of the fire officers on call vehicle
- The report back to Council on the complaints filed under the policy

ANALYSIS:

Reporting – added

- f. The complainant shall be advised in writing when the investigation has concluded, whether the complaint was well-founded, and if so, that appropriate corrective action has been taken.
- g. On an annual basis a report which summarizes the number of complaints received, whether the complaints were well-founded, and whether corrective action has been taken shall be reported to Council.

This wording was suggested by a lawyer at Fasken to ensure that no personal information was released.

With regard to the tax implications of the fire officers on-call vehicle, Section 248 of the Income Tax Act excludes this type of vehicle from the definition of an automobile...

“automobile means

Department: General Administration	Form Number: A99-01370
Subject: Staff Report	Effective Date: 06/05/17
Policy No:	Revision Date: 13/05/29
Bylaw No:	Version #: 2

- **(a)** a motor vehicle that is designed or adapted primarily to carry individuals on highways and streets and that has a seating capacity for not more than the driver and 8 passengers,

but does not include

- **(b.1)** a clearly marked emergency-response vehicle that is used in connection with or in the course of an individual's office or employment with a fire department or the police;

There has been further guidance in CRA's Guide on Taxable Benefits where there is still a taxable benefit for the employee for their personal driving. This could be calculated by applying a per kilometer rate to their personal use. I do believe the on-call officers would make a likely case that they wouldn't be using this vehicle if they were not on-call which may negate any personal benefit. It would also be a deterrent to attracting volunteers. This could be an onerous task of tracking the kilometers driven by each of 7 - 8 volunteers and determining all of the kilometers driven for each task, which is most likely why the exemption exists.

A poll of some other municipalities noted the following:

- Blind River has a similar vehicle and do not apply a taxable benefit
- Red Lake has a half ton that is used as an on-call vehicle used by the Fire Chief and officers, they do not apply a taxable benefit
- Parry Sound do not send an officer to the scene first, however they do provide the Chief and the Fire Prevention Officer with vehicles full-time
- Temiskaming Shores provides the Fire Chief and Fire Prevention Officer with municipal vehicles and they do calculate a taxable benefit
- Iroquois Falls has a similar vehicle and they do not provide a taxable benefit, it was noted that there have been firefighters audited by CRA and this was not found to be an issue

EXISTING POLICY: n/a

STRATEGIC GOAL:

- ☐ **1) Improve and Maintain our Infrastructure**
- ☐ **2) Sustainable Economic Growth & Prosperity**
- ☒ **3) Excellence in Government**
- ☐ **4) Safe and Healthy Community**

FINANCIAL COMMITMENT:

BUDGETED:

Yes

No

IMPLEMENTATION:

Department: General Administration	Form Number: A99-01370
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Prepared By: Cynthia Townsend

Department Manager: _____

CAO / Treasurer: Cynthia Townsend

Approval of Recommendation: Yes ✓ No

Comments: _____

Department:	All Departments	Policy Number:	H00-01842
Subject:	Employee Code of Conduct	Effective Date:	2017/01/10
Bylaw No:	2755/17	Revision Date:	
		Version #:	1



EMPLOYEE CODE OF CONDUCT

Policy Statement

The Town of Espanola is committed to the principles of integrity, ethical behaviour, accountability and transparency and endeavours to maintain the highest level of public confidence in all that we do. Through staff commitment and effort we are able to demonstrate our values, deliver quality public service and strive to achieve the Town's vision to make the Town of Espanola a safe, healthy community in which to live, work and thrive.

This Code of Conduct (the "Code") clarifies the municipality's expectations of its employees and affirms our commitment to caring for our community's needs and maintaining fiscal responsibility on behalf of the public. It provides a guide for consistent behaviour in delivering municipal services. Contravention of this Code is a serious matter to the Town and the public, and will be treated as such.

EMPLOYEE RESPONSIBILITY

Employees of the Town of Espanola are ambassadors for the municipality and are expected to reflect a professional image at all times. They must follow the highest standards of ethical behaviour in the course of their work to ensure that public confidence and trust is maintained.

As employees, we are accountable to the Town and the citizens of Espanola and are responsible for the assets entrusted to us. It is with this in mind that every Town employee is expected to comply with the Code of Conduct in addition to existing Corporate Policies and Procedures that govern employee behaviour.

PURPOSE OF THE CODE OF CONDUCT

The Code of Conduct sets minimum standards for the behaviour of municipal employees and volunteers in carrying out their duties. It has been developed to assist municipal employees and volunteers to:

1. Understand the standards of conduct that are expected of them;
2. Act in a way that enhances public confidence in providing municipal services; and
3. Prevent practices which may constitute an abuse of power, including unethical or illegal practices;

4. Promote appropriate standards of honesty and integrity in the exercise of a power or the performance of a duty;

3.5. Identify and resolve situations which might involve a conflict of interest or a potential misuse of position and authority.

DEFINITIONS

Business Gifts - any gift, payment, favour or any form of entertainment from a business associate offered to an employee and/or accepted by an employee

Town Property - all real property, Town vehicles, equipment, material, supplies, hardware, software, intellectual property and documents, including electronic versions thereof.

Confidentiality - ensuring that information is accessible only to those authorized to have access

Conflict of Interest – a situation in which private or personal considerations, including pecuniary interests could compete with or that may be perceived to compete with their duties and responsibilities as an employee or affect an employee's judgement in acting in the best interest of the Corporation.

A conflict of interest can also be a situation where an employee can use their position for private gain or expectation of private gain, non-monetary or otherwise. A conflict may also occur when the private interest benefits an employee's family, friends or organizations in which the employee or their family or friends have a financial interest.

Nominal Value - with a face or retail value of less than \$100

Pecuniary interests - interests that have a direct or indirect financial impact and include any matter in which the employee has a financial interest, or in which the employee is a shareholder, director or senior officer or holds controlling interest in a corporation and that corporation has a financial interest or in which the employee is a partner of a person or is in the employment of a person that has a financial interest, or in which a parent, spouse, same sex partner or child of an employee has a financial interest, if known to the employee.

Personal interests - involve forms of advantage other than financial such as seeking an appointment, promotion or transfer within the Corporation on behalf of a family member.

Reprisal – any form of harassment, intimidation, dismissal, suspension, demotion, discipline or threat of dismissal, suspension, demotion or discipline directed at a staff member who, in good faith, raises a concern of wrong doing

A. STANDARDS OF CONDUCT

1. Municipal Employees shall at all times seek to advance the common good of the community which they serve.
2. Municipal Employees shall truly, faithfully and impartially carry out the will and decisions of Council to the best of their knowledge and ability.
3. Municipal Employees shall refrain from behaviour that could constitute an act of disorder or misbehaviour. Specifically, municipal employees shall refrain from contact that:

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- a. Contravenes Federal or Provincial statutes or legislation, the Municipal Act, Building Code Act, Municipal bylaws, associated regulations and the Municipality's Code of Conduct.
- b. Is an abuse of power or otherwise amounts to discrimination, intimidation, harassment, verbal abuse, or the adverse treatment of others.
- c. Prejudices the provision of a service or services to the community.

This Code of Conduct is supplemental to the existing statutes and corporate policies governing the conduct of municipal employees:

Statutory Provisions Regulating Conduct

- a. Municipal Act, 2001, s.223.2(1), as amended;
- b. Municipal Freedom of Information and Protection of Privacy Act;
- c. Human Rights Code;
- d. The Occupational Health and Safety Amendment Act (Violence and Harassment in the Workplace) 2009; and
- e. The Criminal Code of Canada
- e.f. Building Code Act, 1992

Corporate Policies Regulating Conduct

- a. Attendance and Punctuality H01-01356;
- b. Respect In the Workplace H04-01615;
- c. Discipline Policy H05-01374;
- d. Hiring Policy H11-01282;
- ~~e. Confidentiality Policy H13-01391;~~
- ~~f. Conflict of Interest H14-01393;~~
- e. Corporate Communications Policy C12-01279;
- g.f. Substance Abuse Policy H04-01868 and
- h.g. CUPE Local 534 or 4705 Contract where applicable.

B. CONDUCT TO BE OBSERVED

1. General Personal Conduct:

Municipal employees shall:

- a. perform their duties with integrity, honesty, and respect;
- b. be polite and courteous at all times;
- c. treat others equitable and fairly;

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- d. accept responsibility for their actions, behaviour and impact on others;
- e. ensure that no person suffers reprisal as a result of making a complaint, or for providing information in support of conflict resolution;
- f. Contact one of the following resources for assistance in effectively dealing with conflict: supervisor or manager; Clerk or CAO/Treasurer;
- g. Inform immediate supervisor of threat or violence.

2. Conduct Respecting Council and the Corporation

Municipal employees shall:

- a. Conduct their relations between themselves and Councillors in a polite and respectful manner and should always be civil based on mutual respect;
- b. Uphold the integrity of Council and its decisions;
- c. Refrain from making public statements on Municipal Policy and/or Council decisions;
- d. Remain neutral in their service to all Councillors.
- e. Employees are expected to support policies, programs and decision of the Town and not publicly criticize the Town as an institution or employer, such that the public's perception is adversely affected. All employees have a general right to freely express opinions on matters of public policy; however this right is limited by an employee's employment relationship. Public criticism may include, but is not limited to: letters to the editor, interviews with the media, negative statements to the public and posts on social media sites.
- f. Employees should direct inquiries from individual Councillors and other elected officials to a member of senior management, or obtain senior management approval prior to contacting Councillors or other elected officials to provide information about a particular matter.

7.3. ~~Outside Activity~~ Confidential Information

All employees, by virtue of their position or duty, have access to confidential information. Employees shall:

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- a. Not inappropriately disclose confidential or privileged information, except as where requested under Municipal Freedom of Information and Protection of Privacy Act (MFIPPA)
- b. Maintain confidentiality of information both during employment and after departing the organization

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Where an employee is unsure of the status of information, before making any release he/she shall discuss it with the Department Manager and or consult with the CAO/Treasurer.

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~~Outside Activities conducted by municipal employees, whether consisting of employment for profit or participation in non-profit activities, are permitted under the Conflict of Interest Policy H14-01293; in addition employees must ensure the following:~~

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- a. ~~There must be no conflict of interest with the Employee's official duties;~~
- b. ~~Outside activities must occur outside the employee's working hours with the Town of Espanola;~~
- c. ~~There must be no adverse effect on the community or the ability of the employee or other staff to perform their duties and functions;~~
- d. ~~Respect the status of confidential or "insider" information so as not to cause detriment to the Corporation, Council, themselves or fellow employees.~~

8.4. Use of Public Resources/Property

- a. Employees of the Corporation shall avoid waste, abuse and extravagance in the provision or use of public resources, and shall expose fraud and corruption of which he/she is aware.
- b. Employees shall not use municipal property, equipment and supplies or services owned or leased by the Town for personal gain.

9.5. Use of Municipally Owned and Leased Vehicles

- a. Municipal vehicles are not to be used for any purpose other than authorized municipal business.
- b. Municipal vehicles are not to be driven by anyone other than an authorized and properly licenced Town employee.
- c. Passengers shall be limited to Town employees and individuals directly associated with municipal work activity (-ex. Member of Council, Committee Members, consultants, contractors, volunteer firefighter, etc) with the exception of the Fire officer's on-call vehicle. It is understood that when

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responding to a call municipal business shall take priority and officers will report directly to the scene.

~~d. Non-work related individuals including family members of an employee shall not be transported in a municipal vehicle.~~

e.d. Municipal vehicles are to be operated at all times in accordance with the Highway Traffic Act and Municipal Bylaws. Penalties associated with any violation are the responsibility of the operator of the vehicle.

f.e. In the event that an employee's licence is suspended or revoked, he/she must notify their supervisor immediately.

10.6. Conflict of Interest

~~Employees will conform to the Corporate Conflict of Interest Policy H14-01393 where the following has been stipulated:~~

a. An employee will be considered to have a conflict of interest where he or she or a member of his or her family has a direct or indirect financial interest in a contract or proposed contract with the Town, and where the employee could influence the decision made by the Town with respect to the contract. A conflict exists where an employee could directly influence the decision made in the course of performing his job duties, and also where he could indirectly influence the decision through exerting personal influence over the decision maker.

b. It is the employee's responsibility to identify and report any possible or actual conflicts of interest to their supervisor, regardless of whether or not the employee benefits from it.

c. If a potential conflict exists because of an employee's personal or family interest in a property matter, a business dealing with the Town, or similar circumstance, the employee must advise his or her supervisor of the situation, in writing, and the supervisor will then make appropriate alternative arrangements to handle the matter.

Outside employment, business and volunteer activities

Outside Activities are permitted provided conducted by municipal employees, whether consisting of employment for profit or participation in non-profit activities, are permitted under the Conflict of Interest Policy H14-01393; in addition employees must ensure the following:

a. There must be no conflict of interest with the Employee's official duties;

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b. Outside activities must occur outside the employee's working hours with the Town of Espanola;

c. There must be no adverse effect on the community or the ability of the employee or other staff to perform their duties and functions;

d. Where an employee is or becomes involved in such private employment, his or her Department Manager must be informed and the Department Manager can allow the employee to continue with the activities in question, or prohibit further involvement.

Entertainment and gifts

a. In order to preserve the image and integrity of the Town of Espanola, business gifts should be discouraged, however, the Town recognizes that moderate hospitality is an accepted courtesy of a business relationship. Recipients should not allow themselves to reach a position whereby they might be or might be deemed by others to have been influenced in making a business decision as a consequence or accepting such hospitality.

b. If an employee receives a gift that is of more than the nominal value (\$100.00) or the employee is uncomfortable with the gift they have been offered, speak to the Department Manager or CAO.

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11.7. Media and Public Relations

Communications with the media and public will be conducted so that all information originates from a qualified, informed and approved spokesperson, as per Corporate Communications Policy C12-01279 and Webpage Policy M10-01326.

- a. Employees shall not compromise the Municipality's interests in any way, by personal use of letterhead, email addresses or Facebook posts.
- b. Employees shall use sound judgment and common sense in using social media and ensure that all social media use conforms to this Code of Conduct as well as corporate values and sound business practice.
- c. If you repost something written by someone else, ensure you have the proper permission to do so. Do not use copyrights, trademarks, publicity rights or other rights of others without the necessary permissions of the rightholder(s).
- d. Do not discuss situations involving named or pictured individuals without their permission.

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- e. You have an obligation to ensure that posts are accurate and not misleading and that they do not reveal non-public information about the Town of Espanola.

12.8. Interpersonal Behaviour of Municipal Employees

- a. Treat Every Person with Dignity, Understanding and Respect

All Municipal employees shall abide by the provisions of the *Human Rights Code* and the *Respect In the Workplace Policy H04-01615*, and shall treat every person including Members of Council, Committees, Boards, municipal employees, individuals providing services on a contract basis and the public with dignity, understanding and respect for the right to equality and the right to an environment that is safe and free from harassment and discrimination.

Employees found in contravention will be subject to Discipline Policy H05-01374.

13.9. Protection of Privacy

- a. All employees shall comply with the Municipal Freedom of Information and Protection of Privacy Act at all times. Public comments, discussions and disclosures to the media regarding employees or individuals that breach a person's privacy is deemed to be a contravention of this Code of Conduct.

10. Compliance with the Code of Conduct

- a. Municipal employees are encouraged to seek clarification from the supervisor if they are uncertain as to whether an existing or contemplated action may contravene the Code of Conduct.

~~b. Complaints or inquiries concerning the conduct of any municipal employee shall be made in writing to your supervisor or the CAO/Treasurer. Complaints or inquiries concerning the CAO/Treasurer shall be submitted to the Clerk. The Clerk will consult with the Mayor and the Municipal Human Resource Consultant will be engaged.~~

~~c. All complaints or inquiries will be treated as confidential.~~

~~c. A copy or summary of any written or oral complaint received is to be sent immediately to the employee complained against with a request to provide a response.~~

~~c. The CAO/Treasurer or designate shall investigate all complaints or inquiries concerning the conduct of a municipal employee.~~

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d. ~~The employer shall summarize the findings of the investigation in written form and present to the employee complained against, the findings and the appropriate course of action to be taken.~~

e.b. ~~Where an employee is found to have breached the Code of Conduct the employer shall take disciplinary action in accordance with the Discipline Policy H05-01374.~~

c. ~~Former Municipal employees are bound by the Municipal Confidentiality Policy H13-01391.~~

f.d. This Code of Conduct will be made available to all employees by providing it at the time of orientation and by inclusion with human resource policies maintained by all departments. In addition, employees shall be required to acknowledge receipt and acceptance of the Code annually and/or from time to time as necessary.

e. This Policy supports but does not replace the rules of professional conduct or ethics set out by professional designations.

C. REPORTING

a. Complaints or inquiries concerning the conduct of any municipal employee shall be made in writing to the Department Manager or the CAO/Treasurer. Complaints or inquiries concerning the CAO/Treasurer shall be submitted to the Clerk. The Clerk will consult with the Mayor and the Municipal Human Resource Consultant or a lawyer will be engaged. See Appendix B for COMPLAINT FORM.

In order to achieve due process, a complaint must be made in a timely fashion – generally within two weeks of the alleged event, but in any case, not later than thirty (30) days after the facts on which it is based became known, or reasonably ought to have become known, to the complainant.

All complaints received will be acknowledged within ten (10) business days.

b. All complaints or inquiries will be treated as confidential.

c. A copy or summary of any written complaint received is to be sent immediately to the employee complained against (within two (2) business days) with a request to provide a response (within ten (10) business days).

d. Depending on the seriousness of the complaint, the Department Manager, CAO/Treasurer or designate shall investigate all complaints or inquiries concerning the conduct of a municipal employee.

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e. The employer shall summarize the findings of the investigation in written form (within thirty (30) days of receiving the complaint) and present to the employee complained against, the findings and the appropriate course of action to be taken.

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f. The complainant shall be advised in writing when the investigation has concluded, whether the complaint was well-founded, and if so, that appropriate corrective action has been taken.

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g. On an annual basis a report which summarizes the number of complaints received, whether the complaints were well-founded, and whether corrective action has been taken shall be reported to Council.

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D. REMEDIAL ACTION

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g. Where an employee is found to have breached the Code of Conduct the employer shall take disciplinary action in accordance with the Discipline Policy H05-01374.

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**ACKNOWLEDGEMENT
Appendix 'A'**

SIGNATURE

The undersigned Town of Espanola Employee, hereby acknowledges receipt of a copy of Bylaw 2755/17, Code of Conduct for Municipal Employees.

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Signature of Employee

*Acknowledgement of Receipt of Employee Code of
Conduct Policy*

Date of Signature

PRINT NAME

NOTE:

The Employee acknowledges that a copy of Bylaw 2755/17 containing the Code of Conduct Policy for Municipal Employees was provided to them. One signed copy of the "ACKNOWLEDGEMENT" was returned to the CAO/Treasurer to be placed in the Employee File and the Employee retained a complete copy of the Bylaw.

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Complaint Form
Appendix "B"

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Department:	Administration	Form Number:	M99-01299
Subject:	Code of Conduct Complaint Form	Effective Date:	09/10-19
Policy No:	M04-012??	Revision Date:	
Bylaw No:		Version #:	1

**CODE OF CONDUCT
COMPLAINT FORM**

To the Department Manager: (name of Department)

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**The undersigned hereby lodges an official complaint regarding
(Who)**

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**Description and comments regarding the complaint: (What, Where, When,
Why)**

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Signature of Complainant:

Address and

Telephone#:

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STAFF REPORT

DEPARTMENT: Administration

DATE: August 16, 2019

ITEM: Fees Bylaw

RECOMMENDATION: Be It Resolved That: As Recommended by the Corporate Services Committee That: Bylaw No. 2560-13 be amended as presented and furthermore that Departments review the Schedule which relates to their respective Departments for an analysis of actual costs and fees charged by other municipalities.

BACKGROUND:

The fees bylaw has been consolidated for ease of use, with the exception of water & sewer. With all fees being consolidated, user charges can be easily referenced and the annual cost of living percentage increase applied each year.

ANALYSIS:

The fees are always being challenged by users and has led to a review of certain fees as they have come up, however a thorough review of all fees is warranted. Staff would recommend that each Schedule of Fees be reviewed by the respective department and brought forward to Corporate Services as finalized, rather than wait for all fees to be reviewed at once.

"Schedule A" - The Manager of Leisure Services has undertaken a very comprehensive review of fees and allocation of actual costs and will be bringing the results of this review forward at a future date.

"Schedule B" – the following changes are proposed

- Reduce the tax fee for Tax Certificates from \$81 to \$65. This is based on an average of various municipalities polled which ranged from \$40 to \$108.
- Many property owners were requesting tax account print outs and using this for the lawyers to use in the sale process, this was leading to many inaccurate or incomplete balances being relied upon during the property sale process. This prompted a bit of a comparative analysis and a disclaimer now appears on the tax account print out which prompts more lawyers to seek the legal certificate.

Other cleanup items were required to create consistency between the schedules.

EXISTING POLICY: Bylaw 2560/13

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STRATEGIC GOAL:

- ☐ 1) Improve and Maintain our Infrastructure
☐ 2) Sustainable Economic Growth & Prosperity
☒ 3) Excellence in Government
☐ 4) Safe and Healthy Community

FINANCIAL COMMITMENT: N/A

IMPLEMENTATION: N/A

Prepared By: Cynthia Townsend

Department Manager: _____

Clerk Treasurer/Administrator: Cynthia Townsend

Approval of Recommendation: Yes ✓ No

Comments: _____



The Corporation of the Town of Espanola

Bylaw No. 2560-13

Schedule 'A'

Leisure Service Rates Summary

All rates in this Schedule are subject to HST

unless otherwise stated

Effective January 1, 2019

**Non-Resident Fees of 10% will be applied to
all memberships, swim lessons, pool, ice, field rentals, room
rentals, aqua & fitness programs**

Rental Category	Fees 2019
------------------------	----------------------

Ice Rentals

Non Prime Youth	67.75
Prime Youth	101.00
Non Prime Adult	101.00
Prime Adult	150.50

Swimming Pool

Education (50)	89.75
Education (50+)	112.75
1-40 people	140.00
40+ people, Additional	27.50
Slide	27.50
Swimming pool cancellation	52.00

Facility Rooms

Meeting Room/hr	24.25
Program Bar/hr	35.00
Program Full/Auditorium/hr	57.75
Program Pool Side Aud/hr	46.25
Meeting Room/day	62.50
Kitchen	95.50
Barside/Auditorium	190.50
Poolside/Auditorium	318.75
Full Auditorium	510.25
Use of dishes	81.75
Removal of fitness mats	218.25
Refundable Deposit – full auditorium rental w/kitchen and dishes. Refundable within 7 days if condition is acceptable after use	224.00

Arena Floor (No Ice)

Program/hr	51.75
Arena Surface	947.00

Squash

Child	4.75
Youth (13 – 18 yrs)	5.00
Senior (55+)	5.00
Adult	5.25

Skating Drop-in & Passes

Public Skate		2.75
Senior (55+)		Free
Shinny	Child/youth/senior	3.75
	Adult	7.25
Family skating- minimum of 3		7.00

Swimming Pool Drop-in & Passes

Child	4.75
Senior (55+)	5.00
Youth (13-18 yrs)	5.00
Adult	5.25
Aqua Fit Drop-in	8.50
Pool & Fitness drop in	11.75
Family	10.25
Aqua fit Senior (10 passes)	51.75
Aqua fit Adult (10 passes)	55.50
Pool Pass Child (10 passes)	33.50
Pool Pass Senior (10 passes)	33.50
Pool Pass Youth (10 passes)	33.50
Pool Pass Adult (10 passes)	39.50

Diaper Fit Drop-in	8.50
Diaper Fit – Adult	55.50
Diaper Fit - Senior	51.75
Swim registrations-lower level 30 Min.	63.75
Swim Registrations-Higher Level 45 Min.	65.75

Fitness Centre Drop-in

Youth (13-18)	8.50
Senior (55+)	8.50
Adult	8.75
Family	33.50

Fields

Minor Ball/field	13.50
Tournament field/day	80.00
Field (Ball/Soccer)	80.00
Pavilion/day	97.50
Mixed league/team	395.50
Adult league/team	845.25

Administration fees and Miscellaneous items

Administration fee –applies to all refunds	12.00
Copy of receipt	6.25
Membership card replacement	6.25
Membership card look-up	3.00
Membership card plastic cover	1.75
Membership purchase of up to two (2) additional family members/person/year	27.25
Squash ball	1.75
Squash racquet, goggles	2.75
Swimmers	3.00
Merchandise Sales not limited to: Aqua belt, goggles, gloves, etc.	Prices as market dictates plus 10%
Locker rental 6 months	46.00
12 months	92.00
Room rental incidentals – internet use	12.00
TV and VCR/DVD (internal)	27.75
LCD projector/screen(internal)	27.75
Flip chart and markers(internal)	12.00
Auditorium sound system(internal)	27.75

Private lessons and others

Private swim lessons/ ½ hr x 8		175.00
Private swim lessons/hr x 8		240.50
Guest pass-one day-two areas/day		12.00
Guest pass – fitness or squash or swim/7 days		27.75
Core Fitness Lead Instructor Programs /Session	Adult	8.00
	Child/Youth	6.50
	Senior	7.50
Fitness program drop in/session		12.00
Fitness Swipe Card – Senior		85.25
Shower Use		11.25

OTHERS:

- No rental or loaning of tables, chairs or other equipment.
- No food or food items provided with birthday party rentals.
- No food or food items provided with rental of meeting/auditorium rooms.

Memberships

2019

Gold (Three Areas)

	1 month		3 months		6 months		1 year	
Individual		81.50		221.25		394.50		687.50
Couple		98.75		264.50		470.75		825.00
Family		114.75		309.75		550.00		962.25
Sen/Yth/Child		65.75		176.75		314.00		550.00
Senior couple		79.50		213.50		377.50		658.50

2019

Silver (Two Areas)

	1 month		3 months		6 months		1 year	
Individual		60.00		162.00		287.75		504.25
Couple		71.25		191.50		340.75		596.00
Family		81.50		221.25		393.50		687.50
Sen/Yth/Child		49.50		133.25		236.00		412.75
Senior couple		59.25		156.00		283.25		494.00

2019

Bronze (One Area)

	1 month		3 months		6 months		1 year	
Individual		33.50		88.50		157.25		275.25
Couple		43.75		118.50		209.75		367.00
Family		49.50		133.25		236.00		412.75
Sen/Yth/Child		27.75		73.50		130.50		229.25
Senior couple		33.50		88.50		157.25		275.25



The Corporation of the Town of Espanola

**By-law No. 2560/13
Schedule "B"
Tariff of Fees
Effective January 1, 2019**

Administrative		
Tax Certificates		65.00
Administration Fee (i.e. Charges/Additions to the Tax Roll)	10% of Addition/Charge	
Request for Zoning		57.00
Request for occupancy permit under the Building Code Act (beyond 1 year expiry of building permit, Fire Code, Zoning Bylaw)		57.00
Request for work order (outstanding work orders and permits under Building Code and Fire Code)		57.00
Request for inspections (i.e. business owner requesting inspection, day care inspection)		57.00
Request for letter of compliance (i.e. wood stove, liquor licence)		57.00
Official Plan		29.00
Zoning Bylaw		29.00
Load Restriction permit		57.00
Certification of documents		12.00
Commissioning of documents		12.00
Marriage License		155.00
1st nation status		101.00

Bingo, Raffle, Nevada and other gaming licenses	12.00
Hawkers and Peddlers Permit	527.00
Council Agenda Package	6.00
NSF cheques	35.00
Service Charges	
Water and sewer accounts	1.25% monthly, 15% annum
Accounts Receivable	1.25% monthly, 15% annum
Tax accounts	1.25% monthly, 15% annum
Planning Applications	
The following Tariff of Fees are non-refundable fees charged by the Corporation of the Town of Espanola to cover the Municipality's review of the prepared amendments and/or agreements submitted by the applicant and to retain such additional planning and engineering consultants as are necessary to properly evaluate the amendment and or agreement.	
Site Plan Agreement	1718.00
Official Plan Amendment	1718.00
Zoning Bylaw Amendment	1031.00
Plan of Subdivision Application	1718.00
Minor Variance	459.00
Consent Application	459.00
Validation Certificate	459.00
Part Lot Control	459.00
Deeming Bylaw (Applicant registers Bylaw)	205.00
Fire Services Inspections	
Including HST	
Retro-fit Inspections-1st/hr flat rate for 3 to 6 units	188.00
Retro-fit Inspections-1st/hr flat rate for 7 to 16 units	287.00
Retro-fit Inspections-1st/hr flat rate for 17 or more units	343.00
Additional hours required will be invoiced at a rate of \$47.00/hr	



The Corporation of the Town of Espanola

By-law No. 2560/13

**Schedule "C"
Building Permit Fees
Effective January 1, 2019**

The fees payable by the applicant for a building/demolition permit are outlined below.

A processing fee of \$40.00 will be automatically added to all permit fees.	40.00
1. New buildings, alterations, additions, re-erection and repairs, etc.:	
a) value of construction costs per \$1,000 or part thereof	18.00
demolition permit fee per 1,000 sq ft or portion thereof whichever is	
b) greater	45.00
c) prefab storage shed permits	59.00
2. Installation and/or removal of underground tanks and pumps (gasoline, diesel, fuel, oil, water, etc.)	186.00
3. Moving Permit:	
a) for buildings/structures having gross floor area less than 300 sq. ft	59.00
b) for buildings/structures having gross floor area of 300 sq. ft	115.00
4. Deposit Fee - Upon the direction of the Chief Building Official, a deposit fee as hereinafter provided may be requested to cover the following:	
a) site clean-up	
b) road clean-up or repair	
c) drainage ditch clean-up	
d) municipal storm sewer clean-up	
e) reinstatement of municipal services	

After verification by the Municipal Officer as to contractor's discharge of duties in relation to reason for deposit request, such deposit shall be returned. In the event municipal employees are required to restore or clean up or re-instate municipal properties or services, such costs or portion of costs shall be deducted from the deposit fee and the balance refunded.

5. Exemptions: Buildings and/or structures or any part thereof that are exempt from assessment by virtue of paragraphs 3, 9, 10 and 19, of Section 3 of The Assessment Act, R.S.O. 1970, i.e. Churches, municipal properties, Boy Scouts/Girl Guides, Forestry purposes and amendments thereof are exempt from permit fees but all other aspects of municipal, provincial and all other codes, regulation and bylaws must be adhered to in their entirety.	
6. Conditional Permit a) value of construction costs per \$1,000.00 or part thereof, with a minimum of \$1,000.00, plus a refundable deposit to be determined by the Chief Building Official	18.00
7. Change of Use Permit a) non-refundable application fee	93.00
8. Plumbing Permit a) 1 to 6 fixtures	45.00
b) each additional fixture	10.00
c) additions or changes to existing fixtures	10.00
d) sewer connection	10.00
e) connection to municipal water system i.e.: sprinkler system	45.00
9. Amendments to Permits (within the same calendar month) a) minimum fee or	93.00
b) value of amended construction costs per \$1,000 but the fee shall not be less than \$50	12.00
10. Re-Inspections for Inspections a) on interior or final inspections where the work is not complete for the requested inspection	93.00
11. Boat Dock Permit	45.00
12. Request for Inspection	57.00
13. Detached Buildings under 108 Square feet (Zoning Compliance)	40.00
14. Occupancy Permit	57.00
15. Main Heating System Building	64.00
16. Installation of Siding per dwelling	45.00
17. Windows and doors a) Optional Windows and Doors Permit for Residential for Non-Structural Purposes per unit (<i>Non-Structural meaning like for like size</i>)	45.00
b) Windows and Doors Permit for Structural Purposes per unit	45.00
c) Windows and Doors Permit for Commercial per unit	45.00
18. Pool Enclosures	82.00

19. Installation of Storage Tanks	186.00
20. New Solid Fuel Burning Appliance Inspection per Appliance	46.00
21. Steel Roof (residential)	58.00
22. Commercial Roofs per \$1,000 per cost of construction	18.00
23. Calculation of Estimated values	
a) dwelling units per sq. ft of floor area	175.00
b) two storey or more & addition, per sq. ft of floor area	146.00
c) detached storage buildings and detached residential garages, per sq. ft	34.00
d) carports per sq. ft	34.00
e) attached garage per sq. ft	45.00
f) commercial and industrial buildings (shell only) per sq. ft of gross area	104.00
g) commercial buildings/mercantile/office/restaurant/etc. per sq. ft of gross area	208.00
h) decks, porches, gazebos per sq. ft of gross area	18.00
i) solariums, sunrooms per sq. ft	109.00
j) tents (air supported / public assembly	64.00
k) repairs, renovations and material alterations not readily identified by the above criteria will require written estimates from a contractor	Value to be determined by the CBO
l) SPECIAL OCCASION , the Chief Building Official may, for any of the above or where there is a dispute, calculate the estimated value at his discretion, based on written estimates provided by a contractor	
s) PERMIT FEES DOUBLE IF ANY WORK REQUIRING A PERMIT IS COMMENCED PRIOR TO RECEIVING A PERMIT FROM THE BUILDING DEPARTMENT.	
REFUNDS	
24. If a Building Permit has been issued and applicable fees paid, project has not commenced; fees may be refunded as follows:	
a) 80 percent (80%) if administrative functions only have been performed.	
b) 70 percent (70%) if administrative and zoning functions only have been performed.	
c) 45 percent (45%) if administrative, zoning and plans examination functions have been performed.	
d) 35 percent (35%) if the permit has been issued and not field inspections have been performed subsequent to permit issuance.	



The Corporation of the Town of Espanola

By-law No. 2560/13

**Schedule "D"
Sign Permit Fees
Effective January 1, 2019**

Type of Sign	Fee
Processing fee will be added to all permit fees	40.00
Permanent Sign	114.00
Re-facing to an existing sign	57.00
Renewal of permits are yearly and must be made to the Municipality by the 15th day of Jan.	114.00
Mobile signs, sandwich board for a max of 30 days	40.00
Directional signs per year	56.00
Signs under Section 3.6	No fee except for posters \$100.00 refundable deposit
Permit fee doubles if any work requiring sign permit is commenced prior to receiving a permit from the Building Department, or failure to renew a mobile sign permit by the due date.	



**The Corporation of the Town of Espanola
By-law No. 2629/14
Effective January 1, 2019**

**Schedule "E"
Cemetery Fees**

Plot Fees:	Plots	Perpetual Care	Total
Resident	375.00	250.00	625.00
Non-Resident (3.5ft x 10ft - 1.05m x 3.05m)	750.00	500.00	1250.00
Cremation - Resident	225.00	150.00	375.00
Cremation - Non-Resident (2.0ft x 2.5ft - .61m x .75m)	360.00	240.00	600.00

REFUNDS ON PLOTS WILL BE CHARGED A \$25.00 ADMINISTRATION FEE

Interment Fees:	Resident	Non-Resident
Adult	405.95	588.80
Child	182.85	364.55
Infant	152.95	305.90
Cremation	117.30	235.75
Winter – Full Burial	883.20	1060.30
Winter - Cremation	265.23	391.52

WINTER FEES: Shall commence December 1 and remain in effect until May 31st or until such time as sufficient frost has left the ground as determined by the Manager or his designate.

ACTUAL RENTAL COSTS OF MACHINERY not included in winter burials.

DISINTERMENT FEES:	
Disinterment and reburial within the cemetery (Full Burial)	1118.95
Disinterment and reburial in same grave (Full Burial)	883.20
Disinterment and reburial in another cemetery (Full Burial)	706.10
Disinterment of cremated remains	141.45
Disinterment and reburial of cremated remains	224.25

OTHER FEES:	
Late funerals arriving after 2:30 pm on weekdays	117.30
Full burial interments on Holidays, Saturdays, Sundays & Monday morning	471.50
Cremation interments on Saturdays (hole is prepared the day before)	117.30
Lowering device rental	117.30

THE ABOVE CHARGES ARE IN ADDITION TO THE REGULAR CHARGES

MONUMENT CARE	
Temporary Markers	No Fee
Flat markers under 172 square inches	No Fee
Flat markers over 172 square inches	50.00
Upright monuments up to 4 feet in height & width	100.00

Miscellaneous Fees	
Installation of Flat Marker by PWD	115.00
1 shrub removal (less than 1.2 meters) -cutting & disposal (no root removal)	65.00
1 shrub removal (larger than 1.2 meters) -cutting & disposal (no root removal)	75.00

FEES ARE SUBJECT TO HST

Department: General Administration	Form Number: A99-01370
Subject: Staff Report	Effective Date: 06/05/17
Policy No:	Revision Date: 13/05/29
Bylaw No:	Version #: 2

STAFF REPORT

DEPARTMENT: Administration

DATE: October 25, 2019

ITEM: Water and Sewer charges

RECOMMENDATION: Be it resolved that:

For information and direction.

BACKGROUND:

Mr. Gord Hipel, Trustee for Espanola United Church attended the Regular Meeting of Council on October 22, 2019 raising concerns on the water and sewer charges being billed to the Espanola United Church. It was the consensus of Council to have this item sent the Corporate Services Committee for discussion.

ANALYSIS:

During the installation of the water meters in 2017, it was recognized that Churches in the municipality had never been billed for their use of water and sewer. Although places of worship are exempt from property tax (under the Assessment Act) there is no current legislation advising that these types of institutions are exempt from user fees. Staff verified with other municipalities and confirmed that all of their churches are paying water and sewer fees. Letters were sent out to the churches advising of the installation of the meters.

As the transition to billing based on the meters started, it was identified that Hydro was not notified to begin charging Churches these user fees. Follow up correspondence was sent to the churches advising that the charges will be collected on their hydro bills beginning May 1st, 2019.

In addition, Mr. Hipel advised it was his understanding that there was not a method in place to read the meters. For clarification, the water meters that are installed contain software that is read on a monthly basis using radio frequency that is collected by our Public Works Department staff.

It should be noted that based on the information collected for the United Church for the month of August their billing amount is \$66.10, much lower than the monthly charges of \$99.91 if not metered.

EXISTING POLICY: Bylaw No. 2806 Billing and Collection of Water and Wastewater

STRATEGIC GOAL:

Department: General Administration	Form Number: A99-01370
Subject: Staff Report	Effective Date: 06/05/17
Policy No:	Revision Date: 13/05/29
Bylaw No:	Version #: 2

- ☒ **1) Improve and Maintain our Infrastructure**

☐ **2) Sustainable Economic Growth & Prosperity**

☐ **3) Excellence in Government**

☐ **4) Safe and Healthy Community**

FINANCIAL COMMITMENT:

IMPLEMENTATION: Upon Council resolution.

Prepared By: _____

Department Manager: _____

CAO/Treasurer: _____

Approval of Recommendation: Yes ___ No ___

Comments: _____

ESPANOLA PASTORAL CHARGE

Telephone: Church (705) 869-1215

OCT 24 2019



THE UNITED CHURCH OF ESPANOLA

137 Sheppard Street

Espanola, ON P5E 1A1

My name is Gordon Hipel, I am here tonight as a Trustee of The United Church of Espanola regarding the sewer and water charge of \$99.91. As I am sure you must be aware that churches are struggling to survive due to low attendance. I want this Council to know that the United Church supplies a meeting place for many groups in this town – no rental fees are charged, however, some groups are able and do pay a donation if possible.

This town does not have any facilities for any groups if they don't pay high rental fees.

Some of the groups meeting at our church are: Collective Kitchen (Our Children Our Future), Alcoholics Anonymous, Sparks and Brownies, Narcotics Anonymous, Quilters Guild and Save A.B. Ellis.

We are pleased that we have the facilities for these groups, and welcome every one of them.

My question to Council is – did Council instigate and approve these charges to the churches of Espanola and if not, who did?

A couple of years ago, businesses and churches had water meters installed, and from what I know – there is no method set-up to read these meters. A large expense with no return.

We request at this time that Council re-think this decision and reverse this action.

Thank You Very Much

Department: General Administration	Form Number: A99-01370
Subject: Staff Report	Effective Date: 06/05/17
Policy No:	Revision Date: 13/05/29
Bylaw No:	Version #: 2

STAFF REPORT

DEPARTMENT: Administration

DATE: October 22, 2019

ITEM: 2018 Library Surplus

RECOMMENDATION: Be it resolved that:

As recommended by the Library Board: That the surplus funds from the Library 2018 Budget in the amount of \$13,770 be allocated to Library Building reserves.

BACKGROUND:

As specified in the Reserve Policy departmental surplus/deficits are transferred to/from the tax rate stabilization reserve or to a specific reserve as identified in the policy. Currently there is no provision for this in the policy.

ANALYSIS:

The actual 2018 surplus was \$10,410 once the deficit for the summer students for the library was included of \$3,350 with overall library operations.

In 2017, the Library surplus was \$1,964 however in 2016 there was a deficit of \$22,517, in 2015 another deficit of \$17,531 and in 2014 a deficit of \$7,186.

Council may want to change the policy moving forward. If so, it is recommended that surplus and deficits be funded out of a Library reserve fund specific to the library.

EXISTING POLICY: none

STRATEGIC GOAL:

- ☐ 1) Improve and Maintain our Infrastructure
- ☐ 2) Sustainable Economic Growth & Prosperity
- ☒ 3) Excellence in Government
- ☐ 4) Safe and Healthy Community

FINANCIAL COMMITMENT: N/A

Department: General Administration	Form Number: A99-01370
Subject: Staff Report	Effective Date: 06/05/17
Policy No:	Revision Date: 13/05/29
Bylaw No:	Version #: 2

IMPLEMENTATION: N/A

Prepared By: Cynthia Townsend

Department Manager: _____

CAO/Treasurer: Cynthia Townsend

Approval of Recommendation: Yes ☐ No ☒

Comments: Recommendation as written is not recommended as the amount is incorrect and the resolution ignores prior year deficits. A change to the amount or to recommend all future surplus/deficits be funded from the Library reserve would be recommended.

June 12, 2019

Motion

19 - 23

That the surplus funds
from the Library 2018

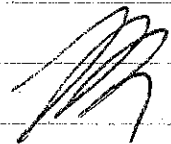
Budget in the amount of

\$13,770 be allocated to

Library ^{Building} ~~facility~~ reserves.

Moved Elbe Dickson

Seconded Lay DeFon



Department: General Administration	Form Number: A99-01370
Subject: Staff Report	Effective Date: 06/05/17
Policy No:	Revision Date: 13/05/29
Bylaw No:	Version #: 2

STAFF REPORT

DEPARTMENT: Administration

DATE: October 7, 2019

ITEM: 2018 Investment Report

RECOMMENDATION: Be it resolved that:
For information.

BACKGROUND:

As per Investment Policy. Policy is attached as it is recommended that Corporate Services review this policy once per term.

ANALYSIS:

There were no portfolio investments during the year. Our investments as per the attached ranged from 1.31% to 2.07%.

Currently, with the exception of the investment in Espanola Regional Hydro all funds are held in interest bearing bank accounts with RBC and the ONE Investment Program.

Alternative investments, such as T-bills or GIC's have been considered from time to time, however due to the extended period of low interest rates there has not been a material benefit to making these investments. Interest rates increased on average 70 basis points making longer term investments more attractive for the future. This increase is reflected in the overall favourable variance compared to budget. The timing of major capital expenditures was also favourable in 2018, with the majority of the costs from the firehall occurring in 2019.

At December 31, 2018 bank balances were \$6,962,556, this is largely comprised of reserve funds of \$4,508,031 at year end and obligatory reserve funds (gas tax) of \$1,176,586. Having reserve funds readily available in the bank has offset the need for temporary borrowing based upon timing of major capital purchases and grants received and reduced short term borrowing costs. Borrowing rates exceed interest returns.

All investments are in accordance with the Investment Policy and the goals and objectives outlined therein.

Department: General Administration	Form Number: A99-01370
Subject: Staff Report	Effective Date: 06/05/17
Policy No:	Revision Date: 13/05/29
Bylaw No:	Version #: 2

EXISTING POLICY: F00-01828

STRATEGIC GOAL:

- ☐ 1) Improve and Maintain our Infrastructure
- ☐ 2) Sustainable Economic Growth & Prosperity
- ☒ 3) Excellence in Government
- ☐ 4) Safe and Healthy Community

FINANCIAL COMMITMENT:

IMPLEMENTATION: Upon Council resolution.

Prepared By: Cynthia Townsend

Department Manager: _____

CAO/Treasurer: Cynthia Townsend

Approval of Recommendation: Yes ___ No ___

Comments: _____

Department: Council	Policy Number: F00-01828
Subject: Investment Policy	Effective Date: 15/12/15
Bylaw No:	Revision Date:
	Version #: 1

Policy Statement

It is the policy of the Town of Espanola to invest municipal funds in a manner, which will ensure the security of principal; provide a reasonable degree of liquidity in order to meet the daily cash flow demands of the municipality, and maximize the rate of return on the investment.

Purpose

The purpose of this policy is to govern the investment of all public funds in accordance with section 418 of the Municipal Act 2001 (as amended) and Ontario Regulation 438/97 (as amended).

Scope

This investment policy applies to all investments made on behalf of the Municipality, including operating funds, reserves, reserve funds, capital funds and trust funds.

Goals and Objectives

The investment objectives for the Town of Espanola, ranked in priority, are as follows:

- a) Security of Principal: The primary objective of this investment policy is to ensure the preservation of the investment principal and to minimize the risk of loss.
- b) Maintenance of Liquidity: The secondary objective is to maintain a reasonable degree of liquidity in order to meet all the operating and capital requirements of the Municipality. Liquidity also provides the flexibility necessary to react to changing market and economic conditions.
- c) Competitive Rate of Return: The final objective is to maximize the rate of return on the investment portfolio without compromising the security and liquidity of the principal.

Authorized Investments

The Municipality may invest in certain securities as set out by Ontario's Eligible Investments and Related Financial Agreements (Municipal Act 2001, O. Reg. 438/97, s.2).

Reporting

The CAO/Treasurer shall prepare and provide an annual investment report to Council through Corporate Services. O. Reg. 438/97, s.8 (1). This report shall contain the following information:

- A statement about the performance of the portfolio of investments of the municipality during the period covered by the report;
- A description of the estimated proportion of investments that are invested in the municipality's own long-term and short-term securities and a description of the change, if any, in that estimated proportion since the previous year's report;

- A statement by the Treasurer as to whether or not, in his or her opinion, all investments were in accordance with the investment policies and goals adopted by the municipality;
- A record of the date of each transaction in or disposal of its own securities, including a statement of the purchase and sale price of each security; and
- Such other information that Council may require, or that in the opinion of the Treasurer, should be included.

Roles and Responsibilities

CAO/Treasurer

- The CAO/Treasurer shall develop and maintain all necessary operating procedures for controlling and safely managing investments.
- The CAO/Treasurer shall have ultimate authority for all investment transactions and to ensure that all investments are made in accordance with this Policy and Ontario's Eligible Investments and Related Financial Agreements Regulation.
- The CAO/Treasurer shall establish an annual process of independent review by the municipality's auditor. This review will provide assurance of compliance with governing legislation and this investment policy.

Council

- Review Policy at least once during term of office as well as review annual investment report prepared by CAO/Treasurer.

Department: General Administration	Form Number: A99-01370
Subject: Staff Report	Effective Date: 06/05/17
Policy No:	Revision Date: 13/05/29
Bylaw No:	Version #: 2

STAFF REPORT

DEPARTMENT: Administration

DATE: October 22, 2019

ITEM: Investment Direction

RECOMMENDATION: As recommended by Corporate Services: Be It Resolved That:

Council request investment recommendations for medium to long term investments of \$5 million with the with the investment firm that provides the best return and whose recommendation is consistent with the requirements outlined in the Investment Policy. Further that requests be made to ONE Investment, RBC and National Bank Securities.

BACKGROUND:

The municipality has been using the High Interest Savings Account (HISA) through AMO LAS ONE Investment Program for the investment of reserve funds. There has been some uncertainty on the length of time before funds would be required, depending on funding and time lag on funds received as well as funds required for the policing transition and the construction of the firehall.

With the sale of the utility additional funds have also been invested in the ONE Investment Program.

ANALYSIS:

While some uncertainty will remain with the capital projects required and a short term reserve will have to be set aside for representations and warranties as per the conditions of the sale agreement, council may want to consider investing some of these funds in longer term bonds or securities.

The HISA is a good short-term solution and it is very hard for any banks to match this rate. The current rate is 2.415%. It is anticipated that interest rates will further decrease.

In the short-term, one item we know is coming up for 2020 is replacement of the trunk main from the water treatment plant to Mead/Queensway. Preliminary estimates for this are about \$5 million including the related roadwork, further information will be forthcoming. It will be proposed that we utilize the gas tax funds towards this project which are also currently invested.

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The amount in the HISA is currently \$10.6 million. It is recommended that investment options be requested from HISA, RBC and National Bank for the remaining \$5 million equally divided between medium (2-5 year) and long term options (5+years).

To replace the investment income from hydro of approximately \$52,000/year, under current rates \$2,165,000 would have to be invested at current HISA rates to generate the same income.

EXISTING POLICY: F00-01828

STRATEGIC GOAL:

- ☐ 1) Improve and Maintain our Infrastructure
- ☐ 2) Sustainable Economic Growth & Prosperity
- ☒ 3) Excellence in Government
- ☐ 4) Safe and Healthy Community

FINANCIAL COMMITMENT: Allocation only.

IMPLEMENTATION: Upon Council resolution.

Prepared By: Cynthia Townsend

Department Manager: _____

CAO/Treasurer: Cynthia Townsend

Approval of Recommendation: Yes ✓ No

Comments: _____

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STAFF REPORT

DEPARTMENT: Administration

DATE: October 22, 2019

ITEM: Q3 Budget Variance Report

RECOMMENDATION: Be it resolved that:

Information only.

BACKGROUND:

Budget to actual with variances are circulated quarterly in accordance with Policy F05-01830.

ANALYSIS:

AMORTIZATION & RESERVE TRANSFERS – these are recorded at the end of the year.

TREASURY –

TAXATION – The final quarterly school board payments remain outstanding which amounts to approximately \$265,000. The supplemental revenue is approximately \$58,700. Interest on o/s taxes is slightly below budgeted levels, however does not include September. Heads & Beds grant of \$4,650 is o/s and will be received in final quarter.

GRANTS – Reflects the full \$634,700 in efficiency funding received and the Power Dam grant of \$797,000 which was received in July.

OTHER – Favourable variance primarily the result of interest earned being higher than budgeted by \$26,537.

EXPENSES – Write-offs are approx. \$22,000 below budget ytd.

ADMINISTRATION –

Fees, Charges, Donations – POA (EL& BR) Administration fee to be billed at year end ytd budget is \$22,500.

COUNCIL –current positive variance of \$14,705.70 - \$17,968 is due to legal expenses being less than budgeted. Council travel and training is over budget \$13,190.73

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which is partially offset by positive variances in honorariums and benefits of 5,632.50. Several other smaller variances for other meeting supplies, advertising, etc. account for the remainder.

ADMINISTRATION EXPENSES – Overall positive variance of \$113,553 reflects YTD budget variance for building improvements is \$131,268 as these expenditures have not incurred, the large part of this was for a new roof at the municipal office, however timing did not permit the tendering in 2019, and will most likely carry over to 2020. The remaining \$17,715 reflects various small variances - Audit and Legal fees budgeted for and not yet incurred reflect \$18,500 of the positive variance which is offset by Insurance which includes the cost for the for the full year negative variance of 32,522, various other small variances including hydro account for the balance. Software support is over \$1,345 which reflects the timing of the renewal for software licence – this item is expected to be over due to issues with the virus experienced in September.

POLICE SERVICES/STRATEGIC INITIATIVES –This grouping was used for the police transition in 2018, for 2019 it is utilized for strategic planning and includes expenses for the Oracle Poll.

FIRE –

VOLUNTEERS – paid semi-annually

VEHICLES & EQUIPMENT – reflects costs to repair pumper at a cost of \$16,400

FACILITY MAINTENANCE – positive variance reflects the new build

DISPATCH – costs are coming in below budget, partially

TRANSFER TO RESERVES - \$18,663 was transferred from the firehall to public works to cover the cost of the fencing required as part of the new construction

CAPITAL – Firehall construction complete, transfer from reserves to offset capital cost has been recorded. Additional costs include an underestimate on contract administrative costs of \$2,544 a payment to Beamish for additional paving to the east side of the building for \$5,669.38

POLICE SERVICES – Positive variance of \$516,193.40, offset with billing adjustments received after period end of \$200,631 posted in October, overall still expect a positive variance.

BUILDING SERVICES –

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PERMITS AND FEES – Permits are lower than ytd budget which reflects a slower than expected construction season.

BUILDING INSPECTION SERVICES – below budget 32,088 partially due to vacancy during the period of June – August, and related training for savings of approximately \$22,000. Other savings were in professional fees -\$4,400, vehicle parts -\$2,600, various other small amounts.

SHARED SERVICES – cost recoveries for some mileage billings were outstanding at the end of the quarter.

PROPERTY STANDARDS – positive variance result of wages, position vacant and possibly not all time being coded to this area, also savings in training and professional fees.

BYLAW ENFORCEMENT – Includes ANIMAL and BYLAW enforcement, 4th quarter made in September.

POA – Of the Espanola amount, proceeds are cost shared with surrounding municipalities and our share would be 45%, however of this amount it will also include amounts owing to other municipalities, could be Sudbury, Timmins, etc. as we receive payments for fines which could be charged in other areas and we then remit the payment to other municipalities. These charges to be finalized when year-end is finalized.

The Elliot Lake and Blind River amounts are all paid back to those municipalities with the exception of our administration fee and an allocation of wages. Administration fee of approximately \$25,000 is outstanding and processed at year end.

Overall revenues collected for this area have decreased significantly from the prior year, this is a result of the decrease in charges being laid and could be the types of fines as well.

TRANSPORTATION –

OPERATIONS – negative variance -\$20,359 is comprised of many small variances including summer student category - \$16,912 & Diesel fuel is also a negative variance of \$15,281, these are largely the result of timing of purchase or service and should reverse by year end.

ROADS PAVED & UNPAVED – positive variance is in gravel purchases - gravelling completed in October

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ROADS, BRIDGES & CULVERTS, TRAFFIC OPERATIONS – positive variance of approx. \$16,000 in these areas largely reflect the timing of the work and offset by the negative variance in WINTER CONTROL.

WINTER CONTROL – Negative variance of \$22,674 reflects the winter and the timing of the budget to actual results.

STREETLIGHTS – reflects the 2 month delay in receiving hydro bills.

CAPITAL – offset is Transfer from reserves, the funding for the Trunkmain was not successful and therefore did not proceed during the year. This includes the final topcoat for Highway 6 which is complete, funding has not yet been received expected to be approximately \$360,000.

SEWER SERVICES –

FEES – reflects the 2 month delay in receiving payment from Hydro. Up to September 30th Espanola Regional Hydro remitted what they billed for water & sewer, in exchange they assumed the risk of uncollectible receivables and benefited from the interest. As of October 1st, Hydro will be remitting as they collect for August and September water & sewer billings.

OPERATIONS - \$44,250 is $\frac{3}{4}$ of tax bill not yet journalized, hydro \$7,000 due to delayed billing, parts & outside contractors approximately \$173,000 under budget due to timing of the major repair items – the secondary clarifier rebuild for approximately \$129,000 work is in progress and invoice from OCWA will follow completion, quotes for concrete clarifier come in over budget so this job was deferred - \$45,000 budgeted

DISTRIBUTION – positive variance of \$30,135.86 – only about $\frac{1}{4}$ of all scheduled maintenance and flushing completed due to staff shortages and other priorities, Hydro - \$5,000 under budget

FINANCING – semi-annual payments made in June and December, adjustment for interest recorded at year end

STORM SEWER – positive variance of \$33,692, catch basin repair at the ball field came in under budget, supply purchase outstanding

CAPITAL – PO has been issued for SCADA upgrades

WATER SERVICES -

FEES – same as sewer

PLANT OPERATIONS – \$43,500 is $\frac{3}{4}$ of tax bill not yet journalized, hydro \$28,544 due to delayed billing, \$80,000 paid to outside contractors in October for September,

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\$108,750 outstanding bill for water treatment chemicals. Other capital work completed, invoicing is outstanding - \$23,000.

DISTRIBUTION - positive variance of \$89,300 – flushing completed end of September/beginning of October, this also reflects fewer frozen water lines.

ENVIRONMENTAL/ COLLECTION & DISPOSAL -

Positive variance of a \$8,877 –garbage collection payment for October made in September \$13,483, had budgeted \$2,000 for additional containers which have been delayed pending contract negotiations - \$7,236 payment is outstanding in g/l.

HEALTH SERVICES – Doctor recruitment payment outstanding.

CEMETERY – purchase of a lawn mower to be coded to capital.

SOCIAL SERVICES – CARE VAN – insurance and admin costs to be allocated.

SENIORS – donation of \$2,000 outstanding to be paid in final quarter.

LEISURE SERVICES –

OUTDOOR RINK – positive variance reflects effort of dedicated volunteer for the outdoor rink and lack of paid time for routine maintenance.

BALL PARKS – positive variance of \$13,473 reflects fees above budget \$7,100 ytd and savings in outside contractors \$7,238.

PROGRAMMING – positive variance \$7,625 partially wages of \$5,131 which reflects shared positions between other departments, possibly not all benefits getting allocated.

BUILDING & FACILITY –positive variance of \$71,618 – \$21,325 in wages as a result of working short-staffed, \$24,890 is in hydro which reflects the 2-month delay in billing, \$19,350 in GAS which is partially due to lower rate increases than anticipated, OUTSIDE CONTRACTOR line item has a negative variance of \$15,915 as a result of extra maintenance as a result of snow load, partially offset with positive variance in general building maintenance of \$17,451 and various other small amounts.

FITNESS – Negative variance of \$13,796 reflects a decrease in memberships.

ARENA – negative variance of \$34,167, no ice rentals April – late August, so negative variance of \$23,880 should reverse, approximately \$3,000 higher than same period last year. Maintenance is higher due to the extra work on roof due to snow load last March. In-Kind Donations of \$3,928 for ice surface rental.

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FACILITY RENTALS – Includes Floor Rental Revenues and an offsetting In-Kind Donation codes in respective areas to try and track usage better. Rentals up \$6,374.60 over budget, In Kind donations of \$4,949

LIBRARY – Overall negative variance is 5%.

COMMUNITY EVENTS – Small variances fluctuate with the timing of the events, Pumpkin Festival was in October therefore a positive variance in Community Events, Santa Claus Parade in November.

HISTORICAL PARK – this has been delayed due to availability of architect and contractor, new sign installed in October, all supplies have been ordered in order to meet criteria of funding, revenue to be applied at year end as it is currently in Deferred Revenue and a portion in reserve.

PLANNING & DEVELOPMENT –

PLANNING – Consent fees higher than budgeted, \$3,205, wages less than budgeted - \$1,919, expenditures are dependent on level of activity, currently legal and planning also under budget \$5,954.

ECONOMIC DEVELOPMENT – \$87,820 positive variance includes \$28,369.50 for the CIP program (this was increased as a result of Olivadel development) and \$10,818 for advertising (winter banner contest) and \$37,500 allowed for costs relating to the Economic Development Corporation, legal costs have not been billed or paid. Also positive variance of \$9,136 for website redevelopment.

CAPITAL – sale of lot in Industrial Park.

SIGNIFICANT BALANCE SHEET AMOUNTS:

CASH - \$7,033,321 2018 - \$8,701,801

TAXES RECEIVABLE

For comparison:

Q3 Summary

	<u>2019</u>	<u>2018</u>
Current	1,378,933.65	1,208,550.07
1 year	184,897.40	188,741.63
2 years	40,225.57	89,561.90
3 years	18,829.37	55,442.48
	<u>1,622,885.99</u>	<u>1,542,296.08</u>

This year to date increase over prior year of approximately 5% is due to the timing and changing of due dates from 2018, the installments were due June 29th and August

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24th and in 2019, due dates were changed to July 31st and Sept 30th. The most significant increase is reflected under current taxes, which reflects the change in due dates and the uptake on pre-authorized withdrawals. The improvement in the other arrears categories could also reflect the change in the legislation which permits the tax sale process to commence after two years, often the formal letters prompts payments.

There are 12 properties in tax sale, with one extension agreement in place.

EXISTING POLICY: F05-01830

STRATEGIC GOAL:

- ☐ 1) Improve and Maintain our Infrastructure
- ☐ 2) Sustainable Economic Growth & Prosperity
- ☒ 3) Excellence in Government
- ☐ 4) Safe and Healthy Community

FINANCIAL COMMITMENT: N/A

IMPLEMENTATION: N/A

Prepared By: Cynthia Townsend

Department Manager: _____

Clerk Treasurer/Administrator: Cynthia Townsend

Approval of Recommendation: Yes ___ No ___

Comments: _____

TOWN OF ESPANOLA
COUNCIL SUMMARIZED



For Period Ending 30-Sep-2019

	BUDGET	BUDGET	ACTUAL	ACTUAL	VARIANCE	VARIANCE
	2019	YEAR TO DATE	2018	2019	TO DATE	PERCENTAGE
TREASURY						
TAXATION	(7,822,292.00)	(5,866,719.00)	(7,979,459.27)	(8,067,879.68)	-2,201,160.68	0.38
GRANTS	(3,379,700.00)	(2,534,775.00)	(2,284,456.06)	(2,896,790.06)	-362,015.06	0.14
OTHER	(201,800.00)	(151,350.00)	(116,709.37)	(180,762.29)	-29,412.29	0.19
EXPENSES	112,100.00	84,075.00	61,702.70	62,019.18	-22,055.82	-0.26
TRANSFER TO RESERVES	652,400.00	489,300.00	0.00	637,400.00	148,100.00	0.30
Total TREASURY	(10,639,292.00)	(7,979,469.00)	(10,318,922.00)	(10,446,012.85)	-2,466,543.85	0.31
ADMINISTRATION						
FEES, CHARGES, DONATIONS	(71,300.00)	(53,475.00)	(27,273.38)	(27,881.79)	25,593.21	-0.48
TRANSFER FROM RESERVES	(130,000.00)	(97,500.00)	(10,000.00)	0.00	97,500.00	-1.00
COUNCIL	246,470.00	184,852.50	153,057.04	170,146.80	-14,705.70	-0.08
ADMINISTRATION	1,285,390.00	964,042.50	860,912.26	850,489.26	-113,553.24	-0.12
POLICE SERV TRANSITION/STRATEGIC INITI	10,000.00	7,500.00	12,765.64	8,524.41	1,024.41	0.14
CAPITAL	0.00	0.00	(6,637.17)	0.00	0.00	0.00
AMORTIZATION	10,000.00	7,500.00	0.00	0.00	-7,500.00	-1.00
Total ADMINISTRATION	1,350,560.00	1,012,920.00	982,824.39	1,001,278.68	-11,641.32	-0.01
FIRE SERVICES						
REVENUE	(6,000.00)	(4,500.00)	(5,127.13)	(2,236.13)	2,263.87	-0.50
OFFICE OPERATIONS	17,200.00	12,900.00	6,154.44	8,727.79	-4,172.21	-0.32
ADMINISTRATION	163,750.00	122,812.50	122,318.48	115,246.33	-7,566.17	-0.06
INSPECTIONS	5,200.00	3,900.00	5,509.75	5,562.38	1,662.38	0.43
VOLUNTEERS	118,010.00	88,507.50	66,568.67	61,661.71	-26,845.79	-0.30
FACILITY MAINTENANCE	41,100.00	30,825.00	15,090.76	24,611.49	-6,213.51	-0.20
OTHER	6,400.00	4,800.00	5,816.40	5,949.60	1,149.60	0.24
VEHICLES & EQUIP	16,430.00	12,322.50	8,602.52	22,934.56	10,612.06	0.86
DISPATCH	25,000.00	18,750.00	7,695.00	11,473.68	-7,276.32	-0.39
TRANSFER TO RESERVES	0.00	0.00	0.00	18,663.00	18,663.00	0.00
AMORTIZATION	24,000.00	18,000.00	0.00	0.00	-18,000.00	-1.00
CAPITAL RESERVE TRANSFERS	(1,818,000.00)	(1,363,500.00)	0.00	(1,806,521.04)	-443,021.04	0.32
CAPITAL	1,918,000.00	1,438,500.00	118,129.26	1,942,365.22	503,865.22	0.35
Total FIRE SERVICES	511,090.00	383,317.50	350,758.15	408,438.59	25,121.09	0.07
POLICE SERVICES						
POLICE SERVICES BOARD	67,650.00	50,737.50	55,497.90	13,202.90	-37,534.60	-0.74
OPERATIONS	2,286,217.00	1,714,662.75	1,933,898.85	1,241,003.95	-473,658.80	-0.28
CAPITAL	0.00	0.00	0.00	(5,000.00)	-5,000.00	0.00
Total POLICE SERVICES	2,353,867.00	1,765,400.25	1,989,396.75	1,249,206.85	-516,193.40	-0.29
BUILDING SERVICES						
PERMITS AND FEES	(140,700.00)	(105,525.00)	(402,931.50)	(65,873.00)	39,652.00	-0.38
BUILDING INSPECTION SERVICES	242,190.00	181,642.50	190,520.32	39,554.23	-32,088.27	-0.18
SHARED SERVICES	(12,300.00)	(9,225.00)	637.28	(2,731.13)	6,493.87	-0.70
PROPERTY STANDARDS	12,800.00	9,600.00	4,553.96	790.73	-8,809.27	-0.92

	BUDGET	BUDGET	ACTUAL	ACTUAL	VARIANCE	VARIANCE
	2019	YEAR TO DATE	2018	2019	TO DATE	PERCENTAGE
General Operating Fund						
BYLAW ENFORCEMENT	43,830.00	32,872.50	28,744.11	48,631.29	15,758.79	0.48
ELECTRICAL INSPECTIONS	6,030.00	4,522.50	5,948.13	5,948.13	1,425.63	0.32
EMERGENCY PLANNING	10,090.00	7,567.50	1,047.11	5,310.61	-2,256.89	-0.30
HEALTH & SAFETY	2,600.00	1,950.00	604.61	2,515.06	565.06	0.29
911 EMERGENCY CALLING	3,000.00	2,250.00	5,793.12	2,849.32	599.32	0.27
TRANSFER TO RESERVE	2,700.00	2,025.00	0.00	0.00	-2,025.00	-1.00
AMORTIZATION	3,000.00	2,250.00	0.00	0.00	-2,250.00	-1.00
TRANSFER FROM RESERVES	(56,000.00)	(42,000.00)	0.00	(56,000.00)	-14,000.00	0.33
Total BUILDING SERVICES	117,240.00	87,930.00	(184,822.86)	90,995.24	3,065.24	0.03
PROVINCIAL OFFENCES						
ESPANOLA FEES	(440,500.00)	(330,375.00)	(337,555.07)	(248,857.43)	81,517.57	-0.25
ESPANOLA EXPENDITURES	396,527.00	297,395.25	213,731.52	179,394.98	-118,000.27	-0.40
ELLIOT LAKE & BLIND RIVER FEES	(389,000.00)	(291,750.00)	(281,089.10)	(189,250.87)	102,499.13	-0.35
ELLIOT LAKE & BLIND RIVER EXPENDITURES	389,000.00	291,750.00	166,251.26	147,932.63	-143,817.37	-0.49
Total PROVINCIAL OFFENCES	(43,973.00)	(32,979.75)	(238,661.39)	(110,780.69)	-77,800.94	2.36
TRANSPORTATION						
TRANSFER FROM RESERVES	(588,995.00)	(441,746.25)	0.00	(18,663.00)	423,083.25	-0.96
OPERATIONS	867,250.00	650,437.50	636,077.15	670,796.59	20,359.09	0.03
MACHINERY, VEHICLES & EQUIPMENT	264,510.00	198,382.50	181,123.41	199,197.71	815.21	0.00
SERVICES	0.00	0.00	(51.00)	(165.00)	-165.00	0.00
ROADS - PAVED	249,000.00	186,750.00	182,188.71	179,184.62	-7,565.38	-0.04
ROADS - UNPAVED	145,000.00	108,750.00	108,013.10	67,526.35	-41,223.65	-0.38
BRIDGES & CULVERTS	35,000.00	26,250.00	20,741.20	19,225.92	-7,024.08	-0.27
TRAFFIC OPERATIONS AND ROADSIDE	68,250.00	51,187.50	54,042.80	41,538.46	-9,649.04	-0.19
SCHOOL CROSSING GUARDS	27,000.00	20,250.00	15,744.62	18,674.51	-1,575.49	-0.08
WINTER CONTROL	412,375.00	309,281.25	256,181.64	331,955.96	22,674.71	0.07
STREETLIGHTS	64,175.00	48,131.25	31,410.94	29,534.33	-18,596.92	-0.39
CAPITAL	903,495.00	677,621.25	(166,723.94)	784,184.90	106,563.65	0.16
Total TRANSPORTATION	2,447,060.00	1,835,295.00	1,318,748.63	2,322,991.35	487,696.35	0.27
SEWER SERVICES						
FEES	(1,266,900.00)	(950,175.00)	(743,749.76)	(759,521.75)	190,653.25	-0.20
PLANT OPERATIONS	827,425.00	620,568.75	548,182.06	357,862.54	-262,706.21	-0.42
DISTRIBUTION	96,000.00	72,000.00	55,954.48	41,864.14	-30,135.86	-0.42
STORM SEWER	88,500.00	66,375.00	48,436.99	32,683.11	-33,691.89	-0.51
FINANCING	100,000.00	75,000.00	99,018.88	99,018.88	24,018.88	0.32
AMORTIZATION	352,125.00	264,093.75	0.00	0.00	-264,093.75	-1.00
RESERVE TRANSFERS	(359,000.00)	(269,250.00)	0.00	0.00	269,250.00	-1.00
CAPITAL GRANTS	0.00	0.00	(29,226.00)	0.00	0.00	0.00
CAPITAL	185,000.00	138,750.00	63,172.59	0.00	-138,750.00	-1.00
Total SEWER SERVICES	23,150.00	17,362.50	(28,093.08)	(28,093.08)	-245,455.58	-14.14

TOWN OF ESPANOLA
COUNCIL SUMMARIZED



GL5410

Date : Oct 29, 2019

Page : 3

Time : 5:49 pm

For Period Ending 30-Sep-2019

	BUDGET	BUDGET	ACTUAL	ACTUAL	VARIANCE	VARIANCE
	2019	YEAR TO DATE	2018	2019	TO DATE	PERCENTAGE
Water and Sewer Operating Fund						
FEES	(1,550,500.00)	(1,162,875.00)	(871,686.51)	(873,072.71)	289,802.29	-0.25
PLANT OPERATIONS	889,525.00	667,143.75	478,512.78	408,719.35	-258,424.40	-0.39
DISTRIBUTION	205,800.00	154,350.00	101,881.24	65,048.62	-89,301.38	-0.58
FINANCING	100,000.00	75,000.00	99,018.88	99,018.88	24,018.88	0.32
SERVICE LOCATES	15,250.00	11,437.50	7,325.31	4,115.39	-7,322.11	-0.64
ELEVATED STORAGE	37,375.00	28,031.25	1,695.63	29,120.21	1,088.96	0.04
AMORTIZATION	440,000.00	330,000.00	0.00	0.00	-330,000.00	-1.00
CAPITAL GRANTS	(326,300.00)	(244,725.00)	(1,490,108.03)	(65,884.37)	178,840.63	-0.73
TRANSFER FROM RESERVES	(467,000.00)	(350,250.00)	0.00	0.00	350,250.00	-1.00
CAPITAL	632,700.00	474,525.00	1,531,884.80	416,062.40	-58,462.60	-0.12
Total WATER SERVICES	(23,150.00)	(17,362.50)	(141,475.90)	83,127.77	100,490.27	-5.79
ENVIRONMENTAL SERVICES						
GARBAGE COLLECTION AND DISPOSAL	25,100.00	18,825.00	14,644.31	13,106.86	-5,718.14	-0.30
GARBAGE COLLECTION	162,000.00	121,500.00	130,951.50	133,505.65	12,005.65	0.10
LANDFILL	273,000.00	204,750.00	227,355.59	204,620.04	-129.96	0.00
HOUSEHOLD HAZARDOUS WASTE DAY	11,450.00	8,587.50	12,408.30	10,417.45	1,829.95	0.21
LEAF & YARD WASTE DEPOT	11,600.00	8,700.00	2,102.71	2,959.20	-5,740.80	-0.66
RECYCLING	58,425.00	43,818.75	33,398.26	32,695.42	-11,123.33	-0.25
Total ENVIRONMENTAL SERVICES	541,575.00	406,181.25	420,860.67	397,304.62	-8,876.63	-0.02
HEALTH SERVICES						
SUDBURY & DISTRICT HEALTH UNIT	195,030.00	146,272.50	142,056.00	146,277.00	4.50	0.00
DOCTOR RECRUITMENT	20,000.00	15,000.00	20,000.00	0.00	-15,000.00	-1.00
MSDSB - LAND AMBULANCE	702,100.00	526,575.00	543,064.53	526,551.75	-23.25	0.00
CEMETERY	17,270.00	12,952.50	4,785.05	25,711.11	12,758.61	0.99
AMORTIZATION	3,700.00	2,775.00	0.00	0.00	-2,775.00	-1.00
Total HEALTH SERVICES	938,100.00	703,575.00	709,905.58	698,539.86	-5,035.14	-0.01
SOCIAL SERVICES						
MSDSB - GEN ASSIST AND HOUSING	418,810.00	314,107.50	277,276.72	314,107.47	-0.03	0.00
CARE VAN	48,525.00	36,393.75	(14,052.36)	28,339.61	-8,054.14	-0.22
AMORTIZATION	10,000.00	7,500.00	0.00	0.00	-7,500.00	-1.00
SENIOR CITIZENS	6,650.00	4,987.50	3,836.06	2,985.24	-2,002.26	-0.40
MSDSB - CHILDCARE	68,870.00	51,652.50	50,522.22	50,152.50	-1,500.00	-0.03
TRANSFER FROM RESERVES	(30,000.00)	(22,500.00)	0.00	0.00	22,500.00	-1.00
Total SOCIAL SERVICES	522,855.00	392,141.25	317,582.64	395,584.82	3,443.57	0.01
LEISURE SERVICES						
OUTDOOR RINK	9,850.00	7,387.50	3,042.42	1,395.29	-5,992.21	-0.81
TENNIS COURTS	4,380.00	3,285.00	11,481.32	937.65	-2,347.35	-0.71
BALL PARKS	46,150.00	34,612.50	18,182.07	21,138.88	-13,473.62	-0.39
TRACK & FIELD	8,570.00	6,427.50	6,639.43	7,787.80	1,360.30	0.21
PLAYGROUNDS	14,440.00	10,830.00	18,070.42	10,222.71	-607.29	-0.06
CLEAR LAKE BEACH	11,750.00	8,812.50	24,786.70	10,376.35	1,563.85	0.18

TOWN OF ESPANOLA
COUNCIL SUMMARIZED



GL5410

Date : Oct 29, 2019

Page : 4
Time : 5:49 pm

For Period Ending 30-Sep-2019

	BUDGET	BUDGET	ACTUAL	ACTUAL	VARIANCE	VARIANCE
	2019	YEAR TO DATE	2018	2019	TO DATE	PERCENTAGE
General Operating Fund						
COMMUNITY PARKS	17,470.00	13,102.50	15,031.87	11,109.44	-1,993.06	-0.15
PROGRAMMING	227,500.00	170,625.00	165,009.89	163,000.29	-7,624.71	-0.04
COMPLEX OFFICE OPERATIONS	141,980.00	106,485.00	92,297.96	93,471.14	-13,013.86	-0.12
BUILDING & FACILITY	679,085.00	509,313.75	367,439.86	437,695.78	-71,617.97	-0.14
POOL	114,560.00	85,920.00	82,211.65	81,214.86	-4,705.14	-0.05
FITNESS	(64,220.00)	(48,165.00)	(40,738.94)	(34,368.45)	13,796.55	-0.29
SQUASH	(3,100.00)	(2,325.00)	(1,706.82)	(1,101.58)	1,223.42	-0.53
ARENA	(53,890.00)	(40,417.50)	(40,600.45)	(6,250.71)	34,166.79	-0.85
FACILITY RENTALS	(21,770.00)	(16,327.50)	(18,113.76)	(26,452.50)	-10,125.00	0.62
PARKS & REC EQUIPMENT	10,450.00	7,837.50	6,590.64	6,328.82	-1,508.68	-0.19
AMORTIZATION	267,850.00	200,887.50	0.00	0.00	-200,887.50	-1.00
CAPITAL	0.00	0.00	(13,536.62)	0.00	0.00	0.00
Total LEISURE SERVICES	1,411,055.00	1,058,291.25	696,147.64	776,505.77	-281,785.48	-0.27
LIBRARY SERVICES						
LIBRARY COLLECTIONS	283,787.00	212,840.25	210,211.52	221,400.63	8,560.38	0.04
SUMMER STUDENTS	10,861.00	8,145.75	15,860.43	12,013.42	3,867.67	0.47
AMORTIZATION	2,800.00	2,100.00	0.00	0.00	-2,100.00	-1.00
Total LIBRARY SERVICES	297,448.00	223,086.00	226,071.95	233,414.05	10,328.05	0.05
COMMUNITY EVENTS						
SANTA CLAUS PARADE	3,960.00	2,970.00	301.27	0.00	-2,970.00	-1.00
WINTER CARNIVAL	7,060.00	5,295.00	2,402.15	6,891.66	1,596.66	0.30
JULY 1ST	5,290.00	3,967.50	4,007.75	3,648.48	-319.02	-0.08
COMMUNITY EVENTS	13,330.00	9,997.50	4,392.58	4,599.74	-5,397.76	-0.54
BEAUTIFICATION	43,060.00	32,295.00	29,470.90	34,563.71	2,268.71	0.07
HISTORICAL PARK	0.00	0.00	(39,317.73)	16,731.47	16,731.47	0.00
Total COMMUNITY EVENTS	72,700.00	54,525.00	1,256.92	66,435.06	11,910.06	0.22
PLANNING AND DEVELOPMENT						
PLANNING	25,760.00	19,320.00	14,386.05	8,688.79	-10,631.21	-0.55
ECONOMIC DEVELOPMENT	181,570.00	136,177.50	45,372.98	48,357.91	-87,819.59	-0.64
AMORTIZATION	3,945.00	2,958.75	0.00	0.00	-2,958.75	-1.00
CAPITAL	0.00	0.00	0.00	(17,305.05)	-17,305.05	0.00
TRANSFER TO RESERVES	(91,560.00)	(68,670.00)	0.00	0.00	68,670.00	-1.00
Total PLANNING AND DEVELOPMENT	119,715.00	89,786.25	59,759.03	39,741.65	-50,044.60	-0.56
TRUST FUNDS						
CEMETERY	0.00	0.00	(10,169.12)	(8,068.35)	-8,068.35	0.00
OTHER	0.00	0.00	(727.06)	(40,967.01)	-40,967.01	0.00
Total TRUST FUNDS	0.00	0.00	(10,896.18)	(49,035.36)	-49,035.36	0.00

TOWN OF ESPANOLA
COUNCIL SUMMARIZED



For Period Ending 30-Sep-2019

	BUDGET	BUDGET	ACTUAL	ACTUAL	VARIANCE	VARIANCE
	2019	YEAR TO DATE	2018	2019	TO DATE	PERCENTAGE
Reserve Funds						
Surplus (-) / Deficit	0.00	0.00	(3,779,676.74)	(3,070,357.67)	-3,070,357.67	0.00



For Period Ending 30-Sep-2019

Report Options Accounts : All

Cost Center 1 : Selective Cost Center 2 : All Cost Center 3 : All
Start CC1 Code: ????? End CC1 Code: ?????

Unposted Included
Rollup Accounts Selected
Summarize Cost Centers Selected
Consolidated Selected

Group Level Selected Group Total Selected
Sub Group Level Selected Sub Group Total Selected

Print Surplus(-)/Deficit Selected

FINANCIAL INDICATOR REVIEW

(Based on 2018 Financial Information Return)

Espanola T

Date Prepared:	22-Oct-19
MSO Office:	Northeast
Prepared By:	Bryan Searle
Tier	ST

2018 Households:	2,440
2018 Population	4,996
2019 MFCL Index	7.4

Median Household Income:	67,738
Taxable Residential Assessment as a % of Total Taxable Assessment:	66.1%
Own Purpose Taxation:	7,438,357

SUSTAINABILITY INDICATORS

Indicator	Ranges	Actuals	North - Population > 2500 <= 10000		Level of Risk	
			Median	Average		
Total Taxes Receivable less Allowance for Uncollectibles as a % of Total Taxes Levied	Low: < 10% Mod: 10% to 15% High: > 15%	2014	7.8%	10.2%	13.9%	LOW
		2015	5.3%	9.0%	13.7%	LOW
		2016	4.9%	9.9%	13.2%	LOW
		2017	7.6%	8.9%	11.4%	LOW
		2018	9.0%	8.4%	10.7%	LOW
Net Financial Assets or Net Debt as % of Own Source Revenues	Low: > -50% Mod: -50% to -100% High: < -100%	2014	1.4%	-3.3%	-8.8%	LOW
		2015	17.6%	-8.2%	30.6%	LOW
		2016	25.1%	-6.9%	-11.3%	LOW
		2017	35.7%	-5.9%	-10.7%	LOW
		2018	21.2%	6.6%	1.4%	LOW
Total Reserves and Discretionary Reserve Funds as a % of Municipal Expenses	Low: > 20% Mod: 10% to 20% High: < 10%	2014	32.5%	33.5%	35.3%	LOW
		2015	32.9%	32.4%	36.3%	LOW
		2016	36.8%	33.3%	35.3%	LOW
		2017	43.3%	37.0%	37.3%	LOW
		2018	24.9%	35.3%	40.1%	LOW
Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities)	Low: > 0.5:1 Mod: 0.5:1 to 0.25:1 High: < 0.25:1	2014	2.6:1	1.77:1	2.25:1	LOW
		2015	2.85:1	1.71:1	2.05:1	LOW
		2016	2.77:1	1.79:1	2.27:1	LOW
		2017	5.19:1	1.84:1	2.59:1	LOW
		2018	1.85:1	2.39:1	2.7:1	LOW

FLEXIBILITY INDICATORS

Debt Servicing Cost as a % of Total Revenues (Less Donated TCAs)	Low: < 5% Mod: 5% to 10% High: >10%	2014	6.6%	4.2%	6.1%	MODERATE
		2015	10.4%	4.6%	9.5%	HIGH
		2016	2.1%	4.5%	5.4%	LOW
		2017	2.5%	4.0%	4.7%	LOW
		2018	2.0%	4.0%	4.7%	LOW
Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio)	Low: < 50% Mod: 50% to 75% High: > 75%	2014	37.0%	44.2%	44.5%	LOW
		2015	37.7%	45.2%	45.2%	LOW
		2016	37.3%	46.6%	45.8%	LOW
		2017	39.3%	47.0%	46.7%	LOW
		2018	38.7%	47.4%	47.3%	LOW
Annual Surplus / (Deficit) as a % of Own Source Revenues	Low: > -1% Mod: -1% to -30% High: < -30%	2014	17.2%	2.8%	10.8%	LOW
		2015	20.2%	7.6%	35.9%	LOW
		2016	27.0%	7.6%	14.7%	LOW
		2017	3.4%	4.0%	6.7%	LOW
		2018	15.2%	8.1%	9.2%	LOW

The data and information contained in this document is for informational purposes only. It is not an opinion about a municipality and is not intended to be used on its own - it should be used in conjunction with other financial information and resources available. It may be used, for example, to support a variety of strategic and policy discussions.

FINANCIAL INDICATOR REVIEW

(Based on 2018 Financial Information Return)

Espanola T

NOTES

Financial Information Returns ("FIRs") are a standard set of year-end reports submitted by municipalities to the Province which capture certain financial information. On an annual basis, Ministry staff prepare certain financial indicators for each municipality, based on the information contained in the FIRs. It is important to remember that these financial indicators provide a snapshot at a particular moment in time and should not be considered in isolation, but supported with other relevant information sources. In keeping with our Financial Information Return review process and follow-up, Ministry staff may routinely contact and discuss this information with municipal officials.

Supplementary Indicators of Sustainability and Flexibility

The following is a summary, adapted from the Chartered Professional Accountants of Canada Statement of Recommended Practice (SORP) 4.

- A government (including a municipality) may choose to report supplementary information on financial condition, to expand on and help explain the government's financial statements.
- Supplementary assessment of a government's financial condition needs to consider the elements of sustainability and flexibility.
- Sustainability in this context may be seen as the degree to which a municipality can maintain its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others without inappropriately increasing the debt or tax burden relative to the economy within which it operates.
- Sustainability is an important element to include in an assessment of financial condition because it may help to describe a government's ability to manage its financial and service commitments and debt burden. It may also help to describe the impact that the level of debt could have on service provision.
- Flexibility is the degree to which a government can change its debt or tax level on the economy within which it operates to meet its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others.
- Flexibility provides insights into how a government manages its finances. Increasing taxation or user fees may reduce a municipality's flexibility to respond when adverse circumstances develop if the municipality approaches the limit that citizens and businesses are willing to bear.

A municipality may temporarily use current borrowing, subject to the requirements set out in the Municipal Act to meet expenses and certain other amounts required in the year, until taxes are collected and other revenues are received. Municipal current borrowing cannot be carried over the long term or converted to long term borrowing except in very limited circumstances.

- For each element of financial condition, the report on indicators of financial condition should include municipality-specific indicators and municipality-related indicators. It may be useful to also include economy-wide information when discussing financial condition.

Additional Notes on what Financial Indicators may indicate:

Total Taxes Receivable less Allowance for Uncollectibles as a % of Total Taxes Levied - Shows how much of the taxes billed are not collected.

Net Financial Assets or Net Debt as % of Own Source Revenues - Indicates how much property tax and user fee revenue is servicing debt.

Reserves and Reserve Funds as a % of Municipal Expenses - Indicates how much money is set aside for future needs and contingencies.

Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities) - Indicates how much cash and liquid investments could be available to cover current obligations.

Debt Servicing Cost as a % of Total Revenues (Less Donated TCAs) - Indicates how much of each dollar raised in revenue is spent on paying down existing debt.

Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio) - Indicates how much of the assets' life expectancy has been consumed.

Annual Surplus / (Deficit) (Less Donated TCAs) as a % of Own Source Revenues - Indicates the municipality's ability to cover its operational costs and have funds available for other purposes (e.g. reserves, debt repayment, etc.)

The Northern and Rural Municipal Fiscal Circumstances Index (MFCI) is used by the Ministry of Finance to calculate the "Northern and Rural Fiscal Circumstances Grant" aimed at northern as well as single and lower-tier rural municipalities. The index measures a municipality's fiscal circumstances. The MFCI is determined by six indicators: Weighted Assessment per Household, Median Household Income, Average Annual Change in Assessment (New Construction), Employment Rate, Ratio of Working Age to Dependent Population, and Per Cent of Population Above Low-Income Threshold. A lower MFCI corresponds to relatively positive fiscal circumstances, whereas a higher MFCI corresponds to more challenging fiscal circumstances. (Note: the MFCI index is only available for northern and rural municipalities)

FINANCIAL INDICATOR REVIEW

(Based on 2018 Financial Information Return)

Espanola T

CALCULATIONS

Total Taxes Rec. less Allowance for Uncollectibles as % of Total Taxes Levied

SLC 70 0699 01 / (SLC 26 9199 03 - SLC 72 2899 09)

Net Financial Assets or Net Debt as % of Own Source Revenues

SLC 70 9945 01 / (SLC 10 9910 01 - SLC 10 0699 01 - SLC 10 0899 01 -
SLC 10 1098 01 - SLC 10 1099 01 - SLC 10 1811 01 - SLC 10 1812 01 - SLC 10 1813 01 -
SLC 10 1814 01 - SLC 10 1830 01 - SLC 10 1831 01 - SLC 12 1850 04)

Total Reserves and Reserve Funds as a % of Municipal Expenses

(SLC 60 2099 02+SLC 60 2099 03)/(SLC 40 9910 11-SLC 12 9910 03-SLC 12 9910 07)

Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities)

SLC 70 0299 01 / (SLC 70 2099 01 + SLC 70 2299 01)

Debt Servicing Cost as a % of Total Revenues (Less Donated TCAs)

(SLC 74 3099 01 + SLC 74 3099 02) / (SLC 10 9910 01 - SLC 10 1831 01)

Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio)

SLC 51 9910 10 / SLC 51 9910 06

Annual Surplus / (Deficit) (Less Donated TCAs) as a % of Own Source Revenues

(SLC 10 2099 01 - SLC 10 1831 01) / (SLC 10 9910 01 - SLC 10 0699 01 -
SLC 10 0899 01 - SLC 10 1098 01 - SLC 10 1099 01 - SLC 10 1811 01 - SLC 10 1812 01 -
SLC 10 1813 01 - SLC 10 1814 01 - SLC 10 1830 01 - SLC 10 1831 01 - SLC 12 1850 04)

MUNICIPAL FINANCIAL PROFILES
(Based on 2018 Financial Information Return)
Espanola T

Date Prepared:		2018 FIR Load Status:	Accepted Clean	2018 Households:	2,440	Median Household Income (2016) : *4	67,738
MSO Office:	Northeast	Last Updated:	July 11, 2019	2018 Population:	4,996	2019 Annual Repayment Limit:	2,911,557
Prepared By:				2019 MFCI Index: *8	7.4	Borrowing Capacity 7% over 10 yrs:	20,449,558

STATISTICAL INFORMATION

	2014	2015	2016	2017	2018	2018 AVERAGES FOR:		18/17 %	17/16 %	16/15 %	15/14 %
						North - Population > 2500 <= 10000	PROVINCE				
Population *3	5,364	5,364	5,364	5,048	4,996	4,827	34,337	-1.0%	-5.9%	0.0%	0.0%
Households *3	2,413	2,444	2,442	2,440	2,440	2,642	14,101	0.0%	-0.1%	-0.1%	1.3%
Municipal Expenses *7	\$ 15,251,393	\$ 15,022,848	\$ 15,125,661	\$ 15,342,181	\$ 18,078,672	\$ 17,287,182	\$ 108,872,293	17.8%	1.4%	0.7%	-1.5%
Own Source Revenues	\$ 14,080,241	\$ 13,906,478	\$ 13,281,313	\$ 13,226,940	\$ 13,792,132	\$ 13,622,952	\$ 88,936,920	4.3%	-0.4%	-4.5%	-1.2%
Own Source Revenue per Household	\$ 5,835	\$ 5,690	\$ 5,439	\$ 5,421	\$ 5,653	\$ 5,348	\$ 3,527	4.3%	-0.3%	-4.4%	-2.5%
Own Source Revenue as a % of Total Revenues (Less Donated TCAs)	79.6%	77.8%	70.9%	83.3%	68.4%	73.3%	74.2%	-17.9%	17.5%	-8.9%	-2.3%
Total Revenues	\$ 17,693,596	\$ 17,878,128	\$ 18,735,509	\$ 15,886,124	\$ 20,178,658	\$ 18,565,333	\$ 127,363,261	27.0%	-15.2%	4.8%	1.0%
Annual Repayment Limit	\$ 1,390,141	\$ 2,365,627	\$ 2,680,454	\$ 2,746,886	\$ 2,900,683	\$ 2,386,166	\$ 15,318,604	5.6%	2.5%	13.3%	70.2%
Own Purpose Taxation	\$ 8,752,274	\$ 7,846,925	\$ 7,454,912	\$ 7,207,056	\$ 7,438,357	\$ 7,842,749	\$ 49,516,316	3.2%	-3.3%	-5.0%	-10.3%
Direct Water Billings as % of Gross Water Expenditures	105.6%	139.5%	102.6%	106.6%	104.6%	78.5%	65.1%				
Taxable Res. Assessment as a % of Total Taxable Assessment	56.4%	60.9%	65.0%	66.1%	66.1%	73.5%	79.0%				

DISCOUNTED WEIGHTED ASSESSMENT *1 (Source: Financial Information Return)

	2014	2015	2016	2017	2018	2018 AVERAGES FOR:	
						North - Population > 2500 <= 10000	PROVINCE
Taxable	451,828,748	463,363,215	474,828,195	465,910,033	476,408,051	630,046,054	6,931,928,211
PIL	7,100,507	7,258,183	7,411,360	7,798,787	7,976,543	11,940,529	102,447,324
Total	458,929,255	470,621,398	482,239,555	473,708,820	484,384,594	641,986,583	7,034,375,534

MUNICIPAL FINANCIAL PROFILES

(Based on 2018 Financial Information Return)

Espanola T

Date Prepared:		2018 FIR Load Status:	Accepted Clean	2018 Households:	2,440	Median Household Income (2016) : *4	67,738
MSO Office:	Northeast	Last Updated:	July 11, 2019	2018 Population:	4,996	2019 Annual Repayment Limit:	2,911,557
Prepared By:				2019 MFCI Index: *8	7.4	Borrowing Capacity 7% over 10 yrs:	20,449,558

RESIDENTIAL TAXES

	2014	2015	2016	2017	2018	2018 AVERAGES FOR:		18/17 %	17/16 %	16/15 %	15/14 %
						North - Population > 2500 <= 10000	PROVINCE				
# of Residential Households	2,137	2,135	2,135	2,138	2,135	2,408	9,478	-0.1%	0.1%	0.0%	-0.1%
Avg Municipal Property Taxes Per Avg Residential Household	\$ 2,167	\$ 2,168	\$ 2,159	\$ 2,207	\$ 2,203	\$ 2,084	\$ 2,293	-0.2%	2.3%	-0.4%	0.0%
Avg Total Property Taxes per Avg Residential Household	\$ 2,399	\$ 2,414	\$ 2,419	\$ 2,455	\$ 2,443	\$ 2,376	\$ 2,685	-0.5%	1.5%	0.2%	0.6%
Avg Total Property Taxes per Avg Residential Household as a % of Median Household Income (Tax Effort)	3.9%	3.9%	3.6%	3.6%	3.6%	3.4%	4.1%				
# of Residential Households Excluding Recreational Properties (Excl. RDUs)	2,081	2,080	2,079	2,082	2,079	2,085	9,012	-0.1%	0.1%	0.0%	0.0%
Avg Municipal Property Taxes Per Avg Residential Household (Excl. RDUs)	\$ 2,173	\$ 2,173	\$ 2,163	\$ 2,213	\$ 2,209	\$ 2,045	\$ 2,272	-0.2%	2.3%	-0.5%	0.0%
Avg Total Property Taxes per Avg Residential Household (Excl. RDUs)	\$ 2,405	\$ 2,420	\$ 2,424	\$ 2,461	\$ 2,450	\$ 2,320	\$ 2,656	-0.5%	1.5%	0.2%	0.6%
Avg Total Property Taxes per Avg Residential Household (Excl. RDUs) as a % of Median Household Income (Tax Effort)	3.9%	3.9%	3.6%	3.6%	3.6%	3.3%	4.0%				

RESIDENTIAL TAX RATES *2 (Source: Financial Information Return)

	2014	2015	2016	2017	2018	18/17 %	17/16 %	16/15 %	15/14 %
Lower / Single-Tier General Rate	0.0190091	0.0171277	0.0155559	0.0159388	0.0155699	-2.3%	2.5%	-9.2%	-9.9%
Upper-Tier General Rate	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
Education Rate	0.0020300	0.0019500	0.0018800	0.0017900	0.0017000	-5.0%	-4.8%	-3.6%	-3.9%

TAXES RECEIVABLE

	2014	2015	2016	2017	2018	2018 AVERAGES FOR:		18/17 %	17/16 %	16/15 %	15/14 %
						North - Population > 2500 <= 10000	PROVINCE				
Total Taxes Receivable less Allowance for Uncollectibles	\$ 757,111	\$ 479,824	\$ 433,135	\$ 626,804	\$ 764,985	\$ 838,936	\$ 3,388,859	22.0%	44.7%	-9.7%	-36.6%
Total Taxes Rec. less Allowance for Uncollectibles as % of Total Taxes Levied	7.8%	5.3%	4.9%	7.6%	9.0%	10.7%	9.4%				
Current Year Taxes Receivable as % of Total Taxes Receivable	58.7%	40.1%	77.6%	58.0%	66.7%	46.8%	56.5%				
Working Fund Reserves & Contingency Funds as % of Current Yr Taxes Rec.	481.5%	0.0%	0.0%	0.0%	0.0%	167.4%	221.6%				
Previous and Prior Years Taxes Receivable as % of Total Taxes Receivable	33.8%	46.4%	11.7%	33.0%	24.8%	41.6%	32.9%				

MUNICIPAL FINANCIAL PROFILES

(Based on 2018 Financial Information Return)

Espanola T

Date Prepared:		2018 FIR Load Status:	Accepted Clean	2018 Households:	2,440	Median Household Income (2016) : *4	67,738
MSO Office:	Northeast	Last Updated:	July 11, 2019	2018 Population:	4,996	2019 Annual Repayment Limit:	2,911,557
Prepared By:				2019 MFCI Index: *8	7.4	Borrowing Capacity 7% over 10 yrs:	20,449,558

GRANTS

	2014	2015	2016	2017	2018	2018 AVERAGES FOR:		18/17 %	17/16 %	16/15 %	15/14 %
						North - Population > 2500 <= 10000	PROVINCE				
Total Unconditional Grants	\$ 3,093,281	\$ 2,218,000	\$ 2,147,100	\$ 2,048,400	\$ 1,982,900	\$ 2,101,197	\$ 1,175,748	-3.2%	-4.6%	-3.2%	-28.3%
Ontario Municipal Partnership Fund	\$ 2,296,000	\$ 2,218,000	\$ 2,147,100	\$ 2,048,400	\$ 1,982,900	\$ 2,101,197	\$ 1,172,633	-3.2%	-4.6%	-3.2%	-3.4%
As % of Municipal Expenses	15.1%	14.8%	14.2%	13.4%	11.0%	13.3%	10.4%				
Other	\$ 797,281	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,115	0.0%	0.0%	0.0%	-100.0%
Total Ontario Conditional Grants	\$ 237,178	\$ 1,597,673	\$ 1,449,730	\$ 313,216	\$ 4,050,518	\$ 1,963,224	\$ 20,372,340	1193.2%	-78.4%	-9.3%	573.6%
As a % of Municipal Expenses	1.6%	10.6%	9.6%	2.0%	22.4%	11.5%	12.4%				
Total Ontario Conditional and Unconditional Grants											
As a % of Municipal Expenses	21.8%	25.4%	23.8%	15.4%	33.4%	23.5%	19.8%				

TOTAL DEBT BURDEN

	2014	2015	2016	2017	2018	2018 AVERAGES FOR:		18/17 %	17/16 %	16/15 %	15/14 %
						North - Population > 2500 <= 10000	PROVINCE				
Total Debt Burden	\$ 7,600,870	\$ 5,989,385	\$ 5,806,704	\$ 5,617,405	\$ 5,421,249	\$ 7,896,531	\$ 51,443,574	-3.5%	-3.3%	-3.1%	-21.2%
Per Household	\$ 3,150	\$ 2,451	\$ 2,378	\$ 2,302	\$ 2,222	\$ 2,957	\$ 1,316	-3.5%	-3.2%	-3.0%	-22.2%
Debt Servicing Cost	\$ 1,164,068	\$ 1,859,484	\$ 395,571	\$ 395,002	\$ 395,555	\$ 992,640	\$ 5,282,441	0.1%	-0.1%	-78.7%	59.7%
Per Household	\$ 482	\$ 761	\$ 162	\$ 162	\$ 162	\$ 372	\$ 177	0.1%	-0.1%	-78.7%	57.7%
As a % of Municipal Expenses	7.6%	12.4%	2.6%	2.6%	2.2%	5.1%	3.8%				
As a % of Own Purpose Taxation	13.3%	23.7%	5.3%	5.5%	5.3%	11.4%	7.5%				
As a % of Own Source Revenue	8.3%	13.4%	3.0%	3.0%	2.9%	#REF!	#REF!				
As a % of Total Revenues (Less Donated TCAs)	6.6%	10.4%	2.1%	2.5%	2.0%	4.7%	3.3%				
Debt Service Coverage Ratio (Target: Ratio >= 2)	4	3	14	6	11	7	47				

MUNICIPAL FINANCIAL PROFILES

(Based on 2018 Financial Information Return)

Espanola T

Date Prepared:	
MSO Office:	Northeast
Prepared By:	

2018 FIR Load Status:	Accepted Clean
Last Updated:	July 11, 2019

2018 Households:	2,440
2018 Population:	4,996
2019 MFCI Index: *8	7.4

Median Household Income (2016) : *4	67,738
2019 Annual Repayment Limit:	2,911,557
Borrowing Capacity 7% over 10 yrs:	20,449,558

LIABILITIES (Including Post-Employment Benefits)

	2014	2015	2016	2017	2018	2018 AVERAGES FOR:		18/17 %	17/16 %	16/15 %	15/14 %
						North - Population > 2500 <= 10000	PROVINCE				
Temp. Loans for Current Purposes as % of Municipal Expenses	0.0%	0.0%	0.0%	0.0%	0.0%	1.0%	0.3%				
Post-Employment Benefits	\$ 641,082	\$ 620,672	\$ 612,571	\$ 616,917	\$ 448,393	\$ 515,599	\$ 20,126,053	-27.3%	0.7%	-1.3%	-3.2%
Total Reserves and Reserve Funds for Post-Employment Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,049	\$ 3,388,734	0.0%	0.0%	0.0%	0.0%

RESERVES AND RESERVE FUNDS

	2014	2015	2016	2017	2018	2018 AVERAGES FOR:		18/17 %	17/16 %	16/15 %	15/14 %
						North - Population > 2500 <= 10000	PROVINCE				
Total Reserves	\$ 4,960,294	\$ 4,946,942	\$ 5,570,949	\$ 6,646,270	\$ 4,508,031	\$ 4,472,701	\$ 23,497,138	-32.2%	19.3%	12.6%	-0.3%
Total Discretionary Reserve Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,163,019	\$ 30,079,231	0.0%	0.0%	0.0%	0.0%
Total Reserves and Discretionary Reserve Funds	\$ 4,960,294	\$ 4,946,942	\$ 5,570,949	\$ 6,646,270	\$ 4,508,031	\$ 6,635,720	\$ 53,576,369	-32.2%	19.3%	12.6%	-0.3%
Per Household	\$ 2,056	\$ 2,024	\$ 2,281	\$ 2,724	\$ 1,848	\$ 2,672	\$ 2,303	-32.2%	19.4%	12.7%	-1.5%
As a % of Total Taxes Receivable	612.5%	947.8%	1253.3%	1045.7%	582.7%	973.8%	856.7%				
As a % of Municipal Expenses	32.5%	32.9%	36.8%	43.3%	24.9%	40.1%	58.8%				
As a % of Own Purpose Taxation	56.7%	63.0%	74.7%	92.2%	60.6%	86.6%	107.0%				

FINANCIAL ASSETS

	2014	2015	2016	2017	2018	2018 AVERAGES FOR:	
						North - Population > 2500 <= 10000	PROVINCE
Net Financial Assets or Net Debt as a % of Total Revenues (Less Donated TCAs)	1.1%	13.7%	17.8%	29.7%	14.5%	-0.1%	28.1%
Net Financial Assets or Net Debt as % of Own Source Revenues	1.4%	17.6%	25.1%	35.7%	21.2%	1.4%	38.2%
Net Working Capital as a % of Municipal Expenses	39.4%	39.2%	41.7%	53.4%	32.4%	36.4%	58.4%
Net Book Value of Capital Assets as a % of Cost of Capital Assets	62.9%	62.1%	62.5%	60.9%	62.4%	53.1%	54.6%
Asset Sustainability Ratio (Target: > 90%)	53.0%	154.9%	254.2%	34.2%	273.7%	149.0%	174.4%
Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio)	37.0%	37.7%	37.3%	39.3%	38.7%	47.3%	46.0%

MUNICIPAL FINANCIAL PROFILES

(Based on 2018 Financial Information Return)

Espanola T

Date Prepared:		2018 FIR Load Status:	Accepted Clean	2018 Households:	2,440	Median Household Income (2016) : ^{*4}	67,738
MSO Office:	Northeast	Last Updated:	July 11, 2019	2018 Population:	4,996	2019 Annual Repayment Limit:	2,911,557
Prepared By:				2019 MFCI Index: ^{*8}	7.4	Borrowing Capacity 7% over 10 yrs:	20,449,558

SURPLUS / DEFICIT

	2014	2015	2016	2017	2018	2018 AVERAGES FOR:		18/17 %	17/16 %	16/15 %	15/14 %
						North - Population > 2500 <= 10000	PROVINCE				
Annual Surplus / (Deficit) (Less Donated TCAs)	\$ 2,419,453	\$ 2,802,433	\$ 3,582,353	\$ 451,133	\$ 2,099,986	\$ 909,097	\$ 14,089,411	365.5%	-87.4%	27.8%	15.8%
Annual Surplus / (Deficit) (Less Donated TCAs) Adjusted for Ontario Budget Reg. 284/09)	\$ 3,392,533	\$ 2,943,455	\$ 5,212,114	\$ 2,121,761	\$ 3,604,274	\$ 2,998,070	\$ 25,478,243	69.9%	-59.3%	77.1%	-13.2%
Annual Surplus / (Deficit) (Less Donated TCAs) as a % of Own Source Revenues	17.2%	20.2%	27.0%	3.4%	15.2%	9.2%	15.9%				
Current Ratio (Target: >= 100%)	330.0%	337.5%	357.3%	626.9%	251.0%	419.6%	553.8%				

OTHER INDICATORS

	2014	2015	2016	2017	2018	2018 AVERAGES FOR:	
						North - Population > 2500 <= 10000	PROVINCE
Rates Coverage Ratio (Target: >=40%)	79.1%	73.7%	73.0%	69.7%	63.9%	68.7%	73.9%
Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities)	2.6:1	2.85:1	2.77:1	5.19:1	1.85:1	2.7:1	4:1
Operating Balance as a % of Total Revenues (Less Donated TCAs) ^{*5}	13.7%	15.7%	19.1%	2.8%	10.4%	6.5%	11.5%
Cumulative Annual Growth Rate ^{*6}	1.7%	7.9%	0.1%	-3.9%	-2.1%	0.4%	1.6%
Interest Payments as a % of Total Revenues (Less Donated TCAs)	1.7%	1.4%	1.1%	1.3%	1.0%	1.3%	0.9%

MUNICIPAL FINANCIAL PROFILES
(Based on 2018 Financial Information Return)
Espanola T

Date Prepared:	
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Prepared By:	

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2018 Households:	2,440
2018 Population:	4,996
2019 MFCI Index: *8	7.4

Median Household Income (2016) : *4	67,738
2019 Annual Repayment Limit:	2,911,557
Borrowing Capacity 7% over 10 yrs:	20,449,558

VULNERABILITY MEASURES

	2014	2015	2016	2017	2018	2018 AVERAGES FOR:					
						North - Population > 2500 <= 10000	PROVINCE				
Own Source Revenue as a % of Total Revenues (Less Donated TCAs)	79.6%	77.8%	70.9%	83.3%	68.4%	73.3%	74.2%	-17.9%	17.5%	-8.9%	-2.3%
Own Source Revenue per Household	\$ 5,835	\$ 5,690	\$ 5,439	\$ 5,421	\$ 5,653	\$ 5,348	\$ 3,527	4.3%	-0.3%	-4.4%	-2.5%
Avg Municipal Property Taxes Per Avg Residential Household	\$ 2,167	\$ 2,168	\$ 2,159	\$ 2,207	\$ 2,203	\$ 2,084	\$ 2,293	-0.2%	2.3%	-0.4%	0.0%
as a % of Median Household Income (Tax Effort)	3.9%	3.9%	3.6%	3.6%	3.6%	3.4%	4.1%				

SUPPLEMENTARY INDICATORS OF SUSTAINABILITY, FLEXIBILITY AND VULNERABILITY

The following is a summary, adapted from the Chartered Professional Accountants of Canada Statement of Recommended Practice (SORP) 4:

- A government (including a municipality) may choose to report supplementary information on financial condition, to expand on and help explain the government's financial statements.
- Supplementary assessment of a government's financial condition needs to consider, at a minimum, the elements of sustainability, flexibility and vulnerability.
- Vulnerability in this context may be seen as the degree to which a municipality is dependent on sources of funding outside its control or influence or is exposed to risks that could impair its ability to meet its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others.
- Vulnerability is an important element of financial condition because it provides insights into a municipality's reliance on funding sources outside its direct control or influence and its exposure to risks. A municipality whose vulnerability is relatively low has greater control over its financial condition.
- For each element of financial condition, the report on indicators of financial condition should include municipality-specific indicators and municipality-related indicators. It may be useful to also include economy-wide information when discussing financial condition.

ADDITIONAL NOTES ON WHAT FINANCIAL MEASURES MAY INDICATE:

Own Source Revenue as a % of Total Revenues (Less TCAs)

Indicates the extent to which a municipality has a high proportion of revenues for its own sources, reducing its impact to a change in transfers from other levels of government.

Own Source Revenue per Household

Indicates the demand for resources and the municipality's ability and willingness to provide resources.

Average Municipal Property Taxes per Average Residential Household

Indicates the level of taxes on residential households for municipal purposes.

Average Municipal Property Taxes per Average Residential Household as a % of Average Household Income

Indicates the portion of a ratepayer's income used to pay municipal property taxes.

MUNICIPAL FINANCIAL PROFILES
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Espanola T

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Prepared By:				2019 MFCl Index: *8	7.4	Borrowing Capacity 7% over 10 yrs:	20,449,558

The data and information contained in this document is for informational purposes only. Any use of the data and information in this document should be done by qualified individuals.
This information is not intended to be used on its own and should be used in conjunction with other financial information and resources available.

NOTES

- 1* 2014, 2015 and 2016 assessment use phase-in assessment based on 2012 property values. 2017 and 2018 assessment uses phase-in assessment based on 2016 property values.
- 2* Average tax rates are calculated where necessary when amalgamations occur.
- 3* Household and Population data are as reported by the municipality on Schedule 02 of the FIR.
- 4* Median Household Income - Source: Statistics Canada - 2016 Census - File: 98-402-X2016006-t1-CSD-ENG.
- 5* Total Revenues include revenues from other municipalities.
- 6* The Cumulative Annual Growth Rate has been measured over a three year period. Infrastructure Ontario uses a five year period.
- 7* Total Municipal Expenses exclude amounts for other municipalities
- 8* MFCl index - Source: Ministry of Finance. This index is only available for northern and rural municipalities only.

NUMBER OF MUNICIPALITIES IN COMPARISON GROUPS

	North - Population > 2500 <= 10000	Province
2014	26	444
2015	26	444
2016	26	444
2017	26	444
2018	25	417

MUNICIPAL FINANCIAL PROFILES

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Prepared By:				2019 MFCI Index: *8	7.4	Borrowing Capacity 7% over 10 yrs:	20,449,558

CALCULATIONS

STATISTICAL INFORMATION

Population *3	SLC 02 0041 01
Households *3	SLC 02 0040 01
Municipal Expenses *7	SLC 40 9910 11 - SLC 12 9910 03 - SLC 12 9910 07
Own Source Revenues	SLC 10 9910 01 - SLC 10 0699 01 - SLC 10 0899 01 - SLC 10 1098 01 - SLC 10 1099 01 - SLC 10 1811 01 - SLC 10 1812 01 - SLC 10 1813 01 - SLC 10 1814 01 - SLC 10 1830 01 - SLC 10 1831 01 - SLC 12 1850 04
Own Source Revenue per Household	Own Source Revenues / SLC 02 0040 01
Own Source Revenue as a % of Total Revenues (Less Donated TCAs)	Own Source Revenues / (SLC 10 9910 01 - SLC 10 1831 01)
Total Revenues	SLC 10 9910 01
Annual Repayment Limit	The annual repayment limit is calculated annually as per Ontario regulation 403/02. To view the full calculation of the annual repayment limit, please go to the FIR website. https://efis.fma.csc.gov.on.ca/fir/ViewARL.htm
Own Purpose Taxation	ARLs for all municipalities (except the City of Toronto) are posted here as they are made available.
Direct Water Billings as % of Gross Water Expenditures	SLC 10 0299 01
Taxable Res. Assessment as a % of Total Taxable Assessment	(SLC 12 0831 04 + SLC 12 0832 04) / (SLC 40 0831 11 + SLC 40 0832 11) SLC 26 0010 17 / SLC 26 9199 17

DISCOUNTED WEIGHTED ASSESSMENT *1 (Source: Financial Information Return)

Taxable	SLC 26 9199 17
PIL	SLC 26 9299 17
Total	SLC 26 9199 17 + SLC 26 9299 17

RESIDENTIAL TAXES

# of Residential Households	Residential CVA and corresponding household counts are provided by OPTA (excludes the City of Toronto). Residential assessment includes:
Avg Municipal Property Taxes Per Avg Residential Household	Single Family, 2 - 6 Units, Farm Residential and Recreational (where included). Note: does not include vacant land.
Avg Total Property Taxes per Avg Residential Household	
Avg Total Property Taxes per Avg Residential Household as a % of Median Household Income (Tax Effort)	If labeled (Excl. RDUs) Recreational units are excluded.
# of Residential Households Excluding Recreational Properties (Excl. RDUs)	An average household assessment is calculated by taking the sum of the CVA for these residential groups divided by the corresponding households.
Avg Municipal Property Taxes Per Avg Residential Household (Excl. RDUs)	
Avg Total Property Taxes per Avg Residential Household (Excl. RDUs)	An estimated tax rate for each tier (i.e. lower tier, upper tier and school) is applied to the average household assessment to calculate the averages taxes per household by tier.
Avg Total Property Taxes per Avg Residential Household (Excl. RDUs) as a % of Median Household Income (Tax Effort)	(the estimated tax rates are provided by OPTA).

MUNICIPAL FINANCIAL PROFILES

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2018 Households:	2,440
2018 Population:	4,996
2019 MFCI Index: ^{*8}	7.4

Median Household Income (2016) : ^{*4}	67,738
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RESIDENTIAL TAX RATES ^{*2} (Source: Financial Information Return)

Lower / Single-Tier General Rate	SLC 22 0010 12 / SLC 22 0010 16
Upper-Tier General Rate	SLC 22 0010 13 / SLC 22 0010 16
Education Rate	SLC 22 0010 14 / SLC 22 0010 16

TAXES RECEIVABLE

Total Taxes Receivable less Allowance for Uncollectibles	SLC 70 0699 01
Total Taxes Rec. less Allowance for Uncollectibles as % of Total Taxes Levied	SLC 70 0699 01 / (SLC 26 9199 03 - SLC 72 2899 09)
Current Year Taxes Receivable as % of Total Taxes Receivable	SLC 70 0610 01 / (SLC 70 0690 01 + SLC 70 0699 01)
Working Fund Reserves & Contingency Funds as % of Current Yr Taxes Rec.	(SLC 60 5010 02 + SLC 60 5020 03) / SLC 70 0610 01
Previous and Prior Years Taxes Receivable as % of Total Taxes Receivable	(SLC 70 0620 01 + SLC 70 0630 01) / (SLC 70 0699 01 + SLC 70 0690 01)

GRANTS

Total Unconditional Grants	SLC 10 0699 01
Ontario Municipal Partnership Fund	SLC 10 0620 02
As % of Municipal Expenses	SLC 10 0620 01 / (SLC 40 9910 11 - SLC 12 9910 03 - SLC 12 9910 07)
Other	SLC 10 0699 01 - SLC 10 0620 01
Total Ontario Conditional Grants	SLC 10 0810 01 + SLC 10 0815 01
As a % of Municipal Expenses	(SLC 10 0810 01 + SLC 10 0815 01) / (SLC 40 9910 11 - SLC 12 9910 03 - SLC 12 9910 07)
Total Ontario Conditional and Unconditional Grants	
As a % of Municipal Expenses	(SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01) / (SLC 40 9910 11 - SLC 12 9910 03 - SLC 12 9910 07)

TOTAL DEBT BURDEN

Total Debt Burden	SLC 74 9910 01
Per Household	SLC 74 9910 01 / SLC 02 0040 01
Debt Servicing Cost	SLC 74 3099 01 + SLC 74 3099 02
Per Household	(SLC 74 3099 01 + SLC 74 3099 02) / SLC 02 0040 01
As a % of Municipal Expenses	(SLC 74 3099 01 + SLC 74 3099 02) / (SLC 40 9910 11 - SLC 12 9910 03 - SLC 12 9910 07)
As a % of Own Purpose Taxation	(SLC 74 3099 01 + SLC 74 3099 02) / SLC 10 0299 01
As a % of Own Source Revenue	(SLC 74 3099 01 + SLC 74 3099 02) / (SLC 10 9910 01 - SLC 10 0699 01 - SLC 10 0899 01 - SLC 10 1098 01 - SLC 10 1099 01 - SLC 10 1811 01 - SLC 10 1812 01 - SLC 10 1813 01 - SLC 10 1814 01 - SLC 10 1830 01 - SLC 10 1831 01 - SLC 12 1850 04)
As a % of Total Revenues (Less Donated TCAs)	(SLC 74 3099 01 + SLC 74 3099 02) / (SLC 10 9910 01 - SLC 10 1831 01)
Debt Service Coverage Ratio (Target: Ratio >= 2)	(SLC 10 9910 01 - SLC 40 9910 11 + SLC 40 9910 02 + SLC 40 9910 16) / (SLC 74 3099 01 + SLC 74 3099 02)

MUNICIPAL FINANCIAL PROFILES

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Prepared By:				2019 MFCI Index: *8	7.4	Borrowing Capacity 7% over 10 yrs:	20,449,558

LIABILITIES (Including Post-Employment Benefits)

Temp. Loans for Current Purposes as % of Municipal Expenses	SLC 70 2010 01 / (SLC 40 9910 11 - SLC 12 9910 03 - SLC 12 9910 07)
Post-Employment Benefits	SLC 70 2899 01
Total Reserves and Reserve Funds for Post-Employment Benefits	SLC 60 5060 02 + SLC 60 5060 03 + SLC 60 5070 02 + SLC 60 5070 03 + SLC 60 5080 02 + SLC 60 5080 03 + SLC 60 5090 02 + SLC 60 5090 03

RESERVES AND RESERVE FUNDS

Total Reserves	SLC 60 2099 03
Total Discretionary Reserve Funds	SLC 60 2099 02
Total Reserves and Discretionary Reserve Funds	SLC 60 2099 02 + SLC 60 2099 03
Per Household	(SLC 60 2099 02 + SLC 60 2099 03) / SLC 02 0040 01
As a % of Total Taxes Receivable	(SLC 60 2099 02 + SLC 60 2099 03) / (SLC 70 0699 01 + SLC 70 0690 01)
As a % of Municipal Expenses	(SLC 60 2099 02 + SLC 60 2099 03) / (SLC 40 9910 11 - SLC 12 9910 03 - SLC 12 9910 07)
As a % of Own Purpose Taxation	(SLC 60 2099 02 + SLC 60 2099 03) / SLC 20 0299 01

FINANCIAL ASSETS

Net Financial Assets or Net Debt as a % of Total Revenues (Less Donated TCAs)	SLC 70 9945 01 / (SLC 10 9910 01 - SLC 10 1831 01)
Net Financial Assets or Net Debt as % of Own Source Revenues	SLC 70 9945 01 / (SLC 10 9910 01 - SLC 10 0699 01 - SLC 10 0899 01 - SLC 10 1098 01 - SLC 10 1099 01 - SLC 10 1811 01 - SLC 10 1812 01 - SLC 10 1813 01- SLC 10 1814 01 - SLC 10 1830 01 - SLC 10 1831 01 - SLC 12 1850 04)
Net Working Capital as a % of Municipal Expenses	(SLC 70 0299 02 + SLC 70 0499 01 + SLC 70 0699 01 + SLC 70 0830 01 + SLC 70 0835 01 + SLC 70 6250 01 + SLC 70 6260 01 + SLC 70 2010 01 + SLC 70 2299 01) / (SLC 40 9910 11 - SLC 12 9910 03 - SLC 12 9910 07)
Net Book Value of Capital Assets as a % of Cost of Capital Assets	(SLC 70 6210 01 - SLC 51 2005 11 - SLC 51 2205 11) / (SLC 51 9910 06 - SLC 51 2005 11 - SLC 51 2205 11)
Asset Sustainability Ratio (Target: > 90%)	SLC 51 9910 03 / SLC 51 9910 08
Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio)	SLC 51 9910 10 / SLC 51 9910 06

SURPLUS / DEFICIT

Annual Surplus / (Deficit) (Less Donated TCAs)	SLC 10 2099 01 - SLC 10 1831 01
Annual Surplus / (Deficit) (Less Donated TCAs) Adjusted for Ontario Budget Reg. 284/09)	SLC 10 2099 01 - SLC 10 1831 01 + SLC 40 9910 16 + (SLC 70 2799 01 (CY) - SLC 70 2799 01 (PY)) + (SLC 70 2899 01 (CY) - SLC 70 2899 01 (PY)) - SLC 74 3099 01 (CY = CURRENT YEAR, PY - PREVIOUS YEAR)
Annual Surplus / (Deficit) (Less Donated TCAs) as a % of Own Source Revenues	(SLC 10 2099 01 - SLC 10 1831 01) / (SLC 10 9910 01 - SLC 10 0699 01 - SLC 10 0899 01 - SLC 10 1098 01 - SLC 10 1099 01 - SLC 10 1811 01 - SLC 10 1812 01 - SLC 10 1813 01- SLC 10 1814 01 - SLC 10 1830 01 - SLC 10 1831 01 - SLC 12 1850 04)
Current Ratio (Target: >= 100%)	(SLC 70 9930 01 - SLC 70 0829 01 - SLC 70 0845 01 - SLC 70 0898 01) / (SLC 70 2099 01 + SLC 70 2299 01)

OTHER INDICATORS

Rates Coverage Ratio (Target: >=40%)	(SLC 10 0299 01 + SLC 10 1299 01 + SLC 10 1880 01 + SLC 10 1885 01) / SLC 40 9910 01
Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities)	SLC 70 0299 01 / (SLC 70 2099 01 + SLC 70 2299 01)
Operating Balance as a % of Total Revenues (Less Donated TCAs)*5	(SLC 10 9910 01 - SLC 40 9910 07) / (SLC 10 9910 01 - SLC 10 1831 01)
Cumulative Annual Growth Rate *6	(SLC 10 9910 01 (CY) / SLC 10 9910 01 (CY - 3) ^ (1/3) - 1) - ((SLC 40 9910 07 (CY) / SLC 40 9910 07 (CY -3) ^ (1/3) - 1)
Interest Payments as a % of Total Revenues (Less Donated TCAs)	SLC 74 2099 02 / (SLC 10 9910 01 - SLC 10 1831 01)

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STAFF REPORT

DEPARTMENT: Administration

DATE: October 30, 2019

ITEM: Funding Opportunities

RECOMMENDATION: Be it resolved that:

For direction.

BACKGROUND:

Currently, there are 3 funding streams open:

- 1) Investing in Canada Infrastructure Program – Community, Culture and Recreation – Due November 12, 2019 – Individual Project Cap is \$5 million
- 2) Connecting Links – Due November 22, 2019 – Cap is \$3 million
- 3) Investing in Canada Infrastructure Program – Green Stream Application – Due January 22, 2020 – Cap - \$2,850,120

ANALYSIS:

- 1) Our first application and highest priority is the Arena roof combined with the chiller replacement – total application approximately \$550,000

In discussing with our funding representative, we were advised that more than one application can be submitted under this stream. Although we are early in our playground replacement strategy, we could utilize this to incorporate a possible splash pad and/or pump bike park. We have not heard back on the previous pitch to us for the development of the pump bike park however more information on this can be found at:

<https://kidsbikescanada.ca/blogs/news/ontario-kid-friendly-pump-tracks-and-bike-parks>

<https://www.hamilton.ca/parks-recreation/improving-our-parks/gage-park-pump-track>

<https://kidsbikescanada.ca/blogs/news/ontario-kid-friendly-pump-tracks-and-bike-parks>

We are also early in the investigation stages for a potential splash pad, however there are not too many funding opportunities such as this, and council may want to consider a second application for an overall "Community Parks & Playgrounds Revitalization Strategy." The Recreation and Culture Advisory Committee has been

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reviewing the results of the survey and compiling resolutions to come to council, to replace the current parks with similar equipment, replacement costs range from \$27,000 for Yocom Park to \$87,000 for Adventure Park(Queensway), for a total of approximately \$346,000, to add shade features and benches this cost increases to \$437,000. Costs for a splash pad could be in the range of \$250,000 and a pump bike park \$100,000???(estimated) for a total of \$787,000. Under this funding stream the work can be done over multiple years. Projects must be completed by March 31, 2027.

Staff is looking for direction and commitment by council in pursuing the second application, as it will require a significant amount of staff time to complete these two applications in a relatively short amount of time.

This funding requires an applicant commitment of 26.67%.

- 2) Under the Connecting Links fund – the worst section is Annette to McDonalds. When these Phases were designed, each segment was estimated to be approximately \$3 million to coincide with the level of funding available. These costs have been updated based on more current construction costs. See attached Cost Estimates – April 2019

If we apply for just Phase 2 – the total eligible costs are \$2,667,650 at 90% out of \$3 million eligible, the remaining 10% as well as the water & sewer will have to be funded from Gas Tax funds and/or reserves in the amount of \$960,895. \$599,115 of eligible funding will not be available.

It is unknown how long this funding envelope will remain open, the previous government eliminated it with no warning and then had to bring it back.

Phase 3 is a shorter distant but costly as it includes the pedestrian crosswalk. Theoretically it would make sense to combine these 2 sections, but that would increase the requirement from council by \$2,498,700 less \$599,115, or \$1,899,585 to be funded from reserves. The total municipal commitment for both phases would be \$2,860,480.

Staff is looking for direction on whether council wants to combine Phase 2 & 3 for application purposes.

- 3) ICIP Green Infrastructure – The priority for this funding is the trunk main from the water treatment plant to Mead Blvd. The estimated cost for this is \$5.1 million, if we are not successful with this application of \$2,850,120, staff will be recommending that we move forward with this high priority project. The commitment from reserves or financing will be in the range of \$2,249,880 - \$5,092,000.

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Our current reserve levels including the sale of the local utility are approximately \$10 million. The trunk main will have a significant impact on reserve levels, as could the Connecting Link and the Recreation. It is unlikely that all 3 or even 4 applications will be successful, in the off chance that they are council will have to confirm their commitment.

In addition to reserve funds, there is currently approximately \$1.45 million in the Federal Gas Tax fund at the end of 2019, 2020's allocation will be \$306,274.62. OCIF funds of \$259,000 for 2019 have been earmarked for the trunk main project. 2021 & 2022 our allocation will be \$320,196 and in 2023, \$334,117.76 provided there are no further declines in our overall population. To recap:

	Project Costs(w/o HST)	Funding	Best case	Worst case
1) Arena	550,000.00	403,150.00	146,850.00	550,000.00
Parks & Playgrounds	787,000.00	576,871.00	210,129.00	-
2) Phase 2	3,361,780.00	2,400,885.00	960,895.00	-
Phase 3	2,498,700.00	599,115.00	1,899,585.00	-
3) Trunk Main	5,004,000.00	2,850,120.00	2,153,880.00	5,004,000.00
			5,371,339.00	5,554,000.00
Federal Gas Tax - end of 2019			1,448,282.00	
2020			306,274.62	
2021			306,274.62	
2022			334,117.76	
OCIF - 2019			259,300.00	
OCIF under review, no confirmation beyond 2019				
			2,654,249.00	
Balance to be funded from reserves.				

EXISTING POLICY: F05-01830

STRATEGIC GOAL:

☒ **1) Improve and Maintain our Infrastructure**

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<input checked="" type="checkbox"/> 2) Sustainable Economic Growth & Prosperity <input checked="" type="checkbox"/> 3) Excellence in Government <input checked="" type="checkbox"/> 4) Safe and Healthy Community
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FINANCIAL COMMITMENT: dependent on selection

IMPLEMENTATION: Upon council direction

Prepared By: Cynthia Townsend

Department Manager: _____

Clerk Treasurer/Administrator: Cynthia Townsend

Approval of Recommendation: Yes ___ No ___

Comments: _____

Town of Espanola
Connecting Link Hwy 6 - Design Projects
Cost Estimates - April 2019

	Project	From	To	Length (m)	Part A Road	Part B Storm	Part C Water / Sanitary	Total / Phase
Phase 1	Hwy 6 Reconstruction	Station Road	Second Avenue	565				Under Construction
Phase 2	Hwy 6 Reconstruction	Second Avenue	Annette Street	590	\$2,469,700.00	\$197,950.00	\$694,130.00	\$3,361,780.00
Phase 3	Hwy 6 Reconstruction	Annette Street	McDonalds Entrance	460	\$2,292,250.00	\$179,700.00	\$26,750.00	\$2,498,700.00
Phase 4	Hwy 6 Reconstruction	Tudhope Street	Station Road	670	\$3,402,900.00	\$161,500.00	\$420,920.00	\$3,985,320.00
Phase 5	Hwy 6 Reconstruction	McDonalds Entrance	South of McCulloch	615	\$2,971,175.00	\$55,900.00	\$25,000.00	\$3,052,075.00
Total:				2,900				\$12,897,875.00 Not including HST
Cost estimates are based on estimated 2019 Construction prices. Estimates include a 10% Contingency and 8% Contract Administration / Inspection Costs.								

**CONSTRUCTION COST ESTIMATES - ICIP APPLICATION
TOWN OF ESPANOLA
MEAD BOULEVARD / BASS LAKE ROAD RECONSTRUCTION**

Summary			
Part A	ROADS	<u>\$1,849,989.24</u>	
Part A	STORM SEWERS	<u>\$176,380.50</u>	
Part B	WATERMAIN	<u>\$2,977,630.26</u>	
	Subtotal	<u>\$5,004,000.00</u>	\$2,026,369.74
	13% HST	<u>\$650,520.00</u>	
	Total=	<u>\$5,654,520.00</u>	