

CITY OF ORILLIA



2020 ANNUAL BUDGET

This package contains the following 2020 Budget submissions as backup for the 2020 Tax Levy by-law:- 2020-44

Annual Operating Budget	-	General City	Pages	1	-	34B
	-	Parking	Page	35		
	-	Wastewater System	Pages	36	-	36A
	-	Waterworks System	Pages	37	-	37A
	-	Storm Water System	Pages	38		
Reserves and Reserve Funds Budget			Pages	39	-	86
Capital Program			Pages	87	-	89

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET
TAX RATIOS 2010-2020

	Tax Ratio Ranges of Fairness		1998 Transition Ratios	2010	2011	2012	2013	2014	2015	2016	2016	2017	2018	2018	2019	2020	2020	
	Minimum	Maximum		Tax Ratios	Tax Ratios	Tax Ratios	Tax Ratios	Tax Ratios	Tax Ratios	Tax Ratios	Transition Ratios	Tax Ratios	Tax Ratios	Tax Ratios	Tax Ratios	Transition Ratios	Tax Ratios	
Residential/Farm			1.0000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	
Multi-Residential	1.0000	1.1000	2.8183	1.600000	1.642353	1.682062	1.642860	1.624006	1.607277	1.591771	1.591771	1.532300	1.532300	1.477261	1.424000	1.384583	1.378000	
New Multi-Residential	1.0000	1.1000	N/A	1.100000	1.100000	1.100000	1.100000	1.100000	1.100000	1.100000	1.100000	1.100000	1.100000	1.100000	1.100000	1.100000	1.100000	
Commercial Occupied	0.6000	1.1000	2.1206	1.980000	1.980000	1.965000	1.938696	1.922718	1.905867	1.890065	1.890065	1.900000	1.900000	1.881444	1.865283	1.849990	1.849500	
Industrial Occupied	0.6000	1.1000	4.5268	1.903664	1.947100	1.990815	1.943422	1.916554	1.876715	1.839152	1.839152	1.852318	1.852318	1.855585	1.850000	1.853926	1.842000	
Landfill	0.6000	0.7000										0.600000	0.600000	0.600000	0.598872	0.597728	0.597728	
Pipelines	0.6000	0.7000	1.9650	2.699706	2.758151	2.811890	2.776566	2.773081	2.773081	2.773081	2.773081	2.790567	2.790567	2.813445	2.835303	2.855968	2.855968	
Farmlands			0.2500	0.250000	0.250000	0.250000	0.250000	0.025000	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	
Managed Forests			0.2500	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	
Municipal Levy Increase				2.24%	2.00%	1.95%	3.80%	1.60%	3.90%			3.86%	3.83%		3.33%	3.25%		3.57%

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET
COMPARISON OF MUNICIPAL TAX LEVIES AND TAX RATES 2010-2020

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
MUNICIPAL TAX LEVY	37,191,988	38,335,961	39,798,956	41,902,148	42,991,861	45,073,482	47,167,521	48,794,950	51,972,021	54,921,757	57,917,180
MUNICIPAL TAX RATES											
RESIDENTIAL	1.149526%	1.124481%	1.101134%	1.139062%	1.142804%	1.170073%	1.198244%	1.213503%	1.220341%	1.224041%	1.233517%
MULTI-RESIDENTIAL	1.839242%	1.846795%	1.852175%	1.871319%	1.855920%	1.880631%	1.907331%	1.859451%	1.802762%	1.743034%	1.699785%
NEW MULTI-RESIDENTIAL	1.264479%	1.236929%	1.211247%	1.252968%	1.257084%	1.287080%	1.318069%	1.334853%	1.342375%	1.346445%	1.356869%
COMMERCIAL OCCUPIED - LOW BAND	1.996143%	1.880660%	1.810653%	1.843494%	1.865145%	1.884906%	1.932380%	1.986043%	1.954501%	1.939244%	1.932361%
COMMERCIAL OCCUPIED - HIGH BAND	3.629351%	3.761320%	3.852454%	3.922328%	3.968393%	4.010439%	4.111447%	4.225624%	4.158512%	4.126051%	4.111406%
COMMERCIAL EXCESS LAND - LOW BAND	1.397300%	1.316462%	1.267457%	1.290446%	1.305601%	1.319434%	1.352666%	1.390230%	1.368151%	1.357471%	1.352653%
COMMERCIAL EXCESS LAND - HIGH BAND	2.540545%	2.632924%	2.696718%	2.745630%	2.777875%	2.807307%	2.878013%	2.957937%	2.910959%	2.888235%	2.877964%
COMMERCIAL VACANT LAND - LOW BAND	1.397300%	1.316462%	1.267457%	1.290446%	1.305601%	1.319434%	1.352666%	1.390230%	1.368151%	1.357471%	1.352653%
COMMERCIAL VACANT LAND - HIGH BAND	2.540545%	2.632924%	2.696718%	2.745630%	2.777875%	2.807307%	2.878013%	2.957937%	2.910959%	2.888235%	2.877984%
INDUSTRIAL OCCUPIED	2.188311%	2.189477%	2.192154%	2.213678%	2.190246%	2.195894%	2.203753%	2.247793%	2.264446%	2.264476%	2.272138%
INDUSTRIAL EXCESS LAND	1.422402%	1.423160%	1.424900%	1.438891%	1.423660%	1.427331%	1.432440%	1.461066%	1.471890%	1.471909%	1.476890%
INDUSTRIAL VACANT LAND	1.422402%	1.423160%	1.424900%	1.438891%	1.423660%	1.427331%	1.432440%	1.461066%	1.471890%	1.471909%	1.476890%
LANDFILLS									0.732205%	0.733044%	0.737308%
PIPELINES	3.103382%	3.101488%	3.096268%	3.162681%	3.169088%	3.244707%	3.322829%	3.386361%	3.322347%	3.470527%	3.522885%
FARMLANDS	0.287382%	0.281120%	0.275284%	0.284766%	0.285701%	0.292518%	0.299561%	0.303376%	0.295221%	0.306010%	0.308379%
MANAGED FORESTS	0.287382%	0.281120%	0.275284%	0.284766%	0.285701%	0.292518%	0.299561%	0.303376%	0.295221%	0.306010%	0.308379%

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

SUMMARY OF EXPENDITURES & REVENUES

	PAGE	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
<u>NET EXPENDITURES</u>					
Functional Summary of Net Expenditures	2-3	60,800,479	61,736,506	63,787,974	4.9
Capital Tax Levy		1,950,000	1,950,000	2,000,000	2.6
TOTAL TAX BURDEN		62,750,479	63,686,506	65,787,974	4.8
<u>REVENUES</u>					
Taxation and General Revenues	4	62,750,479	63,686,506	65,787,974	4.8
TOTAL REVENUES		62,750,479	63,686,506	65,787,974	4.8
SURPLUS (DEFICIT)		0	0	0	

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

NET EXPENDITURES

<u>FUNCTIONAL SUMMARY OF NET EXPENDITURES</u>	PAGE	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Corporate Services	5-8	5,781,073	3,736,289	5,736,044	(0.8)
Health & Social Services	9-10	6,108,720	6,789,909	6,473,614	6.0
Reserves	11	16,149,545	19,699,397	16,864,819	4.4
Contingency	12	100,000	77,843	200,000	100.0
Parks and Recreation	13-14	4,511,784	4,089,915	5,435,303	20.5
Culture	15-16	1,120,529	1,090,266	1,158,870	3.4
Engineering and Transportation Services	17-18	905,023	960,616	900,092	(0.5)
Transit System	19-20	1,542,351	1,424,928	1,545,045	0.2
Transportation Services	21-22	3,904,533	3,751,534	3,811,888	(2.4)

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

NET EXPENDITURES

<u>FUNCTIONAL SUMMARY OF NET EXPENDITURES (continued)</u>	PAGE	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Waste Management Services	23-24	1,339,480	1,297,031	1,720,719	28.5
Street Lighting	25	880,383	871,648	885,672	0.6
Equipment	26-27	(532,521)	(580,879)	(596,118)	11.9
Fire Services	28-29	7,173,271	6,899,161	7,441,797	3.7
Development Services	30-31	323,581	328,653	593,627	83.5
Economic Development	32-33	656,787	603,833	630,639	(4.0)
Boards & Committees	34	10,835,940	10,696,362	10,985,963	1.4
TOTAL NET EXPENDITURES		60,800,479	61,736,506	63,787,974	4.9

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

REVENUES

<u>TAXATION AND GENERAL REVENUES</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Taxation	54,939,372	54,971,594	57,933,327	5.4
Allowance for Supplementary Taxes	520,000	1,023,043	520,000	0.0
Payments in Lieu of Taxes	4,478,141	4,428,761	4,521,681	1.0
Orillia Power Promissory Notes	924,750	924,750	924,750	0.0
Orillia Power Dividend	1,100,000	800,000	1,100,000	0.0
Contribution from Reserves	0	690,000	0	0.0
Penalty and Interest on Taxes	770,000	812,448	770,000	0.0
Miscellaneous General Revenues	18,216	35,910	18,216	0.0
TOTAL TAXATION AND GENERAL REVENUES	62,750,479	63,686,506	65,787,974	4.8

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

CAO

EXPENDITURES

<u>CORPORATE SERVICES</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Council Expense - Mayor, Members of Council, Office	536,440	453,821	544,462	1.5
CAO's Department	497,538	286,789	512,479	3.0
Clerk's Department	766,633	749,928	801,188	4.5
Legislative Services	490,994	522,954	544,891	11.0
Animal Control	173,429	172,863	176,824	2.0
Treasury Department	1,471,408	1,348,704	1,506,048	2.4
Information Technology	841,278	808,397	1,119,544	33.1
Facilities Department	2,139,173	2,253,483	2,186,116	2.2
Human Resources Department	640,866	600,330	653,953	2.0
Corporate Communications & Tourism	683,201	650,272	698,241	2.2

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

CAO

EXPENDITURES

<u>CORPORATE SERVICES (continued)</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Boards and Committees Remuneration	27,800	21,243	21,800	(21.6)
Grants	32,000	23,325	32,000	0.0
Contract Services	97,095	47,157	97,095	0.0
Tax Collection Costs, Write-offs & Assessment Adjustments	590,000	933,714	590,000	0.0
Property Assessment Services	416,778	408,092	420,334	0.9
General Liability Insurance	282,838	282,838	282,838	0.0
Sundry Corporate Services Expense	43,200	38,940	47,940	11.0
Sustainable Orillia Grant	10,000	9,092	10,000	0.0
Child Advocacy Grant	15,940	15,940	15,940	0.0
Accessibility Advisory Committee	1,750	713	1,750	0.0
Information Orillia	60,000	45,000	0	(100.0)
TOTAL CORPORATE SERVICES EXPENDITURES	9,818,361	9,673,595	10,263,443	4.5

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

CAO

REVENUES

<u>CORPORATE SERVICES (continued)</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Licences and Permits - General	74,240	75,999	75,881	2.2
Licences and Permits - Lottery	33,660	29,444	28,975	(13.9)
Tax Certificates	32,742	40,863	35,742	9.2
Income from Investments	812,640	1,587,299	1,315,456	61.9
Rents	1,977,659	2,058,769	1,889,133	(4.5)
Various Fees and Charges	32,879	36,021	36,692	11.6
Overhead Charges	29,000	43,829	35,000	20.7
Recoveries (Boards, Committees & Waterworks System)	528,594	528,594	536,238	1.4

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

CAO

REVENUES

<u>CORPORATE SERVICES (continued)</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Provincial Transfer & Grants	0	1,092,058	50,000	0.0
Animal Control Revenue	50,500	37,473	45,800	(9.3)
Provincial Offences Revenue & Court Fines	183,000	118,898	183,000	0.0
Fee for Service (Parking)	7,224	7,224	7,332	1.5
Parking Fines	246,150	243,029	246,150	0.0
Fine Administration Fees	29,000	37,806	42,000	44.8
TOTAL CORPORATE SERVICES REVENUES	4,037,288	5,937,306	4,527,399	12.1

TOTAL CORPORATE SERVICES EXPENDITURES	9,818,361	9,673,595	10,263,443	4.5
TOTAL CORPORATE SERVICES REVENUES	4,037,288	5,937,306	4,527,399	12.1
NET TAX BURDEN	5,781,073	3,736,289	5,736,044	(0.8)

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

CAO

EXPENDITURES

<u>SOCIAL SERVICES</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Ontario Works	895,000	977,353	1,068,000	19.3
Social Housing	1,835,000	1,598,174	1,862,000	1.5
Children's Services	496,000	372,184	584,000	17.7
Grants to Organizations	0	690,000	0	0.0
TOTAL SOCIAL SERVICES EXPENDITURES	3,226,000	3,637,711	3,514,000	8.9

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

CAO

EXPENDITURES

<u>HEALTH SERVICES</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Long Term Care	1,145,000	1,118,811	1,275,000	11.4
Paramedic Services	1,659,000	1,559,472	1,729,000	4.2
Health Unit Requisition	405,720	396,918	448,614	10.6
Prior Year Reconciliation	0	0	0	0.0
TOTAL HEALTH SERVICES EXPENDITURES	3,209,720	3,075,201	3,452,614	7.6

<u>SOCIAL & HEALTH SERVICES SUMMARY</u>				
Net Social Services Expenditures (Page 9)	3,226,000	3,637,711	3,514,000	8.9
Net Health Services Expenditures (Page 10)	3,209,720	3,075,201	3,452,614	7.6
Revenue from Development Charges Reserve	235,000	235,000	218,000	(7.2)
Revenue from (Transfer to) Social & Health Services Reserve	92,000	(311,997)	275,000	198.9
NET SOCIAL & HEALTH SERVICES EXPENDITURES	6,108,720	6,789,909	6,473,614	6.0

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

CAO

CONTRIBUTION TO RESERVES & ALLOWANCES

EXPENDITURES

	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
<u>TO RESERVES & ALLOWANCES:</u>				
Reserve - Elections	37,900	37,900	37,900	0.0
Reserve - Equipment Replacement & Purchase	1,026,000	1,026,000	1,242,000	21.1
Reserve - Transient Marina	120,000	120,000	120,000	0.0
Reserve - Barnfield Point Recreation Centre	56,500	56,500	57,500	1.8
Reserve - City Centre	362,000	362,000	368,000	1.7
Reserve - Trails	284,000	284,000	389,000	37.0
Reserve - Park Equipment	86,000	86,000	137,000	59.3
Reserve - Park Development	630,000	630,000	640,000	1.6
Reserve - Roads	878,000	878,000	1,292,000	47.2
Reserve - Leacock Home	98,000	98,000	100,000	2.0
Reserve - Fire Equipment Replacement & Purchase	232,000	232,000	236,000	1.7
Reserve - Transit	274,000	274,000	278,000	1.5
Reserve - Opera House	76,000	76,000	77,000	1.3
Reserve - 2 Hunter Valley Road	72,000	72,000	72,000	0.0
Reserve - Municipal Operations Centre	96,000	96,000	98,000	2.1
Reserve - Tax Rate Stabilization	644,865	4,487,235	37,500	(94.2)
Reserve - Major Capital Facilities	6,002,628	5,702,628	6,505,309	8.4
Reserve - Major Facilities Operating Reserve	597,500	597,500	0	(100.0)
Reserve - Major Facility Capital Maintenance	1,700,000	1,700,000	1,900,000	11.8
Reserve - Dougall Canal	17,615	17,615	16,146	(8.3)
Reserve - Community Improvement Plan	225,000	225,000	375,000	66.7
Reserve - Development Charges Incentives Reserve	125,000	125,000	125,000	0.0
Reserve - Social & Health Services Reserve	914,000	914,000	929,000	1.6
Reserve - Stormwater	740,000	740,000	1,004,466	35.7
Reserve - Land Acquisition (70 Front Street net operating)	394,537	402,019	280,998	(28.8)
Reserve - Landfill Closure/Post Closure Reserve	460,000	460,000	467,000	1.5
Reserve - Affordable Housing	0	0	80,000	n/a
Reserve - Capital Contingency	0	0	0	0.0
TOTAL TO RESERVES	16,149,545	19,699,397	16,864,819	4.4

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

CAO

EXPENDITURES

<u>CONTINGENCY</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Annual Allowance	100,000	77,843	200,000	100.0
TOTAL CONTINGENCY	100,000	77,843	200,000	100.0

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

DIRECTOR/PARKS, RECREATION & CULTURE

EXPENDITURES

	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
General Administration	545,243	538,388	537,158	(1.5)
Parks Planning & Development	230,033	231,192	248,829	8.2
Parks Operations	1,951,050	1,818,015	2,210,095	13.3
Facilities Administration	254,679	260,632	269,168	5.7
Facilities Operations	2,851,004	2,447,062	3,607,707	26.5
Recreation Programs	2,254,933	1,300,534	3,437,472	52.4
Sports Programming	264,581	245,888	270,195	2.1
Food Concessions	337,074	296,095	332,732	(1.3)
Equipment Operating & Maintenance	166,005	169,254	168,231	1.3
TOTAL PARKS & RECREATION EXPENDITURES	8,854,602	7,307,060	11,081,587	25.2

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

DIRECTOR/PARKS, RECREATION & CULTURE

REVENUES

	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Parks	164,574	147,801	160,249	(2.6)
Facilities	1,856,765	1,364,994	2,397,540	29.1
Recreation Programs	1,208,617	580,390	1,957,134	61.9
Sports Programming	162,727	165,755	167,487	2.9
Marina	82,000	107,993	82,000	0.0
Food Concessions	423,680	379,354	413,680	(2.4)
Donation Revenue	15,250	18,795	15,250	0.0
Equipment	429,205	452,063	452,944	5.5
TOTAL PARKS & RECREATION REVENUES	4,342,818	3,217,145	5,646,284	30.0
TOTAL PARKS & RECREATION EXPENDITURES	8,854,602	7,307,060	11,081,587	25.2
TOTAL PARKS & RECREATION REVENUES	4,342,818	3,217,145	5,646,284	30.0
NET TAX BURDEN	4,511,784	4,089,915	5,435,303	20.5

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

DIRECTOR/PARKS, RECREATION & CULTURE

EXPENDITURES

<u>CULTURE</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Culture Development	158,451	155,014	163,403	3.1
Culture Marketing	0	0	0	0.0
Opera House	968,567	986,141	1,033,424	6.7
Leacock Home	412,736	382,088	406,323	(1.6)
Orillia Museum of Art & History	150,000	150,000	150,000	0.0
TOTAL CULTURE EXPENDITURES	1,689,754	1,673,243	1,753,150	3.8

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

DIRECTOR/PARKS, RECREATION & CULTURE

REVENUES

<u>CULTURE</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Culture (band concerts)	8,800	8,024	8,800	0.0
Opera House	473,875	512,170	503,650	6.3
Leacock Home	86,550	62,783	81,830	(5.5)
TOTAL CULTURE REVENUE	569,225	582,977	594,280	4.4

TOTAL CULTURE EXPENDITURES	1,689,754	1,673,243	1,753,150	3.8
TOTAL CULTURE REVENUE	569,225	582,977	594,280	4.4
NET TAX BURDEN	1,120,529	1,090,266	1,158,870	3.4

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

DIRECTOR/ENGINEERING AND TRANSPORTATION SERVICES

EXPENDITURES

<u>ENGINEERING</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Engineering Department	1,540,978	1,584,980	1,570,754	1.9
TOTAL ENGINEERING EXPENDITURES	1,540,978	1,584,980	1,570,754	1.9

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

DIRECTOR/ENGINEERING AND TRANSPORTATION SERVICES

REVENUES

<u>ENGINEERING</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Tender Documents, Service Connection & Entrance Permit Fees	6,500	43,667	7,100	9.2
Charge-outs to Capital Projects/Water & Wastewater Reserve	629,455	580,697	663,562	5.4
TOTAL ENGINEERING OVERHEAD REVENUES	635,955	624,364	670,662	5.5

TOTAL ENGINEERING EXPENDITURES	1,540,978	1,584,980	1,570,754	1.9
TOTAL ENGINEERING OVERHEAD REVENUES	635,955	624,364	670,662	5.5
NET TAX BURDEN	905,023	960,616	900,092	(0.5)

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

DIRECTOR/ENGINEERING AND TRANSPORTATION SERVICES

EXPENDITURES

<u>TRANSIT SYSTEM</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Payment to Operator	2,566,230	2,562,566	2,639,705	2.9
Fuel Escalation	45,324	22,690	25,324	(44.1)
Transit Operations	64,547	53,982	73,147	13.3
Advertising	24,040	16,226	14,320	(40.4)
Transit Administration	84,554	76,413	86,031	1.7
O.W.L.S.	332,813	317,285	341,324	2.6
TOTAL TRANSIT SYSTEM EXPENDITURES	3,117,508	3,049,162	3,179,851	2.0

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

DIRECTOR/ENGINEERING AND TRANSPORTATION SERVICES

REVENUES

<u>TRANSIT SYSTEM</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Transit Fares	987,102	1,015,615	1,025,402	3.9
Advertising & Contract Services	40,000	62,552	45,780	14.5
Dedicated Gas Tax Reserve	533,205	533,205	548,399	2.8
O.W.L.S.	14,850	12,862	15,225	2.5
TOTAL TRANSIT SYSTEM REVENUES	1,575,157	1,624,234	1,634,806	3.8

TOTAL TRANSIT SYSTEM EXPENDITURES	3,117,508	3,049,162	3,179,851	2.0
TOTAL TRANSIT SYSTEM REVENUES	1,575,157	1,624,234	1,634,806	3.8
NET TAX BURDEN	1,542,351	1,424,928	1,545,045	0.2

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

DIRECTOR/ENVIRONMENTAL SERVICES AND OPERATIONS DEPARTMENT

EXPENDITURES

<u>TRANSPORTATION SERVICES</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Roadways (see detail page 21A)	2,942,219	2,894,046	2,793,820	(5.0)
Operations - Administration	583,511	516,266	594,903	2.0
Traffic Control - Signs, traffic lines, guiderails, & signals	165,349	164,763	203,371	23.0
Work Force Expense (Statutory holidays, vacation, sick time, clothing)	307,545	274,401	307,814	0.1
TOTAL TRANSPORTATION SERVICES EXPENDITURES	3,998,624	3,849,476	3,899,908	(2.5)

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

DIRECTOR/ENVIRONMENTAL SERVICES AND OPERATIONS DEPARTMENT

EXPENDITURES

<u>ROADWAYS</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Shoreline Maintenance (Transferred to Storm Water in 2020)	11,628	6,996	0	(100.0)
Bridges & Culverts (Transferred to Storm Water in 2020)	42,681	18,742	0	(100.0)
Roadside Maintenance (Part transferred to Storm Water in 2020)	565,229	571,824	380,214	(32.7)
Hardtop Maintenance	385,181	343,668	390,654	1.4
Supplemental Downtown Maintenance	53,715	39,377	55,507	3.3
Winter Control	1,883,785	1,913,439	1,967,445	4.4
TOTAL ROADWAYS MAINTENANCE EXPENDITURES	2,942,219	2,894,046	2,793,820	(5.0)

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

DIRECTOR/ENVIRONMENTAL SERVICES AND OPERATIONS DEPARTMENT

REVENUES

<u>TRANSPORTATION SERVICES</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Recoveries (Water and Wastewater System)	55,091	55,917	39,270	(28.7)
Permit Revenue	39,000	42,025	48,750	25.0
TOTAL TRANSPORTATION SERVICES REVENUES	94,091	97,942	88,020	(6.5)

TOTAL TRANSPORTATION SERVICES EXPENDITURES	3,998,624	3,849,476	3,899,908	(2.5)
TOTAL TRANSPORTATION SERVICES REVENUES	94,091	97,942	88,020	(6.5)
NET TAX BURDEN	3,904,533	3,751,534	3,811,888	(2.4)

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

DIRECTOR/ENVIRONMENTAL SERVICES AND OPERATIONS DEPARTMENT

EXPENDITURES

<u>WASTE MANAGEMENT SERVICES</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Waste Diversion Site Operations (see detail page 23A)	804,155	793,381	865,064	7.6
Garbage Collection Contracts	529,003	578,509	645,518	22.0
Garbage Tag Costs	14,800	14,800	16,300	10.1
Administration	190,094	190,896	193,391	1.7
Recycling	634,660	653,484	907,410	43.0
Municipal Taxes	98,687	94,043	94,043	(4.7)
Waste Management Advisory Committee	10,925	3,781	10,925	0.0
TOTAL WASTE MANAGEMENT SERVICES EXPENDITURES	2,282,324	2,328,894	2,732,651	19.7

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

DIRECTOR/ENVIRONMENTAL SERVICES AND OPERATIONS DEPARTMENT

EXPENDITURES

<u>WASTE DIVERSION SITE - OPERATIONS</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Site Operations	403,239	390,738	449,226	11.4
Equipment	106,287	102,581	110,397	3.9
Cover	2,000	0	2,000	0.0
Annual Monitoring Program	56,390	56,607	56,664	0.5
Household Special Waste	115,185	122,914	112,910	(2.0)
Leaf & Yard Compost	65,754	69,932	73,667	12.0
Brush Chipping	23,600	23,035	28,500	20.8
Drywall, Carpet & Shingle Disposal	31,700	27,574	31,700	0.0
TOTAL OPERATING EXPENDITURES	804,155	793,381	865,064	7.6

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

DI DIRECTOR/ENVIRONMENTAL SERVICES AND OPERATIONS DEPARTMENT

REVENUES

<u>WASTE MANAGEMENT SERVICES</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Tippage Fees	385,100	449,753	435,500	13.1
Sale of Material	39,700	37,668	45,200	13.9
Recycling Grants	324,844	326,821	333,332	2.6
Household Special Waste	83,200	85,721	82,900	(0.4)
User Pay Revenues	110,000	131,900	115,000	4.5
TOTAL WASTE MANAGEMENT SERVICES REVENUES	942,844	1,031,863	1,011,932	7.3
TOTAL WASTE MANAGEMENT SERVICES EXPENDITURES	2,282,324	2,328,894	2,732,651	19.7
TOTAL WASTE MANAGEMENT SERVICES REVENUES	942,844	1,031,863	1,011,932	7.3
NET TAX BURDEN	1,339,480	1,297,031	1,720,719	28.5

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

DIRECTOR/ENVIRONMENTAL SERVICES AND OPERATIONS DEPARTMENT

EXPENDITURES

<u>STREET LIGHTING</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Street Lighting	880,383	871,648	885,672	0.6
TOTAL STREET LIGHTING EXPENDITURES	880,383	871,648	885,672	0.6

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

DIRECTOR/ENVIRONMENTAL SERVICES AND OPERATIONS DEPARTMENT

EXPENDITURES

<u>EQUIPMENT OPERATION</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Operating Expense	297,168	286,642	307,112	3.3
Repair & Maintenance	459,036	410,927	470,036	2.4
Undistributed Expense	97,040	109,932	109,503	12.8
TOTAL EQUIPMENT OPERATION EXPENDITURES	853,244	807,501	886,651	3.9

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

DIRECTOR/ENVIRONMENTAL SERVICES AND OPERATIONS DEPARTMENT

REVENUES

<u>EQUIPMENT OPERATION</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Equipment Rental Rates	1,385,765	1,388,380	1,482,769	7.0
TOTAL EQUIPMENT OPERATION REVENUES	1,385,765	1,388,380	1,482,769	7.0

TOTAL EQUIPMENT OPERATION EXPENDITURES	853,244	807,501	886,651	3.9
TOTAL EQUIPMENT OPERATION REVENUES	1,385,765	1,388,380	1,482,769	7.0
NET TAX BURDEN	(532,521)	(580,879)	(596,118)	11.9

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

FIRE CHIEF

EXPENDITURES

<u>FIRE SERVICES</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Administration	593,324	503,099	602,151	1.5
Suppression	5,629,962	5,454,294	5,846,337	3.8
Volunteer Firefighters	94,735	66,906	95,980	1.3
Inspection & Prevention & Emergency Planning	480,072	479,722	491,912	2.5
Accommodation - Main Fire Hall	75,921	76,049	85,378	12.5
Accommodation - Substation	27,054	33,087	29,208	8.0
Communications	517,747	517,838	539,521	4.2
TOTAL FIRE SERVICES EXPENDITURES	7,418,815	7,130,995	7,690,487	3.7

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

FIRE CHIEF

REVENUES

<u>FIRE SERVICES</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Fire Services Revenues	40,600	45,235	40,600	0.0
Dispatch Service Fees	169,041	150,696	171,648	1.5
911	35,903	35,903	36,442	1.5
TOTAL FIRE SERVICES REVENUES	245,544	231,834	248,690	1.3

TOTAL FIRE SERVICES EXPENDITURES	7,418,815	7,130,995	7,690,487	3.7
TOTAL FIRE SERVICES REVENUES	245,544	231,834	248,690	1.3
NET TAX BURDEN	7,173,271	6,899,161	7,441,797	3.7

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

DIRECTOR/DEVELOPMENT SERVICES

EXPENDITURES

	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Building	562,450	538,015	590,523	5.0
Planning	840,843	798,201	860,199	2.3
Municipal Heritage Committee	6,825	2,433	4,230	(38.0)
Committee of Adjustment/Property Standards Committee	4,830	5,106	4,630	(4.1)
TOTAL DEVELOPMENT SERVICES EXPENDITURES	1,414,948	1,343,755	1,459,582	3.2

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

DIRECTOR/DEVELOPMENT SERVICES

REVENUES

	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Building, Plumbing, Sign Permits	858,520	835,027	648,025	(24.5)
Application & Processing Fees	103,820	80,155	90,815	(12.5)
Development Control Fees	89,000	54,142	89,148	0.2
Ministry of Environment Review Fees	1,100	0	1,100	0.0
Committee of Adjustment	25,360	32,190	24,195	(4.6)
Letters of Compliance, photocopies, etc.	13,567	13,588	12,672	(6.6)
TOTAL DEVELOPMENT SERVICES REVENUES	1,091,367	1,015,102	865,955	(20.7)
TOTAL DEVELOPMENT SERVICES EXPENDITURES	1,414,948	1,343,755	1,459,582	3.2
TOTAL DEVELOPMENT SERVICES REVENUES	1,091,367	1,015,102	865,955	(20.7)
NET TAX BURDEN	323,581	328,653	593,627	83.5

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

DIRECTOR/ECONOMIC DEVELOPMENT

EXPENDITURES

	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Economic Development	641,287	586,833	613,639	(4.3)
Development Grants and Partnerships	18,000	18,000	18,000	0.0
TOTAL ECONOMIC DEVELOPMENT EXPENDITURES	659,287	604,833	631,639	(4.2)

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

DIRECTOR/ECONOMIC DEVELOPMENT

REVENUES

	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Partnerships, Grants and Miscellaneous	2,500	1,000	1,000	(60.0)
TOTAL ECONOMIC DEVELOPMENT REVENUES	2,500	1,000	1,000	(60.0)
TOTAL ECONOMIC DEVELOPMENT EXPENDITURES	659,287	604,833	631,639	(4.2)
TOTAL ECONOMIC DEVELOPMENT REVENUES	2,500	1,000	1,000	(60.0)
NET TAX BURDEN	656,787	603,833	630,639	(4.0)

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

BOARDS & COMMITTEES

NET EXPENDITURES

	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Police Services Board (see page 34A)	8,259,863	8,149,097	8,348,965	1.1
Orillia Public Library (see page 34A)	2,166,209	2,118,576	2,213,454	2.2
Youth Opportunities Committee (see page 34B)	379,768	401,591	396,944	4.5
Orillia Farmers' Market (see page 34B)	0	0	0	0.0
Commemorative Awards Committee	5,100	3,398	1,600	(68.6)
Tree Canopy & Natural Vegetation Program	25,000	23,700	25,000	0.0
TOTAL BOARDS & COMMITTEES NET EXPENDITURES	10,835,940	10,696,362	10,985,963	1.4

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

BOARDS & COMMITTEES

NET EXPENDITURES

	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Police Services Board Expenditures	8,294,125	8,186,635	8,361,054	0.8
School Crossing Guard Expenditures	118,625	111,100	118,478	(0.1)
Police Services Board Revenues	152,887	148,638	130,567	(14.6)
POLICE SERVICES BOARD NET EXPENDITURES	8,259,863	8,149,097	8,348,965	1.1

Orillia Public Library Expenditures	2,387,905	2,347,159	2,442,260	2.3
Orillia Public Library Revenue	221,696	228,583	228,806	3.2
ORILLIA PUBLIC LIBRARY NET EXPENDITURES	2,166,209	2,118,576	2,213,454	2.2

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

BOARDS & COMMITTEES

NET EXPENDITURES

	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Youth Opportunities Committee Expenditures	420,518	503,462	437,694	4.1
Youth Opportunities Committee Revenues	40,750	101,871	40,750	0.0
YOUTH OPPORTUNITIES COMMITTEE NET EXPENDITURES	379,768	401,591	396,944	4.5

Orillia Farmers' Market Expenditures	33,021	29,202	29,942	(9.3)
Orillia Farmers' Market Revenue	33,021	19,725	29,942	(9.3)
Transfer from Orillia Farmers' Market Reserve	0	551	0	0.0
City Contribution	0	8,926	0	0.0
ORILLIA FARMERS' MARKET NET EXPENDITURES	0	0	0	0.0

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET

DIRECTOR/ENGINEERING AND TRANSPORTATION SERVICES

PARKING SYSTEM

SUMMARY OF EXPENDITURES & REVENUES

<u>EXPENDITURES</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
General Operating	156,922	142,617	196,927	25.5
Property Maintenance	102,630	125,981	105,868	3.2
Municipal Taxes	120,126	109,641	104,554	(13.0)
Administration	54,033	53,283	32,078	(40.6)
TOTAL EXPENDITURES	433,711	431,522	439,427	1.3
<u>REVENUES</u>				
Parking Meters	510,000	521,102	500,000	(2.0)
Permits & Rentals	132,860	198,792	142,860	7.5
TOTAL REVENUES	642,860	719,894	642,860	0.0
Surplus Available For Contribution To Parking Reserve Fund	209,149	288,372	203,433	(2.7)

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET
WASTEWATER SYSTEM

SUMMARY OF EXPENDITURES & REVENUES

DIRECTOR/ENVIRONMENTAL SERVICES AND OPERATIONS DEPARTMENT

<u>EXPENDITURES</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Operating (see detail page 36A)	2,727,913	2,526,872	2,878,939	5.5
TOTAL EXPENDITURES	2,727,913	2,526,872	2,878,939	5.5
<u>REVENUES</u>				
Sewer Rates	7,554,503	7,878,681	8,018,405	6.1
Hauled Sewage	550,000	564,027	550,000	0.0
Recoveries - Capital Projects	32,000	20,496	32,000	0.0
Sanitary Discharge agreements	40,000	92,869	70,000	75.0
Local Improvement Ratepayer Share / Leacock Service / Enviro-save fees	51,567	57,729	51,740	0.3
TOTAL REVENUES	8,228,070	8,613,802	8,722,145	6.0
Surplus Available For Contribution To Water & Wastewater Reserve Fund	5,500,157	6,086,930	5,843,206	6.2

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET
WASTEWATER SYSTEM

EXPENDITURES

DIRECTOR/ENVIRONMENTAL SERVICES AND OPERATIONS DEPARTMENT

	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Waste Water Treatment Plant	1,393,771	1,353,214	1,442,728	3.5
Sludge Management	337,000	300,363	452,000	34.1
Sanitary Sewer Pumping Stations	418,331	405,365	414,413	(0.9)
Envirosave Program	11,161	4,481	11,099	(0.6)
Engineering Services	101,571	105,899	106,815	5.2
Collection System	196,599	115,824	199,870	1.7
Municipal Taxes, Insurance & Audit	143,620	142,411	143,151	(0.3)
Pollution Inspection & Control	125,860	99,315	108,863	(13.5)
TOTAL OPERATING EXPENDITURES	2,727,913	2,526,872	2,878,939	5.5

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET
WATERWORKS SYSTEM

SUMMARY OF EXPENDITURES & REVENUES

DIRECTOR/ENVIRONMENTAL SERVICES AND OPERATIONS DEPARTMENT

	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
<u>EXPENDITURES</u>				
Operating (see detail page 37A)	4,086,203	3,913,797	4,256,153	4.2
TOTAL EXPENDITURES	4,086,203	3,913,797	4,256,153	4.2
<u>REVENUES</u>				
Water Rates	6,406,083	6,754,414	6,772,413	5.7
Local Improvement - Ratepayers' Share	33,737	46,434	33,737	0.0
Recoveries from Capital Projects	30,000	20,496	30,000	0.0
Other Revenue	188,240	158,828	187,980	(0.1)
TOTAL REVENUES	6,658,060	6,980,172	7,024,130	5.5
Surplus Available For Contribution To Water & Wastewater Reserve Fund	2,571,857	3,066,375	2,767,977	7.6

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET
WATERWORKS SYSTEM

DIRECTOR/ENVIRONMENTAL SERVICES AND OPERATIONS DEPARTMENT

<u>EXPENDITURES - OPERATING</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Filtration Plant	1,244,403	1,371,511	1,434,857	15.3
Storage	23,456	21,558	22,852	(2.6)
Distribution & Transmission System	902,770	666,018	823,952	(8.7)
General Administration	1,024,664	922,427	1,066,040	4.0
Water Efficiency Program	4,800	0	4,800	0.0
Engineering Services	108,031	189,349	112,895	4.5
Billing & Collecting	644,290	619,736	654,853	1.6
Source Water Protection	86,946	76,294	89,000	2.4
Municipal Taxes	46,843	46,904	46,904	0.1
TOTAL OPERATING EXPENDITURES	4,086,203	3,913,797	4,256,153	4.2

CITY OF ORILLIA
2020 ANNUAL OPERATING BUDGET
STORM WATER SYSTEM

SUMMARY OF EXPENDITURES & REVENUES

DIRECTOR/ENVIRONMENTAL SERVICES AND OPERATIONS DEPARTMENT

<u>EXPENDITURES</u>	2019 APPROVED BUDGET	2019 ACTUAL	2020 APPROVED BUDGET	% BUDGET/ BUDGET
Storm Water System	85,983	71,891	344,300	300.4
General Administration	35,399	35,370	36,856	4.1
Engineering Services	98,253	93,930	103,288	5.1
TOTAL EXPENDITURES	219,635	201,191	484,444	120.6
<u>REVENUES</u>				
Storm Water Surcharge	253,188	424,328	553,396	118.6
TOTAL REVENUES	253,188	424,328	553,396	118.6
Funds available for transfer to (from) Storm Water Reserve Fund	33,553	223,137	68,952	105.5

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET
INDEX

<u>PAGE</u>	<u>RESERVE</u>	<u>BALANCE JAN 1/19</u>	<u>2019 NET CHANGE</u>	<u>BALANCE DEC 31/19</u>	<u>2020 BUDGET CHANGE</u>	<u>BALANCE DEC 31/20</u>
41	Affordable Housing	0	-	0	80,000	80,000
42	Barnfield Point Recreation Centre	746,208	30,637	776,845	(31,500)	745,345
43	Boards & Commissions	358,903	599	359,502	0	359,502
44	Capital Contingency	1,495,359	(610,131)	885,228	0	885,228
45	City Centre	25,502	70,730	96,232	269,500	365,732
46	Community Improvement Plan	662,358	254,169	916,527	135,000	1,051,527
47	Development Charges	(12,995,100)	(2,009,068)	(15,004,168)	1,325,000	(13,679,168)
48	Development Charges Incentives Reserve	865,130	(715,841)	149,289	25,000	174,289
49	Dougall Canal	1,311	4,936	6,247	(1,021)	5,226
50	Downtown Orillia Management Board	48,902	3,612	52,514	3,300	55,814
51	Elections	74,723	37,050	111,773	37,900	149,673
52	Equipment Pool	769,137	(383,151)	385,986	42,000	427,986
53	Façade Improvement	72,594	(72,594)	0	0	0
54	Farmers' Market Renovations	551	(551)	0	0	0
55	Federal Gas Tax Reserve	1,449,605	2,840,850	4,290,455	(1,669,082)	2,621,373
56	Fire Equipment	68,685	(271,829)	(203,144)	186,000	(17,144)
57	Hospital	0	0	0	0	0
58	2 Hunter Valley Road	833,650	27,000	860,650	(28,000)	832,650
59	Land Acquisition	(15,837,414)	(3,732,889)	(19,570,303)	(258,002)	(19,828,305)
60	Landfill Closure/Post Closure Reserve	1,041,429	(122,689)	918,740	(696,400)	222,340
61	Leacock Home	21,983	13,711	35,694	45,800	81,494
62	Major Facilities Capital Maintenance	0	1,128,774	1,128,774	1,147,000	2,275,774
63	Major Capital Facilities	(38,064,951)	2,825,486	(35,239,465)	2,576,309	(32,663,156)
64	Major Facilities Operating Reserve	0	0	0	0	0
65	Marina	382,200	67,018	449,218	70,000	519,218

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET
INDEX

<u>PAGE</u>	<u>RESERVE</u>	<u>BALANCE JAN 1/18</u>	<u>2019 NET CHANGE</u>	<u>BALANCE DEC 31/19</u>	<u>2020 BUDGET CHANGE</u>	<u>BALANCE DEC 31/20</u>
66	Municipal Accommodation Tax (MAT)	0	0	0	64,500	64,500
67	Municipal Operations Centre	365,414	(531,153)	(165,739)	95,700	(70,039)
68	OCIF Fund - Roads	7,284	3,256	10,540	(6,900)	3,640
69	OCIF Fund - Storm Water	44,513	269,761	314,274	(317,500)	(3,226)
70	Opera House Concert Piano	15,243	848	16,091	740	16,831
71	Opera House	227,812	(98,705)	129,107	52,300	181,407
72	Park Development Reserve	(624,714)	638,035	13,321	332,600	345,921
73	Park Equipment	242,646	91,644	334,290	(103,000)	231,290
74	Parking	1,858,104	220,802	2,078,906	137,433	2,216,339
75	Purchase of Parkland (5% Cash-in-lieu)	812,692	(816,173)	(3,481)	105,750	102,269
76	Roads	1,668,576	(712,448)	956,128	(433,000)	523,128
77	Self-Insurance	324,756	(1,776)	322,980	77,800	400,780
78	Self-Insurance - WSIB	376,391	(19,340)	357,051	5,400	362,451
79	Social & Health Services Reserve	2,452,326	1,225,997	3,678,323	654,000	4,332,323
80	Storm Water	140,913	697,293	838,206	247,418	1,085,624
81	Tax Rate Stabilization	4,671,336	4,209,319	8,880,655	(2,503,720)	6,376,935
82	Trails	(143,341)	283,111	139,770	242,900	382,670
83	Transit Equipment	171,549	225,970	397,519	(28,300)	369,219
84	Transit - Dedicated Gas Tax	413,578	52,762	466,340	(14,692)	451,648
85	Water & Wastewater	20,878,468	5,345,212	26,223,680	4,394,183	30,617,863
86	Youth Opportunities	60,987	(12,255)	48,732	700	49,432
	TOTALS	(24,014,702)	10,457,989	(13,556,713)	6,263,116	(7,293,597)

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	0	The Reserve was established on December 9, 2019 to provide funding for Council approved affordable housing programs.
Proposed Revenues		
Interest		
Contribution from the 2020 Operating Budget	80,000	
Total	80,000	BUDGET COMMENT
Proposed Expenditures		
Total	0	
Reserve balance, December 31, 2020	80,000	

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE	
Reserve balance, January 1, 2020	776,845	To provide funds for the eventual replacement of the Barnfield Point Recreation Centre, and its major equipment components. In 2019, capital projects returned surplus funds as listed below:	
Proposed Revenues			
Interest	11,000		2019 - Barnfield Point Furniture \$277
Contribution from the 2020 Operating Budget	57,500		2019 - Barnfield Point Sewage System 6,832
		<u><u>\$7,109</u></u>	
Total	68,500	BUDGET COMMENT	
Proposed Expenditures		The contribution to the 2020 Capital Budget is to finance:	
Contribution to the 2020 Capital Budget	100,000		- Barnfield Point Maintenance Upgrades \$85,000
			- Barnfield Point Furniture Replacement 15,000
			<u><u>\$100,000</u></u>
Total	100,000		
Reserve balance, December 31, 2020	745,345		

ORILLIA POLICE SERVICES	Values Influence 06-6-4355
Reserve balance, January 1, 2020	6,250
Other revenue	---
Expenditure	---
Reserve balance, December 31, 2020	6,250

ORILLIA PUBLIC LIBRARY	General 56-6-3210	Book Purchase 56-6-3220
Reserve balance, January 1, 2020	212,829	140,423
Other revenue	---	---
Expenditure	---	---
Reserve balance, December 31, 2020	212,829	140,423

2020 RESERVES AND RESERVE FUNDS BUDGET

RESERVES AND ALLOWANCES

Capital Contingency

00-6-4316

Supplemental Approvals in 2019

2019 - Municipal Service and Org. Review	\$20,000
2019 - City Centre Roof Replacement	478,000
2019 - West Orillia Park Construction	57,110
Total	<u><u>\$555,110</u></u>

Surpluses from Capital Projects Closed in 2019

2015 - Liability Assessment - Contaminated sites	\$20,000
2018 - Orillia Food Council Secretarial	10,000
2016-2019 - Pavement Markings	27,027
2018-2019 - Road Program Spot Repairs	35,162
2016 - Ontario Winter Games	20
2016 - Couchiching Beach Totem Pole	800
2019 - Special Event Waste Diversion Stations	5,818
2018-2019 - Library Upgrades	20,357
2014 - Wayfinding	77
2011/2019 - Planning Studies	4,582
2018 - Streetscape Improvement Plan	48,375
2019 - Kitchener Park Ball Diamond Repair	341
2018 - J.B. Tudhope Admin Bldg	511
2017/18 - James St. Greenhouse Design	1,008
2017 - Moose Beach Splash Pad	20,299
2013/14 - Park Signage Program	272
2018 - Kitchener Park Action Plan	901
2016 - Swift - South Western Integrated Fibre	39,500
2018/19 - Fleet & Equipment	11,884
2013 - West St - Coldwater - King Design	150,000
2017 - Audible Pedestrian Signal	6,045
Total	<u><u>\$402,979</u></u>

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	885,228	Capital contingency accumulated from capital project surpluses. See opposite page for a list of project that returned surpluses to the reserve or required additional funds in 2019.
Proposed Revenues		
Total	0	BUDGET COMMENT
Proposed Expenditures		
Total	0	
Reserve balance, December 31, 2020	885,228	

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	96,232	This reserve fund was established to help fund City Centre block improvements. In 2019, capital projects returned surplus funds as listed below: <div style="text-align: right; margin-right: 20px;"> 2017 - City Centre - Flooring \$2,520 </div> <div style="text-align: right; margin-right: 20px; border-top: 1px solid black; border-bottom: 3px double black;"> \$2,520 </div>
Proposed Revenues		
Contribution from the 2020 Operating Budget	368,000	
Interest	3,500	
Total	371,500	
Proposed Expenditures		BUDGET COMMENT
Contribution to the 2020 Capital Budget	102,000	The contribution to the 2020 Capital Budget is to finance: <div style="text-align: right; margin-right: 20px;"> - Heat Pump Replacement \$32,000 - LED Lighting Upgrade 70,000 </div> <div style="text-align: right; margin-right: 20px; border-top: 1px solid black; border-bottom: 3px double black;"> \$102,000 </div>
Total	102,000	
Reserve balance, December 31, 2020	365,732	

2020 RESERVES AND RESERVE FUNDS BUDGET

Community Improvement Plan

00-6-4450

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	916,527	The 2014 budget created this reserve based on a recommendation from the Council-adopted Downtown Tomorrow Plan. The Community Improvement Plan will provide financial incentives starting in 2017 to encourage development and redevelopment within the broader Downtown Tomorrow Plan study area.
Proposed Revenues Contribution from the 2020 Operating Budget	375,000	
Total	375,000	
		BUDGET COMMENT
Proposed Expenditures Grant Payments	240,000	
Total	240,000	
Reserve balance, December 31, 2020	1,051,527	

2020 RESERVES AND RESERVE FUNDS BUDGET

RESERVES AND ALLOWANCES

Development Charges

38-9-8011

Supplemental Approvals in 2019

2019 - West Orillia Park Construction	\$281,080
Total	<u><u>\$281,080</u></u>

Surpluses from Capital Projects Closed in 2019

2018 Supp- Sidewalk Plow Machines	\$3,324
2019 - Housing Strategy	45,000
2013 - West St - Coldwater - King	25,000
Total	<u><u>\$73,324</u></u>

Deficits from Capital Projects Closed in 2019

2016 - Stoneridge Neighbourhood Park	\$502
2011 - Zoning Bylaw Review	3,136
2011-12 - Memorial Ave - United to 12	66,317
Total	<u><u>\$69,955</u></u>

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	(15,004,168)	<p>On October 25, 1993, the City of Orillia passed a new Development Charges By-law, applicable to residential and non-residential properties. A new by-law is required to be approved at least every five years. Council approved the current by-law in February 2018.</p> <p>See opposite page for a list of projects that returned surpluses to the reserve or required additional funds in 2019.</p>
Proposed Revenues		
Interest	(290,000)	
Estimated Contributions from Developers	3,000,000	
Total	2,710,000	
Proposed Expenditures		BUDGET COMMENT
Contribution to the 2020 Capital Budget	1,167,000	<p>The contribution to the 2020 Capital Budget is to finance:</p> <ul style="list-style-type: none"> - Front St & Neywash St from Colborne St. E. to Laclie St. \$220,000 - Technical Land Evaluation 180,000 - Community Benefits Charge Strategy and By-law 63,000 - Vehicle Fleet Additions 442,000 - Water System Master Plan Update 127,000 - Stormwater Master Plan Update 135,000
Contribution to the 2019 Social & Health Services Operating Budget	218,000	
Total	1,385,000	
Reserve balance, December 31, 2020	(13,679,168)	<u>\$1,167,000</u>

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE						
Reserve balance, January 1, 2020	149,289	<p>The Development Charges By-law was updated in August of 1999. During the review process leading up to the new By-law, it was determined that the City had paid for some growth-related infrastructure out of the general tax levy over the preceding years. In 1999, Development Charges repaid these amounts to the City. This reserve was created with the funds repaid to the City from the Development Charges Reserve.</p> <p>Beginning in 2014, Council approved annual contribution to the reserve to ensure sufficient funds are available to support the ongoing moratorium on industrial development charges.</p> <p>Industrial Development Charges totalling \$840,840 were funded in 2019 for the following properties:</p> <table border="0"> <tr> <td>70 Swinimer Dr</td> <td align="right">\$ 793,787</td> </tr> <tr> <td>425 Line 15 North</td> <td align="right">28,105</td> </tr> <tr> <td>250 Matchedash St. S</td> <td align="right">18,948</td> </tr> </table>	70 Swinimer Dr	\$ 793,787	425 Line 15 North	28,105	250 Matchedash St. S	18,948
70 Swinimer Dr	\$ 793,787							
425 Line 15 North	28,105							
250 Matchedash St. S	18,948							
Proposed Revenues								
Contribution from the 2020 Operating Budget	125,000							
Total	125,000							
Proposed Expenditures		BUDGET COMMENT						
Estimated subsidy for Industrial Construction	100,000							
Total	100,000							
Reserve balance, December 31, 2020	174,289							

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	6,247	<p>This reserve fund was established to fund the maintenance of the northern portion of the Dougall Canal (formerly the Couchiching Point Canal). In the 2018 budget, the South Dougall Canal was added to the scope of the maintenance program.</p> <p>This reserve is funded through a special levy on the benefiting properties.</p>
Proposed Revenues		
Tax Levy	16,146	
Interest	80	
Total	16,226	BUDGET COMMENT
Proposed Expenditures		
Canal Maintenance	17,247	
Total	17,247	
Reserve balance, December 31, 2020	5,226	

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

RESERVE FUNDS
Downtown Orillia Management Board
09-6-3200

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	52,514	Provides funds for various DOMB purposes. Contributions to the Reserve come from the DOMB tax levy.
Proposed Revenues		
Contribution from the Downtown Management Board Operating Budget	2,500	
Interest	800	
Total	3,300	BUDGET COMMENT
Proposed Expenditures		
Total	0	
Reserve balance, December 31, 2020	55,814	

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	111,773	Provides for municipal election expenses. Elections are held every four years. In 2019, \$113 surplus funds was returned to the Reserve from the 2017 Ward Boundary Review project.
Proposed Revenues Contribution from the 2020 Operating Budget	37,900	
Total	37,900	BUDGET COMMENT
Proposed Expenditures		
Total	0	
Reserve balance, December 31, 2020	149,673	

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE				
Reserve balance, January 1, 2020	385,986	Provides for the replacement of the Equipment Pool inventory. The most recent estimated total replacement cost value of the inventory is approximately \$14 million.				
Proposed Revenues Contribution from the 2020 Operating Budget	1,242,000	The equipment is charged out on an hourly basis to operational and capital accounts. The excess of rental revenues over the cost of operating the equipment is set aside in this reserve, but has to be supplemented in order to provide an adequate contribution level. In 2019, capital projects returned surplus funds as listed below:				
		<table style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding-right: 20px;">2018 - Equipment Replacement</td> <td style="text-align: right;">\$16,440</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;"><u>\$16,440</u></td> </tr> </table>	2018 - Equipment Replacement	\$16,440		<u>\$16,440</u>
2018 - Equipment Replacement	\$16,440					
	<u>\$16,440</u>					
Total	1,242,000					
Proposed Expenditures Contribution to the 2020 Capital Budget	1,200,000	BUDGET COMMENT				
		The contribution to the 2020 Capital Budget is to finance:				
		<table style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding-right: 20px;">- Annual Replacement Program</td> <td style="text-align: right;">\$1,200,000</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;"><u>\$1,200,000</u></td> </tr> </table>	- Annual Replacement Program	\$1,200,000		<u>\$1,200,000</u>
- Annual Replacement Program	\$1,200,000					
	<u>\$1,200,000</u>					
Total	1,200,000					
Reserve balance, December 31, 2020	427,986					

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	0	<p>Provides a reserve for the Façade Improvement Program. This program provides funding for approved renovations to properties in the Downtown Community Improvement Area.</p> <p>In 2016, Council approved the Downtown Community Improvement Program (DTCIP) which includes a façade improvement component. As a result, grants under the old Façade Improvement program will be phased out and replaced by the new program. The remaining balance of the Façade Improvement Reserve has be transferred to the DTCIP reserve in 2019.</p>
Proposed Revenues		
Total	0	BUDGET COMMENT
Proposed Expenditures		
Total	0	
Reserve balance, December 31, 2020	0	

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	0	<p>Provides a reserve for renovation of the Farmers' Market facilities.</p> <p>The reserve is made up of surpluses generated by Farmers' Market operations. Deficits are also funded from this reserve.</p> <p>In 2019, \$551 was transferred from this reserve to the Operating Budget to partially cover the operating deficit.</p>
Proposed Revenues		
Total	0	BUDGET COMMENT
Proposed Expenditures		
Total	0	
Reserve balance, December 31, 2020	0	

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE						
Reserve balance, January 1, 2020	4,290,455	Federal gas tax revenues are contributed to this reserve as required under the Municipal Funding Agreement with AMO. Expenditures are limited to environmentally sustainable infrastructure projects within the categories of public transit, water, wastewater, solid waste, roads, bridges, and community energy systems. In 2019, an additional one-time payment of \$1,948,387 was received into the Reserve. In 2019, surpluses from the following projects were returned to the reserve: <table style="margin-left: 40px; margin-top: 10px;"> <tr> <td>2017 Queen Street Reconstruction</td> <td style="text-align: right;">\$200,000</td> </tr> <tr> <td>2017 Dufferin Street Reconstruction</td> <td style="text-align: right;">900,000</td> </tr> <tr> <td>2017/2018 Wyandotte Reconstruction</td> <td style="text-align: right;">290,000</td> </tr> </table>	2017 Queen Street Reconstruction	\$200,000	2017 Dufferin Street Reconstruction	900,000	2017/2018 Wyandotte Reconstruction	290,000
2017 Queen Street Reconstruction	\$200,000							
2017 Dufferin Street Reconstruction	900,000							
2017/2018 Wyandotte Reconstruction	290,000							
Proposed Revenues								
Federal Gas Tax Allocation	1,890,918							
Interest	52,000							
Total	1,942,918	BUDGET COMMENT						
Proposed Expenditures		The contribution to the 2020 Capital Budget is to finance: <table style="margin-left: 40px; margin-top: 10px;"> <tr> <td>- Front St. & Neywash St from Colborne St. E. to Laclie St.</td> <td style="text-align: right;">\$3,162,000</td> </tr> <tr> <td>- Bleeker St. Design and Reconstruction</td> <td style="text-align: right;">450,000</td> </tr> <tr> <td></td> <td style="text-align: right;"><u>\$3,612,000</u></td> </tr> </table> <p>Funds committed to projects are kept in the reserve to earn interest until needed. However, committed funds are not included in the opening or closing balances.</p>	- Front St. & Neywash St from Colborne St. E. to Laclie St.	\$3,162,000	- Bleeker St. Design and Reconstruction	450,000		<u>\$3,612,000</u>
- Front St. & Neywash St from Colborne St. E. to Laclie St.	\$3,162,000							
- Bleeker St. Design and Reconstruction	450,000							
	<u>\$3,612,000</u>							
Contribution to the 2020 Capital Budget	3,612,000							
Total	3,612,000							
Reserve balance, December 31, 2020	2,621,373							

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE								
Reserve balance, January 1, 2020	(203,144)	Provides a reserve for replacement of fire trucks, other major firefighting equipment and dispatch equipment.								
Proposed Revenues Contribution from the 2020 Operating Budget	236,000									
Total	236,000	BUDGET COMMENT								
Proposed Expenditures Contribution to the 2020 Capital Budget	50,000	The contribution to the 2020 Capital Budget is to finance: <table style="margin-left: 40px; width: 80%; border: none;"> <tr> <td>- Uninterrupted Power Supply Battery Replacement</td> <td style="text-align: right;">\$10,000</td> </tr> <tr> <td>- Positive Pressure Ventilation Fans Replacement</td> <td style="text-align: right;">20,000</td> </tr> <tr> <td>- Portable Gas Detection Equipment Replacement</td> <td style="text-align: right;">20,000</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$50,000</td> </tr> </table>	- Uninterrupted Power Supply Battery Replacement	\$10,000	- Positive Pressure Ventilation Fans Replacement	20,000	- Portable Gas Detection Equipment Replacement	20,000		\$50,000
- Uninterrupted Power Supply Battery Replacement	\$10,000									
- Positive Pressure Ventilation Fans Replacement	20,000									
- Portable Gas Detection Equipment Replacement	20,000									
	\$50,000									
Total	50,000									
Reserve balance, December 31, 2020	(17,144)									

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	0	The Reserve was established by Council on August 15, 2019 "for the sole purpose of providing a future contribution for the new Orillia build".
Proposed Revenues		
Total	0	
Proposed Expenditures		BUDGET COMMENT
Total	0	
Reserve balance, December 31, 2020	0	

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE				
Reserve balance, January 1, 2020	860,650	To provide funds for the eventual replacement of the building's major components. In 2019, Council approved \$15,000 for the replacement of an HVAC Unit.				
Proposed Revenues Contribution from the 2020 Operating Budget	72,000					
Total	72,000	BUDGET COMMENT				
Proposed Expenditures Contribution to the 2020 Capital Budget	100,000	The contribution to the 2020 Capital Budget is to finance: <table style="margin-left: auto; margin-right: 0; border-collapse: collapse;"> <tr> <td style="padding-right: 20px;">- HVAC Units and BAS Replacement</td> <td style="text-align: right; vertical-align: bottom;">\$100,000</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$100,000</td> </tr> </table>	- HVAC Units and BAS Replacement	\$100,000		\$100,000
- HVAC Units and BAS Replacement	\$100,000					
	\$100,000					
Total	100,000					
Reserve balance, December 31, 2020	832,650					

2020 RESERVES AND RESERVE FUNDS BUDGET

RESERVES AND ALLOWANCES

Land Acquisition

20-9-21

<u>Supplemental Approvals in 2019</u>	
70 Front Street Demolition	\$300,000
Waterfront Redevelopment - Consulting	404,000
150 Front Street Disposal	7,000
70 Front street Roof	60,000
Total	<u>\$771,000</u>

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	(19,570,303)	<p>Provides for land acquisition costs for various municipal purposes. This fund allows the City to be in a position to acquire required property as it becomes available.</p> <p>In 2019, the net operating revenue of \$402,019 from the 70 Front Street property was contributed to this reserve.</p> <p>In 2019, net revenue from the sale of 150 Front St. totalling \$995,325 was contributed to this reserve.</p> <p>In 2019, \$48,381 was used from this reserve to acquire a portion of 26 Coldwater St. E.</p>
Proposed Revenues		
Interest	(400,000)	
Sale of Land	2,000,000	
Net Rent Revenue - 70 Front Street North	280,998	
Transfer from Tax Rate Stabilization	346,000	
Total	2,226,998	BUDGET COMMENT
Proposed Expenditures		<p>The contribution to the 2020 Capital Budget is to finance:</p> <p style="text-align: right;">- Horne Business Park Expansion \$2,485,000</p> <p style="text-align: right;"><u>\$2,485,000</u></p>
Contribution to the 2020 Capital Budget	2,485,000	
Total	2,485,000	
Reserve balance, December 31, 2020	(19,828,305)	

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE								
Reserve balance, January 1, 2020	918,740	Beginning in 2014, the intent of the reserve is to set aside funds to offset the cost of closure and post-closure maintenance of the landfill site.								
Proposed Revenues										
Contribution from the 2020 Operating Budget	467,000									
Interest	8,600									
Total	475,600	BUDGET COMMENT								
Proposed Expenditures		The contribution to the 2020 Capital Budget is to finance: <table style="margin-left: 40px; width: 60%; border: none;"> <tr> <td>- Landfill Closure/Post Closure Reserve</td> <td style="text-align: right;">\$200,000</td> </tr> <tr> <td>- Waste Diversion Site Capping</td> <td style="text-align: right;">942,000</td> </tr> <tr> <td>- Waste Diversion Site Soil Management</td> <td style="text-align: right;">30,000</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;"><u>\$1,172,000</u></td> </tr> </table>	- Landfill Closure/Post Closure Reserve	\$200,000	- Waste Diversion Site Capping	942,000	- Waste Diversion Site Soil Management	30,000		<u>\$1,172,000</u>
- Landfill Closure/Post Closure Reserve	\$200,000									
- Waste Diversion Site Capping	942,000									
- Waste Diversion Site Soil Management	30,000									
	<u>\$1,172,000</u>									
Contribution to the 2020 Capital Budget	1,172,000									
Total	1,172,000									
Reserve balance, December 31, 2020	222,340									

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE						
Reserve balance, January 1, 2020	35,694	To provide funds for improvements to the Leacock Home. In 2019, \$87 was returned to the reserve from the 2018 Swanmore Hall access project						
Proposed Revenues								
Contribution from the 2020 Operating Budget	100,000							
Interest	800							
Total	100,800	BUDGET COMMENT						
Proposed Expenditures		The contribution to the 2020 Capital Budget is to finance: <table style="margin-left: 40px; width: 60%; border: none;"> <tr> <td style="padding-left: 20px;">- Leacock Museum Basement Waterproofing</td> <td style="text-align: right;">\$35,000</td> </tr> <tr> <td style="padding-left: 20px;">- Swanmore Hall HVAC Upgrades</td> <td style="text-align: right;">20,000</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$55,000</td> </tr> </table>	- Leacock Museum Basement Waterproofing	\$35,000	- Swanmore Hall HVAC Upgrades	20,000		\$55,000
- Leacock Museum Basement Waterproofing	\$35,000							
- Swanmore Hall HVAC Upgrades	20,000							
	\$55,000							
Contribution to the 2020 Capital Budget	55,000							
Total	55,000							
Reserve balance, December 31, 2020	81,494							

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE														
Reserve balance, January 1, 2020	1,128,774	<p>The reserve was established with the 2019 budget to provide funds for the capital maintenance of major facilities that are do not have separate reserves. (These include Library, Fire Station, Recreation Centre, etc.)</p> <p>In 2019, capital projects returned surplus funds as listed below:</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding-left: 40px;">2019 - Supp - Rotary Resurface Doors</td> <td style="text-align: right;">\$640</td> </tr> <tr> <td style="padding-left: 40px;">2019 - BOA Lighting Upgrades</td> <td style="text-align: right;">14,755</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><u>\$15,395</u></td> </tr> </table> <p>In 2019, Council approved a contribution of \$80,000 for the Rotary Place Resurface Doors project.</p>	2019 - Supp - Rotary Resurface Doors	\$640	2019 - BOA Lighting Upgrades	14,755		<u>\$15,395</u>								
2019 - Supp - Rotary Resurface Doors	\$640															
2019 - BOA Lighting Upgrades	14,755															
	<u>\$15,395</u>															
Proposed Revenues																
Contribution from the 2020 Operating Budget	1,900,000															
Interest	25,000															
Total	1,925,000															
Proposed Expenditures		BUDGET COMMENT														
Contribution to the 2020 Capital Budget	778,000	<p>The contribution to the 2020 Capital Budget is to finance:</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding-left: 40px;">- Fire Station #1 - Additional Cooling for SCBA Repair Room</td> <td style="text-align: right;">\$18,000</td> </tr> <tr> <td style="padding-left: 40px;">- Library - Exterior Stone Repair</td> <td style="text-align: right;">30,000</td> </tr> <tr> <td style="padding-left: 40px;">- Library - Flooring Replacement</td> <td style="text-align: right;">270,000</td> </tr> <tr> <td style="padding-left: 40px;">- Brian Orser Arena Renovation Design and Documentation</td> <td style="text-align: right;">190,000</td> </tr> <tr> <td style="padding-left: 40px;">- Rotary Place Maintenance Program - HVAC and BAS Retrofit</td> <td style="text-align: right;">160,000</td> </tr> <tr> <td style="padding-left: 40px;">- Rotary Place Orillia Room Floor Refinishing</td> <td style="text-align: right;">25,000</td> </tr> <tr> <td style="padding-left: 40px;">- LED Lighting Upgrades</td> <td style="text-align: right;">85,000</td> </tr> </table>	- Fire Station #1 - Additional Cooling for SCBA Repair Room	\$18,000	- Library - Exterior Stone Repair	30,000	- Library - Flooring Replacement	270,000	- Brian Orser Arena Renovation Design and Documentation	190,000	- Rotary Place Maintenance Program - HVAC and BAS Retrofit	160,000	- Rotary Place Orillia Room Floor Refinishing	25,000	- LED Lighting Upgrades	85,000
- Fire Station #1 - Additional Cooling for SCBA Repair Room	\$18,000															
- Library - Exterior Stone Repair	30,000															
- Library - Flooring Replacement	270,000															
- Brian Orser Arena Renovation Design and Documentation	190,000															
- Rotary Place Maintenance Program - HVAC and BAS Retrofit	160,000															
- Rotary Place Orillia Room Floor Refinishing	25,000															
- LED Lighting Upgrades	85,000															
Total	778,000															
Reserve balance, December 31, 2020	2,275,774	<u>\$778,000</u>														

2020 RESERVES AND RESERVE FUNDS BUDGET

Supplemental Approvals in 2019

Road Servicing Opportunity	\$	5,000
Recreation Centre Construction		635,000
Recreation Centre Consulting		340,000
Centennial & Canice Consulting		126,170
Contribution to Building Hope (approved in 2018)		390,000
		<hr/>
		\$1,496,170
		<hr/>

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE	
Reserve balance, January 1, 2020	(35,239,465)	To provide funds for Major Capital Facilities (Library, Fire Station, Recreation Facilities, Port Building, Environmental Monitoring Project).	
Proposed Revenues			
Contribution from the 2020 Operating Budget	6,505,309		
Interest	(690,000)		
1-time contribution from the 2020 Capital Budget	147,000		
Transfer from Tax Rate Stabilization	1,038,000		
Total	7,000,309	BUDGET COMMENT	
Proposed Expenditures		The contribution to the 2020 Capital Budget is to finance: <ul style="list-style-type: none"> - Front St & Neywash St from Colborne St E to Laclie St \$900,000 - Colborne St E. - Survey, Legal and Due Diligence 50,000 - Waste Diversion Site Capping 2,458,000 - Foundry Park 290,000 - Orillia Recreation Centre - Solar Panels 30,000 - 255 West Street S. - On/Off Site Monitoring & Maintenance 330,000 - Narrows Swing Bridge Removal & Historic Documentation 200,000 	
Contribution to the 2020 Capital Budget	4,258,000		
Transfer to Orillia Recreation Centre Capital Project	166,000		
Total	4,424,000		<u>\$4,258,000</u>
Reserve balance, December 31, 2020	(32,663,156)		

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	0	To offset the impact on the tax levy from the first year operating costs of new major capital facilities. Starting in 2015, Council authorized that the balance and contributions to the Major Facilities Operating Reserve be transferred to the Tax Rate Stabilization Reserve.
Proposed Revenues		
Total	0	BUDGET COMMENT
Proposed Expenditures		
Total	0	
Reserve balance, December 31, 2020	0	

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE				
Reserve balance, January 1, 2020	449,218	To provide Capital expansion and improvements to the Waterfront Marina. In 2019, Council approved a \$20,000 contribution to the Port Dredging project. In 2019, \$2,019 was returned to the reserve from the 2019 Port Dredging project.				
Proposed Revenues Contribution from the 2020 Operating Budget	120,000					
Total	120,000	BUDGET COMMENT				
Proposed Expenditures Contribution to the 2020 Capital Budget	50,000	The contribution to the 2020 Capital Budget is to finance: <table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td style="padding: 0 20px;">- Breakwater Lighting</td> <td style="text-align: right; padding-right: 20px;">\$50,000</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$50,000</td> </tr> </table>	- Breakwater Lighting	\$50,000		\$50,000
- Breakwater Lighting	\$50,000					
	\$50,000					
Total	50,000					
Reserve balance, December 31, 2020	519,218					

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	0	The Reserve was created as part of the 2020 budget and will be funded from a portion of the Municipal Accommodation Tax Revenue.
Proposed Revenues		
Contribution from MAT revenue	64,000	
Interest	500	
Total	64,500	BUDGET COMMENT
Proposed Expenditures		
Total	0	
Reserve balance, December 31, 2020	64,500	

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	(165,739)	<p>This reserve was established in 1998 for the expansion of the James St. Operations garage. After the expansion was completed in 2004, the reserve was retained to be used for the ultimate replacement of the Operations Centre or component parts.</p> <p>In 2019, \$761 was returned to the reserve from the 2019 Carbon Monoxide Detection project..</p>
Proposed Revenues		
Contribution from the 2020 Operating Budget	98,000	
Interest	(2,300)	
Total	95,700	BUDGET COMMENT
Proposed Expenditures		
Total	0	
Reserve balance, December 31, 2020	(70,039)	

2020 RESERVES AND RESERVE FUNDS BUDGET

Ontario Community Infrastructure Fund - Roads

17-9-01

	PROPOSED ACTIVITY	PURPOSE	
Reserve balance, January 1, 2020	10,540	The Ontario Community Infrastructure Fund formula based grant designated for road projects is contributed to this reserve.	
Proposed Revenues			
Grants	473,000		
Interest	100		
Total	473,100	BUDGET COMMENT	
Proposed Expenditures		The contribution to the 2020 Capital Budget is to finance: - Annual Road Program - Resurfacing	
Contribution to the 2020 Capital Budget	480,000		\$480,000
			<u>\$480,000</u>
Total	480,000		
Reserve balance, December 31, 2020	3,640		

2020 RESERVES AND RESERVE FUNDS BUDGET

Ontario Community Infrastructure Fund - Storm Water

17-9-05

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	314,274	The Ontario Community Infrastructure Fund formula based grant designated for storm water projects is contributed to this reserve.
Proposed Revenues		
Grants	1,278,000	
Interest	4,500	
Total	1,282,500	BUDGET COMMENT
Proposed Expenditures		The contribution to the 2020 Capital Budget is to finance: <ul style="list-style-type: none"> - Front St. & Neywash St. from Colborne St. E. to Laclie St. \$1,300,000 - Bleeker St. Design and Reconstruction \$300,000 <div style="text-align: right; margin-top: 5px;"> <u>\$1,600,000</u> </div>
Contribution to the 2020 Capital Budget	1,600,000	
Total	1,600,000	
Reserve balance, December 31, 2020	(3,226)	

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	16,091	To provide funds for the repair and eventual replacement of the Opera House concert piano. This reserve was initiated as part of an agreement with the Orillia Concert Association. Contributions to this fund come from fees earned from the piano rental.
Proposed Revenues		
Interest	240	
Contribution from Piano Rentals	500	
Total	740	BUDGET COMMENT
Proposed Expenditures		
Total	0	
Reserve balance, December 31, 2020	16,831	

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	129,107	To provide funds for improvements to the Opera House. Contributions to this fund come from the Operating Budget and from an Opera House seat surtax of \$1.50.
Proposed Revenues		
Interest	2,300	
Contribution from Seat Surtax	21,000	
Contribution from the 2020 Operating Budget	77,000	
Total	100,300	
Proposed Expenditures		BUDGET COMMENT
Contribution to the 2020 Capital Budget	48,000	The contribution to the 2020 Capital Budget is to finance: <ul style="list-style-type: none"> - Street Corner Improvements \$23,000 - Technical Theatre Equipment Upgrades \$25,000 <div style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black; width: 100px; margin-left: auto;">\$48,000</div>
Total	48,000	
Reserve balance, December 31, 2020	181,407	

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE						
Reserve balance, January 1, 2020	13,321	Provides funds for the development and redevelopment of parkland. In 2019, \$14,758 was returned to the reserve from the 2017 Udell Fieldhouse Replacement project. In 2019, an additional \$56 was transferred to the 2016 Stoneridge Neighbourhood Park project.						
Proposed Revenues								
Contribution from the 2020 Operating Budget	640,000							
Interest	2,600							
Total	642,600	BUDGET COMMENT						
Proposed Expenditures		The contribution to the 2020 Capital Budget is to finance: <table style="margin-left: 40px; width: 100%;"> <tr> <td>- Tudhope Memorial Park Improvements</td> <td style="text-align: right;">\$110,000</td> </tr> <tr> <td>- Rotary Aqua Theatre Improvements</td> <td style="text-align: right;">\$200,000</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$310,000</td> </tr> </table>	- Tudhope Memorial Park Improvements	\$110,000	- Rotary Aqua Theatre Improvements	\$200,000		\$310,000
- Tudhope Memorial Park Improvements	\$110,000							
- Rotary Aqua Theatre Improvements	\$200,000							
	\$310,000							
Contribution to the 2020 Capital Budget	310,000							
Total	310,000							
Reserve balance, December 31, 2020	345,921							

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	334,290	Provides funds for purchase of park equipment and playground apparatus. In 2019, \$5,644 was returned to the reserve from the 2016 Moose Beach Playground Apparatus project.
Proposed Revenues Contribution from the 2020 Operating Budget	137,000	
Total	137,000	BUDGET COMMENT
Proposed Expenditures Contribution to the 2020 Capital Budget	240,000	The contribution to the 2020 Capital Budget is to finance: - Playground Replacement - Victoria Park and West Ridge Park \$240,000
Total	240,000	<u><u>\$240,000</u></u>
Reserve balance, December 31, 2020	231,290	

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	2,078,906	Provides funds for purchase and development of downtown parking. Funded by surplus of parking revenues. In 2019, \$4,130 was returned to the reserve from the 2019 Parking Lot Garden renovations project.
Proposed Revenues		
Contribution from the 2020 Operating Budget	203,433	
Interest	34,000	
Total	237,433	
Proposed Expenditures		BUDGET COMMENT
Contribution to the 2020 Capital Budget	100,000	
Total	100,000	
		The contribution to the 2020 Capital Budget is to finance:
		- Replace Pay and Display Parking Kiosks \$20,000 - Parking Lot Garden Renovation and Refresh 30,000 - Parking Lot Structural Update 50,000
		\$100,000
Reserve balance, December 31, 2020	2,216,339	

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	(3,481)	Provides for the purchase and development of parkland.
Proposed Revenues		This account is funded from cash contributions in lieu of parkland dedications by developers pursuant to the Planning Act, and from the sale of surplus parkland.
Contribution from Developers	105,000	Developers contributed \$135,006 to this reserve in 2019.
Interest	750	In 2019, \$489 was returned to the reserve from the 2017 Udell Fieldhouse Replacement project.
		In 2019, an additional \$234 was transferred to the 2017 Victoria Park Upgrades project.
Total	105,750	BUDGET COMMENT
Proposed Expenditures		
Total	0	
Reserve balance, December 31, 2020	102,269	

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE																
Reserve balance, January 1, 2020	956,128	Provides funds for the redevelopment of the City's roads system.																
Proposed Revenues		In 2019, surpluses from the following projects were returned to the reserve:																
Contribution from the 2020 Operating Budget	1,292,000	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">2018 - Snowmobile Crossing</td> <td style="text-align: right;">\$259</td> </tr> <tr> <td>2017 - Dufferin St - Colborne St W. to Barrie Rd</td> <td style="text-align: right;">70,179</td> </tr> <tr> <td>2018/2019 - RIMS update</td> <td style="text-align: right;">1,105</td> </tr> <tr> <td>2018 - East St Construction</td> <td style="text-align: right;">10,474</td> </tr> <tr> <td>2018 - Signal Pre-emption - Mississauga St. W, Westmount</td> <td style="text-align: right;">24,348</td> </tr> <tr> <td>2018 - Audible Pedestrian Signal Upgrades</td> <td style="text-align: right;">18,870</td> </tr> <tr> <td>2017 - Queen St W Reconstruction</td> <td style="text-align: right;">126,143</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;"><u>\$251,378</u></td> </tr> </table>	2018 - Snowmobile Crossing	\$259	2017 - Dufferin St - Colborne St W. to Barrie Rd	70,179	2018/2019 - RIMS update	1,105	2018 - East St Construction	10,474	2018 - Signal Pre-emption - Mississauga St. W, Westmount	24,348	2018 - Audible Pedestrian Signal Upgrades	18,870	2017 - Queen St W Reconstruction	126,143		<u>\$251,378</u>
2018 - Snowmobile Crossing	\$259																	
2017 - Dufferin St - Colborne St W. to Barrie Rd	70,179																	
2018/2019 - RIMS update	1,105																	
2018 - East St Construction	10,474																	
2018 - Signal Pre-emption - Mississauga St. W, Westmount	24,348																	
2018 - Audible Pedestrian Signal Upgrades	18,870																	
2017 - Queen St W Reconstruction	126,143																	
	<u>\$251,378</u>																	
Total	1,292,000	In 2019, an additional \$68,831 was transferred to the 2011 Memorial Ave - United to 12 project.																
Proposed Expenditures		BUDGET COMMENT																
Contribution to the 2020 Capital Budget	1,725,000	The contribution to the 2020 Capital Budget is to finance:																
		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">- Front St & Neywash St from Colborne St E to Lacie St</td> <td style="text-align: right;">\$1,068,000</td> </tr> <tr> <td>- Annual Road Resurfacing Program</td> <td style="text-align: right;">240,000</td> </tr> <tr> <td>- Annual Sidewalk Program</td> <td style="text-align: right;">141,000</td> </tr> <tr> <td>- Pedestrian Crossover - Mississauga St. W. at O'Brien St.</td> <td style="text-align: right;">25,000</td> </tr> <tr> <td>- Traffic Monitoring Equipment Update</td> <td style="text-align: right;">15,000</td> </tr> <tr> <td>- Audible Pedestrian Signal Upgrades</td> <td style="text-align: right;">40,000</td> </tr> <tr> <td>- Active Transportation</td> <td style="text-align: right;">16,000</td> </tr> <tr> <td>- Traffic Controller Update Program</td> <td style="text-align: right;">180,000</td> </tr> </table>	- Front St & Neywash St from Colborne St E to Lacie St	\$1,068,000	- Annual Road Resurfacing Program	240,000	- Annual Sidewalk Program	141,000	- Pedestrian Crossover - Mississauga St. W. at O'Brien St.	25,000	- Traffic Monitoring Equipment Update	15,000	- Audible Pedestrian Signal Upgrades	40,000	- Active Transportation	16,000	- Traffic Controller Update Program	180,000
- Front St & Neywash St from Colborne St E to Lacie St	\$1,068,000																	
- Annual Road Resurfacing Program	240,000																	
- Annual Sidewalk Program	141,000																	
- Pedestrian Crossover - Mississauga St. W. at O'Brien St.	25,000																	
- Traffic Monitoring Equipment Update	15,000																	
- Audible Pedestrian Signal Upgrades	40,000																	
- Active Transportation	16,000																	
- Traffic Controller Update Program	180,000																	
Total	1,725,000																	
Reserve balance, December 31, 2020	523,128	<u>\$1,725,000</u>																

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	322,980	Provides for the liability of self-insured equipment and deductible amounts. The fund is financed from premium savings.
Proposed Revenues		
Interest	4,800	
	759,000	
Total	763,800	BUDGET COMMENT
Proposed Expenditures		
Insurance Premium	566,000	
Allowance for Insurance Settlements/Adjusters' Fees	120,000	
Total	686,000	
Reserve balance, December 31, 2020	400,780	

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	357,051	Provides for the liability of self-insured WSIB coverage. The fund is financed from premium savings. In 1998, Council approved the transfer of WSIB coverage from the premium-based Schedule 1 to the self-insured Schedule 2.
Proposed Revenues		
Interest	5,400	
Departmental WSIB Payments	300,000	
Total	305,400	BUDGET COMMENT
Proposed Expenditures		
WSIB Claims/Insurance/Claims Management	300,000	
Total	300,000	
Reserve balance, December 31, 2020	362,451	

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	3,678,323	To offset future year-to-year spikes in County social and health service costs due to capital projects. The Reserve was established in the 2015 budget.
Proposed Revenues Contribution from the 2020 Operating Budget	929,000	
Total	929,000	BUDGET COMMENT
Proposed Expenditures Contribution to Operating	275,000	
Total	275,000	
Reserve balance, December 31, 2020	4,332,323	

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	838,206	Provides for replacement, construction and purchase of major storm water structures and facilities. The Reserve Fund was established in the 2017 budget.
Proposed Revenues		In 2019, surpluses from the following projects were returned to the reserve:
Contribution from the 2020 Operating Budget	1,004,466	2017 - Stormwater Rd Crossing Replacement \$22,827
Contribution from the Operating Budget	68,952	2017 - Dufferin St - Colborne St W. to Barrie Rd 334,913
Interest	14,000	2017 - Storm Flushing & Inspection 469
		2017 - Ditch Improvement Program 66,734
		2018 - Stormwater Rehab Plan 30,839
		<u>\$455,782</u>
Total	1,087,418	In 2019, an additional \$118 was transferred to the 2017 Maintenance project and \$25 to the 2019 Fleet Replacement project.
Proposed Expenditures		BUDGET COMMENT
Contribution to the 2020 Capital Budget	840,000	The contribution to the 2020 Capital Budget is to finance:
		- Front St. & Neywash St. from Colborne St. E. to Lacie St. \$600,000
		- Stormwater Master Plan Update 15,000
		- Stormwater Rehabilitation Program 225,000
Total	840,000	<u>\$840,000</u>
Reserve balance, December 31, 2020	1,085,624	

2020 RESERVES AND RESERVE FUNDS BUDGET

Tax Rate Stabilization

00-6-4121

	PROPOSED ACTIVITY	PURPOSE						
Reserve balance, January 1, 2020	8,880,655	Provides a contingency allowance for the Operating Budget. The balance is accumulated from prior year's operating surpluses.						
Proposed Revenues Contribution from the 2020 Operating Budget	 37,500	In the 2015 Budget Council authorized that the balance and future contributions to the Major Facilities Operating Reserve be transferred to the Tax Rate Stabilization Reserve. In 2019, grants to the following organizations were paid in 2019: <table style="margin-left: 150px; width: 60%;"> <tr> <td>Sharing Place Food Bank</td> <td style="text-align: right;">\$ 150,000</td> </tr> <tr> <td>Mariposa Hospice</td> <td style="text-align: right;">150,000</td> </tr> </table> In 2019, Council approved \$75,000 for legal fees related to Forest Ave. Encroachment issues.	Sharing Place Food Bank	\$ 150,000	Mariposa Hospice	150,000		
Sharing Place Food Bank	\$ 150,000							
Mariposa Hospice	150,000							
Total	37,500	BUDGET COMMENT						
Proposed Expenditures Transfer to Capital from the Provincial Municipal Modernization Grant Transfer to Land Acquisition Reserve (25%) and Major Capital Facilities Reserve (75%) Transfer to Orillia Recreation Centre Capital Project Transfer to pay the remaining internal loan on 2 Hunter Valley	 45,000 1,384,000 484,000 628,220	In 2019, the Provincial Municipal Modernizing Grant of \$520,308 was transferred to the reserve to be held for future use related to implementation of Service Delivery efficiencies. The funds are temporarily held in this Reserve until allocated to specific projects. The 2020 Capital Budget includes an approval of \$45,000 from this grant for the Library Service Review project. At the Council meeting of May 11, 2020, Council approved the following: <ul style="list-style-type: none"> - setting aside \$1 million to be held for social assistance and economic recovery opportunities, - Transfer of \$1,384,000 to the Land Acquisition Reserve (25%) and Major Capital Fac. Reserve (75%), - Transfer \$484,000 to the Orillia Recreation Centre Capital Project, - Payment of the remaining internal loan of \$628,220 for 2 Hunter Valley. 						
Total	2,541,220	** Balance Made up of:						
Reserve balance, December 31, 2020	6,376,935 **	<table style="margin-left: 100px; width: 60%;"> <tr> <td>Social and Economic Recovery Fund</td> <td style="text-align: right;">\$1,000,000</td> </tr> <tr> <td>Provincial Municipal Modernizing Grant</td> <td style="text-align: right;">475,308</td> </tr> <tr> <td>General Tax Rate Stabilization</td> <td style="text-align: right;">4,901,627</td> </tr> </table>	Social and Economic Recovery Fund	\$1,000,000	Provincial Municipal Modernizing Grant	475,308	General Tax Rate Stabilization	4,901,627
Social and Economic Recovery Fund	\$1,000,000							
Provincial Municipal Modernizing Grant	475,308							
General Tax Rate Stabilization	4,901,627							

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE				
Reserve balance, January 1, 2020	139,770	Funding from this reserve fund is allocated for future Capital requirements of the trail systems. It will be necessary to build the reserve fund to a level which can support the continuing expansion and eventual replacement of the trail system. In 2019, \$17,198 was contributed to this reserve from the 2018 Lightfoot Trail Resurfacing project.				
Proposed Revenues						
Contribution from the 2020 Operating Budget	389,000					
Interest	3,900					
Total	392,900					
Proposed Expenditures		BUDGET COMMENT				
Contribution to the 2020 Capital Budget	150,000	The contribution to the 2020 Capital Budget is to finance: <table style="margin-left: 40px; margin-top: 10px;"> <tr> <td style="padding-left: 20px;">- Lightfoot Trail Resurfacing & Repair</td> <td style="text-align: right;">\$150,000</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;"><u>\$150,000</u></td> </tr> </table>	- Lightfoot Trail Resurfacing & Repair	\$150,000		<u>\$150,000</u>
- Lightfoot Trail Resurfacing & Repair	\$150,000					
	<u>\$150,000</u>					
Total	150,000					
Reserve balance, December 31, 2020	382,670					

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE										
Reserve balance, January 1, 2020	397,519	Provides for the replacement and purchase of buses and other major transit expenditures.										
Proposed Revenues												
Contribution from the 2020 Operating Budget	278,000											
Interest	5,700											
Total	283,700	BUDGET COMMENT										
Proposed Expenditures		The contribution to the 2020 Capital Budget is to finance: <table style="margin-left: 20px; width: 80%; border: none;"> <tr> <td>- New Transit Shelter Program</td> <td style="text-align: right;">\$54,000</td> </tr> <tr> <td>- Bicycle Racks on Transit Buses</td> <td style="text-align: right;">36,000</td> </tr> <tr> <td>- Smart Pay Transit Fare System</td> <td style="text-align: right;">200,000</td> </tr> <tr> <td>- Digital Communication Equipment Upgrade</td> <td style="text-align: right;">22,000</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$312,000</td> </tr> </table>	- New Transit Shelter Program	\$54,000	- Bicycle Racks on Transit Buses	36,000	- Smart Pay Transit Fare System	200,000	- Digital Communication Equipment Upgrade	22,000		\$312,000
- New Transit Shelter Program	\$54,000											
- Bicycle Racks on Transit Buses	36,000											
- Smart Pay Transit Fare System	200,000											
- Digital Communication Equipment Upgrade	22,000											
	\$312,000											
Contribution to the 2020 Capital Budget	312,000											
Total	312,000											
Reserve balance, December 31, 2020	369,219											

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	466,340	This fund receives grant revenue from the Province of Ontario under the Dedicated Gas Tax Funds for the Public Transportation Program. Receipts are allocated amongst municipalities with transit systems using a formula based on a combination of ridership and population.
Proposed Revenues		
Allocated Provincial Gas Tax	526,907	
Interest	6,800	
Total	533,707	BUDGET COMMENT
Proposed Expenditures		
Contribution to the Operating Budget	548,399	
Total	548,399	
Reserve balance, December 31, 2020	451,648	

2020 RESERVES AND RESERVE FUNDS BUDGET

Supplemental Approvals in 2019

Rexton Property Consulting	\$40,000
Total	<u>\$40,000</u>

Deficits from Capital Projects Closed in 2019

2011-12 - Memorial Ave - United to 12	\$393
2019 - Fleet additions	1,025
Total	<u>\$1,418</u>

Surpluses from Capital Projects Closed in 2019

2018 - WWTC Storage Building	\$38,450
2017 - Water Treatment System Rehab	4,103
2016 - Wastewater Effluent study	17,819
2018 - Water System Leak Detection	36,753
2017 - SCADA Master Plan	113,140
2017 - Water Distr. Upgrades - Mississauga St	6,961
2017 - Water Distr. Sample Stations	6,330
2017 - Water Distr. Flushing Stations	4,592
2017 - Dufferin St - Colborne St W. to Barrie Rd	17,723
2018 - Advanced Metering Infrastructure	119,196
2017 - SPS Rehab - Forest Ave N	254,578
2018 - WWTC System Rehabilitation	13,459
2019 - Annual Road Spot Repair	37,364
2018/19 - Monitoring Well Decommissioning	18,918
2018 - East St Construction	12,921
2017 - Queen St W Reconstruction	268,054
	<u>\$970,361</u>

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	26,223,680	Provides for replacement, construction and purchase of major waterworks and sanitary sewer structures and facilities. The funding is the net operating surplus from previous year's operations.
Proposed Revenues		See opposite page for a list of project that returned surpluses to the reserve or required additional funds.
Interest	425,000	
Contribution from the 2020 Operating Budget	8,611,183	The reserve provides a loan to General Operating for Technology projects and for the original construction of 2 Hunter Valley Road.
Total	9,036,183	BUDGET COMMENT
Proposed Expenditures		The contribution to the 2020 Capital Budget is to finance:
Contribution to the 2020 Capital Budget	4,642,000	<ul style="list-style-type: none"> - Fittons Road Pumping Station - Improved Access and Gas Detection System \$35,000 - Water Filtration Plant - Gate and Fencing 40,000 - LED Lighting Upgrades 119,000 - Front St. & Neywash St. from Colborne St. E. to Laclie St. 2,250,000 - Horne Business Park Expansion 135,000 - Bleeker St. Design and Reconstruction 250,000 - Digital Communication Equipment Upgrade 10,000 - Water System Financial Plan 40,000 - Water System Master Plan Update 23,000 - Water Filtration Plant Chlorine Room Rehabilitation 50,000 - Water and Wastewater Treatment Control System Rehabilitation 405,000 - Trunk Watermain Extension - Borland St. E. 125,000 - Water and Wastewater Facilities and Equipment Rehabilitation 760,000 - Sewage Pumping Station Rehabilitation - Bayview Drive 150,000 - Collection / Distribution System Rehabilitation 250,000
Total	4,642,000	<u><u>\$4,642,000</u></u>
Reserve balance, December 31, 2020	30,617,863	

CITY OF ORILLIA
2020 RESERVES AND RESERVE FUNDS BUDGET

	PROPOSED ACTIVITY	PURPOSE
Reserve balance, January 1, 2020	48,732	In each year, the balance of unspent donations to the Youth Centre are contributed to this reserve. Balances in the reserve will be used for programming and special projects in future years.
Proposed Revenues Interest	700	
Total	700	BUDGET COMMENT
Proposed Expenditures		
Total	0	
Reserve balance, December 31, 2020	49,432	

**CITY OF ORILLIA
CAPITAL PROGRAM
2020**

(Thousands of dollars)

PROJECT	PAGE	2020	RESERVES FUNDS	DEVELOPMENT CHARGES	2020 CAPITAL TAX LEVY	EXTERNAL
CORPORATE SERVICES						
CORPORATE COMMUNICATIONS AND TOURISM						
Highway 11 Gateway Signage	1	350			350	
Secondary Entrance Signs	77	100			100	
HUMAN RESOURCES						
Payroll Processes/Timesheets	2	29			29	
Recruitment Software	3	16			16	
IT						
Citizen Self Service Portal Infrastructure Assessment	4	70			70	
Smarter City Initiative - Phase 2	78	40			40	
FACILITIES AND SPECIAL PROJECTS						
Fittons Road Pumping Station-Improved Access and Gas Detection System	5	35	35			Water and Wastewater Reserve
30 Peter Street (OMAH) - Brick and Window Repairs	6	200			200	
Water Filtration Plant -Replace Broken Gate and Add Fencing	7	40	40			Water and Wastewater Reserve
2 Hunter Valley Road (Nordia) - HVAC Units and BAS Replacement	8	100	100			2 Hunter Valley Road Reserve
LED Lighting Upgrade - Various Locations	9	340	274		66	Water and Wastewater Reserve-119/City Centre Reserve 70/Major Facilities Capital Maintenance Reserve 85
City Centre - Heat Pump Replacement	10	32	32			City Centre Reserve
Fire Station #1 - Additional Cooling for SCBA Repair Room	11	18	18			Major Facilities Capital Maintenance Reserve
Library - Exterior Stone Repair	12	30	30			Major Facilities Capital Maintenance Reserve
Library - Flooring Replacement	13	270	270			Major Facilities Capital Maintenance Reserve
DEVELOPMENT SERVICES AND ENGINEERING						
- ENGINEERING						
Reconstruction of Front St & Neywash St from Colborne St E to Laclie St	14	9,500	4,818	220		4,462 Federal Gas Tax 3,162 / Roads 1,068 / Water and Wastewater 2,250 / Major Capital Facilities 900 Stormwater Reserve 600 / Ontario Community Infrastructure Fund (Storm Water) 1,300
Colborne Street E. - Survey, Legal Services and Due Diligence	15	50	50			Major Capital Facilities Reserve
Horne Business Park Expansion	16	2,820	2,820			Land Acquisition Reserve 2,485/Water and Wastewater Reserve 135/Landfill Closure/Post Closure Reserve 200
Annual Road Resurfacing Program	17	720	240			480 Roads Reserve 240 / Ontario Community Infrastructure Fund (Roads) 480
Annual Sidewalk Program	18	459	141		318	Roads Reserve
Pedestrian Crossover - Mississauga St W at O'Brien St	19	25	25			Roads Reserve
Survey Equipment - GPS Unit	20	40			40	
Traffic Monitoring Equipment Update	21	15	15			Roads Reserve
Audible Pedestrian Signal Upgrades (various intersections)	22	40	40			Roads Reserve
Road Reconstruction - Bleeker St. Design and Reconstruction	23	1,000	250			750 Water and Wastewater Reserve 250 / OCIF (Storm Water) 300 / Federal Gas Tax Reserve 450
Active Transportation	24	16	16			Roads Reserve

**CITY OF ORILLIA
CAPITAL PROGRAM
2020**

(Thousands of dollars)

PROJECT	PAGE	2020	RESERVES FUNDS	DEVELOPMENT CHARGES	2020 CAPITAL TAX LEVY	EXTERNAL
- PARKING						
Replace Pay and Display Parking Kiosks	25	20	20			Parking Reserve
Municipal Parking Lot Garden Renovation and Refresh	26	30	30			Parking Reserve
Municipal Parking Lot Structural Update	27	50	50			Parking Reserve
- TRANSIT						
New Transit Shelter Program	28	54	54			Transit Equipment Reserve
Bicycle Racks on Transit Buses	29	36	36			Transit Equipment Reserve
Smart Pay Transit Fare System	30	200	200			Transit Equipment Reserve
- PLANNING						
Technical Land Evaluation	31	200		180	20	
Community Benefits Charge Strategy and By-law	32	70		63	7	
ENVIRONMENTAL SERVICES AND OPERATIONS						
255 West Street South - On/Off Site Monitoring & Maintenance	33	330	330			Major Capital Facilities Reserve
Environmental Monitoring Program - Waterfront Properties	34	50			50	
Waste Diversion Site Capping	35	3,400	3,400			Major Capital Facilities 2,458 / Landfill Closure/Post Closure Reserve 942
Waste Diversion Site Landfill Gas Assessment	36	20			20	
Fleet Additions	37	500		442	58	
Traffic Controller Upgrade Program	38	180	180			Roads Reserve
Fleet Replacement	39	1,200	1,200			Equipment Reserve
Digital Communication Equipment Upgrades	40	51	32		19	Water and Wastewater Reserve 10 / Transit Reserve 22
Waste Diversion Site Soil Management	41	30	30			Landfill Closure/Post Closure Reserve
Annual Road Spot Repair Program	42	40			40	
Streetlight Upgrade - LED and Smart Lighting Controls	80	2,400				2,400 External Debit
- WATER / WASTEWATER						
Water System Financial Plan	43	40	40			Water and Wastewater Reserve
Water System Master Plan Update	44	150	23	127		Water and Wastewater Reserve
Water Filtration Plant Chlorine Room Rehabilitation	45	50	50			Water and Wastewater Reserve
Water and Wastewater Treatment Control System Rehabilitation	46	405	405			Water and Wastewater Reserve
Trunk Watermain Extension - Borland St. E.	47	125	125			Water and Wastewater Reserve
Water and Wastewater Facilities and Equipment Rehabilitation	48	760	760			Water and Wastewater Reserve
Sewage Pumping Station Rehabilitation - Bayview Drive	49	150	150			Water and Wastewater Reserve
Collection / Distribution System Rehabilitation	50	250	250			Water and Wastewater Reserve
- STORMWATER						
Stormwater Master Plan Update	51	150	15	135		Stormwater Reserve
Stormwater Rehabilitation Program	52	225	225			Stormwater Reserve

**CITY OF ORILLIA
CAPITAL PROGRAM
2020**

(Thousands of dollars)

PROJECT	PAGE	2020	RESERVES FUNDS	DEVELOPMENT CHARGES	2020 CAPITAL TAX LEVY	EXTERNAL
FIRE						
Uninterrupted Power Supply (UPS) Battery Replacement	53	10	10			Fire Equipment Reserve
Positive Pressure Ventilation Fans Replacement	54	20	20			Fire Equipment Reserve
Portable Gas Detection Equipment Replacement	55	20	20			Fire Equipment Reserve
LIBRARY						
Pay Equity Plan	56	10			10	
Service Review - Library	81	45			0	45 Provincial Service Delivery and Efficiency Grant
PARKS, RECREATION AND CULTURE						
Couchiching Beach Park Washroom Sewage Pump Replacement	57	50			50	
Port of Orillia - Breakwall Lighting	58	50	50			Marina Reserve
Playground Replacement Victoria Park and West Ridge Park	59	240	240			Park Equipment Reserve
City Woodlot and Emerald Ash Borer Management Plan	60	75			75	
Barnfield Point Recreation Centre Maintenance Upgrades	61	85	85			Barnfield Point Recreation Centre Reserve
Rotary Aqua Theatre Improvements	62	200	200			Park Development Reserve
Lightfoot Trail Resurfacing & Repair	63	150	150			Trail Reserve
Atherley Narrows Swing Bridge Removal & Historic Documentation	64	200	200			Major Capital Facilities Reserve
Homewood Park Roof Replacement - Pavilion and Washroom	65	25			25	
J.B. Tudhope Memorial Park Improvements	66	130	110			20 Park Development Reserve
Orillia Opera House West/Mississauga St. Corner Improvements	67	25	23			2 Opera House Restoration Reserve
Brian Orser Arena Renovation Design and Documentation	68	190	190			Major Facilities Capital Maintenance Reserve
Leacock Museum Basement Waterproofing	69	35	35			Leacock Home Reserve
Rotary Place Maintenance Program - HVAC and BAS Retrofit	70	160	160			Major Facilities Capital Maintenance Reserve
Leacock Home - Swanmore Hall HVAC Upgrades	71	20	20			Leacock Home Reserve
Rotary Place Orillia Room Floor Refinishing	72	25	25			Major Facilities Capital Maintenance Reserve
Couchiching Beach Park Swim Dock & Ladder Replacement	73	20			20	
Orillia Opera House Technical Theatre Equipment Upgrades	74	25	25			Opera House Restoration Reserve
Barnfield Point Recreation Centre Furniture Replacement	75	15	15			Barnfield Point Recreation Centre Reserve
Park Signage Program	76	30			30	
West Orillia Sports Complex Tennis Court Resurfacing	84	50			50	
Park and Athletic Field Fencing Upgrades	89	50			50	
Foundry Park	90	290	290			Major Capital Facilities Reserve
Orillia Recreation Centre - Solar Panels	91	240	30			210 Major Capital Facilities Reserve
MAYORS OFFICE						
Crime Prevention and Detection Initiative	92	100			100	
NEW ITEM ADDED AT BUDGET COMMITTEE						
Contribution to Major Capital Facilities Reserve	NEW-1	147			147	
TOTAL		30,253	18,717	1,167	2,000	8,369