



The Corporation of the Town of Espanola

Bylaw No. 3228/25

**Being a Bylaw of the Town of Espanola
to adopt the estimates of all sums required for 2025.**

WHEREAS pursuant to the Municipal Act, 2001, as amended, section 290, the Council of a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the Municipality;

AND WHEREAS the Council of the Town of Espanola has prepared such an estimate of all sums required during the year of 2025;

AND NOW THEREFORE the Council of the Corporation of the Town of Espanola enacts as follows;

1. That the estimates attached in Schedule A – 2025 Budget Summary of all sums required for the year 2025 in the amount of \$17,397,289 is hereby adopted;
2. That the estimates attached as Schedule B – 2025 Levy Based Budget Detail are hereby adopted and form part of this bylaw;
3. That the estimates attached as Schedule C – 2025 User Fee Based Budget are hereby adopted and form part of this bylaw;
4. That the new capital projects attached as Schedule D – 2025 Capital Projects are hereby adopted and form part of this bylaw;
5. That debt will be explored to fund the Public Works Shop re-construction project, with a minimum impact of \$400,000 annually on future amounts to be levied;
6. That donations to external organizations are approved as the following:
 - a. \$20,000 - Doctor Recruitment
 - b. \$8,000 – July 1st Celebrations
 - c. \$5,000 - Fire Association
 - d. \$4,000 – General Donations (at Council’s discretion) – usually includes in lieu donation of facility use, food bank, Remembrance Day, etc.
 - e. \$3,000 Black Creek Trail
 - f. \$2,000 - Senior Citizens
7. This bylaw comes into force and effect upon being passed by Council.

Read a first, second and third time in open Council on this 11th day of February 2025.

Douglas Gervais
Mayor

Joseph Burke
CAO/Clerk

Schedule A – 2025 Budget Summary

	2024 Budget	2025 Budget	\$ change	% change
3 Revenue				
⊕ Sch10 - Donations	-1,530	-1,574	(44)	2.88%
⊕ Sch10 - Government Transfers	-2,536,281	-2,734,781	(198,500)	7.83%
⊕ Sch10 - Investment Income	-375,000	-321,746	53,254	-14.20%
⊕ Sch10 - Licences and permits	-4,650	-4,650		
⊕ Sch10 - Other fines	-148,320	-148,350	(30)	0.02%
⊕ Sch10 - Penalties and Interest on Taxes	-130,000	-135,000	(5,000)	3.85%
⊕ Sch10 - Provincial Offences Act (POA)	-395,000	-395,000		
⊕ Sch10 - Rents, Concessions and franchises	-44,600	-46,700	(2,100)	4.71%
⊕ Sch12 - Canada Conditional Grants	-255,801	-116,352	139,449	-54.51%
⊕ Sch12 - Ontario Conditional Grants	-206,977	-48,914	158,063	-76.37%
⊕ Sch12 - Ontario Grants - Tangible Capital Assets	-19,455	-19,455		
⊕ Sch12 - Other Municipalities	-34,512	-74,761	(40,249)	116.62%
⊕ Sch12 - User Fees and Service Charges	-3,807,011	-4,218,512	(411,501)	10.81%
⊕ Sch26 - Taxation	-51,710	-51,710		
⊕ Transfer From Reserves	-498,242	-133,917	364,325	-73.12%
⊕ School board Liability	0	0		
3 Revenue Total	-8,509,089	-8,451,422	57,667	-0.68%
4 Expense				
⊕ Sch40 - Amortization	1,024,348	2,200,722	1,176,374	114.84%
⊕ Sch40 - Contracted Services	5,220,852	4,715,278	(505,574)	-9.68%
⊕ Sch40 - External Transfers	1,707,119	1,769,934	62,815	3.68%
⊕ Sch40 - Materials	2,132,395	1,951,021	(181,374)	-8.51%
⊕ Sch40 - Rents and Financial Expenses	211,316	202,135	(9,181)	-4.34%
⊕ Sch40 - Salaries, Wages and Employee Benefits	5,662,921	6,129,787	466,866	8.24%
⊕ Transfer From Reserves		0		
⊕ Transfer to Reserve	22,750	177,750	155,000	681.32%
⊕ T - Long term dept repayment	250,663	250,663		
4 Expense Total	16,232,364	17,397,289	1,164,925	7.18%
Direct Capital Funding	875,250		(875,250)	-100.00%
Net Levy Requirements	8,598,525	8,945,868	347,343	4.04%

Schedule B – 2025 Levy Based Budget Detail

	2024 Budget	2025 Budget	\$ change	% change
0200 - General Government				
3 Revenue				
⊕Sch10 - Government Transfers	-2,536,281	-2,734,781	(198,500)	7.83%
⊕Sch10 - Investment Income	-375,000	-321,746	53,254	-14.20%
⊕Sch10 - Licences and permits	-4,650	-4,650		
⊕Sch10 - Penalties and Interest on Taxes	-130,000	-135,000	(5,000)	3.85%
⊕Sch10 - Rents, Concessions and franchises	-12,600	-13,700	(1,100)	8.73%
⊕Sch12 - User Fees and Service Charges	-1,500	-1,500		
⊕Sch26 - Taxation	-51,710	-51,710		
⊕School board Liability	0	0		
3 Revenue Total	-3,111,741	-3,263,087	(151,346)	4.86%
4 Expense				
⊕Sch40 - Contracted Services	81,690	85,024	3,334	4.08%
⊕Sch40 - Rents and Financial Expenses	30,000	10,000	(20,000)	-66.67%
4 Expense Total	111,690	95,024	(16,666)	-14.92%
0200 - General Government Total	-3,000,051	-3,168,063	(168,012)	5.60%

	2024 Budget	2025 Budget	\$ change	% change
0240 - Council				
4 Expense				
⊕Sch40 - Contracted Services	53,750	37,750	(16,000)	-29.77%
⊕Sch40 - External Transfers	4,000	4,000		
⊕Sch40 - Materials	15,500	15,800	300	1.94%
⊕Sch40 - Salaries, Wages and Employee Benefits	150,154	150,154		
⊕Transfer to Reserve	15,000	15,000		
4 Expense Total	238,404	222,704	(15,700)	-6.59%
0240 - Council Total	238,404	222,704	(15,700)	-6.59%

	2024 Budget	2025 Budget	\$ change	% change
0250 - Administration				
3 Revenue				
⊕Sch10 - Rents, Concessions and franchises	-30,000	-30,000		
⊕Sch12 - User Fees and Service Charges	-80,100	-101,900	(21,800)	27.22%
⊕Transfer From Reserves	0	-88,670	(88,670)	
3 Revenue Total	-110,100	-220,570	(110,470)	100.34%
4 Expense				
⊕Sch40 - Amortization	3,410	13,403	9,993	293.05%
⊕Sch40 - Contracted Services	509,505	661,300	151,795	29.79%
⊕Sch40 - Materials	55,800	55,300	(500)	-0.90%
⊕Sch40 - Rents and Financial Expenses	14,100	17,400	3,300	23.40%
⊕Sch40 - Salaries, Wages and Employee Benefits	905,300	915,360	10,060	1.11%
4 Expense Total	1,488,115	1,662,763	174,648	11.74%
0250 - Administration Total	1,378,015	1,442,193	64,178	4.66%

	2024 Budget	2025 Budget	\$ change	% change
0410 - Fire				
3 Revenue				
⊕Sch12 - User Fees and Service Charges	-12,132	-11,822	310	-2.56%
3 Revenue Total	-12,132	-11,822	310	-2.56%
4 Expense				
⊕Sch40 - Amortization	88,740	91,612	2,872	3.24%
⊕Sch40 - Contracted Services	135,236	132,348	(2,888)	-2.14%
⊕Sch40 - Materials	85,309	73,761	(11,548)	-13.54%
⊕Sch40 - Salaries, Wages and Employee Benefits	305,588	336,092	30,504	9.98%
⊕Transfer to Reserve	2,750	157,750	155,000	5636.36%
4 Expense Total	617,623	791,563	173,940	28.16%
0410 - Fire Total	605,491	779,741	174,250	28.78%

	iY	2024 Budget	2025 Budget	\$ change	% change	
52	▣	0420 - Police				
53	▣	3 Revenue				
54	⊕	Sch12 - Ontario Conditional Grants	-93,682	-32,754	60,928	-65.04%
55	⊕	Sch12 - Other Municipalities	0	-20,860	(20,860)	
56	⊕	Sch12 - User Fees and Service Charges	-12,000	-10,000	2,000	-16.67%
57		3 Revenue Total	-105,682	-63,614	42,068	-39.81%
58	▣	4 Expense				
59	⊕	Sch40 - Amortization	0	29,185	29,185	
60	⊕	Sch40 - Contracted Services	1,383,894	1,370,889	(13,005)	-0.94%
61	⊕	Sch40 - Materials	35,500	18,930	(16,570)	-46.68%
62	⊕	Sch40 - Salaries, Wages and Employee Benefits	10,500	15,578	5,078	48.36%
63		4 Expense Total	1,429,894	1,434,582	4,688	0.33%
64		0420 - Police Total	1,324,212	1,370,968	46,756	3.53%

	iY	2024 Budget	2025 Budget	\$ change	% change	
65	▣	0440 - Protective ins & control				
66	▣	3 Revenue				
67	⊕	Sch10 - Other fines	-800	-800		
68		3 Revenue Total	-800	-800		
69	▣	4 Expense				
70	⊕	Sch40 - Contracted Services	84,542	81,552	(2,990)	-3.54%
71		4 Expense Total	84,542	81,552	(2,990)	-3.54%
72		0440 - Protective ins & control Total	83,742	80,752	(2,990)	-3.57%

	iY	2024 Budget	2025 Budget	\$ change	% change	
73	▣	0445 - Protective ins & control - BD				
74	▣	3 Revenue				
75	⊕	Sch12 - User Fees and Service Charges	-185,600	-258,000	(72,400)	39.01%
76	⊕	Transfer From Reserves	-37,935	-31,060	6,875	-18.12%
77		3 Revenue Total	-223,535	-289,060	(65,525)	29.31%
78	▣	4 Expense				
79	⊕	Sch40 - Amortization	3,000	3,000		
80	⊕	Sch40 - Contracted Services	31,650	35,350	3,700	11.69%
81	⊕	Sch40 - Materials	6,900	6,600	(300)	-4.35%
82	⊕	Sch40 - Salaries, Wages and Employee Benefits	238,400	244,110	5,710	2.40%
83		4 Expense Total	279,950	289,060	9,110	3.25%
84		0445 - Protective ins & control - BD Total	56,415	0	(56,415)	-100.00%

	iY	2024 Budget	2025 Budget	\$ change	% change	
85	▣	0460 - Provincial offences				
86	▣	3 Revenue				
87	⊕	Sch10 - Other fines	-146,500	-146,500		
88	⊕	Sch10 - Provincial Offences Act (POA)	-395,000	-395,000		
89	⊕	Transfer From Reserves	-15,000	0	15,000	-100.00%
90		3 Revenue Total	-556,500	-541,500	15,000	-2.70%
91	▣	4 Expense				
92	⊕	Sch40 - Contracted Services	190,920	178,360	(12,560)	-6.58%
93	⊕	Sch40 - External Transfers	119,500	119,500		
94	⊕	Sch40 - Materials	6,200	4,000	(2,200)	-35.48%
95	⊕	Sch40 - Rents and Financial Expenses	36,980	35,980	(1,000)	-2.70%
96	⊕	Sch40 - Salaries, Wages and Employee Benefits	217,720	217,096	(624)	-0.29%
97		4 Expense Total	571,320	554,936	(16,384)	-2.87%
98		0460 - Provincial offences Total	14,820	13,436	(1,384)	-9.34%

	iY	2024 Budget	2025 Budget	\$ change	% change	
99	▢	0600 - Transportation				
100	▢	3 Revenue				
101	⊕	Sch12 - Ontario Conditional Grants	-8,000	-4,750	3,250	-40.63%
102	⊕	Sch12 - User Fees and Service Charges	-4,080	-4,500	(420)	10.29%
103	⊕	Transfer From Reserves		-10,750	(10,750)	
104		3 Revenue Total	-12,080	-20,000	(7,920)	65.56%
105	▢	4 Expense				
106	⊕	Sch40 - Amortization	0	782,660	782,660	
107	⊕	Sch40 - Contracted Services	193,428	181,280	(12,148)	-6.28%
108	⊕	Sch40 - Materials	711,793	726,410	14,617	2.05%
109	⊕	Sch40 - Rents and Financial Expenses	1,000	2,000	1,000	100.00%
110	⊕	Sch40 - Salaries, Wages and Employee Benefits	1,626,909	1,757,307	130,398	8.02%
111	⊕	Transfer From Reserves		0		
112		4 Expense Total	2,533,130	3,449,657	916,527	36.18%
113		0600 - Transportation Total	2,521,050	3,429,657	908,607	36.04%

	iY	2024 Budget	2025 Budget	\$ change	% change	
114	▢	0840 - Collection & disposal				
115	▢	3 Revenue				
116	⊕	Sch12 - Canada Conditional Grants	-154,240	0	154,240	-100.00%
117	⊕	Sch12 - Ontario Conditional Grants	-23,885	0	23,885	-100.00%
118	⊕	Sch12 - User Fees and Service Charges	-89,260	-82,000	7,260	-8.13%
119	⊕	Transfer From Reserves	-41,958	0	41,958	-100.00%
120		3 Revenue Total	-309,343	-82,000	227,343	-73.49%
121	▢	4 Expense				
122	⊕	Sch40 - Contracted Services	885,248	605,281	(279,967)	-31.63%
123	⊕	Sch40 - Materials	29,630	2,300	(27,330)	-92.24%
124	⊕	Sch40 - Salaries, Wages and Employee Benefits	94,275	117,915	23,640	25.08%
125		4 Expense Total	1,009,153	725,496	(283,657)	-28.11%
126		0840 - Collection & disposal Total	699,810	643,496	(56,314)	-8.05%

	iY	2024 Budget	2025 Budget	\$ change	% change	
127	▢	1010 - Health services				
128	▢	3 Revenue				
129	⊕	Sch12 - User Fees and Service Charges	-23,530	-23,000	530	-2.25%
130		3 Revenue Total	-23,530	-23,000	530	-2.25%
131	▢	4 Expense				
132	⊕	Sch40 - Amortization	3,600	3,759	159	4.42%
133	⊕	Sch40 - Contracted Services	2,692	3,200	508	18.87%
134	⊕	Sch40 - External Transfers	1,123,042	1,057,877	(65,165)	-5.80%
135	⊕	Sch40 - Materials	4,656	4,956	300	6.44%
136	⊕	Sch40 - Salaries, Wages and Employee Benefits	33,670	39,525	5,855	17.39%
137		4 Expense Total	1,167,660	1,109,317	(58,343)	-5.00%
138		1010 - Health services Total	1,144,130	1,086,317	(57,813)	-5.05%

	iY	2024 Budget	2025 Budget	\$ change	% change	
139	▢	1210 - Social services				
140	▢	3 Revenue				
141	⊕	Sch12 - Ontario Conditional Grants	-70,000	0	70,000	-100.00%
142	⊕	Sch12 - Other Municipalities	-30,939	-50,328	(19,389)	62.67%
143	⊕	Sch12 - User Fees and Service Charges	-20,071	-12,400	7,671	-38.22%
144		3 Revenue Total	-121,010	-62,728	58,282	-48.16%
145	▢	4 Expense				
146	⊕	Sch40 - Amortization	10,200	13,200	3,000	29.41%
147	⊕	Sch40 - Contracted Services	46,029	25,642	(20,387)	-44.29%
148	⊕	Sch40 - External Transfers	452,577	580,557	127,980	28.28%
149	⊕	Sch40 - Materials	19,670	22,192	2,522	12.82%
150	⊕	Sch40 - Salaries, Wages and Employee Benefits	85,220	118,308	33,088	38.83%
151		4 Expense Total	613,696	759,899	146,203	23.82%
152		1210 - Social services Total	492,686	697,171	204,485	41.50%

		2024 Budget	2025 Budget	\$ change	% change
153	1600 - Recreation				
154	3 Revenue				
155	⊕Sch10 - Rents, Concessions and franchises	-2,000	-3,000	(1,000)	50.00%
156	⊕Sch12 - User Fees and Service Charges	-434,300	-519,900	(85,600)	19.71%
157	⊕Transfer From Reserves	-9,000	0	9,000	-100.00%
158	3 Revenue Total	-445,300	-522,900	(77,600)	17.43%
159	4 Expense				
160	⊕Sch40 - Amortization	152,000	196,043	44,043	28.98%
161	⊕Sch40 - Contracted Services	254,684	210,451	(44,233)	-17.37%
162	⊕Sch40 - External Transfers	8,000	8,000		
163	⊕Sch40 - Materials	445,610	411,966	(33,644)	-7.55%
164	⊕Sch40 - Rents and Financial Expenses	17,494	22,254	4,760	27.21%
165	⊕Sch40 - Salaries, Wages and Employee Benefits	1,245,657	1,353,919	108,262	8.69%
166	4 Expense Total	2,123,445	2,202,633	79,188	3.73%
167	1600 - Recreation Total	1,678,145	1,679,733	1,588	0.09%

		2024 Budget	2025 Budget	\$ change	% change
186	1640 - Library Total	392,789	425,553	32,764	8.34%

		2024 Budget	2025 Budget	\$ change	% change
187	1810 - Planning & development				
188	3 Revenue				
189	⊕Sch12 - User Fees and Service Charges	-18,923	-13,520	5,403	-28.55%
190	3 Revenue Total	-18,923	-13,520	5,403	-28.55%
191	4 Expense				
192	⊕Sch40 - Contracted Services	58,000	33,000	(25,000)	-43.10%
193	4 Expense Total	58,000	33,000	(25,000)	-43.10%
194	1810 - Planning & development Total	39,077	19,480	(19,597)	-50.15%

		2024 Budget	2025 Budget	\$ change	% change
195	1825 - Economic development				
196	3 Revenue				
197	⊕Sch12 - Canada Conditional Grants	-100,000	-114,752	(14,752)	14.75%
198	⊕Sch12 - User Fees and Service Charges	-7,160	-3,160	4,000	-55.87%
199	3 Revenue Total	-107,160	-117,912	(10,752)	10.03%
200	4 Expense				
201	⊕Sch40 - Amortization	3,000	3,000		
202	⊕Sch40 - Contracted Services	59,700	178,300	118,600	198.66%
203	⊕Sch40 - Materials	4,000	4,604	604	15.10%
204	⊕Sch40 - Rents and Financial Expenses	0	2,756	2,756	
205	⊕Sch40 - Salaries, Wages and Employee Benefits	95,000	151,982	56,982	59.98%
206	4 Expense Total	161,700	340,642	178,942	110.66%
207	1825 - Economic development Total	54,540	222,730	168,190	308.38%

Schedule C – 2025 User Fee Based

	2024 Budget	2025 Budget	\$ change	% change
1 0800 - Water and Sewer (W&S)				
2 3 Revenue				
3 + Sch12 - User Fees and Service Charges	-2,913,000	-3,171,300	(258,300)	8.87%
4 + Transfer From Reserves	-394,349	-3,437	390,912	-99.13%
5 3 Revenue Total	-3,307,349	-3,174,737	132,612	-4.01%
6 4 Expense				
7 + Sch40 - Amortization	756,400	1,057,520	301,120	39.81%
8 + Sch40 - Contracted Services	1,231,280	874,408	(356,872)	-28.98%
9 + Sch40 - Materials	638,665	529,865	(108,800)	-17.04%
10 + Sch40 - Rents and Financial Expenses	111,640	111,640		
11 + Sch40 - Salaries, Wages and Employee Benefits	318,701	350,641	31,940	10.02%
12 + Transfer to Reserve		0		
13 + T - Long term dept repayment	250,663	250,663		
14 4 Expense Total	3,307,349	3,174,737	(132,612)	-4.01%
15 0800 - Water and Sewer (W&S) Total	0	0	(0)	
16 Grand Total	0	0	(0)	

Schedule D – 2025 Capital Projects

2025 Capital Projects

Project ID	Total Project budget costs	Budgeted Grant Revenue	Budgeted Use of	Debt
730760 Arena - Ice plant retrofit	3,752,553	(2,814,553)	(938,000)	-
Alternative: HVAC \$168,000 using reserves if unsuccessful	-	-	-	-
730760 Arena - Engineering fees for Iceplant	25,000	-	(25,000)	-
730730 Pool - replace pumps (4 of 5)	20,800	-	(20,800)	-
300322 Sand Dome - rehabilitation	152,406	-	(152,406)	-
300323 PW shop re-construction	6,967,400	-	-	(6,967,400)
730700 Vehicle	75,000	-	(75,000)	-
410400 Sewage Treatment Plant	145,500	-	(145,500)	-
410400 Sewage Treatment Plant	98,750	-	(98,750)	-
410410 Wastewater Services - Collection	88,500	-	(88,500)	-
430400 Water Treatment Plant	145,300	-	(145,300)	-
430400 Water Treatment Plant	291,650	-	(291,650)	-
430410 Water Services - distribution	43,200	-	(43,200)	-