



Town of Espanola

2022 - 2024

Municipal Budget

Executive Summary

The 2022 budget reflects a decrease to the overall net levy of \$6,534 or 0.08% from 2021. The Town has experienced growth in its assessment of 0.62%, resulting from new housing and various improvements to properties. As a result of this assessment growth, a maintained decrease to the provincial education rate and a draw from reserves, there will be a decrease to the residential tax rate of **0.57%**.

The budget reflects a number of significant projects and challenges;

- A further reduction of \$64,300 in grants from the Ontario Municipal Partnership Fund. A total decrease of \$197,100 in the past 3 years
- Public Health allocation has increased 7% from last year
- Increasing cost of goods and services as well as supply chain issues
- Inflation is the highest it has been in 31 years
- Grant applications for the Connecting Link, the arena roof, the completion of Black Creek Bridge and Trunk Main (Part 2) have been successful and 2022 proves to be a very busy construction season
- Capital allocation of \$400,200 for a Splashpad and parking area
- Capital allocation of \$130,000 for the replacement of playground equipment has been included

This budget is prepared based on a 3-year time period, which provides a projection of what future rate increases might be. Although the Municipal Act allows for a multi-year budget, it also requires that the budgets for subsequent years are reviewed and readopted each year. Therefore the 2023 & 2024 budget estimates will change depending on circumstances in each of those years.

INTRODUCTION

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

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

Budget process

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

Department managers were asked to provide cost estimates based on the current level of services. These were submitted to the CAO/Treasurer for approval and reviewed with Council 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 on 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 one of these other categories.

Budget Analysis

Overall operating costs are budgeted to decrease \$712,820 or 9% in 2022. The decrease is largely due to a significant reduction in policing costs. Revenues are also budgeted to decrease \$398,115 or 9% due to a reduction in unconditional grants and specific function revenues.

Overall capital expenditures have increased \$307,240 over the prior year. The capital levy is \$573,093 and will be utilized to fund the following projects:

Project	Expenditure	Grants/Revenue	Reserves	Levy
Transportation Building & Equipment	293,000	20,000	190,000	83,000
First Response Vehicle	60,000	-	-	60,000
Roads/Resurfacing	168,400	-	-	168,400
Complex Engineering (Asset Evaluation)	20,000	-	-	20,000
Splashpad	400,200	41,000	117,507	241,693
	941,600	61,000	307,507	573,093

In addition to the capital levy, the Municipality allocated \$4,844,449 in grants/revenue and \$5,273,648 from reserves toward capital replacement. The 2021 Asset Management Plan identified the need to invest approximately \$3.2 million annually to maintain and replace our tangible capital assets as they reach the end of their useful lives. The ability to meet this requirement is contingent on funding approvals, which is consistent with most municipalities in Ontario.

TOWN OF ESPANOLA
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**TOWN OF ESPANOLA
BUDGET SUMMARY**

	2021 BUDGET	2022 BUDGET	2022 - 2021 CHANGE	BUDGET %
Revenues:				
ONTARIO GRANTS	(5,104,450)	(4,739,126)	365,324	7%
WATER & SEWER FEES	(2,910,910)	(2,802,835)	108,075	4%
REVENUES SPECIFIC FUNCTIONS	(1,903,052)	(1,755,647)	147,405	8%
GRANTS	(2,701,000)	(2,527,923)	173,077	6%
	(12,619,412)	(11,825,531)	793,881	6.7%
Expenditures:				
OPERATING	12,481,256	11,359,934	(1,121,322)	9.0%
WATER & SEWER	2,107,705	2,107,282	(423)	0.0%
AMORTIZATION	1,132,747	1,093,517	(39,230)	3.5%
CAPITAL	10,383,950	10,691,190	307,240	-3%
	26,105,658	25,251,923	(853,735)	-4.03%
TRANSFERS TO/FROM RESERVES	(5,229,310)	(5,640,933)	(411,623)	
NET MUNICIPAL LEVY	8,256,936	7,785,459	(471,477)	5.71%
NET LEVY REQUIREMENTS	8,256,936	7,785,459	(471,477)	5.71%
TAX RATE STABILIZATION/PRIOR YEAR SURPLUS	(512,477)	(47,534)	464,943	
TOTAL LEVY	7,744,459	7,737,925	(6,534)	0.08%
		-0.08%		

**TOWN OF ESPANOLA
CAPITAL BUDGET SUMMARY**

	2021 BUDGET	2022 BUDGET	2022 - 2021 CHANGE	BUDGET %
Revenues:				
FEDERAL GAS TAX	(2,421,140)	(2,193,926)	227,214	9%
REVENUES SPECIFIC FUNCTIONS	(10,000)	(122,600)	(112,600)	-1126%
GRANTS	(2,701,000)	(2,527,923)	173,077	6%
	(5,132,140)	(4,844,449)	287,691	
Expenditures:				
FIRE PROTECTION	-	60,000	60,000	0%
INSPECTION SVS.	-	32,500	32,500	0%
TRANSPORTATION	1,955,350	2,369,075	413,725	-21%
WATER & WASTEWATER	7,921,600	7,110,415	(811,185)	10%
RECREATION	507,000	1,119,200	612,200	-121%
	10,383,950	10,691,190	(5,082,241)	-49%
TRANSFER TO (FROM) RESERVES	(4,920,060)	(5,273,648)	(353,588)	7%
NET EXPENDITURES TO BE FUNDED THROUGH TAXATION	331,750	573,093	241,343	73%

<u>Project</u>	<u>Expenditure</u>	<u>Grants/Revenue</u>	<u>Reserves</u>	<u>Levy</u>
Connecting Link (McDonalds to Second Ave)	1,870,175.00	1,665,250.00	204,925.00	-
Arena	569,000	375,000	194,000	-
Transportation Bldg/Equipment	293,000	20,000	190,000	83,000
Inspection Svs vehicle	32,500	-	32,500	-
First Response Truck	60,000	-	-	60,000
Roads & Bridges	37,500	37,500	-	-
Roads-Resurfacing	168,400	-	-	168,400
Complex Engineering (Asset Evaluation)	20,000	-	-	20,000
Trunk main - Part 1	6,402,132	2,392,316	4,009,816	-
Trunk main - Part 2	88,000	61,600	26,400	-
Watermeters	50,000	-	50,000	-
BioSolids	570,283	251,783	318,500	-
Splashpad	400,200	41,000	117,507	241,693
Playgrounds	130,000	-	130,000	-
	10,691,190	4,844,449	5,273,648	573,093

**TOWN OF ESPANOLA
OPERATING BUDGET SUMMARY**

	2021 BUDGET	2022 BUDGET	2022 - 2021 CHANGE	BUDGET %
Revenues:				
ONTARIO UNCONDITIONAL GRANTS	(2,683,310)	(2,545,200)	138,110	-5%
REVENUES SPECIFIC FUNCTIONS	(1,893,052)	(1,633,047)	260,005	-14%
	(4,576,362)	(4,178,247)	398,115	-9%
Expenditures:				
TREASURY	88,400	96,550	8,150	9%
COUNCIL	341,925	379,958	38,033	11%
ADMINISTRATION	1,508,770	1,348,900	(159,870)	-11%
FIRE PROTECTION	402,720	431,897	29,177	7%
POLICE	2,657,265	1,419,283	(1,237,982)	-47%
PROTECTIVE INSP & CONTROL	441,665	450,529	8,864	2%
PROVINCIAL OFFENCES	675,540	572,850	(102,690)	-15%
TRANSPORTATION	2,219,440	2,239,400	19,960	1%
COLLECTION & DISPOSAL	645,480	660,431	14,951	2%
HEALTH SERVICES	1,043,965	1,086,855	42,890	4%
SOCIAL SERVICES	500,725	504,491	3,766	1%
RECREATION & CULTURAL SERVICES	1,402,910	1,576,929	174,019	12%
LIBRARY	365,561	374,354	8,793	2%
CULTURAL ACTIVITIES	30,650	32,570	1,920	6%
BEAUTIFICATION	41,860	46,087	4,227	10%
PLANNING & LAND DEVELOPMENT	40,000	50,000	10,000	25%
ECONOMIC DEVELOPMENT	74,380	88,850	14,470	19%
	12,481,256	11,359,934	(1,121,322)	-9.0%
TRANSFER FROM RESERVES	(322,000)	(246,318)	75,682	
TRANSFER TO RESERVE	12,750	2,750	(10,000)	
AMORTIZATION	329,542	274,247	(55,295)	
	12,501,548	11,390,613	(1,110,935)	-8.9%
NET EXPENDITURES TO BE FUNDED THROUGH TAXATION	7,925,186	7,212,366	(712,820)	-9%

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

	2021 BUDGET	2022 BUDGET	2022 - 2021 CHANGE	BUDGET %
Revenues:				
WATER & SEWER FEES	(2,910,910)	(2,802,835)	108,075	-4%
	(2,910,910)	(2,802,835)	108,075	-4%
Expenditures:				
WATER & SEWER	2,107,705	2,107,282	(423)	0%
	2,107,705	2,107,282	(423)	0%
AMORTIZATION	803,205	819,270	16,065	2%
TRANSFER FROM RESERVES	-	(123,717)	-	
	2,910,910	2,802,835	15,642	0.5%
NET EXPENDITURES TO BE FUNDED THROUGH TAXATION	-	-	-	

DEPARTMENT	Required	Expected	Discretionary	2021 NET LEVY	2022 BUDGETED EXPENDITURES	2022 BUDGETED REVENUES	2022 NET LEVY	BUDGET CHANGE	BUDGET %	2023 BUDGETED EXPENDITURES	2023 BUDGETED REVENUES	2023 NET LEVY	BUDGET CHANGE	BUDGET %	2024 BUDGETED EXPENDITURES	2024 BUDGETED REVENUES	2024 NET LEVY	BUDGET CHANGE	BUDGET %
TREASURY																			
Sources of Revenue:																			
Ontario Unconditional Grants				(2,683,310)		(2,545,200)	(2,545,200)	138,110	-5.15%		(2,545,200)	(2,545,200)	-	0.00%		(2,545,200)	(2,545,200)	-	0.00%
Interest/Dividends				(285,000)		(202,000)	(202,000)	83,000	-29.12%		(202,000)	(202,000)	-	0.00%		(202,000)	(202,000)	-	0.00%
Other PIL's/Supplementary				(58,060)		(58,060)	(58,060)	-	0.00%		(58,060)	(58,060)	-	0.00%		(58,060)	(58,060)	-	0.00%
Lottery funds				(7,500)		(5,000)	(5,000)	2,500	-33.33%		(5,000)	(5,000)	-	0.00%		(5,000)	(5,000)	-	0.00%
Other fees				(11,600)		(11,000)	(11,000)	600	-5.17%		(11,000)	(11,000)	-	0.00%		(11,000)	(11,000)	-	0.00%
				(3,045,470)	-	(2,821,260)	(2,821,260)	224,210	-7.36%	-	(2,821,260)	(2,821,260)	-	0.00%	-	(2,821,260)	(2,821,260)	-	0.00%
Expenses																			
Legal/Tax Consultants	E			4,000	7,000	-	7,000	3,000	75.00%	7,000	-	7,000	-	0.00%	4,000	-	4,000	(3,000)	-42.86%
Tax Interest, Write-offs & Vacancy	R			10,000	15,000	-	15,000	5,000	50.00%	15,000	-	15,000	-	0.00%	20,000	-	20,000	5,000	33.33%
MPAC	R			66,900	66,900	-	66,900	-	0.00%	66,900	-	66,900	-	0.00%	67,600	-	67,600	700	1.05%
Transfer to reserves (Water Interest)	E			7,500	7,650	-	7,650	150	2.00%	7,650	-	7,650	-	0.00%	-	-	-	(7,650)	-100.00%
				88,400	98,550	-	96,550	8,150	9.22%	96,550	-	96,550	-	0.00%	91,600	-	91,600	(4,950)	-5.13%
Treasury Total				(2,957,070)	96,550	(2,821,260)	(2,724,710)	232,360	-7.86%	96,550	(2,821,260)	(2,724,710)	-	0.00%	91,600	(2,821,260)	(2,729,660)	(4,950)	0.18%
Council																			
Members of Council	R			149,700	161,715	-	161,715	12,015	8.03%	161,715	-	161,715	-	0.00%	161,715	-	161,715	-	0.00%
Office Operations	E			182,000	125,880	-	125,880	(56,120)	-30.84%	98,940	-	98,940	(26,940)	-21.40%	98,940	-	98,940	-	0.00%
Public Relations	E			8,950	9,027	-	9,027	77	0.86%	9,027	-	9,027	-	0.00%	9,027	-	9,027	-	0.00%
Elections	E			1,275	45,481	-	45,481	44,206	3467.14%	1,275	-	1,275	(44,206)	-87.20%	1,275	-	1,275	-	0.00%
Service Delivery/IT Assessment	D			-	37,855	-	37,855	-	-	-	-	-	(37,855)	-	-	-	-	-	-
				341,925	379,958	-	379,958	38,033	11.12%	270,957	-	270,957	(109,001)	-28.69%	270,957	-	270,957	-	0.00%
Transfer to (from) reserves				10,000		(102,655)	(102,655)	(112,655)	-	10,000	-	10,000	112,655	-	10,000	-	10,000	-	-
General Fund:				351,925	379,958	(102,655)	277,303	(74,622)	-21.20%	280,957	-	280,957	3,654	1.32%	280,957	-	280,957	-	0.00%
ADMINISTRATION																			
Sources of Revenue:																			
User fees				(63,354)	-	(66,195)	(66,195)	(2,841)	4.48%		(67,685)	(67,685)	(1,490)	2.25%		(67,685)	(67,685)	-	0.00%
Transfer from reserves				-	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
Other fees				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				(63,354)	-	(66,195)	(66,195)	(2,841)	4.48%	-	(67,685)	(67,685)	(1,490)	2.25%	-	(67,685)	(67,685)	-	0.00%
Expenses																			
Administration Staff	E			896,120	851,080	-	851,080	(45,040)	-5.03%	865,080	-	865,080	14,000	1.64%	865,080	-	865,080	-	0.00%
Office Operations	E			469,900	355,700	-	355,700	(114,200)	-24.30%	338,900	-	336,900	(18,800)	-5.29%	336,900	-	336,900	-	0.00%
Building Operations	E			100,670	142,120	(43,600)	98,520	(2,150)	-2.14%	54,950	(42,270)	12,680	(85,840)	-87.13%	54,950	(42,270)	12,680	-	0.00%
				1,466,690	1,348,900	(43,600)	1,305,300	(161,390)	-11.00%	1,256,930	(42,270)	1,214,660	(90,640)	-6.94%	1,256,930	(42,270)	1,214,660	-	0.00%
Transfer to (from) reserves				(87,500)		(87,500)	(87,500)	-	-				87,500	-				-	-
Amortization				10,000	3,410	-	3,410	(6,590)	-	3,410	-	3,410	-	-	3,410	-	3,410	-	-
Administration Total				1,325,836	1,352,310	(197,295)	1,155,015	(170,821)	-12.88%	1,260,340	(109,955)	1,150,385	(4,630)	-0.40%	1,260,340	(109,955)	1,150,385	-	0.00%
FIRE PROTECTION																			
Administration	R			167,120	167,120	-	167,120	-	0.00%	170,761	-	170,761	3,641	2.18%	171,061	-	171,061	300	0.18%
Office Operations	E			15,870	15,870	-	15,870	-	0.00%	16,187	-	16,187	317	2.00%	16,187	-	16,187	-	0.00%
Building Operations	E			36,590	42,622	-	42,622	6,032	16.49%	38,242	-	38,242	(4,380)	-10.28%	38,242	-	38,242	-	0.00%
Volunteers	E			113,670	122,782	(6,365)	116,417	2,747	2.42%	124,201	(6,365)	117,836	1,419	1.22%	126,129	(6,365)	119,764	1,928	1.64%
Inspections	E			5,670	5,670	-	5,670	-	0.00%	5,783	-	5,783	113	1.99%	5,783	-	5,783	-	0.00%
Fire Suppression	E			31,310	51,583	-	51,583	20,273	64.75%	31,047	-	31,047	(20,536)	-39.81%	31,047	-	31,047	-	0.00%
MNR Coverage area	E			6,250	6,250	-	6,250	-	0.00%	6,475	-	6,475	225	3.60%	6,475	-	6,475	-	0.00%
Dispatch Service	E			20,000	20,000	-	20,000	-	0.00%	20,400	-	20,400	400	2.00%	20,400	-	20,400	-	0.00%
				396,480	431,697	(6,365)	425,332	29,052	7.33%	413,086	(6,365)	406,731	(18,801)	-4.42%	415,324	(6,365)	408,959	2,228	0.55%
Transfer to/from reserves				-				-	-				-	-				-	-
Amortization				87,000	88,740	-	88,740	1,740	2.00%	88,740	-	88,740	-	-	88,740	-	88,740	-	-
General Fund:				483,480	520,637	(6,365)	514,272	30,792	6.37%	501,836	(6,365)	495,471	(18,801)	-3.66%	504,064	(6,365)	497,699	2,228	0.45%
Capital:																			
Vehicle/Equipment	E			-	60,000	-	60,000	60,000	#DIV/0!	-	-	-	(60,000)	-100.00%	-	-	-	60,000	#DIV/0!
Transfer to reserve	E			-	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!

DEPARTMENT	Required	Expected	Discretionary	2021 NET LEVY	2022 BUDGETED EXPENDITURES	2022 BUDGETED REVENUES	2022 NET LEVY	BUDGET CHANGE	BUDGET %	2023 BUDGETED EXPENDITURES	2023 BUDGETED REVENUES	2023 NET LEVY	BUDGET CHANGE	BUDGET %	2024 BUDGETED EXPENDITURES	2024 BUDGETED REVENUES	2024 NET LEVY	BUDGET CHANGE	BUDGET %
				-	60,000	-	60,000	80,000	#DIV/0!	-	-	-	(60,000)	-100.00%	-	-	-	-	#DIV/0!
FIRE Total				483,480	580,637	(6,365)	574,272	90,792	18.78%	501,836	(6,365)	495,471	-78,801	-13.72%	504,064	(6,365)	497,699	2,228	0.45%
POLICE FORCE																			
Expenditure:																			
Police Services Board	R			23,100	23,400		23,400	300	1.30%	23,562		23,562	162	0.69%	23,562		23,562	-	0.00%
Community Safety & Well-Being Plan				-	75,000	(75,000)	-	-		93,682	(93,682)	-	-	#DIV/0!	93,682	(93,682)	-	-	#DIV/0!
Operations																			
OPP Policing Contract	R			2,341,485	1,264,883	(31,329)	1,233,554	(1,107,931)	-95.29%	1,578,500	(31,329)	1,547,171	313,617	0.00%	1,578,500	(31,329)	1,547,171	-	0.00%
Administration & Office Operations	R			133,675	6,300		6,300	(127,375)	-6.74%	6,300		6,300	4,656	9.37%	6,300		6,300	-	0.00%
Facility Maintenance	R			53,290	49,700		49,700	(3,590)	-6.74%	54,356		54,356	4,656	9.37%	49,700		49,700	(4,656)	-8.57%
General Fund:				2,551,550	1,419,283	(108,329)	1,312,954	(1,238,596)	-48.54%	1,758,400	(125,011)	1,633,389	318,435	24.25%	1,751,744	(125,011)	1,626,733	(4,656)	-0.29%
Transfer from Reserves				(150,000)	-		-	150,000	-100.00%	-		-	-	0.00%	-		-	-	#DIV/0!
POLICE Total				2,401,550	1,419,283	(108,329)	1,312,954	(1,088,596)	-45.33%	1,756,400	(125,011)	1,631,389	318,435	24.25%	1,751,744	(125,011)	1,626,733	(4,656)	-0.29%
GENERAL INSPECTIONS D241:																			
Expenditure:																			
Permit & Inspection Services	R			122,845	340,026	(220,244)	119,782	(2,863)	-2.33%	343,002	(245,400)	97,602	(22,180)	-18.52%	343,002	(245,400)	97,602	-	0.00%
Property Standards	E			10,400	11,038		11,038	638	6.13%	10,608		10,608	(430)	-3.90%	10,608		10,608	-	0.00%
Animal Control/Bylaw Enforcement	E			69,200	74,570	(2,754)	71,816	2,616	3.78%	73,338	(2,700)	70,638	(1,178)	-1.64%	71,900	(2,700)	69,200	(1,438)	-2.04%
Electrical Inspections	R			6,270	6,395		6,395	125	1.99%	6,395		6,395	-	0.00%	6,395		6,395	-	0.00%
Emergency Planning	R			13,500	12,600		12,600	(900)	-6.67%	13,770		13,770	1,170	9.29%	14,500		14,500	730	5.30%
911 Emergency Calling	R			3,000	3,000		3,000	-	0.00%	3,060		3,060	60	2.00%	3,060		3,060	-	0.00%
Health & Safety Committee	R			3,750	2,900		2,900	(850)	-22.67%	3,825		3,825	925	31.90%	3,750		3,750	(75)	-1.96%
				228,765	450,529	(222,998)	227,531	(1,234)	-0.54%	453,998	(248,100)	205,898	(21,633)	-9.51%	453,215	(248,100)	205,115	(783)	-0.38%
Amortization				3,000	3,000		3,000	-		3,000		3,000	-		3,000		3,000	-	
Transfer to Reserve				(53,250)	2,750	(56,163)	(53,413)	(163)		2,805	(56,000)	(53,195)	218		2,750	(56,000)	(53,250)	(55)	
General Fund:				178,515	456,279	(279,161)	177,118	(1,397)	-0.78%	459,803	(304,100)	155,703	(21,415)	-12.09%	458,965	(304,100)	154,865	(838)	-0.54%
Capital:																			
Vehicle/Equipment	E			-	32,500		-	-	#DIV/0!	-		-	-	#DIV/0!	-		-	-	#DIV/0!
Transfer to/from reserve	E			-	-	(32,500)	-	-	#DIV/0!	-		-	-	#DIV/0!	-		-	-	#DIV/0!
				-	32,500	(32,500)	-	-	#DIV/0!	-		-	-	#DIV/0!	-		-	-	#DIV/0!
INSPECTIONS Total				0	488,779	(311,661)	0	0	#DIV/0!	-	-	0	0	#DIV/0!	-	-	0	0	#DIV/0!
PROVINCIAL OFFENCES: D:261																			
Expenditure:																			
Administration	R			(150,800)	143,400	(218,000)	(74,600)	76,200	-50.53%	146,248	(222,360)	(76,112)	(1,512)	2.03%	149,210	(226,720)	(77,510)	(1,398)	1.84%
Court Services	R			135,840	141,900	(65,000)	76,900	(58,940)	-43.39%	157,215	(66,300)	90,915	14,015	18.22%	147,560	(67,600)	79,960	(10,965)	-12.05%
EL - Administration	R			(65,600)	159,650	(208,000)	(48,350)	17,250	-26.30%	162,830	(212,160)	(49,330)	(980)	2.03%	168,010	(216,421)	(50,411)	(1,081)	2.19%
EL - Court Services	R			65,600	127,900	(65,000)	62,900	(2,700)	-4.12%	130,630	(66,300)	64,330	1,430	2.27%	133,200	(67,600)	65,600	1,270	1.97%
POA Total				(14,960)	572,850	(556,000)	16,850	31,810	-212.63%	596,923	(587,120)	29,803	12,953	76.87%	595,980	(578,341)	17,639	(12,164)	-40.81%
TRANSPORTATION																			
SERVICES D:300																			
Expenditure:																			
Administrative																			
Administration	E			589,510	596,660	(4,000)	592,660	3,150	0.53%	606,400	(7,430)	598,970	6,310	1.06%	606,400	(7,430)	598,970	-	0.00%
Summer Job Service	D			76,450	85,430		85,430	8,980	11.75%	87,138	(6,990)	80,148	(5,282)	-6.18%	85,430	(6,990)	78,440	(1,708)	-2.13%
Office Operations	E			21,500	21,810		21,810	310	1.44%	21,930		21,930	120	0.55%	21,930		21,930	-	0.00%
Labour relations	R			675	675		675	-	0.00%	389		389	(286)	-42.37%	689		689	300	77.12%
Departmental Work	E			13,500	15,525		15,525	2,025	15.00%	13,770		13,770	(1,755)	-11.30%	13,770		13,770	-	0.00%
Building & Inventories	E			208,475	212,125		212,125	3,650	1.75%	212,645		212,645	520	0.25%	212,645		212,645	-	0.00%
Machinery & Equipment																			
Machinery & Equipment	E			67,550	70,610		70,610	3,060	4.53%	68,901		68,901	(1,709)	-2.42%	68,901		68,901	-	0.00%
Vehicles	E			263,050	274,050		274,050	10,400	3.94%	267,903		267,903	(6,147)	-2.24%	268,923		268,923	1,020	0.38%
Services																			
Roads - Paved	R			226,900	225,150		225,150	(1,750)	-0.77%	231,438		231,438	6,288	2.79%	231,438		231,438	-	0.00%

DEPARTMENT	Required	Expected	Discretionary	2021 NET LEVY	2022 BUDGETED EXPENDITURES	2022 BUDGETED REVENUES	2022 NET LEVY	BUDGET CHANGE	BUDGET %	2023 BUDGETED EXPENDITURES	2023 BUDGETED REVENUES	2023 NET LEVY	BUDGET CHANGE	BUDGET %	2024 BUDGETED EXPENDITURES	2024 BUDGETED REVENUES	2024 NET LEVY	BUDGET CHANGE	BUDGET %
Roads - Unpaved	R			132,000	122,200		122,200	(9,800)	-7.42%	134,640		134,640	12,440	10.18%	134,640		134,640	-	0.00%
Bridges & Culverts	R			27,900	25,550		25,550	(2,350)	-8.42%	28,458		28,458	2,908	11.38%	28,458		28,458	-	0.00%
Traffic Operations & Roadside	R			63,500	66,875		66,875	3,375	5.31%	64,770		64,770	(2,105)	-3.15%	64,770		64,770	-	0.00%
School Crossing Guards	D			23,000	30,200		30,200	7,200	31.30%	23,460		23,460	(6,740)	-22.32%	23,460		23,460	-	0.00%
Winter Control								-					-					-	
Winter Control - Except Sidewalks, Parking	R			350,000	350,240		350,240	240	0.07%	357,600		357,600	7,360	2.10%	357,600		357,600	-	0.00%
Winter Control - Sidewalks	R			42,750	41,250		41,250	(1,500)	-3.51%	43,605		43,605	2,355	5.71%	43,605		43,605	-	0.00%
Transfer to Reserve	D			30,000	30,000		30,000	-	0.00%	30,000		30,000	-	0.00%	30,000		30,000	-	0.00%
Street Lighting	E			68,100	71,050		71,050	2,950	4.33%	69,462		69,462	(1,588)	-2.24%	69,462		69,462	-	0.00%
				<u>2,205,460</u>	<u>2,239,400</u>	<u>(4,000)</u>	<u>2,235,400</u>	<u>29,940</u>	<u>1.36%</u>	<u>2,262,509</u>	<u>(14,420)</u>	<u>2,248,089</u>	<u>12,689</u>	<u>0.57%</u>	<u>2,262,121</u>	<u>(14,420)</u>	<u>2,247,701</u>	<u>(358)</u>	<u>-0.02%</u>
Transfer from reserves				-															
General Fund:				<u>2,205,460</u>	<u>2,239,400</u>	<u>(4,000)</u>	<u>2,235,400</u>	<u>29,940</u>	<u>1.36%</u>	<u>2,262,509</u>	<u>(14,420)</u>	<u>2,248,089</u>	<u>12,689</u>	<u>0.57%</u>	<u>2,262,121</u>	<u>(14,420)</u>	<u>2,247,701</u>	<u>(358)</u>	<u>-0.02%</u>
Capital:																			
Expenditure:																			
Connecting Link-McCulloch to McDonalds	E			162,600	-		-	(162,600)	102.19%	-		-	-	#DIV/0!	-	-	-	-	#DIV/0!
Connecting Link-McDonalds to Second	E				1,870,175	(1,665,250)	204,925	204,925	#DIV/0!	4,478,135	(1,334,750)	3,143,385	3,143,385	-1933.20%	-	-	-	-	#DIV/0!
Building-Front Office	D				47,000		47,000	47,000	#DIV/0!										
Building-PWD Garage	D			13,000				(13,000)	-100.00%										
Black Creek Bridge	R			-	37,500	(37,500)			#DIV/0!										
Roads - Resurfacing	E			188,750	168,400		168,400	(20,350)	-81.57%	209,960		209,960	41,560	24.68%	209,960		209,960	-	0.00%
Vehicles and equipment	E			351,000	246,000	(20,000)	226,000	(125,000)	-35.61%	350,000		350,000	124,000	54.87%	350,000		350,000	-	0.00%
				<u>715,350</u>	<u>2,369,075</u>	<u>(1,722,750)</u>	<u>646,325</u>	<u>(69,025)</u>	<u>-35.78%</u>	<u>5,038,095</u>	<u>(1,334,750)</u>	<u>3,703,345</u>	<u>3,057,020</u>	<u>-4428.86%</u>	<u>559,960</u>	<u>-</u>	<u>559,960</u>	<u>(3,143,385)</u>	<u>-102.83%</u>
Capital:				<u>715,350</u>	<u>2,369,075</u>	<u>(1,722,750)</u>	<u>646,325</u>	<u>(69,025)</u>	<u>-35.78%</u>	<u>5,038,095</u>	<u>(1,334,750)</u>	<u>3,703,345</u>	<u>3,057,020</u>	<u>-4428.86%</u>	<u>559,960</u>	<u>-</u>	<u>559,960</u>	<u>(3,143,385)</u>	<u>-102.83%</u>
Transfer from Reserves				(433,600)		(394,925)	(394,925)	38,675		(3,295,637)	(3,295,637)	(2,900,712)			(3,295,637)	(3,295,637)	-		
Total Department Estimate				<u>2,487,210</u>	<u>4,808,475</u>	<u>(2,121,675)</u>	<u>2,486,800</u>	<u>(410)</u>	<u>-0.02%</u>	<u>7,300,604</u>	<u>(4,644,807)</u>	<u>2,655,797</u>	<u>168,997</u>	<u>6.80%</u>	<u>2,822,081</u>	<u>(3,310,057)</u>	<u>-487,976</u>	<u>(3,143,773)</u>	<u>-118.37%</u>
Collection & Disposal																			
Expenditure:																			
Garbage Collection & Disposal																			
General Repairs and Maintenance	E			27,600	36,450		36,450	8,850	32.07%	28,152		28,152	(8,298)	-22.77%	28,152		28,152	-	0.00%
Garbage Collection Contract	D			197,500	201,440		201,440	3,940	1.99%	201,450		201,450	10	0.00%	201,450		201,450	-	0.00%
Landfill Disposal Contract	E			273,000	273,000		273,000	-	0.00%	278,460		278,460	5,460	2.00%	278,460		278,460	-	0.00%
Leaf & Yard Waste Disposal Site	D			12,050	13,300		13,300	1,250	10.37%	12,291		12,291	(1,009)	-7.59%	12,291		12,291	-	0.00%
Household Hazardous Waste	E			12,980	44,861	(26,500)	18,361	5,381	41.46%	44,860	(31,620)	13,240	(5,121)	-27.89%	44,860	(31,620)	13,240	-	0.00%
Recycling Program	E			54,350	91,380	(37,740)	53,640	(710)	-1.31%	93,177	(3,700)	89,477	35,837	68.81%	93,177	(37,000)	56,177	(33,300)	-37.22%
				<u>577,480</u>	<u>660,431</u>	<u>(64,240)</u>	<u>596,191</u>	<u>18,711</u>	<u>3.24%</u>	<u>658,390</u>	<u>(35,320)</u>	<u>623,070</u>	<u>26,879</u>	<u>4.51%</u>	<u>658,390</u>	<u>(68,620)</u>	<u>589,770</u>	<u>(33,300)</u>	<u>-5.34%</u>
General Fund:				<u>577,480</u>	<u>660,431</u>	<u>(64,240)</u>	<u>596,191</u>	<u>18,711</u>	<u>3.24%</u>	<u>658,390</u>	<u>(35,320)</u>	<u>623,070</u>	<u>26,879</u>	<u>4.51%</u>	<u>658,390</u>	<u>(68,620)</u>	<u>589,770</u>	<u>(33,300)</u>	<u>-5.34%</u>
HEALTH SERVICES D:500																			
Expenditure:																			
Sudbury & Dist Health Serv	R			225,300	241,028		241,028	15,728	6.98%	241,028		241,028	-	0.00%	241,028		241,028	-	0.00%
Doctor Recruitment	D			20,000	20,000		20,000	-	0.00%	20,000		20,000	110	0.01%	20,000		20,000	-	0.00%
MSDSB - Land Ambulance	R			760,600	775,702		775,702	15,102	1.99%	775,812		775,812	110	0.01%	775,812		775,812	-	0.00%
Cemetery	R			15,065	50,125	(24,040)	26,085	11,020	73.15%	38,827	(23,460)	15,367	(10,718)	-41.09%	38,827	(23,460)	15,367	-	0.00%
				<u>1,020,965</u>	<u>1,086,855</u>	<u>(24,040)</u>	<u>1,062,815</u>	<u>41,850</u>	<u>4.10%</u>	<u>1,075,667</u>	<u>(23,460)</u>	<u>1,052,207</u>	<u>(10,608)</u>	<u>-1.00%</u>	<u>1,075,667</u>	<u>(23,460)</u>	<u>1,052,207</u>	<u>-</u>	<u>0.00%</u>
Amortization				<u>3,700</u>	<u>12,200</u>		<u>12,200</u>	<u>8,500</u>		<u>3,700</u>		<u>3,700</u>	<u>(8,500)</u>		<u>3,700</u>		<u>3,700</u>	<u>-</u>	
General Fund:				<u>1,024,665</u>	<u>1,099,055</u>	<u>(24,040)</u>	<u>1,075,015</u>	<u>50,350</u>	<u>4.91%</u>	<u>1,079,367</u>	<u>(23,460)</u>	<u>1,055,907</u>	<u>(19,108)</u>	<u>-1.78%</u>	<u>1,079,367</u>	<u>(23,460)</u>	<u>1,055,907</u>	<u>-</u>	<u>0.00%</u>
SOCIAL SERVICES																			
Expenditure:																			
MSDSB - General Assistance	R			358,620	361,821		361,821	3,201	0.89%	365,792		365,792	3,971	1.10%	365,792		365,792	-	0.00%
Care Van	E			48,665	62,389	(58,670)	3,719	(44,946)	-92.36%	62,389	(12,750)	49,639	45,920	1234.74%	62,389	(12,750)	49,639	-	0.00%
Senior Citizens	E			6,150	6,050		6,050	(100)	-1.63%	6,131		6,131	81	1.34%	6,131		6,131	-	0.00%
MSDSB - Childcare	R			74,790	74,231		74,231	(559)	-0.75%	76,286		76,286	2,055	2.77%	76,286		76,286	-	0.00%
				<u>488,225</u>	<u>504,491</u>	<u>(58,670)</u>	<u>445,821</u>	<u>(42,404)</u>	<u>-8.69%</u>	<u>510,598</u>	<u>(12,750)</u>	<u>497,848</u>	<u>52,027</u>	<u>11.67%</u>	<u>510,598</u>	<u>(12,750)</u>	<u>497,848</u>	<u>-</u>	<u>0.00%</u>
Amortization				<u>10,000</u>	<u>10,200</u>		<u>10,200</u>	<u>200</u>		<u>10,000</u>		<u>10,000</u>	<u>(200)</u>		<u>10,000</u>		<u>10,000</u>	<u>-</u>	
Transfer from reserves				<u>(20,000)</u>			-	<u>20,000</u>				-				-	-		
General Fund:				<u>478,225</u>	<u>514,691</u>	<u>(58,670)</u>	<u>456,021</u>	<u>(22,204)</u>	<u>-4.64%</u>	<u>520,598</u>	<u>(12,750)</u>	<u>507,848</u>	<u>51,827</u>	<u>11.37%</u>	<u>520,598</u>	<u>(12,750)</u>	<u>507,848</u>	<u>-</u>	<u>0.00%</u>

DEPARTMENT	Required Expenditure	Discretionary	2021 NET LEVY	2022 BUDGETED EXPENDITURES	2022 BUDGETED REVENUES	2022 NET LEVY	BUDGET CHANGE	BUDGET %	2023 BUDGETED EXPENDITURES	2023 BUDGETED REVENUES	2023 NET LEVY	BUDGET CHANGE	BUDGET %	2024 BUDGETED EXPENDITURES	2024 BUDGETED REVENUES	2024 NET LEVY	BUDGET CHANGE	BUDGET %
RECREATION & CULTURAL SERVICES D:700																		
Expenditure:																		
Parks																		
Outdoor Rinks	E		8,400	8,568		8,568	168	2.00%	8,568	-	8,568	-	0.00%	8,568	-	8,568	-	0.00%
Tennis Courts	E		4,520	4,640		4,640	120	2.65%	4,754		4,754	114	2.46%	4,754		4,754	-	0.00%
Ball Parks	E		25,170	52,980	(15,000)	37,980	12,810	50.89%	45,565	(19,880)	25,675	(12,305)	-32.40%	45,565	(19,890)	25,675	-	0.00%
Track & Field	E		9,010	10,550	(2,550)	8,000	(1,010)	-11.21%	11,741	(2,550)	9,191	1,191	14.89%	11,741	(2,550)	9,191	-	0.00%
Playgrounds	E		14,000	14,104		14,104	104	0.74%	14,280		14,280	176	1.25%	14,280		14,280	-	0.00%
Clear Lake Beach	E		11,820	11,622		11,622	(198)	-1.68%	12,056		12,056	434	3.73%	12,056		12,056	-	0.00%
Community Parks Grounds & Repairs	E		16,050	16,120		16,120	70	0.44%	16,371	-	16,371	251	1.56%	16,371	-	16,371	-	0.00%
Programming																		
Administration & Marketing	E		211,310	229,264		229,264	17,954	8.50%	215,537		215,537	(13,727)	-5.99%	215,537		215,537	-	0.00%
Specialty Courses	D		-	1,000	(1,000)	-		#DIV/0!	1,020	(1,020)	-		#DIV/0!	1,020	(1,020)	-		#DIV/0!
Clear Lake Beach	D		7,750	13,100	(4,900)	8,200	450	5.81%	7,905		7,905	(295)	-3.60%	7,905		7,905	-	0.00%
Complex																		
Complex Administration Staff	E		96,880	150,664	(2,400)	148,264	51,384	53.04%	101,266	(2,448)	98,818	(49,446)	-33.35%	101,266	(2,448)	98,818	-	0.00%
Office Operations	E		18,800	21,100		21,100	2,300	12.23%	19,176		19,176	(1,924)	-9.12%	19,176		19,176	-	0.00%
Building & Facility Maintenance	E		619,050	715,536		715,536	96,486	15.59%	633,093	(4,870)	628,223	(87,313)	-12.20%	633,093	(4,870)	628,223	-	0.00%
Pool	E		140,700	225,429	(55,000)	170,429	29,729	21.13%	237,355	(93,840)	143,515	(26,914)	-15.79%	237,355	(93,840)	143,515	-	0.00%
Fitness	E		(13,400)	15,800	(15,000)	800	14,200	-105.97%	11,832	(32,130)	(20,298)	(21,098)	-2637.25%	11,832	(32,130)	(20,298)	-	0.00%
Squash	E		(350)		(357)	(357)	(7)	2.00%		(357)	(357)		0.00%			(357)	-	0.00%
Arena	E		1,220	67,970	(67,932)	38	(1,182)	-96.89%	71,726	(70,482)	1,244	1,206	3173.68%	71,726	(70,482)	1,244	-	0.00%
Facility Rentals	D		(10,470)	10,240	(12,500)	(2,260)	8,210	-78.41%	11,638	(21,318)	(9,680)	(7,420)	328.32%	10,638	(21,318)	(10,680)	(1,000)	10.33%
Parks & Rec Equipment	E		8,070	8,242		8,242	172	2.13%	8,231		8,231	(11)	-0.13%	8,231		8,231	-	0.00%
			<u>1,168,530</u>	<u>1,578,929</u>	<u>(176,639)</u>	<u>1,400,290</u>	<u>231,760</u>	<u>19.83%</u>	<u>1,432,114</u>	<u>(248,905)</u>	<u>1,183,209</u>	<u>(217,081)</u>	<u>-15.50%</u>	<u>1,431,114</u>	<u>(248,905)</u>	<u>1,182,209</u>	<u>(1,000)</u>	<u>-0.08%</u>
Transfer from reserves			-															
Amortization			210,200	152,000		152,000	(58,200)		152,000		152,000	-		152,000		152,000	-	
General Fund:			<u>1,378,730</u>	<u>1,728,929</u>	<u>(176,639)</u>	<u>1,552,290</u>	<u>173,560</u>	<u>12.59%</u>	<u>1,584,114</u>	<u>(248,905)</u>	<u>1,335,209</u>	<u>(217,081)</u>	<u>-13.98%</u>	<u>1,583,114</u>	<u>(248,905)</u>	<u>1,334,209</u>	<u>(1,000)</u>	<u>-0.07%</u>
Sources of Revenue:																		
Transfer from reserves			(457,000)	50,000	(441,507)	(391,507)	65,493	51.17%			-	391,507	597.78%			-	-	0.00%
Expenditure:																		
Community Dog Park			20,000	-		-												
Pickle Ball	E		47,000				(47,000)											
Playgrounds	E		100,000	130,000		130,000	30,000	60.00%	50,000		50,000	(80,000)	-266.67%	50,000		50,000	-	0.00%
Splash Pad			-	400,200	(41,000)	359,200	359,200											
Arena Roof	E		340,000	569,000	(375,000)	194,000	(146,000)	59.59%				(194,000)	132.88%					0.00%
Buildings (asset Review)			-	20,000		20,000	20,000											
Capital:			<u>50,000</u>	<u>1,169,200</u>	<u>(857,507)</u>	<u>311,693</u>	<u>261,693</u>	<u>-134.20%</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>(311,693)</u>	<u>-119.11%</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total Recreation Estimate			<u>1,428,730</u>	<u>2,898,129</u>	<u>(1,034,146)</u>	<u>1,863,983</u>	<u>435,253</u>	<u>(1)</u>	<u>1,634,114</u>	<u>(248,905)</u>	<u>1,385,209</u>	<u>(528,774)</u>	<u>(1)</u>	<u>1,633,114</u>	<u>(248,905)</u>	<u>1,384,209</u>	<u>(1,000)</u>	<u>(0)</u>
LIBRARY SERVICES D:751																		
Object of Expenditure:																		
Library Collections	R		305,215	362,844	(43,938)	318,906	13,691	4.49%	374,881	(56,000)	318,881	(25)	-0.01%	382,297	(56,000)	326,297	7,416	2.33%
Summer Students	E		10,013	11,510	(1,530)	9,980	(33)	-0.33%	11,610	(1,530)	10,080	100	1.00%	11,843	(1,530)	10,313	233	2.31%
			<u>315,228</u>	<u>374,354</u>	<u>(45,468)</u>	<u>328,886</u>	<u>13,658</u>	<u>4.33%</u>	<u>386,491</u>	<u>(57,530)</u>	<u>328,961</u>	<u>75</u>	<u>0.02%</u>	<u>394,140</u>	<u>(57,530)</u>	<u>336,610</u>	<u>7,649</u>	<u>2.33%</u>
Transfer from Reserve(Effic)																		
Amortization			1,697	1,697		1,697	-		1,500		1,500	(197)		1,530		1,530	30	
Total Library Estimate			<u>316,925</u>	<u>376,051</u>	<u>(45,468)</u>	<u>330,583</u>	<u>13,658</u>	<u>4.31%</u>	<u>387,991</u>	<u>(57,530)</u>	<u>330,461</u>	<u>(122)</u>	<u>-0.04%</u>	<u>395,670</u>	<u>(57,530)</u>	<u>338,140</u>	<u>7,679</u>	<u>2.32%</u>
Cultural Activities																		
Object of Expenditure:																		
Santa Claus Parade	D		3,900	4,350	0	4,350	450	11.54%	3,978		3,978	(372)	-8.55%	3,978		3,978	-	0.00%
Winter Carnival	D		7,800	8,900	-	8,900	1,100	14.10%	7,956	-	7,956	(944)	-10.61%	7,956	-	7,956	-	0.00%
July 1st	D		4,500	5,900	-	5,900	800	17.78%	4,590		4,590	(710)	-13.40%	4,590		4,590	-	0.00%
Community Events	D		13,450	14,020	-	14,020	570	4.24%	14,739	(1,020)	13,719	(301)	-2.15%	14,739	(1,020)	13,719	-	0.00%
			<u>29,650</u>	<u>32,570</u>	<u>-</u>	<u>32,570</u>	<u>2,920</u>	<u>9.85%</u>	<u>31,263</u>	<u>(1,020)</u>	<u>30,243</u>	<u>(2,327)</u>	<u>-7.14%</u>	<u>31,263</u>	<u>(1,020)</u>	<u>30,243</u>	<u>-</u>	<u>0.00%</u>
General Fund:			<u>29,650</u>	<u>32,570</u>	<u>-</u>	<u>32,570</u>	<u>2,920</u>	<u>9.85%</u>	<u>31,263</u>	<u>(1,020)</u>	<u>30,243</u>	<u>(2,327)</u>	<u>-7.14%</u>	<u>31,263</u>	<u>(1,020)</u>	<u>30,243</u>	<u>-</u>	<u>0.00%</u>

DEPARTMENT	Required	Expected	Discretionary	2021 NET LEVY	2022 BUDGETED EXPENDITURES	2022 BUDGETED REVENUES	2022 NET LEVY	BUDGET CHANGE	BUDGET %	2023 BUDGETED EXPENDITURES	2023 BUDGETED REVENUES	2023 NET LEVY	BUDGET CHANGE	BUDGET %	2024 BUDGETED EXPENDITURES	2024 BUDGETED REVENUES	2024 NET LEVY	BUDGET CHANGE	BUDGET %
Capital Fund:																			
Historical Park/Downtown Revitalization	E			-	-	-	-	-	0.00%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
Transfer from reserves	E			-	-	-	-	-	0.00%	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
Total Departmental Estimate				29,650	32,570	-	32,570	2,920	9.85%	31,263	(1,020)	30,243	(2,327)	-7.14%	31,263	(1,020)	30,243	-	0.00%
BEAUTIFICATION																			
Object of Expenditure:																			
Salaries Wages & Benefits	D			27,800	28,356		28,356	556	2.00%	28,356		28,356	-	0.00%	28,356		28,356	-	0.00%
Goods & Materials	D			8,860	9,031		9,031	171	1.93%	9,037		9,037	6	0.07%	9,037		9,037	-	0.00%
Contracts & Services	D			2,700	2,700		2,700	-	0.00%	2,754		2,754	54	2.00%	2,754		2,754	-	0.00%
Heritage Park	D			2,500	6,000		6,000	3,500	140.00%	2,550		2,550	(3,450)	-57.50%	2,550		2,550	-	0.00%
				41,860	46,087	-	46,087	4,227	10.10%	42,697	-	42,697	(3,390)	-7.36%	42,697	-	42,697	-	0.00%
General Fund:				41,860	46,087	-	46,087	4,227	10.10%	42,697	-	42,697	(3,390)	-7.36%	42,697	-	42,697	-	0.00%
Total Recreation & Cultural Services				1,817,165	3,352,837	(1,079,614)	2,273,223	456,058	25.10%	2,096,065	(307,455)	1,738,610	(534,613)	-23.52%	2,102,744	(307,455)	1,745,289	6,679	0.38%
Planning & Land Development																			
D:810-821																			
Object of Expenditure:																			
Planning	R			33,760	50,000	(6,962)	43,038	9,278	27.48%	40,800	(15,035)	25,765	(17,273)	-40.13%	40,800	(15,035)	25,765	-	0.00%
				33,760	50,000	(6,962)	43,038	9,278	27.48%	40,800	(15,035)	25,765	(17,273)	-40.13%	40,800	(15,035)	25,765	-	0.00%
Transfer from Reserves				(8,500)	-	-	-	-	-	(8,670)		(8,670)	(8,670)	-100.00%	(8,670)		(8,670)	-	-
Total Planning & Develop.				25,260	50,000	(6,962)	43,038	9,278	36.73%	40,800	(23,705)	17,095	(25,943)	-60.26%	40,800	(23,705)	17,095	-	0.00%
Economic Development																			
Object of Expenditure:																			
Industrial Park	D			800	-	(683)	(683)	(800)	-100.00%	-		-	-	#DIV/0!	680	(680)	-	-	#DIV/0!
Signs	D			3,130	-	(683)	(683)	(3,813)	-121.82%	680	(680)	-	683	-100.00%	-	-	-	-	#DIV/0!
Business R&E/CIP	D			25,000	25,000		25,000	-	0.00%	25,000		25,000	-	0.00%	25,000		25,000	-	0.00%
Economic Development	D			37,780	39,850		39,850	2,070	5.48%	40,317		40,317	467	1.17%	40,793		40,793	476	1.18%
Communications	D			7,000	10,000		10,000	3,000	42.86%	10,000		10,000	-	0.00%	10,000		10,000	-	0.00%
Economic Dev Corporation	D			-	14,000		14,000	14,000	#DIV/0!	-		-	(14,000)	-100.00%	-		-	-	#DIV/0!
				73,710	88,850	(683)	88,167	1,257	1.71%	75,997	(680)	75,317	1,150	1.30%	76,473	(680)	75,793	476	0.63%
Amortization				3,945	3,000		3,000	(945)	-23.96%	3,945		3,945	945	23.96%	3,945		3,945	-	-
Transfer from reserve	D			-	-		-	-	#DIV/0!	-		-	-	#DIV/0!	-		-	-	#DIV/0!
General Fund:				77,655	91,850	(683)	91,167	312	0.40%	79,942	(680)	79,262	2,095	2.30%	80,418	(680)	79,738	476	0.60%
WATER & WASTEWATER																			
Sources of Revenue:																			
User Fees (Water & Sewer)				(2,910,910)	(2,802,835)		(2,802,835)	108,075	-3.71%	(2,970,700)		(2,970,700)	(167,865)	-5.69%	(2,970,700)		(2,970,700)	-	0.00%
				(2,910,910)	(2,802,835)		(2,802,835)	108,075	-1441.00%	-	(2,970,700)	(2,970,700)	(167,865)	-165.32%	-	(2,970,700)	(2,970,700)	-	0.00%
Expenditure:																			
Sanitary																			
Repairs & Maintenance	R			98,800	119,275		119,275	20,475	20.72%	115,530		115,530	(3,745)	-3.14%	115,530		115,530	-	0.00%
Taxation - own use	R			55,000	56,100		56,100	1,100	2.00%	56,000		56,000	(100)	-0.18%	56,000		56,000	-	0.00%
Plant Operations	R			682,175	582,840		582,840	(99,335)	-14.56%	789,640		789,640	206,800	35.48%	789,640		789,640	-	0.00%
Financing interest	R			89,000	99,019		99,019	10,019	11.26%	81,000		81,000	(18,019)	-18.20%	81,000		81,000	-	0.00%
Storm Sewer																			
General Repairs and Maintenance	E			82,100	79,850		79,850	(2,250)	-2.74%	92,070		92,070	12,220	15.30%	92,070		92,070	-	0.00%
Waterworks																			
Repairs & Maintenance	R			218,550	221,175		221,175	2,625	1.20%	237,840		237,840	16,665	7.53%	237,840		237,840	-	0.00%
Administration				19,260	19,666		19,666	386	2.00%	19,670		19,670	4	0.02%	19,670		19,670	-	0.00%
Taxation - own use	R			53,000	54,060		54,060	1,060	2.00%	55,000		55,000	940	1.74%	55,000		55,000	-	0.00%
Service Locates	R			10,450	9,275		9,275	(1,175)	-11.24%	12,470		12,470	3,195	34.45%	12,470		12,470	-	0.00%
Plant Operations	R			690,850	741,163		741,163	50,313	7.28%	732,840		732,840	(8,323)	-1.12%	732,840		732,840	-	0.00%
Elevated Storage	R			19,500	25,840		25,840	6,340	32.51%	12,380		12,380	(13,460)	-52.09%	12,380		12,380	-	0.00%
Financing interest	R			89,000	99,019		99,019	10,019	11.26%	81,000		81,000	(18,019)	-18.20%	81,000		81,000	-	0.00%

DEPARTMENT		Required Expected Discretionary	2021 NET LEVY	2022 BUDGETED EXPENDITURES	2022 BUDGETED REVENUES	2022 NET LEVY	BUDGET CHANGE	BUDGET %	2023 BUDGETED EXPENDITURES	2023 BUDGETED REVENUES	2023 NET LEVY	BUDGET CHANGE	BUDGET %	2024 BUDGETED EXPENDITURES	2024 BUDGETED REVENUES	2024 NET LEVY	BUDGET CHANGE	BUDGET %
			2,107,705	2,107,282	-	2,107,282	(423)	-0.02%	2,285,440	-	2,285,440	178,158	8.45%	2,285,440	-	2,285,440	-	0.00%
Amortization/Transfer to own funds			803,205	810,270		810,270	16,065		685,260		685,260	(134,010)		685,260		685,260	-	
General Fund:			-	2,926,652	(2,802,835)	123,717	123,717		2,970,700	(2,970,700)	-	(123,717)		2,970,700	(2,970,700)	-	-	
Expenditure			-			-	-				-	-				-	-	
BioSolids	E		318,500	570,283	(251,783)	318,500	-	0.00%	-	-	-	(318,500)		-	-	-	-	
Trunk Main Part 1	R		3,660,960	6,402,132	(2,392,316)	4,009,816	348,856	#DIV/0!										
Trunk Main Part 2	R		-	88,000	(61,600)	26,400	26,400	#DIV/0!										
Water Metering-Commercial	E		50,000	50,000	-	50,000	-	0.00%	-	-	-	(50,000)	#DIV/0!	-	-	-	-	0.00%
			4,029,460	7,110,415	(2,705,699)	4,404,716	375,256	9.74%	-	-	-	(4,404,716)	-1173.79%	-	-	-	-	0.00%
Capital:			4,029,460	7,110,415	(2,705,699)	4,404,716	750,512		-	-	-	(4,773,216)		-	-	-	-	
Transfer from Reserve			(4,029,460)	-	(4,404,716)	(4,404,716)				(2,000,000)	(2,000,000)			(2,000,000)	(2,000,000)			
Total Water & Sewer			-	10,036,967	(9,913,250)	123,717	123,717		2,970,700	(4,970,700)	(2,000,000)	(2,123,717)		2,970,700	(4,970,700)	(2,000,000)	-	

RESERVES											
	2020	Expected		Current Year Surplus/Deficit	2021	Expected		2022	Expected		2023
		Add	Less			Add	Less		Add	Less	
Assessment Loss	1,654,518				1,654,518			1,654,518			1,654,518
Tax Rate Stabilization	1,706,295		(252,255)		1,454,040		(212,507)	1,241,533			1,241,533
Police transition costs	(1,742,335)				(1,742,335)		-	(1,742,335)			(1,742,335)
Sale of Hydro	6,409,738				6,409,738		(204,925)	6,204,813		(3,143,385)	3,061,428
Land Sales - Capital Projects	59,047				59,047			59,047			59,047
Administration	-				-			-			-
Planning & Zoning	8,978		(8,500)		478		-	478	(8,670)	-	(8,192)
Elections	22,452	10,000			32,452		(67,655)	(35,203)	10,000		(25,203)
Building Repairs	95,400	10,000			105,400	3,410	(87,500)	21,310		-	21,310
Uninsured claims	19,699				19,699			19,699			19,699
Amortization	32,700				32,700			32,700			32,700
MMAH Efficiency Funding	582,909				582,909		(72,855)	510,054			510,054
Police	-				-			-			-
Fire & Emergency Services	-				-			-			-
Rescue Van	12,122				12,122			12,122			12,122
Firehall	(2,244,869)	50,000			(2,194,869)	50,000		(2,144,869)	50,000		(2,094,869)
Equipment	44,682	37,000			81,682	38,740		120,422	38,740		159,162
Emergency Measures	44,995	2,750			47,745	2,750		50,495	2,750		53,245
Cannabis Implementation	18,819	-			18,819	-		18,819	-		18,819
Building Inspections	112,163		(56,000)		56,163		(56,163)	-			-
Vehicle	26,500	3,000			29,500	3,000	(32,500)	-	3,000		3,000
Care Van	30,028	10,000	(20,000)		20,028	10,200		30,228			30,228
Transportation	-				-			-			-
Vehicles & Equipment	168,745	-	(168,745)		-	-	-	-	-	-	-
Building Repairs	-	-			-	-	-	-	-	-	-
Surface Treatment	-	-			-	-	-	-	-	-	-
Hwy 6 Servicing	173,540	-	(108,571)		64,969	-	-	64,969	-	-	64,969
Winter Maintenance	102,133	30,000			132,133	30,000	-	162,133	30,000	-	192,133
Water & Sewer User Fees	3,032,187	820,412	-		3,852,599	819,270	(4,528,433)	143,436	819,270	-	962,706
Cemetery equipment	14,800	3,700			18,500	12,200		30,700	12,200		42,900
Environmental	-				-			-			-
Household Hazardous Waste	14,754				14,754			14,754			14,754
Recycling	60,693				60,693			60,693			60,693
Home Composting	4,000				4,000			4,000			4,000
Waste Management	4,000				4,000			4,000			4,000
Recreation	-				-			-			-
Zamboni	4,824				4,824			4,824			4,824
Trophy Case	6,000				6,000			6,000			6,000
Parks, complex bldg & equip	1,143,200	210,200			1,353,400	202,000	(419,000)	1,136,400	7,293		1,143,693
Outdoor Rink	7,355				7,355			7,355			7,355
Equipment	11,947				11,947			11,947			11,947
Programs	4,683				4,683			4,683			4,683
Parklands	12,783	2,950			15,733			15,733			15,733
Tennis Court (Memorial Donatio	21,084		(18,189)		2,895			2,895			2,895
Library	-				-			-			-
Roof/Building	11,156				11,156			11,156			11,156
Amortization	11,200				11,200			11,200			11,200
Pay Equity	42,037				42,037			42,037			42,037
Economic Development	-				-			-			-
Revitalization Plan	-				-			-			-
Trails	33,403				33,403			33,403			33,403
Signage	12,630	3,945			16,575	3,000		19,575	3,000		22,575
	11,790,995	1,193,957	(632,260)		12,352,692	1,174,570	(5,681,538)	7,845,724	967,583	(3,143,385)	5,669,922