



THE CORPORATION OF THE TOWN OF AMHERSTBURG

OFFICE OF CORPORATE SERVICES

MISSION STATEMENT: *Committed to delivering cost-effective and efficient services for the residents of the Town of Amherstburg with a view to improve and enhance their quality of life.*

Author's Name: Justin Rousseau	Report Date: December 1, 2017
Author's Phone: 519 736-0012 ext. 2259	Date to Council: December 11, 2017
Author's E-mail: jrousseau@amherstburg.ca	Resolution #: NA

To: Mayor and Members of Town Council

Subject: 2018 Final Approved Budget

1. **RECOMMENDATION:**

It is recommended that:

1. The report from the Director of Corporate Services/Treasurer, dated December 1, 2017, regarding 2018 Final Approved Budget **BE RECEIVED**;
2. A municipal tax increase of 0.83 % **BE APPROVED**;
3. The 2017 Town Gross Operating Budget of \$26,888,488 and a net tax levy of \$20,743,562 excluding funding for Rose City Gymnastics within the Budget Document **BE APPROVED**;
4. Funding for Rose City Gymnastics within the Budget Document **BE APPROVED**;
5. The 2018 Town Gross Capital Budget of \$5,062,130 (as can be seen in the appendices) excluding funding for the Belle Vue House **BE APPROVED** and **FUNDED** from:
 - a. \$1,000,000 - 2018 Gas Tax
 - b. \$1,142,316 - Ontario Community Infrastructure Fund
 - c. \$1,720,000 - Tax Levy through Operations
 - d. \$149,630 - Police Operations
 - e. \$75,000- Fleet Reserve Transfer
 - f. \$50,000- LED Reserve Transfer
 - g. \$50,000- AODA Reserve Transfer

- h. \$15,000- Economic Development Reserve
- i. \$56,184- Working Capital Reserve
- j. \$402,000- Capital Reserve Levy
- k. \$402,000- Capital Replacement Levy

- 6. Funding for the Belle Vue House within the 2018 Capital Budget **BE APPROVED**;
- 7. A pre-commitment of \$300,000 to the 2019 Town Capital Budget **BE APPROVED** for reconstruction of Creek Road;
- 8. A pre-commitment of \$75,000 to the 2019-2021 Town Capital Budget **BE APPROVED** for Water Rescue Equipment;
- 9. A pre-commitment of \$72,000 to the 2019-2022 Town Capital Budget **BE APPROVED** for a Fire Training Simulator;
- 10. The Director of Corporate Services/Treasurer **BE AUTHORIZED** to make the necessary transfers to fund capital projects as required from operations and reserves as per the 2018 Capital Budget;
- 11. The Director of Corporate Services/Treasurer **BE AUTHORIZED** to transfer the funds collected from the 2.75% Capital Replacement Levy to the Capital Replacement Reserve; and,
- 12. The Director of Corporate Services/Treasurer **BE AUTHORIZED** to transfer the funds collected from the 2.75% Capital Reserve Levy to the Capital Reserve.

2. BACKGROUND:

On September 25, 2017, Council approved the 2018 Budget Direction Report which stated the following:

- 1. The report from the Director of Corporate Services/Treasurer dated, September 12, 2017, Regarding 2018 Budget Direction **BE RECEIVED**;
- 2. Administration **BE DIRECTED** to prepare a 2018 draft budget, to include up to a 2% increase to the general tax rate.

The Time Table was approved as follows:

Council Consultation	September 25, 2017
Budget Preparation by Administration	August, September and October
Budget Tabled to Council	November 6, 2017
Council Review	Weeks of November 6, 13 & 20
Public Information Session	November 18,2017
Budget Deliberations	November 28 – November 30
Budget Adoption	December 11,2017

3. DISCUSSION:

Subsequent to public consultation and after multiple budget deliberation meetings on the 2018 operating and capital budget, Council agreed in principle on November 29, 2017 to a 0.83% municipal tax rate increase and the increase of .75% to both the Capital Replacement Levy and Capital Reserve Levy to a rate of 2.75% respectively.

4. RISK ANALYSIS:

The 2018 Capital Budget highlights a significant infrastructure funding gap. This gap will continue to grow in the future and the future capital needs of the Town will continue to rise over time. In light of the infrastructure gap, Council has increased and continue to maintain the capital related levies that will assist the Town in mitigating the financial resource risk. It is important to note that this risk increases when senior levels of government funding or programs are not available to assist municipalities in repairing or replacing existing infrastructure. In an effort to mitigate risk and litigation for the Town, Administration develops the capital budget on a priority basis however Council may be required to reprioritize capital works in order to address repairs that are emergency in nature.

5. FINANCIAL MATTERS:

The net municipal tax levy of \$20,743,562 represents a 0.83% increase to the municipal tax rate. The following chart illustrates the financial impact for a single family residential unit with as assessed value of \$200,000. The chart also illustrates the anticipated tax bill based on the estimated County and School Board Rates.

Average Calculation	Rate	2017	2018	Change	Percentage
RATES					
Mill Rate		0.0092140	0.0092096	0.0000044	0.83%
Capital Replacement Levy		0.0001843	0.000255	0.0000707	0.75%
Capital Reserve Levy		0.0001843	0.000255	0.0000707	0.75%
County(Estimated 1.5% Increase)		0.0046956	0.0047660	0.0000704	1.50%
School Boards (Estimated 1% Decrease)		0.001790	0.0017721	(0.0000179)	(1.00%)
DOLLARS					
Municipal Taxes (\$200,000 assessed value)		\$1,824.81	\$1,858.13	\$15.32	0.83%
Capital Replacement Levy		\$36.86	\$51.10	\$14.24	0.75%
Capital Reserve Levy		<u>\$36.86</u>	<u>\$51.10</u>	<u>\$14.24</u>	<u>0.75%</u>
Total Municipal Bill With Levies		\$1,916.52	\$1,960.33	\$43.81	2.29%
County (Estimated)		\$939.12	\$953.21	\$14.09	1.50%
School Boards (Estimated)		\$358.00	\$354.42	\$(3.58)	(1.00%)
Total Tax Bill		\$3,213.64	\$3,267.95	\$54.31	1.69%

Final and total tax bills for residents cannot be finalized until the County and Education have finalized their rates. When this is complete, Administration will prepare the By-law to adopt the 2017 assessments on which the taxes will be levied.

6. CONSULTATIONS:

All managers and directors in the Town were consulted in preparing the 2018 operating and capital budget.

7. **CONCLUSION:**

The 2018 operating and capital budgets have been agreed to, in principle, by Council. This report serves to formalize the approval.



Justin Rousseau
Director of Corporate Services/Treasurer

JR

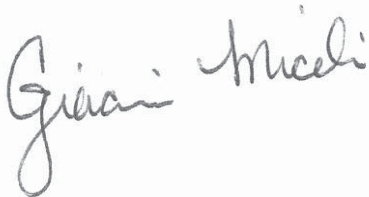
Report Approval Details

Document Title:	2018 Budget.docx
Attachments:	- Budget 2018.pdf
Final Approval Date:	Dec 6, 2017

This report and all of its attachments were approved and signed as outlined below:



Mark Galvin - Dec 6, 2017 - 12:28 PM



John Miceli - Dec 6, 2017 - 12:40 PM



Tammy Fowkes - Dec 6, 2017 - 4:06 PM

**TOWN OF AMHERSTBURG
SUMMARY OF OPERATING EXPENSES ON TAX LEVY
2018 BUDGET**

DEPARTMENT	2017 Budget Reclass	2018 Budget	Budget Increase/(Decrease) 2017 to 2018
<u>Division</u>			
COUNCIL	226,912	273,335	46,423
Grants and Waivers	34,250	235,997	201,747
CAO OFFICE	450,968	519,516	68,548
CLERK & RISK MANAGEMENT	1,138,675	1,193,579	54,904
Crossing Guards	61,381	66,112	4,731
FIRE	1,620,205	1,919,074	298,869
CORPORATE SERVICES			
Financial Services	1,125,110	1,289,696	164,586
Information Technology (Includes GIS)	979,828	892,494	(87,334)
Human Resources	396,697	406,021	9,324
Retiree Benefits	382,727	382,727	-
PLANNING, DEVELOPMENT & LEGISLATIVE SERVICES			
Licensing and Enforcement	340,621	399,058	58,437
Planning and Legislative Services	689,337	689,601	264
Building	277,994	353,000	75,006
PARKS, FACILITIES, RECREATION AND CULTURE			
Libro Centre	1,607,698	1,964,598	356,900
Facilities	615,200	701,894	86,694
Parks	1,161,840	983,381	(178,459)
Recreation	691,387	667,061	(24,326)
Tourism and Culture	332,841	436,453	103,612
ENGINEERING & PUBLIC WORKS			
Public Works	2,680,561	2,741,800	61,239
Environmental Services	1,247,120	1,247,120	-
POLICE	5,964,813	5,888,015	(76,798)
GLOBAL EXPENSES	670,525	609,210	(61,315)
Subtotals	22,696,690	23,859,740	1,163,050
DEBT PRINCIPAL AND INTEREST	1,372,735	1,308,748	(63,987)
TOTAL OPERATING EXPENSES ON TAX LEVY	24,069,425	25,168,488	1,099,063
NET CAPITAL EXPENDITURES	1,705,000	1,720,000	15,000
TRANSFER OF CAPITAL LEVIES TO RESERVES	804,320	1,154,064	349,744
	<u>26,578,745</u>	<u>28,042,552</u>	<u>1,463,807</u>

**TOWN OF AMHERSTBURG
SUMMARY OF REVENUES
2018 BUDGET**

	2017 Budget Reclass	2018 Budget	Budget (Increase)/Decrease 2017 to 2018
DEPARTMENT			
<u>Division</u>			
CLERKS	(7,000)	(7,000)	-
FINANCIAL SERVICES	(43,000)	(43,000)	-
FIRE	(29,000)	(39,000)	(10,000)
PLANNING, DEVELOPMENT & LEGISLATIVE SERVICES			
Licensing and Enforcement (Previously By-Law)	(58,600)	(72,800)	(14,200)
Planning	(70,000)	(94,725)	(24,725)
Building	(288,000)	(353,000)	(65,000)
PARKS, FACILITIES, RECREATION AND CULTURE			
Libro Centre	(712,000)	(758,750)	(46,750)
Facilities	(101,278)	(300,180)	(198,902)
Parks	(7,000)	(7,000)	-
Recreation Services	(363,718)	(348,868)	14,850
Tourism and Culture	(39,000)	(42,000)	(3,000)
ENGINEERING AND PUBLIC WORKS			
Public Works	(512,187)	(534,869)	(22,682)
POLICE	(361,797)	(416,797)	(55,000)
NON-DEPARTMENTAL	(2,806,898)	(2,859,999)	(53,101)
TOTAL NON TAX REVENUES	(5,399,478)	(5,877,988)	(478,510)
LOCAL IMPROVEMENTS	(46,938)	(46,938)	-
SUPPLEMENTARY TAXES	(220,000)	(220,000)	-
CAPITAL LEVIES	(804,320)	(1,154,064)	(349,744)
TAXES LEVIED	(20,108,009)	(20,743,562)	(635,553)
TOTAL REVENUE	(26,578,745)	(28,042,552)	(1,463,807)

**TOWN OF AMHERSTBURG
TAX RATE CALCULATION
2018 Budget**

	Final 2017 Budget				2018 Budget				Increase
Budgeted Operating Expenditures	22,696,690				23,859,740				
Capital Expenditures	8,253,581				5,062,130				
Contributions to Capital Reserves	-								
Debt Principle and Interest Payments	1,372,735				1,308,748				
Total General Rated Expenditures	32,323,006				30,230,618				
Less:									
Capital Reserve Contributions	917,576				1,199,814				
New Long Term Capital Financing	1,624,800								
Capital Contributions from Others	4,006,205				2,142,316				
Supplementary Revenues	220,000				220,000				
Non Tax Revenues	5,399,478				5,877,988				
Local Improvements	46,938				46,938				
Subtotal	12,214,997				9,487,056				
Total Collectable (through tax rates)	20,108,009				20,743,562				
Tax Rate Calculation Data:									
Taxable Assessment as provided by MPAC	2,226,860,874				2,291,397,102	2.37% Growth Estimated on 2017 Roll Return			
Weighted Assessment (calculated using tax ratios provided by the County of Essex)	2,182,323,657				2,232,737,336				
Average Tax Rate Calculation	0.0092140				0.0092906				0.83%
Total Collectable (through tax rates)/ Weighted Assessment									Municipal Tax Rate
Total Municipal Taxes on a Single Family Residential Unit with an assessed value of \$200,000	1,842.81				1,858.13				15.32
Capital Replacement Levy	0.0001843	2%	36.86		0.000255	2.75%	51.10		
Capital Reserve Levy	0.0001843	2%	36.86		0.000255	2.75%	51.10		
Total Municipal Levies on a Single Family Residential Unit with an assessed value of \$ 200,000			73.71				102.20	28.49	
Municipal Tax Bill with Levies	1,916.52						1,960.33	43.81 2.29%	
									Municipal Tax Rate & Levies
County	0.0046956				0.0047660				Projected Increase of 1.5%
Education	0.0017900				0.0017721				Projected Decrease of 1%
County	939.12				953.21				14.09 1.50%
Education	358.00				354.42				(3.58) -1.00%
Total Tax Bill including Levies	3,213.64				3,267.95				54.31 1.69%
Funds Raised By Capital Replacement Levy					570,447.96				
Funds Raised By Capital Reserve Levy					570,447.96				
					<u>1,140,895.93</u>				

Notes:

The levies being proposed as part of this budget would be shown as separate line items on tax bills.

Levies would not be blended in with the proposed tax rate.

The Capital Replacement Levy would be for the purpose of addressing the infrastructure funding gap that exists in our municipality. (This gap will be addressed in more detail when the capital budget is presented).

The Capital Reserve Levy would be to build cash reserves to help mitigate the Town's need for future long term debt.

TOWN OF AMHERSTBURG
COUNCIL & COMMITTEES
2018 BUDGET

	2017 Budget Reclass	2018 Budget	Budget Increase/(Decrease) 2017 to 2018
EXPENSES:			
Salaries and Wages:			
10-5-1001010-0101 Salaries - Council	127,465	165,901	38,436
10-5-1001011-0146 Salaries - Per Diem Mayor	2,500	2,500	-
10-5-1001012-0146 Salaries - Per Diem Deputy Mayor	2,500	2,500	-
10-5-1001013-0146 Salaries - Per Diem Coun. 1	2,500	2,500	-
10-5-1001014-0146 Salaries - Per Diem Coun. 2	2,500	2,500	-
10-5-1001016-0146 Salaries - Per Diem Coun. 3	2,500	2,500	-
10-5-1001017-0146 Salaries - Per Diem Coun. 4	2,500	2,500	-
10-5-1001018-0146 Salaries - Per Diem Coun. 5	2,500	2,500	-
Total Salaries and Wages - Council	144,965	183,401	38,436
Fringe Benefits:			
Total Fringe Benefits - Council	14,622	17,709	3,087
General Expenses:			
10-5-1001010-0340 Public Receptions, Etc...	2,500	2,500	-
10-5-1001011-0340 Public Receptions - Mayor	500	500	-
10-5-1001012-0340 Public Receptions - Deputy Mayor	500	500	-
10-5-1001013-0340 Public Receptions - Councillor Lavigne	500	500	-
10-5-1001014-0340 Public Receptions - Councillor Courtney	500	500	-
10-5-1001016-0340 Public Receptions - Councillor Pouget	500	500	-
10-5-1001017-0340 Public Receptions - Councillor Meloche	500	500	-
10-5-1001018-0340 Public Receptions - Councillor Fryer	500	500	-
10-5-1001010-0301 Council - Office Supplies	500	500	-
10-5-1001010-0345 Council - Cell Phone	800	800	-
10-5-1001010-0351 Council - General Training	2,000	2,000	-
10-5-1001011-0351 Conventions and Seminars - Mayor	3,000	3,000	-
10-5-1001012-0351 Conventions and Seminars - Deputy Mayor	2,500	2,500	-
10-5-1001013-0351 Conventions and Seminars - Councillor Lavigne	2,500	2,500	-
10-5-1001014-0351 Conventions and Seminars - Councillor Courtney	2,500	2,500	-
10-5-1001016-0351 Conventions and Seminars - Councillor Pouget	2,500	2,500	-
10-5-1001017-0351 Conventions and Seminars - Councillor Meloche	2,500	2,500	-
10-5-1001018-0351 Conventions and Seminars - Councillor Fryer	2,500	2,500	-
10-5-1001011-0140 Communication Allowance - Mayor	1,500	1,500	-
10-5-1001012-0140 Communication Allowance - Deputy Mayor	1,500	1,500	-
10-5-1001013-0140 Communication Allowance - Councillor Lavigne	1,500	1,500	-
10-5-1001014-0140 Communication Allowance - Councillor Courtney	1,500	1,500	-
10-5-1001016-0140 Communication Allowance - Councillor Pouget	1,500	1,500	-
10-5-1001017-0140 Communication Allowance - Councillor Meloche	1,500	1,500	-
10-5-1001018-0140 Communication Allowance - Councillor Fryer	1,500	1,500	-
Total General Expenses - Council	37,800	37,800	-
Other Expenses:			
10-5-1001010-0325 Legal Fees - Council	1,200	1,200	-
NEW Council Meeting Expenses	2,000	2,000	-
10-5-1001010-0348 Donations	2,000	2,000	-
Total General Expenses - Council	5,200	5,200	-
Committees:			
10-5-1001020-0150 Committee Honorarium - AAAC	1,500	1,500	-
10-5-7037630-0368 Heritage Committee	6,600	10,000	3,400
10-5-8010000-0150 Committee of Adjustment - honorarium	3,875	3,875	-
10-5-1002000-0150 Committees Per Diems	4,500	4,500	-
10-5-1002000-0560 Fence Viewer Committee	-	-	-
10-5-1002000-0561 Livestock Valuer Committee	250	250	-
10-5-1002000-0562 Parks & Recreation Advisory Committee	1,500	4,500	3,000
10-5-1002000-0563 Recreation and Culture Committee	1,500	-	(1,500)
10-5-1002000-0564 Economic Development Advisory committee	1,500	1,500	-
10-5-1002000-0565 Drainage Board	2,100	2,100	-
10-5-1002000-0360 Committee Meetings - Sundries	1,000	1,000	-
Total Committees' Expenses - Clerk	24,325	29,225	4,900
Total Expenses - Council & Committees	226,912	273,335	46,423

Departmental Budget

The Corporation of The Town Of Amherstburg

TOWN OF AMHERSTBURG
GRANTS & WAIVERS
2018 BUDGET

	2017 Budget Reclass	2018 Budget	Budget Increase/(Decrease) 2017 to 2018
EXPENSES:			
10-5-1001020-0353 Grants to Organizations	34,250	33,595	(655)
NEW Grants for Community Rentals		196,402	196,402
NEW Waiver of Fees		6,000	6,000
Total Expenses	34,250	235,997	201,747

Departmental Budget

The Corporation of The Town Of Amherstburg

TOWN OF AMHERSTBURG
 CAO DEPARTMENT
 2018 BUDGET

	2017 Budget Reclass	2018 Budget	Budget Increase/(Decrease) 2017 to 2018
EXPENSES:			
Salaries and Wages:			
10-5-1001023-0101 Salaries - Full Time	252,294	279,950	27,656
10-5-1001023-0112 Salaries - Part Time	25,762	33,041	7,279
Total Salaries and Wages - CAO	278,056	312,991	34,935
Fringe Benefits:			
Total Fringe Benefits - CAO	79,612	84,925	5,313
General Expenses:			
10-5-1001023-0251 Subscriptions and Publications	800	800	-
10-5-1001023-0301 Office Supplies	4,000	4,000	-
10-5-1001023-0327 Professional Fees	70,000	95,000	25,000
10-5-1001023-0342 Meeting Expenses	1,500	4,800	3,300
10-5-1001023-0345 Cell phones	3,000	3,000	-
10-5-1001023-0350 Memberships	8,000	8,000	-
10-5-1001023-0351 Training and Professional Development	6,000	6,000	-
Total General Expenses - CAO	93,300	121,600	28,300
Total Expenses - CAO Department	450,968	519,516	68,548

TOWN OF AMHERSTBURG
CLERK & RISK MANAGEMENT DIVISION
2018 BUDGET

	2017 Budget Reclass	2018 Budget	Budget Increase/(Decrease) 2017 to 2018
REVENUE:			
10-4-1001020-2163 Insurance Proceeds - Admin	(6,000)	(6,000)	-
10-4-1001020-1015 Administrative Charges	(1,000)	(1,000)	-
Total Revenue - Clerk Division	(7,000)	(7,000)	-
Salaries and Wages:			
10-5-1001022-0101 Salaries - Full Time	211,049	224,514	13,465
NEW Salaries - Contract		34,654	34,654
NEW Salaries- Part Time		-	-
10-5-1001022-0102 Salaries - Overtime	5,000	5,000	-
Total Salaries and Wages - Clerk	216,049	264,167	48,118
Fringe Benefits:			
Total Fringe Benefits - Clerk	75,876	82,662	6,786
General Expenses:			
10-5-1001022-0251 Subscriptions & Publications	500	500	-
10-5-1001020-0314 General Insurance	635,000	635,000	-
10-5-1001020-0507 Claims Cost		-	-
10-5-1001022-0301 Office Supplies	3,500	3,500	-
10-5-1001022-0327 Professional Fees	20,000	20,000	-
10-5-1001022-0345 Cell Phones	1,500	1,500	-
10-5-1001022-0350 Memberships	750	750	-
10-5-1001022-0351 Training and Professional Development	14,000	14,000	-
10-5-1001022-0352 Travel & Mileage	-	-	-
10-5-1001022-0402 Vehicle and Equipment Maintenance	1,500	1,500	-
10-5-1001029-0317 Records Management	10,000	10,000	-
Total General Expenses - Clerk	686,750	686,750	-
Reserve Transfers:			
10-5-1001020-2016 Insurance Reserve	50,000	50,000	-
10-5-1001020-2021 Risk Management Reserve	25,000	25,000	-
10-5-1001020-2022 AODA Compliance	50,000	50,000	-
10-5-1001022-2002 Election Reserve	35,000	35,000	-
10-5-1001022-2016 Insurance Reserve - Insurance claims	-	-	-
Total Reserve Transfers - Clerk	160,000	160,000	-
Total Expenses - Clerk Division	1,138,675	1,193,579	54,904
Net - (Surplus)/Deficit	1,131,675	1,186,579	54,904
CROSSING GUARDS			
EXPENSES:			
10-5-3250000-0116 Salaries - Crossing Guards	54,387	58,094	3,707
Total Fringe Benefits	5,294	6,318	1,024
10-5-3250000-0252 Uniforms	1,500	1,500	-
10-5-3250000-0307 Advertising	200	200	-
Total Expenses - Crossing Guards	61,381	66,112	4,731

TOWN OF AMHERSTBURG
FIRE DIVISION
2018 BUDGET

	2017 Budget Reclass	2018 Budget	Budget Increase/(Decrease) 2017 to 2018
REVENUE:			
10-4-2010000-0700	Fire Grant For Defibrulators	(3,000)	(3,000)
10-4-2010000-1020	Fire Reports	(1,000)	(1,000)
10-4-2010000-6540	Fire - User fee & Other Revenue	-	(10,000)
10-4-2010000-0800	Emergency Operations Centre Grant	(25,000)	(25,000)
Total Revenues - Fire	(29,000)	(39,000)	10,000
EXPENSES:			
Salaries and Wages:			
10-5-2010000-0101	Salaries - Full Time	638,172	756,350
10-5-2010000-0102	Salaries - Overtime	10,000	49,525
10-5-2010000-0105	Salaries - STD/LTD Credit	-	-
10-5-2010000-0112	Salaries - Volunteer Training	-	168,500
10-5-2010000-0120	Salaries - Volunteer Response	235,118	285,118
Total Salaries and Wages - Fire	883,290	1,259,493	376,203
Fringe Benefits:			
Total Fringe Benefits - Fire	236,515	226,996	(9,519)
General Expenses:			
10-5-2010000-0251	Fire Prevention	11,000	12,000
10-5-2010000-0252	Uniforms	10,000	15,000
10-5-2010000-0254	Fire Fighter Training	129,000	7,000
10-5-2010000-0301	Office Supplies	1,500	1,500
10-5-2010000-0307	Advertising	1,000	6,000
10-5-2010000-0318	Janitorial	5,000	5,000
10-5-2010000-0324	Dispatching	39,000	41,185
10-5-2010000-0340	Receptions and Awards	4,000	4,000
10-5-2010000-0345	Cell Phone	2,200	2,200
10-5-2010000-0350	Memberships	1,000	10,000
10-5-2010000-0351	Training and Professional Development	6,000	10,000
10-5-2010000-0352	Travel and Mileage	-	-
10-5-2010000-0360	OFM Investigation	700	700
10-5-2010000-0800	EOC Spending	40,000	40,000
Total General Expenses - Fire	250,400	154,585	(95,815)
Equipment and Vehicle:			
10-5-2010000-0319	Radio Maintenance	50,000	50,000
10-5-2010000-0402	Vehicle and Equipment Maintenance	70,000	70,000
10-5-2010000-0420	Fire Fighting Equipment	70,000	70,000
10-5-2010000-0424	Communication Equipment	10,000	10,000
Total Equipment and Vehicle - Fire	200,000	200,000	-
Reserve Transfers:			
10-5-2010000-2002	Fire Reserve	50,000	53,000
NEW	WSIB Presumptive Legislation Reserve	-	25,000
		50,000	78,000
Total Expenses - Fire Division	1,620,205	1,919,074	298,869
Net - (Surplus)/Deficit	1,591,205	1,880,074	288,869

**TOWN OF AMHERSTBURG
HUMAN RESOURCES & RETIREE BENEFITS DEPARTMENT
2018 BUDGET**

	2017 Budget Reclass	2018 Budget	Budget Increase/(Decrease) 2017 to 2018
EXPENSES:			
Salaries and Wages:			
10-5-1001024-0101 Salaries - Full Time	176,486	190,428	13,942
10-5-1001024-0107 Salaries - Temporary Personnel	81,120	73,276	(7,844)
Total Salaries and Wages - Human Resources	257,606	263,704	6,098
Fringe Benefits:			
Total Fringe Benefits - Human Resources	66,191	69,417	3,226
General Expenses:			
10-5-1001024-0240 Employee Recognition	10,000	10,000	-
10-5-1001024-0249 Corporate Training	12,000	12,000	-
10-5-1001024-0250 Health and Safety	20,000	20,000	-
10-5-1001024-0301 Office Supplies	1,000	1,000	-
10-5-1001024-0327 Professional Fees	22,000	22,000	-
10-5-1001024-0342 Meeting Expenses	1,000	1,000	-
10-5-1001024-0345 Cell Phone	1,300	1,300	-
10-5-1001024-0350 Memberships	600	600	-
10-5-1001024-0351 Training and Professional Development	5,000	5,000	-
Total General Expenses - Human Resources	72,900	72,900	-
Total Expenses - Human Resources Department	396,697	406,021	9,324
RETIREE BENEFITS			
EXPENSES:			
10-5-1001020-0206 Benefits - Administrative Retirees	73,171	73,171	-
10-5-2010000-0206 Benefits - Fire Retiree Benefits	24,967	24,967	-
10-5-2020000-0206 Benefits - Police Retiree Benefits	130,089	130,089	-
10-5-8010000-0206 Benefits - Development Services Retirees	13,967	13,967	-
10-5-3010000-0206 Benefits - Public Works Retirees	119,212	119,212	-
10-5-7017300-0206 Benefits - Arena Retirees	21,321	21,321	-
Total Expenses - Retiree Benefits	382,727	382,727	-

Departmental Budget

The Corporation of The Town Of Amherstburg

**TOWN OF AMHERSTBURG
FINANCIAL SERVICES DEPARTMENT
2018 BUDGET**

	2017 Budget Reclass	2018 Budget	Budget Increase/(Decrease) 2017 to 2018
REVENUE:			
10-4-1001021-1010 Tax Certificates	(35,000)	(35,000)	-
10-4-1001021-1015 Administrative Charges	(8,000)	(8,000)	-
Total Revenue- Financial Services Department	(43,000)	(43,000)	-
EXPENSES:			
Salaries and Wages:			
10-5-1001021-0101 Salaries - Full Time	744,579	869,413	124,834
10-5-1001021-0102 Salaries - Overtime	13,500	13,500	-
Total Salaries and Wages - Financial Services	758,079	882,913	124,834
Fringe Benefits:			
Total Fringe Benefits - Financial Services	261,381	301,132	39,751
General Expenses:			
10-5-1001020-0326 Audit Fees	38,000	38,000	-
10-5-1001021-0301 Office Supplies	9,500	9,500	-
10-5-1001021-0327 Professional Fees	16,000	16,000	-
10-5-1001021-0336 Contracted Services - Brinks	19,000	19,000	-
10-5-1001021-0345 Cell Phone	1,400	1,400	-
10-5-1001021-0350 Memberships	3,000	3,000	-
10-5-1001021-0351 Training and Professional Development	18,750	18,750	-
Total General Expenses - Financial Services	105,650	105,650	-
Total Expenses - Financial Services Department	1,125,110	1,289,696	164,586
Net - (Surplus)/Deficit	1,082,110	1,246,696	164,586

TOWN OF AMHERSTBURG
 INFORMATION TECHNOLOGY DEPARTMENT
 2018 BUDGET

	2017 Budget Reclass	2018 Budget	Budget Increase/(Decrease) 2017 to 2018
EXPENSES:			
Salaries & Wages:			
10-5-1001025-0101 Salaries - Full Time	324,824	344,244	19,420
10-5-1001025-0102 Salaries - Overtime	6,500	6,500	-
10-5-1001025-0112 Salaries - Part Time	13,270	10,409	(2,861)
Total Salaries and Wages - Information Technology	344,594	361,153	16,559
Fringe Benefits:			
Total Fringe Benefits - Information Technology	110,534	115,241	4,707
General Expenses:			
10-5-1001025-0301 Office Supplies	1,200	1,200	-
10-5-1001025-0308 Photocopies	19,000	19,000	-
10-5-1001025-0310 Computer Maintenance	238,000	237,400	(600)
10-5-1001025-0311 Website Development and Software	12,000	12,000	-
10-5-1001025-0315 Telephone	65,000	65,000	-
10-5-1001025-0332 Internet Access	32,000	47,000	15,000
10-5-1001025-0345 Cell Phone	8,500	8,500	-
10-5-1001025-0350 Memberships	500	500	-
10-5-1001025-0351 Training and Professional Development	11,000	11,000	-
10-5-1001025-0406 GPS	14,500	14,500	-
Total General Expenses - Information Technology	401,700	416,100	14,400
Reserve Transfers:			
10-5-1001025-2003 Computer Reserve	123,000	-	(123,000)
	123,000		(123,000)
Total Expenses - Information Technology Department	979,828	892,494	(87,334)

TOWN OF AMHERSTBURG
LICENSING AND ENFORCEMENT
2018 BUDGET

	2017 Budget Reclass	2018 Budget	Budget Increase/(Decrease) 2017 to 2018
REVENUE:			
10-4-2043015-2145 Lottery Licences	(18,500)	(18,500)	-
10-4-2043015-2146 Liquor Licences	(100)	(100)	-
10-4-2043015-2155 Business Licences	(4,000)	(4,000)	-
10-4-2043015-2156 Marriage Licences & Ceremony	(11,000)	(17,200)	6,200
10-4-2043015-2105 Animal Control - Dog Tags and Fines	(17,000)	(17,000)	-
10-4-2043015-2119 Pool Permits	(2,000)	(2,000)	-
10-4-2043015-2130 Sign Permits	(2,000)	(2,000)	-
10-4-2043015-2157 Encroachment Fees	-	(2,000)	2,000
10-4-2043015-5800 Parking Tickets	(1,500)	(1,500)	-
NEW Fees waived	-	(6,000)	6,000
10-4-2043015-6540 Other Revenues	(2,500)	(2,500)	-
Total Revenue - Licensing and Enforcement	(58,600)	(72,800)	14,200
EXPENSES:			
Salaries and Wages:			
10-5-2043015-0101 Salaries - Full Time	204,157	213,594	9,437
10-5-2043015-0102 Salaries - Overtime	3,500	1,000	(2,500)
10-5-2043015-0112 Part Time	-	31,320	31,320
Total Salaries and Wages - Licensing and Enforcement	207,657	245,914	38,257
Fringe Benefits:			
Total Fringe Benefits - Licensing and Enforcement	72,814	78,494	5,680
General Expenses:			
10-5-2043015-0252 Uniforms	1,200	2,700	1,500
10-5-2043015-0301 Office Supplies	1,500	1,500	-
10-5-2043015-0345 Cell Phone	1,600	1,600	-
10-5-2043015-0350 Memberships	650	650	-
10-5-2043015-0351 Training and Professional Development	9,050	9,050	-
10-5-2043015-0402 Vehicle and Equipment Maintenance	1,800	1,800	-
10-5-2043015-0420 Equipment	3,800	3,800	-
10-5-2043015-0901 Animal Control - Tags	600	600	-
10-5-2043015-0903 Animal Control - Contract	27,000	40,000	13,000
10-5-2043015-0904 Animal Control - Other	5,750	5,750	-
10-5-2043015-2156 Wedding Licences	7,200	7,200	-
Total General Expenses - Licensing and Enforcement	60,150	74,650	14,500
Total Expenses - Licensing and Enforcement	340,621	399,058	58,437
Net - (Surplus)/Deficit	282,021	326,258	44,237

Departmental Budget

The Corporation of The Town Of Amherstburg

TOWN OF AMHERSTBURG
 PLANNING & LEGISLATIVE SERVICES
 2018 BUDGET

	2017 Budget Reclass	2018 Budget	Budget Increase/(Decrease) 2017 to 2018
REVENUE:			
10-4-8010000-1905 Planning - Deposit Fees	(25,000)	(25,000)	-
10-4-8010000-1910 Planning - Other Fees	(45,000)	(69,725)	24,725
Total Revenue - Planning	(70,000)	(94,725)	24,725
EXPENSES:			
Salaries and Wages:			
10-5-8010000-0101 Salaries - Full Time	295,569	317,359	21,790
10-5-8010000-0102 Salaries - Overtime	4,500	4,500	-
NEW Salaries- Contract		65,000	65,000
10-5-8010000-0112 Salaries - Part Time	60,840	-	(60,840)
Total Salaries and Wages - Planning	360,909	386,859	25,950
Fringe Benefits:			
Total Fringe Benefits - Planning	101,428	105,742	4,314
General Expenses:			
10-5-8010000-0301 Office Supplies	3,000	3,000	-
10-5-8010000-0345 Cell Phone	1,200	1,200	-
10-5-8010000-0350 Memberships	2,300	2,300	-
10-5-8010000-0351 Training and Professional Development	10,500	10,500	-
Total General Expenses - Planning	17,000	17,000	-
Professional and Consulting Fees:			
10-5-1001020-0325 Legal Fees	105,000	105,000	-
10-5-8010000-0327 Professional Fees	80,000	10,000	(70,000)
10-5-8010000-0338 Planning Studies	-	25,000	25,000
10-5-8010000-0339 ERCA Plan Review	-	15,000	15,000
Total Professional And Consulting Fees - Planning	185,000	155,000	(30,000)
Reserve Transfers:			
10-5-1001020-2023 Litigation Reserve	25,000	25,000	-
Total Reserve Transfers - Planning	25,000	25,000	-
Total Expenses - Planning Division	689,337	689,601	264
Net - (Surplus)/Deficit	619,337	594,876	(24,461)

TOWN OF AMHERSTBURG
BUILDING DIVISION
2018 BUDGET

	2017 Budget Reclass	2018 Budget	Budget Increase/(Decrease) 2017 to 2018
REVENUE:			
10-4-1001020-1045 Indemnity Deposit Admin. Fees	(9,000)	(9,000)	-
10-4-2043010-2115 Build Dept - Building Permits	(275,000)	(340,000)	65,000
10-4-2043010-2135 Build Dept - Building Letters	(4,000)	(4,000)	-
Total Revenue - Building	(288,000)	(353,000)	65,000
EXPENSES:			
Salaries and Wages:			
10-5-2043010-0101 Salaries - Full Time	216,089	246,320	30,231
10-5-2043010-0102 Salaries - Overtime	3,500	3,500	-
Total Salaries and Wages - Building	219,589	249,820	30,231
Fringe Benefits:			
Total Fringe Benefits - Building	100,543	101,338	795
General Expenses:			
10-5-2043010-0252 Uniforms	2,000	2,000	-
10-5-2043010-0301 Office Supplies	2,000	2,000	-
10-5-2043010-0345 Cell Phone	1,000	1,000	-
10-5-2043010-0350 Memberships	1,000	1,000	-
10-5-2043010-0351 Training and Professional Developme	12,000	12,000	-
10-5-2043010-0352 Travel and Mileage	-	-	-
Total General Expenses - Building	18,000	18,000	-
Professional Fees			
10-5-2043010-0327 Professional Fees	12,000	12,000	-
Total Professional fees - Building	12,000	12,000	-
Equipment and Vehicle:			
10-5-2043010-0401 Gasoline	-	-	-
10-5-2043010-0402 Vehicle & Equipment MTCE.	1,000	1,000	-
Total Equipment and Vehicle - Building	1,000	1,000	-
Reserve Transfers:			
10-5-2043010-2010 Transfer To/From Accum. Deficit	(73,138)	(29,159)	43,979
Total Reserve Transfers - Building	(73,138)	(29,159)	43,979
Total Expenses - Building Division	277,994	353,000	75,006
Net - (Surplus)/Deficit	(10,006)	(0)	10,006

TOWN OF AMHERSTBURG
LIBRO CENTRE DIVISION
2018 BUDGET

		2017 Budget Reclass	2018 Budget	Budget Increase/(Decrease) 2017 to 2018
REVENUE:				
10-4-7017300-1410	Ice Rentals	(580,000)	(571,750)	(8,250)
NEW	Capital Surcharge	-	(55,000)	55,000
10-4-7017300-1420	Pro (Skate Shop) Rental	(8,000)	(8,000)	-
10-4-7017300-1425	Room Rentals	(22,000)	(22,000)	-
10-4-7017300-1473	Premier Diamond Rental	(5,000)	(5,000)	-
10-4-7017300-1467	Outdoor Turf Rental	(10,000)	(10,000)	-
10-4-7017300-1466	Indoor Turf Rental	(60,000)	(60,000)	-
10-4-7017300-5520	Solar Panel Rental Revenue	(9,888)	(9,888)	-
10-4-7017300-5525	Solar Panel Special Share Dividends	(17,112)	(17,112)	-
Total Revenue - Libro Centre		(712,000)	(758,750)	46,750
EXPENSES:				
Salaries and Wages:				
10-5-7017300-0101	Salaries - Full Time	528,096	413,400	(114,696)
10-5-7017300-0112	Salaries - Part Time	308,400	510,086	201,686
Total Salaries and Wages - Libro Centre		836,496	923,485	86,989
Fringe Benefits:				
Total Fringe Benefits - Libro Centre		251,502	240,913	(10,589)
Allocation of Salaries and Benefits to Facilities				
		(220,000)	-	220,000
General Expenses:				
10-5-7017300-0161	Clothing	5,000	10,000	5,000
10-5-7017300-0250	Health and Safety	5,000	5,000	-
10-5-7017300-0301	Office Supplies	3,000	3,000	-
10-5-7017300-0331	Refrigeration Maintenance		50,000	50,000
10-5-7017300-0336	Contracted Services	75,000	40,000	(35,000)
10-5-7017300-0345	Cell Phone	2,000	2,000	-
10-5-7017300-0350	Memberships	1,500	1,500	-
10-5-7017300-0351	Training and Professional Development	7,500	8,000	500
10-5-7017300-0505	Credit Card Charges	5,000	5,000	-
Total General Expenses - Libro Centre		104,000	124,500	20,500
Building:				
10-5-7017300-0316	Utilities	480,000	480,000	-
10-5-7017300-0317	Building Maintenance	125,000	110,000	(15,000)
10-5-7017300-0725	Parking Lot Maintenance	1,000	1,000	-
10-5-7017300-0960	Outdoor Soccer (Nat Turf)	5,000	5,000	-
10-5-7017300-0961	Outdoor/Football Field Turf	700	700	-
10-5-7017300-0962	Premier Baseball Field	8,000	8,000	-
Total Building - Libro Centre		619,700	604,700	(15,000)
Equipment and Vehicles:				
10-5-7017300-0401	Propane	6,000	6,000	-
10-5-7017300-0402	Vehicle and Equipment Maintenance	10,000	10,000	-
Total Equipment and Vehicles - Libro Centre		16,000	16,000	-
Transfer to Libro Reserve				
		-	55,000	55,000
Total Expenses - Libro Centre Division		1,607,698	1,964,598	356,900
Net - (Surplus)/Deficit		895,698	1,205,848	310,150

TOWN OF AMHERSTBURG
FACILITIES
2018 BUDGET

	2017 Budget Reclass	2018 Budget	Budget Increase/(Decrease) 2017 to 2018
REVENUE:			
10-4-7017190-1305 Facility Rentals	(13,900)	(13,900)	-
10-4-1001020-1140 Gibson Gallery Maintenance			-
10-4-8020000-1430 Rent - Gordon House	(3,000)	(3,000)	-
NEW Rent- Grants in Lieu		(196,402)	196,402
NEW Recovery from Water		(2,500)	2,500
10-4-1001020-1430 Rent - Municipal Bldg. & Property	(59,378)	(59,378)	-
10-4-7017002-1500 Facility Services- Police	(25,000)	(25,000)	-
Total Revenue - Facilities	(101,278)	(300,180)	198,902
EXPENSES:			
Allocation of Salaries and Benefits from Libro	220,000	-	(220,000)
Salaries and Wages:			
10-5-7017002-0101 Salaries - Full Time	-	190,855	190,855
Total Salaries and Wages - Libro Centre	-	190,855	190,855
Fringe Benefits:			
Total Fringe Benefits - Libro Centre	-	72,338	72,338
General Expenses:			
10-5-7017002-0345 Cell Phone	1,200	1,200	-
10-5-7017002-0350 Uniforms		5,000	5,000
10-5-7017002-0351 Training and Professional Development		500	500
Total General Expenses	1,200	6,700	5,500
Building Maintenance:			
10-5-1001020-0317 Town Hall	18,000	18,000	-
10-5-3010000-0317 Public Works	40,000	40,000	-
10-5-2010000-0317 Fire Hall	40,000	40,000	-
10-5-7010180-0317 Scout Hall	2,000	2,000	-
10-5-7017010-0317 Parks Buildings	10,000	10,000	-
10-5-7017025-0317 3381 Meloche Road	1,000	1,000	-
10-5-7017301-0317 Parks Storage Facility			-
10-5-7017730-0317 99 Thomas Road	2,000	2,000	-
10-5-7027510-0317 Carnegie Library	6,000	6,000	-
10-5-7037140-0317 Malden Community	3,000	3,000	-
10-5-7037610-0317 ACS Building	2,000	2,000	-
10-5-7037620-0317 Gordon House	8,000	8,000	-
10-5-7017000-1315 McGregor	30,000	30,000	-
10-5-8020000-0317 North Gate Visitor Centre	2,000	2,000	-
10-5-7017002-0318 Janitorial - Global	15,000	35,000	20,000
Total Building Maintenance - Facilities	179,000	199,000	20,000
Utilities:			
10-5-1001020-0316 Town Hall	35,000	47,000	12,000
10-5-3010000-0316 Public Works	50,000	37,000	(13,000)
10-5-2010000-0316 Fire Hall	11,000	14,700	3,700
10-5-7010000-0316 KNYP Privy	18,000	17,250	(750)
10-5-7010170-0316 Toddy Jones	40,000	41,500	1,500
10-5-7010180-0316 Scout Hall	3,000	4,000	1,000
10-5-7017015-0316 Anderdon Tennis Ct	500	500	-
10-5-7017035-0316 Wigle Park Washrooms	4,000	5,500	1,500
10-5-7017040-0316 Centennial Park Washrooms	5,500	5,000	(500)
10-5-7017070-0316 Malden Park Washrooms	1,500	300	(1,200)
10-5-7017301-0316 Parks Storage		1,000	1,000
10-5-7037140-0316 Malden Community Centre	3,500	3,750	250
10-5-7037610-0316 ACS Building	10,000	12,500	2,500
10-5-7037620-0316 Gordon House	7,000	6,500	(500)
10-5-7017730-0316 99 Thomas Road		5,000	5,000
10-5-8020000-0316 North Gate Visitor Centre	5,000	9,500	4,500
10-5-7017115-0316 Bellevue House		1,000	1,000
10-5-7017135-0316 Duffy's Property		-	-
Total Utilities - Facilities	194,000	212,000	18,000
Lions' Pool:			
10-5-7010160-0317 Pool Building Maintenance	10,000	10,000	-
10-5-7010160-0250 Health and Safety	1,000	1,000	-
10-5-7010160-0316 Utilities	8,000	8,000	-
10-5-7010160-0322 General Supplies	2,000	2,000	-
Total Lions' Pool - Libro Centre	21,000	21,000	-
Total Expenses - Facilities Division	615,200	701,894	86,694
Total Expenses - Facilities Division	615,200	701,894	86,694
Net - (Surplus)/Deficit	513,922	401,714	(112,208)

Departmental Budget

The Corporation of The Town Of Amherstburg

**TOWN OF AMHERSTBURG
PARKS
2018 BUDGET**

		2017 Budget Reclass	2018 Budget	Budget Increase/(Decrease) 2017 to 2018
REVENUE:				
10-4-7017000-1080	Hanging Basket Program Revenue	(3,500)	(3,500)	-
10-4-7017000-1026	Property Maintenance Income	(3,500)	(3,500)	-
Total Revenue - Parks		<u>(7,000)</u>	<u>(7,000)</u>	<u>-</u>
EXPENSES:				
Salaries and Wages:				
10-5-7017000-0101	Salaries - Full Time	585,297	465,595	(119,702)
10-5-7017000-0102	Salaries - Overtime	5,000	5,000	-
10-5-7017000-0109	Salaries - Students	95,004	81,018	(13,986)
Total Salaries and Wages - Parks		<u>685,301</u>	<u>551,613</u>	<u>(133,688)</u>
Fringe Benefits:				
Total Fringe Benefits - Parks		<u>226,039</u>	<u>181,268</u>	<u>(44,771)</u>
General Expenses:				
10-5-7017000-0301	Office Supplies	2,000	2,000	-
10-5-7017000-0351	Training and Professional Develop	5,500	5,500	-
10-5-7017000-0336	Contracted Services	57,500	57,500	-
10-5-7017000-0345	Cell Phone	1,000	1,000	-
10-5-7017000-0352	Travel and Mileage (Parks)	-	-	-
10-5-7017000-0404	Radio Airtime	7,500	7,500	-
10-5-7017000-0771	Special Events	2,000	2,000	-
Total General Expenses - Parks		<u>75,500</u>	<u>75,500</u>	<u>-</u>
Municipal Partnerships:				
10-5-7017000-1300	CO-AN Park	17,500	17,500	-
10-5-7017000-1310	River Canard Community Centre	5,000	5,000	-
Total Municipal Partnerships - Parks		<u>22,500</u>	<u>22,500</u>	<u>-</u>
Materials and Supplies:				
10-5-7017000-0322	General Supplies	103,500	103,500	-
10-5-7017000-0402	Vehicle and Equip. Maint.	30,000	30,000	-
10-5-7017000-0420	Parks Tools and Equip.	9,000	9,000	-
10-5-7017000-0650	Reforestation	10,000	10,000	-
Total Maintenance - Parks		<u>152,500</u>	<u>152,500</u>	<u>-</u>
Total Expenses - Parks		<u>1,161,840</u>	<u>983,381</u>	<u>(178,459)</u>
Net - (Surplus)/Deficit		<u>1,154,840</u>	<u>976,381</u>	<u>(178,459)</u>

TOWN OF AMHERSTBURG
Recreation Services
2018 BUDGET

	2017 Budget Reclass	2018 Budget	Budget Increase/(Decrease) 2017 to 2018
REVENUE:			
10-4-7010000-1306 Birthday Party (UCCU)	(6,000)	(6,000)	-
10-4-7017300-1415 Public Skating Program	(6,000)	(6,000)	-
10-4-7010160-1320 Lions' Pool Registration	(6,000)	(6,000)	-
10-4-7010160-1325 Lions' Pool Admittance Fee	(5,000)	(5,000)	-
10-4-7010000-1462 Preschool Programming	(13,000)	(13,000)	-
10-4-7010000-1463 Youth Programming	(20,000)	(20,000)	-
10-4-7010000-1464 Adult Programming	(25,000)	(10,150)	(14,850)
10-4-7010000-1449 Activity Guide Revenue	(4,000)	(4,000)	-
10-4-7010000-1465 Drop In Programming	(12,000)	(12,000)	-
10-4-7010000-1451 Day Camp	(45,000)	(45,000)	-
10-4-7010000-1307 Special Events	(12,000)	(12,000)	-
10-4-7017300-1430 Ancillary Complex Income	(30,000)	(30,000)	-
10-4-7017300-1405 Canteen Sales (Indoor)	(160,000)	(160,000)	-
10-4-7017300-1407 Vending Machine Sales	(10,000)	(10,000)	-
10-4-7017000-1075 Income from Memorials (Benches)	(3,400)	(3,400)	-
10-4-7010000-0626 Provincial Grants	(6,318)	(6,318)	-
Total Revenue - Recreation Services	(363,718)	(348,868)	(14,850)
EXPENSES:			
Salaries and Wages:			
10-5-7010000-0101 Salaries - Full Time	144,182	149,415	5,233
10-5-7010000-0109 Salaries - Students	36,749	7,350	(29,399)
10-5-7010000-0112 Salaries - Part Time	159,305	148,051	(11,254)
10-5-7010000-0122 Salaries - Food & Beverage Services	84,352	91,478	7,126
Total Salaries and Wages - Recreation	424,588	396,294	(28,294)
Fringe Benefits:			
Total Fringe Benefits - Recreation	87,299	91,268	3,969
General Expenses (Recreation):			
10-5-7010000-0252 Uniforms	1,500	1,500	-
10-5-7010000-0301 Office Supplies	3,000	3,000	-
10-5-7010000-0307 Advertising	17,500	17,500	-
10-5-7010000-0345 Cell Phone	1,500	1,500	-
10-5-7010000-0349 Marketing	20,000	20,000	-
10-5-7010000-0350 Memberships	2,500	2,500	-
10-5-7010000-0351 Training and Conferences	7,000	7,000	-
10-5-7010000-0352 Travel and Mileage	-	-	-
10-5-7010000-0420 Recreation Equipment & Supplies	27,500	27,500	-
10-5-7010000-0421 Concession Equipment	8,000	8,000	-
10-5-7010000-0422 Concession Equipment Maintenance	5,000	5,000	-
10-5-7010000-0740 Signage Maintenance	2,000	2,000	-
10-5-7010000-0771 Special Events	8,000	8,000	-
NEW Sport Tourism Program	-	-	-
10-5-7017300-0384 Concession Product	76,000	76,000	-
Total General Expenses - Recreation	179,500	179,500	-
Total Expenses -Recreation	691,387	667,061	(24,326)
Net - (Surplus)/Deficit	327,669	318,193	(39,176)

TOWN OF AMHERSTBURG
TOURISM AND CULTURE DIVISION
2018 BUDGET

	2017 Budget Reclass	2018 Budget	Budget Increase/(Decrease) 2017 to 2018
REVENUE:			
10-4-8020000-1840 Retail Sales - Tourism Info. Centre	(3,000)	(6,000)	3,000
10-4-8020100-1306 Event Revenue	(6,000)	(6,000)	-
10-4-8020000-0626 Provincial Grants and Donation	(30,000)	(30,000)	-
Total Revenue - Tourism and Culture	(39,000)	(42,000)	3,000
EXPENSES:			
Salaries and Wages:			
10-5-8020000-0101 Salaries - Full Time	143,685	151,483	7,798
NEW Salaries- Contract		80,502	80,502
10-5-8020000-0109 Salaries - Students	15,080	19,691	4,611
Total Salaries and Wages - Tourism and Culture	158,765	251,676	92,911
Fringe Benefits:			
Total Fringe Benefits - Tourism and Culture	51,676	62,377	10,701
General Expenses			
10-5-8020000-0301 Office Supplies	1,000	1,000	-
10-5-8020000-0307 Advertising	35,000	35,000	-
10-5-8020000-0340 Community Events	65,000	65,000	-
10-5-8020000-0345 Cell Phone	1,700	1,700	-
10-5-8020000-0350 Memberships	1,000	1,000	-
10-5-8020000-0351 Training and Conferences	2,000	2,000	-
10-5-8020000-0352 Travel and Mileage	1,200	1,200	-
10-5-8020000-0355 Promotions	15,000	15,000	-
10-5-8020100-0503 Bank Charges - Special Events	500	500	-
Total General Expenses - Tourism and Culture	122,400	122,400	-
TOTAL EXPENSES TOURISM AND CULTURE	332,841	436,453	103,612
Net - (Surplus)/Deficit	293,841	394,453	100,612

TOWN OF AMHERSTBURG
PUBLIC WORKS DEPARTMENT
2018 BUDGET

		2017 Budget Reclass	2018 Budget	Budget Increase/(Decrease) 2017 to 2018
REVENUE:				
10-4-3010000-1018	Recovery From Waste Water	(452,606)	(463,947)	11,341
10-4-3010000-1019	Recovery From Water	(53,581)	(64,922)	11,341
10-4-3010000-1030	Reports	(1,000)	(1,000)	-
10-4-3010000-1040	Service Charges	(5,000)	(5,000)	-
Total Revenue - Public Works		(512,187)	(534,869)	22,682
EXPENSES:				
Salaries and Wages:				
10-5-3010000-0101	Salaries - Full Time	908,961	995,767	86,806
10-5-3010000-0102	Salaries - Overtime	25,000	25,000	-
10-5-3010000-0109	Salaries - Students	45,646	57,380	11,734
Total Salaries and Wages - Public Works		979,607	1,078,147	98,540
Fringe Benefits:				
Total Fringe Benefits - Public Works		320,954	358,653	37,699
10-5-3010000-2020	Allocation of Salaries and Benefits to Capital	(110,000)	(110,000)	-
General Expenses:				
10-5-3010000-0161	Clothing	7,500	7,500	-
10-5-3010000-0250	Health and Safety	-	-	-
10-5-3010000-0301	Office Supplies	5,000	5,000	-
10-5-3010000-0328	Professional and Engineering Fees	12,000	12,000	-
10-5-3010000-0338	Roads Needs Study	-	-	-
10-5-3010000-0345	Cell Phone	5,000	5,000	-
10-5-3010000-0350	Memberships	1,000	1,000	-
10-5-3010000-0351	Training and Conferences	10,000	10,000	-
10-5-3010000-0381	Property Taxes	3,500	3,500	-
Total General Expenses		44,000	44,000	-
Equipment and Vehicles:				
10-5-3010000-0401	Gasoline	100,000	130,000	30,000
10-5-3010000-0402	Vehicle and Equipment Maintenance	110,000	110,000	-
10-5-3010000-0404	Radio Licences	35,000	35,000	-
10-5-3010000-0420	Small Equipment	15,000	15,000	-
10-5-3010000-0425	Vehicle Licences	15,000	15,000	-
10-5-3010000-0480	Equipment Rentals	5,000	5,000	-
10-5-3015010-0420	Mechanic's Equipment	1,500	1,500	-
Total Equipment and Vehicles - Public Works		281,500	311,500	30,000

TOWN OF AMHERSTBURG
PUBLIC WORKS DEPARTMENT
2018 BUDGET

	2017 Budget Reclass	2018 Budget	Budget Increase/(Decrease) 2017 to 2018
Road Maintenance:			
10-5-3010000-0650	Reforestation Expenses	50,000	- (50,000)
10-5-3010000-0735	Weedcutting and Spraying	35,000	35,000 -
10-5-3010000-0736	West Nile Virus Prevention	4,000	4,000 -
10-5-3010000-0765	Municipal Drain Expense	100,000	15,000 (85,000)
10-5-3020000-0602	Landfill Charges	-	-
10-5-3020000-0710	Dust Control (Summer Roads)	10,000	10,000 -
10-5-3020000-0715	Stone (roads)	60,000	60,000 -
10-5-3020000-0720	Railway Crossings	3,500	3,500 -
10-5-3020000-0725	Street Repairs and Maintenance	50,000	50,000 -
10-5-3020000-0726	Centre Line Painting	35,000	35,000 -
10-5-3020000-0730	Culverts and Bridges	25,000	25,000 -
10-5-3020000-0756	Cleaning and Grading of Ditches	10,000	10,000 -
10-5-3020000-0757	Storm and Sewer Drains	35,000	45,000 10,000
NEW	Phragmite		10,000 10,000
10-5-3030000-0710	Winter Control	165,000	165,000 -
10-5-3060000-0331	Sidewalk Maintenance and Repairs	60,000	60,000 -
Total Road Maintenance - Public Works		642,500	527,500 (115,000)
Traffic Signal Maintenance:			
10-5-3010000-0740	Traffic Signal Maintenance	15,000	15,000 -
10-5-3020000-0740	Traffic Signs and Devices	35,000	35,000 -
NEW	Traffic Study		10,000 10,000
10-5-3250000-0316	Utilities for Traffic Control	15,000	15,000 -
Total Traffic Signal Maintenance - Public Works		65,000	75,000 10,000
Traffic Street Light Maintenance:			
10-5-3050000-0316	Utilities	190,000	190,000 -
10-5-3050000-0737	LED Replacement Program	50,000	50,000 -
10-5-3050000-0331	General Maintenance	75,000	75,000 -
10-5-3050000-0332	Intersection Illumination Program	12,000	12,000 -
Total Street Light Maintenance - Public Works		327,000	327,000 -
Other Expenses			
10-5-3010000-0738	Nuisance Mosquito Program	55,000	55,000 -
		55,000	55,000 -
Reserve Transfers:			
10-5-1001020-2002	Fleet Reserve	75,000	75,000 -
		75,000	75,000 -
Total Expenses - Public Works Department		2,680,561	2,741,800 61,239
Net - (Surplus)/Deficit		2,168,374	2,206,931 38,557

TOWN OF AMHERSTBURG
 ENVIRONMENTAL SERVICES DIVISION
 2018 BUDGET

	2017 Budget Reclass	2018 Budget	Budget Increase/(Decrease) 2017 to 2018	
EXPENSES:				
Garbage Disposal:				
10-5-4057710-0602	Garbage Collection	420,000	420,000	-
10-5-4057710-0603	White Goods (EWSWA)	4,000	4,000	-
10-5-4067715-0307	Collection Calendar Expense	2,200	2,200	-
10-5-4067715-0602	Refuse - Landfill Tipping Fees	667,920	667,920	-
10-5-4067715-0603	Yard Waste - Hauling to Landfill	105,000	105,000	-
10-5-4067715-0601	Yard Waste - Landfill Tipping Fees	44,000	44,000	-
10-5-4067715-0607	PWD Yard Clean-up Expenses	4,000	4,000	-
Total Garbage Disposal - Environmental Services		1,247,120	1,247,120	-
Total Expenses - Environmental Services Division		1,247,120	1,247,120	-

TOWN OF AMHERSTBURG
POLICE DEPARTMENT
2018 BUDGET

	2017 Budget Reclass	2018 Budget	Budget Increase/(Decrease) 2017 to 2018
Revenues			
10-4-2020000-0630	CPP Grant	(60,000)	(60,000)
10-4-2020000-0631	1000 Officer Program	(35,000)	(35,000)
10-4-2020000-0750	POA Revenue	(96,000)	(96,000)
10-4-2020000-1022	Provincial Court Service Upload	(35,797)	(35,797)
10-4-2020000-1024	Paid Duty Recoverable	(30,000)	(5,000)
10-4-2020000-1025	Police Reports	(40,000)	(40,000)
10-4-2020000-1026	Police Miscellaneous Receipts	(7,500)	(7,500)
10-4-2020000-1027	Ride Grant	(13,500)	(13,500)
10-4-2020000-1028	Other Grants	(175,000)	175,000
10-4-2020000-1029	Joint Court Services Return	(40,000)	(40,000)
10-4-2024010-0605	YIPI Provincial Grant	(4,000)	(4,000)
Total Revenues - Police	(361,797)	(416,797)	55,000
Expenses			
Salaries and Wages			
10-5-2020000-0101	Salaries - Full Time	3,445,771	3,573,377
10-5-2020000-0102	Salaries - Overtime	222,000	222,000
10-5-2024010-0112	Salaries - Part Time	29,000	31,700
10-5-2020000-0108	Salaries - Shift Premium	41,000	41,000
10-5-2020000-0110	Sick Bank Reduction	75,000	60,000
Total Salaries and Wages - Police	3,812,771	3,928,077	115,306
Fringe Benefits			
Total Fringe Benefits - Police	1,135,353	1,169,232	33,879
General Expenses			
10-5-2020000-0252	Uniforms	36,000	45,600
10-5-2020000-0253	Cleaning	425	425
10-5-2020000-0254	Police Training	50,000	50,000
10-5-2020000-0260	Board Expenses	3,000	3,000
10-5-2020000-0261	Board Seminars	2,000	2,000
10-5-2020000-0301	Office Supplies	7,000	7,000
10-5-2020000-0304	Postage	700	700
10-5-2020000-0306	Courier and Express	850	850
10-5-2020000-0307	Advertising	250	250
10-5-2020000-0308	Photocopier Supplies	1,900	1,900
10-5-2020000-0309	Office Machine Maintenance	300	300
10-5-2020000-0310	Computer Maintenance	13,000	13,000
10-5-2020000-0312	Equipment Leases	2,600	2,600
10-5-2020000-0313	Law Books	1,700	1,700
10-5-2020000-0320	Forensic Identification Expense	2,000	2,000
10-5-2020000-0329	OPTIC	38,000	44,700
10-5-2020000-0332	Internet Access	3,000	3,000
10-5-2020000-0350	Professional Memberships	-	2,500
Total General Expenses - Police	162,725	181,525	18,800

TOWN OF AMHERSTBURG
POLICE DEPARTMENT
2018 BUDGET

	2017 Budget Reclass	2018 Budget	Budget Increase/(Decrease) 2017 to 2018	
Building				
10-5-2020000-0314	General Insurance	22,400	22,400	-
10-5-2020000-0315	Telephone	23,000	16,000	(7,000)
10-5-2020000-0316	Utilities	24,000	26,000	2,000
10-5-2020000-0317	Building Maintenance	20,400	20,400	-
10-5-2020000-0318	Janitorial	25,000	25,000	-
10-5-2020000-0360	Misc./ Receptions and Awards	4,500	4,500	-
10-5-2020000-0370	Community Services	4,500	4,500	-
10-5-2020000-0371	Prisoner Expenses	3,000	3,000	-
10-5-2020000-0506	Insurance Deductible	5,000	5,000	-
10-5-2020000-0322	General Supplies	250	250	-
Total Building - Police	132,050	127,050	(5,000)	
Professional and Consulting Fees				
10-5-2020000-0323	Joint Court Costs	25,000	25,000	-
10-5-2020000-0324	Dispatching	323,584	77,000	(246,584)
10-5-2020000-0325	Legal Fees	50,000	50,000	-
10-5-2020000-0327	Professional Fees	25,000	25,000	-
10-5-2020000-0334	Investigation Expense	2,000	2,000	-
Total Professional and Consulting Fees - Police	425,584	179,000	(246,584)	
Equipment and Vehicle				
10-5-2020000-0319	Radio Maintenance	35,000	35,000	-
10-5-2020000-0401	Gasoline	65,000	75,000	10,000
10-5-2020000-0402	Vehicle and Equipment MTCE	24,000	24,000	-
10-5-2020000-0404	Vehicle and Radio Licences	2,500	2,500	-
10-5-2020000-0405	Vehicle MTCE - Tires	8,000	8,000	-
10-5-2020000-0406	GPS Communications	3,200	-	(3,200)
Total Equipment and Vehicle - Police	137,700	144,500	6,800	
Reserve Transfers				
10-5-2020000-2001	Transfer to Reserve - Capital	25,000	25,000	-
10-5-2020000-2002	Transfer to Reserve - Vehicle and Equip.	109,330	109,330	-
10-5-2020000-2003	Transfer to Reserve - Computer	15,300	15,300	-
Total Reserve Transfers - Police	149,630	149,630	-	
Total Expenses - Police Department	5,955,813	5,879,015	(76,798)	
Net - (Surplus)/Deficit	5,594,016	5,462,218	(131,798)	
Police Services - Board Committee				
10-5-1001010-0145	Police Services Board Hon.	6,000	6,000	-
10-5-1001010-0146	Police Services Board Per Diems	3,000	3,000	-
Total Police Services Board Committee	9,000	9,000	-	

TOWN OF AMHERSTBURG
NON-DEPARTMENTAL REVENUE & GLOBAL EXPENSES
2018 BUDGET

	2017 Budget Reclass	2018 Budget	Budget Increase/(Decrease) 2017 to 2018
REVENUE:			
Administrative Income			
10-4-1001020-1016 Administrative Charges - Water	(521,004)	(521,004)	-
10-4-1001020-1017 Administrative Charges - Waste Water	(196,590)	(196,590)	-
Total Administrative Income - Non Departmental	(717,594)	(717,594)	-
Grants in Lieu			
10-4-0000000-0540 Federal Government	(26,729)	(26,729)	-
10-4-0000000-0550 PIL Provincial	(22,039)	(22,039)	-
10-4-0000000-0560 Municipal PILS	(49,147)	(49,147)	-
10-4-0000000-0561 CF PIL not given to School Board	(70,632)	(70,632)	-
10-4-0000000-0570 PIL Essex Terminal	(3,358)	(3,358)	-
Total Grants in Lieu - Non Departmental	(171,905)	(171,905)	-
Other Grants			
10-4-0000000-0607 Federal Employment Grant	(12,000)	(12,000)	-
10-4-0000000-0624 Min. of Nat. Res. - Pits & Quarries	(65,000)	(65,000)	-
10-4-0000000-0626 Drainage Superintendent	(20,000)	(20,000)	-
10-4-0000000-0628 Ontario Municipal Partnership Fund	(1,143,400)	(1,196,500)	53,100
Total Other Grants - Non Departmental	(1,240,400)	(1,293,500)	53,100
Investment Income			
10-4-0000000-6538 Interest on Essex Power Investment	(227,000)	(227,000)	-
Total Investment Income - Non Departmental	(227,000)	(227,000)	-
Other Income			
10-4-0000000-7110 Penalties and Interest on Taxes	(350,000)	(350,000)	-
10-4-0000000-6537 Greenshield Surplus	(100,000)	(100,000)	-
Total Other Income - Non Departmental	(450,000)	(450,000)	-
Local Improvements			
10-4-0000000-0240 Municipal Drains	(3,029)	(3,029)	-
10-4-8030000-0210 Watermains on Taxes	(30,078)	(30,078)	-
10-4-8058010-0220 Tile Loans	(13,831)	(13,831)	-
Total Local Improvements - Non Departmental	(46,938)	(46,938)	-
Total Revenue - Non Departmental	(2,853,837)	(2,906,937)	53,100
Total Revenue - Non Departmental less Local Improvements	(2,806,899)	(2,859,999)	53,100
GLOBAL EXPENSES:			
General Expenses:			
10-5-1001020-0304 Postage	30,000	30,000	-
10-5-1001020-0307 Advertising	35,000	35,000	-
10-5-1001020-0337 911 Service	12,500	12,500	-
10-5-1001020-0361 Contingency Allowance	43,600	43,600	-
10-5-1001020-0501 Municipal Tax Write Offs	200,000	200,000	-
10-5-1001020-0502 Interest Expense	48,000	48,000	-
10-5-1001020-0506 Insurance Deductible	75,000	75,000	-
10-5-1001020-0550 Conservation Authority Levy	110,310	110,310	-
10-5-1001020-0580 Salary Continuances	61,315	-	(61,315)
Total General Expenses - Global	615,725	554,410	(61,315)

TOWN OF AMHERSTBURG
NON-DEPARTMENTAL REVENUE & GLOBAL EXPENSES
2018 BUDGET

	2017 Budget Reclass	2018 Budget	Budget Increase/(Decrease) 2017 to 2018
REVENUE:			
Reserve Transfers:			
10-5-1001020-2011 Allocation to Ranta Stranded Deficit	54,800	54,800	-
Total Reserve Transfers - Global	54,800	54,800	-
Total Expenses - Global Expenses Department	670,525	609,210	(61,315)
Net - (Surplus)/Deficit	(2,136,374)	(2,250,789)	(114,415)

LONG TERM DEBT PAYMENTS

DEBT PRINCIPAL PAYMENTS

10-5-1001020-2005	IT	10,109	10,319	210
10-5-2010000-2005	FIRE	3,301	3,440	139
10-5-2020000-2005	POLICE	9,095	9,359	264
10-5-3020000-2005	P.W.	592,859	539,164	(53,695)
10-5-7017190-2005	PARKS	111,386	89,486	(21,900)
10-5-7017300-2005	ARENA	141,350	147,637	6,287
10-5-8020000-2005	TOURISM	44,053	27,394	(16,659)
10-5-8048040-2005	DRAINS	6,873	7,053	180
10-5-8058010-2005	TILE DRAIN	11,187	11,858	671
	P.W. NEW DEBT	-	30,563	30,563
GENERAL TAX DEBT PRINCIPAL PAYMENTS		930,213	876,273	(53,940)

DEBT INTEREST PAYMENTS

10-5-1001020-2006	IT	589	378	(211)
10-5-2010000-2006	FIRE	398	258	(140)
10-5-2020000-2006	POLICE	2,256	1,992	(264)
10-5-3020000-2006	P.W.	169,133	144,597	(24,536)
10-5-7017190-2006	PARKS	9,702	5,041	(4,661)
10-5-7017300-2006	ARENA	253,675	247,387	(6,288)
10-5-8020000-2006	TOURISM	3,486	1,589	(1,897)
10-5-8048040-2006	DRAINS	639	459	(180)
10-5-8058010-2006	TILE DRAIN	2,644	1,973	(671)
	P.W. NEW DEBT		28,801	28,801
GENERAL TAX DEBT INTEREST PAYMENTS		442,522	432,475	(10,047)

PAYMENTS

	1,372,735	1,308,748	(63,987)
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