

# OPERATING BUDGET

APPROVED 2026 OPERATING BUDGET



Town of Amherstburg



## 2026 Operating Budget Index

Operating Budget Overview	Page 3
Budget Summaries	Page 13
Office of the CAO	Page 18
Corporate Services	Page 29
Fire Services	Page 37
Parks, Facilities & Recreation	Page 42
Development Services	Page 51
Infrastructure Services	Page 59
Issue Papers Listing	Page 69
Issue Papers	Page 70

# By the Numbers



## Parks, Facilities, & Recreation

- 100 Hectares of Parkland, including Sports Fields (247 Acres)
- 72 km of Trails:
  - CWATS 29 km
  - Others 32 km
  - Libro 3 km
  - WEBC Trails 8 km
- 20 Hectares of Naturalized Areas (50 acres)
- 26 Parks, including 13 Parks with Playground Equipment
- Floral Program
  - 110 Planters
  - 200 Hanging Baskets
  - 5 Raised Planters
  - Multiple Flower Beds
  - 2,500 Tulip Bulbs
- 45+ Facilities Maintained
- Recreation Facilities
  - 2 NHL Regulation Size Ice Surfaces
  - 1 Mini Ice Rink for Training
  - 1 Indoor Artificial Turf Field & Walking Track
  - 1 CFL/FIFA Regulation Size Outdoor Artificial Turf Field
  - 1 Premier Artificial Turf Diamond
  - 1 Miracle League Diamond
  - 17 Grass Outdoor Soccer Pitches
  - 6 Grass Field Baseball Diamonds
  - 5 Tennis and Pickleball Courts
  - 8 Dedicated Pickleball Courts
  - 5 Basketball Courts
  - 5 Pavilion/Gazebo/shade
  - 1 Splash Pad
  - 1 Cricket Pitch
- Recreation Programs
  - 66 Registered Programs offerings for all ages
  - 13 Drop-in Programs for all ages
  - 3 Annual Special Events
  - 1 Senior Active Living Centre
  - 1 Annual Seniors Active Aging Expo
  - 30+ User Groups, Leagues, Organizations and Community Partners

## Infrastructure & Engineering

- Roads – 245 km
- Lanes – 490 km
- Sidewalks – 68 km
- Refuse Collected (2024) – 8,600 tonnes
- Yard Waste Collected (2024) – 1,300 tonnes
- Sanitary Sewers – 141 km (121 of Gravity + 20 of Forcemain)
- Storm Sewers – 107 km of linear
- Catch Basins – 2,950
- Bridges – 31
- Culverts – 79
- Watermain Maintained – 366 km of linear
- Streetlights – 2,150
- Sanitary Pump Stations – 24
- Municipal Drains Pump Stations – 7
- Storm Pump Stations – 2
- Trees – 5,275
- Fleet (including Fire) – 66 vehicles

## Fire

- Total Response Calls – 452 calls (2024)
  - Fires – 74
  - Fire Alarm calls – 178
  - Public Hazard – 47
  - Rescues (MVA, etc.) – 84
  - Medical – 39
  - Others - 30
- 14 Fleet Units – 8 heavy Fleet Vehicles, 6 light Fleet Vehicles
- Other – Water Rescue Equipment - 2 inflatable Boats in a Trailer, 22' Limestone Boat (Marine 2) including Trailer, 4-Wheeler on a Trailer, Nuclear Emergency Worker Centre Trailer, Rehab/Decon Trailer and Decon Trailer
- 106 Fire Prevention Inspections
- 32 Business License Inspections
- 90 Fire Prevention Program Activities
- 96 Fire Safety Plan Reviews
- 11 Vulnerable Occupancy Annual Inspections
- 11 Smoke & CO Alarm Installs
- 497 Fire Permits Issued
- 62 Fire Permit Inspections
- \$4,688,500 Total Fire \$ Loss (Estimate)
- \$7,625,000 Total Property \$ Saved (Estimate)

## Development Services

### Building (Q3 – 2025)

- 301 Building Permits
- 104 Residential Dwelling Units created
  - 32 Single Family Dwelling Units
  - 42 Semi Detached Units
  - 0 Four Unit Townhouse Units
  - 5 Five Unite Townhouse Units
  - 1 Apartment Units
  - 0 Condo Units
  - 24 Secondary Units
- 10 Commercial Permits
- 5 Industrial Permits
- 2 Institutional Permits
- 40 Pool Enclosure Permits
- 1,424 Building Inspections
- \$65,800,000 Construction Value

### Planning (Q3 – 2025)

- Official Plan Amendments – 2 completed application, 1 active application
- Zoning Bylaw Amendments – 15
- Site Plan Agreements – 12
- Committee of Adjustment applications:
  - Consents – 34 (several applications were multiple properties)
  - Minor Variances – 24
- Part Lot Control – 3
- Plan of Subdivision – 1 New application, 21 ongoing applications
- Plan of Condominium – 0
- Review of Residential Building Permits – 288 completed reviews
- Review of Non-Residential Building Permits – 17 completed reviews
- Heritage Alteration Permits – 4
- Short Term Rental Applications – 2 completed reviews
- Pre-Submission Applications – 16 completed applications
- Site Alteration Permits (excess soil) – 2
- Studies and Projects:
  - Official Plan Update
  - Comprehensive Zoning By-law Amendment
  - Heritage Conservation District, complete
  - Economic Development Community Improvement Plan Amendment
  - Excess Soil Strategy, Complete
  - Howard Industrial Park District ZBA, Complete
  - Ontario Land Tribunal Hearings – 0 new appeals

## Corporate Services

### Finance

- 2,930,323,141 Taxable Assessment per MPAC (January 1, 2025)
- 10,348 Households per MPAC (September 20, 2025)
- 11904 Final Tax Bills (June 10, 2025)
- 972 Accounts Receivable transactions
- 7,922 Accounts Payable transactions
- 3,383 Payroll slips issued (2025 thru Pay Period 20)

### Information Technology

- 462 devices supported
  - 126 Computers
  - 110 Mobile Devices
  - 87 Networking Devices
  - 27 Business Printers
  - 101 Desk Phones
  - 14 Physical Servers
- Sites Supported: Town Hall, 3 Fire Stations, Libro Centre, Public Works, 99 Thomas Rd, Gordon House, The Hub, Water Pump Stations, McLeod Water Station, Victoria Street Community Centre
- 815 Internal Support Tickets annually

## Legislative Services

### By-Law Enforcement

- 452 Complaints received
- 248 Parking Tickets issued
- 22 Provincial Offences Tickets issued, 4 Charges Laid
- 70 Marriage Licences issued
- 12 Business/Taxi Licenses issued
- 869 Dog Tags issued
- 61 Vital Statistics/Burial Permits Issued
- 79 Cat Vouchers Issued – 19 Cat Vouchers redeemed pursuant to the Cat Spay & Neuter Program

### Clerk

- 33 Regular and Special Public Council Meetings
- 12 In-Camera Council Meetings
- 52 Committee Meetings
- 26 Policies Reviewed & Revised

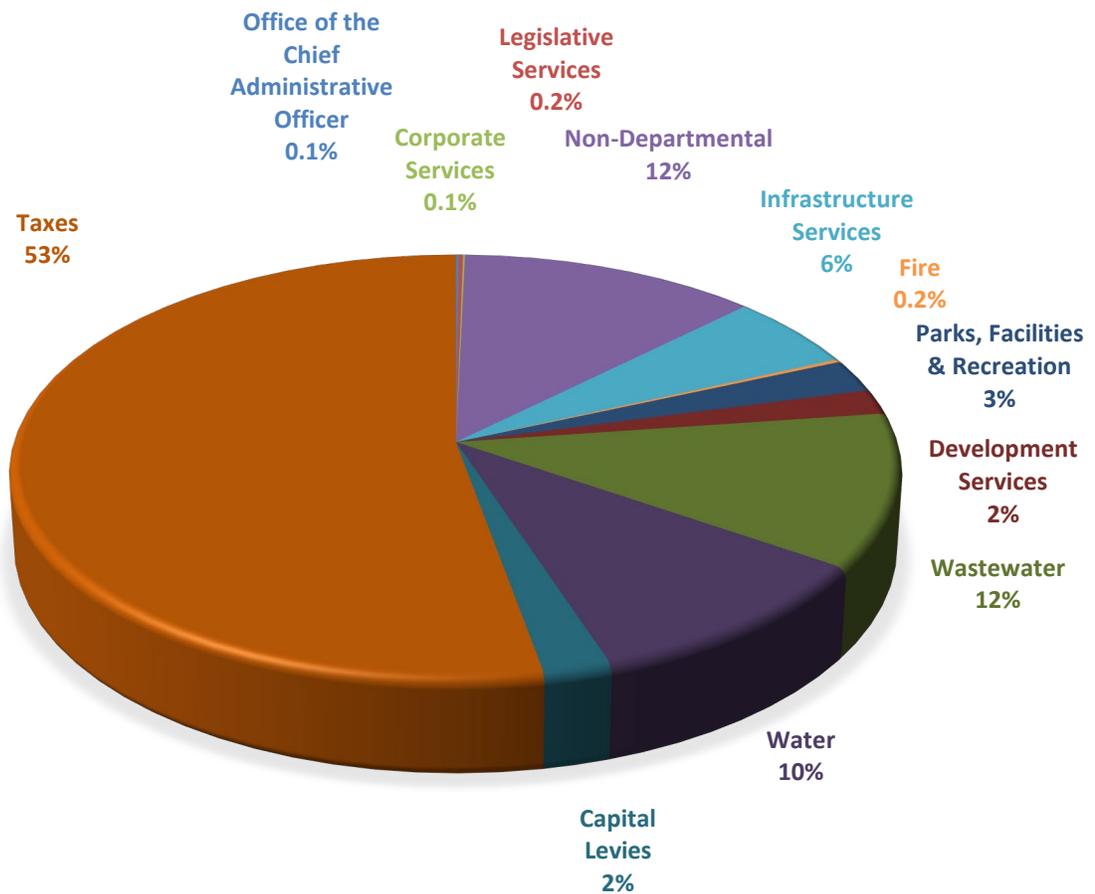
- 24 Insurance Claims processed against the Town
- 40 Subrogated Loss Claims Reviewed and Initiated on Behalf of the Town of Amherstburg
- Approximately 80 By-Laws Enacted
- Approximately 200 Council Resolutions Enacted

### **Human Resources – (as of September 30, 2025)**

- 35 Recruitments for 51 vacancies (single & multiple incumbents)
- 233 Employees (Headcount) / 137.26 FTE, excluding VFF and Council
  - 114 Full-Time Staff
  - 58 Part-Time Staff
  - 1 Temporary/Contract Staff
  - 60 Part-Time (Volunteer) Firefighters
- Quarterly & Ad hoc Labour Relations Meetings (IBEW and APFFA);
- Compensation & Pay Equity (NU Compensation & IBEW Pay Equity Maintenance) Employee Recognition/Appreciation/Support (STAR Committee; Events (7 completed, 10+ planned); Appreciation Events (2); Life Event Support (2 retirements, 2 births, 6 bereavement);
- Corporate Training. including
  - Mental Health First Aid: 17 % all staff (30% managers & 11% front line)
  - The Working Mind: 14% all staff (22.5 % managers & 10% front line)
  - Crisis Prepare Institute: 32% all staff (37.5 & managers & 30 % front line)

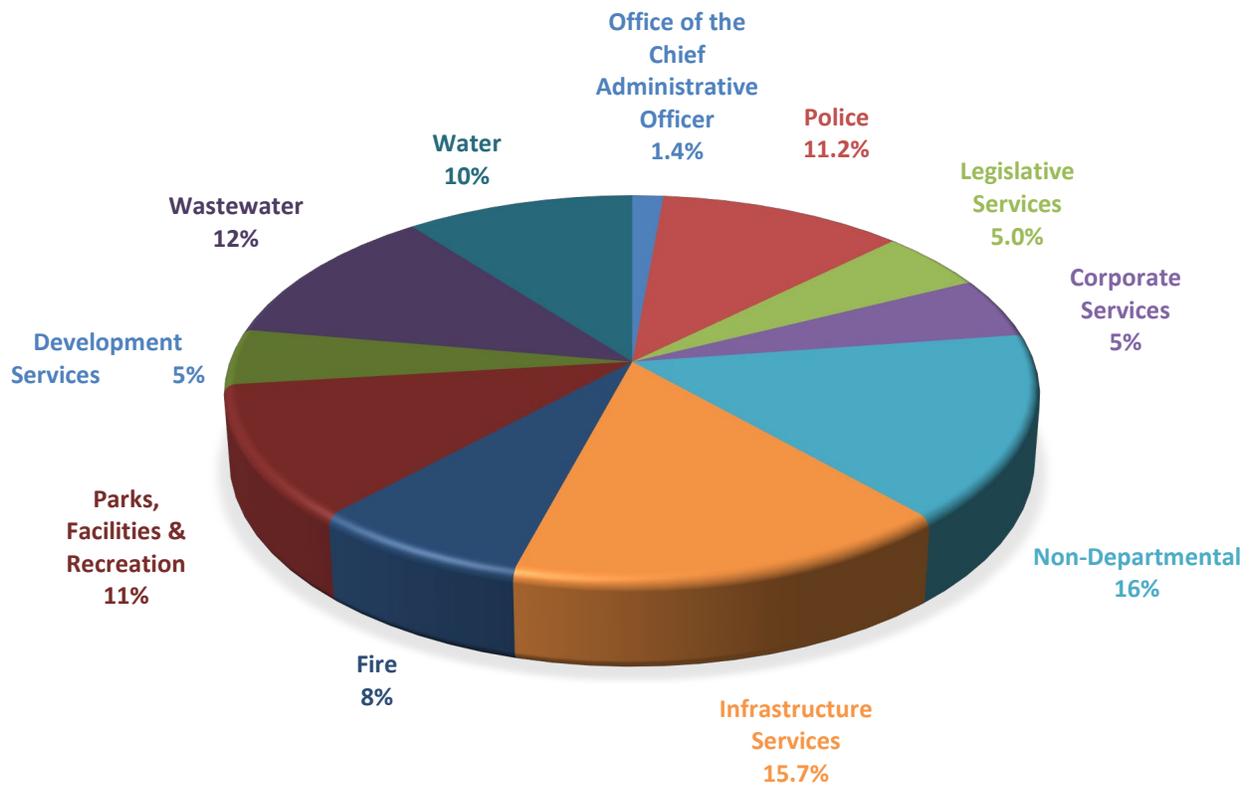
## 2026 Operational Revenues

Following is a breakdown of the \$65,245,753 total operating revenue in the Budget for taxation, water rate and wastewater rate funded budget centres in 2026:



## 2026 Operational Expenses

Following is a breakdown of the \$65,245,753 total operating expenses in the Budget for taxation, water rate and wastewater rate funded budget centres in 2026:



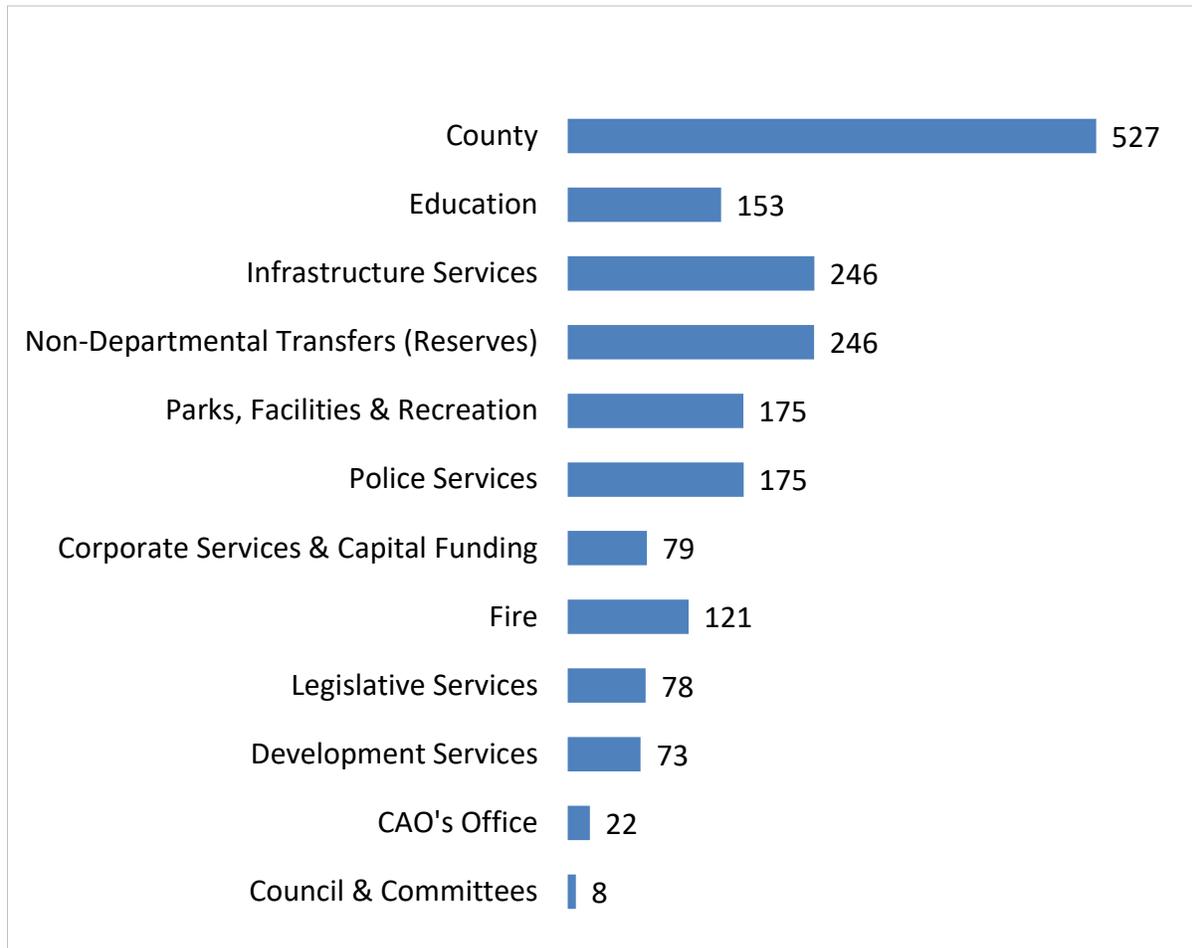
## 2026 Property Taxes

Following is a breakdown of the services funded by property taxes in 2026:

### How Amherstburg Tax Dollars Work for You in 2026

Based on Residential Dwelling per \$100,000 of assessed value

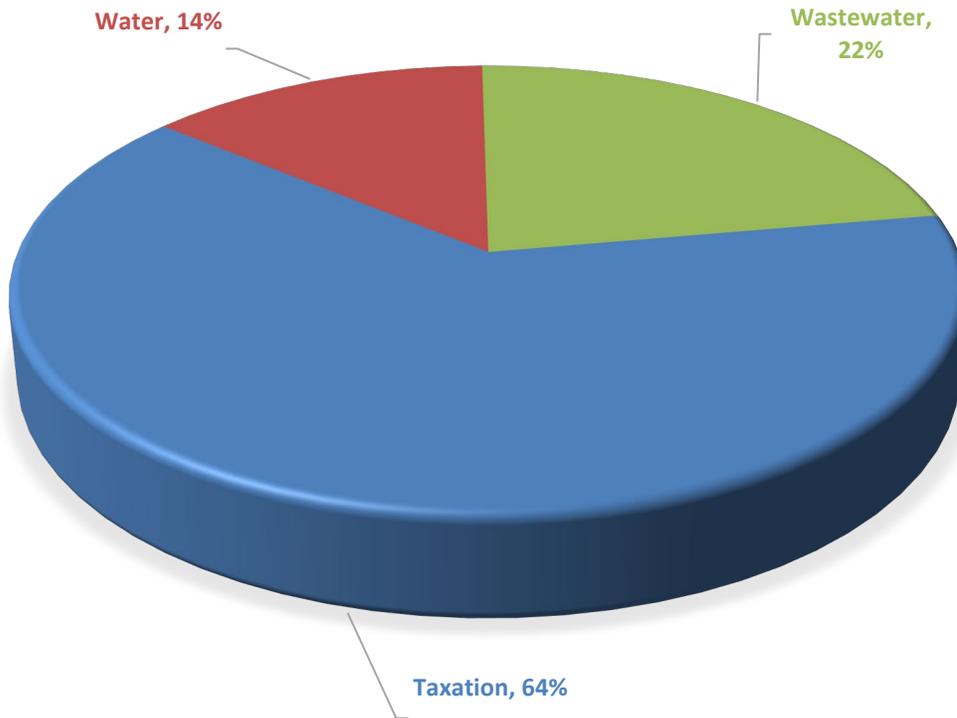
Amherstburg Levy	\$	1,223
County Levy	\$	527
Education Levy	\$	153
Total Tax Bill	\$	<u>1,903</u>



## 2026 Summary of Impact - Tax, Water and Wastewater

Following is a breakdown of property tax and user fees for 2026:

Taxation assessed value of \$250,000	\$	3,057
Water	\$	655
Wastewater	\$	1,076
	\$	<u>4,787</u>



### Assumptions:

Based on Residential Dwelling Valued at \$250,000

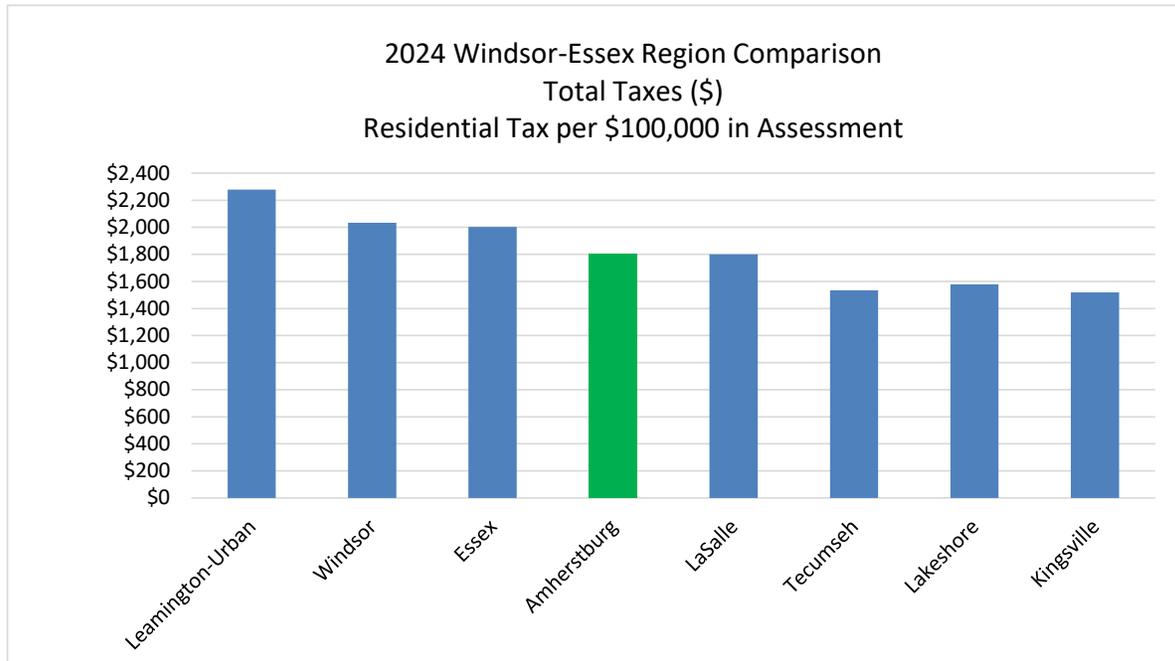
Water rate is 2025 rate + 3%.

Wastewater rate is 2025 rate + 3%

Water usage of 20m<sup>3</sup>/mo

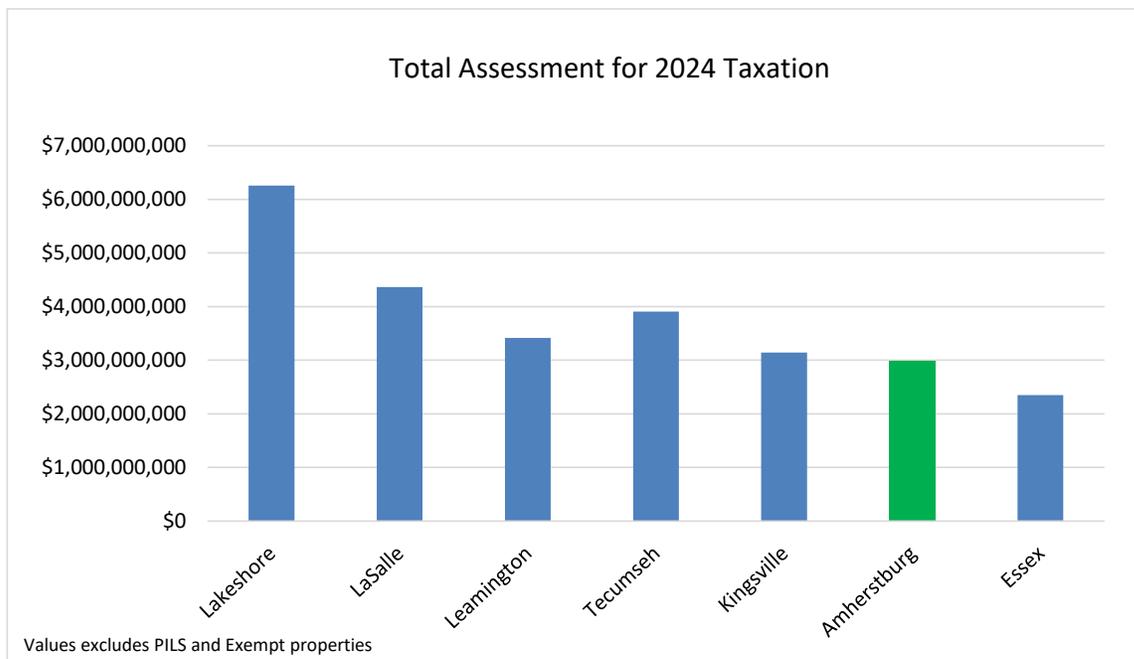
## 2024 Property Taxes

Following is a comparison of property taxes charged by various municipalities in the Windsor Essex region:



## 2024 Total Assessment

Assessment from 2024 Assessment Totals Report



<b>Town of Amherstburg</b>							
<b>Summary of Revenues</b>							
<b>2026 Budget</b>							
<b>Year ending December 31, 2026</b>							
		<b>2024 Budget</b>	<b>2024 Year End Actuals</b>	<b>2025 Budget</b>	<b>2025 Projected Year End</b>	<b>2026 Budget</b>	<b>2025 vs 2026 Budget Fav/(Unfav)</b>
<b>Council &amp; Committees</b>		-	-	2,000	2,000	2,000	-
<b>Office of the Chief Administrative Officer</b>							
Police		75,000	145,630	75,000	75,000	75,000	-
<b>Legislative Services</b>							
CAO's Office		-	-	-	-	-	-
Clerk's Office		22,000	18,617	22,000	46,013	22,000	-
Licensing & Enforcement		133,100	112,099	91,100	107,496	91,100	-
Human Resources		-	-	-	-	-	-
<b>Corporate Services</b>							
Financial Services		48,000	47,460	48,000	48,604	48,000	-
IT		-	-	-	20,500	-	-
<b>Non-Departmental</b>		<b>8,185,516</b>	<b>11,629,696</b>	<b>7,861,299</b>	<b>8,531,070</b>	<b>7,985,573</b>	<b>124,274</b>
<b>Fire</b>		<b>116,000</b>	<b>81,106</b>	<b>143,000</b>	<b>149,050</b>	<b>143,000</b>	<b>-</b>
<b>Parks, Facilities, Recreation &amp; Culture</b>							
Facilities (combined)		1,111,092	1,124,737	1,086,092	559,118	1,392,313	306,221
Parks		15,500	14,941	15,500	24,872	15,500	-
Recreation Services		203,872	337,287	203,872	283,513	203,872	-
<b>Development Services</b>							
Building		842,000	1,458,835	842,000	551,915	842,000	-
Planning		280,173	244,332	280,173	224,252	280,173	-
Economic Development (combined)		151,656	181,126	115,300	134,795	115,300	-
<b>Infrastructure Services</b>							
Drainage		4,522,120	951,832	2,463,720	2,463,720	2,463,720	-
Public Works		1,349,600	1,298,478	1,312,600	1,135,959	1,187,700	124,900
<b>Total Non-Taxation Revenues</b>		<b>17,055,629</b>	<b>17,646,176</b>	<b>14,557,656</b>	<b>14,353,877</b>	<b>14,863,251</b>	<b>305,595</b>
<b>Capital Special Levy</b>		<b>1,422,436</b>	<b>1,426,426</b>	<b>1,464,956</b>	<b>1,470,293</b>	<b>1,464,956</b>	<b>-</b>
<b>TAXES LEVIED</b>		<b>29,748,462</b>	<b>29,751,670</b>	<b>32,281,601</b>	<b>32,281,607</b>	<b>34,482,954</b>	<b>2,201,353</b>
<b>TOTAL TAX LEVY</b>		<b>31,170,898</b>	<b>31,178,096</b>	<b>33,746,558</b>	<b>33,751,900</b>	<b>35,947,911</b>	<b>2,201,353</b>
<b>TOTAL TAX REVENUE</b>		<b>48,226,526</b>	<b>48,824,272</b>	<b>48,304,213</b>	<b>48,105,777</b>	<b>50,811,162</b>	<b>2,506,948</b>
<b>TOTAL WATER REVENUE</b>		<b>6,383,157</b>	<b>6,919,808</b>	<b>6,383,156</b>	<b>6,328,847</b>	<b>6,764,245</b>	<b>381,089</b>
<b>TOTAL WASTEWATER REVENUE</b>		<b>7,093,959</b>	<b>8,013,332</b>	<b>7,093,959</b>	<b>7,655,247</b>	<b>7,670,347</b>	<b>576,388</b>
<b>TOTAL TOWN REVENUE</b>		<b>61,703,642</b>	<b>63,757,412</b>	<b>61,781,328</b>	<b>62,089,871</b>	<b>65,245,753</b>	<b>3,464,425</b>

<b>Town of Amherstburg</b>							
<b>Summary of Revenues</b>							
<b>2026 Budget</b>							
<b>Year ending December 31, 2026</b>							
		<b>2024 Budget</b>	<b>2024 Year End Actuals</b>	<b>2025 Budget</b>	<b>2025 Projected Year End</b>	<b>2026 Budget</b>	<b>2025 vs 2026 Budget Fav/(Unfav)</b>
<b>Council &amp; Committees</b>		-	-	2,000	2,000	2,000	-
<b>Office of the Chief Administrative Officer</b>							
Police		75,000	145,630	75,000	75,000	75,000	-
<b>Legislative Services</b>							
CAO's Office		-	-	-	-	-	-
Clerk's Office		22,000	18,617	22,000	46,013	22,000	-
Licensing & Enforcement		133,100	112,099	91,100	107,496	91,100	-
Human Resources		-	-	-	-	-	-
<b>Corporate Services</b>							
Financial Services		48,000	47,460	48,000	48,604	48,000	-
IT		-	-	-	20,500	-	-
<b>Non-Departmental</b>		<b>8,185,516</b>	<b>11,629,696</b>	<b>7,861,299</b>	<b>8,531,070</b>	<b>7,985,573</b>	<b>124,274</b>
<b>Fire</b>		<b>116,000</b>	<b>81,106</b>	<b>143,000</b>	<b>149,050</b>	<b>143,000</b>	<b>-</b>
<b>Parks, Facilities, Recreation &amp; Culture</b>							
Facilities (combined)		1,111,092	1,124,737	1,086,092	559,118	1,392,313	306,221
Parks		15,500	14,941	15,500	24,872	15,500	-
Recreation Services		203,872	337,287	203,872	283,513	203,872	-
<b>Development Services</b>							
Building		842,000	1,458,835	842,000	551,915	842,000	-
Planning		280,173	244,332	280,173	224,252	280,173	-
Economic Development (combined)		151,656	181,126	115,300	134,795	115,300	-
<b>Infrastructure Services</b>							
Drainage		4,522,120	951,832	2,463,720	2,463,720	2,463,720	-
Public Works		1,349,600	1,298,478	1,312,600	1,135,959	1,187,700	124,900
<b>Total Non-Taxation Revenues</b>		<b>17,055,629</b>	<b>17,646,176</b>	<b>14,557,656</b>	<b>14,353,877</b>	<b>14,863,251</b>	<b>305,595</b>
<b>Capital Special Levy</b>		<b>1,422,436</b>	<b>1,426,426</b>	<b>1,464,956</b>	<b>1,470,293</b>	<b>1,464,956</b>	<b>-</b>
<b>TAXES LEVIED</b>		<b>29,748,462</b>	<b>29,751,670</b>	<b>32,281,601</b>	<b>32,281,607</b>	<b>34,482,954</b>	<b>2,201,353</b>
<b>TOTAL TAX LEVY</b>		<b>31,170,898</b>	<b>31,178,096</b>	<b>33,746,558</b>	<b>33,751,900</b>	<b>35,947,911</b>	<b>2,201,353</b>
<b>TOTAL TAX REVENUE</b>		<b>48,226,526</b>	<b>48,824,272</b>	<b>48,304,213</b>	<b>48,105,777</b>	<b>50,811,162</b>	<b>2,506,948</b>
<b>TOTAL WATER REVENUE</b>		<b>6,383,157</b>	<b>6,919,808</b>	<b>6,383,156</b>	<b>6,328,847</b>	<b>6,764,245</b>	<b>381,089</b>
<b>TOTAL WASTEWATER REVENUE</b>		<b>7,093,959</b>	<b>8,013,332</b>	<b>7,093,959</b>	<b>7,655,247</b>	<b>7,670,347</b>	<b>576,388</b>
<b>TOTAL TOWN REVENUE</b>		<b>61,703,642</b>	<b>63,757,412</b>	<b>61,781,328</b>	<b>62,089,871</b>	<b>65,245,753</b>	<b>3,464,425</b>

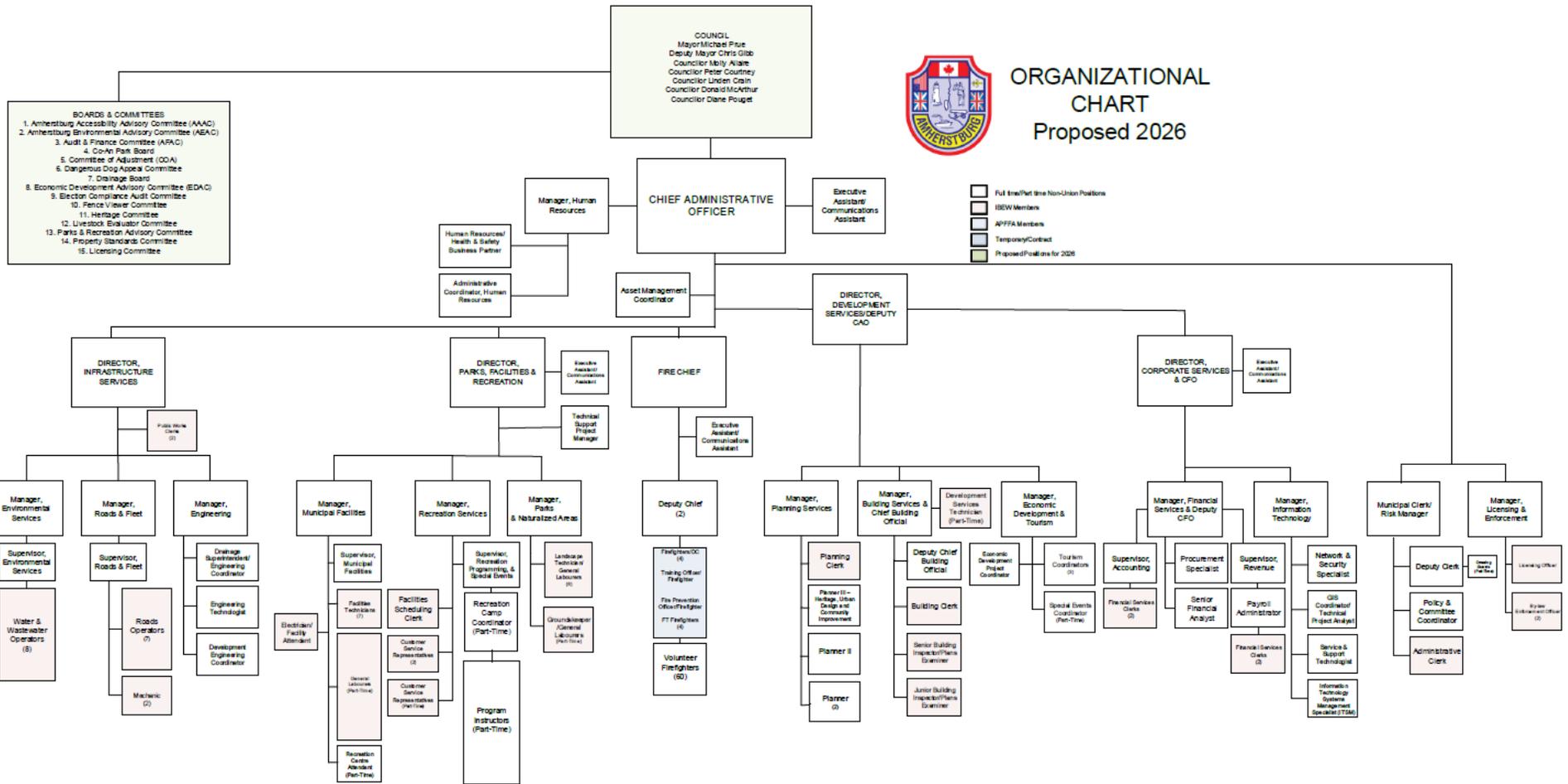
Town of Amherstburg							
Summary of Expenses By Type							
2026 Budget							
Year ending December 31, 2026							
	2024 Budget	2024 Year End Actuals	2025 Budget	2025 Projected Year End	2026 Budget	2025 vs 2026 Budget Fav/(Unfav)	
<b>DEPARTMENT OPERATING EXPENSES</b>							
Salaries	11,598,901	11,343,744	11,908,651	10,668,259	13,413,881	(1,505,230)	
Benefits	3,596,103	3,305,069	3,780,084	3,475,439	4,114,968	(334,884)	
Retiree Benefits	446,163	497,265	496,163	493,227	614,195	(118,032)	
<b>Subtotal - Salary &amp; Benefits</b>	<b>15,641,167</b>	<b>15,146,078</b>	<b>16,184,898</b>	<b>14,636,925</b>	<b>18,143,043</b>	<b>- 1,958,146</b>	
General Expenses	3,560,460	2,464,318	3,570,212	3,846,240	3,811,511	(241,299)	
Professional and Consulting Fees	603,750	353,888	492,040	499,868	417,040	75,000	
Building and Facility Expense	739,375	733,559	739,375	438,197	791,375	(52,000)	
Other Expenses	55,000	47,535	55,000	28,751	95,000	(40,000)	
Committee Expenses	28,800	12,743	28,800	27,654	30,600	(1,800)	
Contracted Services	6,281,293	6,291,125	6,886,314	6,850,053	7,243,314	(357,000)	
Election Expense	2,200	2,671	2,200	2,671	122,200	(120,000)	
Equipment and Vehicles	830,047	929,377	953,704	1,018,636	1,021,162	(67,458)	
Grants & Waivers Expense	182,779	217,085	182,779	232,844	446,004	(263,225)	
Municipal Partnerships Expenses	28,100	28,100	30,000	30,000	30,000	-	
Road and Drainage Maintenance	5,562,825	2,497,789	3,504,250	3,472,599	3,534,250	(30,000)	
Solid Waste & Landfill	1,647,000	1,792,733	1,696,749	1,805,182	1,717,325	(20,576)	
Traffic Signal and Sign Maintenance	115,000	138,278	115,000	115,863	115,000	-	
Tree Maintenance	244,500	341,095	244,500	240,191	244,500	-	
Utilities	1,142,800	1,014,714	1,142,800	559,100	1,047,800	95,000	
Cost Allocations	134,774	134,774	134,774	134,774	134,774	-	
Debt Charges	1,003,568	767,159	1,213,238	1,008,755	1,426,887	(213,649)	
Transfers to/from	10,423,090	14,889,756	11,127,581	10,532,428	10,439,376	688,205	
<b>Subtotal - Other Operating Expenses</b>	<b>32,585,360</b>	<b>32,656,700</b>	<b>32,119,316</b>	<b>30,843,806</b>	<b>32,668,118</b>	<b>- 548,802</b>	
<b>TOTAL OPERATING EXPENSES</b>	<b>48,226,526</b>	<b>47,802,778</b>	<b>48,304,213</b>	<b>45,480,731</b>	<b>50,811,162</b>	<b>- 2,506,948</b>	
<b>TOTAL TAX EXPENSES</b>	<b>48,226,526</b>	<b>47,802,778</b>	<b>48,304,213</b>	<b>45,480,731</b>	<b>50,811,162</b>	<b>(2,506,948)</b>	
<b>WATER EXPENSES</b>							
Salaries	961,748	925,097	962,600	940,337	1,049,581	(86,981)	
Benefits	338,547	313,731	336,597	343,772	365,323	(28,726)	
Retiree Benefits	39,600	27,266	32,600	3,279	26,760	5,840	
<b>Subtotal - Salary &amp; Benefits</b>	<b>1,339,895</b>	<b>1,266,094</b>	<b>1,331,797</b>	<b>1,287,388</b>	<b>1,441,664</b>	<b>- 109,867</b>	
General Expenses	349,382	491,111	540,240	921,980	559,745	(19,505)	
Professional and Consulting Fees	25,000	20,483	25,000	15,365	25,000	-	
Contracted Services	1,195,782	1,170,482	1,228,749	1,226,425	1,297,905	(69,156)	
Equipment and Vehicles	182,983	245,276	202,982	230,234	249,982	(47,000)	
Service Maintenance	370,400	505,515	420,400	301,852	549,400	(129,000)	
Utilities	210,000	220,403	210,000	247,716	230,000	(20,000)	
Water Program	6,500	-	6,500	-	6,500	-	
Cost Allocations	815,600	815,600	815,600	815,604	815,600	-	
Debt Charges	344,379	363,937	257,057	257,057	257,057	-	
Transfers to/from	1,543,236	1,820,908	1,344,831	1,025,226	1,331,392	13,439	
<b>Total Water Operating Expenses</b>	<b>6,383,157</b>	<b>6,919,808</b>	<b>6,383,156</b>	<b>6,328,847</b>	<b>6,764,245</b>	<b>(381,089)</b>	
<b>WASTEWATER EXPENSES</b>							
General Expenses	440,240	509,881	598,819	685,056	617,615	(18,796)	
Professional and Consulting Fees	30,000	24,008	30,000	42,009	30,000	-	
Contracted Services	1,613,432	1,544,792	1,557,029	1,546,782	1,651,862	(94,833)	
Environmental Services Expense	297,000	208,889	297,000	151,601	329,000	(32,000)	
Equipment and Vehicles	202,500	263,798	202,500	167,804	280,000	(77,500)	
Solid Waste and Landfill	110,000	117,701	110,000	134,759	110,000	-	
Utilities	503,300	548,126	503,300	620,811	550,000	(46,700)	
Cost Allocations	929,600	929,600	929,600	929,604	929,600	-	
Debt Charges	2,009,777	1,974,243	2,009,343	2,009,343	2,009,126	217	
Transfers to/from	958,110	1,892,294	856,368	1,367,478	1,163,144	(306,777)	
<b>Total Wastewater Operating Expenses</b>	<b>7,093,959</b>	<b>8,013,332</b>	<b>7,093,959</b>	<b>7,655,247</b>	<b>7,670,347</b>	<b>(576,388)</b>	
<b>TOTAL TOWN EXPENSES</b>	<b>61,703,642</b>	<b>62,735,918</b>	<b>61,781,328</b>	<b>59,464,825</b>	<b>65,245,753</b>	<b>(3,464,425)</b>	

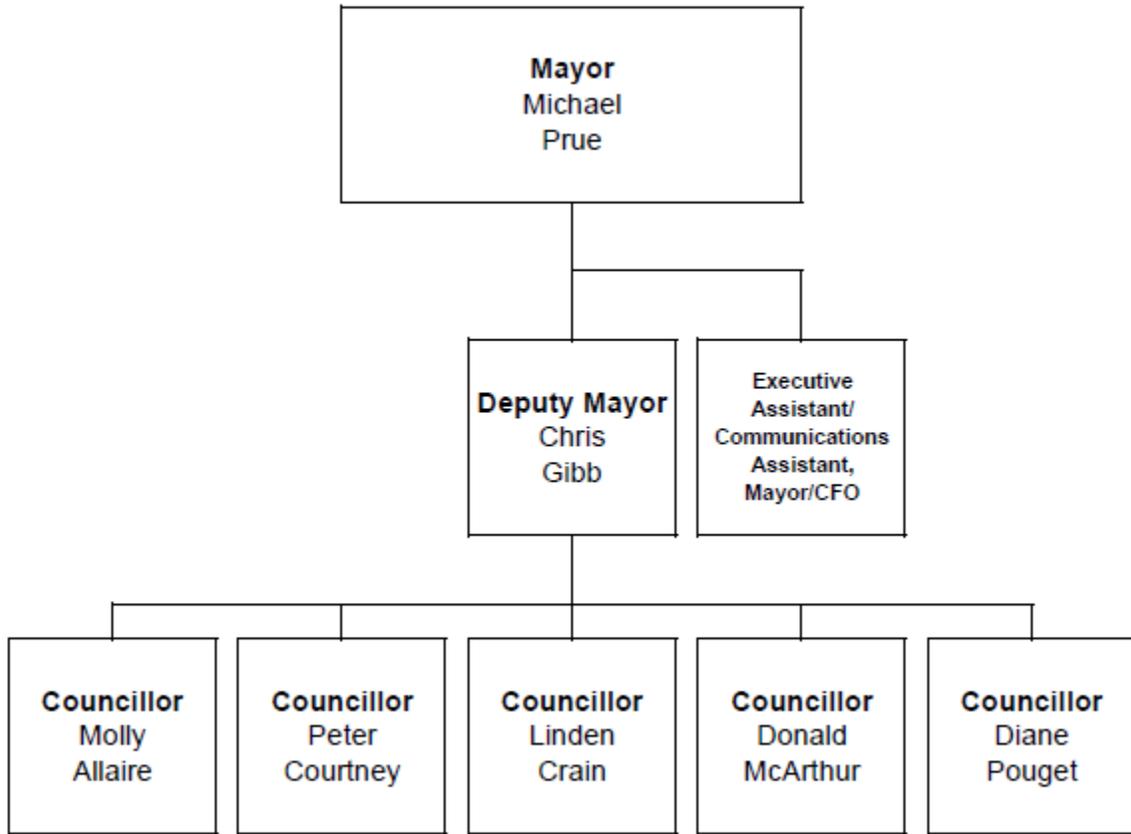
<b>TOWN OF AMHERSTBURG</b>					
<b>TAX LEVY CALCULATION</b>					
<b>2026 Budget</b>					
	<b>2025 Budget</b>	<b>2026 Budget</b>		<b>Increase</b>	
<b>Total Collectable Tax Levy General</b>	\$ 32,281,601	\$ 34,482,954		\$ 2,201,353	6.82%
<b>Total Collectable Tax Levies Special Purpose</b>					
Funds Raised By Capital Replacement Levy	\$ 732,478	\$ 732,478			
Funds Raised By Capital Reserve Levy	\$ 732,478	\$ 732,478			
	\$ 1,464,956	\$ 1,464,956			
<b>Total Collectable Tax Levies</b>	\$ 33,746,558	\$ 35,947,911		\$ 2,201,353	6.52%
<b>Tax Rate Calculation Data:</b>					
Taxable Assessment as provided by MPAC	2,927,780,641	3,027,398,361			
Weighted Assessment	2,838,995,245	2,940,057,590	3.56%		
(calculated using tax ratios provided by the County of Essex)			<b>Net Growth</b>		
<b>Average Tax Rate Calculation</b>	<b>0.01137078</b>	<b>0.01172867</b>			<b>3.15%</b>
Total Collectable (through tax rates)/					
Weighted Assessment					
<b>Capital Replacement Rate</b>	<b>0.00025801</b>	<b>0.00024914</b>			<b>-3.44%</b>
<b>Capital Reserve Rate</b>	<b>0.00025801</b>	<b>0.00024914</b>			<b>-3.44%</b>
<b>Total Tax and Capital Rate</b>	<b>0.01188680</b>	<b>0.01222694</b>			<b>2.86%</b>
<b>Amount Per \$100,000 in Assessment</b>					
Total General Levy Taxes on \$100,000 in assessed value	\$ 1,137.08	\$ 1,172.87			
Total Capital Replacement Levy on \$100,000 in assessed value	\$ 25.80	\$ 24.91			
Total Capital Reserve Levy on \$100,000 in assessed value	\$ 25.80	\$ 24.91			
<b>Total Municipal Tax Bill on \$100,000 in assessed value</b>	<b>\$ 1,188.68</b>	<b>\$ 1,222.69</b>			<b>\$ 34.01</b>



# ORGANIZATIONAL CHART

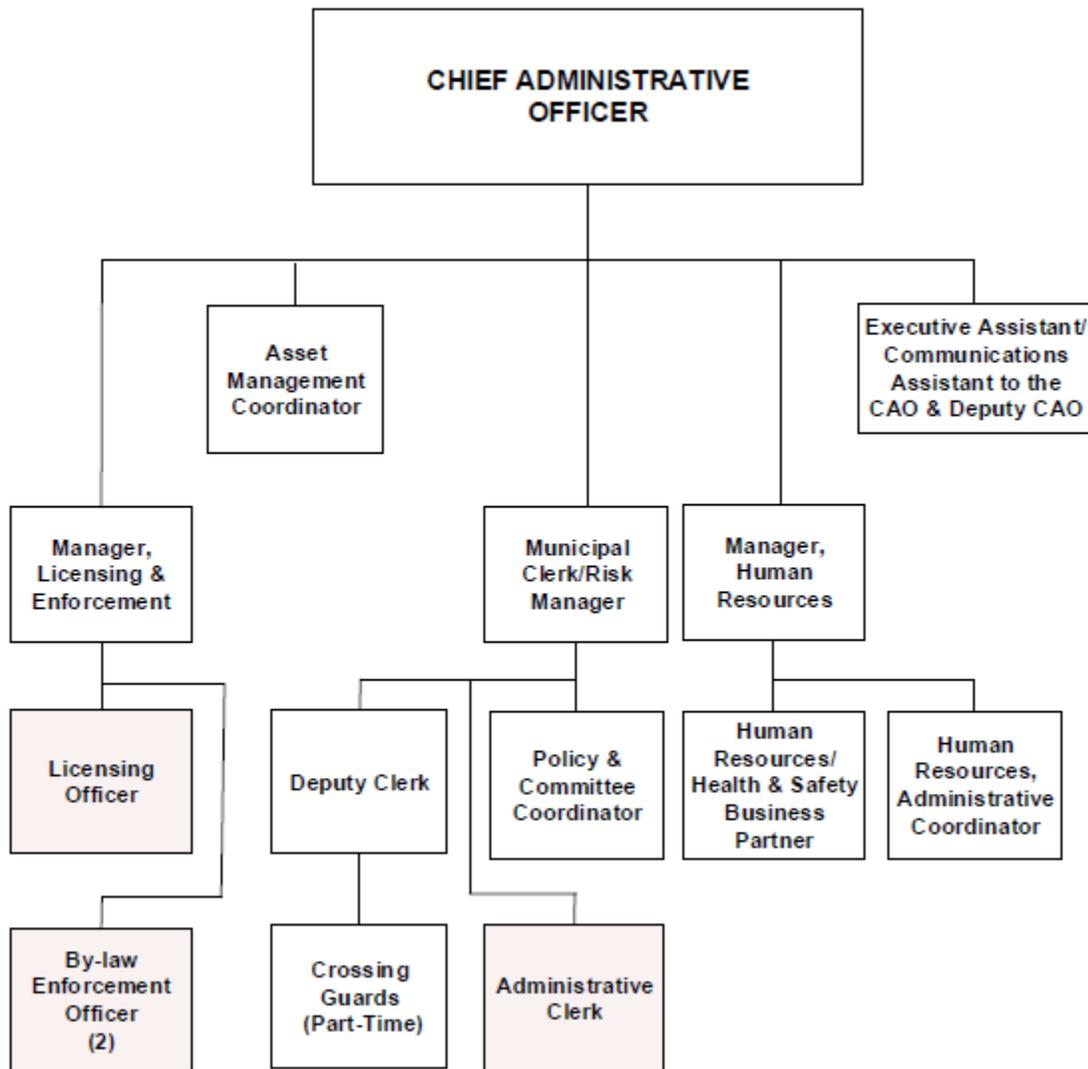
## Proposed 2026





- | <b>BOARDS &amp; COMMITTEES</b>   |
|--|
| 1. Amherstburg Accessibility Advisory Committee (AAAC)<br>2. Amherstburg Environmental Advisory Committee (AEAC)<br>3. Audit and Finance Advisory Committee (AFAC)<br>4. Co-An Park Committee<br>5. Committee of Adjustment (COA)<br>6. Dangerous Dog Appeal Committee<br>7. Drainage Board<br>8. Economic Development Advisory Committee (EDAC)<br>9. Election Compliance Audit Committee (ECAC)<br>10. Fence Viewer Committee<br>11. Heritage Committee<br>12. Licensing Committee<br>13. Livestock Evaluator Committee<br>14. Parks and Recreation Advisory Committee<br>15. Property Standards Committee |

## Department Overview



## **Department Description**

### **The Office of The Chief Administrative Officer**

The Chief Administrative Officer (CAO) advises Council and directs staff in accordance with all applicable policies, rules, professional standards, regulation and legislation.

The day-to-day business of operating the Town is the responsibility of the CAO, providing strategic direction to the organization in alignment with Council priorities and the provisions of the Municipal Act.

### **Clerks Department**

The Clerk's Office is responsible for the delivery of the following services:

- Council services
- Boards and Committees
- Policy and By-law creation
- Corporate Records Management program
- Freedom of Information requests
- Accessibility for Ontarians with Disabilities Act compliance
- Civil Marriage Solemnization
- Insurance claims and Corporate Risk Management program
- Commissioner of Oaths
- Municipal Elections
- Crossing Guard program

### **Licensing and Enforcement Division**

Licensing and By-Law Enforcement Division is responsible to enforce the Town By-laws, in addition to administering the issuance of various Licenses and Permits.

- Business and Taxi Licenses
- Lottery Licenses
- Marriage Licenses
- Liquor Licenses
- Death Certificate
- Dog Licenses
- Portable Sign Permit
- Public Event Permit
- Noise By-law Exemption
- Short Term Rental Licenses

## Human Resources Department

The Human Resources Department provides the following services:

- Recruitment and staffing
- Organizational Movement
  - 41 Incoming/New: 13 (FT/PT/Contracts); 25 Students; 2 Co-Op/Internships
  - 12 Promotions (inc. aux. fire, lieutenant vol. fire, vol. fire to full-time fire)
  - 3 Transfers/Moves
  - 41 Exits (incl. seasonal students, part-time, end of contracts, retirements)
  - 12 Leaves of Absences (STD, LTD, WSIB, Maternity/Parental)
- Compensation and benefits administration
- Job evaluation and pay equity
- Development of employment policies
- Employee training and development
- Health and safety programs
- Labour relations
- Employee wellness programs
- Participation on OMHRA Communities of Practice (Mental Health and Wellness; Bargaining; Diversity, Equity and Inclusion, Talent Management);
- Diversity, Equity and Inclusion Communication (target monthly); and
- Administration of Student Programs: Summer Student Program; Co-Op/Internship Programs (4); Community Living Youth-in-Action Program.

### Budgeted Staffing Resources

<b>Permanent FTE's</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Full Time FTE	13.50	14.50	14.50
Part Time FTE	1.20	0.60	0.70
<b>Total FTE</b>	<b>14.70</b>	<b>15.10</b>	<b>15.20</b>
<b>Net Change</b>			<b>0.10</b>

### 2025 Staffing Complement includes:

#### *Full Time*

- 1.00 CAO
- 1.00 Executive Assistant/Communications Assistant to the CAO & Deputy CAO
- 0.50 Executive Assistant/Communications Assistant to the CFO & Mayor (split)
- 1.00 Asset Management Coordinator
- 1.00 Municipal Clerk/Risk Manager
- 1.00 Deputy Clerk
- 1.00 Policy and Committee Coordinator
- 1.00 Administrative Clerk

1.00 Manager, Licensing and Enforcement  
1.00 Licensing Officer  
2.00 By-Law Enforcement Officers  
1.00 Manager, Human Resources  
1.00 Human Resources/Health & Safety Business Partner  
1.00 Human Resources, Administrative Coordinator

Part Time  
0.60 Crossing Guards (7 positions)

**\*Approved 2026 Staff Complement Changes:**  
*Part Time*  
*0.10 Community Living Students (multiple positions)*

Town of Amherstburg Budget Centre: CAO'S OFFICE 2026 Operating Budget	2024			2025			2026						
	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>Revenues</b>													
<b>8-Transfers From</b>													
4-3000 - Transfer From Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 8-Transfers From</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenses</b>													
<b>1-Salaries and Wages</b>													
5-0101 - Salaries - Full Time	488,717	553,864	(65,147)	506,312	495,702	10,610	506,312		16,551			522,863	
5-0102 - Salaries - Overtime	-	72	(72)	-	-	-	-					-	
5-0112 - Salaries - Part Time	-	-	-	-	-	-	-					-	
<b>Total 1-Salaries and Wages</b>	<b>488,717</b>	<b>553,936</b>	<b>(65,219)</b>	<b>506,312</b>	<b>495,702</b>	<b>10,610</b>	<b>506,312</b>		<b>16,551</b>			<b>522,863</b>	
<b>1-Salaries and Wages-Benefits</b>													
5-0201 - Benefits - C.P.P.	17,441	20,248	(2,807)	18,449	18,449	0	18,449		181			18,630	
5-0202 - Benefits - E.I.	5,778	6,684	(906)	6,232	6,232	(0)	6,232		(236)			5,995	
5-0203 - Benefits - Omers	51,443	59,779	(8,335)	54,292	53,549	743	54,292		2,276			56,568	
5-0204 - Benefits - E.H.T.	9,530	10,762	(1,232)	10,007	9,530	477	10,007		323			10,331	
5-0205 - Benefits - Greenshield	22,054	21,392	662	24,504	29,993	(5,489)	24,504		4,100			28,604	
5-0207 - Benefits - Life & Disability	25,269	8,514	16,755	21,173	10,154	11,019	21,173		(10,208)			10,965	
5-0208 - Benefits - W.S.I.B.	12,949	17,238	(4,289)	19,164	22,110	(2,946)	19,164		(2,027)			17,137	
5-0209 - Benefits - Post-Retirement Benefit Cont.	1,950	2,186	(236)	2,460	2,438	22	2,460		-			2,460	
5-0216 - Auto Allowance	7,000	7,000	0	7,000	7,000	(0)	7,000		-			7,000	
<b>Total 1-Salaries and Wages-Benefits</b>	<b>153,414</b>	<b>153,804</b>	<b>(390)</b>	<b>163,281</b>	<b>159,455</b>	<b>3,826</b>	<b>163,281</b>		<b>(5,591)</b>			<b>157,690</b>	
<b>2-General Expenses</b>													
5-0251 - Subscriptions & Publications	750	174	576	750	190	560	750					750	
5-0301 - Office Supplies	1,850	1,584	266	1,850	1,700	150	1,850					1,850	
5-0307 - Advertising	2,000	339	1,661	2,000	61	1,939	2,000					2,000	
5-0342 - Meeting Expenses	3,000	6,237	(3,237)	3,000	4,138	(1,138)	3,000					3,000	
5-0345 - Cell Phone Expense	2,980	738	2,242	2,380	1,133	1,247	2,380					2,380	
5-0350 - Memberships	10,000	13,344	(3,344)	10,000	15,000	(5,000)	10,000		700			10,700	
5-0351 - Training And Conferences	15,961	9,900	6,061	15,961	22,887	(6,926)	15,961					15,961	
5-0352 - Travel & Mileage	1,000	1,417	(417)	1,000	-	1,000	1,000					1,000	
<b>Total 2-General Expenses</b>	<b>37,541</b>	<b>33,733</b>	<b>3,808</b>	<b>36,941</b>	<b>45,109</b>	<b>(8,168)</b>	<b>36,941</b>		<b>700</b>			<b>37,641</b>	
<b>2-Professional and Consulting Fees</b>													
5-0325 - Legal Fees	130,000	102,885	27,115	130,000	130,532	(532)	130,000					130,000	
5-0327 - Professional Fees	66,500	47,536	18,964	66,500	61,549	4,951	66,500					66,500	
<b>Total 2-Professional and Consulting Fees</b>	<b>196,500</b>	<b>150,421</b>	<b>46,079</b>	<b>196,500</b>	<b>192,081</b>	<b>4,419</b>	<b>196,500</b>					<b>196,500</b>	
<b>Total Expenses</b>	<b>876,172</b>	<b>891,895</b>	<b>(15,723)</b>	<b>903,034</b>	<b>892,347</b>	<b>10,687</b>	<b>903,034</b>		<b>11,661</b>			<b>914,695</b>	
<b>Net Operating Budget</b>	<b>876,172</b>	<b>891,895</b>	<b>(15,723)</b>	<b>903,034</b>	<b>892,347</b>	<b>10,687</b>	<b>903,034</b>		<b>11,661</b>			<b>914,695</b>	

Town of Amherstburg	2024			2025			2026						
Budget Centre: POLICE 2026 Operating Budget	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>Revenues</b>													
<b>2-Grants</b>													
4-1022 - Police - Provincial Court Service Upload	-	63,194	(63,194)	-	-	-	-	-	-	-	-	-	-
<b>Total 2-Grants</b>	-	<b>63,194</b>	<b>(63,194)</b>	-	-	-	-	-	-	-	-	-	-
<b>2-User Fees</b>													
4-0750 - Provincial Offences Revenue	75,000	82,436	(7,436)	75,000	75,000	-	75,000	-	-	-	-	75,000	
<b>Total 2-User Fees</b>	<b>75,000</b>	<b>82,436</b>	<b>(7,436)</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	
<b>Total Revenues</b>	<b>75,000</b>	<b>145,630</b>	<b>(70,630)</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	
<b>Expenses</b>													
<b>1-Salaries and Wages-Retiree Benefits</b>													
5-0206 - Benefits - Greenshield Retirees	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 1-Salaries and Wages-Retiree Benefits</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>2-General Expenses</b>													
5-0315 - Telephone	6,000	7,040	(1,040)	6,000	6,894	(894)	6,000	-	-	-	-	6,000	
5-0324 - Dispatching	235,000	310,778	(75,778)	319,300	320,101	(801)	319,300	-	10,700	-	-	330,000	
<b>Total 2-General Expenses</b>	<b>241,000</b>	<b>317,818</b>	<b>(76,818)</b>	<b>325,300</b>	<b>326,995</b>	<b>(1,695)</b>	<b>325,300</b>	<b>-</b>	<b>10,700</b>	<b>-</b>	<b>-</b>	<b>336,000</b>	
<b>2-Professional and Consulting Fees</b>													
5-0325 - Legal Fees	25,000	-	25,000	-	-	-	-	-	-	-	-	-	-
<b>Total 2-Professional and Consulting Fees</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3-Building and Facility Expense</b>													
5-0317 - Building Maintenance	15,000	7,596	7,404	-	632	(632)	-	-	-	-	-	-	-
5-0318 - Janitorial	25,000	-	25,000	-	-	-	-	-	-	-	-	-	-
<b>Total 3-Building and Facility Expense</b>	<b>40,000</b>	<b>7,596</b>	<b>32,404</b>	<b>-</b>	<b>632</b>	<b>(632)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3-Other Expenses</b>													
5-0371 - Prisoner Transport	-	47,396	(47,396)	-	36,788	(36,788)	-	-	40,000	-	-	40,000	
<b>Total 3-Other Expenses</b>	<b>-</b>	<b>47,396</b>	<b>(47,396)</b>	<b>-</b>	<b>36,788</b>	<b>(36,788)</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	
<b>4-Contracted Services</b>													
5-0605 - Contract Services	5,885,503	5,923,346	(37,843)	6,450,524	6,450,524	-	6,450,524	-	387,000	-	-	6,837,524	
<b>Total 4-Contracted Services</b>	<b>5,885,503</b>	<b>5,923,346</b>	<b>(37,843)</b>	<b>6,450,524</b>	<b>6,450,524</b>	<b>-</b>	<b>6,450,524</b>	<b>-</b>	<b>387,000</b>	<b>-</b>	<b>-</b>	<b>6,837,524</b>	
<b>4-Equipment and Vehicles</b>													
5-0319 - Radio Maintenance	31,000	20,695	10,305	71,671	43,903	27,768	71,671	-	(57,071)	-	-	14,600	
<b>Total 4-Equipment and Vehicles</b>	<b>31,000</b>	<b>20,695</b>	<b>10,305</b>	<b>71,671</b>	<b>43,903</b>	<b>27,768</b>	<b>71,671</b>	<b>-</b>	<b>(57,071)</b>	<b>-</b>	<b>-</b>	<b>14,600</b>	
<b>4-Utilities</b>													
5-0316 - Utilities	28,000	19,631	8,369	-	-	-	-	-	-	-	-	-	-
<b>Total 4-Utilities</b>	<b>28,000</b>	<b>19,631</b>	<b>8,369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8-Debt Charges</b>													
5-2005 - Debt Charges - Principal	10,197	11,110	(913)	10,197	-	10,197	10,197	-	(10,197)	-	-	0	
5-2006 - Debt Charges - Interest	1,154	140	1,014	1,154	-	1,154	1,154	-	(1,154)	-	-	(0)	
<b>Total 8-Debt Charges</b>	<b>11,351</b>	<b>11,251</b>	<b>100</b>	<b>11,351</b>	<b>-</b>	<b>11,351</b>	<b>11,351</b>	<b>-</b>	<b>(11,351)</b>	<b>-</b>	<b>-</b>	<b>0</b>	
<b>8-Transfers To</b>													
5-2002 - Transfer To Reserve	40,000	40,000	-	65,000	65,004	(4)	65,000	-	-	-	-	65,000	
<b>Total 8-Transfers To</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>65,000</b>	<b>65,004</b>	<b>(4)</b>	<b>65,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,000</b>	
<b>Total Expenses</b>	<b>6,301,854</b>	<b>6,387,732</b>	<b>(85,879)</b>	<b>6,923,846</b>	<b>6,923,846</b>	<b>0</b>	<b>6,923,846</b>	<b>-</b>	<b>369,278</b>	<b>-</b>	<b>-</b>	<b>7,293,124</b>	
<b>Net Operating Budget</b>	<b>6,226,854</b>	<b>6,242,103</b>	<b>(15,249)</b>	<b>6,848,846</b>	<b>6,848,846</b>	<b>0</b>	<b>6,848,846</b>	<b>-</b>	<b>369,278</b>	<b>-</b>	<b>-</b>	<b>7,218,124</b>	

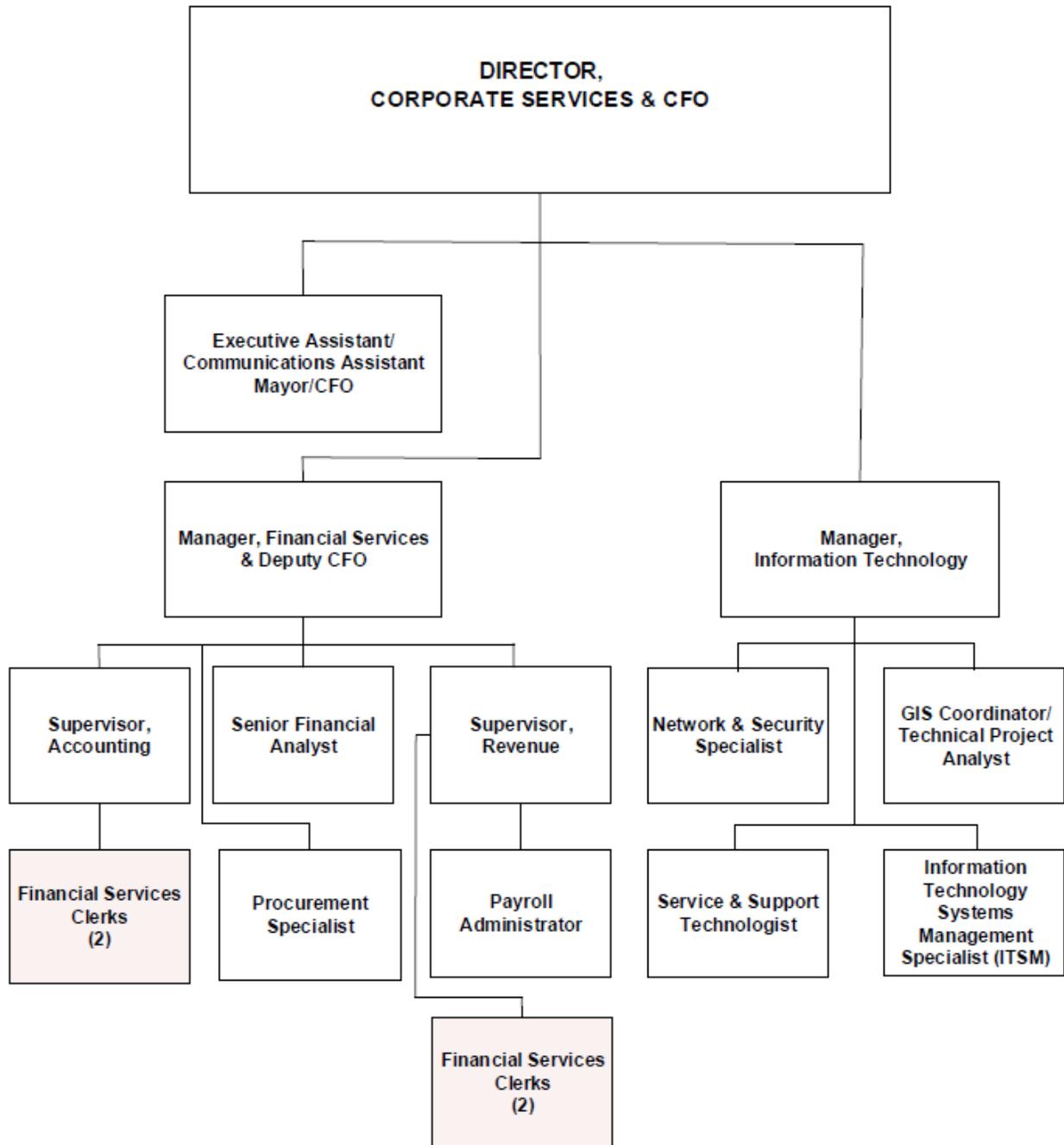
Town of Amherstburg	2024			2025			2026						
Budget Centre: COUNCIL 2026 Operating Budget	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>Revenues</b>													
<b>5-Other Income</b>													
4-0591 - Fees Waived	-	-	-	(2,000)	(2,000)	-	(2,000)	-	-	-	-	(2,000)	
<b>Total 5-Other Income</b>	-	-	-	<b>(2,000)</b>	<b>(2,000)</b>	-	<b>(2,000)</b>	-	-	-	-	<b>(2,000)</b>	
<b>8-Transfers From</b>													
4-3000 - Transfer From Reserves	-	-	-	-	-	-	-	-	-	-	-	-	
4-3016 - Interdepartment Transfer - From	4,500	-	4,500	4,500	4,500	-	4,500	-	-	-	-	4,500	
<b>Total 8-Transfers From</b>	<b>4,500</b>	-	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	-	<b>4,500</b>	-	-	-	-	<b>4,500</b>	
<b>Total Revenues</b>	<b>4,500</b>	-	<b>4,500</b>	<b>2,500</b>	<b>2,500</b>	-	<b>2,500</b>	-	-	-	-	<b>2,500</b>	
<b>Expenses</b>													
<b>1-Salaries and Wages</b>													
5-0101 - Salaries - Full Time	205,689	219,218	(13,529)	209,806	218,622	(8,816)	209,806	-	10,597	-	-	220,403	
5-0141 - Per Diem - Council	7,000	7,900	(900)	7,000	7,000	-	7,000	-	-	-	-	7,000	
<b>Total 1-Salaries and Wages</b>	<b>212,689</b>	<b>227,118</b>	<b>(14,429)</b>	<b>216,806</b>	<b>225,622</b>	<b>(8,816)</b>	<b>216,806</b>	-	<b>10,597</b>	-	-	<b>227,403</b>	
<b>1-Salaries and Wages-Benefits</b>													
5-0201 - Benefits - C.P.P.	10,989	6,938	4,051	11,026	11,026	(0)	11,026	-	630	-	-	11,656	
5-0203 - Benefits - Omers	18,512	11,943	6,569	18,883	18,883	(0)	18,883	-	953	-	-	19,836	
5-0204 - Benefits - E.H.T.	4,147	4,440	(293)	4,091	4,091	0	4,091	-	207	-	-	4,298	
5-0208 - Benefits - W.S.I.B.	-	325	(325)	-	(0)	0	-	-	-	-	-	-	
<b>Total 1-Salaries and Wages-Benefits</b>	<b>33,648</b>	<b>23,646</b>	<b>10,002</b>	<b>33,999</b>	<b>34,000</b>	<b>(0)</b>	<b>33,999</b>	-	<b>1,790</b>	-	-	<b>35,790</b>	
<b>2-General Expenses</b>													
5-0140 - Communications Allowance	5,700	6,190	(490)	5,700	5,000	700	5,700	-	-	-	-	5,700	
5-0301 - Office Supplies	500	1,435	(935)	500	937	(437)	500	-	-	-	-	500	
5-0340 - Public Receptions, Etc....	6,000	1,494	4,506	6,000	1,739	4,261	6,000	-	-	-	-	6,000	
5-0342 - Meeting Expenses	2,000	4,743	(2,743)	2,000	2,000	-	2,000	-	-	-	-	2,000	
5-0345 - Cell Phone Expense	1,500	-	1,500	1,500	1,500	-	1,500	-	-	-	-	1,500	
5-0348 - Donations	2,000	1,594	406	2,000	2,000	-	2,000	-	-	-	-	2,000	
5-0351 - Training And Conferences	19,000	22,383	(3,383)	19,000	10,000	9,000	19,000	-	-	-	2,500	21,500	COU-001
5-0352 - Travel & Mileage	4,000	1,599	2,401	4,000	2,000	2,000	4,000	-	-	-	-	4,000	
5-0360 - Miscellaneous	-	553	(553)	-	-	-	-	-	-	-	-	-	
<b>Total 2-General Expenses</b>	<b>40,700</b>	<b>39,991</b>	<b>709</b>	<b>40,700</b>	<b>25,176</b>	<b>15,524</b>	<b>40,700</b>	-	-	-	<b>2,500</b>	<b>43,200</b>	
<b>4-Committees Expenses</b>													
5-0146 - Per Diems	17,700	8,225	9,475	17,700	17,700	-	17,700	-	-	-	1,800	19,500	COU-002
5-0313 - Committee Meetings - Sundries	500	164	336	500	500	-	500	-	-	-	-	500	
5-0330 - Office Supplies - Committee	500	20	480	500	1,000	(500)	500	-	-	-	-	500	
5-0368 - Heritage Committee	4,500	3,256	1,244	4,500	4,500	-	4,500	-	-	-	-	4,500	
5-0562 - Parks Advisory Committee	1,500	726	774	1,500	1,500	-	1,500	-	-	-	-	1,500	
5-0569 - Drainage Committee	2,100	-	2,100	2,100	1,954	146	2,100	-	-	-	-	2,100	
5-0571 - Accessibility Committee	2,000	352	1,648	2,000	500	1,500	2,000	-	-	-	-	2,000	
<b>Total 4-Committees Expenses</b>	<b>28,800</b>	<b>12,743</b>	<b>16,057</b>	<b>28,800</b>	<b>27,654</b>	<b>1,146</b>	<b>28,800</b>	-	-	-	<b>1,800</b>	<b>30,600</b>	
<b>Total Expenses</b>	<b>315,837</b>	<b>303,498</b>	<b>12,339</b>	<b>320,305</b>	<b>312,452</b>	<b>7,854</b>	<b>320,305</b>	-	<b>12,388</b>	-	<b>4,300</b>	<b>336,993</b>	
<b>Net Operating Budget</b>	<b>311,337</b>	<b>303,498</b>	<b>7,839</b>	<b>317,805</b>	<b>309,952</b>	<b>7,854</b>	<b>317,805</b>	-	<b>12,388</b>	-	<b>4,300</b>	<b>334,493</b>	

Town of Amherstburg	2024			2025			2026						
Budget Centre: CLERKS 2026 Operating Budget	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>Revenues</b>													
<b>2-Grants</b>													
4-0625 - Provincial Grants	-	-	-	-	8,188	(8,188)	-	-	-	-	-	-	
<b>Total 2-Grants</b>	-	-	-	-	<b>8,188</b>	<b>(8,188)</b>	-	-	-	-	-	-	
<b>2-Revenue Fees</b>													
4-2164 - Property Damage Claims	5,000	7,287	(2,287)	5,000	19,336	(14,336)	5,000	-	-	-	-	5,000	
<b>Total 2-Revenue Fees</b>	<b>5,000</b>	<b>7,287</b>	<b>(2,287)</b>	<b>5,000</b>	<b>19,336</b>	<b>(14,336)</b>	<b>5,000</b>	-	-	-	-	<b>5,000</b>	
<b>5-Other Income</b>													
4-2163 - Insurance Proceeds	15,000	8,066	6,934	15,000	11,961	3,039	15,000	-	-	-	-	15,000	
<b>Total 5-Other Income</b>	<b>15,000</b>	<b>8,066</b>	<b>6,934</b>	<b>15,000</b>	<b>11,961</b>	<b>3,039</b>	<b>15,000</b>	-	-	-	-	<b>15,000</b>	
<b>8-Administrative Recoveries</b>													
4-1015 - Administrative Charges	2,000	3,264	(1,264)	2,000	6,528	(4,528)	2,000	-	-	-	-	2,000	
<b>Total 8-Administrative Recoveries</b>	<b>2,000</b>	<b>3,264</b>	<b>(1,264)</b>	<b>2,000</b>	<b>6,528</b>	<b>(4,528)</b>	<b>2,000</b>	-	-	-	-	<b>2,000</b>	
<b>8-Transfers From</b>													
4-3000 - Transfer From Reserves	25,600	24,802	798	10,000	-	10,000	10,000	-	-	120,000	-	130,000	CLK-001
<b>Total 8-Transfers From</b>	<b>25,600</b>	<b>24,802</b>	<b>798</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	-	-	<b>120,000</b>	-	<b>130,000</b>	
<b>Total Revenues</b>	<b>47,600</b>	<b>43,419</b>	<b>4,181</b>	<b>32,000</b>	<b>46,013</b>	<b>(14,013)</b>	<b>32,000</b>	-	-	<b>120,000</b>	-	<b>152,000</b>	
<b>Expenses</b>													
<b>1-Salaries and Wages</b>													
5-0101 - Salaries - Full Time	329,965	319,791	10,174	348,963	346,920	2,043	348,963	-	21,902	-	-	370,865	
5-0102 - Salaries - Overtime	12,500	9,159	3,341	9,500	9,500	-	9,500	-	-	-	-	9,500	
5-0109 - Salaries - Students	-	-	-	-	-	-	-	-	-	-	-	-	
5-0112 - Salaries - Part Time	23,833	24,386	(553)	25,666	28,806	(3,140)	25,666	-	403	-	-	26,069	
<b>Total 1-Salaries and Wages</b>	<b>366,298</b>	<b>353,335</b>	<b>12,963</b>	<b>384,129</b>	<b>385,226</b>	<b>(1,097)</b>	<b>384,129</b>	-	<b>22,305</b>	-	-	<b>406,434</b>	
<b>1-Salaries and Wages-Benefits</b>													
5-0201 - Benefits - C.P.P.	17,482	15,872	1,610	17,365	17,365	0	17,365	-	493	-	-	17,858	
5-0202 - Benefits - E.I.	5,367	5,357	10	5,927	5,927	0	5,927	-	(273)	-	-	5,654	
5-0203 - Benefits - Omers	33,870	32,534	1,336	36,458	36,940	(482)	36,458	-	2,878	-	-	39,336	
5-0204 - Benefits - E.H.T.	7,143	6,793	350	7,287	7,528	(241)	7,287	-	453	-	-	7,740	
5-0205 - Benefits - Greenshield	29,130	25,335	3,795	28,442	27,104	1,338	28,442	-	1,744	-	-	30,186	
5-0207 - Benefits - Life & Disability	21,118	23,009	(1,891)	15,833	27,030	(11,197)	15,873	-	7,849	-	-	23,722	
5-0208 - Benefits - W.S.I.B.	12,682	13,869	(1,187)	18,947	16,962	1,985	18,947	-	(1,792)	-	-	17,154	
5-0209 - Benefits - Post-Retirement Benefit Cont.	3,900	3,810	90	3,936	3,974	(38)	3,936	-	-	-	-	3,936	
<b>Total 1-Salaries and Wages-Benefits</b>	<b>130,692</b>	<b>126,578</b>	<b>4,114</b>	<b>134,236</b>	<b>142,830</b>	<b>(8,594)</b>	<b>134,236</b>	-	<b>11,351</b>	-	-	<b>145,587</b>	
<b>2-General Expenses</b>													
5-0251 - Subscriptions & Publications	500	25	475	500	300	200	500	-	-	-	-	500	
5-0252 - Uniforms	1,000	1,024	(24)	1,000	1,000	-	1,000	-	-	-	-	1,000	
5-0301 - Office Supplies	2,500	2,388	112	2,500	2,500	-	2,500	-	-	-	-	2,500	
5-0314 - General Insurance	763,617	595,284	168,333	648,925	625,000	23,925	648,925	-	32,445	-	-	681,370	
5-0342 - Meeting Expenses	500	1,372	(872)	500	1,852	(1,352)	500	-	-	-	-	500	
5-0345 - Cell Phone Expense	2,200	1,172	1,028	1,600	1,016	584	1,600	-	-	-	-	1,600	
5-0350 - Memberships	4,000	243	3,757	4,000	2,894	1,106	4,000	-	-	-	-	4,000	
5-0351 - Training And Conferences	10,000	8,665	1,335	10,000	14,074	(4,074)	10,000	-	-	-	-	10,000	
5-0352 - Travel & Mileage	500	314	186	500	-	500	500	-	-	-	-	500	
5-0386 - Records Management	5,000	4,574	426	5,000	5,000	-	5,000	-	-	-	-	5,000	
5-0506 - Insurance Deductible	75,000	49,284	25,716	75,000	75,000	-	75,000	-	-	-	-	75,000	
5-0507 - Claims Cost	10,000	31,491	(21,491)	10,000	10,000	-	10,000	-	-	-	-	10,000	
<b>Total 2-General Expenses</b>	<b>874,817</b>	<b>695,836</b>	<b>178,980</b>	<b>759,525</b>	<b>738,636</b>	<b>20,889</b>	<b>759,525</b>	-	<b>32,445</b>	-	-	<b>791,970</b>	
<b>2-Professional and Consulting Fees</b>													
5-0327 - Professional Fees	45,500	18,280	27,220	30,500	45,500	(15,000)	30,500	-	-	-	-	30,500	
<b>Total 2-Professional and Consulting Fees</b>	<b>45,500</b>	<b>18,280</b>	<b>27,220</b>	<b>30,500</b>	<b>45,500</b>	<b>(15,000)</b>	<b>30,500</b>	-	-	-	-	<b>30,500</b>	
<b>3-Building and Facility Expense</b>													
5-0317 - Building Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total 3-Building and Facility Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-	-	<b>-</b>	
<b>4-Election Expenses</b>													
5-0312 - Election Expenses	2,200	2,671	(471)	2,200	2,671	(471)	2,200	-	-	120,000	-	122,200	CLK-001
<b>Total 4-Election Expenses</b>	<b>2,200</b>	<b>2,671</b>	<b>(471)</b>	<b>2,200</b>	<b>2,671</b>	<b>(471)</b>	<b>2,200</b>	-	-	<b>120,000</b>	-	<b>122,200</b>	
<b>8-Transfers To</b>													
5-2002 - Transfer To Reserve	40,000	122,287	(82,287)	44,000	44,000	-	44,000	-	-	-	-	44,000	
5-2022 - Transfer To Reserves - AODA Compliance	75,000	-	75,000	75,000	75,000	-	75,000	-	-	-	-	75,000	
5-2030 - Transfer To Insurance Reserve - Property	5,000	-	5,000	5,000	5,000	-	5,000	-	-	-	-	5,000	
<b>Total 8-Transfers To</b>	<b>120,000</b>	<b>122,287</b>	<b>(2,287)</b>	<b>124,000</b>	<b>124,000</b>	<b>-</b>	<b>124,000</b>	-	-	-	-	<b>124,000</b>	
<b>Total Expenses</b>	<b>1,539,507</b>	<b>1,318,988</b>	<b>220,519</b>	<b>1,434,589</b>	<b>1,438,863</b>	<b>(4,274)</b>	<b>1,434,589</b>	-	<b>66,101</b>	<b>120,000</b>	-	<b>1,620,691</b>	
<b>Net Operating Budget</b>	<b>1,491,907</b>	<b>1,275,568</b>	<b>216,339</b>	<b>1,402,589</b>	<b>1,392,850</b>	<b>9,739</b>	<b>1,402,589</b>	-	<b>66,101</b>	<b>-</b>	-	<b>1,468,691</b>	

Town of Amherstburg	2024			2025			2026						
Budget Centre: HUMAN RESOURCES 2026 Operating Budget	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>Revenues</b>													
<b>8-Transfers From</b>													
4-3000 - Transfer From Reserves	15,210	3,210	12,000	-	-	-	-	-	-	-	-	-	-
<b>Total 8-Transfers From</b>	<b>15,210</b>	<b>3,210</b>	<b>12,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>15,210</b>	<b>3,210</b>	<b>12,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>													
<b>1-Salaries and Wages</b>													
5-0101 - Salaries - Full Time	240,698	245,225	(4,527)	311,800	300,000	11,800	311,800	-	15,181	-	-	326,981	
5-0102 - Salaries - Overtime	4,000	1,829	2,171	4,000	(0)	4,000	4,000	-	-	-	-	4,000	
5-0107 - Salaries - Temporary Personnel	-	-	-	-	-	-	-	-	-	-	6,900	6,900	HR-001
5-0109 - Salaries - Students	-	-	-	-	-	-	-	-	-	-	-	-	
5-0112 - Salaries - Part Time	43,700	27,343	16,357	-	5,558	(5,558)	-	-	-	-	-	-	
<b>Total 1-Salaries and Wages</b>	<b>288,398</b>	<b>274,397</b>	<b>14,001</b>	<b>315,800</b>	<b>305,558</b>	<b>10,242</b>	<b>315,800</b>	<b>-</b>	<b>15,181</b>	<b>-</b>	<b>6,900</b>	<b>337,881</b>	
<b>1-Salaries and Wages-Benefits</b>													
5-0201 - Benefits - C.P.P.	9,282	9,596	(314)	12,492	17,050	(4,558)	12,492	-	400	-	144	13,037	HR-001
5-0202 - Benefits - E.I.	2,909	3,087	(178)	3,994	5,566	(1,572)	3,994	(202)	158	-	3,950	3,950	HR-001
5-0203 - Benefits - Omers	29,590	29,697	(107)	34,208	32,880	1,328	34,208	1,916	-	-	-	36,124	
5-0204 - Benefits - E.H.T.	5,191	5,241	(50)	6,080	5,778	302	6,080	296	-	-	-	6,376	
5-0205 - Benefits - Greenshield	19,737	15,450	4,287	21,003	18,762	2,241	21,003	5,950	-	-	-	26,953	
5-0207 - Benefits - Life & Disability	15,405	12,130	3,275	14,468	15,694	(1,226)	14,468	3,744	-	-	-	18,212	
5-0208 - Benefits - W.S.I.B.	8,268	9,714	(1,446)	14,575	13,022	1,553	14,575	(1,535)	-	298	-	13,338	HR-001
5-0209 - Benefits - Post-Retirement Benefit Cont.	1,950	2,942	(992)	2,952	2,500	452	2,952	-	-	-	-	2,952	
5-0215 - Benefits - EAP	4,700	4,655	45	4,700	4,654	46	4,700	-	-	-	-	4,700	
<b>Total 1-Salaries and Wages-Benefits</b>	<b>97,032</b>	<b>92,512</b>	<b>4,520</b>	<b>114,472</b>	<b>115,906</b>	<b>(1,434)</b>	<b>114,472</b>	<b>-</b>	<b>10,569</b>	<b>-</b>	<b>600</b>	<b>125,641</b>	
<b>1-Salaries and Wages-Retiree Benefits</b>													
5-0206 - Benefits - Greenshield Retirees	417,319	472,218	(54,899)	467,319	467,318	1	467,319	-	118,338	-	-	585,657	
<b>Total 1-Salaries and Wages-Retiree Benefits</b>	<b>417,319</b>	<b>472,218</b>	<b>(54,899)</b>	<b>467,319</b>	<b>467,318</b>	<b>1</b>	<b>467,319</b>	<b>-</b>	<b>118,338</b>	<b>-</b>	<b>-</b>	<b>585,657</b>	
<b>2-General Expenses</b>													
5-0240 - Employee Recognition	22,940	17,550	5,390	19,730	19,730	-	19,730	-	-	-	-	19,730	
5-0249 - Training	24,000	4,132	19,868	12,000	20,000	(8,000)	12,000	-	-	-	-	12,000	
5-0250 - Health And Safety	22,500	19,676	2,824	22,500	33,758	(11,258)	22,500	-	-	6,800	-	29,300	HR-002
5-0301 - Office Supplies	2,500	1,653	847	2,500	1,298	1,202	2,500	-	-	-	-	2,500	
5-0342 - Meeting Expenses	1,000	971	29	1,000	-	1,000	1,000	-	-	-	-	1,000	
5-0345 - Cell Phone Expense	1,250	1,189	61	1,250	1,608	(358)	1,250	-	-	420	-	1,670	HR-004
5-0350 - Memberships	2,450	1,887	563	2,450	2,954	(504)	2,450	-	-	-	-	2,450	
5-0351 - Training And Conferences	4,500	3,110	1,390	5,100	4,500	600	5,100	-	-	-	-	5,100	
5-0352 - Travel & Mileage	700	1,029	(329)	700	700	-	700	-	-	-	-	700	
5-0372 - Recruitment Expense	24,600	7,159	17,441	15,000	6,754	8,246	15,000	-	-	-	-	15,000	
<b>Total 2-General Expenses</b>	<b>106,440</b>	<b>58,354</b>	<b>48,086</b>	<b>82,230</b>	<b>91,302</b>	<b>(9,072)</b>	<b>82,230</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,220</b>	<b>89,450</b>	
<b>2-Professional and Consulting Fees</b>													
5-0327 - Professional Fees	22,000	3,218	18,782	22,000	22,000	-	22,000	-	-	-	-	22,000	
<b>Total 2-Professional and Consulting Fees</b>	<b>22,000</b>	<b>3,218</b>	<b>18,782</b>	<b>22,000</b>	<b>22,000</b>	<b>-</b>	<b>22,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	
<b>8-Transfers To</b>													
5-2002 - Transfer To Reserve	-	18,782	(18,782)	-	-	-	-	-	-	-	-	-	
<b>Total 8-Transfers To</b>	<b>-</b>	<b>18,782</b>	<b>(18,782)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenses</b>	<b>931,189</b>	<b>919,482</b>	<b>11,707</b>	<b>1,001,821</b>	<b>1,002,084</b>	<b>(263)</b>	<b>1,001,821</b>	<b>-</b>	<b>144,088</b>	<b>-</b>	<b>14,720</b>	<b>1,160,629</b>	
<b>Net Operating Budget</b>	<b>915,979</b>	<b>916,272</b>	<b>(293)</b>	<b>1,001,821</b>	<b>1,002,084</b>	<b>(263)</b>	<b>1,001,821</b>	<b>-</b>	<b>144,088</b>	<b>-</b>	<b>14,720</b>	<b>1,160,629</b>	

Town of Amherstburg	2024			2025			2026						
Budget Centre: LICENSING AND ENFORCEMENT 2026 Operating Budget	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>Revenues</b>													
<b>2-User Fees</b>													
4-1040 - Fees And Service Charges	42,000	24,904	17,096	-	-	-	-	-	-	-	-	-	-
4-2105 - Dog Tags & Fines	17,000	25,448	(8,448)	17,000	29,164	(12,164)	17,000					17,000	
4-2130 - Sign Permits	3,000	300	2,700	3,000	862	2,138	3,000					3,000	
4-2145 - Lottery Licences	22,000	17,388	4,612	22,000	21,840	160	22,000					22,000	
4-2146 - Business Licences	100	364	(264)	100	126	(26)	100					100	
4-2155 - Other Licences	18,500	6,492	12,008	18,500	9,034	9,466	18,500					18,500	
4-2156 - Marriage Licences	13,000	16,622	(3,622)	13,000	17,596	(4,596)	13,000					13,000	
4-2157 - Encroachment Fees	4,000	1,694	2,306	4,000	4,074	(74)	4,000					4,000	
4-2158 - Temporary Patio Fees			-		2,602	(2,602)	-					-	
4-5800 - Parking Tickets	9,000	8,370	630	9,000	17,434	(8,434)	9,000					9,000	
<b>Total 2-User Fees</b>	<b>128,600</b>	<b>101,581</b>	<b>27,019</b>	<b>86,600</b>	<b>102,732</b>	<b>(16,132)</b>	<b>86,600</b>	-	-	-	-	<b>86,600</b>	
<b>5-Other Income</b>													
4-6540 - Miscellaneous Revenue	4,500	10,518	(6,018)	4,500	4,764	(264)	4,500					4,500	
<b>Total 5-Other Income</b>	<b>4,500</b>	<b>10,518</b>	<b>(6,018)</b>	<b>4,500</b>	<b>4,764</b>	<b>(264)</b>	<b>4,500</b>	-	-	-	-	<b>4,500</b>	
<b>Total Revenues</b>	<b>133,100</b>	<b>112,099</b>	<b>21,001</b>	<b>91,100</b>	<b>107,496</b>	<b>(16,396)</b>	<b>91,100</b>	-	-	-	-	<b>91,100</b>	
<b>Expenses</b>													
<b>1-Salaries and Wages</b>													
5-0101 - Salaries - Full Time	319,252	302,243	17,009	321,264	318,804	2,460	321,264		27,686			348,950	
5-0102 - Salaries - Overtime	2,000	1,134	866	1,000	0	1,000	1,000		-			1,000	
<b>Total 1-Salaries and Wages</b>	<b>321,252</b>	<b>303,377</b>	<b>17,875</b>	<b>322,264</b>	<b>318,804</b>	<b>3,460</b>	<b>322,264</b>	-	<b>27,686</b>	-	-	<b>349,950</b>	
<b>1-Salaries and Wages-Benefits</b>													
5-0201 - Benefits - C.P.P.	16,362	14,148	2,214	15,719	15,719	(0)	15,719		1,233			16,952	
5-0202 - Benefits - E.I.	4,806	4,593	213	5,279	5,279	0	5,279		(224)			5,056	
5-0203 - Benefits - Omers	31,816	29,708	2,108	32,019	33,062	(1,043)	32,019		3,312			35,331	
5-0204 - Benefits - E.H.T.	6,264	5,771	493	6,265	6,476	(211)	6,265		540			6,805	
5-0205 - Benefits - Greenshield	24,296	31,665	(7,369)	29,316	38,754	(9,438)	29,316		16,682			45,998	
5-0207 - Benefits - Life & Disability	20,432	14,175	6,257	13,891	17,432	(3,541)	13,891		(1,937)			11,954	
5-0208 - Benefits - W.S.I.B.	10,847	11,560	(713)	16,047	14,594	1,453	16,047		(1,162)			14,884	
5-0209 - Benefits - Post-Retirement Benefit Cont.	2,925	2,596	329	2,952	2,850	102	2,952		-			2,952	
<b>Total 1-Salaries and Wages-Benefits</b>	<b>117,748</b>	<b>114,215</b>	<b>3,533</b>	<b>121,488</b>	<b>134,166</b>	<b>(12,678)</b>	<b>121,488</b>	-	<b>18,443</b>	-	-	<b>139,931</b>	
<b>2-General Expenses</b>													
5-0252 - Uniforms	2,700	4,628	(1,928)	2,700	7,908	(5,208)	2,700		550			3,250	
5-0301 - Office Supplies	1,500	2,941	(1,441)	1,500	2,102	(602)	1,500		-			1,500	
5-0307 - Advertising	1,000	614	386	1,000	40	960	1,000		-			1,000	
5-0310 - Computer Maintenance	-	-	-	-	-	-	-		17,000			17,000	
5-0342 - Meeting Expenses	-	-	-	-	9,811	(9,811)	-		-			-	
5-0345 - Cell Phone Expense	3,200	2,159	1,041	2,600	1,736	864	2,600		-			2,600	
5-0350 - Memberships	1,150	-	1,150	1,150	892	258	1,150		-			1,150	
5-0351 - Training And Conferences	8,550	699	7,851	8,550	8,550	-	8,550		-			8,550	
5-0352 - Travel & Mileage	500	479	21	500	1,178	(678)	500		-			500	
5-0901 - Animal Control - Tags	600	798	(198)	600	-	600	600		-			600	
5-0903 - Animal Control - Contract	34,680	34,680	-	38,000	38,000	-	38,000		-			38,000	
5-0904 - Animal Control - Other	4,000	4,460	(460)	4,000	1,400	2,600	4,000		-			4,000	
5-0910 - Encroachment Expenses	1,000	-	1,000	1,000	-	1,000	1,000		-			1,000	
5-2156 - Marriage Licences	7,200	7,200	-	7,200	-	7,200	7,200		-			7,200	
<b>Total 2-General Expenses</b>	<b>66,880</b>	<b>58,658</b>	<b>7,422</b>	<b>68,800</b>	<b>71,617</b>	<b>(2,817)</b>	<b>68,800</b>	-	<b>17,550</b>	-	-	<b>86,350</b>	
<b>2-Professional and Consulting Fees</b>													
5-0327 - Professional Fees	1,500	6,780	(5,280)	1,500	8,312	(6,812)	1,500		-			1,500	
<b>Total 2-Professional and Consulting Fees</b>	<b>1,500</b>	<b>6,780</b>	<b>(5,280)</b>	<b>1,500</b>	<b>8,312</b>	<b>(6,812)</b>	<b>1,500</b>	-	-	-	-	<b>1,500</b>	
<b>4-Equipment and Vehicles</b>													
5-0319 - Radio Maintenance	-	1,280	(1,280)	3,838	1,494	2,344	3,838		(3,838)			-	
5-0402 - Vehicle & Equipment Mtce.	1,800	1,899	(99)	1,800	1,330	470	1,800		-			1,800	
5-0406 - Gps Communications	796	1,009	(213)	796	1,068	(272)	796		-			796	
<b>Total 4-Equipment and Vehicles</b>	<b>2,596</b>	<b>4,188</b>	<b>(1,592)</b>	<b>6,434</b>	<b>3,892</b>	<b>2,542</b>	<b>6,434</b>	-	<b>(3,838)</b>	-	-	<b>2,596</b>	
<b>8-Transfers To</b>													
5-0132 - Interdepartmental Transfer	4,500	-	4,500	4,500	4,500	-	4,500		-			4,500	
<b>Total 8-Transfers To</b>	<b>4,500</b>	<b>-</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>-</b>	<b>4,500</b>	-	-	-	-	<b>4,500</b>	
<b>Total Expenses</b>	<b>513,676</b>	<b>487,218</b>	<b>26,458</b>	<b>524,986</b>	<b>541,291</b>	<b>(16,305)</b>	<b>524,986</b>	-	<b>59,841</b>	-	-	<b>584,827</b>	
<b>Net Operating Budget</b>	<b>380,576</b>	<b>375,118</b>	<b>5,458</b>	<b>433,886</b>	<b>433,795</b>	<b>91</b>	<b>433,886</b>	-	<b>59,841</b>	-	-	<b>493,727</b>	

## Department Overview



## **Department Description**

### **Financial Services**

The Financial Services Department is responsible for ensuring that all revenues are properly collected and recorded, and that all expenditures are allocated in accordance with Council-adopted by-laws, regulations, and approved budgets as established by Town Council. The department ensures that all financial activities of the Town are presented in compliance with professional accounting and ethical standards.

Financial Services provides customer service to property owners, including processing ownership changes, billing, and payments. The department also prepares and delivers accurate and timely financial reporting to senior management and Council to support informed decision-making.

In addition, Financial Services ensures compliance with reporting standards as they relate to the Municipal Act and other statutory reporting requirements, including those of the Canada Revenue Agency and other provincial and federal bodies. The department is also responsible for ensuring that Council's financial policies are followed and that appropriate internal controls are maintained to safeguard the financial assets of the Town.

### **Duties of the Finance Department**

- Property taxation
- Accounting
- Accounts Payable
- Accounts Receivable
- Payroll
- Purchasing
- Budget Development
- Long Term Financial Planning
- Asset Management
- Financial Policy Development
- Statutory Financial Reporting
- Internal Financial Reporting
- Financial Reports to Council

## Information Technology

The Information Technology (IT) Department is responsible for maintaining the computer systems, network infrastructure, and digital services that support all Town of Amherstburg departments. These services extend across multiple municipal facilities, including Town Hall, the Libro Centre, Public Works, three Fire Stations, Gordon House, 99 Thomas Road, The Hub, water pump stations, the McLeod Water Station, and the Victoria Community Centre.

The IT Department delivers and supports a broad range of services, including systems and application management, network and internet connectivity, data protection, cybersecurity, policy enforcement, and annual software reviews. The department also leads cybersecurity awareness and training initiatives for all Town employees and provides technical expertise to support the successful implementation of Town-wide projects.

Additionally, the IT Department oversees the Town's Geographic Information Systems (GIS). The GIS program is responsible for managing spatial data and mapping services that support informed decision-making across departments. This includes maintaining digital maps, asset databases, and location-based tools that enhance operational efficiency, infrastructure planning, and public service delivery.

### Budgeted Staffing Resources- Corporate Services

<b>Permanent FTE's</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Full Time	15.50	16.50	16.50
Part Time	0.33	0.33	0.33
Total FTE	15.83	15.83	16.83
<b>Net Change</b>			<b>0.00</b>

### 2025 Staffing Complement includes:

#### *Full Time*

- 1.00 Director, Corporate Services & CFO
- 1.00 Manager, Financial Services & Deputy CFO
- 1.00 Manager, Information Technology
- 1.00 Supervisor, Revenue
- 1.00 Supervisor, Accounting
- 1.00 Senior Financial Analyst
- 1.00 Procurement Specialist
- 1.00 Payroll Administrator

4.00 Financial Services Clerks  
1.00 Network & Security Specialist  
1.00 GIS Coordinator/Business Analyst  
1.00 Information Technology System Management (ITSM) Specialist  
1.00 Service & Support Technologist  
0.50 Executive Assistant/Communications Assistant to the CFO & Mayor (split)

*Part Time*

0.33 IT Student (1 position)

**\*Approved 2026 Staff Complement changes:**

*None*

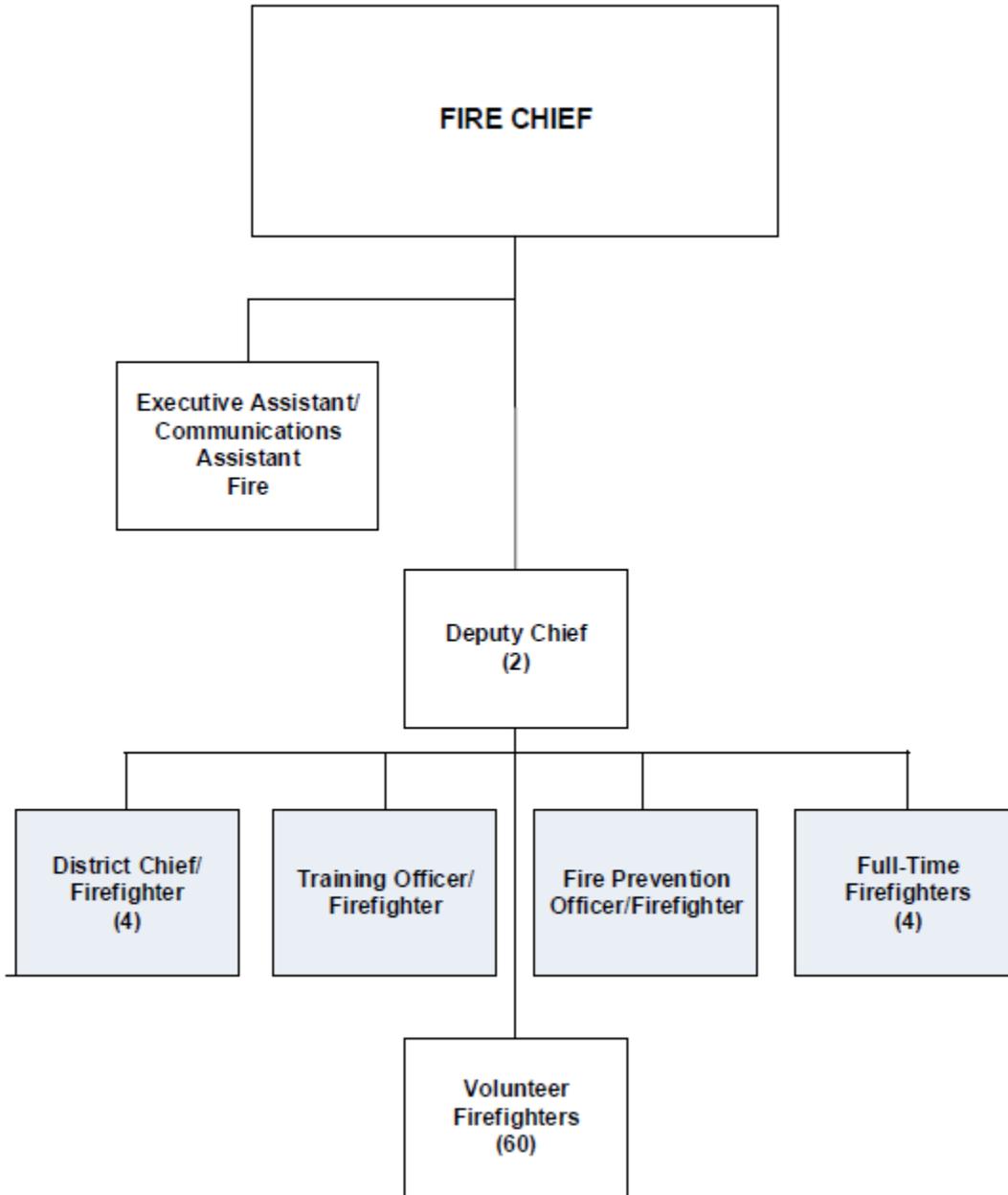
Town of Amherstburg	2024			2025			2026						
	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>Budget Centre: FINANCIAL SERVICES</b>													
<b>2026 Operating Budget</b>													
<b>Revenues</b>													
<b>2-User Fees</b>													
4-1010 - Tax Certificates	33,000	35,04	(2,040)	33,000	33,604	(604)	33,000					33,000	
<b>Total 2-User Fees</b>	<b>33,000</b>	<b>35,04</b>	<b>(2,040)</b>	<b>33,000</b>	<b>33,604</b>	<b>(604)</b>	<b>33,000</b>	-	-	-	-	<b>33,000</b>	
<b>8-Administrative Recoveries</b>													
4-1015 - Administrative Charges	15,000	12,42	2,580	15,000	15,000	-	15,000					15,000	
<b>Total 8-Administrative Recoveries</b>	<b>15,000</b>	<b>12,42</b>	<b>2,580</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	-	-	-	-	<b>15,000</b>	
<b>8-Transfers From</b>													
4-3000 - Transfer From Reserves	-	-	-	-	-	-	-					-	
<b>Total 8-Transfers From</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-	-	<b>-</b>	
<b>Total Revenues</b>	<b>48,000</b>	<b>47,46</b>	<b>540</b>	<b>48,000</b>	<b>48,604</b>	<b>(604)</b>	<b>48,000</b>	-	-	-	-	<b>48,000</b>	
<b>Expenses</b>													
<b>1-Salaries and Wages</b>													
5-0101 - Salaries - Full Time	1,119,876	1,004,498	115,378	1,165,575	1,148,130	17,445	1,165,575		69,946			1,235,521	
5-0102 - Salaries - Overtime	7,000	6,908	92	7,000	7,000	-	7,000		-			7,000	
5-0105 - Salaries - Cr. Re: S.T.D.	-	-	-	-	-	-	-		-			-	
5-0107 - Salaries - Temporary Personnel	-	37,59	(37,595)	-	-	-	-		-			-	
<b>Total 1-Salaries and Wages</b>	<b>1,126,876</b>	<b>1,049,002</b>	<b>77,874</b>	<b>1,172,575</b>	<b>1,155,130</b>	<b>17,445</b>	<b>1,172,575</b>	-	<b>69,946</b>	-	-	<b>1,242,521</b>	
<b>1-Salaries and Wages-Benefits</b>													
5-0201 - Benefits - C.P.P.	45,203	43,44	1,762	50,266	61,486	(11,220)	50,266		2,805			53,071	
5-0202 - Benefits - E.I.	13,854	14,01	(163)	16,497	16,497	(0)	16,497		(698)			15,799	
5-0203 - Benefits - Omers	116,648	107,210	9,438	121,219	121,218	1	121,219		9,349			130,568	
5-0204 - Benefits - E.H.T.	21,244	20,38	855	22,379	21,462	917	22,379		1,509			23,888	
5-0205 - Benefits - Greenshield	62,530	59,54	2,990	89,701	89,701	(0)	89,701		(15,230)			74,471	
5-0207 - Benefits - Life & Disability	68,293	45,10	23,190	51,697	51,697	(0)	51,697		(3,268)			48,429	
5-0208 - Benefits - W.S.I.B.	32,185	37,25	(5,071)	53,432	48,390	5,042	53,432		(4,500)			48,932	
5-0209 - Benefits - Post-Retirement Benefit Cont.	9,750	8,937	813	9,348	8,911	437	9,348		-			9,348	
<b>Total 1-Salaries and Wages-Benefits</b>	<b>369,707</b>	<b>335,893</b>	<b>33,813</b>	<b>414,540</b>	<b>419,362</b>	<b>(4,822)</b>	<b>414,540</b>	-	<b>(10,034)</b>	-	-	<b>404,506</b>	
<b>2-General Expenses</b>													
5-0301 - Office Supplies	8,500	5,816	2,684	8,500	12,052	(3,552)	8,500					8,500	
5-0342 - Meeting Expenses	750	676	74	750	178	572	750					750	
5-0345 - Cell Phone Expense	2,200	1,593	607	1,600	775	825	1,600					1,600	
5-0350 - Memberships	7,800	5,564	2,236	7,800	8,398	(598)	7,800					7,800	
5-0351 - Training And Conferences	18,500	16,34	2,153	18,500	18,500	-	18,500					18,500	
5-0352 - Travel & Mileage	1,050	1,144	(94)	1,050	630	420	1,050					1,050	
5-0501 - Write Offs	-	575	(575)	-	582	(582)	-					-	
<b>Total 2-General Expenses</b>	<b>38,800</b>	<b>31,71</b>	<b>7,087</b>	<b>38,200</b>	<b>41,115</b>	<b>(2,915)</b>	<b>38,200</b>	-	-	-	-	<b>38,200</b>	
<b>2-Professional and Consulting Fees</b>													
5-0326 - Audit Fees	43,000	42,01	981	44,290	43,000	1,290	44,290					44,290	
5-0327 - Professional Fees	10,000	17,02	(7,021)	10,000	22,342	(12,342)	10,000					10,000	
<b>Total 2-Professional and Consulting Fees</b>	<b>53,000</b>	<b>59,04</b>	<b>(6,040)</b>	<b>54,290</b>	<b>65,342</b>	<b>(11,052)</b>	<b>54,290</b>	-	-	-	-	<b>54,290</b>	
<b>4-Contracted Services</b>													
5-0336 - Contracted Services	19,000	16,14	2,852	19,000	18,342	658	19,000					19,000	
<b>Total 4-Contracted Services</b>	<b>19,000</b>	<b>16,14</b>	<b>2,852</b>	<b>19,000</b>	<b>18,342</b>	<b>658</b>	<b>19,000</b>	-	-	-	-	<b>19,000</b>	
<b>8-Transfers To</b>													
5-2001 - Transfer To Capital	-	-	-	-	-	-	-					-	
<b>Total 8-Transfers To</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-	-	<b>-</b>	
<b>Total Expenses</b>	<b>1,607,383</b>	<b>1,491,796</b>	<b>115,586</b>	<b>1,698,605</b>	<b>1,699,291</b>	<b>(686)</b>	<b>1,698,605</b>	-	<b>59,913</b>	-	-	<b>1,758,517</b>	
<b>Net Operating Budget</b>	<b>1,559,383</b>	<b>1,444,336</b>	<b>115,046</b>	<b>1,650,605</b>	<b>1,650,687</b>	<b>(82)</b>	<b>1,650,605</b>	-	<b>59,913</b>	-	-	<b>1,710,517</b>	

Town of Amherstburg	2024			2025			2026						
	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>Budget Centre: INFORMATION TECHNOLOGY</b>													
<b>2026 Operating Budget</b>													
<b>Revenues</b>													
<b>2-Grants</b>													
4-0625 - Provincial Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 2-Grants</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>8-Transfers From</b>													
4-3000 - Transfer From Reserves	75,000	8,200	66,800		20,500	(20,500)	-					-	
<b>Total 8-Transfers From</b>	<b>75,000</b>	<b>8,200</b>	<b>66,800</b>	-	-	<b>(20,500)</b>	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>75,000</b>	<b>8,200</b>	<b>66,800</b>	-	<b>20,500</b>	<b>(20,500)</b>	-	-	-	-	-	-	-
<b>Expenses</b>													
<b>1-Salaries and Wages</b>													
5-0101 - Salaries - Full Time	402,990	406,629	(3,639)	415,411	459,406	(43,995)	415,411		114,902			530,313	
5-0102 - Salaries - Overtime	2,500	-	2,500	2,500	-	2,500	2,500		(2,500)			-	
5-0109 - Salaries - Students	11,545	9,868	1,677	12,484	9,224	3,260	12,484		820			13,304	
<b>Total 1-Salaries and Wages</b>	<b>417,035</b>	<b>416,496</b>	<b>539</b>	<b>430,395</b>	<b>468,630</b>	<b>(38,235)</b>	<b>430,395</b>	-	<b>113,222</b>	-	-	<b>543,617</b>	
<b>1-Salaries and Wages-Benefits</b>													
5-0201 - Benefits - C.P.P.	16,820	16,737	83	18,019	18,019	(0)	18,018		4,716			22,734	
5-0202 - Benefits - E.I.	5,078	5,169	(91)	5,617	5,617	(0)	5,617		1,008			6,625	
5-0203 - Benefits - Omers	43,794	43,906	(112)	45,283	45,139	144	45,283		12,721			58,004	
5-0204 - Benefits - E.H.T.	8,132	8,046	86	8,334	8,257	77	8,334		2,267			10,601	
5-0205 - Benefits - Greenshield	29,406	28,153	1,253	28,005	35,000	(6,995)	28,005		7,201			35,206	
5-0207 - Benefits - Life & Disability	25,791	19,598	6,193	19,275	25,000	(5,725)	19,275		1,838			21,113	
5-0208 - Benefits - W.S.I.B.	13,502	15,439	(1,937)	20,436	20,436	(0)	20,436		2,049			22,485	
5-0209 - Benefits - Post-Retirement Benefit Cont.	2,925	3,015	(90)	2,952	2,925	27	2,952		984			3,936	
<b>Total 1-Salaries and Wages-Benefits</b>	<b>145,448</b>	<b>140,062</b>	<b>5,386</b>	<b>147,919</b>	<b>160,393</b>	<b>(12,474)</b>	<b>147,919</b>	-	<b>32,784</b>	-	-	<b>180,703</b>	
<b>2-General Expenses</b>													
5-0301 - Office Supplies	1,200	433	767	1,200	1,200	-	1,200					1,200	
5-0308 - Photocopier Supplies	25,000	20,275	4,725	25,000	14,415	10,585	25,000					25,000	
5-0310 - Computer Maintenance	375,775	442,819	(67,044)	428,205	440,000	(11,795)	424,805		69,000	8,000	7,340	509,145	FIR-001
5-0311 - Computer Consultants	14,200	10,531	3,669	14,200	7,706	6,494	14,200					14,200	
5-0315 - Telephone	28,000	22,168	5,832	28,000	11,475	16,525	28,000					28,000	
5-0332 - Internet Access	47,500	40,442	7,059	47,500	33,802	13,698	47,500					47,500	
5-0345 - Cell Phone Expense	6,200	4,078	2,122	13,400	17,627	(4,227)	13,400		22,453		300	36,153	HR-004
5-0350 - Memberships	500	463	37	500	991	(491)	500					500	
5-0351 - Training And Conferences	9,500	7,828	1,672	9,500	1,931	7,569	9,500					9,500	
5-0352 - Travel & Mileage	1,500	214	1,286	1,500	-	1,500	1,500					1,500	
<b>Total 2-General Expenses</b>	<b>509,375</b>	<b>549,251</b>	<b>(39,876)</b>	<b>569,005</b>	<b>529,147</b>	<b>39,858</b>	<b>565,605</b>	-	<b>91,453</b>	<b>8,000</b>	<b>7,640</b>	<b>672,698</b>	
<b>2-Professional and Consulting Fees</b>													
5-0327 - Professional Fees	75,000	15,875	59,125	75,000	84,500	(9,500)	75,000		(75,000)			-	
<b>Total 2-Professional and Consulting Fees</b>	<b>75,000</b>	<b>15,875</b>	<b>59,125</b>	<b>75,000</b>	<b>84,500</b>	<b>(9,500)</b>	<b>75,000</b>	-	<b>(75,000)</b>	-	-	-	
<b>4-Equipment and Vehicles</b>													
5-0419 - Computer Hardware	-	2,689	(2,689)	-	-	-	-					-	
<b>Total 4-Equipment and Vehicles</b>	<b>-</b>	<b>2,689</b>	<b>(2,689)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-	-	-	
<b>8-Transfers To</b>													
5-2002 - Transfer To Reserve	123,000	123,000	-	123,000	123,000	-	123,000					123,000	
5-2003 - Transfer To Reserve	-	-	-	-	-	-	-					-	
<b>Total 8-Transfers To</b>	<b>123,000</b>	<b>123,000</b>	<b>-</b>	<b>123,000</b>	<b>123,000</b>	<b>-</b>	<b>123,000</b>	-	-	-	-	<b>123,000</b>	
<b>Total Expenses</b>	<b>1,269,858</b>	<b>1,247,373</b>	<b>22,485</b>	<b>1,345,319</b>	<b>1,365,670</b>	<b>(20,351)</b>	<b>1,341,919</b>	-	<b>162,459</b>	<b>8,000</b>	<b>7,640</b>	<b>1,520,018</b>	
<b>Net Operating Budget</b>	<b>1,194,858</b>	<b>1,239,173</b>	<b>(44,315)</b>	<b>1,345,319</b>	<b>1,345,170</b>	<b>149</b>	<b>1,341,919</b>	-	<b>162,459</b>	<b>8,000</b>	<b>7,640</b>	<b>1,520,018</b>	

Town of Amherstburg Budget Centre: NON-DEPARTMENTAL 2026 Operating Budget	2024			2025			2026						
	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>Revenues</b>													
<b>1-Taxes-Grants in Lieu</b>													
4-0540 - PIL Federal	54,000	51,690	2,310	54,000	52,890	1,110	54,000		6,500			60,500	
4-0550 - PIL Provincial	28,800	30,157	(1,357)	28,800	15,172	13,628	28,800		3,000			31,800	
4-0560 - PILT - Town Owned	76,300	79,690	(3,390)	76,300	74,799	1,501	76,300		7,400			83,700	
4-0561 - CF PIL Not Given To School Board	120,000	129,569	(9,569)	120,000	120,000	-	120,000		14,000			134,000	
4-0570 - PIL Essex Terminal	2,400	3,292	(892)	2,400	2,400	-	2,400					2,400	
<b>Total 1-Taxes-Grants in Lieu</b>	<b>281,500</b>	<b>294,397</b>	<b>(12,897)</b>	<b>281,500</b>	<b>265,261</b>	<b>16,239</b>	<b>281,500</b>	-	<b>30,900</b>	-	-	<b>312,400</b>	
<b>1-Taxes-Levied</b>													
4-0100 - Levy - Final Budget	29,748,462	29,751,670	(3,208)	32,281,600	32,281,607	(7)	-					-	
4-0181 - Levy - Capital Replacement	711,218	713,213	(1,995)	732,478	735,147	(2,669)	-					-	
4-0182 - Levy - Capital Reserve	711,218	713,213	(1,995)	732,478	735,147	(2,669)	-					-	
4-0299 - Write-Off Area Rates	-	(115,496)	115,496	-	-	-	-		(70,000)			(70,000)	
<b>Total 1-Taxes-Levied</b>	<b>31,170,898</b>	<b>31,062,599</b>	<b>108,299</b>	<b>33,746,556</b>	<b>33,751,900</b>	<b>(5,344)</b>	-	-	<b>(70,000)</b>	-	-	<b>(70,000)</b>	
<b>1-Taxes-Supplemental</b>													
4-0310 - Supp. Levy - Residential	710,000	1,165,988	(455,988)	755,000	1,200,000	(445,000)	710,000			275,000		985,000	
<b>Total 1-Taxes-Supplemental</b>	<b>710,000</b>	<b>1,165,988</b>	<b>(455,988)</b>	<b>755,000</b>	<b>1,200,000</b>	<b>(445,000)</b>	<b>710,000</b>	-	-	<b>275,000</b>	-	<b>985,000</b>	
<b>2-Grants</b>													
4-0601 - Federal Grants	-	-	-	-	-	-	-					-	
4-0625 - Provincial Grants	-	2,321,254	(2,321,254)	-	-	-	-					-	
4-0628 - Provincial Grants - OMPF	1,218,700	1,218,700	-	1,220,700	1,220,700	-	1,220,700			(5,700)		1,215,000	
4-0635 - Federal Gas Tax	1,165,363	1,200,850	(35,487)	1,232,663	1,232,663	-	1,232,663					1,232,663	
4-0636 - Other Grants	2,556,779	2,556,779	-	2,173,262	2,173,262	-	-			1,955,936		1,955,936	
<b>Total 2-Grants</b>	<b>4,940,842</b>	<b>7,297,583</b>	<b>(2,356,741)</b>	<b>4,626,625</b>	<b>4,626,625</b>	-	<b>2,453,363</b>	-	-	<b>1,950,236</b>	-	<b>4,403,599</b>	
<b>2-User Fees</b>													
4-1917 - Parkland Dedication Fees	-	101,773	(101,773)	-	-	-	-					-	
<b>Total 2-User Fees</b>	-	<b>101,773</b>	<b>(101,773)</b>	-	-	-	-	-	-	-	-	-	
<b>5-Investment Income</b>													
4-6538 - Dividends On Investment	283,000	283,360	(360)	283,000	283,000	-	248,000					248,000	
4-7220 - Interest Earned-Bank Accounts	200,000	379,068	(179,068)	145,000	145,000	-	55,000		14,000			69,000	
<b>Total 5-Investment Income</b>	<b>483,000</b>	<b>662,428</b>	<b>(179,428)</b>	<b>428,000</b>	<b>428,000</b>	-	<b>303,000</b>	-	-	<b>14,000</b>	-	<b>317,000</b>	
<b>5-Other Income</b>													
4-0020 - Charity Rebate	-	(2,277)	2,277	-	-	-	-					-	
4-0624 - Prov. Grants - Pits & Qua	282,000	265,002	16,998	282,000	282,000	-	282,000		7,000			289,000	
4-1446 - Donations	-	14,638	(14,638)	-	24,019	(24,019)	-					-	
4-6510 - Sale Of Municipal Property	-	350,000	(350,000)	-	-	-	-					-	
4-6540 - Miscellaneous Revenue	5,000	24,670	(19,670)	5,000	221,989	(216,989)	5,000					5,000	
4-7110 - Tax Penalties & Interest	375,600	463,417	(87,817)	375,600	375,600	-	275,600			360,400		636,000	
<b>Total 5-Other Income</b>	<b>662,600</b>	<b>1,115,449</b>	<b>(452,849)</b>	<b>662,600</b>	<b>903,608</b>	<b>(241,008)</b>	<b>562,600</b>	-	<b>7,000</b>	<b>360,400</b>	-	<b>930,000</b>	
<b>8-Administrative Recoveries</b>													
4-1016 - Administrative Charges - Water Dept.	711,900	711,900	-	711,900	711,900	-	711,900					711,900	
4-1017 - Administrative Charges - Sanitary Sewer	260,900	260,900	(0)	260,900	260,904	(4)	260,900					260,900	
4-2165 - Build Dept - Recovery Bill 124	134,774	134,774	(0)	134,774	134,772	2	134,774					134,774	
<b>Total 8-Administrative Recoveries</b>	<b>1,107,574</b>	<b>1,107,574</b>	<b>(0)</b>	<b>1,107,574</b>	<b>1,107,576</b>	<b>(2)</b>	<b>1,107,574</b>	-	-	-	-	<b>1,107,574</b>	
<b>8-Transfers From</b>													
4-3015 - Transferd From Deferred Charges Ye	-	-	-	-	-	-	-					-	
4-3000 - Transfer - From	-	-	-	-	-	-	-			375,000		375,000	NON-003
<b>Total 8-Transfers From</b>	-	-	-	-	-	-	-	-	-	<b>375,000</b>	-	<b>375,000</b>	
<b>Total Revenues</b>	<b>39,356,414</b>	<b>42,807,791</b>	<b>(3,451,377)</b>	<b>41,607,855</b>	<b>42,282,970</b>	<b>(675,115)</b>	<b>5,418,037</b>	-	<b>(32,100)</b>	<b>2,974,636</b>	-	<b>8,360,573</b>	

Town of Amherstburg	2024			2025			2026						
Budget Centre: NON-DEPARTMENTAL 2026 Operating Budget	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>Expenses</b>													
<b>1-Salaries and Wages-Retiree Benefits</b>													
5-0206 - Benefits - Greenshield Retirees	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total 1-Salaries and Wages-Retiree Benefits</b>	-	-	-	-	-	-	-	-	-	-	-	-	
<b>2-General Expenses</b>													
5-0301 - Office Supplies		(68)	68		-	-	-	-	-	-	-	-	
5-0304 - Postage	49,000	42,007	6,993	49,000	83,285	(34,285)	49,000					49,000	
5-0307 - Advertising	18,000	26,016	(8,016)	18,000	19,060	(1,060)	18,000					18,000	
5-0360 - Miscellaneous	-	9,612	(9,612)	-	6,653	(6,653)	-					-	
5-0500 - Cash Short/Over	-	-	-	-	570,000	(570,000)	-					-	
5-0501 - Write Offs	185,000	6,901	178,099	185,000	120,000	65,000	185,000					185,000	
5-0502 - Interest Expense	100,000	(192,446)	292,446	100,000	100,000	-	100,000					100,000	
5-0511 - Heritage Tax Rebates	6,000	-	6,000	6,000	6,000	-	6,000					6,000	
5-0550 - Conservator/ERCA Levy	164,441	172,141	(7,700)	177,596	177,596	-	177,596					177,596	
<b>Total 2-General Expenses</b>	<b>522,441</b>	<b>64,163</b>	<b>458,278</b>	<b>535,596</b>	<b>1,082,594</b>	<b>(546,998)</b>	<b>535,596</b>	-	-	-	-	<b>535,596</b>	
<b>4-Contracted Services</b>													
5-0504 - Collection Expense	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total 4-Contracted Services</b>	-	-	-	-	-	-	-	-	-	-	-	-	
<b>4-Grants &amp; Waivers Expense</b>													
5-0353 - Grant Expense	60,000	60,000	0	60,000	62,000	(2,000)	60,000		(8,453)		4	51,551	NON-002
5-0357 - Affordable Housing Agreements									8,453			8,453	
5-0590 - Grants For Community Rentals	122,779	130,498	(7,719)	122,779	122,779	-	122,779		263,221			386,000	
<b>Total 4-Grants &amp; Waivers Expense</b>	<b>182,779</b>	<b>190,498</b>	<b>(7,719)</b>	<b>182,779</b>	<b>184,779</b>	<b>(2,000)</b>	<b>182,779</b>	-	<b>263,221</b>	-	<b>4</b>	<b>446,004</b>	
<b>8-Transfers To</b>													
5-2001 - Transfer To Capital	-	-	-	-	-	-	-	-	-	-	-	-	
5-2002 - Transfer To Reserve	5,839,849	6,284,156	(444,307)	6,338,583	6,338,583	-	6,338,583		516,506	(435,000)		6,420,089	NON-001 & NON-003
5-2026 - Transfer To Grant Reserve	-	2,322,324	(2,322,324)	-	-	-	-	-	-	-	-	-	
5-2027 - Transfer To Federal Gas Tax Reserve	1,165,363	1,200,850	(35,487)	1,232,663	1,232,663	-	1,232,663		-	-	-	1,232,663	
5-2028 - Transfer To Grants Reserve	2,556,779	2,556,779	-	2,173,262	2,173,262	-	-			1,955,936		1,955,936	
5-3000 - Transfer To Reserve	-	-	-	-	24,019	(24,019)	-					-	
<b>Total 8-Transfers To</b>	<b>9,561,991</b>	<b>12,364,109</b>	<b>(2,802,118)</b>	<b>9,744,508</b>	<b>9,768,527</b>	<b>(24,019)</b>	<b>7,571,246</b>	-	<b>516,506</b>	<b>1,520,936</b>	-	<b>9,608,688</b>	
<b>Total Expenses</b>	<b>10,267,211</b>	<b>12,618,769</b>	<b>(2,351,558)</b>	<b>10,462,883</b>	<b>11,035,900</b>	<b>(573,017)</b>	<b>8,289,621</b>	-	<b>779,727</b>	<b>1,520,936</b>	<b>4</b>	<b>10,590,288</b>	
<b>Net Operating Budget</b>	<b>(29,089,203)</b>	<b>(30,189,022)</b>	<b>1,099,819</b>	<b>(31,144,972)</b>	<b>(31,247,070)</b>	<b>102,098</b>	<b>2,871,584</b>	-	<b>811,827</b>	<b>(1,453,700)</b>	<b>4</b>	<b>2,229,715</b>	

## Department Overview



## Department Description

The goal of the Amherstburg Fire Department Services is to provide fire protection services through a range of programs designed to protect the lives and property of the inhabitants from the adverse effects of fires, sudden medical emergencies or exposure to dangerous conditions created by man or nature; first to the Town of Amherstburg; second, to those municipalities requiring assistance through authorized Mutual Fire Aid plan and program activities.

In order to achieve the goal of the fire services, necessary funding must be in place and the following objectives met:

- Identify and review the fire risks of the Town of Amherstburg and ensure programs are in place to minimize identified risks;
- Provide an administrative process consistent with the needs of the fire services;
- To conduct fire prevention inspections upon request or complaint;
- To distribute public fire safety education materials to the community including home escape planning information and encourage the use of Smoke Alarms;
- Proactive inspections of vulnerable occupancies identified in a community risk assessment;
- Ensure that firefighting equipment and operating personnel are available within the municipality to provide adequate response to a citizen's call within a reasonable length of time;
- Provide fire services training to the NFPA 1001 Part 1 and 2 Standard which will ensure the continuous up-grading of all personnel in the latest techniques of fire prevention, firefighting and control of emergency situations and to co-operate with other municipal fire services with respect to management training and other programs;
- Provide for a maintenance program to ensure all fire protection apparatus, and equipment, is ready to respond to emergency calls;
- Ensure, through plan examination and inspection that required fire protective equipment is installed and maintained within buildings;
- Ensure compliance with applicable municipal, provincial and federal fire prevention legislation, statutes, codes and regulations in respect to fire safety;
- Develop and maintain an effective public information system and educational program, with particular emphasis on school fire safety programs; and commercial, industrial and institutional staff training;
- Ensure in the event of a major catastrophe in the Town of Amherstburg, assistance to cope with the situation is available from outside fire services and other agencies;

- Develop and maintain a good working relationship with all federal, provincial and municipal fire services, utilities and agencies, related to the protection of life and property;
- Interact with other municipal fire services respecting the aspects of fire protection on any given program;
- Ensure these objectives are not in conflict with any other municipal services.

**Budgeted Staffing Resources - Fire Services**

<b>Permanent FTE's</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Fire	10.00	14.00	14.00
<b>Total FTE</b>	<b>10.00</b>	<b>14.00</b>	<b>14.00</b>
<b>Net Change</b>			<b>0.00*</b>

<b>Volunteer Firefighters</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Volunteer Compliments	60.00	60.00	60.00
<b>Total</b>	<b>60.00</b>	<b>60.00</b>	<b>60.00</b>
<b>Net Change</b>			<b>0.00</b>

**2025 Staffing Complement includes:**

*Full Time*

- 1.0 Fire Chief
- 2.0 Deputy Fire Chiefs
- 1.0 Executive Assistant/Communications Assistant
- 4.0 District Chiefs/Firefighter
- 4.0 Full-Time Firefighters
- 1.0 Training Officer/Firefighter
- 1.0 Fire Prevention Officer/Firefighter

*Part Time*

- 60.0 Volunteer Firefighters

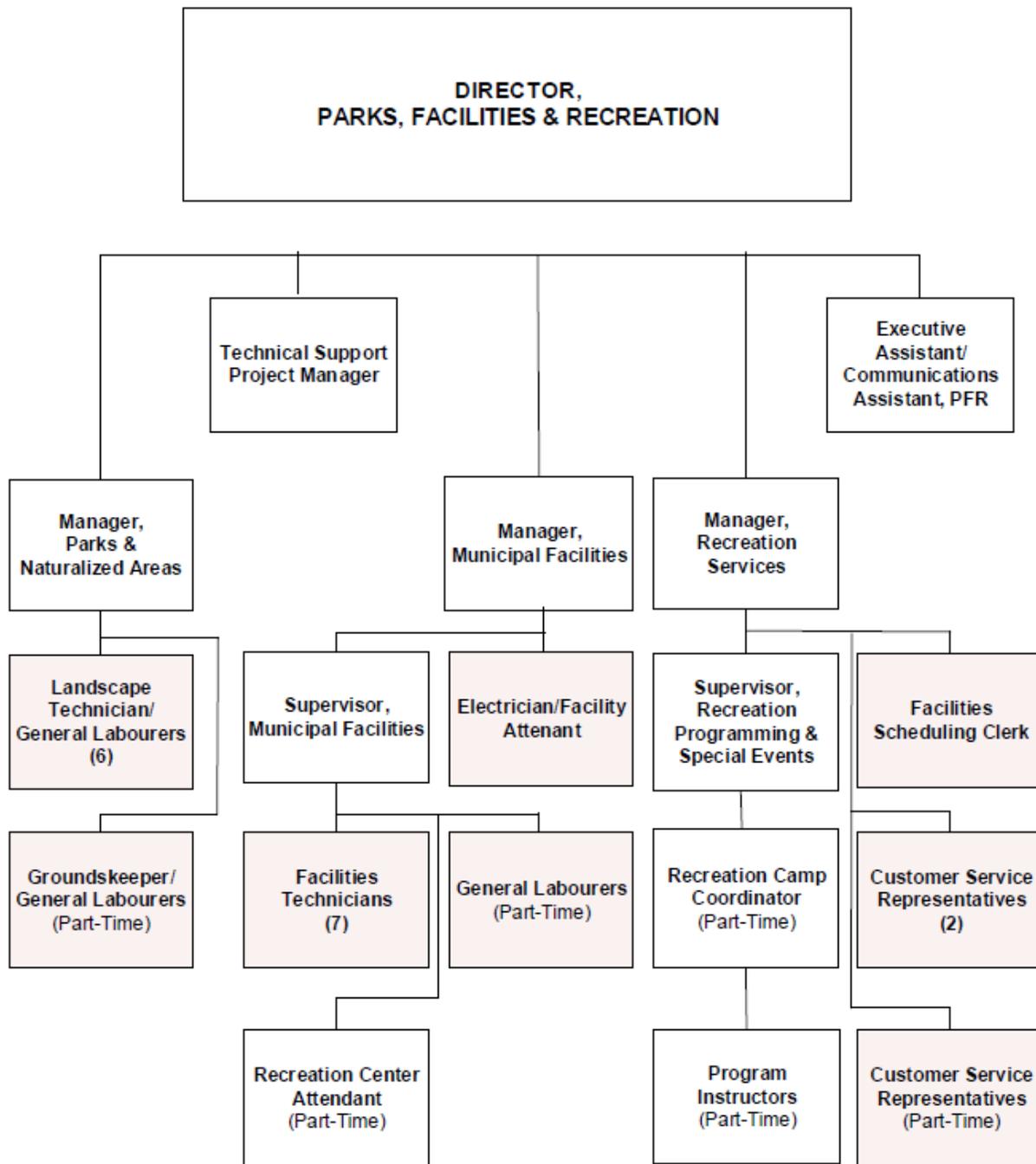
**\*Approved 2026 Staff Complement changes:**

*None*

Town of Amherstburg	2024			2025			2026						
	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>Budget Centre: FIRE</b>													
<b>2026 Operating Budget</b>													
<b>Revenues</b>													
<b>2-Grants</b>													
4-0700 - Grants - County Of Essex	4,000	13,500	(9,500)	6,000	6,000	-	6,000					6,000	
4-0800 - Emergency Operations Centre Grant	74,000	31,386	42,614	99,000	96,732	2,268	24,000		75,000			99,000	FIR-003
<b>Total 2-Grants</b>	<b>78,000</b>	<b>44,886</b>	<b>33,114</b>	<b>105,000</b>	<b>102,732</b>	<b>2,268</b>	<b>30,000</b>	-	-	<b>75,000</b>	-	<b>105,000</b>	
<b>2-User Fees</b>													
4-1020 - Fire Dept - Fire Reports	1,000	2,843	(1,843)	1,000	2,258	(1,258)	1,000					1,000	
<b>Total 2-User Fees</b>	<b>1,000</b>	<b>2,843</b>	<b>(1,843)</b>	<b>1,000</b>	<b>2,258</b>	<b>(1,258)</b>	<b>1,000</b>	-	-	-	-	<b>1,000</b>	
<b>5-Other Income</b>													
4-6540 - Miscellaneous Revenue	37,000	33,377	3,623	37,000	44,060	(7,060)	37,000					37,000	
<b>Total 5-Other Income</b>	<b>37,000</b>	<b>33,377</b>	<b>3,623</b>	<b>37,000</b>	<b>44,060</b>	<b>(7,060)</b>	<b>37,000</b>	-	-	-	-	<b>37,000</b>	
<b>8-Transfers From</b>													
4-3000 - Transfer From Reserves	104,000	59,490	44,510	50,500	50,500	-	50,000		8,000			58,000	FIR-001
<b>Total 8-Transfers From</b>	<b>104,000</b>	<b>59,490</b>	<b>44,510</b>	<b>50,500</b>	<b>50,500</b>	<b>-</b>	<b>50,000</b>	-	<b>8,000</b>	-	-	<b>58,000</b>	
<b>Total Revenues</b>	<b>220,000</b>	<b>140,596</b>	<b>79,404</b>	<b>193,500</b>	<b>199,550</b>	<b>(6,050)</b>	<b>118,000</b>	-	-	<b>83,000</b>	-	<b>201,000</b>	
<b>Expenses</b>													
<b>1-Salaries and Wages</b>													
5-0101 - Salaries - Full Time	1,292,212	1,380,763	(88,551)	1,339,363	1,363,464	(24,101)	1,339,363		481,165			1,820,527	
5-0102 - Salaries - Overtime	88,994	164,829	(75,835)	88,994	186,205	(97,211)	88,994			220,000		308,994	FIR-004
5-0104 - Salaries - Re: W.S.I.B.	-	(5,412)	5,412	-	-	-	-					-	
5-0107 - Salaries - Temporary Personnel	-	63,953	(63,953)	-	-	-	-					-	
5-0112 - Salaries - Part Time	358,024	314,883	43,141	361,518	323,299	38,219	361,518		8,025	(20,000)		349,542	FIR-004
5-0120 - Salaries - Volunteer Pay	313,603	278,727	34,876	305,763	310,000	(4,237)	305,763		(13,750)	(13,750)		278,263	FIR-004
<b>Total 1-Salaries and Wages</b>	<b>2,052,833</b>	<b>2,197,742</b>	<b>(144,909)</b>	<b>2,095,637</b>	<b>2,182,968</b>	<b>(87,331)</b>	<b>2,095,637</b>	-	<b>475,439</b>	-	<b>186,250</b>	<b>2,757,327</b>	
<b>1-Salaries and Wages-Benefits</b>													
5-0201 - Benefits - C.P.P.	44,995	46,921	(1,926)	43,753	43,753	0	43,753		18,268			62,021	
5-0202 - Benefits - E.I.	12,016	14,833	(2,817)	13,312	13,312	(0)	13,312		4,382			17,694	
5-0203 - Benefits - Omers	126,526	134,940	(8,414)	164,314	164,314	0	164,314		56,829			221,144	
5-0204 - Benefits - E.H.T.	26,934	42,964	(16,030)	26,302	42,310	(16,008)	26,302		22,283			48,584	
5-0205 - Benefits - Greenshield	74,173	76,332	(2,159)	72,125	83,228	(11,103)	72,125		17,663			89,788	
5-0207 - Benefits - Life & Disability	82,701	42,990	39,711	58,092	63,526	(5,434)	58,092		10,654			68,746	
5-0208 - Benefits - W.S.I.B.	60,283	76,341	(16,058)	90,143	102,359	(12,216)	90,143		8,050			98,193	
5-0209 - Benefits - Post-Retirement Benefit Cont.	8,835	9,543	(708)	8,892	9,442	(550)	8,892		5,076			13,968	
5-0216 - Auto Allowance	9,440	15,462	(6,022)	12,000	12,000	-	12,000		0			12,000	
<b>Total 1-Salaries and Wages-Benefits</b>	<b>445,903</b>	<b>460,326</b>	<b>(14,423)</b>	<b>488,932</b>	<b>534,244</b>	<b>(45,312)</b>	<b>488,932</b>	-	<b>143,206</b>	-	-	<b>632,138</b>	
<b>1-Salaries and Wages-Retiree Benefits</b>													
5-0206 - Benefits - Greenshield Retirees	-	-	-	-	-	-	-		-			-	
<b>Total 1-Salaries and Wages-Retiree Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-	-	<b>-</b>	
<b>2-General Expenses</b>													
5-0240 - Employee Recognition	5,000	2,386	2,614	5,500	5,000	500	5,000					5,000	
5-0248 - Fire Prevention & Training	19,000	15,270	3,730	15,000	19,000	(4,000)	15,000					15,000	
5-0252 - Uniforms	24,450	23,906	544	26,450	24,000	2,450	26,450		2,200			28,650	
5-0254 - Training Supplies	11,000	8,914	2,086	11,000	11,000	-	11,000					11,000	
5-0301 - Office Supplies	4,500	2,186	2,314	4,500	4,500	-	4,500					4,500	
5-0307 - Advertising	6,000	5,804	196	6,000	5,025	975	6,000					6,000	
5-0321 - Operating Supplies	6,000	8,352	(2,352)	6,000	7,200	(1,200)	6,000					6,000	
5-0324 - Dispatching	65,637	65,632	5	67,606	65,637	1,969	67,606		14,728			82,334	
5-0331 - General Maintenance	-	-	-	-	9,000	(9,000)	-					-	
5-0345 - Cell Phone Expense	8,800	10,051	(1,251)	7,600	2,469	5,131	7,600					7,600	
5-0350 - Memberships	9,200	9,447	(247)	9,200	5,500	3,700	9,200					9,200	
5-0351 - Training And Conferences	37,800	37,464	336	37,800	37,800	-	37,800					37,800	
5-0352 - Travel & Mileage	3,000	5,194	(2,194)	3,000	1,651	1,349	3,000					3,000	
5-0359 - Investigation Expense	700	846	(146)	700	169	531	700					700	
5-0503 - Bank Charges	-	156	(156)	-	85	(85)	-					-	
5-0800 - Emergency Operations Centre	140,000	49,221	90,780	115,000	90,000	25,000	40,000			75,000		115,000	FIR-003
<b>Total 2-General Expenses</b>	<b>341,087</b>	<b>244,828</b>	<b>96,259</b>	<b>315,356</b>	<b>288,036</b>	<b>27,320</b>	<b>239,856</b>	-	<b>16,928</b>	<b>75,000</b>	-	<b>331,784</b>	

Town of Amherstburg	2024			2025			2026						
Budget Centre: FIRE 2026 Operating Budget	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhance ment	2026 Total Budget	Issue Paper Reference No.
<b>3-Building and Facility Expense</b>													
5-0322 - General Supplies	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total 3-Building and Facility Expense</b>	-	-	-	-	-	-	-	-	-	-	-	-	
<b>4-Equipment and Vehicles</b>													
5-0319 - Radio Maintenance	46,600	46,993	(393)	109,004	47,000	62,004	109,004		132,934			241,938	
5-0402 - Vehicle & Equipment Mtce.	80,000	138,427	(58,427)	130,000	128,700	1,300	130,000			5,000		135,000	FIR-005
5-0420 - Small Equipment	70,000	69,409	591	70,000	70,000	-	70,000					70,000	
5-0423 - Personal Protective Equipment	50,000	74,164	(24,164)	50,000	50,000	-	50,000			5,000		55,000	FIR-006
5-0424 - Communication Equipment	15,000	14,473	527	15,000	10,000	5,000	15,000					15,000	
<b>Total 4-Equipment and Vehicles</b>	<b>261,600</b>	<b>343,466</b>	<b>(81,866)</b>	<b>374,004</b>	<b>305,700</b>	<b>68,304</b>	<b>374,004</b>	-	<b>132,934</b>	-	<b>10,000</b>	<b>516,938</b>	
<b>8-Debt Charges</b>													
5-2005 - Debt Charges - Principal	225,000	-	225,000	450,000	450,000	-	450,000		225,000			675,000	
5-2006 - Debt Charges - Interest	-	-	-	-	-	-	-		-			-	
<b>Total 8-Debt Charges</b>	<b>225,000</b>	-	<b>225,000</b>	<b>450,000</b>	<b>450,000</b>	-	<b>450,000</b>	-	<b>225,000</b>	-	-	<b>675,000</b>	
<b>8-Transfers To</b>													
5-2001 - Transfer To Capital	0	225,000	(225,000)	0	-	-							
5-2002 - Transfer To Reserve	78,000	81,000	(3,000)	157,000	168,996	(11,996)	157,000					157,000	
<b>Total 8-Transfers To</b>	<b>78,000</b>	<b>306,000</b>	<b>(228,000)</b>	<b>157,000</b>	<b>168,996</b>	<b>(11,996)</b>	<b>157,000</b>	-	-	-	-	<b>157,000</b>	
<b>Total Expenses</b>	<b>3,404,423</b>	<b>3,552,363</b>	<b>(147,940)</b>	<b>3,880,929</b>	<b>3,929,944</b>	<b>(49,015)</b>	<b>3,805,429</b>	-	<b>993,507</b>	<b>75,000</b>	<b>196,250</b>	<b>5,070,187</b>	
<b>Net Operating Budget</b>	<b>3,184,423</b>	<b>3,411,767</b>	<b>(227,344)</b>	<b>3,687,429</b>	<b>3,730,394</b>	<b>(42,965)</b>	<b>3,687,429</b>	-	<b>993,507</b>	<b>(8,000)</b>	<b>196,250</b>	<b>4,869,187</b>	

## Department Overview



## Department Description

### Parks Division:

The Parks Division is responsible for the operation and maintenance of all parks and naturalized areas within the Town of Amherstburg including sports fields, playgrounds, splash pads and the beautiful Kings Navy Yard Park. The team plays a pinnacle role in the setup/ tear down, maintenance and storage of all the displays for ever growing and popular River Lights Program and special events throughout the Town including but not limited to: Open Air, The Car Show, Earth Day, Uncommon Festival, River lights, Santa Claus Parade, True Festival and many more. The division maintains and facilitates the Commemorative Bench and Tree Program and is responsible for many monuments, memorials and signage throughout the Town. They perform winter control and maintenance of parking lots and sidewalks at all municipal buildings assisting Public Works and Roads Department as needed.

### Recreation Division:

The Recreation Division is responsible for all recreational programming within the Town of Amherstburg including the scheduling of all recreational facilities and sports fields. They offer approx. 10 drop in programs and 15 pre-registration programs in addition to facilitating several special events throughout the year.

### Facilities Division:

The Facilities Division is responsible for over 25 building facilities within the Town of Amherstburg including the Fire stations, Town Hall, Police Station, Historic Gordon House, Public Washrooms, The HUB, Libro Centre and many more. The Facilities Division oversees the safe operation and maintenance of these facilities and assists other departments in the Town with special events setup and tear down, programming and winter control.

### Budgeted Staffing Resources- Parks, Facilities and Recreation Department

Permanent FTE's	2024	2025	2026
Full-Time FTE	25.00	25.00	25.00
Part-Time FTE	14.02	14.02	14.02
Students	3.02	3.02	3.02
Total FTE	42.04	42.04	42.04
<b>Net Change</b>			<b>0.00</b>

**2025 Staffing Complement includes:**

*Full Time*

- 1.00 Director of Parks, Facilities & Recreation
- 1.00 Executive Assistant/Communications Assistant
- 1.00 Manager, Parks & Naturalized Areas
- 1.00 Manager, Municipal Facilities
- 1.00 Manager, Recreation Services
- 1.00 Supervisor, Municipal Facilities
- 1.00 Supervisor, Recreation, Programming and Special Events
- 1.00 Technical Support Project Manager
- 1.00 Electrician/Facility Attendant
- 6.00 Landscape Technicians
- 7.00 Facilities Technicians
- 2.00 Customer Service Representatives (Libro & Town Hall)
- 1.00 Facilities Scheduling Clerk

*Part Time*

- 8.00 Facilities General Labourers - Libro
- 0.78 Recreation Customer Service Representatives
- 1.54 Recreation Program Instructors
- 2.56 Groundskeeper / General Labourers – Parks
- 0.64 Recreation Centre Attendant
- 0.50 Recreation Camp Coordinator

*Students*

- 2.80 Parks Student Labourers
- 0.22 Recreation Camp Students

**\*Approved 2026 Staff Complement Changes:**

*None*

Town of Amherstburg	2024			2025			2026						
Budget Centre: FACILITIES AND LIBRO 2026 Operating Budget	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>Revenues</b>													
<b>2-Grants</b>													
4-1135 - Rent - Grants In Lieu	122,779	122,779	-	122,779	122,779	-	122,779	-	263,221	-	-	386,000	
<b>Total 2-Grants</b>	<b>122,779</b>	<b>122,779</b>	<b>-</b>	<b>122,779</b>	<b>122,779</b>	<b>-</b>	<b>122,779</b>	<b>-</b>	<b>263,221</b>	<b>-</b>	<b>-</b>	<b>386,000</b>	
<b>2-User Fees</b>													
4-1305 - Facilities Rentals	-	36,877	(36,877)	-	-	-	-	-	-	-	-	-	
4-1306 - Events - Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
4-1410 - Ice Rentals	549,000	551,376	(2,376)	549,000	580,000	(31,000)	549,000	-	-	-	-	549,000	
4-1413 - Capital Surcharge	50,000	42,861	7,139	50,000	36,778	13,222	50,000	-	-	-	-	50,000	
4-1420 - Lease Revenue	32,071	18,314	13,758	32,071	3,534	28,537	32,071	-	-	-	-	32,071	
4-1425 - Room Rentals	29,500	952	28,548	29,500	24,243	5,257	29,500	-	-	-	-	29,500	
4-1429 - Rent-Municipal Bldgs & Property	195,000	226,736	(31,736)	195,000	220,295	(25,295)	195,000	-	43,000	-	-	238,000	
4-1466 - Indoor Soccer Field Rental	60,000	78,830	(18,830)	60,000	144,840	(84,840)	60,000	-	-	-	-	60,000	
4-1467 - Outdoor Turf Field	8,800	14,473	(5,673)	8,800	7,118	1,682	8,800	-	-	-	-	8,800	
4-1468 - Regular Diamonds	-	-	-	-	364	(364)	-	-	-	-	-	-	
4-1469 - Grassed Soccer Fields	-	-	-	-	576	(576)	-	-	-	-	-	-	
4-1473 - Premier Diamond Rental	7,250	1,183	6,067	7,250	10,844	(3,594)	7,250	-	-	-	-	7,250	
<b>Total 2-User Fees</b>	<b>931,621</b>	<b>971,601</b>	<b>(39,980)</b>	<b>931,621</b>	<b>1,028,592</b>	<b>(96,971)</b>	<b>931,621</b>	<b>-</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>974,621</b>	
<b>5-Other Income</b>													
4-5520 - Rental Income	9,888	12,500	(2,612)	9,888	18,750	(8,862)	9,888	-	-	-	-	9,888	
4-5525 - Green Shares Dividend	17,804	17,804	-	17,804	17,804	-	17,804	-	-	-	-	17,804	
4-6540 - Miscellaneous Revenue	4,000	53	3,948	4,000	306	3,694	4,000	-	-	-	-	4,000	
<b>Total 5-Other Income</b>	<b>31,692</b>	<b>30,357</b>	<b>1,335</b>	<b>31,692</b>	<b>36,860</b>	<b>(5,168)</b>	<b>31,692</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,692</b>	
<b>8-Administrative Recoveries</b>													
4-1500 - Facilities Services	25,000	-	25,000	-	-	-	-	-	-	-	-	-	
<b>Total 8-Administrative Recoveries</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>8-Transfers From</b>													
4-3000 - Transfer From Reserves	4,000	6,092	(2,092)	-	-	-	-	-	-	-	-	-	
<b>Total 8-Transfers From</b>	<b>4,000</b>	<b>6,092</b>	<b>(2,092)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Revenues</b>	<b>1,115,092</b>	<b>1,130,829</b>	<b>(15,737)</b>	<b>1,086,092</b>	<b>1,188,231</b>	<b>(102,139)</b>	<b>1,086,092</b>	<b>-</b>	<b>306,221</b>	<b>-</b>	<b>-</b>	<b>1,392,313</b>	
<b>Expenses</b>													
<b>1-Salaries and Wages</b>													
5-0101 - Salaries - Full Time	1,132,516	1,023,343	109,173	1,181,063	1,104,813	76,250	1,181,063	-	88,227	-	-	1,269,289	
5-0102 - Salaries - Overtime	14,500	13,980	520	9,500	10,000	(500)	9,500	-	-	-	-	9,500	
5-0104 - Salaries - Cr. Re: W.S.I.B	-	(12,857)	12,857	-	-	-	-	-	-	-	-	-	
5-0105 - Salaries - Cr. Re: S.T.D.	-	(1,992)	1,992	-	-	-	-	-	-	-	-	-	
5-0107 - Salaries - Temporary Personnel	-	38,356	(38,356)	-	22,864	(22,864)	-	-	-	-	-	-	
5-0112 - Salaries - Part Time	435,423	366,527	68,896	420,637	435,000	(14,363)	420,637	-	135,513	-	-	556,150	
<b>Total 1-Salaries and Wages</b>	<b>1,582,439</b>	<b>1,427,356</b>	<b>155,083</b>	<b>1,611,200</b>	<b>1,572,677</b>	<b>38,523</b>	<b>1,611,200</b>	<b>-</b>	<b>223,740</b>	<b>-</b>	<b>-</b>	<b>1,834,940</b>	
<b>1-Salaries and Wages-Benefits</b>													
5-0201 - Benefits - C.P.P.	73,089	66,784	6,305	68,734	86,561	(17,827)	68,734	-	18,772	-	-	87,505	
5-0202 - Benefits - E.I.	24,896	23,541	1,355	28,226	31,011	(2,785)	28,226	-	974	-	-	29,200	
5-0203 - Benefits - Omers	138,299	127,341	10,958	155,679	138,024	17,655	155,679	-	23,158	-	-	178,837	
5-0204 - Benefits - E.H.T.	29,139	27,631	1,509	31,772	30,482	1,290	31,772	-	3,824	-	-	35,596	
5-0205 - Benefits - Greenshield	125,126	72,101	53,025	105,671	105,598	73	105,671	-	10,567	-	-	116,238	
5-0207 - Benefits - Life & Disability	66,746	44,069	22,677	51,775	48,842	2,933	51,775	-	(5,726)	-	-	46,049	
5-0208 - Benefits - W.S.I.B.	48,988	53,646	(4,658)	78,235	68,694	9,541	78,235	-	(3,102)	-	-	75,133	
5-0209 - Benefits - Post-Retirement Benefit Cont.	11,245	11,411	(166)	12,288	11,308	980	12,288	-	-	-	-	12,288	
<b>Total 1-Salaries and Wages-Benefits</b>	<b>517,528</b>	<b>426,524</b>	<b>91,004</b>	<b>532,381</b>	<b>520,520</b>	<b>11,861</b>	<b>532,381</b>	<b>-</b>	<b>48,466</b>	<b>-</b>	<b>-</b>	<b>580,846</b>	
<b>1-Salaries and Wages-Retiree Benefits</b>													
5-0206 - Benefits - Greenshield Retirees	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total 1-Salaries and Wages-Retiree Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>2-General Expenses</b>													
5-0250 - Health And Safety	5,000	2,987	2,013	5,000	5,000	-	5,000	-	2,800	-	(5,000)	2,800	FAC-001
5-0252 - Uniforms	19,400	11,892	7,508	19,400	15,439	3,961	19,400	-	(2,000)	-	-	17,400	
5-0301 - Office Supplies	5,500	7,471	(1,971)	1,500	5,389	(3,889)	1,500	-	-	-	-	1,500	
5-0331 - General Maintenance	51,500	62,152	(10,652)	51,500	51,500	-	51,500	-	-	-	30,000	81,500	FAC-001
5-0345 - Cell Phone Expense	4,500	3,430	1,070	3,300	2,186	1,114	3,300	-	-	-	-	3,300	
5-0350 - Memberships	4,400	538	3,862	4,400	5,011	(611)	4,400	-	-	-	-	4,400	
5-0351 - Training And Conferences	7,000	15,768	(8,768)	7,000	8,729	(1,729)	7,000	-	-	10,000	-	17,000	FAC-001
5-0352 - Travel & Mileage	2,000	-	2,000	2,000	-	2,000	2,000	-	-	-	-	2,000	
5-0505 - Credit Card Charges	5,000	11,843	(6,843)	5,000	15,705	(10,705)	5,000	-	-	-	-	5,000	
<b>Total 2-General Expenses</b>	<b>104,300</b>	<b>116,081</b>	<b>(11,781)</b>	<b>99,100</b>	<b>108,959</b>	<b>(9,859)</b>	<b>99,100</b>	<b>-</b>	<b>800</b>	<b>-</b>	<b>35,000</b>	<b>134,900</b>	

Town of Amherstburg	2024			2025			2026						
	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>Budget Centre: FACILITIES AND LIBRO</b>													
<b>2026 Operating Budget</b>													
<b>2-Professional and Consulting Fees</b>													
5-0327 - Professional Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 2-Professional and Consulting Fees</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>3-Building and Facility Expense</b>													
5-0317 - Building Maintenance	408,400	454,629	(46,229)	415,900	417,855	(1,955)	415,900	-	-	-	45,000	460,900	FAC-001
5-0318 - Janitorial	72,500	94,915	(22,415)	92,500	95,630	(3,130)	92,500	-	-	-	-	92,500	
5-0322 - General Supplies	2,000	4,634	(2,634)	7,000	4,031	2,969	7,000	-	-	-	-	7,000	
5-0343 - Vandalism Expense	20,000	6,032	13,968	20,000	13,081	6,919	20,000	-	-	-	-	20,000	
5-0721 - Parking Lot Maintenance	25,000	20,347	4,653	25,000	25,000	-	25,000	-	-	-	15,000	40,000	FAC-001
5-0960 - Libro - Outdoor Soccer (Natural Turf)	12,100	93	12,007	-	12,100	(12,100)	-	-	-	-	-	-	-
5-0961 - Libro - Outdoor/Football Field Turf	700	1,919	(1,219)	-	700	(700)	-	-	-	-	-	-	-
5-0962 - Libro - Premier Baseball Field	8,000	14,216	(6,216)	-	-	-	-	-	-	-	-	-	-
5-0963 - Sports Field Maintenance	-	-	-	28,300	32,973	(4,673)	28,300	-	-	-	-	28,300	
<b>Total 3-Building and Facility Expense</b>	<b>548,700</b>	<b>596,786</b>	<b>(48,086)</b>	<b>588,700</b>	<b>601,370</b>	<b>(12,670)</b>	<b>588,700</b>	-	-	-	<b>60,000</b>	<b>648,700</b>	
<b>4-Contracted Services</b>													
5-0336 - Contracted Services	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 4-Contracted Services</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>4-Equipment and Vehicles</b>													
5-0319 - Radio Maintenance	12,300	-	12,300	12,300	3,374	8,926	12,300	-	(6,096)	-	-	6,204	
5-0401 - Gasoline	7,200	9,546	(2,346)	7,200	7,256	(56)	7,200	-	-	-	-	7,200	
5-0402 - Vehicle & Equipment Mtce.	15,000	9,107	5,893	15,000	20,752	(5,752)	15,000	-	-	-	-	15,000	
5-0406 - Gps Communications	1,991	2,269	(278)	1,991	2,557	(566)	1,991	-	-	-	-	1,991	
<b>Total 4-Equipment and Vehicles</b>	<b>36,491</b>	<b>20,922</b>	<b>15,569</b>	<b>36,491</b>	<b>33,939</b>	<b>2,552</b>	<b>36,491</b>	-	<b>(6,096)</b>	-	-	<b>30,395</b>	
<b>4-Utilities</b>													
5-0316 - Utilities	989,800	851,166	138,634	1,017,800	1,017,800	-	1,017,800	-	-	-	(95,000)	922,800	FAC-001
<b>Total 4-Utilities</b>	<b>989,800</b>	<b>851,166</b>	<b>138,634</b>	<b>1,017,800</b>	<b>1,017,800</b>	-	<b>1,017,800</b>	-	-	-	<b>(95,000)</b>	<b>922,800</b>	
<b>8-Debt Charges</b>													
5-2005 - Debt Charges - Principal	173,530	181,280	(7,750)	189,378	189,378	-	189,378	-	8,461	-	-	197,839	
5-2006 - Debt Charges - Interest	212,735	201,633	11,102	196,887	196,887	-	196,887	-	(8,461)	-	-	188,426	
<b>Total 8-Debt Charges</b>	<b>386,265</b>	<b>382,913</b>	<b>3,352</b>	<b>386,265</b>	<b>386,265</b>	-	<b>386,265</b>	-	-	-	-	<b>386,265</b>	
<b>8-Transfers To</b>													
5-2001 - Transfer To Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
5-2002 - Transfer To Reserve	210,000	137,660	72,340	210,000	210,000	-	210,000	-	-	-	-	210,000	
<b>Total 8-Transfers To</b>	<b>210,000</b>	<b>137,660</b>	<b>72,340</b>	<b>210,000</b>	<b>210,000</b>	-	<b>210,000</b>	-	-	-	-	<b>210,000</b>	
<b>Total Expenses</b>	<b>4,375,524</b>	<b>3,959,408</b>	<b>416,116</b>	<b>4,481,936</b>	<b>4,451,530</b>	<b>30,406</b>	<b>4,481,936</b>	-	<b>266,910</b>	-	-	<b>4,748,846</b>	
<b>Net Operating Budget</b>	<b>3,260,432</b>	<b>2,828,579</b>	<b>431,853</b>	<b>3,395,844</b>	<b>3,263,299</b>	<b>132,545</b>	<b>3,395,844</b>	-	<b>(39,311)</b>	-	-	<b>3,356,533</b>	

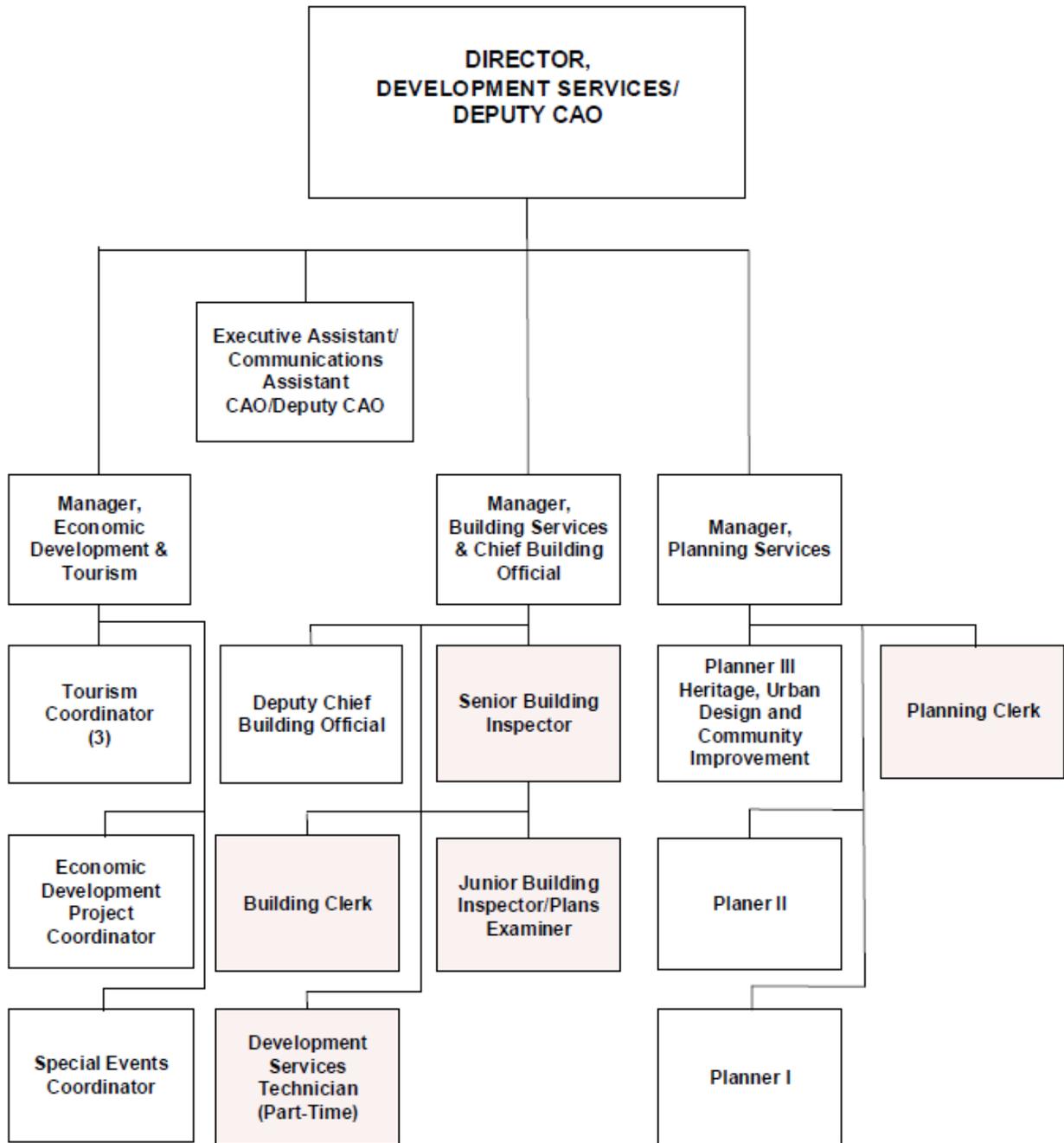
Town of Amherstburg	2024			2025			2026						
	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>Budget Centre: PARKS</b>													
<b>2026 Operating Budget</b>													
<b>Revenues</b>													
<b>2-Grants</b>													
4-0636 - Other Grants	-	(1,349)	1,349	-	-	-	-	-	-	-	-	-	-
<b>Total 2-Grants</b>	-	<b>(1,349)</b>	<b>1,349</b>	-	-	-	-	-	-	-	-	-	-
<b>5-Other Income</b>													
4-1026 - Miscellaneous Receipts	5,500	7,322	(1,822)	5,500	2,738	2,762	5,500					5,500	
4-1075 - Bench Program	10,000	8,968	1,032	10,000	22,134	(12,134)	10,000					10,000	
<b>Total 5-Other Income</b>	<b>15,500</b>	<b>16,290</b>	<b>(790)</b>	<b>15,500</b>	<b>24,872</b>	<b>(9,372)</b>	<b>15,500</b>					<b>15,500</b>	
<b>8-Transfers From</b>													
4-3000 - Transfer From Reserves	-	1,656	(1,656)	-	-	-	-					-	
<b>Total 8-Transfers From</b>	-	<b>1,656</b>	<b>(1,656)</b>	-	-	-	-					-	
<b>Total Revenues</b>	<b>15,500</b>	<b>16,597</b>	<b>(1,097)</b>	<b>15,500</b>	<b>24,872</b>	<b>(9,372)</b>	<b>15,500</b>					<b>15,500</b>	
<b>Expenses</b>													
<b>1-Salaries and Wages</b>													
5-0101 - Salaries - Full Time	530,187	520,741	9,446	535,914	508,092	27,822	535,914		41,563			577,476	
5-0102 - Salaries - Overtime	15,000	372	14,628	15,000	15,000	-	15,000					15,000	
5-0104 - Salaries - Cr. Re: W.S.I.B	-	-	-	-	-	-	-					-	
5-0105 - Salaries - Cr. Re: S.T.D.	-	-	-	-	-	-	-					-	
5-0109 - Salaries - Students	103,388	99,402	3,986	108,851	97,888	10,963	108,851		6,458			115,309	
5-0112 - Salaries - Part Time	123,874	95,248	28,626	135,150	156,804	(21,654)	135,150		46,428			181,578	
<b>Total 1-Salaries and Wages</b>	<b>772,449</b>	<b>715,763</b>	<b>56,686</b>	<b>794,914</b>	<b>777,784</b>	<b>17,130</b>	<b>794,914</b>		<b>94,449</b>			<b>889,363</b>	
<b>1-Salaries and Wages-Benefits</b>													
5-0201 - Benefits - C.P.P.	40,340	36,586	3,754	40,042	40,771	(729)	40,042		4,763			44,805	
5-0202 - Benefits - E.I.	14,109	13,088	1,021	15,156	14,651	505	15,156		507			15,664	
5-0203 - Benefits - Omers	63,790	58,357	5,433	67,057	60,528	6,529	67,057		9,879			76,935	
5-0204 - Benefits - E.H.T.	15,063	13,805	1,258	15,124	14,098	1,026	15,124		1,926			17,050	
5-0205 - Benefits - Greenshield	44,119	42,288	1,831	59,070	50,061	9,009	59,070		(693)			58,377	
5-0207 - Benefits - Life & Disability	33,868	24,598	9,270	22,820	26,973	(4,153)	22,820		5,827			28,647	
5-0208 - Benefits - W.S.I.B.	26,419	27,946	(1,527)	39,080	31,707	7,373	39,080		(1,288)			37,793	
5-0209 - Benefits - Post-Retirement Benefit Cont.	6,175	6,050	125	6,204	5,836	368	6,204					6,204	
<b>Total 1-Salaries and Wages-Benefits</b>	<b>243,883</b>	<b>222,718</b>	<b>21,165</b>	<b>264,553</b>	<b>244,625</b>	<b>19,928</b>	<b>264,553</b>		<b>20,921</b>			<b>285,475</b>	
<b>2-General Expenses</b>													
5-0161 - Clothing	-	-	-	-	-	-	-					-	
5-0252 - Uniforms	10,000	8,287	1,713	10,000	12,709	(2,709)	10,000		600			10,600	
5-0301 - Office Supplies	2,000	2,659	(659)	2,000	2,147	(147)	2,000					2,000	
5-0331 - General Maintenance	5,000	1,599	3,401	5,000	5,000	-	5,000					5,000	
5-0345 - Cell Phone Expense	1,320	492	828	1,320	784	536	1,320					1,320	
5-0351 - Training And Conferences	8,700	5,407	3,293	8,700	5,033	3,667	8,700					8,700	
5-0620 - Commemorative Bench Program	-	10,749	(10,749)	-	5,338	(5,338)	-					-	
5-0771 - Special Events & Programs	3,500	3,910	(410)	3,500	(57)	3,557	3,500					3,500	
<b>Total 2-General Expenses</b>	<b>30,520</b>	<b>33,103</b>	<b>(2,583)</b>	<b>30,520</b>	<b>30,954</b>	<b>(434)</b>	<b>30,520</b>		<b>600</b>			<b>31,120</b>	
<b>3-Building and Facility Expense</b>													
5-0322 - General Supplies	150,675	129,178	21,498	150,675	150,675	-	150,675					(8,000)	142,675 PAR-001
<b>Total 3-Building and Facility Expense</b>	<b>150,675</b>	<b>129,178</b>	<b>21,498</b>	<b>150,675</b>	<b>150,675</b>	<b>-</b>	<b>150,675</b>		<b>-</b>			<b>(8,000)</b>	<b>142,675</b>
<b>4-Contracted Services</b>													
5-0336 - Contracted Services	72,415	68,430	3,985	72,415	40,000	32,415	72,415					72,415	
<b>Total 4-Contracted Services</b>	<b>72,415</b>	<b>68,430</b>	<b>3,985</b>	<b>72,415</b>	<b>40,000</b>	<b>32,415</b>	<b>72,415</b>		<b>-</b>			<b>-</b>	<b>72,415</b>
<b>4-Equipment and Vehicles</b>													
5-0319 - Radio Maintenance	3,500	3,017	483	11,513	3,444	8,069	11,513		(3,604)			7,909	
5-0402 - Vehicle & Equipment Mtce.	50,000	55,370	(5,370)	50,000	97,747	(47,747)	50,000				8,000	58,000	PAR-001
5-0406 - Gps Communications	3,981	4,629	(648)	3,981	5,225	(1,244)	3,981					3,981	
5-0420 - Small Equipment	9,000	10,816	(1,816)	9,000	9,000	-	9,000					9,000	
<b>Total 4-Equipment and Vehicles</b>	<b>66,481</b>	<b>73,832</b>	<b>(7,351)</b>	<b>74,494</b>	<b>115,416</b>	<b>(40,922)</b>	<b>74,494</b>		<b>(3,604)</b>			<b>8,000</b>	<b>78,890</b>
<b>4-Municipal Partnerships Expenses</b>													
5-1300 - Co-An Park Expenses	23,100	23,100	-	25,000	25,000	-	25,000					25,000	
5-1310 - River Canard Community Centre Expense	5,000	5,000	-	5,000	5,000	-	5,000					5,000	
<b>Total 4-Municipal Partnerships Expenses</b>	<b>28,100</b>	<b>28,100</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>		<b>-</b>			<b>-</b>	<b>30,000</b>
<b>4-Tree Maintenance</b>													
5-0650 - Tree Maintenance	54,500	34,165	20,335	54,500	50,191	4,309	54,500					54,500	
<b>Total 4-Tree Maintenance</b>	<b>54,500</b>	<b>34,165</b>	<b>20,335</b>	<b>54,500</b>	<b>50,191</b>	<b>4,309</b>	<b>54,500</b>		<b>-</b>			<b>-</b>	<b>54,500</b>

Town of Amherstburg	2024			2025			2026						
Budget Centre: PARKS 2026 Operating Budget	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>8-Transfers To</b>													
5-2001 - Transfer To Capital	-		-	-	-	-	-					-	
5-2002 - Transfer To Reserve	20,000	13,651	6,349	20,000	15,000	5,000	20,000					20,000	
<b>Total 8-Transfers To</b>	<b>20,000</b>	<b>13,651</b>	<b>6,349</b>	<b>20,000</b>	<b>15,000</b>	<b>5,000</b>	<b>20,000</b>	-	-	-	-	<b>20,000</b>	
<b>Total Expenses</b>	<b>1,439,023</b>	<b>1,318,939</b>	<b>120,084</b>	<b>1,492,072</b>	<b>1,454,645</b>	<b>37,427</b>	<b>1,492,072</b>	-	<b>112,366</b>	-	-	<b>1,604,438</b>	
<b>Net Operating Budget</b>	<b>1,423,523</b>	<b>1,302,342</b>	<b>121,181</b>	<b>1,476,572</b>	<b>1,429,773</b>	<b>46,799</b>	<b>1,476,572</b>	-	<b>112,366</b>	-	-	<b>1,588,938</b>	

Town of Amherstburg	2024			2025			2026						
	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>Budget Centre: RECREATION</b>													
<b>2026 Operating Budget</b>													
<b>Revenues</b>													
<b>2-Grants</b>													
4-0626 - Prov. Grants - Other	-	92,708	(92,708)	-	28,080	(28,080)	-					-	
4-0705 - Essex Power Youth In Comm Fd	10,000	10,000	-	10,000	10,000	-	10,000					10,000	
<b>Total 2-Grants</b>	<b>10,000</b>	<b>102,708</b>	<b>(92,708)</b>	<b>10,000</b>	<b>38,080</b>	<b>(28,080)</b>	<b>10,000</b>	-	-	-	-	<b>10,000</b>	
<b>2-User Fees</b>													
4-1306 - Events - Revenue	10,000	6,245	3,755	10,000	30,664	(20,664)	10,000					10,000	
4-1307 - Events - Special	12,000	6,518	5,482	12,000	12,000	-	12,000					12,000	
4-1415 - Public Skating Program	10,000	5,544	4,456	10,000	5,400	4,600	10,000					10,000	
4-1430 - Advertising Revenue	25,000	29,970	(4,970)	25,000	16,000	9,000	25,000					25,000	
4-1444 - Pavilion Rentals	3,000	3,246	(246)	3,000	2,872	128	3,000					3,000	
4-1447 - Tennis Court Rentals	500	418	82	500	3,800	(3,300)	500					500	
4-1448 - Per Player Registrations	12,000	17,884	(5,884)	12,000	19,000	(7,000)	12,000					12,000	
4-1449 - Activity Guide Revenue	4,000	-	4,000	4,000	-	4,000	4,000					4,000	
4-1450 - Miscellaneous		738	(738)		1,655	(1,655)						-	
4-1451 - Day Camp	35,000	68,902	(33,902)	35,000	79,750	(44,750)	35,000					35,000	
4-1462 - Pre-School Programming	13,000	7,033	5,967	13,000	9,318	3,682	13,000					13,000	
4-1463 - Youth Programming	29,372	27,910	1,462	29,372	26,742	2,630	29,372					29,372	
4-1464 - Adult Programming	21,000	15,034	5,966	21,000	20,477	523	21,000					21,000	
4-1465 - Drop In Programs	11,000	15,486	(4,486)	11,000	13,306	(2,306)	11,000					11,000	
<b>Total 2-User Fees</b>	<b>185,872</b>	<b>204,928</b>	<b>(19,056)</b>	<b>185,872</b>	<b>240,984</b>	<b>(55,112)</b>	<b>185,872</b>	-	-	-	-	<b>185,872</b>	
<b>5-Other Income</b>													
4-1407 - Vending Machine Sales	8,000	2,883	5,117	8,000	4,449	3,551	8,000					8,000	
<b>Total 5-Other Income</b>	<b>8,000</b>	<b>2,883</b>	<b>5,117</b>	<b>8,000</b>	<b>4,449</b>	<b>3,551</b>	<b>8,000</b>	-	-	-	-	<b>8,000</b>	
<b>8-Transfers From</b>													
4-3000 - Transfer From Reserves	26,779	26,768	11	-	46,379	(46,379)	-					-	
<b>Total 8-Transfers From</b>	<b>26,779</b>	<b>26,768</b>	<b>11</b>	<b>-</b>	<b>46,379</b>	<b>(46,379)</b>	<b>-</b>	-	-	-	-	<b>-</b>	
<b>Total Revenues</b>	<b>230,651</b>	<b>337,287</b>	<b>(106,636)</b>	<b>203,872</b>	<b>329,892</b>	<b>(126,020)</b>	<b>203,872</b>	-	-	-	-	<b>203,872</b>	
<b>Expenses</b>													
<b>1-Salaries and Wages</b>													
5-0101 - Salaries - Full Time	401,551	400,832	719	409,372	407,145	2,227	409,372		25,677			435,049	
5-0102 - Salaries - Overtime	2,500	935	1,565	2,500	154	2,346	2,500					2,500	
5-0109 - Salaries - Students	7,781	6,549	1,232	8,414	9,200	(786)	8,414		552			8,966	
5-0112 - Salaries - Part Time	119,523	162,033	(42,510)	131,045	156,915	(25,870)	131,045		23,928			154,973	
<b>Total 1-Salaries and Wages</b>	<b>531,355</b>	<b>570,350</b>	<b>(38,995)</b>	<b>551,331</b>	<b>573,414</b>	<b>(22,083)</b>	<b>551,331</b>	-	<b>50,158</b>	-	-	<b>601,489</b>	
<b>1-Salaries and Wages-Benefits</b>													
5-0201 - Benefits - C.P.P.	22,903	25,150	(2,247)	23,525	30,231	(6,706)	23,525		2,873			26,398	
5-0202 - Benefits - E.I.	8,518	10,026	(1,508)	10,036	11,964	(1,928)	10,036		48			10,083	
5-0203 - Benefits - Omers	44,249	43,772	477	47,999	45,557	2,442	47,999		4,763			52,762	
5-0204 - Benefits - E.H.T.	9,911	11,055	(1,144)	10,688	11,434	(746)	10,688		992			11,680	
5-0205 - Benefits - Greenshield	39,381	32,169	7,212	36,318	39,534	(3,216)	36,318		7,482			43,800	
5-0207 - Benefits - Life & Disability	25,366	19,223	6,143	18,015	22,379	(4,364)	18,015		5,319			23,334	
5-0208 - Benefits - W.S.I.B.	17,303	22,144	(4,841)	27,548	25,783	1,765	27,548		(1,762)			25,786	
5-0209 - Benefits - Post-Retirement Benefit Cont.	3,900	3,907	(7)	3,936	3,901	35	3,936					3,936	
<b>Total 1-Salaries and Wages-Benefits</b>	<b>171,531</b>	<b>167,446</b>	<b>4,085</b>	<b>178,065</b>	<b>190,783</b>	<b>(12,718)</b>	<b>178,065</b>	-	<b>19,715</b>	-	-	<b>197,780</b>	
<b>2-General Expenses</b>													
5-0252 - Uniforms	1,500	1,455	45	1,500	1,500	-	1,500				5,000	6,500	REC-001
5-0301 - Office Supplies	5,000	1,629	3,371	5,000	5,000	-	5,000					5,000	
5-0307 - Advertising	17,500	4,344	13,156	17,500	17,500	-	17,500				(17,500)	-	REC-001
5-0345 - Cell Phone Expense	2,600	2,162	438	2,000	1,250	750	2,000					2,000	
5-0349 - Marketing	20,000	21,666	(1,666)	20,000	17,000	3,000	20,000				12,500	32,500	REC-001
5-0350 - Memberships	3,000	2,610	390	3,000	2,700	300	3,000					3,000	
5-0351 - Training And Conferences	6,500	539	5,961	6,500	2,000	4,500	6,500					6,500	
5-0352 - Travel & Mileage	500	-	500	500	-	500	500					500	
5-0743 - Signage Maintenance	2,000	2,137	(137)	2,000	2,000	-	2,000					2,000	
5-0384 - Canteen Purchases	-	-	-	-	-	-	-					-	
5-0771 - Special Events & Programs	8,000	7,154	846	9,620	9,620	-	9,620					9,620	
5-0773 - Swim Program	20,000	13,646	6,354	20,000	20,000	-	20,000					20,000	
5-0776 - Essex Power Youth In Comm Fd Expenses	10,000	8,851	1,149	10,000	10,000	-	10,000					10,000	
5-0780 - Recreation Winter Programs	-	4,711	(4,711)	5,000	4,763	237	5,000					5,000	
5-0781 - Recreation Spring Programs	-	5,067	(5,067)	5,000	5,508	(508)	5,000					5,000	
5-0782 - Recreation Summer Programs	-	(610)	610	1,000	1,000	-	1,000					1,000	
5-0783 - Recreation Fall Programs	-	4,096	(4,096)	5,000	4,000	1,000	5,000					5,000	
5-0784 - Recreation Camps	-	6,107	(6,107)	8,000	8,000	-	8,000					8,000	
5-0785 - Recreation Birthday Parties	-	256	(256)	1,750	700	1,050	1,750					1,750	
<b>Total 2-General Expenses</b>	<b>96,600</b>	<b>85,822</b>	<b>10,778</b>	<b>123,370</b>	<b>112,541</b>	<b>10,829</b>	<b>123,370</b>	-	-	-	-	<b>123,370</b>	

Town of Amherstburg	2024			2025			2026						
Budget Centre: RECREATION 2026 Operating Budget	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhance ment	2026 Total Budget	Issue Paper Reference No.
<b>4-Contracted Services</b>													
5-0336 - Contracted Services	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 4-Contracted Services</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>4-Equipment and Vehicles</b>													
5-0319 - Radio Maintenance	-	-	-	-	-	-	-	-	1,167	-	-	1,167	-
5-0420 - Small Equipment	29,750	986	28,764	4,000	4,000	-	4,000	-	-	-	-	4,000	-
<b>Total 4-Equipment and Vehicles</b>	<b>29,750</b>	<b>986</b>	<b>28,764</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>-</b>	<b>1,167</b>	<b>-</b>	<b>-</b>	<b>5,167</b>	<b>-</b>
<b>4-Traffic Signal and Sign Maintenance</b>													
5-0740 - Traffic Signal Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 4-Traffic Signal and Sign Maintenance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4-Grants &amp; Waivers Expense</b>													
5-0353 - Grant Expense	-	26,588	(26,588)	-	48,065	(48,065)	-	-	-	-	-	-	-
<b>Total 4-Grants &amp; Waivers Expense</b>	<b>-</b>	<b>26,588</b>	<b>(26,588)</b>	<b>-</b>	<b>48,065</b>	<b>(48,065)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8-Transfers To</b>													
5-2002 - Transfer To Reserve	-	73,456	(73,456)	-	-	-	-	-	-	-	-	-	-
<b>Total 8-Transfers To</b>	<b>-</b>	<b>73,456</b>	<b>(73,456)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>829,236</b>	<b>924,646</b>	<b>(95,410)</b>	<b>856,766</b>	<b>928,803</b>	<b>(72,037)</b>	<b>856,766</b>	<b>-</b>	<b>71,040</b>	<b>-</b>	<b>-</b>	<b>927,806</b>	<b>-</b>
<b>Net Operating Budget</b>	<b>598,585</b>	<b>587,359</b>	<b>11,226</b>	<b>652,894</b>	<b>598,911</b>	<b>53,983</b>	<b>652,894</b>	<b>-</b>	<b>71,040</b>	<b>-</b>	<b>-</b>	<b>723,934</b>	<b>-</b>

## Department Overview



## **Department Description**

Development Services plays a central role in guiding the municipality's growth and prosperity through strategic planning, sustainable development, and community-focused initiatives. It oversees land use planning, zoning, and infrastructure development to ensure that growth aligns with the municipality's long-term vision and regulatory standards. By coordinating with residents, businesses, and stakeholders, the department promotes well-designed, inclusive, and environmentally responsible development that enhances the quality of life for all citizens.

In addition to managing the physical and regulatory aspects of growth, the department drives local economic vitality and tourism development. It supports business retention, expansion, and attraction initiatives, fosters investment opportunities, and markets the municipality as a destination for visitors and entrepreneurs. Through innovative programs and partnerships, the department works to strengthen the local economy, create employment opportunities, and showcase the community's unique cultural and natural assets.

## **Economic Development**

The Economic Development Division is dedicated to fostering a vibrant and resilient local economy through targeted initiatives that support existing businesses, attract new investment, and promote the community as a premier destination for business and tourism. These efforts are achieved through 5 key elements under the Divisions responsibilities:

### **Business Retention and Expansion (BR&E)**

- Work closely with local enterprises to identify opportunities for growth and understand challenges;
- Conducting business outreach, facilitating access to funding and workforce programs, and supporting collaboration among key sectors to strengthen the overall business ecosystem;
- Promotion and collaboration through Economic Development week programming as well as quarterly Biz Discovery Newsletter.

### **Industrial Development**

- Prioritize attracting and retaining investment in targeted growth areas;
- Leveraging land-use planning, infrastructure readiness, and investment promotion to stimulate job creation and long-term economic sustainability;
- Promotion of Community Improvement Plan financial incentives for investment attraction

## **Tourism and Event Planning**

- Focus on promoting the municipality as an attractive destination for visitors and residents alike;
- Strategic marketing, partnership development, and the coordination of community events and festivals;
- Increasing the municipality's profile to drive visitor spending, and celebrate the area's cultural and recreational assets.

## **Corporate Communications**

- Ensures consistent, transparent, and engaging communication across all economic development and corporate activities;
- Strengthening the municipality's brand and development of branding materials for consistent and professional materials;
- Supporting stakeholder relations, and highlighting the success stories that showcase the community's growth and potential.

The division drives revenue generation through strategic sponsorships, advertising partnerships, and the pursuit of grants, ensuring financial sustainability and the capacity to reinvest in programs that strengthen economic growth and enhance community well-being.

## **Planning Division**

The Amherstburg Planning Division provides information and advice to Council, the general public and the development industry with respect to land use planning including the Town's Official Plan and Zoning By-law as well as Heritage and Urban Design. Planning staff also provides administrative and technical support for the Amherstburg Committee of Adjustment.

Planning documents including Zoning By-law 1999-52, as amended, and the Town of Amherstburg Official Plan and the recently approved Heritage District Plan.

The Planning Division provides processing of applications for the following:

- Consents (Land Severances)
- Minor Variances
- Official Plan Amendments
- Part Lot Control Exemptions
- Site Plan Control
- Subdivision and Condominium Agreements
- Zoning By-law Amendments and Holding Zone Removal
- Heritage planning and preservation

## Building Division

The Building Division is responsible for the delivery of services in the following areas:

- Building Permits
- Demolition Permits
- Plumbing Permits
- Pool Permits
- Septic/Sewer Permit
- Sign Permits
- Inspection of Permits
- Property Standards Complaints
- Administrating the Ontario Heritage Act
- Building Code Inquiries

### Budgeted Staffing Resources- Development Services

Permanent FTE's	2024	2025	2026
Full Time	16.00	16.00	16.00
Part Time	2.86	2.86	2.86
Total FTE	18.86	18.86	18.86
<b>Net Change</b>			<b>0.00</b>

### 2025 Staffing Complement includes:

#### *Full Time*

- 1.00 Director of Development Services / Deputy CAO
- 1.00 Economic Development Project Coordinator
- 1.00 Chief Building Official & Manager, Building Services
- 1.00 Manager, Planning Services
- 1.00 Manager, Economic Development & Tourism
- 1.00 Deputy Chief Building Official
- 1.00 Senior Inspector/Plans Examiner
- 1.00 Building Inspector/ Plans Examiner
- 3.00 Planners
- 2.00 Building and Planning Clerks
- 3.00 Tourism Coordinators

#### *Part Time*

- 0.82 Development Services Technician
- 0.40 Special Events Coordinator
- 1.64 Tourism Students

### \*Approved 2026 Staff Complement Changes:

*None*

Town of Amherstburg	2024			2025			2026						
Budget Centre: ECONOMIC DEVELOPMENT & TOURISM	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>2026 Operating Budget</b>													
<b>Revenues</b>													
<b>2-Grants</b>													
4-0625 - Provincial Grants	106,656	132,005	(25,349)	45,000	127,641	(82,641)	45,000	-	-	-	8,000	53,000	DEV-003
<b>Total 2-Grants</b>	<b>106,656</b>	<b>132,005</b>	<b>(25,349)</b>	<b>45,000</b>	<b>127,641</b>	<b>(82,641)</b>	<b>45,000</b>	-	-	-	<b>8,000</b>	<b>53,000</b>	
<b>2-User Fees</b>													
4-1300 - Electric Vehicle Charging Fee	-	1,134	(1,134)	5,300	5,300	-	5,300	-	-	-	-	5,300	
4-1307 - Events - Special	35,000	44,026	(9,026)	35,000	13,000	22,000	35,000	-	-	-	(25,000)	10,000	DEV-003
4-1440 - Sign Revenue	-	-	-	20,000	20,000	-	20,000	-	-	-	-	20,000	
4-1840 - Retail Sales	10,000	3,961	6,039	10,000	1,614	8,386	10,000	-	-	-	(8,000)	2,000	DEV-003
<b>Total 2-User Fees</b>	<b>45,000</b>	<b>49,121</b>	<b>(4,121)</b>	<b>70,300</b>	<b>39,914</b>	<b>30,386</b>	<b>70,300</b>	-	-	-	<b>(33,000)</b>	<b>37,300</b>	
<b>5-Other Income</b>													
4-1830 - Sponsorship Revenue	-	-	-	-	45,800	(45,800)	-	-	-	-	25,000	25,000	DEV-003
4-6500 - Sale Of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total 5-Other Income</b>	-	-	-	-	<b>45,800</b>	<b>(45,800)</b>	-	-	-	-	<b>25,000</b>	<b>25,000</b>	
<b>8-Transfers From</b>													
4-3000 - Transfer From Reserves	55,680	105,755	(50,075)	-	0	(0)	-	-	-	-	-	-	
<b>Total 8-Transfers From</b>	<b>55,680</b>	<b>105,755</b>	<b>(50,075)</b>	-	<b>0</b>	<b>(0)</b>	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>207,336</b>	<b>286,881</b>	<b>(79,545)</b>	<b>115,300</b>	<b>213,355</b>	<b>(98,055)</b>	<b>115,300</b>	-	-	-	-	<b>115,300</b>	
<b>Expenses</b>													
<b>1-Salaries and Wages</b>													
5-0101 - Salaries - Full Time	627,927	609,318	18,610	652,780	597,126	55,654	652,780	-	17,203	-	-	669,983	
5-0102 - Salaries - Overtime	-	1,637	(1,637)	-	-	-	-	-	-	-	-	-	
5-0104 - Salaries - Cr. Re: W.S.I.B	-	(9,641)	9,641	-	(1,775)	1,775	-	-	-	-	-	-	
5-0105 - Salaries - Cr. Re: S.T.D.	-	-	-	-	-	-	-	-	-	-	-	-	
5-0107 - Salaries - Temporary Personnel	70,422	32,915	37,507	-	5,564	(5,564)	-	-	-	-	-	-	
5-0109 - Salaries - Students	38,291	37,056	1,235	41,000	40,000	1,000	41,000	-	2,664	-	-	43,664	
5-0112 - Salaries - Part Time	-	-	-	20,792	20,792	(0)	20,792	-	3,441	-	-	24,233	
<b>Total 1-Salaries and Wages</b>	<b>736,640</b>	<b>671,285</b>	<b>65,355</b>	<b>714,572</b>	<b>661,707</b>	<b>52,865</b>	<b>714,572</b>	-	<b>23,308</b>	-	-	<b>737,880</b>	
<b>1-Salaries and Wages-Benefits</b>													
5-0201 - Benefits - C.P.P.	26,345	26,215	130	28,662	32,927	(4,265)	28,662	-	717	-	-	29,379	
5-0202 - Benefits - E.I.	8,580	9,035	(455)	9,452	10,715	(1,263)	9,452	-	(310)	-	-	9,142	
5-0203 - Benefits - Omers	82,076	66,898	15,378	74,030	68,732	5,298	74,030	-	2,448	-	-	76,479	
5-0204 - Benefits - E.H.T.	13,382	12,959	423	13,902	12,791	1,111	13,902	-	487	-	-	14,389	
5-0205 - Benefits - Greenshield	39,914	34,198	5,716	42,007	39,092	2,915	42,007	-	1,450	-	-	43,457	
5-0207 - Benefits - Life & Disability	40,547	26,847	13,700	30,289	31,229	(940)	30,289	-	(3,962)	-	-	26,327	
5-0208 - Benefits - W.S.I.B.	20,539	22,872	(2,333)	31,277	28,857	2,420	31,277	-	(3,357)	-	-	27,920	
5-0209 - Benefits - Post-Retirement Benefit Cont.	3,900	4,864	(964)	4,920	4,800	120	4,920	-	-	-	-	4,920	
<b>Total 1-Salaries and Wages-Benefits</b>	<b>235,283</b>	<b>203,687</b>	<b>31,596</b>	<b>234,539</b>	<b>229,143</b>	<b>5,396</b>	<b>234,539</b>	-	<b>(2,526)</b>	-	-	<b>232,012</b>	
<b>2-General Expenses</b>													
5-0160 - Clothing Allowance	-	-	-	-	-	-	-	-	-	-	-	-	
5-0252 - Uniforms	1,000	1,329	(329)	1,000	1,000	-	1,000	-	-	-	-	1,000	
5-0301 - Office Supplies	5,500	6,487	(987)	7,000	11,811	(4,811)	7,000	-	-	-	-	7,000	
5-0307 - Advertising	35,000	27,050	7,950	36,000	40,648	(4,648)	36,000	-	-	-	-	36,000	
5-0341 - Community Events	180,000	227,139	(47,139)	160,000	160,000	-	160,000	-	-	-	-	160,000	
5-0342 - Meeting Expenses	100	346	(246)	2,100	680	1,420	2,100	-	-	-	-	2,100	
5-0345 - Cell Phone Expense	3,944	2,759	1,185	3,344	3,312	32	3,344	-	-	-	-	3,344	
5-0350 - Memberships	3,500	482	3,018	5,700	3,118	2,582	5,700	-	-	-	(2,200)	3,500	DEV-002
5-0351 - Training And Conferences	8,750	8,966	(216)	10,750	12,381	(1,631)	10,750	-	-	-	3,300	14,050	DEV-002
5-0352 - Travel & Mileage	1,500	1,610	(110)	1,500	1,813	(313)	1,500	-	-	-	600	2,100	DEV-002
5-0355 - Printed Material/Promotional Products	10,000	13,449	(3,449)	10,000	10,969	(969)	10,000	-	-	-	-	10,000	
5-0360 - Miscellaneous	5,900	6,322	(422)	5,900	1,166	4,734	5,900	-	-	-	(1,700)	4,200	DEV-002
5-0503 - Bank Charges	500	494	6	500	244	256	500	-	-	-	-	500	
<b>Total 2-General Expenses</b>	<b>255,694</b>	<b>296,435</b>	<b>(40,741)</b>	<b>243,794</b>	<b>247,142</b>	<b>(3,348)</b>	<b>243,794</b>	-	-	-	-	<b>243,794</b>	
<b>2-Professional and Consulting Fees</b>													
5-0325 - Legal Fees	-	-	-	-	-	-	-	-	-	-	-	-	
5-0327 - Professional Fees	-	-	-	2,000	2,000	-	2,000	-	-	-	-	2,000	
<b>Total 2-Professional and Consulting Fees</b>	-	-	-	<b>2,000</b>	<b>2,000</b>	-	<b>2,000</b>	-	-	-	-	<b>2,000</b>	
<b>4-Contracted Services</b>													
5-0336 - Contracted Services	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total 4-Contracted Services</b>	-	-	-	-	-	-	-	-	-	-	-	-	
<b>4-Equipment and Vehicles</b>													
5-0319 - Radio Maintenance	-	-	-	-	-	-	-	-	402	-	-	402	
5-0420 - Small Equipment	35,680	5,485	30,195	-	6,356	(6,356)	-	-	-	-	-	-	
<b>Total 4-Equipment and Vehicles</b>	-	-	-	-	-	-	-	-	<b>402</b>	-	-	<b>402</b>	

Town of Amherstburg	2024			2025			2026						
Budget Centre: ECONOMIC DEVELOPMENT & TOURISM	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>2026 Operating Budget</b>													
<b>4-Utilities</b>													
5-0316 - Utilities	-	620	(620)	-	1,131	(1,131)	-	-	-	-	-	-	-
<b>Total 4-Utilities</b>	-	<b>620</b>	<b>(620)</b>	-	<b>1,131</b>	<b>(1,131)</b>	-	-	-	-	-	-	-
<b>8-Debt Charges</b>													
5-2005 - Debt Charges - Principal	4,149	4,269	(120)	-	-	-	-	-	-	-	-	-	-
5-2006 - Debt Charges - Interest	213	54	159	-	-	-	-	-	-	-	-	-	-
<b>Total 8-Debt Charges</b>	<b>4,361</b>	<b>4,323</b>	<b>38</b>	-	-	-	-	-	-	-	-	-	-
<b>8-Transfers To</b>													
5-2001 - Transfer To Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
5-2002 - Transfer To Reserve	5,300	51,604	(46,304)	5,300	109,823	(104,523)	5,300	-	-	-	-	5,300	
<b>Total 8-Transfers To</b>	<b>5,300</b>	<b>51,604</b>	<b>(46,304)</b>	<b>5,300</b>	<b>109,823</b>	<b>(104,523)</b>	<b>5,300</b>	-	-	-	-	<b>5,300</b>	
<b>Total Expenses</b>	<b>1,272,958</b>	<b>1,233,438</b>	<b>39,520</b>	<b>1,200,205</b>	<b>1,257,302</b>	<b>(57,097)</b>	<b>1,200,205</b>	-	<b>21,184</b>	-	-	<b>1,221,389</b>	
<b>Net Operating Budget</b>	<b>1,065,622</b>	<b>946,557</b>	<b>119,065</b>	<b>1,084,905</b>	<b>1,043,947</b>	<b>40,958</b>	<b>1,084,905</b>	-	<b>21,184</b>	-	-	<b>1,106,089</b>	

Town of Amherstburg	2024			2025			2026						
Budget Centre: BUILDING 2026 Operating Budget	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>Revenues</b>													
<b>2-User Fees</b>													
4-1045 - Indemnity Deposit Admin Fee	28,000	19,689	8,311	28,000	17,388	10,612	28,000					28,000	
4-2115 - Building Permits	808,900	1,436,076	(627,176)	808,900	530,579	278,321	808,900					808,900	
4-2135 - Building Letters	5,100	2,920	2,180	5,100	3,948	1,152	5,100					5,100	
<b>Total 2-User Fees</b>	<b>842,000</b>	<b>1,458,685</b>	<b>(616,685)</b>	<b>842,000</b>	<b>551,915</b>	<b>290,085</b>	<b>842,000</b>					<b>842,000</b>	
<b>8-Administrative Recoveries</b>													
4-1015 - Administrative Charges		150	(150)		-	-							
<b>Total 8-Transfers From</b>	<b>-</b>	<b>150</b>	<b>(150)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>						
<b>8-Administrative Recoveries</b>													
4-3000 - Transfer From Reserves	65,632		65,632	82,727	418,887	(336,160)	82,727		49,885			132,612	
<b>Total 8-Transfers From</b>	<b>65,632</b>	<b>-</b>	<b>65,632</b>	<b>82,727</b>	<b>418,887</b>	<b>(336,160)</b>	<b>82,727</b>		<b>49,885</b>			<b>132,612</b>	
<b>Total Revenues</b>	<b>907,632</b>	<b>1,458,835</b>	<b>(551,203)</b>	<b>924,727</b>	<b>970,802</b>	<b>(46,075)</b>	<b>924,727</b>		<b>49,885</b>			<b>974,612</b>	
<b>Expenses</b>													
<b>1-Salaries and Wages</b>													
5-0101 - Salaries - Full Time	485,553	419,098	66,455	499,417	521,053	(21,636)	499,417		9,691			509,108	
5-0102 - Salaries - Overtime	1,000		1,000	1,000	-	1,000	1,000		-			1,000	
5-0107 - Salaries - Temporary Personnel			-	-	-	-	-		-			-	
5-0112 - Salaries - Part Time	29,730	23,852	5,878	30,322	30,270	52	30,322		10,412			40,734	
<b>Total 1-Salaries and Wages</b>	<b>516,283</b>	<b>442,950</b>	<b>73,333</b>	<b>530,739</b>	<b>551,323</b>	<b>(20,584)</b>	<b>530,739</b>		<b>20,103</b>			<b>550,842</b>	
<b>1-Salaries and Wages-Benefits</b>													
5-0201 - Benefits - C.P.P.	22,013	17,903	4,110	22,926	22,926	(0)	22,926		611			23,537	
5-0202 - Benefits - E.L.	6,707	5,756	951	7,395	7,395	(0)	7,395		(140)			7,255	
5-0203 - Benefits - Omers	54,959	45,389	9,570	56,607	56,607	0	56,607		(4,197)			52,410	
5-0204 - Benefits - E.H.T.	10,068	8,426	1,642	10,330	9,500	830	10,330		392			10,722	
5-0205 - Benefits - Greenshield	37,885	21,239	16,646	36,318	37,000	(682)	36,318		(7,368)			28,950	
5-0207 - Benefits - Life & Disability	31,245	21,644	9,601	22,012	25,000	(2,988)	22,012		10,983			32,995	
5-0208 - Benefits - W.S.I.B.	16,491	15,995	496	25,384	22,894	2,490	25,384		(2,957)			22,427	
5-0209 - Benefits - Post-Retirement Benefit Cont.	3,900	3,034	866	3,936	3,900	36	3,936					3,936	
<b>Total 1-Salaries and Wages-Benefits</b>	<b>183,268</b>	<b>139,384</b>	<b>43,884</b>	<b>184,907</b>	<b>185,222</b>	<b>(315)</b>	<b>184,907</b>		<b>(2,675)</b>			<b>182,232</b>	
<b>1-Salaries and Wages-Retiree Benefits</b>													
5-0206 - Benefits - Greenshield Retirees	28,844	25,047	3,797	28,844	25,909	2,935	28,844		(306)			28,538	
<b>Total 1-Salaries and Wages-Retiree Benefits</b>	<b>28,844</b>	<b>25,047</b>	<b>3,797</b>	<b>28,844</b>	<b>25,909</b>	<b>2,935</b>	<b>28,844</b>		<b>(306)</b>			<b>28,538</b>	
<b>2-General Expenses</b>													
5-0252 - Uniforms	3,000	3,177	(177)	4,000	1,311	2,689	4,000		200			4,200	
5-0301 - Office Supplies	5,500	4,083	1,417	5,500	5,500	-	5,500					5,500	
5-0310 - Computer Maintenance	-	42,170	(42,170)	-	32,563	(32,563)	-		32,563			32,563	
5-0345 - Cell Phone Expense	2,220	1,517	703	2,220	1,308	912	2,220					2,220	
5-0350 - Memberships	3,072	2,698	374	3,072	3,000	72	3,072					3,072	
5-0351 - Training And Conferences	12,700	11,018	1,682	12,700	14,076	(1,376)	12,700					12,700	
5-0352 - Travel & Mileage	500	173	327	500	2,007	(1,507)	500					500	
<b>Total 2-General Expenses</b>	<b>26,992</b>	<b>64,835</b>	<b>(37,843)</b>	<b>27,992</b>	<b>59,765</b>	<b>(31,773)</b>	<b>27,992</b>		<b>32,763</b>			<b>60,755</b>	
<b>2-Professional and Consulting Fees</b>													
5-0327 - Professional Fees	3,250	-	3,250	3,250	3,250	-	3,250					3,250	
<b>Total 2-Professional and Consulting Fees</b>	<b>3,250</b>	<b>-</b>	<b>3,250</b>	<b>3,250</b>	<b>3,250</b>	<b>-</b>	<b>3,250</b>		<b>-</b>			<b>3,250</b>	
<b>4-Contracted Services</b>													
5-0336 - Contracted Services	4,375	4,142	233	4,375	1,187	3,188	4,375					4,375	
<b>Total 4-Contracted Services</b>	<b>4,375</b>	<b>4,142</b>	<b>233</b>	<b>4,375</b>	<b>1,187</b>	<b>3,188</b>	<b>4,375</b>		<b>-</b>			<b>4,375</b>	
<b>4-Equipment and Vehicles</b>													
5-0401 - Gasoline	8,050	-	8,050	8,050	8,000	50	8,050					8,050	
5-0402 - Vehicle & Equipment Mtce.	1,000	707	293	1,000	305	695	1,000					1,000	
5-0406 - Gps Communications	796	1,009	(213)	796	1,067	(271)	796					796	
<b>Total 4-Equipment and Vehicles</b>	<b>9,846</b>	<b>1,716</b>	<b>8,130</b>	<b>9,846</b>	<b>9,372</b>	<b>474</b>	<b>9,846</b>		<b>-</b>			<b>9,846</b>	
<b>8-Cost Allocations</b>													
5-0130 - Cost Allocation-Overhead	134,774	134,774	(0)	134,774	134,774	-	134,774					134,774	
<b>Total 8-Cost Allocations</b>	<b>134,774</b>	<b>134,774</b>	<b>(0)</b>	<b>134,774</b>	<b>134,774</b>	<b>-</b>	<b>134,774</b>		<b>-</b>			<b>134,774</b>	
<b>8-Transfers To</b>													
5-2002 - Transfer To Reserve	-	645,987	(645,987)	-	-	-	-		-			-	
<b>Total 8-Transfers To</b>	<b>-</b>	<b>645,987</b>	<b>(645,987)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>			<b>-</b>	
<b>Total Expenses</b>	<b>907,632</b>	<b>1,458,835</b>	<b>(551,203)</b>	<b>924,727</b>	<b>970,802</b>	<b>(46,075)</b>	<b>924,727</b>		<b>49,885</b>			<b>974,612</b>	
<b>Net Operating Budget</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>		<b>(0)</b>			<b>0</b>	

Town of Amherstburg Budget Centre: PLANNING 2026 Operating Budget	2024			2025			2026						
	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>Revenues</b>													
<b>2-User Fees</b>													
4-1905 - Consent & Minor Variance	104,033	79,699	24,334	104,033	78,024	26,009	104,033					104,033	
4-1910 - Administrative Fees	176,140	164,633	11,507	176,140	146,228	29,912	176,140					176,140	
<b>Total 2-User Fees</b>	<b>280,173</b>	<b>244,332</b>	<b>35,841</b>	<b>280,173</b>	<b>224,252</b>	<b>55,921</b>	<b>280,173</b>	-	-	-	-	<b>280,173</b>	
<b>8-Transfers From</b>													
4-3000 - Transfer From Reserves	50,000	7,292	42,708	-	-	-	-					-	
4-3002 - Transfer From Cip Reserve	-	-	-	-	-	-	-					-	
<b>Total 8-Transfers From</b>	<b>50,000</b>	<b>7,292</b>	<b>42,708</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-	-	<b>-</b>	
<b>Total Revenues</b>	<b>330,173</b>	<b>251,624</b>	<b>78,549</b>	<b>280,173</b>	<b>224,252</b>	<b>55,921</b>	<b>280,173</b>	-	-	-	-	<b>280,173</b>	
<b>Expenses</b>													
<b>1-Salaries and Wages</b>													
5-0101 - Salaries - Full Time	483,591	495,003	(11,412)	511,386	470,201	41,185	511,386		36,871			548,257	
5-0102 - Salaries - Overtime	1,000	1,837	(837)	5,000	4,573	427	5,000					5,000	
5-0112 - Salaries - Part Time	12,741	10,222	2,519	12,995	12,973	22	12,995		4,462			17,457	
<b>Total 1-Salaries and Wages</b>	<b>497,332</b>	<b>507,062</b>	<b>(9,730)</b>	<b>529,381</b>	<b>487,747</b>	<b>41,634</b>	<b>529,381</b>	-	<b>41,334</b>	-	-	<b>570,715</b>	
<b>1-Salaries and Wages-Benefits</b>													
5-0201 - Benefits - C.P.P.	21,002	20,184	818	21,688	29,327	(7,639)	21,688		1,078			22,766	
5-0202 - Benefits - E.I.	6,529	6,360	169	6,905	9,709	(2,804)	6,905		(185)			6,720	
5-0203 - Benefits - Omers	53,347	52,752	595	57,083	55,220	1,863	57,083		5,130			62,213	
5-0204 - Benefits - E.H.T.	9,698	9,713	(15)	10,225	9,930	295	10,225		806			11,031	
5-0205 - Benefits - Greenshield	37,319	34,907	2,412	35,443	39,721	(4,278)	35,443		8,494			43,937	
5-0207 - Benefits - Life & Disability	30,950	23,709	7,241	23,432	27,421	(3,989)	23,432		6,183			29,615	
5-0208 - Benefits - W.S.I.B.	16,280	18,850	(2,570)	25,112	22,393	2,719	25,112		(1,993)			23,119	
5-0209 - Benefits - Post-Retirement Benefit Cont.	3,900	3,911	(11)	3,936	3,901	35	3,936		3,936			3,936	
<b>Total 1-Salaries and Wages-Benefits</b>	<b>179,025</b>	<b>170,387</b>	<b>8,638</b>	<b>183,824</b>	<b>197,622</b>	<b>(13,798)</b>	<b>183,824</b>	-	<b>19,513</b>	-	-	<b>203,337</b>	
<b>1-Salaries and Wages-Retiree Benefits</b>													
5-0206 - Benefits - Greenshield Retirees	-	-	-	-	-	-	-		-			-	
<b>Total 1-Salaries and Wages-Retiree Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-	-	<b>-</b>	
<b>2-General Expenses</b>													
5-0301 - Office Supplies	2,500	2,235	265	2,500	1,794	706	2,500					2,500	
5-0307 - Advertising	-	-	-	-	-	-	-					-	
5-0310 - Computer Maintenance	-	-	-	12,110	10,000	2,110	12,110					12,110	
5-0342 - Meeting Expenses	900	521	379	900	850	50	900					900	
5-0345 - Cell Phone Expense	2,200	558	1,642	1,600	1,072	528	1,600					1,600	
5-0350 - Memberships	9,448	1,499	7,949	9,448	9,000	448	9,448					9,448	
5-0351 - Training And Conferences	13,500	10,343	3,157	9,500	8,000	1,500	9,500					9,500	
5-0352 - Travel & Mileage	1,000	1,340	(340)	1,000	319	681	1,000					1,000	
<b>Total 2-General Expenses</b>	<b>29,548</b>	<b>16,496</b>	<b>13,052</b>	<b>37,058</b>	<b>31,035</b>	<b>6,023</b>	<b>37,058</b>	-	-	-	-	<b>37,058</b>	
<b>2-Professional and Consulting Fees</b>													
5-0325 - Legal Fees	100,000	30,794	69,206	50,000	40,000	10,000	50,000					50,000	
5-0327 - Professional Fees	35,000	30,192	4,808	35,000	32,838	2,162	35,000					35,000	
5-0367 - Global Legal Fees	-	-	-	-	-	-	-					-	
<b>Total 2-Professional and Consulting Fees</b>	<b>135,000</b>	<b>60,986</b>	<b>74,014</b>	<b>85,000</b>	<b>72,838</b>	<b>12,162</b>	<b>85,000</b>	-	-	-	-	<b>85,000</b>	
<b>8-Transfers To</b>													
5-2002 - Transfer To Reserve	40,000	65,000	(25,000)	40,000	40,000	-	40,000					40,000	
5-2014 - Transfer To Cip Reserve	-	-	-	-	-	-	-					-	
5-2023 - Transfer To Reserves-Litigation	25,000	-	25,000	25,000	25,000	-	25,000					25,000	
<b>Total 8-Transfers To</b>	<b>65,000</b>	<b>65,000</b>	<b>-</b>	<b>65,000</b>	<b>65,000</b>	<b>-</b>	<b>65,000</b>	-	-	-	-	<b>65,000</b>	
<b>Total Expenses</b>	<b>905,905</b>	<b>819,931</b>	<b>85,974</b>	<b>900,263</b>	<b>854,242</b>	<b>46,021</b>	<b>900,263</b>	-	<b>60,847</b>	-	-	<b>961,110</b>	
<b>Net Operating Budget</b>	<b>575,732</b>	<b>568,307</b>	<b>7,425</b>	<b>620,090</b>	<b>629,990</b>	<b>(9,900)</b>	<b>620,090</b>	-	<b>60,847</b>	-	-	<b>680,937</b>	



## Department Description

The Engineering and Infrastructure Services Department is responsible for the construction, operation and maintenance of the Town's public works infrastructure, including water, sanitary and storm sewers, municipal drains and roads.

- Roads - Roads and Sidewalks, Winter Maintenance, Road Closures, Garbage and Recycle
- Environmental Services - Water and Wastewater
- Engineering and Operations – Infrastructure and Drainage

Included in these services, the Engineering and Public Works Department is responsible for:

- Provision of safe drinking water
- Road maintenance and patching
- Gravel resurfacing
- Grading and dust control
- Street cleaning
- Road closings
- Catch basin maintenance/ repairs
- Removal of dead animals
- Boulevard maintenance
- Sidewalk maintenance
- Weed spraying
- Tree planting and trimming/removal on road allowances
- Sign maintenance / replacement
- Fleet management
- Drainage

**Budgeted Staffing Resources- Engineering and Infrastructure Services**

<b>Permanent FTE's</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Full Time	28.00	28.00	28.00
Part Time	2.76	2.76	2.76
Total FTE	30.76	30.76	30.76
<b>Net Change</b>			<b>0.00</b>

**2025 Staffing Complement includes:**

*Full Time*

- 1.00 Director, Infrastructure Services
- 1.00 Manager, Engineering,
- 1.00 Manager, Roads & Fleet
- 1.00 Manager, Environmental Services
- 2.00 Public Works Clerk
- 1.00 Supervisor, Roads & Fleet
- 1.00 Supervisor, Environmental Services
- 1.00 Drainage Superintendent/Engineering Coordinator
- 1.00 Development Engineering Coordinator
- 1.00 Engineering Technologist
- 8.00 Water & Wastewater Operators
- 7.00 Roads Operators
- 2.00 Fleet Mechanic

*Part Time*

- 1.96 Infrastructure Students (6 positions)
- 0.14 Arborist
- 0.66 Environment Students (2 positions)

**\*Approved 2026 Staff Complement Changes:**

*None*

Town of Amherstburg Budget Centre: DRAINAGE 2026 Operating Budget	2024			2025			2026						
	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>Revenues</b>													
<b>2-Grants</b>													
4-0625 - Provincial Grants	380,400	153,912	226,488	322,000	322,000	-	322,000					322,000	
<b>Total 2-Grants</b>	<b>380,400</b>	<b>153,912</b>	<b>226,488</b>	<b>322,000</b>	<b>322,000</b>	<b>-</b>	<b>322,000</b>					<b>322,000</b>	
<b>2-User Fees</b>													
4-1910 - Administrative Fees	5,000	-	5,000	5,000	5,000	-	5,000					5,000	
<b>Total 2-User Fees</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>					<b>5,000</b>	
<b>5-Local Improvements</b>													
4-0220 - Local - Tile Loans	5,068	-	5,068	5,068	5,068	-	5,068					5,068	
4-0245 - Locals - Drains	1,152	-	1,152	1,152	1,152	-	1,152					1,152	
4-1050 - Recoveries - Landowners	4,130,000	797,920	3,332,080	2,130,000	2,130,000	-	2,130,000					2,130,000	
<b>Total 5-Local Improvements</b>	<b>4,136,220</b>	<b>797,920</b>	<b>3,338,300</b>	<b>2,136,220</b>	<b>2,136,220</b>	<b>-</b>	<b>2,136,220</b>					<b>2,136,220</b>	
<b>5-Other Income</b>													
4-0364 - Permit Fee - Drainage Entrance	500	-	500	500	500	-	500					500	
<b>Total 5-Other Income</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>500</b>					<b>500</b>	
<b>8-Transfers From</b>													
4-3000 - Transfer From Reserves	-	505,345	(505,345)	-	-	-	-					-	
<b>Total 8-Transfers From</b>	<b>-</b>	<b>505,345</b>	<b>(505,345)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>					<b>-</b>	
<b>Total Revenues</b>	<b>4,522,120</b>	<b>1,457,177</b>	<b>3,064,943</b>	<b>2,463,720</b>	<b>2,463,720</b>	<b>-</b>	<b>2,463,720</b>					<b>2,463,720</b>	
<b>Expenses</b>													
<b>1-Salaries and Wages</b>													
5-0101 - Salaries - Full Time	104,120	105,689	(1,569)	106,207	106,207	(0)	106,207		4,252			110,459	
5-0102 - Salaries - Overtime	6,500	1,508	4,992	6,500	0	6,500	6,500		-			6,500	
<b>Total 1-Salaries and Wages</b>	<b>110,620</b>	<b>107,197</b>	<b>3,423</b>	<b>112,707</b>	<b>106,207</b>	<b>6,500</b>	<b>112,707</b>		<b>4,252</b>			<b>116,959</b>	
<b>1-Salaries and Wages-Benefits</b>													
5-0201 - Benefits - C.P.P.	4,090	4,056	35	4,379	6,209	(1,831)	4,379		52			4,430	
5-0202 - Benefits - E.I.	1,202	1,235	(33)	1,331	2,062	(731)	1,331		(67)			1,264	
5-0203 - Benefits - Omers	11,448	11,505	(57)	11,667	11,767	(100)	11,667		580			12,247	
5-0204 - Benefits - E.H.T.	2,157	2,064	93	2,071	2,083	(12)	2,071		83			2,154	
5-0205 - Benefits - Greenshield	3,155	3,023	132	7,001	3,464	3,537	7,001		(3,040)			3,961	
5-0207 - Benefits - Life & Disability	6,664	5,184	1,480	4,928	5,861	(933)	4,928		1,402			6,330	
5-0208 - Benefits - W.S.I.B.	3,831	4,214	(383)	5,385	4,698	687	5,385		(569)			4,816	
5-0209 - Benefits - Post-Retirement Benefit Cont.	975	989	(14)	984	975	9	984		-			984	
<b>Total 1-Salaries and Wages-Benefits</b>	<b>33,522</b>	<b>32,270</b>	<b>1,253</b>	<b>37,745</b>	<b>37,119</b>	<b>626</b>	<b>37,745</b>		<b>(1,559)</b>			<b>36,186</b>	
<b>2-General Expenses</b>													
5-0161 - Clothing	-	-	-	-	-	-	-		-			-	
5-0252 - Uniforms	500	165	335	500	500	-	500		-			500	
5-0301 - Office Supplies	1,000	14	986	1,000	1,000	-	1,000		-			1,000	
5-0345 - Cell Phone Expense	600	234	366	600	600	-	600		-			600	
5-0350 - Memberships	475	445	30	475	475	-	475		-			475	
5-0351 - Training And Conferences	1,500	845	655	1,500	1,500	-	1,500		-			1,500	
5-0501 - Write Offs	5,000	-	5,000	5,000	-	5,000	5,000		-			5,000	
<b>Total 2-General Expenses</b>	<b>9,075</b>	<b>1,702</b>	<b>7,373</b>	<b>9,075</b>	<b>4,075</b>	<b>5,000</b>	<b>9,075</b>		<b>-</b>			<b>9,075</b>	
<b>4-Equipment and Vehicles</b>													
5-0401 - Gasoline	2,000	-	2,000	2,000	2,000	-	2,000		-			2,000	
5-0402 - Vehicle & Equipment Mtce.	1,000	197	803	1,000	1,000	-	1,000		-			1,000	
5-0406 - Gps Communications	399	504	(105)	399	399	-	399		-			399	
5-0420 - Small Equipment	1,000	-	1,000	1,000	1,000	-	1,000		-			1,000	
5-0425 - Vehicle Licences	150	-	150	150	150	-	150		-			150	
<b>Total 4-Equipment and Vehicles</b>	<b>4,549</b>	<b>701</b>	<b>3,848</b>	<b>4,549</b>	<b>4,549</b>	<b>-</b>	<b>4,549</b>		<b>-</b>			<b>4,549</b>	
<b>4-Road and Drainage Maintenance</b>													
5-0764 - Drain Construction	4,218,575	1,266,129	2,952,446	2,160,000	2,160,000	-	2,160,000		-			2,160,000	
5-0765 - Municipal Drain Expense	230,000	130,533	99,467	230,000	230,000	-	230,000		-			230,000	
<b>Total 4-Road and Drainage Maintenance</b>	<b>4,448,575</b>	<b>1,396,662</b>	<b>3,051,913</b>	<b>2,390,000</b>	<b>2,390,000</b>	<b>-</b>	<b>2,390,000</b>		<b>-</b>			<b>2,390,000</b>	
<b>8-Debt Charges</b>													
5-2005 - Debt Charges - Principal	4,943	-	4,943	-	-	-	-		-			-	
5-2006 - Debt Charges - Interest	125	-	125	-	-	-	-		-			-	
<b>Total 8-Debt Charges</b>	<b>5,068</b>	<b>-</b>	<b>5,068</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>			<b>-</b>	
<b>8-Transfers To</b>													
5-2002 - Transfer To Reserve	150,000	150,000	-	150,000	150,000	-	150,000		-			150,000	
<b>Total 8-Transfers To</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>150,000</b>		<b>-</b>			<b>150,000</b>	
<b>Total Expenses</b>	<b>4,761,409</b>	<b>1,688,532</b>	<b>3,072,877</b>	<b>2,704,076</b>	<b>2,691,950</b>	<b>12,126</b>	<b>2,704,076</b>		<b>2,693</b>			<b>2,706,770</b>	
<b>Net Operating Budget</b>	<b>239,289</b>	<b>231,355</b>	<b>7,934</b>	<b>240,356</b>	<b>228,230</b>	<b>12,126</b>	<b>240,356</b>		<b>2,693</b>			<b>243,050</b>	

Town of Amherstburg Budget Centre: PUBLIC WORKS 2026 Operating Budget	2024			2025			2026						
	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>Revenues</b>													
<b>2-Grants</b>													
4-0626 - Prov. Grants - Other	193,000	193,000	-	193,000	193,000	-	193,000					193,000	
<b>Total 2-Grants</b>	<b>193,000</b>	<b>193,000</b>	<b>-</b>	<b>193,000</b>	<b>193,000</b>	<b>-</b>	<b>193,000</b>					<b>193,000</b>	
<b>2-User Fees</b>													
4-1030 - Public Works Reports	500	534	(34)	500	542	(42)	500					500	
4-1031 - Engineering Service Fees	120,000	94,695	25,305	120,000	41,474	78,526	120,000					120,000	
4-1035 - Pw - Right-Of-Way Permit Fee	161,700	46,306	115,394	161,700	33,032	128,668	161,700			(126,700)		35,000	PW-005
4-1040 - Fees And Service Charges	5,000	57,638	(52,638)	5,000	19,369	(14,369)	5,000		1,800			6,800	
<b>Total 2-User Fees</b>	<b>287,200</b>	<b>199,173</b>	<b>88,027</b>	<b>287,200</b>	<b>94,417</b>	<b>192,783</b>	<b>287,200</b>		<b>1,800</b>		<b>(126,700)</b>	<b>162,300</b>	
<b>5-Other Income</b>													
4-1042 - Transit Pass Sale	62,000	28,576	33,424	60,000	28,000	32,000	60,000					60,000	
4-6500 - Sale Of Equipment	-	67,299	(67,299)	-	38,138	(38,138)	-					-	
<b>Total 5-Other Income</b>	<b>62,000</b>	<b>95,875</b>	<b>(33,875)</b>	<b>60,000</b>	<b>66,138</b>	<b>(6,138)</b>	<b>60,000</b>					<b>60,000</b>	
<b>8-Administrative Recoveries</b>													
4-1018 - Pw Recovery From Sanitary Sewers	668,700	668,700	-	668,700	668,700	-	668,700					668,700	
4-1019 - Recovery From Water Dept	103,700	103,700	(0)	103,700	103,704	(4)	103,700					103,700	
4-1041 - Drainage Superintendent Services	35,000	38,030	(3,030)	-	10,000	(10,000)	-					-	
<b>Total 8-Administrative Recoveries</b>	<b>807,400</b>	<b>810,430</b>	<b>(3,030)</b>	<b>772,400</b>	<b>782,404</b>	<b>(10,004)</b>	<b>772,400</b>					<b>772,400</b>	
<b>8-Transfers From</b>													
4-3000 - Transfer From Reserves	330,300	107,489	222,811	-	-	-	-					-	
4-3016 - Interdepartment Transfer - From	-	58,726	(58,726)	-	58,726	(58,726)	-					-	
<b>Total 8-Transfers From</b>	<b>330,300</b>	<b>166,215</b>	<b>164,085</b>	<b>-</b>	<b>58,726</b>	<b>(58,726)</b>	<b>-</b>					<b>-</b>	
<b>Total Revenues</b>	<b>1,679,900</b>	<b>1,464,693</b>	<b>215,207</b>	<b>1,312,600</b>	<b>1,194,685</b>	<b>117,915</b>	<b>1,312,600</b>		<b>1,800</b>		<b>(126,700)</b>	<b>1,187,700</b>	
<b>Expenses</b>													
<b>1-Salaries and Wages</b>													
5-0101 - Salaries - Full Time	1,440,406	1,407,732	32,674	1,476,274	1,437,474	38,800	1,476,274		98,163			1,574,437	
5-0102 - Salaries - Overtime	50,000	48,693	1,307	50,000	50,000	-	50,000		-			50,000	
5-0105 - Salaries - Cr. Re: S.T.D.	-	(13,398)	13,398	-	-	-	-		-			-	
5-0107 - Salaries - Temporary Personnel	-	30,566	(30,566)	-	-	-	-		-			-	
5-0109 - Salaries - Students	69,836	52,786	17,050	75,466	50,386	25,080	75,466		4,919			80,385	
5-0112 - Salaries - Part Time	17,443	-	17,443	18,149	13,379	4,770	18,149		726			18,875	
<b>Total 1-Salaries and Wages</b>	<b>1,577,685</b>	<b>1,526,378</b>	<b>51,307</b>	<b>1,619,889</b>	<b>1,551,239</b>	<b>68,650</b>	<b>1,619,889</b>		<b>103,808</b>			<b>1,723,697</b>	
<b>1-Salaries and Wages-Benefits</b>													
5-0201 - Benefits - C.P.P.	67,859	65,262	2,597	70,943	56,943	14,000	70,943		2,698			73,641	
5-0202 - Benefits - E.I.	20,077	20,933	(856)	23,505	31,295	(7,790)	23,505		(1,004)			22,501	
5-0203 - Benefits - Omers	143,679	146,477	(2,798)	155,208	158,164	(2,956)	155,208		13,628			168,836	
5-0204 - Benefits - E.H.T.	29,252	29,798	(546)	30,553	32,461	(1,908)	30,553		30,553			32,637	
5-0205 - Benefits - Greenshield	133,788	110,094	23,694	116,391	124,275	(7,884)	116,391		16,589			132,980	
5-0207 - Benefits - Life & Disability	87,219	55,974	31,245	65,009	62,419	2,590	65,009		2,091			67,100	
5-0208 - Benefits - W.S.I.B.	47,561	56,409	(8,848)	73,452	72,756	696	73,452		(6,175)			67,277	
5-0209 - Benefits - Post-Retirement Benefit Cont.	9,035	10,671	(1,636)	10,140	13,236	(3,096)	10,140					10,140	
<b>Total 1-Salaries and Wages-Benefits</b>	<b>538,470</b>	<b>495,617</b>	<b>42,853</b>	<b>545,202</b>	<b>551,549</b>	<b>(6,347)</b>	<b>545,202</b>		<b>29,910</b>			<b>575,112</b>	
<b>1-Salaries and Wages-Retiree Benefits</b>													
5-0206 - Benefits - Greenshield Retirees	-	-	-	-	-	-	-		-			-	
<b>Total 1-Salaries and Wages-Retiree Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>			<b>-</b>	
<b>2-General Expenses</b>													
5-0161 - Clothing	-	-	-	-	-	-	-		-			-	
5-0250 - Health And Safety	-	107	(107)	-	-	-	-		-			-	
5-0252 - Uniforms	9,750	11,495	(1,745)	9,750	18,228	(8,478)	9,750		900			10,650	
5-0301 - Office Supplies	6,000	4,157	1,843	6,000	9,087	(3,087)	6,000					6,000	
5-0307 - Advertising	2,500	10	2,490	2,500	2,500	-	2,500					2,500	
5-0331 - General Maintenance	150,000	189,162	(39,162)	150,000	150,000	-	150,000					150,000	
5-0338 - Various Studies	20,000	-	20,000	20,000	20,000	-	20,000					-	PW-003
5-0345 - Cell Phone Expense	8,450	5,897	2,553	6,650	6,180	470	6,650			(20,000)		6,650	
5-0350 - Memberships	3,750	8,105	(4,355)	3,750	3,090	660	3,750					3,750	
5-0351 - Training And Conferences	25,000	10,888	14,112	25,000	14,428	10,572	25,000					25,000	
5-0360 - Miscellaneous	-	(478,439)	478,439	-	-	-	-					-	
5-0381 - Property Taxes/Leases	4,000	4,117	(117)	4,000	8,570	(4,570)	4,000					4,000	
<b>Total 2-General Expenses</b>	<b>229,450</b>	<b>(244,502)</b>	<b>473,952</b>	<b>227,650</b>	<b>229,583</b>	<b>(1,933)</b>	<b>227,650</b>		<b>900</b>		<b>(20,000)</b>	<b>208,550</b>	
<b>2-Professional and Consulting Fees</b>													
5-0327 - Professional Fees	47,000	39,288	7,712	22,000	6,045	15,955	22,000					22,000	
<b>Total 2-Professional and Consulting Fees</b>	<b>47,000</b>	<b>39,288</b>	<b>7,712</b>	<b>22,000</b>	<b>6,045</b>	<b>15,955</b>	<b>22,000</b>					<b>22,000</b>	

Town of Amherstburg Budget Centre: PUBLIC WORKS 2026 Operating Budget	2024			2025			2026						
	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>3-Other Expenses</b>													
5-0738 - Various Programs	55,000	47,408	7,592	55,000	28,751	26,249	55,000					55,000	
5-0739 - Various Inspections		127	(127)			-						-	
<b>Total 3-Other Expenses</b>	<b>55,000</b>	<b>47,535</b>	<b>7,465</b>	<b>55,000</b>	<b>28,751</b>	<b>26,249</b>	<b>55,000</b>	-	-	-	-	<b>55,000</b>	
<b>4-Contracted Services</b>													
5-0801 - Transit Expenses	300,000	279,059	20,941	340,000	340,000	-	340,000		(30,000)			310,000	
<b>Total 4-Contracted Services</b>	<b>300,000</b>	<b>279,059</b>	<b>20,941</b>	<b>340,000</b>	<b>340,000</b>	<b>-</b>	<b>340,000</b>	-	<b>(30,000)</b>	-	-	<b>310,000</b>	
<b>4-Equipment and Vehicles</b>													
5-0319 - Radio Maintenance	9,400	10,325	(925)	34,261	17,066	17,195	34,261		(14,436)			19,825	
5-0401 - Gasoline	195,000	209,566	(14,566)	195,000	188,425	6,575	195,000					195,000	
5-0402 - Vehicle & Equipment Mtce.	90,000	184,645	(94,645)	90,000	250,000	(160,000)	90,000					90,000	
5-0406 - Gps Communications	9,954	11,510	(1,556)	9,954	12,861	(2,907)	9,954					9,954	
5-0420 - Small Equipment	22,700	21,054	1,646	18,000	38,039	(20,039)	18,000					18,000	
5-0425 - Vehicle Licences	20,000	11,859	8,141	20,000	2,088	17,912	20,000					20,000	
5-0480 - Equipment Rentals	5,000	5,737	(737)	5,000	-	5,000	5,000					5,000	
<b>Total 4-Equipment and Vehicles</b>	<b>352,054</b>	<b>454,696</b>	<b>(102,642)</b>	<b>372,215</b>	<b>508,479</b>	<b>(136,264)</b>	<b>372,215</b>	-	<b>(14,436)</b>	-	-	<b>357,779</b>	
<b>4-Road and Drainage Maintenance</b>													
5-0710 - Winter Control	218,050	137,797	80,254	218,050	260,000	(41,950)	218,050					218,050	
5-0715 - Gravel Roads	98,000	71,327	26,673	98,000	120,000	(22,000)	98,000					98,000	
5-0720 - Railway Crossings	3,700	3,984	(284)	3,700	3,922	(222)	3,700					3,700	
5-0725 - Road Maintenance	425,000	584,789	(159,789)	425,000	425,000	-	425,000					425,000	
5-0730 - Culverts & Bridges	25,000	3,358	21,642	25,000	12,151	12,849	25,000					25,000	
5-0735 - Weedcutting And Spraying	35,000	67,014	(32,014)	35,000	1,526	33,474	35,000			30,000		65,000	PW-003
5-0736 - West Nile Virus Prevention	7,000	-	7,000	7,000	-	7,000	7,000					7,000	
5-0757 - Mainline Sewer Cleaning & Flushing	142,500	192,671	(50,171)	142,500	100,000	42,500	142,500					142,500	
5-0765 - Municipal Drain Expense	160,000	40,188	119,812	160,000	160,000	-	160,000					160,000	
<b>Total 4-Road and Drainage Maintenance</b>	<b>1,114,250</b>	<b>1,101,127</b>	<b>13,123</b>	<b>1,114,250</b>	<b>1,082,599</b>	<b>31,651</b>	<b>1,114,250</b>	-	-	-	<b>30,000</b>	<b>1,144,250</b>	
<b>4-Solid Waste and Landfill</b>													
5-0601 - Landfill Tipping Fees	827,500	952,930	(125,430)	848,700	954,005	(105,305)	848,700		18,472		(105,000)	762,172	PW-001
5-0603 - Garbage Collection	812,000	825,153	(13,153)	840,549	844,710	(4,161)	840,549		107,104			947,653	
5-0607 - Pwd Yard Clean Up	7,500	14,650	(7,150)	7,500	6,467	1,033	7,500					7,500	
<b>Total 4-Solid Waste and Landfill</b>	<b>1,647,000</b>	<b>1,792,733</b>	<b>(145,733)</b>	<b>1,696,749</b>	<b>1,805,182</b>	<b>(108,433)</b>	<b>1,696,749</b>	-	<b>125,576</b>	-	<b>(105,000)</b>	<b>1,717,325</b>	
<b>4-Traffic Signal and Sign Maintenance</b>													
5-0740 - Traffic Signal Maintenance	35,000	34,486	514	35,000	31,366	3,634	35,000					35,000	
5-0741 - Traffic Signs & Devices	80,000	103,793	(23,793)	80,000	84,497	(4,497)	80,000					80,000	
<b>Total 4-Traffic Signal and Sign Maintenance</b>	<b>115,000</b>	<b>138,278</b>	<b>(23,278)</b>	<b>115,000</b>	<b>115,863</b>	<b>(863)</b>	<b>115,000</b>	-	-	-	-	<b>115,000</b>	
<b>4-Tree Maintenance</b>													
5-0650 - Tree Maintenance	190,000	306,931	(116,931)	190,000	190,000	-	190,000					190,000	
<b>Total 4-Tree Maintenance</b>	<b>190,000</b>	<b>306,931</b>	<b>(116,931)</b>	<b>190,000</b>	<b>190,000</b>	<b>-</b>	<b>190,000</b>	-	-	-	-	<b>190,000</b>	
<b>4-Utilities</b>													
5-0316 - Utilities	125,000	143,297	(18,297)	125,000	156,343	(31,343)	125,000					125,000	
<b>Total 4-Utilities</b>	<b>125,000</b>	<b>143,297</b>	<b>(18,297)</b>	<b>125,000</b>	<b>156,343</b>	<b>(31,343)</b>	<b>125,000</b>	-	-	-	-	<b>125,000</b>	
<b>8-Debt Charges</b>													
5-2005 - Debt Charges - Principal	242,927	251,334	(8,406)	254,091	254,091	-	254,091		8,832			262,923	
5-2006 - Debt Charges - Interest	128,595	117,338	11,257	111,531	111,531	-	111,531		(8,832)			102,699	
<b>Total 8-Debt Charges</b>	<b>371,522</b>	<b>368,672</b>	<b>2,850</b>	<b>365,622</b>	<b>365,622</b>	<b>-</b>	<b>365,622</b>	-	-	-	-	<b>365,622</b>	
<b>8-Transfers To</b>													
5-2002 - Transfer To Reserve	745,000	1,160,933	(415,933)	550,000	550,000	-	550,000					550,000	
5-2017 - Transfer To Reserve - Streetlight	12,000	-	12,000	12,000	12,000	-	12,000					12,000	
5-2029 - Transfer To Plans & Studies Reserve	45,000	-	45,000	45,000	45,000	-	45,000					45,000	
<b>Total 8-Transfers To</b>	<b>802,000</b>	<b>1,160,933</b>	<b>(358,933)</b>	<b>607,000</b>	<b>607,000</b>	<b>-</b>	<b>607,000</b>	-	-	-	-	<b>607,000</b>	
<b>Total Expenses</b>	<b>7,464,431</b>	<b>7,610,042</b>	<b>(145,611)</b>	<b>7,395,577</b>	<b>7,538,255</b>	<b>(142,678)</b>	<b>7,395,577</b>	-	<b>215,758</b>	-	<b>(95,000)</b>	<b>7,516,335</b>	
<b>Net Operating Budget</b>	<b>5,784,531</b>	<b>6,145,349</b>	<b>(360,818)</b>	<b>6,082,977</b>	<b>6,343,570</b>	<b>(260,593)</b>	<b>6,082,977</b>	-	<b>213,958</b>	-	<b>31,700</b>	<b>6,328,635</b>	

Town of Amherstburg Budget Centre: WATER 2026 Operating Budget	2024			2025			2026						
	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>Revenues</b>													
<b>2-User Fees</b>													
4-1610 - Sale Of Water	6,202,627	6,553,403	(350,776)	6,202,627	6,038,423	164,204	6,202,627				372,374	6,575,000	WAT-001
4-1630 - Water Station Revenue	4,000	7,135	(3,135)	4,000	9,192	(5,192)	4,000					4,000	
4-1670 - Water - New Connection Fees	147,897	163,280	(15,384)	147,897	59,004	88,893	147,897					147,897	
4-1675 - Miscellaneous Revenue	-	9,404	(9,404)	-	18,165	(18,165)	-					-	
<b>Total 2-User Fees</b>	<b>6,354,524</b>	<b>6,733,221</b>	<b>(378,698)</b>	<b>6,354,523</b>	<b>6,124,784</b>	<b>229,739</b>	<b>6,354,523</b>	-	-	-	<b>372,374</b>	<b>6,726,897</b>	
<b>5-Investment Income</b>													
4-7220 - Interest Earned-Bank Accounts	10,000	152,174	(142,174)	10,000	183,763	(173,763)	10,000					10,000	
<b>Total 5-Investment Income</b>	<b>10,000</b>	<b>152,174</b>	<b>(142,174)</b>	<b>10,000</b>	<b>183,763</b>	<b>(173,763)</b>	<b>10,000</b>	-	-	-	-	<b>10,000</b>	
<b>5-Local Improvements</b>													
4-1050 - Recoveries - Landowners	-	-	-	-	-	-	-					-	
<b>Total 5-Local Improvements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-	-	<b>-</b>	
<b>5-Other Income</b>													
4-6600 - Water Tower Licence Agreement Leases	18,633	34,411	(15,778)	18,633	20,300	(1,667)	18,633		8,715			27,348	
<b>Total 5-Other Income</b>	<b>18,633</b>	<b>34,411</b>	<b>(15,778)</b>	<b>18,633</b>	<b>20,300</b>	<b>(1,667)</b>	<b>18,633</b>	-	<b>8,715</b>	-	-	<b>27,348</b>	
<b>8-Transfers From</b>													
4-3000 - Transfer From Reserves	-	-	-	-	-	-	-		153,528			153,528	
<b>Total 8-Transfers From</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	<b>153,528</b>	-	-	<b>153,528</b>	
<b>Total Revenues</b>	<b>6,383,157</b>	<b>6,919,808</b>	<b>(536,650)</b>	<b>6,383,156</b>	<b>6,328,847</b>	<b>54,309</b>	<b>6,383,156</b>	-	<b>162,243</b>	-	<b>372,374</b>	<b>6,917,772</b>	
<b>Expenses</b>													
<b>1-Salaries and Wages</b>													
5-0101 - Salaries - Full Time	896,158	869,579	26,579	895,133	904,766	(9,633)	895,133		85,341			980,474	
5-0102 - Salaries - Overtime	42,500	34,472	8,028	42,500	16,824	25,676	42,500					42,500	
5-0105 - Salaries - Cr. Re: S.T.D.	-	(5,073)	5,073	-	-	-	-					-	
5-0107 - Salaries - Temporary Personnel	-	7,869	(7,869)	-	-	-	-					-	
5-0109 - Salaries - Students	23,090	18,250	4,840	24,967	18,747	6,220	24,967		1,640			26,607	
<b>Total 1-Salaries and Wages</b>	<b>961,748</b>	<b>925,097</b>	<b>36,651</b>	<b>962,600</b>	<b>940,337</b>	<b>22,263</b>	<b>962,600</b>	-	<b>86,981</b>	-	-	<b>1,049,581</b>	
<b>1-Salaries and Wages-Benefits</b>													
5-0201 - Benefits - C.P.P.	47,932	44,276	3,656	46,516	56,084	(9,568)	46,516		3,305			49,821	
5-0202 - Benefits - E.I.	13,958	14,170	(212)	15,436	18,667	(3,231)	15,436		(650)			14,786	
5-0203 - Benefits - Omers	88,194	85,137	3,057	87,199	84,087	3,112	87,199		11,283			98,483	
5-0204 - Benefits - E.H.T.	18,754	17,662	1,092	17,922	19,131	(1,209)	17,922		1,716			19,638	
5-0205 - Benefits - Greenshield	76,892	70,875	6,017	80,948	75,040	5,908	80,948		1,495			82,443	
5-0207 - Benefits - Life & Disability	56,816	41,190	15,626	37,990	42,471	(4,481)	37,990		14,249			52,239	
5-0208 - Benefits - W.S.I.B.	31,841	35,144	(3,303)	45,365	42,953	2,412	45,365		(2,672)			42,693	
5-0209 - Benefits - Post-Retirement Benefit Cont.	4,160	5,277	(1,117)	5,220	5,339	(119)	5,220					5,220	
<b>Total 1-Salaries and Wages-Benefits</b>	<b>338,547</b>	<b>313,731</b>	<b>24,816</b>	<b>336,597</b>	<b>343,772</b>	<b>(7,175)</b>	<b>336,597</b>	-	<b>28,726</b>	-	-	<b>365,323</b>	
<b>1-Salaries and Wages-Retiree Benefits</b>													
5-0206 - Benefits - Greenshield Retirees	29,600	22,710	6,890	29,600	1,052	28,548	29,600		(5,840)			23,760	
5-0211 - Benefits - Essex Power	10,000	4,557	5,443	3,000	2,227	773	3,000					3,000	
<b>Total 1-Salaries and Wages-Retiree Benefits</b>	<b>39,600</b>	<b>27,266</b>	<b>12,334</b>	<b>32,600</b>	<b>3,279</b>	<b>29,321</b>	<b>32,600</b>	-	<b>(5,840)</b>	-	-	<b>26,760</b>	
<b>2-General Expenses</b>													
5-0161 - Clothing	-	-	-	-	-	-	-					-	
5-0249 - Training	14,000	5,891	8,109	14,000	9,692	4,308	14,000					14,000	
5-0252 - Uniforms	11,500	10,513	987	11,500	15,713	(4,213)	11,500		800			12,300	
5-0301 - Office Supplies	1,000	783	217	1,000	1,249	(249)	1,000					1,000	
5-0307 - Advertising	750	809	(59)	750	20	730	750					750	
5-0310 - Computer Maintenance	-	-	-	24,375	16,966	7,409	24,375					24,375	
5-0314 - General Insurance	211,352	340,123	(128,771)	374,135	695,680	(321,545)	374,135		18,705			392,840	
5-0331 - General Maintenance	7,000	9,306	(2,306)	7,000	4,576	2,424	7,000					7,000	
5-0344 - Water Locate Expense	10,000	16,120	(6,120)	10,000	19,424	(9,424)	10,000					10,000	
5-0345 - Cell Phone Expense	4,780	2,585	2,195	3,680	2,490	1,190	3,680					3,680	
5-0350 - Memberships	1,000	2,301	(1,301)	1,000	4,634	(3,634)	1,000					1,000	
5-0360 - Miscellaneous	-	4	(4)	-	-	-	-					-	
5-0381 - Property Taxes/Leases	28,000	42,124	(14,124)	28,000	86,523	(58,523)	28,000					28,000	
5-0550 - Conservator/ERCA Levy	60,000	60,554	(554)	64,800	65,013	(213)	64,800					64,800	
<b>Total 2-General Expenses</b>	<b>349,382</b>	<b>491,111</b>	<b>(141,729)</b>	<b>540,240</b>	<b>921,980</b>	<b>(381,740)</b>	<b>540,240</b>	-	<b>19,505</b>	-	-	<b>559,745</b>	
<b>2-Professional and Consulting Fees</b>													
5-0326 - Audit Fees	-	-	-	-	3,460	(3,460)	-					-	
5-0327 - Professional Fees	-	16,575	(16,575)	-	-	-	-					-	
5-0328 - Engineering Fees	25,000	3,908	21,092	25,000	11,905	13,095	25,000					25,000	
<b>Total 2-Professional and Consulting Fees</b>	<b>25,000</b>	<b>20,483</b>	<b>4,517</b>	<b>25,000</b>	<b>15,365</b>	<b>9,635</b>	<b>25,000</b>	-	<b>-</b>	-	-	<b>25,000</b>	

Town of Amherstburg Budget Centre: WATER 2026 Operating Budget	2024			2025			2026						
	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>4-Contracted Services</b>													
5-0336 - Contracted Services	915,782	903,571	12,211	948,749	939,714	9,035	948,749		19,156			967,905	
5-0504 - Collection Expense	180,000	160,835	19,165	180,000	160,835	19,165	180,000					180,000	
5-0612 - OCWA Maintenance Items	100,000	106,076	(6,076)	100,000	125,876	(25,876)	100,000				50,000	150,000	WAT-001
<b>Total 4-Contracted Services</b>	<b>1,195,782</b>	<b>1,170,482</b>	<b>25,300</b>	<b>1,228,749</b>	<b>1,226,425</b>	<b>2,324</b>	<b>1,228,749</b>		<b>19,156</b>		<b>50,000</b>	<b>1,297,905</b>	
<b>4-Equipment and Vehicles</b>													
5-0319 - Radio Maintenance	12,983	10,325	2,658	32,982	7,772	25,210	32,982					32,982	
5-0402 - Vehicle & Equipment Mtce.	12,000	34,047	(22,047)	12,000	41,060	(29,060)	12,000					12,000	
5-0405 - Vehicle Mtce. - Tires	5,000	-	5,000	5,000	-	5,000	5,000					5,000	
5-0406 - Gps Communications	-	4,287	(4,287)	-	4,691	(4,691)	-					-	
5-0407 - Fuel And Chemicals	133,000	175,503	(42,503)	133,000	156,836	(23,836)	133,000				47,000	180,000	WAT-001
5-0420 - Small Equipment	20,000	18,425	1,575	20,000	19,875	125	20,000					20,000	
5-0425 - Vehicle Licences	-	2,689	(2,689)	-	-	-	-					-	
<b>Total 4-Equipment and Vehicles</b>	<b>182,983</b>	<b>245,276</b>	<b>(62,293)</b>	<b>202,982</b>	<b>230,234</b>	<b>(27,252)</b>	<b>202,982</b>				<b>47,000</b>	<b>249,982</b>	
<b>4-Service Maintenance</b>													
5-0755 - Service Maintenance	120,000	217,380	(97,380)	150,000	175,331	(25,331)	150,000				70,000	220,000	WAT-001
5-0810 - Watermain Maintenance	60,000	70,351	(10,351)	60,000	36,723	23,277	60,000				20,000	80,000	WAT-001
5-0815 - Backflow Prevention	38,400	37,651	749	38,400	29,883	8,517	38,400					38,400	
5-0833 - Water Meter Repairs And Maintenance	100,000	145,261	(45,261)	120,000	25,328	94,672	120,000				30,000	150,000	WAT-001
5-0835 - Sample Station Repairs, Upgrade, New Ins	2,000	6,187	(4,187)	2,000	-	2,000	2,000				4,000	6,000	WAT-001
5-0840 - Valve Maintenance	30,000	11,880	18,120	30,000	7,810	22,190	30,000					30,000	
5-0845 - Blowoff Repairs, Upgrades, New Installs	3,000	7,541	(4,541)	3,000	-	3,000	3,000				5,000	8,000	WAT-001
5-0850 - Hydrant Maintenance	14,000	9,204	4,796	14,000	26,777	(12,777)	14,000					14,000	
5-0855 - Coin Operated Filling Stations Repairs	3,000	61	2,939	3,000	-	3,000	3,000					3,000	
<b>Total 4-Service Maintenance</b>	<b>370,400</b>	<b>505,515</b>	<b>(135,115)</b>	<b>420,400</b>	<b>301,852</b>	<b>118,548</b>	<b>420,400</b>				<b>129,000</b>	<b>549,400</b>	
<b>4-Utilities</b>													
5-0316 - Utilities	210,000	220,403	(10,403)	210,000	247,716	(37,716)	210,000				20,000	230,000	WAT-001
<b>Total 4-Utilities</b>	<b>210,000</b>	<b>220,403</b>	<b>(10,403)</b>	<b>210,000</b>	<b>247,716</b>	<b>(37,716)</b>	<b>210,000</b>				<b>20,000</b>	<b>230,000</b>	
<b>4-Water Program</b>													
5-0920 - DWQMS Maintenance	5,000	-	5,000	5,000	-	5,000	5,000					5,000	
5-0951 - Water Conservation Program	1,500	-	1,500	1,500	-	1,500	1,500					1,500	
<b>Total 4-Water Program</b>	<b>6,500</b>	<b>-</b>	<b>6,500</b>	<b>6,500</b>	<b>-</b>	<b>6,500</b>	<b>6,500</b>					<b>6,500</b>	
<b>8-Cost Allocations</b>													
5-0130 - Cost Allocation-Overhead	711,900	711,900	-	711,900	711,900	-	711,900					711,900	
5-0131 - Cost Allocations- Operating Expenses	103,700	103,700	(0)	103,700	103,704	(4)	103,700					103,700	
<b>Total 8-Cost Allocations</b>	<b>815,600</b>	<b>815,600</b>	<b>(0)</b>	<b>815,600</b>	<b>815,604</b>	<b>(4)</b>	<b>815,600</b>					<b>815,600</b>	
<b>8-Debt Charges</b>													
5-2005 - Debt Charges - Principal	243,116	252,524	(9,408)	164,302	164,302	0	164,302		7,368			171,670	
5-2006 - Debt Charges - Interest	101,263	111,413	(10,150)	92,755	92,755	-	92,755		(7,368)			85,387	
<b>Total 8-Debt Charges</b>	<b>344,379</b>	<b>363,937</b>	<b>(19,558)</b>	<b>257,057</b>	<b>257,057</b>	<b>0</b>	<b>257,057</b>					<b>257,057</b>	
<b>8-Transfers To</b>													
5-2001 - Transfer To Capital	-	-	-	-	-	-	-					-	
5-2002 - Transfer To Reserve	1,343,236	1,820,908	(477,672)	1,144,831	1,025,226	119,605	1,144,831		13,715		126,374	1,284,920	WAT-001
5-2019 - Life Cycle Replacement Transfer	200,000	-	200,000	200,000	-	200,000	200,000					200,000	
<b>Total 8-Transfers To</b>	<b>1,543,236</b>	<b>1,820,908</b>	<b>(277,672)</b>	<b>1,344,831</b>	<b>1,025,226</b>	<b>319,605</b>	<b>1,344,831</b>		<b>13,715</b>		<b>126,374</b>	<b>1,484,920</b>	
<b>Total Expenses</b>	<b>6,383,157</b>	<b>6,919,808</b>	<b>(536,651)</b>	<b>6,383,156</b>	<b>6,328,847</b>	<b>54,309</b>	<b>6,383,156</b>		<b>162,243</b>		<b>372,374</b>	<b>6,917,773</b>	
<b>Net Operating Budget</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>		<b>0</b>		<b>-</b>	<b>0</b>	

Town of Amherstburg Budget Centre: WASTEWATER 2026 Operating Budget	2024			2025			2026						
	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>Revenues</b>													
<b>2-User Fees</b>													
4-1705 - Mcgregor Lagoon Joint Use Agreement	24,000	24,000	-	24,000	24,000	-	24,000				(24,000)	-	WWT-001
4-1710 - Sewage Surcharge On Water	6,670,612	7,687,406	(1,016,794)	6,670,612	7,311,807	(641,195)	6,670,612				600,388	7,271,000	WWT-001
<b>Total 2-User Fees</b>	<b>6,694,612</b>	<b>7,711,406</b>	<b>(1,016,794)</b>	<b>6,694,612</b>	<b>7,335,807</b>	<b>(641,195)</b>	<b>6,694,612</b>	-	-	-	<b>576,388</b>	<b>7,271,000</b>	
<b>5-Investment Income</b>													
4-7220 - Interest Earned-Bank Accounts	10,000	238,247	(228,247)	10,000	221,363	(211,363)	10,000					10,000	
<b>Total 5-Investment Income</b>	<b>10,000</b>	<b>238,247</b>	<b>(228,247)</b>	<b>10,000</b>	<b>221,363</b>	<b>(211,363)</b>	<b>10,000</b>	-	-	-	-	<b>10,000</b>	
<b>5-Local Improvements</b>													
4-0260 - Locals - Sewers	306,701	1,518	305,183	306,701	-	306,701	306,701					306,701	
4-0265 - Locals - Sewer Front. & C	1,646	-	1,646	-	1,646	-	1,646					1,646	
<b>Total 5-Local Improvements</b>	<b>308,347</b>	<b>1,518</b>	<b>306,829</b>	<b>308,347</b>	<b>-</b>	<b>308,347</b>	<b>308,347</b>	-	-	-	-	<b>308,347</b>	
<b>5-Other Income</b>													
4-6540 - Miscellaneous Revenue	81,000	62,162	18,838	81,000	98,077	(17,077)	81,000					81,000	
<b>Total 5-Other Income</b>	<b>81,000</b>	<b>62,162</b>	<b>18,838</b>	<b>81,000</b>	<b>98,077</b>	<b>(17,077)</b>	<b>81,000</b>	-	-	-	-	<b>81,000</b>	
<b>8-Transfers From</b>													
4-3000 - Transfer From Reserves	-	-	-	-	-	-	-		43,629			43,629	
<b>Total 8-Transfers From</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	<b>43,629</b>	-	-	<b>43,629</b>	
<b>Total Revenues</b>	<b>7,093,959</b>	<b>8,013,332</b>	<b>(919,374)</b>	<b>7,093,959</b>	<b>7,655,247</b>	<b>(561,288)</b>	<b>7,093,959</b>	-	<b>43,629</b>	-	<b>576,388</b>	<b>7,713,976</b>	
<b>Expenses</b>													
<b>2-General Expenses</b>													
5-0310 - Computer Maintenance	-	-	-	56,375	8,483	47,892	56,375					56,375	
5-0314 - General Insurance	273,740	341,767	(68,028)	375,944	349,514	26,430	375,944	18,796				394,740	
5-0331 - General Maintenance	15,000	11,653	3,347	15,000	5,682	9,318	15,000					15,000	
5-0381 - Property Taxes/Leases	151,500	156,461	(4,961)	151,500	321,377	(169,877)	151,500					151,500	
<b>Total 2-General Expenses</b>	<b>440,240</b>	<b>509,881</b>	<b>(69,642)</b>	<b>598,819</b>	<b>685,056</b>	<b>(86,237)</b>	<b>598,819</b>	<b>18,796</b>	-	-	-	<b>617,615</b>	
<b>2-Professional and Consulting Fees</b>													
5-0327 - Professional Fees	-	24,008	(24,008)	-	24,422	(24,422)	-					-	
5-0328 - Engineering Fees	30,000	-	30,000	30,000	17,587	12,413	30,000					30,000	
<b>Total 2-Professional and Consulting Fees</b>	<b>30,000</b>	<b>24,008</b>	<b>5,992</b>	<b>30,000</b>	<b>42,009</b>	<b>(12,009)</b>	<b>30,000</b>	-	-	-	-	<b>30,000</b>	
<b>4-Contracted Services</b>													
5-0504 - Collection Expense	13,000	12,106	894	13,000	12,106	894	13,000					13,000	
5-0604 - Contract O.C.W.A.	1,286,232	1,171,269	114,963	1,229,829	1,218,120	11,709	1,229,829	24,833				1,254,662	
5-0612 - OCWA Maintenance Items	255,000	302,618	(47,618)	255,000	279,002	(24,002)	255,000			70,000		325,000	WWT-001
5-0613 - OCWA Unexpected Operation Items	59,200	58,800	401	59,200	37,554	21,646	59,200					59,200	
<b>Total 4-Contracted Services</b>	<b>1,613,432</b>	<b>1,544,792</b>	<b>68,640</b>	<b>1,557,029</b>	<b>1,546,782</b>	<b>10,247</b>	<b>1,557,029</b>	<b>24,833</b>	-	-	<b>70,000</b>	<b>1,651,862</b>	
<b>4-Environmental Services Expense</b>													
5-0614 - Ocwa Meyers Pump Stations	10,000	6,253	3,747	10,000	5,262	4,738	10,000					10,000	
5-0750 - Sewer Flushing	40,000	65,440	(25,440)	40,000	63,341	(23,341)	40,000			30,000		70,000	WWT-001
5-0758 - Service Connection Inspection & Camera	2,000	2,981	(981)	2,000	2,008	(8)	2,000			2,000		4,000	WWT-001
5-0759 - Service Connection Repair & Mtce.	35,000	27,623	7,377	35,000	12,083	22,917	35,000					35,000	
5-0760 - Manhole Identification & Maintenance	10,000	8,499	1,501	10,000	7,906	2,094	10,000					10,000	
5-0766 - Inflow & Infiltration Maintenance	200,000	98,094	101,906	200,000	61,001	138,999	200,000					200,000	
<b>Total 4-Environmental Services Expense</b>	<b>297,000</b>	<b>208,889</b>	<b>88,111</b>	<b>297,000</b>	<b>151,601</b>	<b>145,399</b>	<b>297,000</b>	-	-	-	<b>32,000</b>	<b>329,000</b>	
<b>4-Equipment and Vehicles</b>													
5-0407 - Fuel And Chemicals	202,500	263,798	(61,298)	202,500	167,804	34,696	202,500				77,500	280,000	WWT-001
<b>Total 4-Equipment and Vehicles</b>	<b>202,500</b>	<b>263,798</b>	<b>(61,298)</b>	<b>202,500</b>	<b>167,804</b>	<b>34,696</b>	<b>202,500</b>	-	-	-	<b>77,500</b>	<b>280,000</b>	
<b>4-Solid Waste and Landfill</b>													
5-0601 - Landfill Tipping Fees	110,000	117,701	(7,701)	110,000	134,759	(24,759)	110,000					110,000	
<b>Total 4-Solid Waste and Landfill</b>	<b>110,000</b>	<b>117,701</b>	<b>(7,701)</b>	<b>110,000</b>	<b>134,759</b>	<b>(24,759)</b>	<b>110,000</b>	-	-	-	-	<b>110,000</b>	
<b>4-Utilities</b>													
5-0316 - Utilities	503,300	548,126	(44,826)	503,300	620,811	(117,511)	503,300				46,700	550,000	WWT-001
<b>Total 4-Utilities</b>	<b>503,300</b>	<b>548,126</b>	<b>(44,826)</b>	<b>503,300</b>	<b>620,811</b>	<b>(117,511)</b>	<b>503,300</b>	-	-	-	<b>46,700</b>	<b>550,000</b>	
<b>8-Cost Allocations</b>													
5-0130 - Cost Allocation-Overhead	260,900	260,900	(0)	260,900	260,904	(4)	260,900					260,900	
5-0131 - Cost Allocations- Operating Expenses	668,700	668,700	-	668,700	668,700	-	668,700					668,700	
<b>Total 8-Cost Allocations</b>	<b>929,600</b>	<b>929,600</b>	<b>(0)</b>	<b>929,600</b>	<b>929,604</b>	<b>(4)</b>	<b>929,600</b>	-	-	-	-	<b>929,600</b>	
<b>8-Debt Charges</b>													
5-2005 - Debt Charges - Principal	1,384,047	1,436,034	(51,987)	1,490,214	1,490,214	-	1,490,214		56,250			1,546,464	
5-2006 - Debt Charges - Interest	625,730	538,209	87,521	519,129	519,129	-	519,129		(56,467)			462,662	
<b>Total 8-Debt Charges</b>	<b>2,009,777</b>	<b>1,974,243</b>	<b>35,534</b>	<b>2,009,343</b>	<b>2,009,343</b>	<b>-</b>	<b>2,009,343</b>	-	<b>(217)</b>	-	-	<b>2,009,126</b>	

Town of Amherstburg	2024			2025			2026						
Budget Centre: WASTEWATER 2026 Operating Budget	Budget	Year End Actuals	Variance	Budget	Projected Year End	Projected Year End Variance	Base Budget	In Year Approval	Request - Base Budget	Request - One Time	Request - Enhancement	2026 Total Budget	Issue Paper Reference No.
<b>8-Transfers To</b>													
5-2001 - Transfer To Capital	250,000	-	250,000	250,000	-	250,000	250,000					250,000	
5-2002 - Transfer To Reserve	708,110	1,892,294	(1,184,184)	606,368	1,367,478	(761,110)	606,368		217		350,188	956,773	WWT-001
<b>Total 8-Transfers To</b>	<b>958,110</b>	<b>1,892,294</b>	<b>(934,184)</b>	<b>856,368</b>	<b>1,367,478</b>	<b>(511,110)</b>	<b>856,368</b>	-	<b>217</b>	-	<b>350,188</b>	<b>1,206,773</b>	
<b>Total Expenses</b>	<b>7,093,959</b>	<b>8,013,332</b>	<b>(919,374)</b>	<b>7,093,959</b>	<b>7,655,247</b>	<b>(561,288)</b>	<b>7,093,959</b>	-	<b>43,629</b>	-	<b>576,388</b>	<b>7,713,976</b>	
<b>Net Operating Budget</b>	<b>(0)</b>	-	<b>(0)</b>	-	<b>(0)</b>	<b>0</b>	-	-	-	-	-	-	

**2026 ISSUE PAPERS**

<b>BIP #</b>	<b>Budget Centre</b>	<b>Title</b>	<b>Budget impac</b>	<b>Rev/Exp</b>	<b>Classification</b>	<b>Council Approved</b>
CLK-001	Clerks	Election Expense	\$0.00	Expense	One Time	Yes
COU-001	Council	Council Training and Conferences	\$2,500.00	Expense	Budget Enhancement	Yes
COU-002	Council	Accessibility Committee Per Diems	\$1,800.00	Expense	Budget Enhancement	Yes
DEV-001	Economic Development & Tourism	Transition Position from PT to FT Employment	\$33,575.00	Expense	Budget Enhancement	No
DEV-002	Economic Development & Tourism	Realignment of Budget to Actuals	\$0.00	Expense	Budget Enhancement	Yes
DEV-003	Economic Development & Tourism	Realignment of Revenue	\$0.00	Expense	Budget Enhancement	Yes
FAC-001	Facilities & Libro	Reallocation of Budget Lines	\$0.00	Expense	Budget Enhancement	Yes
FIN-001	Finance	Financial Reporting Tool Upgrade – AFAC 02/03/2025	\$10,000.00	Expense	One Time	No
FIN-002	Finance	Planning for Replacement/Renovation of Town Hall	\$300,000.00	Expense	One Time	No
FIR-001	Fire	Records Management System/Learning Management	\$8,000.00	Expense	One Time	Yes
FIR-001	Fire	Records Management System/Learning Management	\$7,340.00	Expense	Budget Enhancement	Yes
FIR-002	Fire	Volunteer Firefighter Corporate Emails	\$16,200.00	Expense	Budget Enhancement	No
FIR-003	Fire	Emergency Operations Center Grant	\$0.00	Revenue	One Time	Yes
FIR-004	Fire	Overtime	\$186,250.00	Expense	Budget Enhancement	Yes
FIR-005	Fire	Vehicle and Equipment Maintenance	\$5,000.00	Expense	Budget Enhancement	Yes
FIR-006	Fire	Personal Protective Equipment	\$5,000.00	Expense	Budget Enhancement	Yes
FIR-007	Fire	Operating Account increase	\$5,000.00	Expense	Budget Enhancement	No
HR-001	HR	Community Living Students	\$7,500.00	Expense	Budget Enhancement	Yes
HR-002	HR	Health and Safety	\$6,800.00	Expense	Budget Enhancement	Yes
HR-003	HR	Employee Reserve Fund	\$55,000.00	Expense	Budget Enhancement	No
HR-004	HR	Cell Phone	\$720.00	Expense	Budget Enhancement	Yes
IT-001	IT	Training Budget Increase	\$7,000.00	Expense	Budget Enhancement	No
NON-001	Non-Dept	Transfer to Reserve - AMP	\$807,040.00	Expense	Budget Enhancement	No
NON-002	Non-Dept	Grants to Organizations	\$4.00	Expense	Budget Enhancement	Yes
NON-003	Non-Dept	One -Time Reduction in New Capital & Allocation of Surplus	-\$750,000.00	Expense	One Time	Yes
PAR-001	Parks	Reallocation of Budget Lines	\$0.00	Expense	Budget Enhancement	Yes
PAR-002	Parks	Parks Supervisor	\$152,000.00	Expense	Budget Enhancement	No
PAR-003	Parks	Co-An Park Accessible Picnic Table	\$1,500.00	Expense	One Time	No
PLA-001	Planning	Additional Planner Position	\$131,475.00	Expense	Budget Enhancement	No
PW-001	Public Works	Green Bin Program	-\$105,000.00	Expense	Budget Enhancement	Yes
PW-002	Public Works	Gravel Roads	\$17,000.00	Expense	Budget Enhancement	No
PW-003	Public Works	Weed Cutting and Spraying	\$10,000.00	Expense	Budget Enhancement	Yes
PW-004	Public Works	Lowes Sideroad and Sandwich Street Intersection	\$200,000.00	Expense	One Time	No
PW-005	Public Works	PW - Right of Way Permit Fee	-\$126,700.00	Revenue	Budget Enhancement	Yes
REC-001	Recreation	Reallocation of Budget Lines	\$0.00	Expense	Budget Enhancement	Yes
WAT-001	Water	Operating Budget Balance Items	\$0.00	Expense	Budget Enhancement	Yes
WWT-001	Wastewater	Operating Budget Balance Items	\$0.00	Expense	Budget Enhancement	Yes

## 2026 Operating Budget Request

<b>Budget Issue Number:</b>	CLK-001
<b>Budget Issue Classification:</b>	One-Time
<b>Department:</b>	The Office of the CAO
<b>Budget Centre:</b>	Clerks
<b>Budget Impact:</b> (Decrease) / Increase	\$ 0
<b>Revenue/Expenditure:</b>	Expense

<b>Budget Issue Title:</b>	Election Expenses
----------------------------	-------------------

<b>Approval by SMT:</b>	<b>YES</b>
-------------------------	------------

<b>Budget Issue Detail:</b>
<p>Council deliberated the Election method and other associated details at its September 8<sup>th</sup> Council meeting, and the following resolution was enacted, namely in CR # 20250908-001:</p> <p>It is recommended that:</p> <ol style="list-style-type: none"> <li>1. Traditional voting methods with the use of electronic tabulators <b>BE APPROVED</b> for the method of voting for the 2026 Municipal Election; and,</li> <li>2. By-law 2025-070, being a by-law to authorize the use of optical scanning tabulators be taken as having been read three times and finally passed, and the Mayor and Clerk <b>BE AUTHORIZED</b> to sign same.</li> </ol> <p>The decision to host a traditional voting method with the use of electronic tabulators was estimated to cost \$100,000. This budget issue paper would seek permission to enact a transfer from the Election Reserve funds up to \$120,000 for the 2026 Election, in order that sufficient monies are available for the election, inclusive of a contingency, should the need arise. Similarly, in the 2022 Municipal Election, \$120,000 was budgeted, although only approximately \$100,000 was utilized. The operating budget contributes annual transfers to the Election Reserve to fund such expenses. This reserve contributions are sufficient to replenish the reserve, and, maintain an emergency allotment in the reserve, should it be required, for a By-Election, Recount or other such related Election Expense that may arise.</p>

<b>2022 – 2026 STRATEGIC PLAN PILLAR:</b>
Pillar 1 - Deliver Trusted & Accountable Local Government
<b>Goal:</b>
Goal #5   Continue to deliver strong core municipal services

<b>Budget Impact</b>		
<b>Account Name</b>	<b>Account Number</b>	<b>Budget Change</b>
Election Expenses	10-5-1001022-0312	\$120,000
Election Reserve	10-4-1001022-3000 RE0053	\$120,000
<b>Total Budget Impact:</b>		<b>\$0</b>

## 2026 Operating Budget Request

<b>Budget Issue Number:</b>	COU-001
<b>Budget Issue Classification:</b>	Budget Enhancement
<b>Department:</b>	The Office of the CAO
<b>Budget Centre:</b>	Council & Committee
<b>Budget Impact:</b> (Decrease) / Increase	\$2,500
<b>Revenue/Expenditure:</b>	Expense

<b>Budget Issue Title:</b>	Council Training and Conferences
----------------------------	----------------------------------

<b>Approval by SMT:</b>	<b>YES – edited by Council from \$3,500</b>
-------------------------	---

<b>Budget Issue Detail:</b>
<p>The cost of professional development opportunities has steadily increased, particularly in the post-COVID era where inflation and operational changes have impacted event pricing and travel-related expenses. This is especially evident in regional centres such as the Greater Toronto Area and Ottawa, where the majority of municipal conferences, workshops, and governance training sessions are held. As a result, the current allocation under budget line item 5-0351 – Training and Conferences – no longer sufficiently supports the full participation of all Council members in these essential learning opportunities, should that be desired.</p> <p>In the interests of providing equity for all Members to attend and grow in their positions, both for this and future Council's, an increase to the existing budget is being proposed. Specifically, an additional \$500 per Member of Council is recommended, bringing the total allocation from \$14,000 to \$17,500. This increase aims to ensure every Member has the same access to the training and conferences that contribute to informed decision-making, legislative awareness, and enhanced leadership capabilities.</p>

<b>2022 – 2026 STRATEGIC PLAN PILLAR:</b>
Pillar 1 - Deliver Trusted & Accountable Local Government
<b>Goal:</b>
Goal #4   Develop our staff team, resources, and workplace culture

<b>Budget Impact</b>		
<b>Account Name</b>	<b>Account Number</b>	<b>Budget Change</b>
Training and Conferences	10-5-1001010-0351	\$3,500
<b>Total Budget Impact:</b>		<b>\$2,500</b>

## 2026 Operating Budget Request

<b>Budget Issue Number:</b>	COU-002
<b>Budget Issue Classification:</b>	Budget Enhancement
<b>Department:</b>	The Office of the CAO
<b>Budget Centre:</b>	Council & Committee
<b>Budget Impact:</b> (Decrease) / Increase	\$1,800
<b>Revenue/Expenditure:</b>	Expense

<b>Budget Issue Title:</b>	Accessibility Committee Per Diems
----------------------------	-----------------------------------

<b>Approval by SMT:</b>	<b>YES</b>
-------------------------	------------

<b>Budget Issue Detail:</b>
<p>The compensation set out for the Accessibility Advisory Committee attendance at committee meetings for lay-members (i.e. those who are not Members of Council) is below that provided to the highest compensated committees, as shown below:</p> <p>Accessibility Advisory Committee - \$50 per meeting (<i>proposed to align to \$75 per meeting</i>)          Committee of Adjustment - \$75 per meeting          Drainage Committee - \$75 per meeting          Licensing Committee - \$75 per meeting (<i>newly created</i>)</p> <p>While these were established in a decentralized manner historically, they have been aligned to a single budget centre and so are seeking to ensure a common compensation metric for all committees that are compensated for their roles.</p>

<b>2022 – 2026 STRATEGIC PLAN PILLAR:</b>
Pillar 1 - Deliver Trusted & Accountable Local Government
<b>Goal:</b>
Goal #4   Develop our staff team, resources, and workplace culture

<b>Budget Impact</b>		
<b>Account Name</b>	<b>Account Number</b>	<b>Budget Change</b>
Per Diems	10-5-1001010-0146 ACCESS	\$1,800
<b>Total Budget Impact:</b>		<b>\$1,800</b>

## 2026 Operating Budget Request

<b>Budget Issue Number:</b>	DEV-002
<b>Budget Issue Classification:</b>	Budget Enhancement
<b>Department:</b>	Development Services
<b>Budget Centre:</b>	Economic Development & Tourism
<b>Budget Impact:</b> (Decrease) / Increase	\$ 0
<b>Revenue/Expenditure:</b>	Expense

<b>Budget Issue Title:</b>	Realignment of Budget to Actuals
----------------------------	----------------------------------

<b>Approval by SMT:</b>	<b>YES</b>
-------------------------	------------

<b>Budget Issue Detail:</b>
<p>The budget for this department was created in 2022 and budget funds allocated to various expenditures it was thought would be needed with general estimates on how much funding to allocate. Over the past 3 years the department has been staffed, economic development programs created providing more clarity on budget requirements. This issue paper is to reallocate funding from one budget line item to another within this department. There are additional programs to be implemented in 2026 which will provide for further clarity on additional budget reallocations for the 2027 budget deliberations.</p>

<b>2022 – 2026 STRATEGIC PLAN PILLAR:</b>	
Pillar 1 - Deliver Trusted & Accountable Local Government	
<b>Goal:</b>	
Goal #1	This will provide great alignment and clarity of budget and expenditures for economic development

<b>Budget Impact</b>		
<b>Account Name</b>	<b>Account Number</b>	<b>Budget Change</b>
Memberships	10-5-2043005-0350	(\$2,200)
Training and Professional Development	10-5-2043005-0351	\$3,300
Miscellaneous Expenses	10-5-2043005-0360	(\$1,700)
Travel and Mileage	10-5-2043005-0352	\$600
<b>Total Budget Impact:</b>		<b>\$ 0</b>

## 2026 Operating Budget Request

<b>Budget Issue Number:</b>	DEV-003
<b>Budget Issue Classification:</b>	Budget Enhancement
<b>Department:</b>	Development Services
<b>Budget Centre:</b>	Economic Development & Tourism
<b>Budget Impact:</b> (Decrease) / Increase	\$ 0
<b>Revenue/Expenditure:</b>	Revenue

<b>Budget Issue Title:</b>	Realignment of Revenue
----------------------------	------------------------

<b>Approval by SMT:</b>	<b>YES</b>
-------------------------	------------

<p><b>Budget Issue Detail:</b></p> <p>Administration has been implementing changes in the past 18 months to better track actuals within the Ec Dev and Tourism. This information provides for opportunities to amend the budget allocations where appropriate. Based on this review it has become obvious there is need to provide better clarity on types of revenue both for budget and tracking purposes. While the overall revenue does not change, resulting in a \$0 impact budget, the reallocation of the revenue across the 4 types is needed and proposed as follows:</p> <ul style="list-style-type: none"> <li>• Events – Special: reduced from \$35,000 to \$10,000</li> <li>• Retail Sales: reduced from \$10,000 to \$2,000</li> <li>• Grants: increased from \$45,000 to \$53,000</li> <li>• New – Sponsorship Revenue: \$25,000</li> </ul> <p>These adjustments do not alter the overall revenue budget previously approved by Council. Rather, they provide a more accurate representation of the evolving revenue streams within the department. Over the past couple of years, staff have observed a shift in how revenues are generated, with greater reliance on external grants and sponsorship partnerships, while event-based and retail sales revenues have trended lower than originally forecast.</p> <p>By realigning these accounts, the budget will better reflect the department’s actual performance and future outlook. This adjustment also strengthens accountability and transparency in financial reporting, ensuring Council and the community have a clearer understanding of where revenue is being generated.</p>
---

<b>2022 – 2026 STRATEGIC PLAN PILLAR:</b>	
Pillar 1 - Deliver Trusted & Accountable Local Government	
<b>Goal:</b>	
Goal #3	Reasoning for this pillar and goal

<b>Budget Impact</b>		
<b>Account Name</b>	<b>Account Number</b>	<b>Budget Change</b>
Events - Special	10-4-8020000-1307	(\$25,000)
Retail Sales	10-4-8020000-1840	(\$8,000)
Grant Revenue	10-4-8020000-0625	\$8,000
Sponsorship Revenue	10-4-8020000-1830	\$25,000
<b>Total Budget Impact:</b>		<b>\$ 0</b>

## 2026 Operating Budget Request

<b>Budget Issue Number:</b>	FAC-001
<b>Budget Issue Classification:</b>	Budget Enhancement
<b>Department:</b>	Parks Facilities and Recreation
<b>Budget Centre:</b>	Facilities & Libro
<b>Budget Impact:</b> (Decrease) / Increase	\$ 0
<b>Revenue/Expenditure:</b>	Expense

<b>Budget Issue Title:</b>	Reallocation of Budget Lines
----------------------------	------------------------------

<b>Approval by SMT:</b>	<b>YES</b>
-------------------------	------------

<b>Budget Issue Detail</b>															
<p>The Facilities department is requesting a re-allocation of funds to cover operational cost within the allocated budget with a net zero impact overall. The accounts requested for re-allocation of funding have shown a negative variance over the past few years which is attributed to a higher than normal construction price index (inflation).</p> <p>A transfer of funds from the Following accounts:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">5-0316- Facility Utilities</td> <td style="text-align: right;">-\$95,000.00</td> </tr> <tr> <td>5-0250- Health and Safety</td> <td style="text-align: right;">-\$5,000.00</td> </tr> <tr> <td><b>Total Re-allocation</b></td> <td style="text-align: right;"><b>\$100,000.00</b></td> </tr> </table> <p>Funds in the amount of \$100,00 noted from the above accounts will be re-allocated to the following accounts:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">5-0317- Facilities and Building Maintenance</td> <td style="text-align: right;">\$45,000.00</td> </tr> <tr> <td>5-0351- Training and Professional Development</td> <td style="text-align: right;">\$10,000.00</td> </tr> <tr> <td>5-0331- General Maintenance</td> <td style="text-align: right;">\$30,000.00</td> </tr> <tr> <td>5-0721- Parking lot Maintenance</td> <td style="text-align: right;">\$15,000.00</td> </tr> </table> <p>Efficiencies have been found in retro fits to existing buildings with more energy efficient fixtures and equipment such as lighting retrofits, new electric Zamboni, replacement of door seals and windows resulting in savings to the corporation helping to lower utility costs. Over the past 3 years general building maintenance programs have been implemented for routine maintenance of our existing infrastructure whereby we now have service programs in place for leaking roofs, HVAC unit servicing and lighting re-lamping across all buildings within the corporation to help keep routine maintenance required in check.</p>		5-0316- Facility Utilities	-\$95,000.00	5-0250- Health and Safety	-\$5,000.00	<b>Total Re-allocation</b>	<b>\$100,000.00</b>	5-0317- Facilities and Building Maintenance	\$45,000.00	5-0351- Training and Professional Development	\$10,000.00	5-0331- General Maintenance	\$30,000.00	5-0721- Parking lot Maintenance	\$15,000.00
5-0316- Facility Utilities	-\$95,000.00														
5-0250- Health and Safety	-\$5,000.00														
<b>Total Re-allocation</b>	<b>\$100,000.00</b>														
5-0317- Facilities and Building Maintenance	\$45,000.00														
5-0351- Training and Professional Development	\$10,000.00														
5-0331- General Maintenance	\$30,000.00														
5-0721- Parking lot Maintenance	\$15,000.00														

<b>2022 – 2026 STRATEGIC PLAN PILLAR:</b>	
Pillar 2 – Invest in Community Amenities and Infrastructure	
<b>Goal:</b>	
Goal #1	Maintain safe, reliable, and accessible municipal infrastructure and facilities.

<b>Budget Impact</b>		
<b>Account Name</b>	<b>Account Number</b>	<b>Budget Change</b>
Utilities	10-5-7017002-0316-FAC003	(\$95,000)
Health and Safety	10-5-7017300-0250	(\$5,000)
Building Maintenance	10-5-7017002-0317-FAC003	\$45,000
Training and Conferences	10-5-7017300-0351	\$10,000
General Maintenance	10-5-7017300-0331	\$30,000
Parking Lot Maintenance	10-5-7017300-0721	\$15,000
<b>Total Budget Impact:</b>		<b>\$0</b>

## 2026 Operating Budget Request

<b>Budget Issue Number:</b>	FIR-001
<b>Budget Issue Classification:</b>	Budget Enhancement + One-Time
<b>Department:</b>	Fire Services
<b>Budget Centre:</b>	Fire
<b>Budget Impact:</b> (Decrease) / Increase	\$7,340
<b>Revenue/Expenditure:</b>	Expense

<b>Budget Issue Title:</b>	Records Management System/Learning Management
----------------------------	---

<b>Approval by SMT:</b>	<b>YES</b>
-------------------------	------------

<p><b>Budget Issue Detail</b></p> <p>The Fire Department must maintain Records and Learning Management Systems (RMS/LMS) to comply with Ontario Fire Marshal requirements, Base Hospital reporting, insurance/litigation needs, and to ensure member training and certification tracking. Due to the Town's transition to Work Zoom in 2024, software costs have increased significantly. With increase pressure on the Fire Department budget we are seeking a suitable vendor.</p> <p>Background</p> <p>RMS is required for incident reporting, compliance tracking, and documentation. LMS is required to deliver and record firefighter training and certifications. Annual costs have increased by \$7,340 under the current provider.</p> <p>A crossover period (~\$8,000) will be needed during transition to a new provider to prevent service disruption. This will be funded by the Fire Reserve.</p> <p>Without additional fundin there is a risk of non-compliance with legislated and contractual obligations. Gaps in training documentation and certification tracking. Loss of reliable records for insurance, litigation, and mandatory reporting. Potential service interruptions during transition.</p> <p>Recommendation: Approve an increase to the base operating budget to:  <b>Cover the \$7,340 annual cost increase.</b>  <b>Fund approximately \$8,000 for crossover costs (one-time).</b></p> <p>Ensure uninterrupted training, compliance, and records management until a new provider is implemented.</p>
---

<b>2022 – 2026 STRATEGIC PLAN PILLAR:</b>	
Pillar 1 - Deliver Trusted & Accountable Local Government	
<b>Goal:</b>	
Choose an item.	Develop our staff team, resources and workplace culture.

<b>Budget Impact</b>		
<b>Account Name</b>	<b>Account Number</b>	<b>Budget Change</b>
Computer Maintenance	10-5-1001025-0310	\$7,340
Computer Maintenance – One Time	10-5-1001025-0310	\$8,000
Transfer From Reserves	10-4-2010000-3000 RE0103	\$8,000
<b>Total Budget Impact:</b>		<b>\$7,340</b>

## 2026 Operating Budget Request

<b>Budget Issue Number:</b>	FIR-003
<b>Budget Issue Classification:</b>	One-Time
<b>Department:</b>	Fire Services
<b>Budget Centre:</b>	Fire
<b>Budget Impact:</b> (Decrease) / Increase	\$ 0
<b>Revenue/Expenditure:</b>	Revenue

<b>Budget Issue Title:</b>	Emergency Operations Center Grant
----------------------------	-----------------------------------

<b>Approval by SMT:</b>	<b>YES</b>
-------------------------	------------

<b>Budget Issue Detail</b>
<p>Emergency Management Ontario (treasury board) has allocated \$50,000 annually to municipalities with nuclear generating station threats. The funds are specifically allocated for preparedness and response activities as outlined in the Provincial Nuclear Emergency Response Plan. This includes the \$50, 000 of revenue and \$50,000 expenditures. This is considered one time funding as the grant needs to be applied for annually.</p> <p>Fermi II allocated \$25,000 annually to our municipality for preparedness and response activities. This is considered one time funding as there is no contractual obligation between the municipality and Fermi II.</p>

<b>2022 – 2026 STRATEGIC PLAN PILLAR:</b>	
Pillar 1 - Deliver Trusted & Accountable Local Government	
<b>Goal:</b>	
Choose an item.	Continue to deliver strong core municipal services

<b>Budget Impact</b>		
<b>Account Name</b>	<b>Account Number</b>	<b>Budget Change</b>
Emergency Operations Center Grant	10-4-2010000-0800	\$75,000
Emergency Operations Center	10-5-2010000-0800	\$75,000
<b>Total Budget Impact:</b>		<b>\$0</b>

## 2026 Operating Budget Request

<b>Budget Issue Number:</b>	FIR-004
<b>Budget Issue Classification:</b>	Budget Enhancement
<b>Department:</b>	Fire Services
<b>Budget Centre:</b>	Fire
<b>Budget Impact:</b> (Decrease) / Increase	\$186,250
<b>Revenue/Expenditure:</b>	Expense

<b>Budget Issue Title:</b>	Overtime
----------------------------	----------

<b>Approval by SMT:</b>	<b>YES</b>
-------------------------	------------

<b>Budget Issue Detail</b>	
<p>Base budget adjustments are required to address the financial impacts of contractual minimum staffing obligations under the collective agreement with the Amherstburg Professional Firefighters Association. These obligations are critical to ensuring the safety of responders and the community but have caused the overtime budget line to be consistently underfunded. If trends continue, the department may reach a tipping point where hiring additional staff becomes more cost-effective than sustained overtime expenditures. This matter will be further reviewed and analyzed in the next Fire Master Plan to determine the most efficient long-term solution.</p> <p><b>**Changes to Paid On-Call Response: **</b></p> <p>The department will modify the squad call response system by limiting paid on-call firefighter callbacks to full-time staff only. As a result, the anticipated paid-on-call response budget line will be reduced by \$13,750.</p> <p><b>**Overtime Impact from Training Responsibilities: **</b></p> <p>Full-time firefighters regularly support volunteer firefighter training, recruit onboarding, NFPA testing, and specialized training during off-duty hours. This contributes to increased overtime costs. In the first half of 2025, overtime related to these activities amounted to \$9,230. To better manage these costs, it is recommended that full-time staff training hours during off-duty periods be charged to the Volunteer Training General Ledger (GL) account, offsetting overtime salary pressures.</p> <p><b>**Overtime Trends: **</b></p> <p>Overtime expenses have steadily increased over recent years:</p> <ul style="list-style-type: none"> <li>* 2022: \$84,365</li> <li>* 2023: \$136,483</li> <li>* 2024: \$164,829</li> <li>* 2025 (first half): \$92,852</li> </ul> <p>Administration will continue to monitor minimum staffing compliance closely, ensuring fiscal responsibility while prioritizing firefighter and community safety. .</p>	

<b>2022 – 2026 STRATEGIC PLAN PILLAR:</b>	
Pillar 1 - Deliver Trusted & Accountable Local Government	
<b>Goal:</b>	
Choose an item.	Continue to deliver strong core municipal services

<b>Budget Impact</b>		
<b>Account Name</b>	<b>Account Number</b>	<b>Budget Change</b>
Salaries – Overtime - Fire	10-5-2010000-0102	\$220,000
Salaries – Volunteer Pay	10-5-2010000-0120	(\$13,750)
Salaries – Volunteer Training	10-5-2010000-0112	(\$20,000)
<b>Total Budget Impact:</b>		\$186,250

## 2026 Operating Budget Request

<b>Budget Issue Number:</b>	FIR-005
<b>Budget Issue Classification:</b>	Budget Enhancement
<b>Department:</b>	Fire Services
<b>Budget Centre:</b>	Fire
<b>Budget Impact:</b> (Decrease) / Increase	\$5,000
<b>Revenue/Expenditure:</b>	Expense

<b>Budget Issue Title:</b>	Vehicle and Equipment Maintenance
----------------------------	-----------------------------------

<b>Approval by SMT:</b>	<b>YES</b>
-------------------------	------------

<p><b>Budget Issue Detail</b></p> <p>The cost of maintaining and repairing fire service vehicles has increased significantly, outpacing current budget allocations. These pressures are expected to continue into 2026 and into the future, driven by stricter compliance requirements, increased parts and labour costs, and the aging of our fleet.</p> <p>Background:</p> <p>Compliance Standards: The Ministry of Transportation (2024) raised standards for vehicle inspections and verification, leading to longer testing times and higher service costs.</p> <p>Specialized Labour: Repairs on fire apparatus must be performed by Certified Emergency Vehicle Technicians (EVTs), who require specialized training and command higher labour rates. EVT's also rely on specialized infrastructure, such as heavy-capacity hoists capable of lifting apparatus weighing up to 30,000 lbs, which limits the pool of available service providers.</p> <p>Aging Fleet: As vehicles and apparatus age, maintenance needs increase, with more frequent part replacements, breakdowns, and repairs required to keep them operational. The cost of replacement parts has risen sharply due to inflation and tariff impacts, compounding budget pressures.</p> <p>Operational Impact: Rising costs reduce flexibility in the operating budget and increase the risk of apparatus downtime, potentially limiting emergency response capacity if repairs cannot be completed in a timely manner.</p> <p>Without additional funding, the department faces growing difficulty in meeting compliance requirements, maintaining reliability of apparatus, and ensuring the safety of frontline personnel. Vehicle downtime directly impacts response readiness and community safety.</p> <p>Recommendation: That increased funding be allocated in the 2026 budget to cover rising costs associated with:  Certified EVT labour; Specialized heavy equipment required for apparatus service; Replacement parts affected by tariffs and inflation; Extended inspection and compliance testing times.</p>
---

<b>2022 – 2026 STRATEGIC PLAN PILLAR:</b>	
Pillar 1 - Deliver Trusted & Accountable Local Government	
<b>Goal:</b>	
Choose an item.	Continue to deliver strong municipal services

<b>Budget Impact</b>		
<b>Account Name</b>	<b>Account Number</b>	<b>Budget Change</b>
Vehicle and Equipment Maintenance	10-5-2010000-0402	\$5,000
<b>Total Budget Impact:</b>		\$5,000

## 2026 Operating Budget Request

<b>Budget Issue Number:</b>	FIR-006
<b>Budget Issue Classification:</b>	Budget Enhancement
<b>Department:</b>	Fire Services
<b>Budget Centre:</b>	Fire
<b>Budget Impact:</b> (Decrease) / Increase	\$5,000
<b>Revenue/Expenditure:</b>	Expense

<b>Budget Issue Title:</b>	Personal Protective Equipment
----------------------------	-------------------------------

<b>Approval by SMT:</b>	<b>YES</b>
-------------------------	------------

<p><b>Budget Issue Detail</b></p> <p>The cost of maintaining essential firefighting protective equipment (PPE)—including bunker gear, gloves, boots, and helmets—has increased significantly in recent years. These rising costs are driven by stricter compliance standards, mandatory inspections, and the cumulative wear and tear from operational use. Additional funding is required to ensure PPE remains service-ready, properly maintained, and in compliance with safety standards. This request is not for the purchase of new capital items, but strictly for the ongoing inspection, cleaning, repair, and certification of existing gear and equipment.</p> <p>Escalating Maintenance Costs: Since 2019, the cost of servicing and repairing PPE has risen sharply, mirroring broader increases in materials and labour. For reference, the replacement cost of a bunker gear set has grown from \$2,000 to \$3,460, with proportional increases in gloves, helmets, and boots. These cost pressures directly impact the expense of maintaining existing gear.</p> <p>Mandatory Inspections &amp; Compliance:</p> <p>Under NFPA 1851 (2020 update) and Section 21 guidance notes, advanced inspections and deep cleaning of PPE are now required twice annually rather than once. Each inspection may identify needed repairs (e.g., stitching, thermal barrier, moisture barrier), adding further cost. Failure to comply risks liability and firefighter safety.</p> <p>Wear and Tear from Operational Use:</p> <p>Fireground operations subject PPE to heat, moisture, and contaminants, all of which accelerate deterioration.</p> <p>Gloves, boots, and hoods are particularly prone to damage and require more frequent replacement or repair.</p> <p>Thermal imaging cameras, SCBA units, and air bottles also require regular servicing and recalibration to remain operational. Specialized Labour &amp; Equipment: PPE servicing and SCBA maintenance must be performed by certified technicians with specialized tools and facilities, further driving costs.</p> <p>Budget Reallocations: While the department has shifted funding internally to offset these pressures, rising costs of inspections, parts, and labour continue to exceed budget capacity.</p>
---

Without additional funding, the department faces:

Risk of non-compliance with NFPA 1851, CSA Z94.4, Section 21 guidance, and Ministry of Transportation requirements. Increased downtime for PPE and equipment awaiting inspection or repair.

Higher exposure risks for firefighters due to worn or improperly maintained gear. Reduced operational readiness if PPE or SCBA cannot be certified as safe for response.

Recommendation

That additional funding be allocated in the 2026 budgets to:

Cover the increasing costs of mandatory inspections, cleaning, and repair of PPE and equipment. Address ongoing wear-and-tear from operational use, ensuring gear remains safe and functional. Maintain compliance with NFPA 1851, Section 21 guidance, and Ministry standards. Support service readiness for all PPE and operational equipment, including bunker gear, helmets, gloves, boots, hoods, SCBA units, air bottles, and thermal imaging cameras.

**2022 – 2026 STRATEGIC PLAN PILLAR:**

Pillar 1 - Deliver Trusted & Accountable Local Government

**Goal:**

Choose an item.

Develop our staff team, resources and workplace culture.

**Budget Impact**

<b>Account Name</b>	<b>Account Number</b>	<b>Budget Change</b>
PPE	10-5-2010000-0423	\$5,000
<b>Total Budget Impact:</b>		<b>\$5,000</b>

# 2026 Operating Budget Request

<b>Budget Issue Number:</b>	HR-001
<b>Budget Issue Classification:</b>	Budget Enhancement
<b>Department:</b>	The Office of the CAO
<b>Budget Centre:</b>	Human Resources
<b>Budget Impact:</b> (Decrease) / Increase	\$7,500
<b>Revenue/Expenditure:</b>	Expense

<b>Budget Issue Title:</b>	Community Living Students
----------------------------	---------------------------

<b>Approval by SMT:</b>	<b>YES</b>
-------------------------	------------

<p><b>Budget Issue Detail:</b></p> <p>In the Spring of 2025, Administration was approached by the Manager, Community Living Supports (Community Living Essex) regarding the possibility of participation in the Career Compass Youth in Action Program. The discussion outlined the opportunity to enhance our summer student program, create a meaningful community connection and positive impact and to “inspire possibilities” with youth living in Essex County with intellectual disabilities who were seeking summer employment, skill building and resume enhancement.</p> <p>Administration was advised of the particular challenge in finding summer employment opportunities for youth with intellectual within the Amherstburg and surrounding area and shared that they had been successful in the past within Lakeshore, Lasalle and were hopeful about the possibility of engagement with the Town of Essex. Students had been previously placed in positions within marinas, parks departments and recreation facilities. were in the</p> <p>Program participation required that the Town commits to the following:</p> <ul style="list-style-type: none"> <li>✓ Hiring a student for a part time 6-week placement (at a minimum of 4 hours a week);</li> <li>✓ Pay a student minimum wage; and</li> <li>✓ Allow a student job coach to work alongside the student employee that they are paired with.</li> </ul> <p>Given the minimal monetary investment and the high rewards in substantial positive impact for the individual summer student(s) and the Town as well as the reassurance provided regarding the matching and support of the job coach to ensure a successful experience for the both individual and the Town, Administration identified our desire to engage in this program as a pilot and to assess the Town’s ability to support this engagement on an ongoing basis.</p> <p>Administration is proud to share that we had substantial interest and motivation and successful placed five students in the following divisions/departments:</p> <ul style="list-style-type: none"> <li>✓ Human Resources/Clerks;</li> <li>✓ Fire;</li> <li>✓ Tourism (Open Air);</li> <li>✓ Recreation (Summer Camp); and</li> <li>✓ Public Works (Shop/Maintenance/Roadwork)</li> </ul>
--

The students successfully completed a range of activities supported by the Job Coach which were of mutual benefit to the individual and to the departments. The enthusiasm and motivation to be a part of the team was contagious and the times at which the students were working with team members can be described as the highlight of the week. These engagements brought about a sense of community involvement and pride for both the Town and the individual participants. We received unsolicited positive feedback from team members and in one instance we were able to support additional hours and exposure to a particularly eager and adept participant who also demonstrated capacity to work independently of a Job Coach.

The Town and the Youth in Action Program coordinators maintained regular contact and open communication in which we exchanged pertinent information to ensure details of the work assignments were well understood and to share mutually positive examples of our experience with the program.

Program participants and Job Coaches described a warm, welcoming, inclusive and accepting work environment where participants felt valued, proud, important and those feelings extended to the families of participants as job participants shared examples and commentary they received from family members expressing their pride and happiness for their children/family member having had this opportunity and experience. It may even be that this engagement will be featured or documented within Community Living's newsletters or publications-which we would welcome the positive spotlight and most certainly share with the Corporation if we were made aware of such.

Participating departments shared ongoing appreciation for having had the opportunity to participate in the program and further shared their satisfaction and fulfillment in having supported the program and the individuals in achieving their goal of adding important skills and experience to their resume.

The experience can be described as a positive and meaningful for all involved. The level of support and engagement from Community Living, from program participants, job coaches and from Town staff was bar-none and we would very much like to continue this positive engagement in summers to come.

While the reporting period has not yet concluded, the costs associated with participation in this program in the summer of 2025 were approximately as follows:

Wages for: 5 Students, 4 hours a week for 6 weeks costed out to \$2,154.

Keeping in mind at least one student worked slightly more hours and stayed a few weeks longer we can approximate the total cost in wages as: \$3,000, which is inclusive of statutory deductions.

It would be our hope to continue this engagement, at minimum at this level of participation. However, with the positive momentum and experience in this past summer, we aim to explore expanding the # of hours per week, length of term and open up the potential for a placement in each of the Town's divisions/departments, which would increase the costs incurred for future summer programs.

We have costed out the following minimum engagement for the 2026 Community Living-Youth in Action Program:

Wages for: 5 Students, minimum 6 hours a week for 6 week costed out to \$3,500.

Accounting for increased participation and expansion of hours we are intending to double in the participation and would require additional funding beyond the minimum costing to do so.

**2022 – 2026 STRATEGIC PLAN PILLAR:**

Pillar 1 - Deliver Trusted & Accountable Local Government

**Goal:**

Goal #4	Develop our staff team, resources, and workplace culture.
Goal #6	Ensure Amherstburg is an inclusive, accessible and welcoming community committed to reconciliation.

**Budget Impact**

Account Name	Account Number	Budget Change
Salaries-Part Time/Temporary	10-5-1001024-0107	\$6,900
Benefits	10-5-1001024->>>>	\$600
<b>Total Budget Impact:</b>		<b>\$7,500</b>

## 2026 Operating Budget Request

<b>Budget Issue Number:</b>	HR-002
<b>Budget Issue Classification:</b>	Budget Enhancement
<b>Department:</b>	The Office of the CAO
<b>Budget Centre:</b>	Human Resources
<b>Budget Impact:</b> (Decrease) / Increase	\$6,800
<b>Revenue/Expenditure:</b>	Expense

<b>Budget Issue Title:</b>	Health and Safety
----------------------------	-------------------

<b>Approval by SMT:</b>	<b>YES</b>
-------------------------	------------

<p><b>Budget Issue Detail:</b></p> <p>Administration is re-tabling a varied request for a <b>Budget Enhancement</b> to the Health and Safety budget to address ongoing maintenance and phased life-cycle replacement of the aging Automatic External Defibrillators (AEDs) placed at all Town properties.</p> <p>Defibrillators have a life span of 10-years. The Town's existing 11 AED's have each to varying degrees reached their lifespan (some as much as 6 years) and are all due for replacement. However, we have carefully reviewed the AED lifespan guidance against their actual usage, which is thankfully low and as a result there is a reasonable argument to be made that the life of the AED's can be extended somewhat as a result of the low usage.</p> <p>The cost to replace all units was researched in 2025 and was laid out as follows:</p> <ul style="list-style-type: none"> <li>• Per Unit Cost (AED's): \$2700.00</li> <li>• Per Unit Cost (Cases): \$203.50</li> <li>• Total number of units required: 11</li> <li>• Total budget enhancement request: \$3,200</li> </ul> <p>At the time of the original request for funds in 2025, funding sources had been explored and it was determined at that time that available grants to support to support replacement were not immediately available with an estimated projection of availability within the next few years.</p> <p><i>Stryker™</i>, a medical devices and equipment manufacturer, has issued notice that they will begin to phase out our existing units within the next 5-7 years in pace with the availability of supplies for these soon to be phased out units. Our present situation is such that as long as supplies are available, we can continue to use the units we have. Additionally, <i>Stryker™</i> is required to inspect the aged units to confirm that we can continue to use them.</p> <p>Costing to complete the inspections is as follows:</p> <ul style="list-style-type: none"> <li>• Model LP 1000: \$491 x7= \$3450 (this includes HST)</li> <li>• Travel Charge: \$150</li> <li>• Total Cost: \$3,600</li> </ul>
---

Should the units pass inspection, we could take advantage of the extended life period afforded us by the low usage and depending on the availability of supplies, could prepare for a deferred investment and replacement in 2030-31.

Furthermore, in the last year, there has been collaboration with HR, Fire, and Essex Windsor EMS, and some movement has occurred regarding securing 1 new unit for the Libro Centre soccer field.

**2022 – 2026 STRATEGIC PLAN PILLAR:**

Pillar 1 - Deliver Trusted & Accountable Local Government

**Goal:**

Goal #2	Deliver transparent and efficient financial management.

Pillar 2-Invest in Community Amenities & Infrastructure

Goal #1	Maintain safe, reliable, and accessible municipal infrastructure and facilities.
Goal #2	Increase access to recreation opportunities for all ages.

**Budget Impact**

Account Name	Account Number	Budget Change
Health and Safety	10-5-1001024-0250	\$6,800
<b>Total Budget Impact:</b>		<b>\$6,800</b>

## 2026 Operating Budget Request

<b>Budget Issue Number:</b>	HR-004
<b>Budget Issue Classification:</b>	Budget Enhancement
<b>Department:</b>	The Office of the CAO
<b>Budget Centre:</b>	Human Resources
<b>Budget Impact:</b> (Decrease) / Increase	\$720
<b>Revenue/Expenditure:</b>	Expense

<b>Budget Issue Title:</b>	Cell Phone
----------------------------	------------

<b>Approval by SMT:</b>	<b>YES</b>
-------------------------	------------

<b>Budget Issue Detail:</b>
<p>Administration is seeking a <b>Budget Enhancement</b> of <b>\$720</b> to provide a cell phone for the Human Resources Administrative Coordinator. The position requires the incumbent to be available to respond to timely scheduling and confidential matters which impact multiple departments. It would not be in alignment with best practice to require the incumbent to use their personal cell phone for confidential Town matters.</p> <p>The costs associated with this request will cover the Mobile Phone and the ongoing monthly costs for services.</p>

<b>2022 – 2026 STRATEGIC PLAN PILLAR:</b>	
Pillar 1 - Deliver Trusted & Accountable Local Government	
<b>Goal:</b>	
Goal #1	Improve trust between council and staff, and residents, by strengthening governance and internal accountability structures.
Goal #2	Continue to deliver strong core municipal services.

<b>Budget Impact</b>		
<b>Account Name</b>	<b>Account Number</b>	<b>Budget Change</b>
IT Mobile Phones	10-5-1001025-0345	\$300
HR-Cell Phone Expense	10-5-1001024-0345	\$420
<b>Total Budget Impact:</b>		<b>\$720</b>

## 2026 Operating Budget Request

<b>Budget Issue Number:</b>	NON-002
<b>Budget Issue Classification:</b>	Budget Enhancement
<b>Department:</b>	Corporate Services
<b>Budget Centre:</b>	Non-Departmental
<b>Budget Impact:</b> (Decrease) / Increase	\$ 4
<b>Revenue/Expenditure:</b>	Expense

<b>Budget Issue Title:</b>	Grants to Organizations
----------------------------	-------------------------

<b>Approval by SMT:</b>	<b>YES – edited by Council</b>
-------------------------	--------------------------------

<p><b>Budget Issue Detail</b></p> <p>2025 Grants to Organizations:</p> <ul style="list-style-type: none"> <li>\$20,000 Amherstburg Food and Fellowship Mission</li> <li>\$ 5,687 Amherstburg Freedom Museum</li> <li>\$15,000 Amherstburg Community Centre</li> <li>\$10,110 Amherstburg Historical Sites</li> <li>\$ 750 Christ Church Anglican Amherstburg</li> </ul> <p>Total \$51,547</p> <p>Per CR#20250414-009, \$2,000 has been pre-committed to 2<sup>nd</sup> Amherstburg Scouting from the 2026 Community Grand Funding envelope. With this pre-commitment, there will only be \$49,547 to be distributed across community organizations for 2026.</p> <p>2026 Grants to Organizations:</p> <ul style="list-style-type: none"> <li>\$18,150.00 Amherstburg Food and Fellowship Mission</li> <li>\$ 7,713.75 Amherstburg Freedom Museum</li> <li>\$13,612.50 Amherstburg Community Centre</li> <li>\$ 9,075.00 Amherstburg Historical Sites</li> <li>\$ 1,000.00 Christ Church Anglican Amherstburg</li> <li>\$ 2,000.00 Amherstburg Scouting</li> </ul> <p>Total \$51,551.25</p>
--

<b>2022 – 2026 STRATEGIC PLAN PILLAR:</b> (see 2022-2026 Strategic Plan Document)
Pillar 3 - Encourage Local Economic Prosperity
<b>Goal:</b>
Goal #2   Continue to promote local tourism industry, especially overnight accommodation

<b>Budget Impact</b>		
<b>Account Name</b>	<b>Account Number</b>	<b>Budget Change</b>
Grants to Organizations	10-5-1001020-0353	\$4
<b>Total Budget Impact:</b>		<b>\$4</b>

## 2026 Operating Budget Request

<b>Budget Issue Number:</b>	NON-003
<b>Budget Issue Classification:</b>	One-Time
<b>Department:</b>	Corporate Services
<b>Budget Centre:</b>	Finance
<b>Budget Impact:</b> (Decrease) / Increase	(\$750,000)
<b>Revenue/Expenditure:</b>	Expense

<b>Budget Issue Title:</b>	One -Time Reduction in New Capital & Allocation of Surplus
----------------------------	--

<b>Approval by SMT:</b>	<b>YES</b>
-------------------------	------------

<p><b>Budget Issue Detail:</b></p> <p>That the following recommendations be approved in order to bring the overall 2026 operating budget increase to 2.86%:</p> <ol style="list-style-type: none"> <li>a. Use of one time funding from Tax Stabilization (0100) reserve in the amount of \$375,000 and</li> <li>b. One time reduction of \$375,000 in the operating transfer to the New Capital Reserve (0401) and</li> <li>c. The recommended increase of 2.5% to fund the additional AMP gap be addressed through the 2025 year end surplus reporting</li> </ol> <p>And further:</p> <p>That Administration BE DIRECTED that the 2025 year end report allocates any surplus funding, which is not user rates, as follows:</p> <ol style="list-style-type: none"> <li>a. The first \$375,000 to the Tax Stabilization (0100) reserve to offset use of the reserve to balance the 2026 operating budget and;</li> <li>b. \$150,000 directed to the Municipal Drainage Reserve (0109)</li> <li>c. Any additional surplus funding to the General Reserve (0400), up to a maximum of \$807,040, to fund in part or in whole the 2.5% AMP increase and;</li> <li>d. Any remaining surplus funding be directed to the New Capital reserve (0401)</li> </ol> <p>The anticipated year end surplus in 2025 has created a unique opportunity to reduce the budget levy from 6.53% increase to the presented budget levy of 2.86%. In addition, the projected surplus funds are recommended to address increases in 2026 needed for reserve transfers specific to municipal drains and the AMP. Use of the 2025 year end surplus to cover these needed reserve fund increases accomplishes these objectives without increasing the tax rate. These recommendations are one time in nature and do not carry forward into future years as they are contingent on year end surplus and are determined through Mayor direction.</p>
---

<b>2022 – 2026 STRATEGIC PLAN PILLAR:</b>	
Pillar 1 - Deliver Trusted & Accountable Local Government	
<b>Goal:</b>	
Goal #2	Deliver transparent and efficient financial management.

<b>Budget Impact</b>		
<b>Account Name</b>	<b>Account Number</b>	<b>Budget Change</b>
Tax Stabilization revenue increase(one-time)	10-4-1001020-3000 RE0100	(\$375,000)
Reduction in transfer to New Capital (one-time)	10-5-1001010-2002 RE0401	(\$375,000)
<b>Total Budget Impact:</b>		<b>(\$750,000)</b>

## 2026 Operating Budget Request

<b>Budget Issue Number:</b>	PAR-001
<b>Budget Issue Classification:</b>	Budget Enhancement
<b>Department:</b>	PFR - Parks, Facilities, & Recreation
<b>Budget Centre:</b>	Parks
<b>Budget Impact:</b> (Decrease) / Increase	\$ 0
<b>Revenue/Expenditure:</b>	Expense

<b>Budget Issue Title:</b>	Reallocation of Budget Lines
----------------------------	------------------------------

<b>Approval by SMT:</b>	<b>YES</b>
-------------------------	------------

<b>Budget Issue Detail:</b>
<p>The Parks department is requesting a reallocation of funds to cover operational costs within the allocated budget with a net zero impact overall.</p> <p>A transfer of \$ 8,000 from the following account: General supplies 5-0322</p> <p>To be transferred to the following account which is typically over budget: Vehicle &amp; Equipment Maintenance 5-0402</p> <p>Prices have risen for supplies needed to properly service vehicles and equipment to maintain safe reliable equipment. Forecasting equipment repairs and maintenance can only be done by looking at past trends.</p>

<b>2022 – 2026 STRATEGIC PLAN PILLAR:</b>	
Pillar 1 - Deliver Trusted & Accountable Local Government	
<b>Goal:</b>	
Goal #5	Continue to deliver strong core municipal services

<b>Budget Impact</b>		
<b>Account Name</b>	<b>Account Number</b>	<b>Budget Change</b>
General supplies	10-5-7017000-0322	(\$8,000)
Vehicle & Equipment Maintenance	10-5-7017000-0402	\$8,000
<b>Total Budget Impact:</b>		<b>\$0</b>

## 2026 Operating Budget Request

<b>Budget Issue Number:</b>	PW-001
<b>Budget Issue Classification:</b>	Budget Enhancement
<b>Department:</b>	Infrastructure Services
<b>Budget Centre:</b>	Public Works
<b>Budget Impact:</b> (Decrease) / Increase	(\$105,000)
<b>Revenue/Expenditure:</b>	Expense

<b>Budget Issue Title:</b>	Green Bin Program
----------------------------	-------------------

<b>Approval by SMT:</b>	<b>YES</b>
-------------------------	------------

<b>Budget Issue Detail:</b>
<p>In October of 2026, the Town of Amherstburg Solid Waste Service will include organic collection through the Green Bin Service operated by Essex Windsor Solid Waste Authority (EWSWA). This service removes the heavier material from the refuse collection and cost of the Landfill Tipping Fees. This may result in 50% of the household waste being diverted from ending up in the landfill. This will reduce the refuse landfill fees cost for the last 3 months in 2026 and moving forward. This will result in an approximate budget reduction of \$35,000 per month and an overall savings of \$105,000 in the Landfill Tipping Fees.</p>

<b>2022 – 2026 STRATEGIC PLAN PILLAR:</b>	
Pillar 2 - Invest in Community Amenities & Infrastructure	
<b>Goal:</b>	
Goal #1	Implement, update and adhere to the Asset Management Plan

<b>Budget Impact</b>		
<b>Account Name</b>	<b>Account Number</b>	<b>Budget Change</b>
Green Bin Program	10-5-3010000-0601 REFUSE	(\$105,000)
<b>Total Budget Impact:</b>		(\$105,000)

## 2026 Operating Budget Request

<b>Budget Issue Number:</b>	PW-003
<b>Budget Issue Classification:</b>	Budget Enhancement
<b>Department:</b>	Infrastructure Services
<b>Budget Centre:</b>	Public Works
<b>Budget Impact:</b> (Decrease) / Increase	\$10,000
<b>Revenue/Expenditure:</b>	Expense

<b>Budget Issue Title:</b>	Weed Cutting and Spraying
----------------------------	---------------------------

<b>Approval by SMT:</b>	<b>YES</b>
-------------------------	------------

<b>Budget Issue Detail:</b>
<p>The Phragmites Control Program (Weed Control) was renamed Various Studies in the 2025 Public Works Operational Budget. The recommendation would be to transfer the \$20,000 in Various Studies to Weed Cutting and Spraying with the other Weed Control Programs provided by Roads Division.</p> <p>In addition to the transfer, the request is to increase the Phragmites Program \$10,000 to assist with progressing the program to treat Phragmites. The municipalities in the Region has formed a Phragmites Control Working Group to work in unison on control the growth and spread of phragmites. The additional monies will assist in project and mapping as a result from the Working Group recommendations.</p>

<b>2022 – 2026 STRATEGIC PLAN PILLAR:</b>
Pillar 2 - Invest in Community Amenities & Infrastructure
<b>Goal:</b>
Goal #1   Implement, update and adhere to the Asset Management Plan

<b>Budget Impact</b>		
<b>Account Name</b>	<b>Account Number</b>	<b>Budget Change</b>
10-5-3010000-0735	Weed Cutting and Spraying	\$30,000
10-5-3010000-0338	Various Studies	(\$20,000)
<b>Total Budget Impact:</b>		<b>\$10,000</b>

# 2026 Operating Budget Request

<b>Budget Issue Number:</b>	PW-005
<b>Budget Issue Classification:</b>	Budget Enhancement
<b>Department:</b>	Infrastructure Services
<b>Budget Centre:</b>	Public Works
<b>Budget Impact:</b> (Decrease) / Increase	(\$126,700)
<b>Revenue/Expenditure:</b>	Revenue

<b>Budget Issue Title:</b>	PW – Right of Way Permit Fee
----------------------------	------------------------------

<b>Approval by SMT:</b>	<b>YES</b>
-------------------------	------------

<b>Budget Issue Detail:</b>
In 2024 this revenue budget line had a significant increase applied that was associated with the Engineering Service Fees. This budget issue paper will adjust the revenue value to be in line with the actuals

<b>2022 – 2026 STRATEGIC PLAN PILLAR:</b>	
Pillar 1 - Deliver Trusted & Accountable Local Government	
<b>Goal:</b>	
Choose an item.	This BIP will allow the budgeted value to better represent actual revenue

<b>Budget Impact</b>		
<b>Account Name</b>	<b>Account Number</b>	<b>Budget Change</b>
PW-Right of Way Permit fees	10-4-301000-1035	(\$126,700)
<b>Total Budget Impact:</b>		(\$126,700)

# 2026 Operating Budget Request

<b>Budget Issue Number:</b>	REC-001
<b>Budget Issue Classification:</b>	Budget Enhancement
<b>Department:</b>	PFR - Parks, Facilities, & Recreation
<b>Budget Centre:</b>	Recreation
<b>Budget Impact:</b> (Decrease) / Increase	\$ 0
<b>Revenue/Expenditure:</b>	Expense

<b>Budget Issue Title:</b>	Reallocation of Budget Lines
----------------------------	------------------------------

<b>Approval by SMT:</b>	<b>YES</b>
-------------------------	------------

<b>Budget Issue Detail:</b>
<p>Marketing is a broad, strategic process of identifying and satisfying customer needs that often encompasses product development, pricing and promotion, while advertising is a specific subset of marketing that focuses on promotion, and often, by purchasing media space.</p> <p>The recreation department uses both promotional tools (advertising and marketing) while trying to determine what is considered advertising versus marketing; often both are required to deliver messages to the town’s residents about a product, service or program that is available to them.</p> <p>The 2024 advertising budget had a variance of \$13,156, while the marketing budget had a deficit of \$1,666 at the end of the year. These variances can be attributed to grants that were secured by the department to deliver programming initiatives and/or events. However, there is no guarantee that this funding will continue, nor if the funding agency will continue to provide advertising dollars.</p> <p>The recreation department’s uniform account covers contractual obligations for full-time and part-time staff only and there is insufficient funding in this account to purchase uniforms for the recreation program instructors or camp counsellors. For this reason, in recent years, funding has been utilized from the marketing account to cover these additional expenses, contributing to the variance in this line item.</p> <p>It is recommended that the advertising and marketing budget merge into one account. And further, that \$5,000 from the current combined budgeted amount of \$37,500 be reallocated to the Uniform account. This will provide flexibility to the department to balance out grants and provide the appropriate advertising and marketing to promote programs for the Town.</p>

<b>2022 – 2026 STRATEGIC PLAN PILLAR:</b>	
Pillar 1 - Deliver Trusted & Accountable Local Government	
<b>Goal:</b>	
Goal #3	Increase effective communication and engagement with residents.

<b>Budget Impact</b>		
<b>Account Name</b>	<b>Account Number</b>	<b>Budget Change</b>
Advertising	10-5-7010000-0307	(\$17,500)
Marketing	10-5-7010000-0349	\$12,500
Uniforms	10-5-7010000-0252	\$5,000
<b>Total Budget Impact:</b>		<b>\$0</b>

## 2026 Operating Budget Request

<b>Budget Issue Number:</b>	WAT-001
<b>Budget Issue Classification:</b>	Budget Enhancement
<b>Department:</b>	Infrastructure Services
<b>Budget Centre:</b>	Water
<b>Budget Impact:</b> (Decrease) / Increase	\$ 0
<b>Revenue/Expenditure:</b>	Revenue and Expense

<b>Budget Issue Title:</b>	Operating Budget Balance Items
----------------------------	--------------------------------

<b>Approval by SMT:</b>	YES
-------------------------	-----

<b>Budget Issue Detail:</b>			
Account Name	Account Number	Proposed Budget	Budget Impact
<b>Revenue</b>			
Sale of Water	80-4-0000000-1610	6,575,000	372,374
3% rate increase per year based on Water/ Wastewater Rate Report			
<b>Expenses</b>			
Fuel & Chemicals	80-5-0000000-0407	180,000	47,000
Chemicals required to provide safe drinking water, increase based on historical actual costs			
OCWA Mtce Items	80-5-0000000-0612	150,000	50,000
Maintenance items located at the water plant, increase based on historical actual costs			
Water Service Mtce	80-5-0000000-0755	220,000	70,000
Costs associated with new installs and maintenance of water service connections to the property line, increase based on historical actual costs			
Watermain Mtce	80-5-0000000-0810	80,000	20,000
Costs associated with new installs and maintenance of watermains located in the ROW, increase based on historical actual costs			
Water Meter Repair & Mtce	80-5-0000000-0833	150,000	30,000
Costs associated with new water meter and reader installs and maintenance of existing infrastructure, increase based on historical actual costs			
Sample Station Repairs	80-5-0000000-0835	6,000	4,000
Costs associated with replacements and maintenance of water sample stations used for regulatory sampling of water in the distribution system, increase based on historical actual costs			
Blow-Off Repairs & Installs	80-5-0000000-0845	8,000	5,000
Costs associated with replacement and maintenance of dead-end blow-offs located in the ROW, increase based on historical actual costs			
Utilities	80-5-0000000-0316	230,000	20,000
Gas and Hydro costs at the Water Treatment Plant, increase based on historical actual costs			
<b>Transfer to Water Reserve*</b>	<b>80-5-0000000-2002 RE0200</b>		<b>126,374</b>
<b>Total Budget Impact</b>			<b>0</b>

\*Note: Transfer to Water Reserves will be affected by the annual increase in the OCWA contractual obligations as noted in the contractual obligations issue paper.

<b>2022 – 2026 STRATEGIC PLAN PILLAR:</b>	
Pillar 2 - Invest in Community Amenities & Infrastructure	
<b>Goal:</b>	
Goal #1	Maintain safe, reliable, and accessible municipal infrastructure and facilities

<b>Budget Impact</b>		
<b>Account Name</b>	<b>Account Number</b>	<b>Budget Change</b>
As Shown Above	As Shown Above	\$ 0
<b>Total Budget Impact:</b>		\$ 0

## 2026 Operating Budget Request

<b>Budget Issue Number:</b>	WWT-001
<b>Budget Issue Classification:</b>	Budget Enhancement
<b>Department:</b>	Infrastructure Services
<b>Budget Centre:</b>	Wastewater
<b>Budget Impact:</b> (Decrease) / Increase	\$ 0
<b>Revenue/Expenditure:</b>	Revenue and Expense

<b>Budget Issue Title:</b>	Operating Budget Balance Items
----------------------------	--------------------------------

<b>Approval by SMT:</b>	<b>YES</b>
-------------------------	------------

<b>Budget Issue Detail:</b>			
<b>Account Name</b>	<b>Account Number</b>	<b>Proposed Budget</b>	<b>Budget Impact</b>
<b>Revenue</b>			
Sewage Surcharge on Water	80-4-4010000-1710	7,271,000	600,388
3% rate increase per year based on Water/ Wastewater Rate Report			
McGregor Lagoon Joint Use	80-4010000-1705	0	-24,000
Heaton Sanitation has stopped the agreement to use this site as a liquid waste disposal area			
<b>Expenses</b>			
Fuel & Chemicals	80-5-4010000-0407	280,000	77,500
Chemicals required to treat wastewater prior to discharge to the river, increase based on adding Actizyme to the lagoons to aid in the reduction of sludge and historical actual costs			
OCWA Mtce Items	80-5-0000000-0612	325,000	70,000
Maintenance items located at the wastewater plants and lagoon, increase based on addition of SCADA equipment in sanitary pump stations and historical actual costs			
Sewer Flushing	80-5-4010000-0750	70,000	30,000
Costs associated with flushing sanitary sewer mainline and laterals, increase based on historical actual costs			
Service Connection Insp & Camera	80-5-4010000-0758	4,000	2,000
Costs associated with camera work where a town cleanout is not present and issues are found within the ROW, increase based on historical actual costs increase based on historical actual costs			
Utilities	80-5-4010000-0316	550,000	46,700
Gas and Hydro costs at the Wastewater Treatment Plants, increase based on historical actual costs			
<b>Transfer to Wastewater Reserve*</b>	<b>80-5-4010000-2002 RE0210</b>		<b>350,188</b>
<b>Total Budget Impact</b>			<b>0</b>

\*Note: Transfer to Wastewater Reserves will be affected by the annual increase in the OCWA contractual obligations as noted in the contractual obligations issue paper.

<b>2022 – 2026 STRATEGIC PLAN PILLAR:</b>	
Pillar 2 - Invest in Community Amenities & Infrastructure	
<b>Goal:</b>	
Goal #1	Maintain safe, reliable, and accessible municipal infrastructure and facilities

<b>Budget Impact</b>		
<b>Account Name</b>	<b>Account Number</b>	<b>Budget Change</b>
As Shown Above	As Shown Above	\$ 0
<b>Total Budget Impact:</b>		<b>\$ 0</b>