



The Corporation of the Town of Amherstburg

MAYORAL DIRECTION NO. 2025-001

BUDGET PREPARATION

In accordance with section 284.16 of the Municipal Act, 2001 (the “Act”) and section 7 of O. Regulation 530/22, the Mayor shall, on or before February 1st of each year, prepare a proposed budget for the Municipality and provide the proposed budget to Council for its consideration.

In accordance with section 284.3 of the Act, the Mayor hereby directs the Chief Administrative Officer and Chief Financial Officer to:

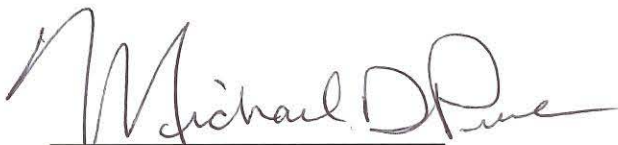
1. Present a single year operating budget, and, a multi-year capital budget to Council on November 10th, 2025, inclusive of the 2026 year for the operating budget, and the 2026 – 2032 years for the capital budget, based upon the following considerations:
 - a. The demonstrated connection of budget investment to deliver on the outcomes approved in the Council adopted Strategic Plan;
 - b. The adherence to Council-approved financial policies;
 - c. The delineation of municipal operating requirements to:
 - i. Maintain current service levels and minimize risk;
 - ii. Deliver service levels in accordance with legislative changes;
 - iii. Keep service levels aligned with the pace of growth;
 - iv. Provide options, where appropriate, for Council to consider service level enhancements, or reductions;
 - v. Inclusive of any in year Council Resolutions which impact future operating budgets.
 - d. The delineation of the municipal capital budget requirements to:
 - i. Align with the Town’s approved Asset Management Plan;
 - ii. Provide clarity on investments in various Asset Categories;
 - iii. Recommend year 2026 capital expenditures for Council approval and projects from year 2027 to 2032 for Council to approve in principle;
 - iv. Inclusive of any in year Council Resolutions which impact future capital budgets
 - e. That the Municipality will budget for local board and shared service transfers as submitted by the respective governance bodies. The budgets for these local boards and shared service transfers will also be delineated in the Municipality’s budget requirement;
 - f. The costs to maintain current service delivery are based on validated inflationary estimates consistent with contractual agreements and the

appropriate commodity/price indices. It is expected that all assumptions are disclosed to Council;

- g. Inflation on user fee revenues will keep pace with escalations in expenses, where possible. In other words, user fee revenues as a per cent of expenses will be maintained;
- h. The 7-year capital budget and forecast is prepared based upon 2025 base budget operational transfers to reserves as well as other identified sources of capital funding for which the forecasting for those reserves is in alignment with established financial strategies and provincial and federal funding agreements.
- i. That the operating budget include all budget issues papers which staff is recommending or not recommending for full disclosure to Council for consideration.

I, Michael Prue, Mayor of the Town of Amherstburg hereby direct same as of this date.

Dated this 30th day of October, 2025.


Michael Prue,
Mayor

