

Department: General Administration	Form Number: A99-01370
Subject: Staff Report	Effective Date:
Policy No:	Revision Date: 06/05/17
Bylaw No:	Version #: 1

STAFF REPORT

DEPARTMENT: Administration

DATE: May 3, 2017

ITEM: Road Closure

RECOMMENDATION: Be It Resolved That: The request from the Espanola and Area Safety Coalition be granted and a temporary road closure be approved on Spruce St from Mead Blvd to Park St on Tuesday, May 30, 2017 between the hours of 11am and 2pm to accommodate a mock accident simulation. Park St and Mead Blvd are not to be affected or blocked by the closure nor shall the main entrance to the Espanola High School.

BACKGROUND: Request for road closure was submitted to the Town for approval. Concerns were raised as the original request was for the closure to on Avery Dr from Spruce to Hunter. This would have resulted in disruptions to the Library and Complex with respect to access, parking etc. The Clerk, Police Chief and Mr. Riggs reviewed options and alternatives and agreed that Spruce St in front of the High School as the most suitable location for the simulation. This event is part of a safe grad event for Espanola High School students

The Espanola and Area Safety Coalition is a community-based partnership of individuals, agencies, organizations, and businesses dedicated to the safety of communities in the Espanola and North Shore area. Some members include Baldwin Twp, Espanola Fire Svs, Espanola Police Svs, MTO, MNRF, EMS, Huron Central Railway, Espanola High School, Twp of Nairn - Hyman, Our Children Our Future The.

ANALYSIS: The request was circulated to Fire Svs, Leisure Svs, Library, Police Svs and PWD, a notice of the Public Hearing was advertised in the Monitor and mailed to schools, daycares, property owners that could be affected and Veterans Transportation Fire - The Fire Dept. will be present during the entire event, and we do not have any concerns with this road closure.

Leisure Svs

Library - No issues. Certainly addresses concerns about access to the library and associated parking with the original location

Police - No concerns

PWD - No issues. Much less disruptive than original request.

EXISTING POLICY: Council motion

FINANCIAL COMMITMENT: NA

IMPLEMENTATION: Clerk's Office

Prepared By:

Paula Roque

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CAO / Treasurer:

Cynthia Townsend

Approval of Recommendation:

Yes

☒

No

☐

Comments:



Espanola High School

147 Spruce Avenue, Espanola, Ontario P5E 1R7 | Tel: 705.869.1590 | Fax: 705.675.0229

Marty Pankari, BSc., BEd
Principal

Susan Kett, B.MusA., BEd
Vice-Principal

Town of Espanola
100 Tudhope Street, Suite 2.
Espanola, Ontario
P5E 1S6

March 20, 2017

To whom it may concern:

RE: Road closure request for Safe Grad event at Espanola High School

I am writing on behalf of the Espanola and Area Safety Coalition requesting to close Spruce St from Mead Blvd. to Park St
from approximately 11 am to 2 pm to accommodate the safe grad mock accident simulation.

The rationale for this request is to provide a safe working environment for all first responders involved in the event and to allow all students to view the event safely.

The event date would be MAY 30, 2017.

Thank you very much for your consideration in this matter.

Respectfully,

Dean Riggs
Co-op Coordinator
Espanola High School

NOTICE OF PUBLIC HEARING

TAKE NOTICE that the Council of the Town of Espanola will be considering a request from the Espanola and Area Safety Coalition and the Espanola High School for:

- A temporary road closure to vehicular traffic on Spruce St from Mead Blvd to Park St with the exception of emergency vehicles on Tuesday, May 30, 2017 between the hours of 11:00 am and 2:00 pm to accommodate a mock accident simulation.
 - Mead Blvd and Park St will not be affected or blocked by this closure nor will the main entrance of the High School.

Any person(s) wishing additional information, wishing to submit comments may do so by contacting the undersigned. Council will consider this request at a public hearing scheduled for

**Tuesday, May 9th, 2017
7:30 pm**

Council Chambers, 2nd Floor Municipal Building

Dated at the Town of Espanola on this 1st day of May, 2017

For additional information please contact:

Paula Roque, CMO
Clerk/Manager of Planning Services
Town of Espanola
100 Tudhope Street, Suite 2
Espanola, Ontario P5E 1S6
Telephone: (705) 869-1540 x2113



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STAFF REPORT

DEPARTMENT: Administration

DATE: May 3, 2017

ITEM: Knights Cruisers Car Show

RECOMMENDATION: Be It Resolved That: As Recommended by the Community Services Committee That: Council authorizes:

- 1) A temporary exemption from Municipal Bylaw No. 751/84, Section 14, being a bylaw to control the use of Municipally and Recreationally owned property 14. d) no person shall park any vehicle in any park, recreational area or on municipal property of the Town of Espanola except in those areas specifically designated by appropriate signs and notices as being areas in which vehicles may be parked.
- 2) Temporarily closing Avery Dr. from the Complex to Hunter St. to traffic with the exception of emergency vehicles on Saturday, May 27, 2017 between the hours of 8:00 am to 4:00 pm to host the Knight Cruisers Car Show.
- 3) A temporary exemption from certain provisions of the Noise Bylaw No. 1189/96, on Saturday, May 27, 2017 between the hours of 8:00 am to 4:00 pm for an event being held outdoors at the Track & Field – The Knight Cruisers Car Show.

BACKGROUND:

The Town of Espanola has always provided the Track & Field free of charge. The PWD provides barricades, garbage cans and blue boxes.

The side door to the Complex will remain open to allow for the use of washroom facilities. This worked well during past Car Shows.

ANALYSIS:

EXISTING POLICY: Council Resolution

FINANCIAL COMMITMENT: NA

STRATEGIC GOAL: Safe and Healthy Community

IMPLEMENTATION: Clerk

Prepared By:

Traci Denault-Roque

Department Manager:

Clerk Treasurer/Administrator:

Cynthia Townsend

Department: General Administration	Form Number: A99-01370
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Approval of Recommendation: Yes ☒ No ☐

Comments: _____



MAR 30 2017

January 17, 2017

Dear Cynthia Townsend,

The Knight Cruisers Car Club will be having their 15th Annual Cruise-In on May 27, 2017 at the track & field. We would like to apply once again for an exemption to the noise by-law, road closure(8a.m.-4p.m.) and for the rental fees to be waived.

We would sincerely appreciate that these could be brought forward for approval.

Thank you.

A handwritten signature in cursive script that reads "Gisele Karvonen".

Gisele Karvonen

secretary

Knight Cruisers Car Club

g_lan@eastlink.ca



Town of Espanola

2017

Municipal Budget

Executive Summary

The 2017 budget reflects an increase to the overall net levy of \$77,045, or 1.03% from 2016. As a result of assessment shifts from the commercial sector, the average residential household with an assessment of \$136,872 will see an increase of 1.45% or an increase of approximately \$34.62.

The municipality continues to face many challenges in budgeting for 2017;

- A further reduction of \$98,700 or almost \$44 per household in grants from the Ontario Municipal Partnership Fund, this follows a decrease in \$70,900 in 2016
- Increasing cost of goods and services including hydro, although reductions in hydro have been introduced the amount to which the municipality may benefit is unknown as many programs are geared towards residential and small business users
- Assessment appeals which account for \$2,320,308 of taxes received that are at risk of being awarded and payable back to taxpayers
- Significant reductions in the commercial assessment which shifts more of the tax burden back to residents
- New legislation which limits any tax increases to the multi-residential sector
- Aging infrastructure
- Apportionments from Manitoulin Sudbury District Services Board, Sudbury & District Health Unit and MPAC for which the municipality has no control

This budget also is prepared based on a 3 year time period, which provides a projection of what future rate increases might be. Although the Municipal Act allows for a multi-year budget, it also requires that the budget for subsequent years are reviewed and readopted each year of the budget. Therefore although the 2017 – 2019 budget projects increases of 2.0% in 2018 and 3.08% in 2019, these are estimates only and will change depending on circumstances in each of those years.

INTRODUCTION

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

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

Budget process

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

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

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

The following definitions have been used in classifying the expenditures:

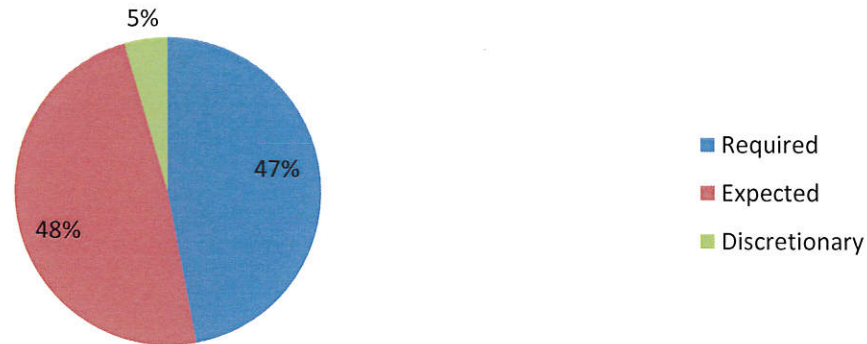
Required – service is mandated by regulation or necessary for public safety

Expected – service is typically delivered by comparable municipalities

Discretionary – service is provided based on community choice

By these definitions, approximately 95% of expenditures are based upon either a requirement to provide a service or an expectation of residents that a particular service should be provided and only 5% is completely discretionary. There may be discretionary expenditures within a required or expected level of service however the service as a whole is in one of these other categories.

Operating expenditure by category



In 2015, council adopted a new budget policy which reflects accrual accounting. The 2017 budget reflects this transition to an accrual based budget. The most significant difference is the provision for amortization. In 2017, we have budgeted for only 55% of amortization costs with a goal to gradually increase this to an amount equal to the full amortization. This ensures that residents are paying for the capital cost of the infrastructure which is providing these services. These funds will then be available to be reinvested when our capital infrastructure and assets need to be replaced. This type of budgeting is consistent with the financial reporting required in accordance with the Public Sector Accounting Board which incorporates accounting for tangible capital assets, post-employment benefits and differs in the reporting of principal long-term debt repayments, among other things.

The impact of the differences is summarized in Schedule F.

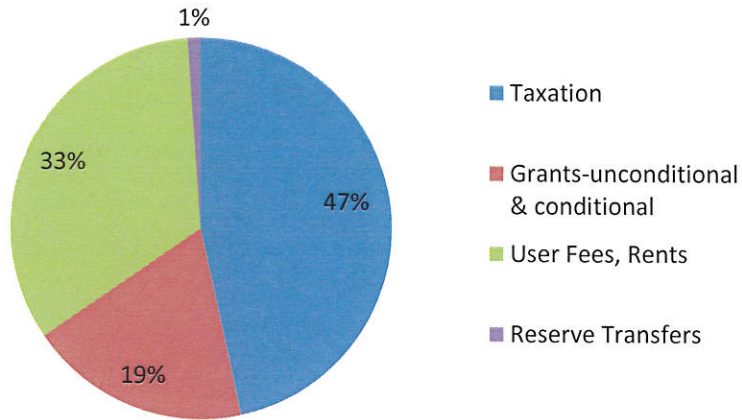
Budget analysis

Operating:

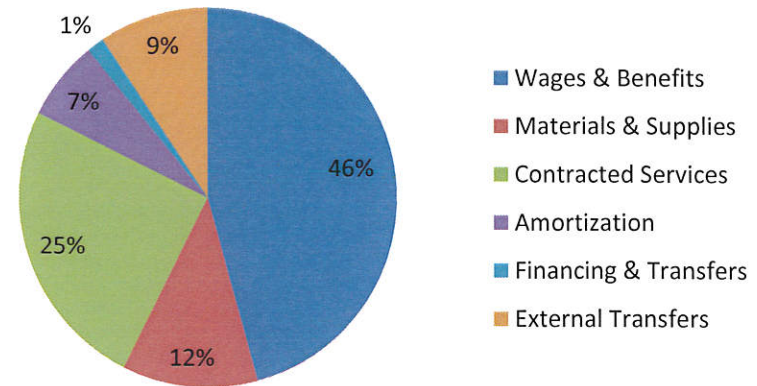
Overall operating expenses are budgeted to increase \$58,013 or 0.83%. The increases reflects some expenditures that only occur periodically for example, included is a review of the Official Plan, which is required every five years, consulting costs for the OPP service proposal, as well as some major maintenance items including replacement of windows and other items at the Town office.

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

Operating Revenues



Operating Expenses



Capital projects of \$524,732 can be summarized by project as follows:

<u>Project</u>	<u>Expenditure</u>	<u>Grants</u>	<u>Reserves</u>	<u>Levy</u>
Fire Dept Engineering/Reserve Transfer	100,000	-	-	100,000
Infrastructure Rehabilitation Project	758,990	546,159	212,831	-
Biosolids Engineering	-	-	-	-
Connecting Link - Station Rd to Second	179,232	-	-	179,232
Traffic Lights	-	-	-	-
Hard Surfacing	114,500	-	-	114,500
Vehicles & Equipment	346,000	-	215,000	131,000
Care Van	102,000	102,000	-	-
Library upgrades	35,000	-	35,000	-
Parking Lot - Tudhope	20,000	-	20,000	-
Water Meters	187,000	-	187,000	-
	1,842,722	648,159	669,831	524,732

In addition to the capital levy of \$524,732, the municipality is contributing \$1,026,395 to capital replacement reserves. These figures combined total \$1,551,127 of the 2017 budget has been identified for capital replacement. While this sounds like a significant portion of the budget, it remains \$302,373 short of the amount our assets are depreciating each year. The asset management plan updated in 2016, indicates an investment of \$3.2 million should be reinvested annually to replace our capital assets as they reach the end of their useful lives.

TOWN OF ESPANOLA

BUDGET INDEX

2017

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2017 BUDGET OVERVIEW BY DEPARTMENT

DEPARTMENT	2016 NET LEVY	2017 BUDGETED EXPENDITURES	2017 BUDGETED REVENUES	2017 NET LEVY	BUDGET CHANGE	BUDGET %	2018 NET LEVY	BUDGET CHANGE	BUDGET %	2019 NET LEVY	BUDGET CHANGE	BUDGET %
TREASURY	(3,051,750)	156,100	(3,126,450)	(2,970,350)	81,400	-2.67%	(2,921,450)	48,900	-1.65%	(2,880,950)	40,500	-1.39%
ADMINISTRATION	1,340,070	1,511,790	(172,900)	1,338,890	(1,180)	-0.09%	1,355,210	16,320	1.22%	1,318,950	(36,260)	-2.68%
FIRE	477,550	495,150	-	495,150	17,600	3.69%	502,890	7,740	1.56%	510,310	7,420	1.48%
POLICE	2,310,233	2,467,130	(196,647)	2,270,483	(39,750)	-1.72%	2,335,834	65,351	2.88%	2,419,564	83,730	3.58%
INSPECTIONS	134,740	533,120	(445,200)	87,920	(46,820)	-34.75%	166,020	78,100	88.83%	171,750	5,730	3.45%
POA	(18,495)	758,098	(787,000)	(28,902)	(10,407)	56.27%	(39,530)	(10,628)	36.77%	(41,370)	(1,840)	4.65%
TRANSPORTATION	2,540,870	2,879,261	(232,029)	2,647,232	106,362	4.19%	2,726,682	(99,782)	-3.77%	2,573,890	69,411	2.55%
COLLECTION & DISPOSAL	564,150	594,300	(58,000)	536,300	(27,850)	-4.94%	548,230	11,930	2.22%	560,930	12,700	2.32%
HEALTH SERVICES	920,940	911,116	(21,000)	890,116	(30,824)	-3.35%	907,980	17,864	2.01%	926,540	18,560	2.04%
SOCIAL SERVICES	486,670	648,561	(127,370)	521,191	34,521	7.09%	544,450	23,259	4.46%	555,440	10,990	2.02%
RECREATION	1,400,800	1,805,825	(430,025)	1,375,800	(25,000)	-1.78%	1,376,775	975	0.07%	1,401,215	24,440	1.78%
LIBRARY	276,900	333,140	(60,077)	273,063	(3,837)	-1.39%	293,040	19,977	7.32%	299,850	6,810	2.32%
CULTURAL ACTIVITIES	11,250	31,500	(3,850)	27,650	16,400	145.78%	13,110	(14,540)	-52.59%	13,430	320	2.44%
BEAUTIFICATION	31,450	31,450	-	31,450	-	0.00%	32,720	1,270	4.04%	33,360	640	1.96%
PLANNING & DEVELOPMENT	12,000	29,030	(18,030)	11,000	(1,000)	-8.33%	3,100	(7,900)	-71.82%	3,200	100	3.23%
COMMERCIAL SERVICES	(13,030)	20,000	(20,000)	-	13,030	-100.00%	-	-	0.00%	-	-	#DIV/0!
ECONOMIC DEVELOPMENT	77,345	80,445	(8,700)	71,745	(5,600)	-7.24%	67,415	(4,350)	-6.06%	68,145	720	1.07%
NET DEPARTMENTAL TOTALS	7,501,693	13,286,016	(5,707,278)	7,578,738	77,045	1.03%	7,912,476	154,486	2.04%	7,934,254	243,971	3.08%

TOWN OF ESPANOLA **2017 BUDGET SUMMARY**

	2016 BUDGET	2017 BUDGET	BUDGET CHANGE	BUDGET %
Revenues:				
ONTARIO UNCONDITIONAL GRANTS	(3,565,300)	(2,845,400)	(719,900)	-20%
WATER & SEWER FEES	(2,590,100)	(2,708,000)	117,900	5%
REVENUES SPECIFIC FUNCTIONS	(2,126,577)	(2,358,819)	232,242	11%
GRANTS	(2,698,300)	(648,159)	(2,050,141)	-76%
	(10,980,277)	(8,560,378)	(2,419,899)	-22.0%
Expenditures:				
OPERATING	11,931,421	11,900,129	31,292	0.3%
WATER & SEWER	1,941,250	2,014,700	(73,450)	-3.8%
AMORTIZATION	964,815	1,026,395	(61,580)	-6.4%
CAPITAL	5,843,900	1,842,722	4,001,178	68%
	20,681,386	16,783,946	3,897,440	18.85%
TRANSFERS TO/FROM RESERVES	(2,199,416)	(644,830)	(1,554,586)	
TOTAL LEVY	7,501,693	7,578,738	77,045	1.03%

TOWN OF ESPANOLA **2017 CAPITAL BUDGET SUMMARY**

	2016 BUDGET	2017 BUDGET	BUDGET CHANGE	BUDGET %
Revenues:				
FEDERAL GAS TAX	(621,200)	-	(621,200)	-100%
GRANTS	(2,698,300)	(648,159)	(2,050,141)	-76%
	(3,319,500)	(648,159)	(2,671,341)	
Expenditures:				
FIRE PROTECTION	100,000	100,000	-	0%
POLICE	45,000	-	45,000	100%
TRANSPORTATION	1,182,000	639,732	542,268	46%
ENVIRONMENTAL	4,501,900	945,990	3,555,910	79%
SOCIAL SERVICES	-	102,000	(102,000)	
LIBRARY	15,000	35,000	(20,000)	-133%
COMMERCIAL SERVICES	-	20,000	(20,000)	
	5,843,900	1,842,722	4,001,178	68%
TRANSFER TO (FROM) RESERVES	(2,018,700)	(669,831)	(1,348,869)	67%
NET EXPENDITURES TO BE FUNDED THROUGH TAXATION	505,700	524,732	(19,032)	-3.76%
Project				
	Expenditure	Grants	Reserves	Levy
Fire Dept Engineering/Reserve Transfer	100,000	-	-	100,000
Infrastructure Rehabilitation Project	758,990	546,159	212,831	-
Biosolids Engineering	-	-	-	-
Connecting Link - Station Rd to Second	179,232	-	-	179,232
Traffic Lights	-	-	-	-
Hard Surfacing	114,500	-	-	114,500
Vehicles & Equipment	346,000	-	215,000	131,000
Care Van	102,000	102,000	-	-
Library upgrades	35,000	-	35,000	-
Parking Lot - Tudhope	20,000	-	20,000	-
Water Meters	187,000	-	187,000	-
	1,842,722	648,159	669,831	524,732

TOWN OF ESPANOLA 2017 OPERATING BUDGET SUMMARY

	2016 BUDGET	2017 BUDGET	BUDGET CHANGE	BUDGET %
Revenues:				
ONTARIO UNCONDITIONAL GRANTS	(2,944,100)	(2,845,400)	(98,700)	3%
REVENUES SPECIFIC FUNCTIONS	(2,126,577)	(2,358,819)	232,242	-11%
	(5,070,677)	(5,204,219)	133,542	-3%
Expenditures:				
TREASURY	163,400	156,100	7,300	4%
ADMINISTRATION	1,402,470	1,489,090	(86,620)	-6%
FIRE PROTECTION	353,550	371,150	(17,600)	-5%
POLICE	2,461,250	2,467,130	(5,880)	0%
GENERAL INSPECTIONS	307,740	336,360	(28,620)	-9%
PROVINCIAL OFFENCES	756,505	758,098	(1,593)	0%
TRANSPORTATION	2,212,670	2,239,529	(26,859)	-1%
COLLECTION & DISPOSAL	629,150	594,300	34,850	6%
HEALTH SERVICES	984,216	907,416	76,800	8%
SOCIAL SERVICES	591,425	541,561	49,864	8%
RECREATION & CULTURAL SERVICES	1,559,010	1,540,575	18,435	1%
LIBRARY	314,800	330,340	(15,540)	-5%
CULTURAL ACTIVITIES	16,300	31,500	(15,200)	-93%
BEAUTIFICATION	31,450	31,450	-	0%
PLANNING & LAND DEVELOPMENT	45,000	29,030	15,970	35%
COMMERCIAL SERVICES	20,400	-	20,400	100%
ECONOMIC DEVELOPMENT	82,085	76,500	5,585	7%
	11,931,421	11,900,129	(31,292)	-0.3%
TRANSFER FROM RESERVES	(180,716)	(166,059)	(14,657)	
TRANSFER TO RESERVE		191,060		
AMORTIZATION	315,965	333,095	17,130	
	12,066,670	12,258,225	(28,819)	-0.2%
NET EXPENDITURES TO BE FUNDED THROUGH TAXATION	6,995,993	7,054,006	(58,013)	-0.83%

TOWN OF ESPANOLA
2017 WATER & SEWER OPERATING BUDGET SUMMARY

	2016 BUDGET	2017 BUDGET	BUDGET CHANGE	BUDGET %
Revenues:				
WATER & SEWER FEES	(2,590,100)	(2,708,000)	117,900	-5%
	<u>(2,590,100)</u>	<u>(2,708,000)</u>	117,900	-5%
Expenditures:				
WATER & SEWER	1,941,250	2,014,700	(73,450)	-4%
	1,941,250	2,014,700	73,450	3.8%
AMORTIZATION	648,850	693,300	44,450	7%
	2,590,100	2,708,000	117,900	4.6%
NET EXPENDITURES TO BE FUNDED THROUGH TAXATION	-	-	-	#DIV/0!

DEPARTMENT	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	2017 BUDGETED EXPENDITURES	2017 BUDGETED REVENUES	2017 NET LEVY	BUDGET CHANGE	BUDGET %	2018 NET LEVY	BUDGET CHANGE	BUDGET %	2019 NET LEVY	BUDGET CHANGE	BUDGET %
TREASURY														
Sources of Revenue:														
Ontario Unconditional Grants		(2,944,100)	(2,944,100)		(2,845,400)	(2,845,400)	98,700	-3.35%	(2,804,400)	41,000	-1.44%	(2,764,300)	40,100	-1.43%
Interest/Dividends		(237,000)	(237,000)		(224,500)	(224,500)	12,500	-5.27%	(217,500)	7,000	-3.12%	(217,500)	-	0.00%
Other PIL's/Supplementary		(7,050)	(7,050)		(31,050)	(31,050)	(24,000)	340.43%	(31,050)	-	0.00%	(31,050)	-	0.00%
Lottery funds		(12,000)	(12,000)		(11,000)	(11,000)	1,000	-8.33%	(11,000)	-	0.00%	(11,000)	-	0.00%
Other fees		(15,000)	(15,000)		(14,500)	(14,500)	500	-3.33%	(14,500)	-	0.00%	(14,500)	-	0.00%
	-	(3,215,150)	(3,215,150)	-	(3,126,450)	(3,126,450)	88,700	-2.76%	(3,078,450)	48,000	-1.54%	(3,038,350)	40,100	-1.30%
Expenses														
Legal/Tax Consultants	5,000	-	5,000	5,000	-	5,000	-	0.00%	2,500	(2,500)	-50.00%	2,500	-	0.00%
Tax Interest, Write-offs & Vacar	57,000	-	57,000	57,000	-	57,000	-	0.00%	60,000	3,000	5.26%	60,000	-	0.00%
MPAC	67,200	-	67,200	66,600	-	66,600	(600)	-0.89%	67,000	400	0.60%	67,400	400	0.60%
Transfer to reserves (interest)	34,200	-	34,200	27,500	-	27,500	(6,700)	-19.59%	27,500	-	0.00%	27,500	-	0.00%
	163,400	-	163,400	156,100	-	156,100	(7,300)	-4.47%	157,000	900	0.58%	157,400	400	0.25%
General Fund:	163,400	(3,215,150)	(3,051,750)	156,100	(3,126,450)	(2,970,350)	81,400	-2.67%	(2,921,450)	48,900	-1.65%	(2,880,950)	40,500	-1.39%
Treasury Total	163,400	(3,215,150)	(3,051,750)	156,100	(3,126,450)	(2,970,350)	81,400	-2.67%	(2,921,450)	48,900	-1.65%	(2,880,950)	40,500	-1.39%

DEPARTMENT	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	2017 BUDGETED EXPENDITURES	2017 BUDGETED REVENUES	2017 NET LEVY	BUDGET CHANGE	BUDGET %	2018 NET LEVY	BUDGET CHANGE	BUDGET %	2019 NET LEVY	BUDGET CHANGE	BUDGET %
ADMINISTRATION														
Sources of Revenue:														
User fees		(29,300)	(29,300)		(29,800)	(29,800)	(500)	1.71%	(30,300)	(500)	1.68%	(30,600)	(300)	0.99%
Transfer from reserves		-	-		(110,000)	(110,000)	(110,000)	#DIV/0!	(29,820)	80,180	-72.89%	-	29,820	-100.00%
Other fees		(3,000)	(3,000)		(3,000)	(3,000)	-	0.00%	(3,000)	-	0.00%	(3,000)	-	0.00%
	-	(32,300)	(32,300)	-	(142,800)	(142,800)	(110,500)	342.11%	(63,120)	79,680	-55.80%	(33,600)	29,520	-46.77%
Expenses														
Council														
Members of Council	137,100		137,100	137,100		137,100	-	0.00%	139,870	2,770	2.02%	142,500	2,630	1.88%
Office Operations	18,200		18,200	14,300		14,300	(3,900)	-21.43%	14,340	40	0.28%	14,360	20	0.14%
Public Relations	12,500		12,500	9,000		9,000	(3,500)	-28.00%	9,040	40	0.44%	9,140	100	1.11%
Elections	7,000		7,000	11,020		11,020	4,020	57.43%	40,000	28,980	262.98%	11,020	(28,980)	-72.45%
Cultural Activities	5,000		5,000	4,500		4,500	(500)	-10.00%	4,500	-	0.00%	4,500	-	0.00%
Strategic Planning-Police Costlr	10,000		10,000	25,000		25,000	15,000	150.00%	-	(25,000)	-100.00%	-	-	#DIV/0!
Administration														
Administration Staff	798,560		798,560	802,060		802,060	3,500	0.44%	817,450	15,390	1.92%	833,120	15,670	1.92%
Office Operations	267,200		267,200	255,800		255,800	(11,400)	-4.27%	249,510	(6,290)	-2.46%	253,640	4,130	1.66%
Building Operations	146,910	(30,100)	116,810	230,310	(30,100)	200,210	83,400	71.40%	120,920	(79,290)	-39.60%	61,570	(59,350)	-49.08%
	1,402,470	(30,100)	1,372,370	1,489,090	(30,100)	1,458,990	86,620	6.31%	1,395,630	(63,360)	-4.34%	1,329,850	(65,780)	-4.71%
Amortization	-		-	22,700		22,700	22,700		22,700	-		22,700	-	
General Fund:														
	1,402,470	(62,400)	1,340,070	1,511,790	(172,900)	1,338,890	(1,180)	-0.09%	1,355,210	16,320	1.22%	1,318,950	(36,260)	-2.68%
Administration Total														
	1,402,470	(62,400)	1,340,070	1,511,790	(172,900)	1,338,890	(1,180)	-0.09%	1,355,210	16,320	1.22%	1,318,950	(36,260)	-2.68%



DEPARTMENT	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	2017 BUDGETED EXPENDITURES	2017 BUDGETED REVENUES	2017 NET LEVY	BUDGET CHANGE	BUDGET %	2018 NET LEVY	BUDGET CHANGE	BUDGET %	2019 NET LEVY	BUDGET CHANGE	BUDGET %
FIRE PROTECTION														
Administration	153,500		153,500	156,200		156,200	2,700	1.76%	159,330	3,130	2.00%	162,450	3,120	1.96%
Office Operations	13,900		13,900	14,500		14,500	600	4.32%	14,790	290	2.00%	15,090	300	2.03%
Building Operations	38,450		38,450	49,050		49,050	10,600	27.57%	50,040	990	2.02%	51,010	970	1.94%
Volunteers	111,400		111,400	114,800		114,800	3,400	3.05%	117,100	2,300	2.00%	119,390	2,290	1.96%
Inspections	5,000		5,000	5,000		5,000	-	0.00%	5,100	100	2.00%	5,200	100	1.96%
Fire Suppression	15,800		15,800	15,800		15,800	-	0.00%	16,110	310	1.96%	16,430	320	1.99%
MNR Coverage area	5,500		5,500	5,800		5,800	300	5.45%	6,220	420	7.24%	6,340	120	1.93%
Dispatch Service	10,000		10,000	10,000		10,000	-		10,200	200	2.00%	10,400	200	1.96%
	<u>353,550</u>	<u>-</u>	<u>353,550</u>	<u>371,150</u>	<u>-</u>	<u>371,150</u>	<u>17,600</u>	<u>4.98%</u>	<u>378,890</u>	<u>7,740</u>	<u>2.09%</u>	<u>386,310</u>	<u>7,420</u>	<u>1.96%</u>
Amortization	24,000		24,000	24,000		24,000	-		24,000	-		24,000	-	
General Fund:	<u>377,550</u>	<u>-</u>	<u>377,550</u>	<u>395,150</u>	<u>-</u>	<u>395,150</u>	<u>17,600</u>	<u>4.66%</u>	<u>402,890</u>	<u>7,740</u>	<u>1.96%</u>	<u>410,310</u>	<u>7,420</u>	<u>1.84%</u>
Capital:														
Transfer from Reserves	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	(250,000)	(250,000)	#DIV/0!
Grants/Loan financing/Reserve	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	(2,350,000)	(2,350,000)	#DIV/0!
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>	<u>(2,600,000)</u>	<u>(2,600,000)</u>	<u>#DIV/0!</u>
Pumper/Tanker - 2019	-	-	-	-	-	-	-		100,000	100,000	#DIV/0!	250,000	150,000	150.00%
Engineering/Building	-	-	-	20,000	-	20,000	20,000		-	(20,000)	-100.00%	2,450,000	2,450,000	#DIV/0!
Transfer to reserve	100,000	-	100,000	80,000	-	80,000	(20,000)	-20.00%	-	(80,000)	-100.00%	-	-	#DIV/0!
	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>0.00%</u>	<u>100,000</u>	<u>-</u>	<u>#DIV/0!</u>	<u>2,700,000</u>	<u>2,600,000</u>	<u>2600.00%</u>
FIRE Total	<u>477,550</u>	<u>-</u>	<u>477,550</u>	<u>495,150</u>	<u>-</u>	<u>495,150</u>	<u>17,600</u>	<u>3.69%</u>	<u>502,890</u>	<u>7,740</u>	<u>1.56%</u>	<u>510,310</u>	<u>7,420</u>	<u>1.48%</u>



DEPARTMENT	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	2017 BUDGETED EXPENDITURES	2017 BUDGETED REVENUES	2017 NET LEVY	BUDGET CHANGE	BUDGET %	2018 NET LEVY	BUDGET CHANGE	BUDGET %	2019 NET LEVY	BUDGET CHANGE	BUDGET %
POLICE FORCE														
Expenditure:														
Police Services Board Operations	18,970		18,970	18,970		18,970	-	0.00%	19,350	380	2.00%	19,720	370	1.91%
Administration & Office Operati	280,550		280,550	286,000		286,000	5,450	1.94%	291,740	5,740	2.01%	297,420	5,680	1.95%
Facility Maintenance	43,000		43,000	43,800		43,800	800	1.86%	44,680	880	2.01%	45,550	870	1.95%
Enforcement (communications,	46,340	(10,100)	36,240	46,340	(10,100)	36,240	-	0.00%	37,170	930	2.57%	38,090	920	2.48%
Civilian Personnel	470,720	(55,737)	414,983	470,720	(55,737)	414,983	-	0.00%	423,074	8,091	1.95%	432,594	9,520	2.25%
Officers	1,262,240		1,262,240	1,261,240		1,261,240	(1,000)	-0.08%	1,284,370	23,130	1.83%	1,309,590	25,220	1.96%
RIDE	8,902	(8,902)	-	8,902	(8,902)	-	-		-	-		-	-	#DIV/0!
Community Policing Program	146,650	(30,000)	116,650	146,650	(30,000)	116,650	-	0.00%	119,590	2,940	2.52%	122,500	2,910	2.43%
Safe Communities	146,600	(70,000)	76,600	146,600	(70,000)	76,600	-	0.00%	79,540	2,940	3.84%	82,460	2,920	3.67%
Court Security	21,278	(21,278)	-	21,908	(21,908)	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Prisoner Transportation							-		-	-	#DIV/0!	-	-	#DIV/0!
Stores & Supplies	16,000		16,000	16,000		16,000	-	0.00%	16,320	320	2.00%	16,640	320	1.96%
	<u>2,461,250</u>	<u>(196,017)</u>	<u>2,265,233</u>	<u>2,467,130</u>	<u>(196,647)</u>	<u>2,270,483</u>	<u>5,250</u>	<u>0.23%</u>	<u>2,315,834</u>	<u>45,351</u>	<u>2.00%</u>	<u>2,364,564</u>	<u>48,730</u>	<u>2.10%</u>
Amortization	-		-	-		-	-		-	-		-	-	
General Fund:	<u>2,461,250</u>	<u>(196,017)</u>	<u>2,265,233</u>	<u>2,467,130</u>	<u>(196,647)</u>	<u>2,270,483</u>	<u>5,250</u>	<u>0.23%</u>	<u>2,315,834</u>	<u>45,351</u>	<u>2.00%</u>	<u>2,364,564</u>	<u>48,730</u>	<u>2.10%</u>
Capital:														
Vehicle and equipment	45,000		45,000	-		-	(45,000)	-100.00%	20,000	20,000	#DIV/0!	55,000	35,000	175.00%
Expenses	<u>45,000</u>	<u>-</u>	<u>45,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(45,000)</u>	<u>-100.00%</u>	<u>20,000</u>	<u>20,000</u>	<u>#DIV/0!</u>	<u>55,000</u>	<u>35,000</u>	<u>175.00%</u>
Net capital	<u>45,000</u>	<u>-</u>	<u>45,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(45,000)</u>	<u>-100.00%</u>	<u>20,000</u>	<u>20,000</u>	<u>-44.44%</u>	<u>55,000</u>	<u>35,000</u>	<u>175.00%</u>
POLICE Total	<u>2,506,250</u>	<u>(196,017)</u>	<u>2,310,233</u>	<u>2,467,130</u>	<u>(196,647)</u>	<u>2,270,483</u>	<u>(39,750)</u>	<u>-1.72%</u>	<u>2,335,834</u>	<u>65,351</u>	<u>2.88%</u>	<u>2,419,564</u>	<u>83,730</u>	<u>3.58%</u>

DEPARTMENT	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	2017 BUDGETED EXPENDITURES	2017 BUDGETED REVENUES	2017 NET LEVY	BUDGET CHANGE	BUDGET %	2018 NET LEVY	BUDGET CHANGE	BUDGET %	2019 NET LEVY	BUDGET CHANGE	BUDGET %
GENERAL INSPECTIONS D241:														
Expenditure:														
Permit & Inspection Services	244,420	(178,700)	65,720	251,140	(445,200)	(194,060)	(259,780)	-395.28%	73,640	267,700	-137.95%	77,840	4,200	5.70%
Property Standards	6,920		6,920	21,920		21,920	15,000	216.76%	22,350	430	1.96%	22,800	450	2.01%
Animal Control	28,000		28,000	28,200		28,200	200	0.71%	28,760	560	1.99%	29,330	570	1.98%
Electrical Inspections	6,500		6,500	5,800		5,800	(700)	-10.77%	5,920	120	2.07%	6,030	110	1.86%
Emergency Planning	8,300		8,300	15,300		15,300	7,000	84.34%	15,610	310	2.03%	15,910	300	1.92%
911 Emergency Calling	11,200		11,200	11,600		11,600	400	3.57%	11,600	-	0.00%	11,600	-	0.00%
Health & Safety Committee	2,400		2,400	2,400		2,400	-	0.00%	2,440	40	1.67%	2,540	100	4.10%
	307,740	(178,700)	129,040	336,360	(445,200)	(108,840)	(237,880)	-184.35%	160,320	269,160	-247.30%	166,050	5,730	3.57%
Amortization	5,700		5,700	5,700		5,700	-		5,700	-		5,700	-	
Transfer to Reserve				191,060		191,060	191,060							
General Fund:	313,440	(178,700)	134,740	533,120	(445,200)	87,920	(46,820)	-34.75%	166,020	78,100	88.83%	171,750	5,730	3.45%
INSPECTIONS Total	313,440	(178,700)	134,740	533,120	(445,200)	87,920	(46,820)	-34.75%	166,020	78,100	88.83%	171,750	5,730	3.45%
PROVINCIAL OFFENCES: D:261														
Expenditure:														
Administration	137,650	(328,000)	(190,350)	134,250	(343,000)	(208,750)	(18,400)	9.67%	(227,080)	(18,330)	8.78%	(234,420)	(7,340)	3.23%
Court Services	221,855	(50,000)	171,855	229,848	(50,000)	179,848	7,993	4.65%	187,550	7,702	4.28%	193,050	5,500	2.93%
EL - Administration	148,450	(335,000)	(186,550)	149,850	(332,000)	(182,150)	4,400	-2.36%	(195,150)	(13,000)	7.14%	(203,160)	(8,010)	4.10%
EL - Court Services	248,550	(62,000)	186,550	244,150	(62,000)	182,150	(4,400)	-2.36%	195,150	13,000	7.14%	203,160	8,010	4.10%
	756,505	(775,000)	(18,495)	758,098	(787,000)	(28,902)	(10,407)	56.27%	(39,530)	(10,628)	36.77%	(41,370)	(1,840)	4.65%
POA Total	756,505	(775,000)	(18,495)	758,098	(787,000)	(28,902)	(10,407)	56.27%	(39,530)	(10,628)	36.77%	(41,370)	(1,840)	4.65%

DEPARTMENT	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	2017 BUDGETED EXPENDITURES	2017 BUDGETED REVENUES	2017 NET LEVY	BUDGET CHANGE	BUDGET %	2018 NET LEVY	BUDGET CHANGE	BUDGET %	2019 NET LEVY	BUDGET CHANGE	BUDGET %
TRANSPORTATION														
SERVICES D:300														
Sources of Revenue:														
Transfer from Reserves			-		(9,529)	(9,529)								
Expenditure:														
Administrative														
Administration	624,290	(7,500)	616,790	642,980	(7,500)	635,480	18,690	3.03%	640,920	5,440	0.86%	647,840	6,920	1.08%
Summer Job Service	59,040	(10,000)	49,040	66,800		66,800	17,760	36.22%	68,140	1,340	2.01%	69,490	1,350	1.98%
Office Operations	17,000		17,000	23,329		23,329	6,329	37.23%	14,060	(9,269)	-39.73%	14,200	140	1.00%
Labour relations	3,380		3,380	3,070		3,070	(310)	-9.17%	3,130	60	1.95%	3,190	60	1.92%
Departmental Work	14,490		14,490	21,650		21,650	7,160	49.41%	21,970	320	1.48%	22,410	440	2.00%
Building & Inventories	206,000		206,000	215,500		215,500	9,500	4.61%	219,990	4,490	2.08%	224,260	4,270	1.94%
Machinery & Equipment														
Machinery & Equipment	62,780		62,780	53,430		53,430	(9,350)	-14.89%	54,490	1,060	1.98%	55,580	1,090	2.00%
Vehicles	217,150		217,150	215,420		215,420	(1,730)	-0.80%	219,770	4,350	2.02%	219,910	140	0.06%
Services														
Roads - Paved	229,340		229,340	229,340		229,340	-	0.00%	233,940	4,600	2.01%	238,720	4,780	2.04%
Roads - Unpaved	169,550		169,550	170,750		170,750	1,200	0.71%	173,840	3,090	1.81%	177,060	3,220	1.85%
Bridges & Culverts	66,100		66,100	63,100		63,100	(3,000)	-4.54%	64,390	1,290	2.04%	60,490	(3,900)	-6.06%
Traffic Operations & Roadside	85,700		85,700	86,650		86,650	950	1.11%	88,360	1,710	1.97%	90,070	1,710	1.94%
School Crossing Guards	46,250		46,250	25,600		25,600	(20,650)	-44.65%	26,120	520	2.03%	26,650	530	2.03%
Winter Control														
Winter Control - Except Sidewa	292,500		292,500	299,740		299,740	7,240	2.48%	304,310	4,570	1.52%	310,390	6,080	2.00%
Winter Control - Sidewalks	51,250		51,250	52,300		52,300	1,050	2.05%	53,320	1,020	1.95%	54,330	1,010	1.89%
Transfer to Reserve	-		-	-		-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Street Lighting	67,850		67,850	69,870		69,870	2,020	2.98%	71,410	1,540	2.20%	72,720	1,310	1.83%
	<u>2,212,670</u>	<u>(17,500)</u>	<u>2,195,170</u>	<u>2,239,529</u>	<u>(7,500)</u>	<u>2,232,029</u>	<u>36,859</u>	<u>1.68%</u>	<u>2,258,160</u>	<u>26,131</u>	<u>1.17%</u>	<u>2,287,310</u>	<u>29,150</u>	<u>1.29%</u>
Amortization			-			-	-		52,500	52,500	#DIV/0!	52,500	-	0.00%
General Fund:	<u>2,212,670</u>	<u>(17,500)</u>	<u>2,195,170</u>	<u>2,239,529</u>	<u>(17,029)</u>	<u>2,222,500</u>	<u>27,330</u>	<u>1.25%</u>	<u>2,310,660</u>	<u>88,160</u>	<u>3.97%</u>	<u>2,339,810</u>	<u>72,121</u>	<u>3.12%</u>

DEPARTMENT	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	2017 BUDGETED EXPENDITURES	2017 BUDGETED REVENUES	2017 NET LEVY	BUDGET CHANGE	BUDGET %	2018 NET LEVY	BUDGET CHANGE	BUDGET %	2019 NET LEVY	BUDGET CHANGE	BUDGET %
Capital:														
Sources of Revenue														
Grants		(325,300)	(325,300)		-	-	325,300	-100.00%	-	-	#DIV/0!	-	-	#DIV/0!
Gas Tax		-	-		-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
	-	(325,300)	(325,300)	-	-	-	325,300	-100.00%	-	-	#DIV/0!	-	-	#DIV/0!
Expenditure:														
Culvert Replacement	450,000		450,000			-	(450,000)		-	-		-	-	
Connecting Link	285,000	-	285,000	179,232	-	179,232	(105,768)	-37.11%	179,232	-	0.00%	-	(179,232)	#DIV/0!
Roads - Paved	176,000		176,000	114,500		114,500	(61,500)	-34.94%	116,780	2,290	2.00%	119,080	2,290	100.00%
Vehicles and equipment	271,000	-	271,000	346,000	-	346,000	75,000	27.68%	120,000	(226,000)	-65.32%	300,000	180,000	-79.65%
	1,182,000	-	1,182,000	639,732	-	639,732	(542,268)	-45.88%	416,022	(223,710)	-34.97%	419,080	3,058	-1.37%
Capital:	1,182,000	(325,300)	856,700	639,732	-	639,732	(216,968)	-25.33%	416,022	(223,710)	-34.97%	419,080	3,058	-1.37%
Transfer from Reserves		(511,000)	(511,000)		(215,000)	(215,000)	296,000		(179,232)	35,768	-16.64%	(185,000)	(5,768)	
Total Department Estimate	3,394,670	(853,800)	2,540,870	2,879,261	(232,029)	2,647,232	106,362	4.19%	2,726,682	(99,782)	-3.77%	2,573,890	69,411	2.55%

DEPARTMENT	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	2017 BUDGETED EXPENDITURES	2017 BUDGETED REVENUES	2017 NET LEVY	BUDGET CHANGE	BUDGET %	2018 NET LEVY	BUDGET CHANGE	BUDGET %	2019 NET LEVY	BUDGET CHANGE	BUDGET %
Collection & Disposal														
Expenditure:														
Garbage Collection & Disposal														
General Repairs and Maintenanar	25,700		25,700	25,500		25,500	(200)	-0.78%	26,010	510	2.00%	26,570	560	2.15%
Garbage Collection Contract	153,000		153,000	155,000		155,000	2,000	1.31%	158,100	3,100	2.00%	161,300	3,200	2.02%
Landfill Disposal Contract	310,000		310,000	270,000		270,000	(40,000)	-12.90%	275,400	5,400	2.00%	281,000	5,600	2.03%
Clean Up Week	5,400		5,400	11,500		11,500	6,100	112.96%	11,730	230	2.00%	11,960	230	1.96%
Household Hazardous Waste	46,000	(40,000)	6,000	43,000	(33,000)	10,000	4,000	66.67%	10,890	890	8.90%	12,180	1,290	11.85%
Recycling Program	89,050	(25,000)	64,050	89,300	(25,000)	64,300	250	0.39%	66,100	1,800	2.80%	67,920	1,820	2.75%
	<u>629,150</u>	<u>(65,000)</u>	<u>564,150</u>	<u>594,300</u>	<u>(58,000)</u>	<u>536,300</u>	<u>(27,850)</u>	<u>-4.94%</u>	<u>548,230</u>	<u>11,930</u>	<u>2.22%</u>	<u>560,930</u>	<u>12,700</u>	<u>2.32%</u>
General Fund:	<u>629,150</u>	<u>(65,000)</u>	<u>564,150</u>	<u>594,300</u>	<u>(58,000)</u>	<u>536,300</u>	<u>(27,850)</u>	<u>-4.94%</u>	<u>548,230</u>	<u>11,930</u>	<u>2.22%</u>	<u>560,930</u>	<u>12,700</u>	<u>2.32%</u>
														

DEPARTMENT	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	2017 BUDGETED EXPENDITURES	2017 BUDGETED REVENUES	2017 NET LEVY	BUDGET CHANGE	BUDGET %	2018 NET LEVY	BUDGET CHANGE	BUDGET %	2019 NET LEVY	BUDGET CHANGE	BUDGET %
HEALTH SERVICES D:500														
														
Sources of Revenue:														
Transfer from Tax Rate Stabilization Reserve		(45,976)	(45,976)	-	-	-	45,976	-100.00%	-	-	#DIV/0!	-	-	#DIV/0!
	-	(45,976)	(45,976)	-	-	-	45,976	-100.00%	-	-	#DIV/0!	-	-	#DIV/0!
Expenditure:														
Sudbury & Dist Health Serv	183,400		183,400	187,000		187,000	3,600	1.96%	190,740	3,740	2.00%	194,560	3,820	2.00%
Doctor Recruitment	20,000		20,000	20,000		20,000	-	0.00%	20,400	400	2.00%	20,800	400	1.96%
MSDSB - Land Ambulance	721,866		721,866	645,766		645,766	(76,100)	-10.54%	658,680	12,914	2.00%	671,860	13,180	2.00%
Cemetery	58,950	(21,000)	37,950	54,650	(21,000)	33,650	(4,300)	-11.33%	34,460	810	2.41%	35,620	1,160	3.37%
	984,216	(21,000)	963,216	907,416	(21,000)	886,416	(76,800)	-7.97%	904,280	17,864	2.02%	922,840	18,560	2.05%
Amortization	3,700		3,700	3,700		3,700	-		3,700	-		3,700	-	
General Fund:	987,916	(66,976)	920,940	911,116	(21,000)	890,116	(30,824)	-3.35%	907,980	17,864	2.01%	926,540	18,560	2.04%
SOCIAL SERVICES														
														
Sources of Revenue:														
Transfer from tax rate stabilization		(97,255)	(97,255)	-	-	-	97,255	-100.00%	-	-	#DIV/0!	-	-	#DIV/0!
		(97,255)	(97,255)	-	-	-	97,255	-100.00%	-	-	#DIV/0!	-	-	#DIV/0!
Expenditure:														
MSDSB - General Assistance	466,175		466,175	417,788		417,788	(48,387)	-10.38%	426,200	8,412	2.01%	434,720	8,520	2.00%
Care Van	48,450	(12,500)	35,950	51,150	(25,370)	25,780	(10,170)	-28.29%	39,240	13,460	52.21%	40,220	980	2.50%
Senior Citizens	4,000		4,000	5,500		5,500	1,500	37.50%	5,540	40	0.73%	5,660	120	2.17%
MSDSB - Childcare	72,800		72,800	67,123		67,123	(5,677)	-7.80%	68,470	1,347	2.01%	69,840	1,370	2.00%
	591,425	(12,500)	578,925	541,561	(25,370)	516,191	(62,734)	-10.84%	539,450	23,259	4.51%	550,440	10,990	2.04%
Amortization	5,000		5,000	5,000		5,000	-		5,000	-		5,000	-	
General Fund:	596,425	(109,755)	486,670	546,561	(25,370)	521,191	34,521	7.09%	544,450	23,259	4.46%	555,440	10,990	2.02%
Sources of Revenue:														
Proceeds on sale														
Transfer from Trust			-	(54,500)		(54,500)	(54,500)	#DIV/0!	-	54,500	-100.00%	-	(54,500)	-100.00%
Object of Expenditure:														
Care Van			-	102,000	(47,500)	54,500	54,500	#DIV/0!	-	(54,500)	-100.00%	-	54,500	-100.00%
Capital:														
	-	-	-	102,000	(102,000)	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Total Department Estimate	596,425	(109,755)	486,670	648,561	(127,370)	521,191	34,521	7.09%	544,450	23,259	4.46%	555,440	10,990	2.02%

DEPARTMENT	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	2017 BUDGETED EXPENDITURES	2017 BUDGETED REVENUES	2017 NET LEVY	BUDGET CHANGE	BUDGET %	2018 NET LEVY	BUDGET CHANGE	BUDGET %	2019 NET LEVY	BUDGET CHANGE	BUDGET %
RECREATION & CULTURAL SERVICES D:700														
Sources of Revenue:														
Transfer from reserves	-	-	-	-	(25,000)	(25,000)	(25,000)	#DIV/0!	-	25,000	-100.00%	-	-	0.00%
Expenditure:														
Parks														
Outdoor Rinks	10,000	-	10,000	21,200	-	21,200	11,200	112.00%	10,400	(10,800)	-50.94%	10,590	190	1.83%
Tennis Courts	3,400	-	3,400	3,400	-	3,400	-	0.00%	3,470	70	2.06%	3,540	70	2.02%
Ball Parks	46,600	(14,100)	32,500	53,250	(14,100)	39,150	6,650	20.46%	33,870	(5,280)	-13.49%	34,570	700	2.07%
Track & Field	7,200	(2,500)	4,700	7,350	(2,500)	4,850	150	3.19%	4,970	120	2.47%	5,110	140	2.82%
Playgrounds	14,700	-	14,700	14,450	-	14,450	(250)	-1.70%	14,750	300	2.08%	15,070	320	2.17%
Clear Lake Beach	5,600	-	5,600	13,700	-	13,700	8,100	144.64%	5,760	(7,940)	-57.96%	5,890	130	2.26%
Community Parks Grounds & R	10,400	-	10,400	10,500	-	10,500	100	0.96%	10,730	230	2.19%	10,960	230	2.14%
Programming														
Administration & Marketing	303,350	-	303,350	305,950	-	305,950	2,600	0.86%	287,090	(18,860)	-6.16%	292,790	5,700	1.99%
Specialty Courses	3,000	(5,100)	(2,100)	3,000	(5,100)	(2,100)	-	0.00%	(2,100)	-	0.00%	(2,100)	-	0.00%
SPLASH	35,850	(35,850)	-	3,800	(3,800)	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
ACES	-	-	-	4,800	(4,800)	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Complex														
Complex Administration Staff	109,800	-	109,800	105,000	-	105,000	(4,800)	-4.37%	107,100	2,100	2.00%	109,220	2,120	1.98%
Office Operations	22,100	-	22,100	22,100	-	22,100	-	0.00%	21,320	(780)	-3.53%	21,540	220	1.03%
Building & Facility Maintenance	635,000	(4,610)	630,390	640,490	(4,725)	635,765	5,375	0.85%	648,575	12,810	2.01%	661,545	12,970	2.00%
Pool	219,675	(124,000)	95,675	223,975	(130,500)	93,475	(2,200)	-2.30%	95,350	1,875	2.01%	97,140	1,790	1.88%
Fitness	24,500	(85,000)	(60,500)	19,500	(85,000)	(65,500)	(5,000)	8.26%	(65,110)	390	-0.60%	(64,720)	390	-0.60%
Squash	100	(5,000)	(4,900)	100	(5,000)	(4,900)	-	0.00%	(4,900)	-	0.00%	(4,900)	-	0.00%
Arena	82,125	(117,000)	(34,875)	63,900	(119,500)	(55,600)	(20,725)	59.43%	(54,050)	1,550	-2.79%	(55,020)	(970)	1.79%
Facility Rentals	14,010	(30,300)	(16,290)	14,010	(30,000)	(15,990)	300	-1.84%	(16,010)	(20)	0.13%	(15,730)	280	-1.75%
Parks & Rec Equipment	11,600	-	11,600	10,100	-	10,100	(1,500)	-12.93%	10,310	210	2.08%	10,470	160	1.55%
	<u>1,559,010</u>	<u>(423,460)</u>	<u>1,135,550</u>	<u>1,540,575</u>	<u>(405,025)</u>	<u>1,135,550</u>	<u>-</u>	<u>0.00%</u>	<u>1,111,525</u>	<u>(24,025)</u>	<u>-2.12%</u>	<u>1,135,965</u>	<u>24,440</u>	<u>2.20%</u>
Amortization	265,250	-	265,250	265,250	-	265,250	-	-	265,250	-	-	265,250	-	-
General Fund:	<u>1,824,260</u>	<u>(423,460)</u>	<u>1,400,800</u>	<u>1,805,825</u>	<u>(430,025)</u>	<u>1,375,800</u>	<u>(25,000)</u>	<u>-1.78%</u>	<u>1,376,775</u>	<u>975</u>	<u>0.07%</u>	<u>1,401,215</u>	<u>24,440</u>	<u>1.78%</u>

DEPARTMENT	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	2017 BUDGETED EXPENDITURES	2017 BUDGETED REVENUES	2017 NET LEVY	BUDGET CHANGE	BUDGET %	2018 NET LEVY	BUDGET CHANGE	BUDGET %	2019 NET LEVY	BUDGET CHANGE	BUDGET %
LIBRARY SERVICES D:751														
Object of Expenditure:														
Library Collections	306,200	(54,000)	252,200	321,340	(58,500)	262,840	10,640	4.22%	282,760	19,920	7.58%	289,390	6,630	2.34%
Summer Students	8,600	(1,700)	6,900	9,000	(1,577)	7,423	523	7.58%	7,480	57	0.77%	7,660	180	2.41%
	314,800	(55,700)	259,100	330,340	(60,077)	270,263	11,163	4.31%	290,240	19,977	7.39%	297,050	6,810	2.35%
Amortization	2,800		2,800	2,800		2,800	-		2,800	-		2,800	-	
General Fund:	317,600	(55,700)	261,900	333,140	(60,077)	273,063	11,163	4.26%	293,040	19,977	7.32%	299,850	6,810	2.32%
Capital:														
Transfer from Reserves	-		-	(35,000)		(35,000)	(35,000)	#DIV/0!	-	35,000	-100.00%	-	(35,000)	-100.00%
Capital needs	-	-	-	35,000	-	35,000	35,000	#DIV/0!	-	(35,000)	-100.00%	-	35,000	-100.00%
Transfer to reserves	15,000		15,000			-	(15,000)	-100.00%	-	-	0.00%	-	-	#DIV/0!
	15,000	-	15,000	35,000	-	35,000	20,000	133.33%	-	(35,000)	-175.00%	-	35,000	-100.00%
	15,000	-	15,000	-	-	-	(15,000)		-	-		-	-	
Total Library Estimate	332,600	(55,700)	276,900	333,140	(60,077)	273,063	(3,837)	-1.39%	293,040	19,977	7.32%	299,850	6,810	2.32%

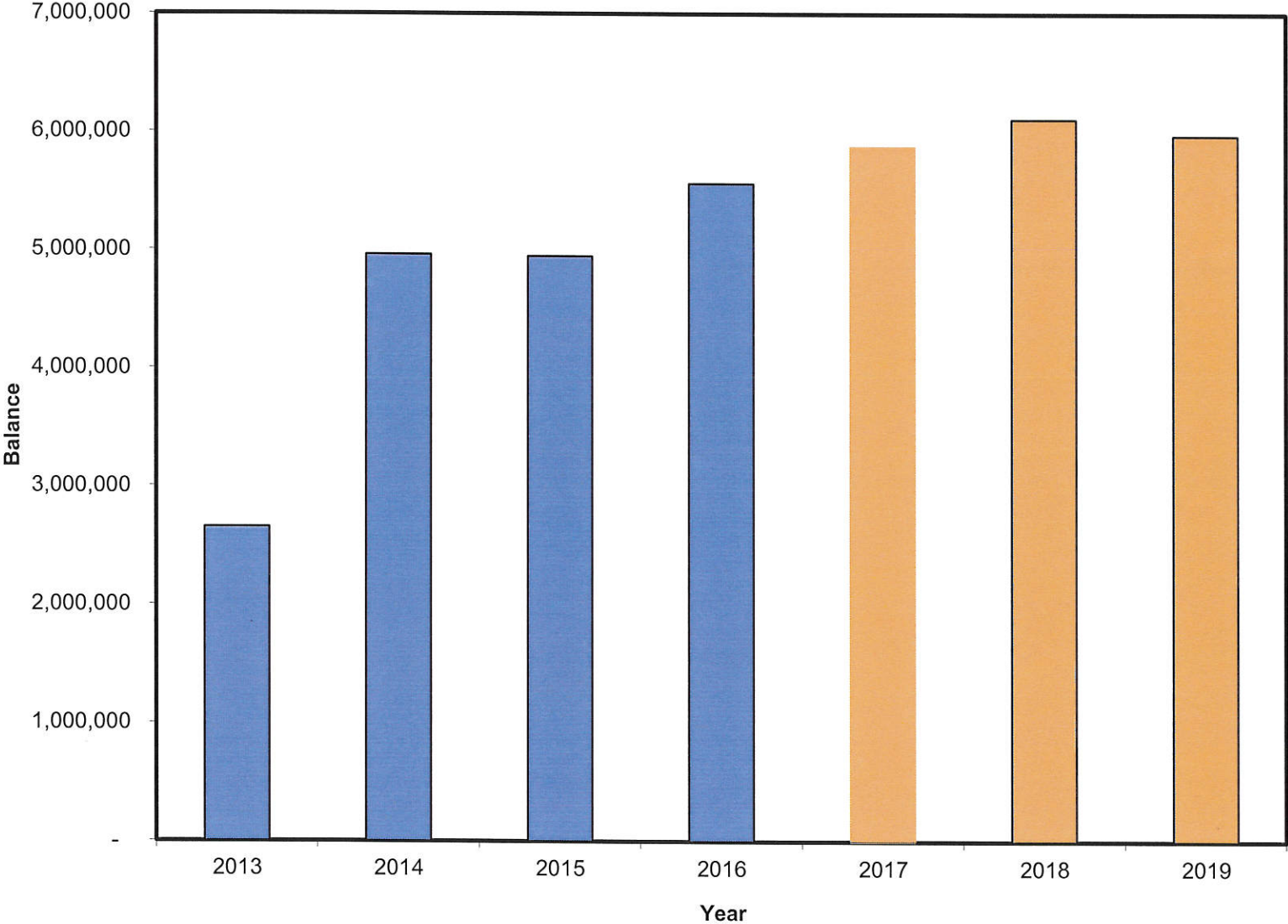
DEPARTMENT	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	2017 BUDGETED EXPENDITURES	2017 BUDGETED REVENUES	2017 NET LEVY	BUDGET CHANGE	BUDGET %	2018 NET LEVY	BUDGET CHANGE	BUDGET %	2019 NET LEVY	BUDGET CHANGE	BUDGET %
Cultural Activities														
Object of Expenditure:							-			-			-	
Santa Claus Parade	2,500		2,500	2,500		2,500	-	0.00%	2,600	100	4.00%	2,650	50	1.92%
Winter Carnival	3,000	(1,200)	1,800	3,000	-	3,000	1,200	66.67%	3,120	120	4.00%	3,180	60	1.92%
July 1st	3,500		3,500	9,500		9,500	6,000	171.43%	3,640	(5,860)	-61.68%	3,710	70	1.92%
Community Events	7,300	(3,850)	3,450	16,500	(3,850)	12,650	9,200	266.67%	3,750	(8,900)	-70.36%	3,890	140	3.73%
	<u>16,300</u>	<u>(5,050)</u>	<u>11,250</u>	<u>31,500</u>	<u>(3,850)</u>	<u>27,650</u>	<u>16,400</u>	<u>145.78%</u>	<u>13,110</u>	<u>(14,540)</u>	<u>-52.59%</u>	<u>13,430</u>	<u>320</u>	<u>2.44%</u>
General Fund:	<u>16,300</u>	<u>(5,050)</u>	<u>11,250</u>	<u>31,500</u>	<u>(3,850)</u>	<u>27,650</u>	<u>16,400</u>	<u>145.78%</u>	<u>13,110</u>	<u>(14,540)</u>	<u>-52.59%</u>	<u>13,430</u>	<u>320</u>	<u>2.44%</u>
BEAUTIFICATION														
D:753														
Object of Expenditure:														
Salaries Wages & Benefits	23,500		23,500	23,500		23,500	-	0.00%	24,450	950	4.04%	24,930	480	1.96%
Goods & Materials	5,450		5,450	5,450		5,450	-	0.00%	5,670	220	4.04%	5,780	110	1.94%
Contracts & Services	2,500		2,500	2,500		2,500	-	0.00%	2,600	100	4.00%	2,650	50	1.92%
	<u>31,450</u>	<u>-</u>	<u>31,450</u>	<u>31,450</u>	<u>-</u>	<u>31,450</u>	<u>-</u>	<u>0.00%</u>	<u>32,720</u>	<u>1,270</u>	<u>4.04%</u>	<u>33,360</u>	<u>640</u>	<u>1.96%</u>
General Fund:	<u>31,450</u>	<u>-</u>	<u>31,450</u>	<u>31,450</u>	<u>-</u>	<u>31,450</u>	<u>-</u>	<u>0.00%</u>	<u>32,720</u>	<u>1,270</u>	<u>4.04%</u>	<u>33,360</u>	<u>640</u>	<u>1.96%</u>
Total Recreation & Cultural Services	<u>2,204,610</u>	<u>(484,210)</u>	<u>1,720,400</u>	<u>2,201,915</u>	<u>(493,952)</u>	<u>1,707,963</u>	<u>(12,437)</u>	<u>-0.72%</u>	<u>1,715,645</u>	<u>7,682</u>	<u>0.45%</u>	<u>1,747,855</u>	<u>32,210</u>	<u>1.88%</u>

DEPARTMENT	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	2017 BUDGETED EXPENDITURES	2017 BUDGETED REVENUES	2017 NET LEVY	BUDGET CHANGE	BUDGET %	2018 NET LEVY	BUDGET CHANGE	BUDGET %	2019 NET LEVY	BUDGET CHANGE	BUDGET %
Planning & Land Development D:810-821														
Object of Expenditure:														
Planning	45,000	(3,000)	42,000	29,030	(4,000)	25,030	(16,970)	-40.40%	3,100	(21,930)	-87.61%	3,200	100	3.23%
	<u>45,000</u>	<u>(3,000)</u>	<u>42,000</u>	<u>29,030</u>	<u>(4,000)</u>	<u>25,030</u>	<u>(16,970)</u>	<u>-40.40%</u>	<u>3,100</u>	<u>(21,930)</u>	<u>-87.61%</u>	<u>3,200</u>	<u>100</u>	<u>3.23%</u>
Transfer from Reserves		(30,000)	(30,000)		(14,030)	(14,030)	15,970		-	14,030		-	-	
Total Planning & Develop.	45,000	(33,000)	12,000	29,030	(18,030)	11,000	(1,000)	-8.33%	3,100	(7,900)	-71.82%	3,200	100	3.23%
Commercial Services 91 Tudhope D:828														
Object of Expenditure:														
Building Operations	20,400	(39,000)	(18,600)			-	18,600	-100.00%	-	-	0.00%	-	-	#DIV/0!
	<u>20,400</u>	<u>(39,000)</u>	<u>(18,600)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,600</u>	<u>-100.00%</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Amortization	5,570		5,570			-	(5,570)		-	-		-	-	
General Fund:	<u>25,970</u>	<u>(39,000)</u>	<u>(13,030)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,030</u>	<u>-100.00%</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Commercial Land														
Transfer from reserves			-		(20,000)	(20,000)	(20,000)	#DIV/0!	-	20,000	-100.00%	-	(20,000)	-100.00%
Parking lot			-	20,000		20,000	20,000	#DIV/0!	-	(20,000)	-100.00%	-	20,000	-100.00%
Capital Fund:	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>(20,000)</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	
Total Commercial Services	25,970	(39,000)	(13,030)	20,000	(20,000)	-	13,030	-100.00%	-	-	0.00%	-	-	#DIV/0!
Economic Development														
Sources of Revenue:														
Transfer from reserve		(7,485)	(7,485)		(7,500)	(7,500)	(15)	0.20%	-	7,500	-100.00%	-	-	#DIV/0!
	<u>-</u>	<u>(7,485)</u>	<u>(7,485)</u>	<u>-</u>	<u>(7,500)</u>	<u>(7,500)</u>	<u>(15)</u>	<u>0.20%</u>	<u>-</u>	<u>7,500</u>	<u>-100.00%</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Object of Expenditure:														
Industrial Park	800		800	800		800			820	20	2.50%	830	10	1.22%
Signs	1,200	(1,200)	-	1,200	(1,200)	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Business Attraction	32,485		32,485	25,000		25,000	(7,485)	-23.04%	25,000	-	0.00%	25,000	-	0.00%
Downtown Revitalization			-			-	(600)	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Economic Development	32,600		32,600	32,000		32,000	(600)	-1.84%	32,650	650	2.03%	33,270	620	1.90%
Communications	15,000		15,000	17,500		17,500	2,500	16.67%	5,000	(12,500)	-71.43%	5,100	100	2.00%
	<u>82,085</u>	<u>(1,200)</u>	<u>80,885</u>	<u>76,500</u>	<u>(1,200)</u>	<u>75,300</u>	<u>(5,585)</u>	<u>-6.90%</u>	<u>63,470</u>	<u>(11,850)</u>	<u>-15.74%</u>	<u>64,200</u>	<u>720</u>	<u>1.13%</u>
Amortization	3,945		3,945	3,945		3,945	-		3,945	-		3,945	-	
General Fund:	<u>86,030</u>	<u>(8,685)</u>	<u>77,345</u>	<u>80,445</u>	<u>(8,700)</u>	<u>71,745</u>	<u>(5,600)</u>	<u>-7.24%</u>	<u>67,415</u>	<u>(4,350)</u>	<u>-6.06%</u>	<u>68,145</u>	<u>720</u>	<u>1.07%</u>

DEPARTMENT	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	2017 BUDGETED EXPENDITURES	2017 BUDGETED REVENUES	2017 NET LEVY	BUDGET CHANGE	BUDGET %	2018 NET LEVY	BUDGET CHANGE	BUDGET %	2019 NET LEVY	BUDGET CHANGE	BUDGET %
WATER & WASTEWATER														
Sources of Revenue:														
User Fees (Water & Sewer)		(2,590,100)	(2,590,100)		(2,708,000)	(2,708,000)	(117,900)	4.55%	(2,762,200)	(54,200)	2.00%	(2,817,400)	(55,200)	2.00%
	-	(2,590,100)	(2,590,100)	-	(2,708,000)	(2,708,000)	(117,900)	4.55%	(2,762,200)	(54,200)	45.97%	(2,817,400)	(55,200)	101.85%
Expenditure:														
Sanitary														
Repairs & Maintenance	105,000		105,000	73,500		73,500	(31,500)	-30.00%	74,900	1,400	1.90%	76,500	1,600	2.14%
Taxation - own use	65,000		65,000	63,000		63,000	(2,000)	-3.08%	64,300	1,300	2.06%	65,500	1,200	1.87%
Plant Operations	485,000		485,000	619,700		619,700	134,700	27.77%	632,100	12,400	2.00%	644,500	12,400	1.96%
Financing Interest	100,000		100,000	100,000		100,000	-	0.00%	100,000	-	0.00%	100,000	-	0.00%
Storm Sewer														
General Repairs and Maintenar	93,000		93,000	94,000		94,000	1,000	1.08%	95,800	1,800	1.91%	97,700	1,900	1.98%
Waterworks														
Repairs & Maintenance	174,800		174,800	189,300		189,300	14,500	8.30%	193,200	3,900	2.06%	196,800	3,600	1.86%
Administration	18,200		18,200	18,200		18,200	-	0.00%	18,600	400	2.20%	18,900	300	1.61%
Taxation - own use	62,000		62,000	60,000		60,000	(2,000)	-3.23%	61,200	1,200	2.00%	62,400	1,200	1.96%
Service Locates	7,750		7,750	14,000		14,000	6,250	80.65%	14,200	200	1.43%	14,500	300	2.11%
Plant Operations	718,500		718,500	677,000		677,000	(41,500)	-5.78%	690,500	13,500	1.99%	704,200	13,700	1.98%
Elevated Storage	12,000		12,000	6,000		6,000	(6,000)	-50.00%	6,100	100	1.67%	6,200	100	1.64%
Financing Interest	100,000		100,000	100,000		100,000	-	0.00%	100,000	-	0.00%	100,000	-	0.00%
	<u>1,941,250</u>	<u>-</u>	<u>1,941,250</u>	<u>2,014,700</u>	<u>-</u>	<u>2,014,700</u>	<u>73,450</u>	<u>3.78%</u>	<u>2,050,900</u>	<u>36,200</u>	<u>1.80%</u>	<u>2,087,200</u>	<u>36,300</u>	<u>1.77%</u>
Amortization/Transfer to own fu	648,850		648,850	693,300		693,300	44,450		711,300	18,000		730,200	18,900	
General Fund:	<u>2,590,100</u>	<u>(2,590,100)</u>	<u>-</u>	<u>2,708,000</u>	<u>(2,708,000)</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	

DEPARTMENT	2016 BUDGETED EXPENDITURES	2016 BUDGETED REVENUES	2016 NET LEVY	2017 BUDGETED EXPENDITURES	2017 BUDGETED REVENUES	2017 NET LEVY	BUDGET CHANGE	BUDGET %	2018 NET LEVY	BUDGET CHANGE	BUDGET %	2019 NET LEVY	BUDGET CHANGE	BUDGET %
Sources of Funds														
GAS TAX		(621,200)	(621,200)			-	621,200	-100.00%	-	-	0.00%	-	-	#DIV/0!
	-	(621,200)	(621,200)	-	-	-	621,200	-100.00%	-	-	0.00%	-	-	#DIV/0!
Expenditure														
Bois Street Lift Station	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
BioSolids	80,000	-	80,000	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Sewage Treatment Plant	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Watermain Rehabilitation	3,930,000	(2,373,000)	1,557,000	758,990	(546,159)	212,831	-	#DIV/0!	833,333	620,502	#DIV/0!	833,333	-	#DIV/0!
Water Study	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	#DIV/0!
Water Tank Relining	322,000	-	322,000	-	-	-	(322,000)	-100.00%	-	-	0.00%	-	-	#DIV/0!
Water Metering-Commercial	169,900	-	169,900	187,000	-	187,000	17,100	10.06%	-	(187,000)	-1093.57%	-	-	0.00%
	4,501,900	(2,373,000)	2,128,900	945,990	(546,159)	399,831	(1,729,069)	-81.22%	833,333	433,502	-25.07%	833,333	-	0.00%
Capital:	4,501,900	(2,994,200)	1,507,700	945,990	(546,159)	399,831	(791,569)		833,333	867,004		833,333	-	
TRANSFER FROM RESERVE		(1,507,700)	(1,507,700)		(399,831)	(399,831)			(833,333)	(433,502)		(833,333)		
Total Water & Sewer	7,092,000	(7,092,000)	-	3,653,990	(3,653,990)	-	-		-	-		-	-	

Reserves & Reserve Funds



Town of Espanola

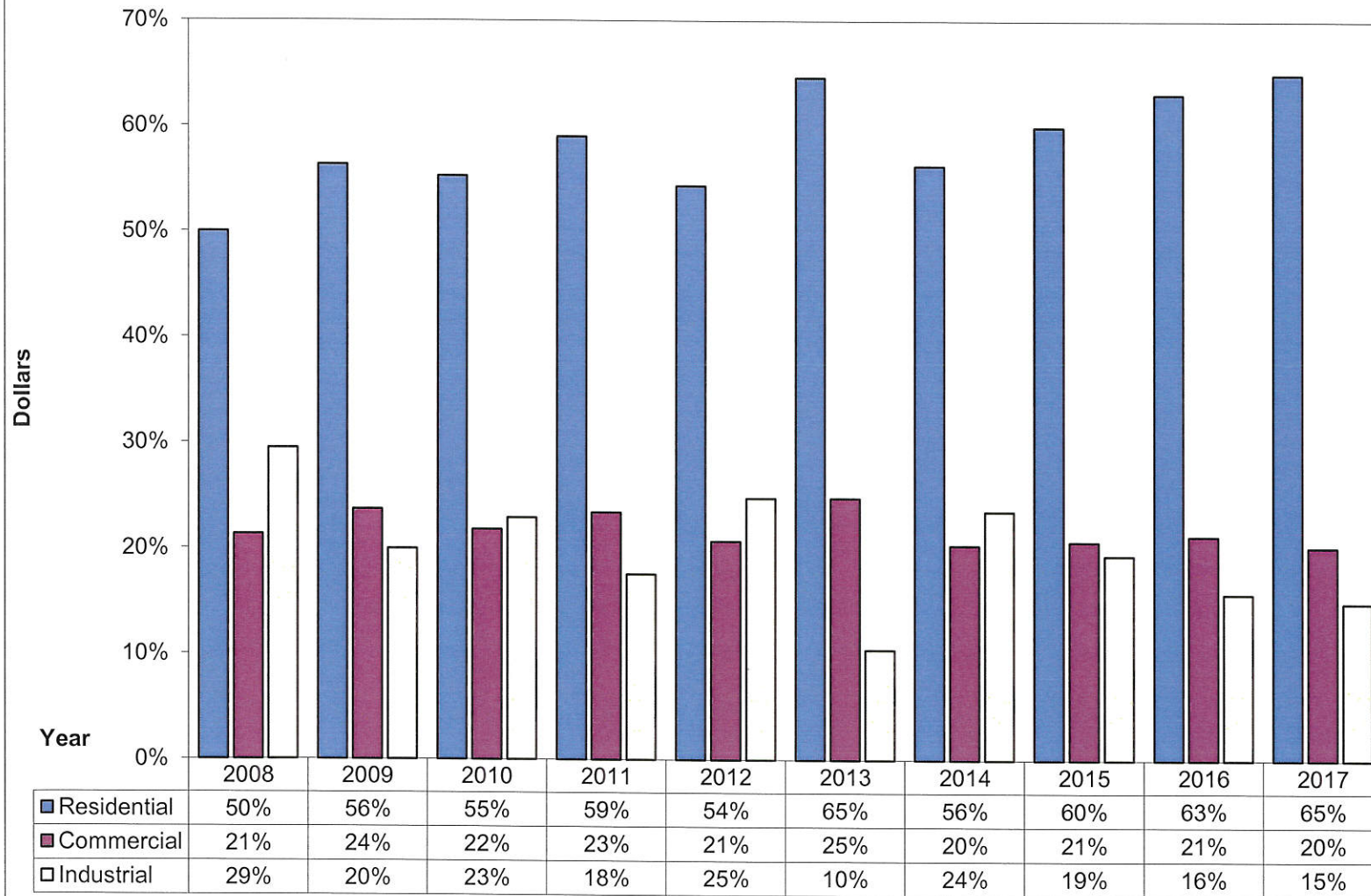
Statement of Reserves

December 31, 2017

	2017 Budget	2016 Budget	2016 Revised Estimate
Opening balance, beginning of the year	5,562,848	4,773,757	4,946,943
Additions:			
Amortization	1,026,395	964,815	1,185,344
Contributions from Operations	117,500	148,700	1,032,607
Used for:			
LED Signage	(7,500)		
GIS and Asset Management Assistance	(19,529)		
Tudhope Building Repairs	(100,000)	-	
Algoma & Annette W&S Rehabilitation	-	(1,246,400)	(929,850)
Water Tank Relining	-	(11,400)	-
PWD Vehicle & Equipment	(215,000)	(156,000)	(49,432)
Jacklin & Bois Culverts	-	(300,000)	(253,170)
Water Meters (Commercial)	(187,000)	(169,900)	(30,492)
Biosolids	-	(80,000)	-
Hard Surfacing	-	(55,000)	(56,947)
Official Plan	(14,030)	(30,000)	(15,724)
MSDSB Overweighted Apportionment	-	(143,231)	(76,747)
Infrastructure Rehabilitation Ph 2 -Katherine, Mead	(212,831)	-	-
Library Upgrades	(35,000)	-	-
Tudhope Street Parking	(20,000)	-	
Recreation Master Plan	(25,000)		
Community Improvement Plan	-	(7,485)	-
Highway 6 Engineering	-	-	(148,280)
Winter Maintenance	-	-	(41,404)
Expected closing balance	5,870,853	3,687,856	5,562,848

Description	2017 Assessment	Municipal Tax Rate	Education Rate	2017 Total Rate	2017 Total Tax	2016 Actual Rate	%	2016 Actual Tax	Levy Change	%
Res/Farm (RT)	308,113,314	0.01593883	0.00179000	0.01772883	5,462,488	0.01743595	1.68%	5,381,912	80,576	1.50%
Res/Farm (RF)	14,350	0.01593883	0.00179000	0.01772883	254	0.01743595	1.68%	255	0	-0.06%
Res/Farm PIL (RG)	233,900	0.01593883	0.00000000	0.01593883	3,728	0.01555595	2.46%	3,712	16	0.44%
Farm (FT)	158,650	0.00398471	0.00044750	0.00443221	703	0.00435899	1.68%	515	188	36.48%
Multi-Res (MT)	5,925,725	0.03240161	0.00179000	0.03419161	202,610	0.03350326	2.05%	216,297	-13,687	-6.33%
Commercial (CT)	29,859,606	0.02983199	0.01140000	0.04123199	1,231,171	0.03800539	8.49%	1,370,152	-138,981	-10.14%
New Construction Comm. (XT)	1,725,200	0.02983199	0.01140000	0.04123199	71,133	0.03800539	8.49%	68,600	2,534	3.69%
Commercial PIL (CF)	3,067,000	0.02983199	0.01140000	0.04123199	126,459	0.03800539	8.49%	128,276	-1,817	-1.42%
Commercial PIL (CG)	967,150	0.02983199	0.00000000	0.02983199	28,852	0.02620539	13.84%	22,904	5,949	25.97%
Commercial PIL (CH)	283,500	0.02983199	0.01140000	0.04123199	11,689	0.03800539	8.49%	10,432	1,257	12.05%
Commercial Excess/Vacant (CU)	243,725	0.02535719	0.00798000	0.03333718	8,125	0.02660377	25.31%	7,451	674	9.05%
Commercial Vacant Land (CX)	1,150,750	0.02535719	0.00798000	0.03333718	38,363	0.02660377	25.31%	34,199	4,164	12.17%
Industrial (IT)	2,230,975	0.03825319	0.01140000	0.04965319	110,775	0.04295096	15.60%	115,877	-5,102	-4.40%
Industrial (IH)	50,750	0.03825319	0.01140000	0.04965319	2,520	0.04295096	15.60%	2,105	415	19.73%
Industrial Excess/Vacant (IU)	14,000	0.03251521	0.00741000	0.03992521	559	0.02791812	43.01%	3,671	-3,112	-84.77%
Industrial (JT)	156,900	0.03825319	0.01140000	0.04965319	7,791	0.04295096	0.00%	9,192	-1,401	-15.24%
Large Industrial (LT)	8,307,013	0.13034804	0.01140000	0.14174804	1,177,503	0.07826370	81.12%	1,268,030	-90,527	-7.14%
Pipeline (PT)	1,674,250	0.02033699	0.01140000	0.03173699	53,136	0.03226726	-1.64%	52,467	669	1.28%
Managed Forests (TT)	769,575	0.00398470	0.00044750	0.00443220	3,411	0.00435898	1.68%	3,063	348	11.37%
Shopping Centre (ST)	3,636,868	0.04155232	0.01140000	0.05295232	192,581	0.04830091	9.63%	191,152	1,428	0.75%
Total Returned Assessment	368,583,201			0.03856045	8,733,850	0.03198432	20.56%	8,890,260	-156,410	-1.76%
Residential Education Levy	562,571									
Commercial Education Levy	590,752									
Municipal Levy	7,578,738									
Levy Requirement	8,732,061									

**Town of Espanola
Tax Burden Distribution
2008-2017**



**TOWN of ESPANOLA
TAXATION IMPACT
2017**

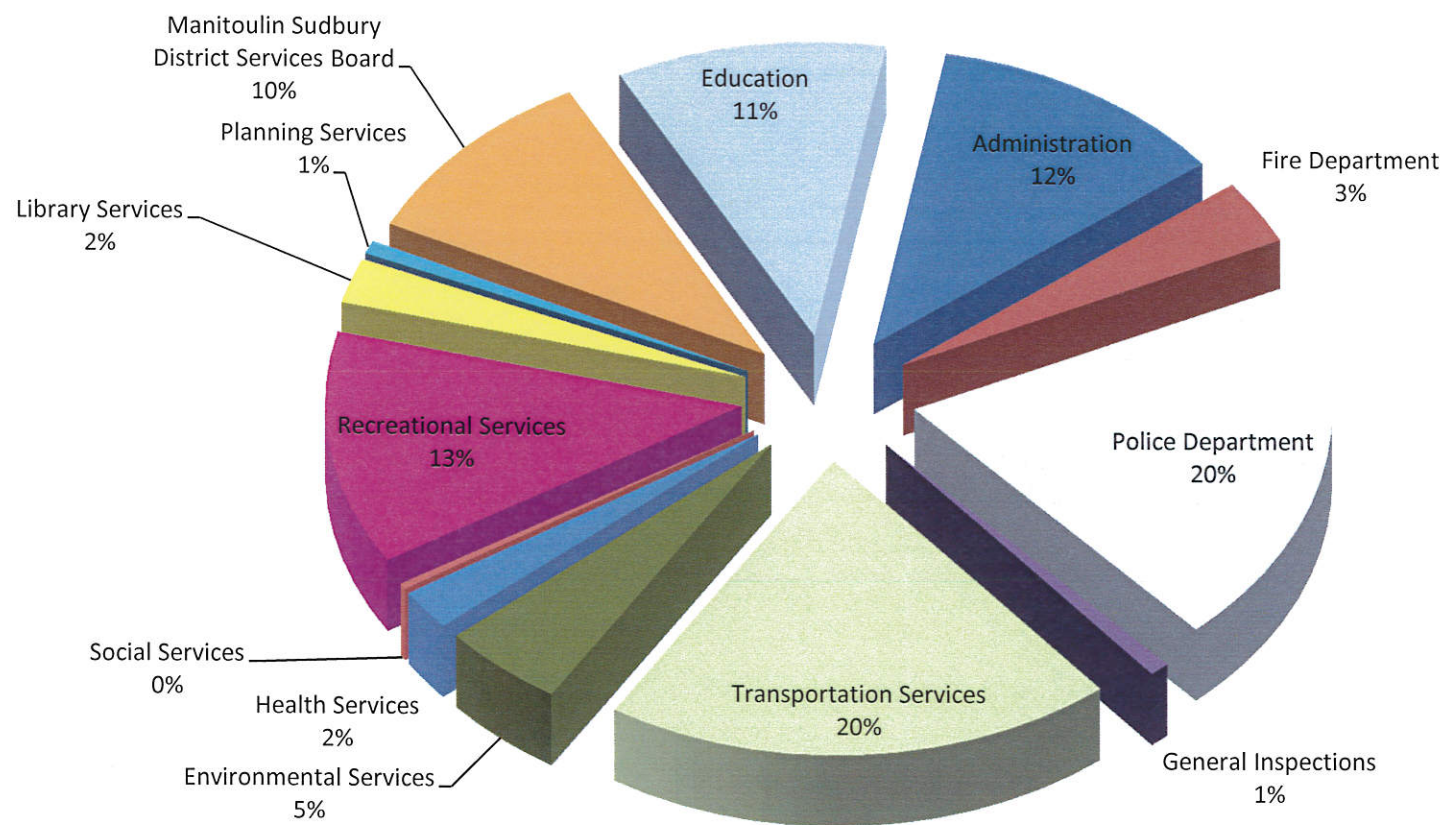
A) <u>Average Residential Assessment:</u>		# of Residential HH	<u>Municipal</u>	<u>Education</u>
Current Value	2016	2,257	136,872.32	
	2017	2,258	136,564.02	
Assessment Change			<u>-0.23%</u>	
B) Residential Tax Rate for 2016:		17.435947	0.01555595	0.00188000
Average Tax	AxB/1000	2,386.50	2,129.18	257.32
C) Residential Tax Rate for 2017		17.728828	0.01593883	0.00179000
Average Tax	AxB/1000	2,421.12	2,176.67	244.45
D) Difference 2017-2016		<u>34.62</u>	<u>47.49</u>	<u>-12.87</u>
Tax & Assessment (Decrease) Increase		<u>1.45%</u>	<u>1.99%</u>	<u>-0.54%</u>

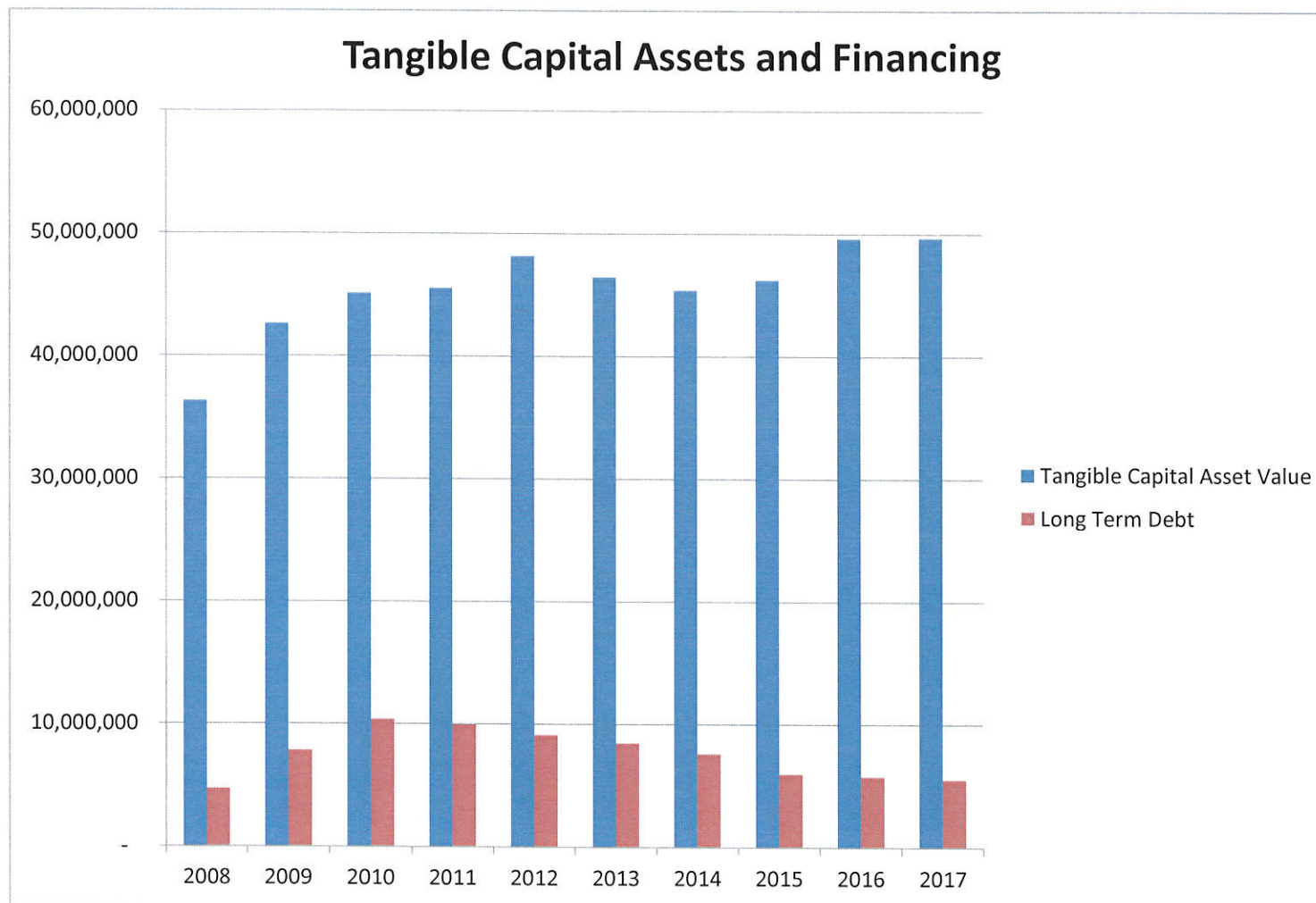
**Department Service Costs
Tax Impact
2017**

	2017	2016
Data:		
Average Assessment	136,564	136,872
Municipal Tax Rate	0.01593883	0.01555595
Education Tax Rate	0.00179000	0.00188000
Total Tax Rate	0.01772883	0.01743595
Average Municipal Bill	2,421.12	2,386.50

Department	Operating	Capital	Total	Tax Allocation	Per Day
Administration	270.30	0.00	270.30	11.16%	0.74
Fire Department	81.53	20.63	102.17	4.22%	0.28
Police Department	468.49	0.00	468.49	19.35%	1.28
General Inspections	18.14	0.00	18.14	0.75%	0.05
Transportation Services	458.58	87.64	546.22	22.56%	1.50
Environmental Services	110.66	0.00	110.66	4.57%	0.30
Health Services	50.42	0.00	50.42	2.08%	0.14
Social Services	7.49	0.00	7.49	0.31%	0.02
Recreational Services	296.07	0.00	296.07	12.23%	0.81
Library Services	56.34	0.00	56.34	2.33%	0.15
Planning Services	17.07	0.00	17.07	0.71%	0.05
Manitoulin Sudbury District Services Board	233.30	0.00	233.30	9.64%	0.64
Education	244.45	0.00	244.45	10.10%	0.67
	<u>2,312.85</u>	<u>108.27</u>	<u>2,421.12</u>	100.00%	6.63

Departmental Operating Cost Estimate





Town of Espanola

December 31, 2017

Schedule F-1 Report on Excluded Budget Items

	2017	2016
Accumulated Surplus, beginning of year	50,925,610	45,948,895
Add:		
Principal debt repayments	-	-
Investment in capital assets	1,842,722	5,843,900
Less:		
Amortization	(827,105)	(827,185)
Post-employment benefits	(10,000)	(40,000)
Accumulated Surplus, end of year	51,931,227	50,925,610

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

	2017	2016
Budget amounts invested in TCA		
- new	-	-
- replacement	1,842,722	5,843,900
Amortization	(827,105)	(827,185)
Investment in TCA Funding Requirements	1,015,617	5,016,715

Note: This report is produced in accordance with Ontario Regulation 284/09
In 2015, a new budget policy was adopted to incorporate the excluded items, the budget reflects the transition to budgeting for amortization.