



2017 Operating Budget  
2018 to 2021 Operating Forecast

Prepared by: Finance and Business Services

## **Preface**

The 2017 Budget and 2018 to 2021 Budget Forecast is the culmination of a year's work by all municipal departments. The 2017 Budget was adopted on March 27, 2017, with the 2018 to 2021 Forecast being adopted in principal on June 12, 2017.

The 2018 to 2021 Forecast includes some significant changes related to how the Town funds its capital budget. On March 27, 2017 the Town adopted Part 2 of its Asset Management Plan which included an updated Financial Strategy. This financial strategy focused on the sustainability of municipal assets, specifically from a funding perspective, and included three key recommendations that were adopted. These recommendations included:

- Use the an additional \$548,716 from the Landfill Reserve in the first five years to help close the funding gap
- Use the E.L.K. Energy Promissory Note repayment to help fund the gap in the first five-year period; and
- Implement a capital levy of 2% in the 2018 budget year.

The annual contribution from the Landfill Reserve remains static at 80% of the 2015 amount (approximately \$1.3 million), as per Council's approval. All monies identified under the asset management plan are also to be allocated to the replacement, upgrade, and rehabilitation of existing assets. All assets classified as 'new' will need to be funded by other means.

One noteworthy change relates to the re-allocation of the transfer from the Landfill Reserve. In the 2017 Budget, the transfer from the Landfill Reserve flowed through the Operating Budget. In the 2018 to 2021 Forecast, this amount goes directly into capital. This change will ensure that the Landfill Reserve contribution is being utilized as intended, and will allow the Town to better manage its capital program and more accurately show the year-over-year change in the Operating Budget.



# 2017 - 2021 Operating Budget

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**Town of Essex**  
**Operating / Capital Summary - All Departments**  
**2017 - 2021 Budget**  
(with comparative figures for 2016)

Grouping	2016 Budget	Budget	Change		Forecast			
		2017	\$	%	2018	2019	2020	2021
<b>Operating Revenues</b>								
Amounts Added to Taxes and Special Levies	2,195,189	2,329,006	133,816	6%	2,378,027	2,417,869	2,434,750	2,394,214
Conditional and Unconditional Grants	5,575,069	6,089,091	514,022	9%	6,300,726	6,601,449	6,641,379	6,641,379
Contributions from Developers	283,214	404,997	121,783	43%	411,950	419,043	426,278	433,660
Fines and Penalties	363,800	363,200	(600)	0%	363,200	363,200	363,200	363,200
Interfund Transfers - Revenue	7,773,580	4,968,019	(2,805,561)	-36%	4,098,128	3,464,038	3,295,275	3,304,110
Internal Allocations - Revenue	320,038	334,309	14,271	4%	342,890	346,545	350,728	351,821
Investment and Other Income	202,375	203,161	786	0%	211,034	211,206	210,893	211,086
License and Permit Fees	252,636	270,365	17,729	7%	280,325	280,365	277,365	275,365
Payments in Lieu of Taxation	57,415	57,415	0	0%	57,415	57,415	57,415	57,415
Property Taxation	12,713,037	13,266,708	553,671	4%	14,019,716	14,583,600	15,161,259	15,387,830
Supplementary Taxation	153,544	153,544	0	0%	153,544	153,544	153,544	153,544
User Fees and Service Charges	11,458,907	11,435,015	(23,892)	0%	11,421,053	11,574,633	11,675,936	11,734,075
<b>Total Operating Revenues</b>	<b>41,348,805</b>	<b>39,874,830</b>	<b>(1,473,975)</b>	<b>-4%</b>	<b>40,038,008</b>	<b>40,472,907</b>	<b>41,048,022</b>	<b>41,307,699</b>
<b>Operating Expenses</b>								
Amortization Expense	90,982	90,982	0	0%	90,982	90,982	90,982	90,982
Contracted Services	8,050,700	7,904,777	(145,923)	-2%	7,947,078	7,972,750	8,075,168	8,119,618
Debt Servicing	2,577,770	2,372,852	(204,918)	-8%	2,555,981	2,538,979	2,296,027	2,282,793
External Transfers	802,057	858,756	56,699	7%	653,179	656,238	569,357	572,539
Interfund Transfers - Expense	10,332,507	10,326,516	(5,991)	0%	10,897,964	11,283,837	11,451,239	11,318,053
Internal Allocations - Expense	390,764	403,899	13,134	3%	406,317	408,709	411,765	411,764
Materials and Supplies	2,877,945	2,871,429	(6,516)	0%	2,750,436	2,804,488	2,942,421	2,996,163
Miscellaneous Services	494,587	581,315	86,728	18%	557,524	560,996	560,143	561,415
Professional Fees	473,710	452,247	(21,464)	-5%	512,005	407,005	437,005	442,005
Rents and Financial Services	292,707	305,027	12,320	4%	289,580	289,748	289,919	288,932
Repairs and Maintenance	848,492	884,520	36,028	4%	887,975	891,918	898,721	899,611
Salaries, Wages, Benefits and Personnel Expenses	8,958,520	9,491,442	532,922	6%	10,142,141	10,223,317	10,371,534	10,447,046
Taxation Adjustments	322,800	322,000	(800)	0%	322,000	322,000	322,000	322,000
Uncollectible Taxes and Accounts Receivable	5,925	13,425	7,500	127%	13,425	13,425	13,425	13,425
Utilities, Insurance and Property Taxes	1,816,766	1,847,696	30,930	2%	1,904,884	1,913,490	1,922,835	1,932,353
<b>Total Operating Expenses</b>	<b>38,336,233</b>	<b>38,726,883</b>	<b>390,650</b>	<b>1%</b>	<b>39,931,472</b>	<b>40,377,883</b>	<b>40,652,542</b>	<b>40,698,699</b>



**Town of Essex**  
**Operating / Capital Summary - All Departments**  
**2017 - 2021 Budget**  
(with comparative figures for 2016)

Grouping	2016 Budget	Budget		Change		Forecast			
		2017	\$	%	2018	2019	2020	2021	
<b>Operating Surplus/(Deficit)</b>	<b>3,012,572</b>	<b>1,147,947</b>	<b>(1,864,626)</b>	<b>-62%</b>	<b>106,536</b>	<b>95,024</b>	<b>395,479</b>	<b>609,000</b>	
<b>Capital Revenue</b>									
Canada Conditional Grants	1,404,966	25,000	(1,379,966)	-98%	0	0	25,000	0	
Ontario Conditionial Grants	1,765,966	0	(1,765,966)	-100%	0	0	0	0	
Revenue Contributions from General Funds	0	0	0	0%	0	0	0	0	
Revenue Contributions from Reserve Funds	4,620,249	4,706,078	85,829	2%	4,605,184	7,027,960	4,351,287	4,653,512	
Donations	4,670	10,000	5,330	114%	1,500	0	0	0	
Land and Equipment Sales	3,000	0	(3,000)	-100%	0	0	0	0	
Miscellaneous Revenue	20,000	10,820	(9,180)	-46%	0	9,000	31,889	15,000	
Long Term Debt Financing	3,070,727	2,337,361	(733,366)	-24%	0	125,000	0	0	
Unfinanced Capital to be Financed	0	0	0	0%	0	0	0	0	
Aquatics - School Board Share	15,625	40,125	24,500	157%	7,635	15,949	52,182	9,630	
Recovered Drain Billing Costs	0	0	0	0%	0	0	0	0	
<b>Total Capital Revenue</b>	<b>10,905,203</b>	<b>7,129,384</b>	<b>(3,775,819)</b>	<b>-35%</b>	<b>4,614,319</b>	<b>7,177,908</b>	<b>4,460,357</b>	<b>4,678,142</b>	
<b>Capital Expenses</b>									
Contracted Services	11,179,732	4,998,034	(6,181,699)	-55%	3,850,841	4,182,914	3,946,377	3,986,635	
Materials and Supplies	1,134,884	1,884,027	749,143	66%	694,514	2,928,518	786,459	1,260,507	
Miscellaneous Services	2,500	2,500	0	0%	0	0	0	0	
Professional Fees	1,008,569	282,288	(726,281)	-72%	175,500	161,500	123,000	40,000	
Repairs and Maintenance	0	0	0	0%	0	0	0	0	
Salaries, Wages, Benefits and Personnel Expenses	0	0	0	0%	0	0	0	0	
Unfinanced Capital - Prior Years	592,090	1,110,482	518,392	88%	0	0	0	0	
Utilities, Insurance and Property Taxes	0	0	0	0%	0	0	0	0	
<b>Total Capital Expenses</b>	<b>13,917,775</b>	<b>8,277,331</b>	<b>(5,640,445)</b>	<b>-38%</b>	<b>4,720,855</b>	<b>7,272,932</b>	<b>4,855,836</b>	<b>5,287,142</b>	
<b>Capital Surplus/(Deficit)</b>	<b>(3,012,572)</b>	<b>(1,147,947)</b>	<b>1,864,626</b>	<b>-41%</b>	<b>(106,536)</b>	<b>(95,024)</b>	<b>(395,479)</b>	<b>(609,000)</b>	
<b>Net Surplus/(Deficit)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>-100%</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	



## 2017 - 2021 Operating Budget

### Municipal-Wide Revenues

The revenues identified below have been removed from the cost centres that they are collected under, and summarized here, as they support all property tax supported services.

Municipal-Wide Revenues	2016 Budget	Budget	Change		Forecast			
		2017	\$	%	2018	2019	2020	2021
Property Taxes	12,393,037	12,850,381	457,344	4%	13,422,627	13,986,511	14,564,171	14,790,741
Payments In Lieu of Taxes	57,415	57,415	0	0%	57,415	57,415	57,415	57,415
Supplementary Property Taxes	153,544	153,544	0	0%	153,544	153,544	153,544	153,544
Capital Levy	0	96,326	96,326	100%	277,089	277,089	277,089	277,089
Transfer to Reserve for Future Capital	0	(96,326)	(96,326)	100%	(180,763)	(277,089)	(277,089)	(277,089)
Urban Area Levy	545,617	619,979	74,362	14%	634,049	649,850	665,870	669,175
Transfer to Reserve for Future Capital	(393,306)	(393,306)	0	0%	(405,806)	(417,806)	(430,306)	(430,306)
Rural Area Levy	134,480	175,615	41,135	31%	179,278	211,756	225,971	226,782
Transfer to Reserve for Future Capital	0	0	0	0%	(19,000)	(51,300)	(60,000)	(2,000)
<b>Subtotal</b>	<b>12,890,787</b>	<b>13,463,628</b>	<b>572,841</b>	<b>4%</b>	<b>14,118,433</b>	<b>14,589,970</b>	<b>15,176,665</b>	<b>15,465,351</b>
Ontario Municipal Partnership Fund	4,136,400	4,373,300	236,900	6%	4,373,300	4,373,300	4,373,300	4,373,300
Ontario Community Infrastructure Fund	219,754	400,515	180,761	82%	566,985	867,708	867,708	867,708
Transfer to Reserve	(434,664)	(400,515)	34,149	-8%	(566,985)	(867,708)	(867,708)	(867,708)
Transfer from Contingency and Landfill Reserve	3,590,868	1,292,727	(2,298,141)	-64%	442,275	174,198	0	0
Prior Years' Surplus	0	0	0	0%	0	0	0	0
<b>Subtotal</b>	<b>7,512,358</b>	<b>5,666,027</b>	<b>(1,846,331)</b>	<b>-25%</b>	<b>4,815,575</b>	<b>4,547,498</b>	<b>4,373,300</b>	<b>4,373,300</b>
<b>Total</b>	<b>20,403,145</b>	<b>19,129,656</b>	<b>(1,273,489)</b>	<b>(0)</b>	<b>18,934,009</b>	<b>19,137,468</b>	<b>19,549,965</b>	<b>19,838,651</b>

Property Taxes, reflects an increase of \$457,000 over 2016. This increase includes additional revenue of \$154,000 as a result of assessment growth and changes in current value assessment, as well an increase in tax revenue of \$303,000, reflective of a 2.5% increase in tax rates. The increase for 2018 to 2021 averages \$485,000 per year. This increase includes additional revenue as a result of assessment growth and changes in current value assessment, as well as an increase in tax revenue. There are no changes anticipated in the tax capping adjustments and a slight increase of \$6,000 anticipated for transfers to reserves.

Revenues from the Ontario Municipal Partnership Fund will increase \$237,000 in 2017 while Transfers from Reserve for capital will decrease \$2.3 million as a result of one-time transfers from the Landfill Reserve and Contingency Reserve not being repeated in 2017. Formula-based funding from the Ontario Community Infrastructure Fund will increase to \$401,000 from \$220,000 in 2016. This increase is completely offset as these funds are transferred to a reserve for capital works.

The increase in the urban area levy of \$74,000 is attributable to increase in operating expenses for storm sewer and catch basin which are partially recovered through this levy. The increase in the rural area levy is a result of capital expenses to replace the Drainage Superintendent's truck which is partially recovered through this levy.



# 2017 - 2021 Operating Budget

## Division Level Summary

Cost Centre	2015 Actual	2016 Budget	Budget		Change		Forecast			
			2017	\$	%	2018	2019	2020	2021	
Council	781,663	322,271	368,528	46,257	14%	442,551	339,583	337,332	338,695	
Office of the Chief Administrative Officer	569,943	644,779	828,809	184,030	29%	843,558	868,662	881,540	899,694	
Corporate Services	1,459,395	1,796,368	1,861,432	65,064	4%	1,940,513	1,940,701	1,959,457	2,006,877	
Police	4,030,025	3,441,562	3,439,533	(2,029)	0%	3,439,136	3,439,796	3,440,365	3,441,042	
Fire	1,343,808	1,744,606	1,871,528	126,922	7%	1,977,906	1,909,710	1,834,631	1,849,478	
Conservation Authority and Animal Control	150,686	179,128	181,631	2,503	1%	184,162	178,663	185,285	190,980	
Building	139,652	181,540	202,997	21,457	12%	210,003	101,979	104,451	105,513	
Public Works	4,583,086	4,387,195	4,438,182	50,987	1%	4,475,810	4,911,117	5,204,989	5,253,056	
Health Services	69,659	63,425	69,951	6,526	10%	69,469	71,215	72,936	73,523	
Community Services	3,996,864	3,896,509	3,964,762	68,253	2%	4,452,779	4,487,316	4,427,739	4,373,234	
Planning and Development	361,371	610,270	607,949	(2,321)	0%	654,053	656,379	571,296	564,828	
Agriculture and Reforestation	104,848	122,920	146,407	23,487	19%	137,531	137,324	134,464	132,733	
Garbage Collection and Disposal	0	0	0	0	0%	0	0	0	0	
Environmental Services	0	0	(0)	(0)	0%	0	0	0	0	
<b>Total</b>	<b>17,591,000</b>	<b>17,390,573</b>	<b>17,981,708</b>	<b>591,135</b>	<b>3%</b>	<b>18,827,473</b>	<b>19,042,444</b>	<b>19,154,485</b>	<b>19,229,652</b>	
Municipal-Wide Revenues	2015 Actual	2016 Budget	2017	\$	%	2018	2019	2020	2021	
Property Taxes	12,202,785	12,393,037	12,850,381	457,344	4%	13,422,627	13,986,511	14,564,171	14,790,741	
Payments In Lieu of Taxes	59,165	57,415	57,415	0	0%	57,415	57,415	57,415	57,415	
Supplementary Property Taxes	141,949	153,544	153,544	0	0%	153,544	153,544	153,544	153,544	
Capital Levy	0	0	96,326	96,326	0%	277,089	277,089	277,089	277,089	
Transfer to Reserve for Future Capital	0	0	(96,326)	(96,326)	0%	(180,763)	(277,089)	(277,089)	(277,089)	
Urban Area Levy	419,082	545,617	619,979	74,362	14%	634,049	649,850	665,870	669,175	
Transfer to Reserve for Future Capital	(342,955)	(393,306)	(393,306)	0	0%	(405,806)	(417,806)	(430,306)	(430,306)	
Rural Area Levy	94,611	134,480	175,615	41,135	31%	179,278	211,756	225,971	226,782	
Transfer to Reserve for Future Capital	0	0	0	0	0%	(19,000)	(51,300)	(60,000)	(2,000)	
<b>Subtotal</b>	<b>12,574,638</b>	<b>12,890,787</b>	<b>13,463,628</b>	<b>572,841</b>	<b>4%</b>	<b>14,118,433</b>	<b>14,589,970</b>	<b>15,176,665</b>	<b>15,465,351</b>	
Ontario Municipal Partnership Fund	3,819,009	4,136,400	4,373,300	236,900	6%	4,373,300	4,373,300	4,373,300	4,373,300	
Ontario Community Infrastructure Fund	219,754	219,754	400,515	180,761	82%	566,985	867,708	867,708	867,708	
Transfer to Reserve	(219,754)	(434,664)	(400,515)	34,149	-8%	(566,985)	(867,708)	(867,708)	(867,708)	
Transfer from Contingency and Landfill Reserve	1,430,214	3,590,868	1,292,727	(2,298,141)	-64%	442,275	174,198	0	0	
<b>Subtotal</b>	<b>5,249,223</b>	<b>7,512,358</b>	<b>5,666,027</b>	<b>(1,846,331)</b>	<b>-25%</b>	<b>4,815,575</b>	<b>4,547,498</b>	<b>4,373,300</b>	<b>4,373,300</b>	
<b>Total Municipal-Wide Revenues and Expenses</b>	<b>17,823,861</b>	<b>20,403,145</b>	<b>19,129,655</b>	<b>(1,273,490)</b>	<b>-6%</b>	<b>18,934,009</b>	<b>19,137,468</b>	<b>19,549,965</b>	<b>19,838,651</b>	
<b>Operating Surplus</b>	<b>232,861</b>	<b>3,012,572</b>	<b>1,147,947</b>	<b>(1,864,625)</b>	<b>-62%</b>	<b>106,536</b>	<b>95,024</b>	<b>395,479</b>	<b>609,000</b>	



## 2017 - 2021 Operating Forecast

### Expense and Revenue Summary

Grouping	2015 Actual	2016 Budget	Budget	Change		Forecast			
			2017	\$	%	2018	2019	2020	2021
<b>Expenditures</b>									
Personnel Expenses	8,272,406	8,958,520	9,491,442	532,922	6%	10,142,141	10,223,317	10,371,534	10,447,046
Supplies and Services	12,847,587	14,650,670	14,688,377	37,707	0%	14,430,501	14,418,259	14,610,907	14,718,454
Transfers to Reserves	12,426,819	10,332,507	10,326,516	(5,991)	0%	10,897,964	11,283,837	11,451,239	11,318,053
Utilities and Insurance	1,853,799	1,816,766	1,847,696	30,930	2%	1,904,884	1,913,490	1,922,835	1,932,353
<b>Total Expenditures</b>	<b>35,400,611</b>	<b>35,758,463</b>	<b>36,354,031</b>	<b>595,568</b>	<b>2%</b>	<b>37,375,491</b>	<b>37,838,904</b>	<b>38,356,515</b>	<b>38,415,905</b>
<b>Revenues</b>									
Property Taxation	14,399,511	15,119,185	15,806,672	687,487	5%	16,608,702	17,212,429	17,806,968	17,993,004
Provincial and Federal Funding	5,319,363	5,575,069	6,089,091	514,022	9%	6,300,726	6,601,449	6,641,379	6,641,379
Other Revenue	12,946,882	12,880,970	13,011,047	130,077	1%	13,030,452	13,194,992	13,304,399	13,369,206
Transfers from Reserves	5,413,643	7,773,580	4,968,019	(2,805,561)	-36%	4,098,128	3,464,038	3,295,275	3,304,110
<b>Total Revenues</b>	<b>38,079,399</b>	<b>41,348,805</b>	<b>39,874,830</b>	<b>(1,473,975)</b>	<b>-4%</b>	<b>40,038,008</b>	<b>40,472,907</b>	<b>41,048,022</b>	<b>41,307,699</b>
<b>Net</b>	<b>2,678,788</b>	<b>5,590,342</b>	<b>3,520,798</b>	<b>(2,069,543)</b>	<b>-37%</b>	<b>2,662,517</b>	<b>2,634,003</b>	<b>2,691,507</b>	<b>2,891,793</b>
Debt Charges	2,472,963	2,577,770	2,372,852	(204,918)	-8%	2,555,981	2,538,979	2,296,027	2,282,793
<b>Net</b>	<b>205,824</b>	<b>3,012,572</b>	<b>1,147,947</b>	<b>(1,864,625)</b>	<b>-62%</b>	<b>106,536</b>	<b>95,024</b>	<b>395,479</b>	<b>609,000</b>



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## 2017 - 2021 Operating Budget

### Personnel Expenses

Department	Existing					New		Total Increase / (Decrease)
	Annual Negotiated Increases	Part-Time	Benefits	Other Personnel Expenses	Sub-Total	New Position and Vacancy <sup>1</sup>	Description	
Council	5,031	0	904	1,706	<b>7,641</b>	0		<b>7,641</b>
Office of the CAO	33,287	(44,595)	22,147	1,600	<b>12,438</b>	91,000	Economic Development Full Year	<b>103,438</b>
Corporate Services	25,928	(3,093)	16,407	0	<b>39,242</b>	69,554	Deputy Clerk (Start Date April 1, 2017)	<b>108,796</b>
Police	500	0	0	100	<b>600</b>	0		<b>600</b>
Fire	20,954	51,586	5,455	2,350	<b>80,345</b>	0		<b>80,345</b>
Building	11,728	0	1,409	0	<b>13,137</b>	52,813	Building Inspector	<b>65,950</b>
Public Works	36,017	6,601	14,243	(300)	<b>56,561</b>	0		<b>56,561</b>
Health Services	6,633	0	1,161	0	<b>7,794</b>	0		<b>7,794</b>
Community Services	49,904	23,293	19,036	(3,000)	<b>89,233</b>	0		<b>89,233</b>
Planning and Development	(6,632)	114	(1,200)	0	<b>(7,718)</b>	0		<b>(7,718)</b>
Environmental Services	18,380	0	1,802	100	<b>20,282</b>	0		<b>20,282</b>
<b>Total</b>	<b>201,729</b>	<b>33,906</b>	<b>81,364</b>	<b>2,556</b>	<b>319,555</b>	<b>213,367</b>		<b>532,922</b>

Other Personnel Expenses includes overtime, per-diem, conventions and conference, clothing and uniform, mileage, and meals.

<sup>1</sup>Includes benefits



# 2017 - 2021 Operating Budget

## Personnel Expenses

Full-Year Equivalent Department	Existing					New		Total Increase / (Decrease)
	Annual Negotiated Increases	Part-Time	Benefits	Other Personnel Expenses	Sub-Total	New Position and Vacancy <sup>1</sup>	Description	
Council	5,031	0	904	1,706	<b>7,641</b>	0		<b>7,641</b>
Office of the CAO	33,287	(44,595)	22,147	1,600	<b>12,438</b>	91,000	Economic Development	<b>103,438</b>
Corporate Services	25,928	(3,093)	16,407	0	<b>39,242</b>	92,739	Deputy Clerk	<b>131,981</b>
Police	500	0	0	100	<b>600</b>	0		<b>600</b>
Fire	20,954	51,586	5,455	2,350	<b>80,345</b>	0		<b>80,345</b>
Building	11,728	0	1,409	0	<b>13,137</b>	55,195	Building Inspector	<b>68,332</b>
Public Works	36,017	6,601	14,243	(300)	<b>56,561</b>	0		<b>56,561</b>
Health Services	6,633	0	1,161	0	<b>7,794</b>	0		<b>7,794</b>
Community Services	49,904	23,293	19,036	(3,000)	<b>89,233</b>	0		<b>89,233</b>
Planning and Development	(6,632)	114	(1,200)	0	<b>(7,718)</b>	<b>0</b>		<b>(7,718)</b>
Environmental Services	18,380	0	1,802	100	<b>20,282</b>	0		<b>20,282</b>
<b>Total</b>	<b>201,729</b>	<b>33,906</b>	<b>81,364</b>	<b>2,556</b>	<b>319,555</b>	<b>238,933</b>		<b>558,489</b>

Other Personnel Expenses includes overtime, per-diem, conventions and conference, clothing and uniform, mileage, and meals.

<sup>1</sup>Includes benefits

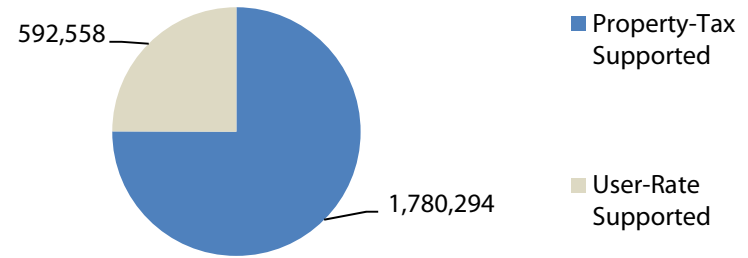


# 2017 - 2021 Operating Budget

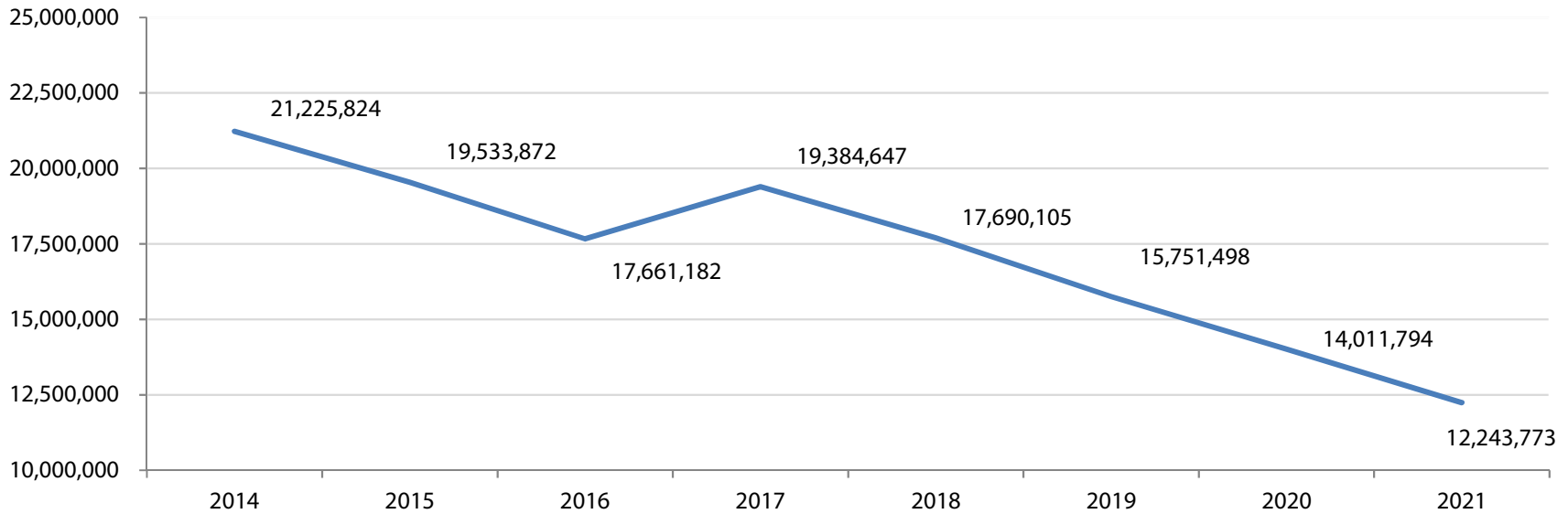
## Long-Term Debt

The Town's annual repayment limit (ARL) is calculated by the Ministry of Municipal Affairs and Housing. The 2017 ARL indicates that the Town has \$4.5 million available to service debt, down \$0.1 million from the previous year. Based on an interest rate of 7%, the Town would be permitted to enter into new borrowing of \$18.4 million for a five-year term. As illustrated in the chart below long-term debt outstanding has been declining since 2014, with the exception of the increase in 2017, with new debt added to finance items from the 2016 Budget, including the reconstruction of Erie Street, replacement of the salt shed, purchase of recreational lands, and replacement of vehicles and equipment.

### 2017 Long-Term Debt Charges by Support



### Long-Term Debt by Year





## 2017 - 2021 Operating Budget

### Long-Term Debt

Property Tax Supported	Balance, December 31, 2016	Balance, December 31, 2017	Balance, December 31, 2018	Balance, December 31, 2019	Balance, December 31, 2020	Balance, December 31, 2021
<b>Supported by Levy</b>						
Protection to Persons and Property	3,136,760	3,362,451	3,037,746	2,704,821	2,474,446	2,237,755
General Government	58,555	51,531	44,281	36,796	29,068	21,091
Public Works	18,062	1,636,869	1,456,499	1,273,250	1,087,073	897,923
Community Services	9,451,230	9,786,568	9,180,891	8,320,682	7,563,533	6,776,815
Drainage	1,185	1,043	896	745	588	427
<b>Subtotal</b>	<b>12,665,791</b>	<b>14,838,463</b>	<b>13,720,313</b>	<b>12,336,293</b>	<b>11,154,709</b>	<b>9,934,010</b>
Property Tax Supported	Balance, December 31, 2016	Balance, December 31, 2017	Balance, December 31, 2018	Balance, December 31, 2019	Balance, December 31, 2020	Balance, December 31, 2021
<b>Amounts Added to Taxes</b>						
Drainage	137,813	184,332	116,811	72,929	28,334	0
Shoreline Assistance	3,120	1,611	0	0	0	0
Shoreline Protection	26,114	19,945	13,543	6,897	0	0
Tile Drainage	43,756	26,218	8,811	1,500	0	0
Water	14,813	10,043	5,108	0	0	0
<b>Subtotal</b>	<b>225,617</b>	<b>242,150</b>	<b>144,272</b>	<b>81,326</b>	<b>28,334</b>	<b>0</b>
<b>Total</b>	<b>12,891,408</b>	<b>15,080,613</b>	<b>13,864,586</b>	<b>12,417,619</b>	<b>11,183,043</b>	<b>9,934,010</b>
User Rate Supported	Balance, December 31, 2016	Balance, December 31, 2017	Balance, December 31, 2018	Balance, December 31, 2019	Balance, December 31, 2020	Balance, December 31, 2021
Water	22,961	20,207	17,364	14,429	11,399	8,270
Sanitary Sewer	4,746,813	4,283,827	3,808,156	3,319,451	2,817,352	2,301,492
<b>Total</b>	<b>4,769,774</b>	<b>4,304,034</b>	<b>3,825,520</b>	<b>3,333,879</b>	<b>2,828,751</b>	<b>2,309,763</b>
<b>Total - All</b>	<b>17,661,182</b>	<b>19,384,647</b>	<b>17,690,105</b>	<b>15,751,498</b>	<b>14,011,794</b>	<b>12,243,773</b>



## 2017 - 2021 Operating Budget

### Net Budget by Cost Centre

Cost Centre	2015 Actual	2016 Budget	Budget		Change		Forecast			
			2017	\$	%	2018	2019	2020	2021	
Council	781,663	322,271	368,528	46,257	14%	442,551	339,583	337,332	338,695	
Office of the CAO	192,560	207,033	249,333	42,300	20%	247,396	233,763	237,023	237,023	
Communications	107,479	121,035	176,939	55,904	46%	190,439	195,074	196,944	196,955	
Human Resources	145,999	129,856	170,688	40,832	31%	178,003	186,596	190,032	190,112	
Economic Development	71,063	99,307	144,302	44,995	45%	140,173	165,682	169,994	188,056	
Training and Development	53,100	86,863	86,863	(0)	0%	86,863	86,863	86,863	86,863	
Green Fund	(258)	685	685	(0)	0%	685	685	685	685	
Director of Corporate Services	485,423	702,813	635,327	(67,486)	-10%	623,998	589,971	593,242	594,621	
Finance and Business Services	448,117	485,836	484,385	(1,451)	0%	532,049	518,064	525,225	556,791	
Legislative Services	245,841	261,634	343,997	82,363	31%	374,455	387,167	393,009	394,417	
Information Technology	280,014	346,085	397,723	51,638	15%	410,011	445,500	447,981	461,048	
Police	4,013,255	3,413,571	3,410,942	(2,629)	0%	3,410,545	3,411,205	3,411,774	3,412,451	
Police Services Board	16,770	27,991	28,591	600	2%	28,591	28,591	28,591	28,591	
Fire - Administration	469,265	517,513	518,368	855	0%	533,392	453,817	458,476	451,046	
Public Education	7,267	7,645	8,020	375	5%	9,020	9,020	10,020	10,020	
Prevention and Inspection	127,934	136,394	145,199	8,805	6%	153,335	156,201	158,637	159,319	
Fire - Station 1	248,992	514,969	585,742	70,773	14%	646,683	649,042	601,869	604,671	
Fire - Station 2	204,711	275,514	294,655	19,141	7%	299,811	302,273	246,784	248,686	
Fire - Station 3	267,766	271,708	298,681	26,973	10%	306,172	309,864	329,354	346,244	
Emergency Operations	17,873	20,862	20,862	0	0%	29,492	29,492	29,492	29,492	
Conservation Authority	139,842	147,000	149,923	2,923	2%	152,921	155,980	159,099	162,281	
Animal Control	10,844	32,128	31,708	(420)	-1%	31,241	22,683	26,186	28,699	
Building	11,798	47,408	55,156	7,748	16%	57,122	44,953	46,297	46,816	
By-Law Enforcement	126,261	134,132	147,841	13,709	10%	152,881	57,026	58,154	58,697	
Development Charges	1,593	0	0	0	0%	0	0	0	0	
Public Works - Administration	786,941	791,769	877,006	85,237	11%	1,102,506	1,115,706	1,127,799	1,133,576	
Infrastructure and Development	0	0	(0)	(0)	0%	(0)	(0)	(0)	(0)	
Equipment	238,434	0	4,124	4,124	100%	(0)	(0)	(0)	(0)	
Paved Roads	928,464	402,376	514,535	112,159	28%	587,725	627,853	673,985	693,201	
Shoulder Maintenance	90,188	159,782	159,424	(358)	0%	146,738	160,058	168,884	172,587	
Roadside Maintenance	469,717	390,205	358,342	(31,863)	-8%	383,409	428,816	457,948	474,117	
Road Traffic Operations	268,288	232,641	272,220	39,579	17%	280,183	305,413	319,836	330,505	
Stormwater Management	397,932	752,821	717,937	(34,884)	-5%	526,122	790,942	866,930	849,099	
Unpaved Roads	277,235	318,015	336,070	18,055	6%	330,049	339,458	340,827	343,455	



## 2017 - 2021 Operating Budget

### Net Budget by Cost Centre

Cost Centre	2015 Actual	2016 Budget	Budget		Change		Forecast			
			2017	\$	%	2018	2019	2020	2021	
Winter Control	871,335	1,106,830	965,769	(141,061)	-13%	856,130	879,923	985,832	993,567	
Streetlighting	254,552	232,756	232,756	0	0%	262,949	262,949	262,949	262,949	
Nurse Practitioner	13,973	13,860	15,454	1,594	12%	15,042	16,777	18,487	19,062	
Public Health	3,172	4,000	4,000	0	0%	4,000	4,000	4,000	4,000	
Cemeteries	52,514	45,565	50,496	4,931	11%	50,427	50,438	50,449	50,460	
Community Services - Administration	245,921	256,723	281,513	24,790	10%	281,139	285,264	289,463	290,740	
Events and Tourism	5,695	17,000	37,000	20,000	118%	17,000	17,000	17,000	17,000	
Parks	1,356,189	1,302,425	1,250,854	(51,571)	-4%	1,584,691	1,644,953	1,682,010	1,607,590	
Essex FunFest	0	0	0	0	0%	0	0	0	0	
Miscellaneous Recreation Programs	156,901	155,233	183,282	28,049	18%	191,452	194,657	197,770	199,639	
Arenas	1,369,583	1,470,095	1,511,410	41,315	3%	1,630,505	1,570,937	1,452,118	1,453,545	
Essex Recreation Complex	387,512	361,271	374,336	13,065	4%	344,592	351,287	362,664	375,102	
Concessions	0	0	0	0	0%	0	0	0	0	
Harbour	132,739	210,524	188,372	(22,152)	-11%	226,689	251,120	254,219	256,731	
Libraries	4,936	7,289	8,099	810	11%	3,761	3,670	3,566	3,459	
Arts, Culture and Tourism	12,947	19,719	20,219	500	3%	29,112	29,112	29,112	29,112	
Communities in Bloom	269,098	51,239	15,943	(35,296)	-69%	46,960	47,294	47,649	48,004	
Urban Centre Revitalization	40,000	0	40,000	40,000	100%	40,000	40,000	40,000	40,000	
Accessibility	175	3,703	3,203	(500)	-14%	3,703	3,703	3,703	3,703	
Heritage Committee	15,168	41,288	50,532	9,244	22%	53,176	48,320	48,464	48,608	
Garbage Collection and Disposal	0	0	0	0	0%	0	0	0	0	
Sanitary Sewer	0	0	0	0	0%	0	0	0	0	
Water	0	0	(0)	(0)	0%	(0)	(0)	(0)	(0)	
Planning and Zoning	314,603	455,950	454,812	(1,138)	0%	450,216	453,242	457,458	451,691	
Committee of Adjustment	(43,725)	(35,418)	(36,863)	(1,445)	4%	(36,163)	(36,863)	(36,163)	(36,863)	
Parkland Contributions	0	0	0	0	0%	0	0	0	0	
Business Improvement Area	0	0	0	0	0%	0	0	0	0	
Community Improvement Plan - Essex	25,914	75,000	100,000	25,000	33%	75,000	75,000	75,000	75,000	
Community Improvement Plan - Harrow	64,579	114,738	90,000	(24,738)	-22%	165,000	165,000	75,000	75,000	
Drainage	104,848	122,920	146,407	23,487	16%	137,531	137,324	134,464	132,733	
Tile Drainage	0	0	0	0	0%	0	0	0	0	
Shoreline Protection	0	0	0	0	0%	0	0	0	0	
Shoreline Assistance	0	0	0	0	0%	0	0	0	0	
<b>Total</b>	<b>17,591,000</b>	<b>17,390,573</b>	<b>17,983,725</b>	<b>591,136</b>	<b>3%</b>	<b>18,827,473</b>	<b>19,042,444</b>	<b>19,154,485</b>	<b>19,229,652</b>	



## 2017 - 2021 Operating Budget

### Net Budget by Cost Centre

	2015 Actual	2016 Budget	Budget		Change		Forecast			
			2017	\$	%	2018	2019	2020	2021	
Municipal-Wide Revenues										
Property Taxes	12,202,785	12,393,037	12,850,382	457,345	4%	13,422,627	13,986,511	14,564,171	14,790,741	
Payments In Lieu of Taxes	59,165	57,415	57,415	0	0%	57,415	57,415	57,415	57,415	
Supplementary Property Taxes	141,949	153,544	153,544	0	0%	153,544	153,544	153,544	153,544	
Capital Levy	0	0	96,326	96,326	100%	277,089	277,089	277,089	277,089	
Transfer to Reserve for Future Capital	0	0	(96,326)	(96,326)	100%	(180,763)	(277,089)	(277,089)	(277,089)	
Urban Area Levy	419,082	545,617	619,979	74,362	14%	634,049	649,850	665,870	669,175	
Transfer to Reserve for Future Capital	(342,955)	(393,306)	(393,306)	0	0%	(405,806)	(417,806)	(430,306)	(430,306)	
Rural Area Levy	94,611	134,480	175,615	41,135	31%	179,278	211,756	225,971	226,782	
Transfer to Reserve for Future Capital	0	0	0	0	0%	(19,000)	(51,300)	(60,000)	(2,000)	
<b>Subtotal</b>	<b>12,574,638</b>	<b>12,890,787</b>	<b>13,465,646</b>	<b>572,842</b>	<b>4%</b>	<b>14,118,433</b>	<b>14,589,970</b>	<b>15,176,665</b>	<b>15,465,351</b>	
Ontario Municipal Partnership Fund	3,819,009	4,136,400	4,373,300	236,900	6%	4,373,300	4,373,300	4,373,300	4,373,300	
Ontario Community Infrastructure Fund	219,754	219,754	400,515	180,761	82%	566,985	867,708	867,708	867,708	
Transfer to Reserve	(219,754)	(434,664)	(400,515)	34,149	-8%	(566,985)	(867,708)	(867,708)	(867,708)	
Transfer from Contingency and Landfill Reserve	1,430,214	3,590,868	1,292,727	(2,298,141)	-64%	442,275	174,198	0	0	
Prior Years' Surplus	0	0	0	0	0%	0	0	0	0	
<b>Subtotal</b>	<b>5,249,223</b>	<b>7,512,358</b>	<b>5,666,027</b>	<b>(1,846,331)</b>	<b>-25%</b>	<b>4,815,575</b>	<b>4,547,498</b>	<b>4,373,300</b>	<b>4,373,300</b>	
<b>Total Municipal-Wide Revenues and Expenses</b>	<b>17,823,861</b>	<b>20,403,145</b>	<b>19,131,673</b>	<b>(1,273,489)</b>	<b>-6%</b>	<b>18,934,009</b>	<b>19,137,468</b>	<b>19,549,965</b>	<b>19,838,651</b>	
<b>Operating Surplus</b>	<b>232,861</b>	<b>3,012,572</b>	<b>1,147,947</b>	<b>(1,864,625)</b>	<b>-62%</b>	<b>106,536</b>	<b>95,024</b>	<b>395,479</b>	<b>609,000</b>	





Property Tax Supported



# 2017 - 2021 Operating Budget

Department: General Government

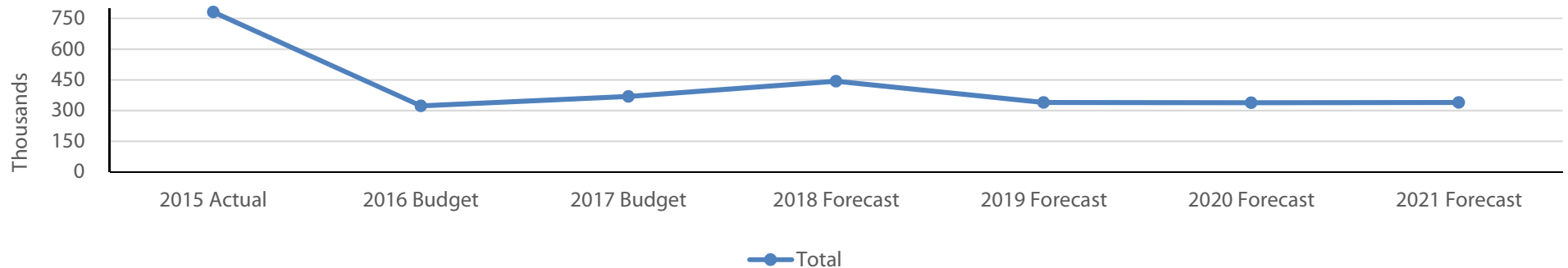
Division: Council

The division of Council includes the Mayor, Deputy Mayor and five Councillors. Of the five Councillors and Deputy Mayor, two represent Ward 1, one represents Ward 2, two represent Ward 3, and one represents Ward 4.

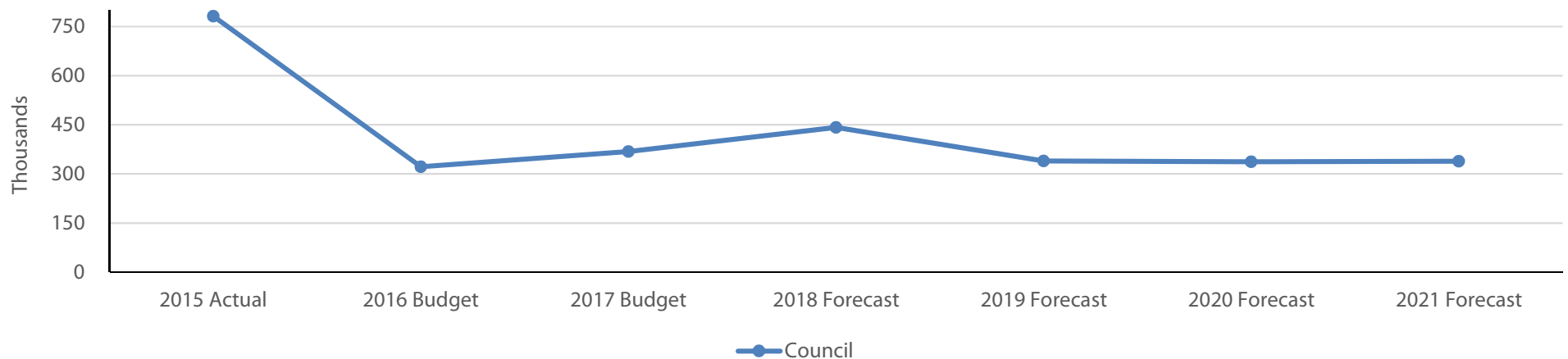
## Budget Change Summary

The net cost for Council in 2017 is \$46,000 higher than the previous year. The budget includes an estimated cost for the Integrity Commissioner in the amount of \$30,000 which was not accounted for in the 2016 budget. This amount is based on actual usage in 2016. As well, a Transfer to Reserve has been added to accommodate the amount of Development Charges waived for residential development in Harrow in 2016. As required under the Development Charges Act, the Development Charge Reserve must be funded for any Development Charges that have been waived. Expenses show a further increase in 2018 to include expenses related to the next municipal election.

## Budget Trend by Division (2015 to 2021)



## Budget Trend by Cost Centre (2015 to 2021)





## 2017 - 2021 Operating Budget

Department: General Government

Division: Council

Breakdown of Net Budget by Cost Centre			Budget		Change		Forecast			
			2015 Actual	2016 Budget	2017	\$	%	2018	2019	2020
Council	781,663	322,271	368,528	46,257	13%	442,551	339,583	337,332	338,695	
<b>Total</b>	<b>781,663</b>	<b>322,271</b>	<b>368,528</b>	<b>46,257</b>	<b>13%</b>	<b>442,551</b>	<b>339,583</b>	<b>337,332</b>	<b>338,695</b>	

Budget Breakdown by Expense and Revenue Grouping			Budget		Change		Forecast			
			2015 Actual	2016 Budget	2017	\$	%	2018	2019	2020
<b>Expenditures</b>										
Personnel Expenses	170,760	221,298	228,940	7,642	3%	226,416	227,213	229,457	230,713	
Supplies and Services	162,371	195,376	219,568	24,192	11%	287,540	203,775	199,280	199,387	
Transfers to Reserves	625,292	78,500	98,425	19,925	20%	98,500	78,500	78,500	78,500	
Utilities and Insurance	20,262	6,417	6,417	0	0%	6,417	6,417	6,417	6,417	
<b>Total Expenditures</b>	<b>978,685</b>	<b>501,591</b>	<b>553,350</b>	<b>51,759</b>	<b>9%</b>	<b>618,873</b>	<b>515,905</b>	<b>513,654</b>	<b>515,017</b>	
<b>Revenues</b>										
Property Taxation	0	0	0	0	0%	0	0	0	0	
Provincial and Federal Funding	0	0	0	0	0%	0	0	0	0	
Other Revenue	98,351	85,820	91,322	5,502	6%	91,322	91,322	91,322	91,322	
Transfers from Reserves	98,672	93,500	93,500	0	0%	85,000	85,000	85,000	85,000	
<b>Total Revenues</b>	<b>197,023</b>	<b>179,320</b>	<b>184,822</b>	<b>5,502</b>	<b>3%</b>	<b>176,322</b>	<b>176,322</b>	<b>176,322</b>	<b>176,322</b>	
<b>Sub-Total</b>	<b>781,663</b>	<b>322,271</b>	<b>368,528</b>	<b>46,257</b>	<b>13%</b>	<b>442,551</b>	<b>339,583</b>	<b>337,332</b>	<b>338,695</b>	
Debt Charges	0	0	0	0	0%	0	0	0	0	
<b>Net</b>	<b>781,663</b>	<b>322,271</b>	<b>368,528</b>	<b>46,257</b>	<b>13%</b>	<b>442,551</b>	<b>339,583</b>	<b>337,332</b>	<b>338,695</b>	



## 2017 - 2021 Operating Budget

Department: General Government

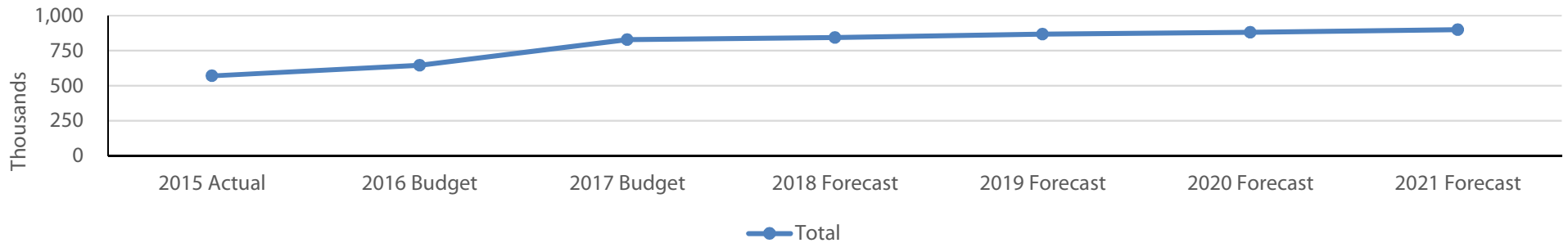
Division: Office of the Chief Administrative Officer

The Office of the Chief Administrative Officer (Office of the CAO) includes the Chief Administrative Officer, human resources, communications, economic development, training and development, and the green fund cost centres.

### Budget Change Summary

Net expenses for the Office of the Chief Administrative Officer reflect an increase of 29% or \$184,000 over 2016. Factors contributing to this increase include, consulting services for an organizational review in the amount of \$30,000 and \$10,000 for a follow-up salary review for non-union employees. Expenses within Communications show an increase of \$56,000, with the major factors including the addition of a Tourism Fund in the amount of \$25,000 as approved by Council and the transfer of all corporate advertising budgets to Communications in the amount of \$17,000. Increases in expenses related to Human Resources in the amount of \$40,000 are primarily a result of the Manager's position being filled for a full year in 2017 versus a part year in 2016. Finally, the increase in Economic Development reflects the change in personnel costs resulting from a full-time versus part-time Economic Development Officer.

### Budget Trend by Division (2015 to 2021)



### Budget Trend by Cost Centre (2015 to 2021)





## 2017 - 2021 Operating Budget

Department: General Government

Division: Office of the Chief Administrative Officer

Breakdown of Net Budget by Cost Centre			Budget		Change		Forecast			
Cost Centre	2015 Actual	2016 Budget	2017	\$	%	2018	2019	2020	2021	
Office of the CAO	192,560	207,033	249,333	42,300	20%	247,396	233,763	237,023	237,023	
Communications	107,479	121,035	176,939	55,904	46%	190,439	195,074	196,944	196,955	
Human Resources	145,999	129,856	170,688	40,832	31%	178,003	186,596	190,032	190,112	
Economic Development	71,063	99,307	144,302	44,995	45%	140,173	165,682	169,994	188,056	
Training and Development	53,100	86,863	86,863	(0)	0%	86,863	86,863	86,863	86,863	
Green Fund	(258)	685	685	(0)	0%	685	685	685	685	
<b>Total</b>	<b>569,943</b>	<b>644,779</b>	<b>828,809</b>	<b>184,030</b>	<b>29%</b>	<b>843,558</b>	<b>868,662</b>	<b>881,540</b>	<b>899,694</b>	

Budget Breakdown by Expense and Revenue Grouping			Budget		Change		Forecast			
Grouping	2015 Actual	2016 Budget	2017	\$	%	2018	2019	2020	2021	
<b>Expenditures</b>										
Personnel Expenses	505,192	544,163	647,601	103,438	19%	676,707	701,308	716,053	734,208	
Supplies and Services	78,695	134,155	216,243	82,088	61%	195,793	175,793	174,043	174,042	
Transfers to Reserves	41,000	36,000	36,000	0	0%	36,000	36,000	36,000	36,000	
Utilities and Insurance	1,341	1,487	1,487	(0)	0%	1,487	1,487	1,487	1,487	
<b>Total Expenditures</b>	<b>626,228</b>	<b>715,805</b>	<b>901,331</b>	<b>185,526</b>	<b>26%</b>	<b>909,987</b>	<b>914,587</b>	<b>927,582</b>	<b>945,737</b>	
<b>Revenues</b>										
Property Taxation	0	0	0	0	0%	0	0	0	0	
Provincial and Federal Funding	0	0	0	0	0%	0	0	0	0	
Other Revenue	46,376	45,615	47,109	1,494	3%	46,428	45,926	46,042	46,042	
Transfers from Reserves	9,909	25,411	25,412	1	0%	20,000	0	0	0	
<b>Total Revenues</b>	<b>56,285</b>	<b>71,026</b>	<b>72,521</b>	<b>1,495</b>	<b>2%</b>	<b>66,428</b>	<b>45,926</b>	<b>46,042</b>	<b>46,042</b>	
<b>Sub-Total</b>	<b>569,943</b>	<b>644,779</b>	<b>828,809</b>	<b>184,030</b>	<b>29%</b>	<b>843,558</b>	<b>868,662</b>	<b>881,540</b>	<b>899,694</b>	
Debt Charges	0	0	0	0	0%	0	0	0	0	
<b>Net</b>	<b>569,943</b>	<b>644,779</b>	<b>828,809</b>	<b>184,030</b>	<b>29%</b>	<b>843,558</b>	<b>868,662</b>	<b>881,540</b>	<b>899,694</b>	



# 2017 - 2021 Operating Budget

Department: General Government

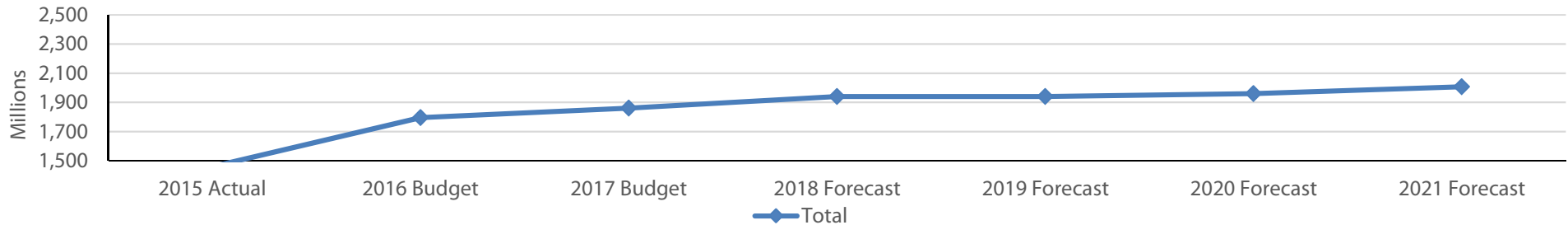
Division: Corporate Services

Corporate Services includes the Director of Corporate Services, Finance and Business Services, Legislative Services, and Information Technology cost centres.

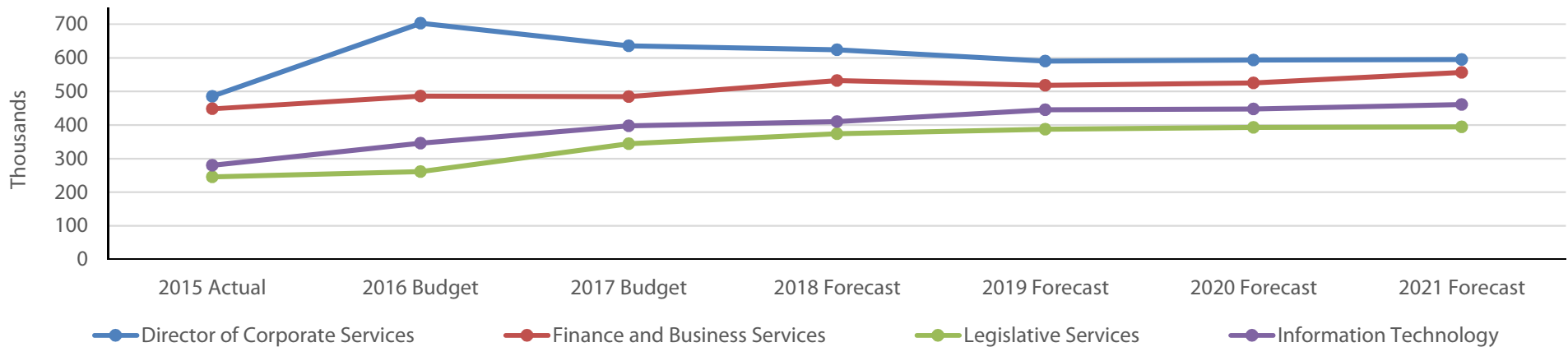
## Budget Change Summary

Net expenses for Corporate Services show an overall increase of \$65,000 or 4%. The factors impacting this budget include the addition of a Deputy-Clerk in Legislative Services commencing April 1, 2017 at a cost of \$70,000, including benefits (\$93,000 for a full year in 2018), an increase in salaries as a result of negotiated increases for union and non-union employees and an increase in benefits. An increase in computer software costs of \$47,000 represents costs for software upgrades and for maintenance costs related to new software added in 2016. These increases are partially offset by an increase in Gas Tax Revenues. In 2018 the increase in expenses for Corporate Services reflects the full year's salary for the Deputy-Clerk as well as the addition of an Information Technology Technician to complement the Information Technology Department at a cost of \$54,000 (\$72,000 for a full year in 2019).

## Budget Trend by Division (2015 to 2021)



## Budget Trend by Cost Centre (2015 to 2021)





## 2017 - 2021 Operating Budget

Department: General Government

Division: Corporate Services

Breakdown of Net Budget by Cost Centre			Budget		Change		Forecast			
Cost Centre	2015 Actual	2016 Budget	2017	\$	%	2018	2019	2020	2021	
Director of Corporate Services	485,423	702,813	635,327	(67,486)	-10%	623,998	589,971	593,242	594,621	
Finance and Business Services	448,117	485,836	484,385	(1,451)	0%	532,049	518,064	525,225	556,791	
Legislative Services	245,841	261,634	343,997	82,363	31%	374,455	387,167	393,009	394,417	
Information Technology	280,014	346,085	397,723	51,638	15%	410,011	445,500	447,981	461,048	
<b>Total</b>	<b>1,459,395</b>	<b>1,796,368</b>	<b>1,861,432</b>	<b>65,064</b>	<b>4%</b>	<b>1,940,513</b>	<b>1,940,701</b>	<b>1,959,457</b>	<b>2,006,877</b>	

Budget Breakdown by Expense and Revenue Grouping			Budget		Change		Forecast			
Grouping	2015 Actual	2016 Budget	2017	\$	%	2018	2019	2020	2021	
<b>Expenditures</b>										
Personnel Expenses	1,408,327	1,516,179	1,624,976	108,797	7%	1,740,075	1,771,461	1,793,471	1,799,530	
Supplies and Services	585,334	585,691	600,675	14,984	3%	598,140	556,466	558,675	607,775	
Transfers to Reserves	936,733	1,008,906	992,679	(16,227)	-2%	999,132	1,010,644	1,045,553	1,039,062	
Utilities and Insurance	121,117	129,247	121,650	(7,597)	-6%	120,873	120,355	120,438	120,522	
<b>Total Expenditures</b>	<b>3,051,511</b>	<b>3,240,023</b>	<b>3,339,979</b>	<b>99,956</b>	<b>3%</b>	<b>3,458,220</b>	<b>3,458,926</b>	<b>3,518,137</b>	<b>3,566,890</b>	
<b>Revenues</b>										
Property Taxation	(1)	0	0	0	0%	0	0	0	0	
Provincial and Federal Funding	908,043	908,042	953,103	45,061	0%	998,268	998,268	1,038,198	1,038,198	
Other Revenue	625,778	525,959	522,291	(3,668)	-1%	528,286	528,804	529,329	530,662	
Transfers from Reserves	67,143	18,501	12,000	(6,501)	-35%	0	0	0	0	
<b>Total Revenues</b>	<b>1,600,963</b>	<b>1,452,502</b>	<b>1,487,394</b>	<b>34,892</b>	<b>2%</b>	<b>1,526,554</b>	<b>1,527,072</b>	<b>1,567,527</b>	<b>1,568,860</b>	
<b>Sub-Total</b>	<b>1,450,548</b>	<b>1,787,521</b>	<b>1,852,585</b>	<b>65,064</b>	<b>4%</b>	<b>1,931,667</b>	<b>1,931,854</b>	<b>1,950,610</b>	<b>1,998,030</b>	
Debt Charges	8,847	8,847	8,847	(0)	0%	8,847	8,847	8,847	8,847	
<b>Net</b>	<b>1,459,395</b>	<b>1,796,368</b>	<b>1,861,432</b>	<b>65,064</b>	<b>4%</b>	<b>1,940,513</b>	<b>1,940,701</b>	<b>1,959,457</b>	<b>2,006,877</b>	



# 2017 - 2021 Operating Budget

Department: Protection to Persons and Property

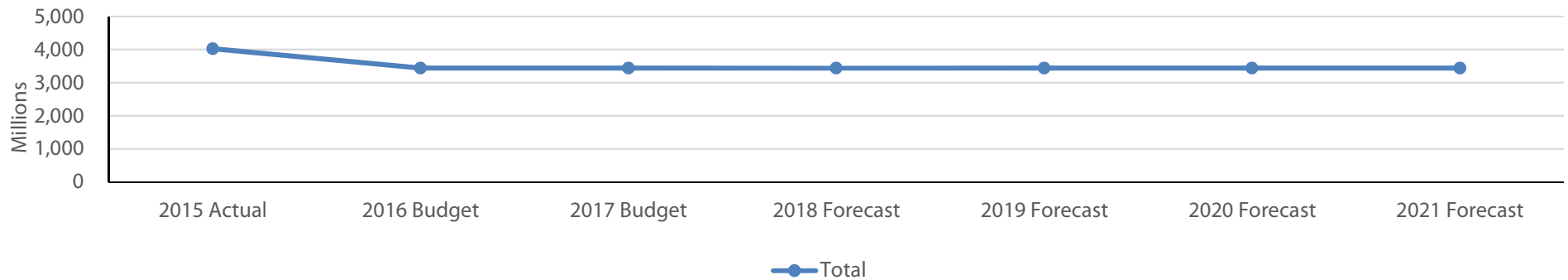
Division: Police

Police services includes policing services provided under contract by the Ontario Provincial Police and the police services board. The Police Services Board is comprised of two council members, one member of the public appointed by council, and two provincial appointments.

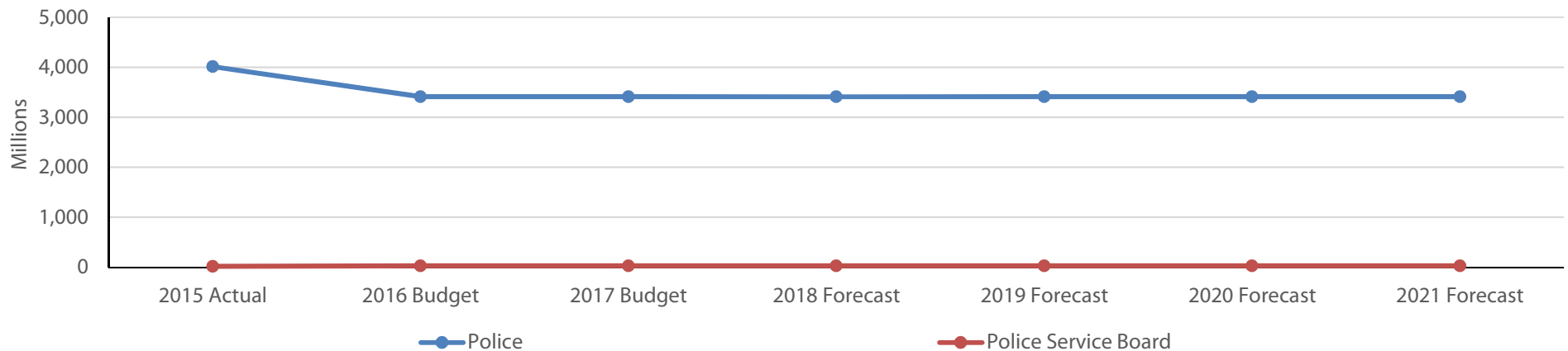
## Budget Change Summary

The operating budget for Police shows a slight decrease of \$2,000. Revenues reflect an overall decrease of \$88,500 in 2017 as a result of a Contribution from Reserve in 2016 for the reinstatement of the Contract Sergeant's position in the amount of \$128,000, which is not available in 2017. This decrease in revenues is partially offset by the increase in the amount allocated to the Town for Court Security and Offender Transportation Costs through the Ontario Municipal Partnership Fund in the amount of \$43,000. In 2015 a new billing model for policing services by the Ontario Provincial Police was introduced which has significantly reduced contract costs. This reduction was phased in over three years, with 2017 being the last year of the phase-in with a decrease of \$92,000. Net operating costs related to Police for the period 2018 to 2021 are not expected to vary significantly from 2017.

## Budget Trend by Division (2015 to 2021)



## Budget Trend by Cost Centre (2015 to 2021)







## 2017 - 2021 Operating Budget

Department: Protection to Persons and Property

Division: Police

Breakdown of Net Budget by Cost Centre			Budget		Change		Forecast			
Cost Centre	2015 Actual	2016 Budget	2017	\$	%	2018	2019	2020	2021	
Police	4,013,255	3,413,571	3,410,942	(2,629)	0%	3,410,545	3,411,205	3,411,774	3,412,451	
Police Service Board	16,770	27,991	28,591	600	2%	28,591	28,591	28,591	28,591	
<b>Total</b>	<b>4,030,025</b>	<b>3,441,562</b>	<b>3,439,533</b>	<b>(2,029)</b>	<b>0%</b>	<b>3,439,136</b>	<b>3,439,796</b>	<b>3,440,365</b>	<b>3,441,042</b>	

Budget Breakdown by Expense and Revenue Grouping			Budget		Change		Forecast			
Grouping	2015 Actual	2016 Budget	2017	\$	%	2018	2019	2020	2021	
<b>Expenditures</b>										
Personnel Expenses	79,225	103,383	103,983	600	1%	103,983	103,983	103,983	103,983	
Supplies and Services	3,895,396	3,497,354	3,408,147	(89,207)	-3%	3,408,520	3,408,998	3,409,382	3,409,871	
Transfers to Reserves	199,248	50,000	50,000	0	0%	50,000	50,000	50,000	50,000	
Utilities and Insurance	35,636	37,921	35,999	(1,922)	-5%	35,229	35,411	35,596	35,784	
<b>Total Expenditures</b>	<b>4,209,505</b>	<b>3,688,658</b>	<b>3,598,129</b>	<b>(90,529)</b>	<b>-2%</b>	<b>3,597,732</b>	<b>3,598,392</b>	<b>3,598,961</b>	<b>3,599,638</b>	
<b>Revenues</b>										
Property Taxation	0	0	0	0	0%	0	0	0	0	
Provincial and Federal Funding	168,704	104,700	147,800	43,100	41%	147,800	147,800	147,800	147,800	
Other Revenue	16,180	19,800	16,200	(3,600)	-18%	16,200	16,200	16,200	16,200	
Transfers from Reserves	0	128,000	0	(128,000)	-100%	0	0	0	0	
<b>Total Revenues</b>	<b>184,884</b>	<b>252,500</b>	<b>164,000</b>	<b>(88,500)</b>	<b>-35%</b>	<b>164,000</b>	<b>164,000</b>	<b>164,000</b>	<b>164,000</b>	
<b>Sub-Total</b>	<b>4,024,621</b>	<b>3,436,158</b>	<b>3,434,129</b>	<b>(2,029)</b>	<b>0%</b>	<b>3,433,732</b>	<b>3,434,392</b>	<b>3,434,961</b>	<b>3,435,638</b>	
Debt Charges	5,404	5,404	5,404	(0)	0%	5,404	5,404	5,404	5,404	
<b>Net</b>	<b>4,030,025</b>	<b>3,441,562</b>	<b>3,439,533</b>	<b>(2,029)</b>	<b>0%</b>	<b>3,439,136</b>	<b>3,439,796</b>	<b>3,440,365</b>	<b>3,441,042</b>	



# 2017 - 2021 Operating Budget

Department: Protection to Persons and Property

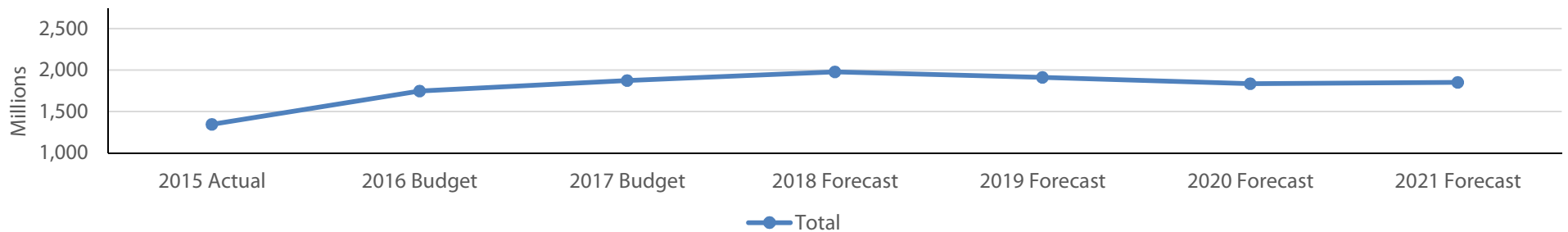
Division: Fire

The Fire Department includes administration, public education, prevention and inspection, fire stations 1, 2 and 3, and emergency operations.

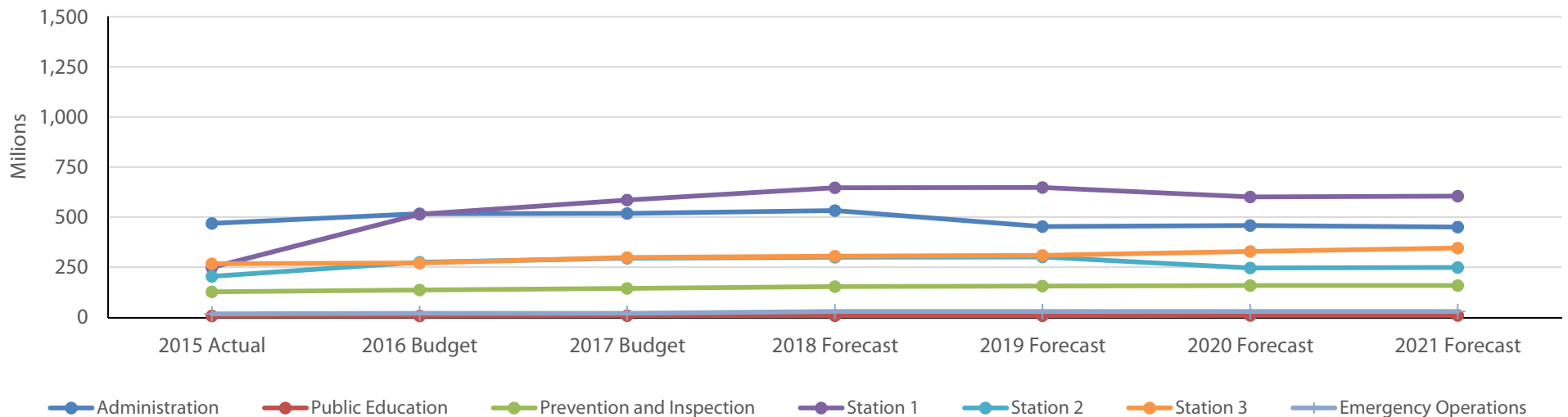
## Budget Change Summary

Operating expenses for the Fire Department reflect an overall net increase of 5% before long-term debt charges and 7% with debt charges included. Increases in salaries and wages associated with fire and medical calls of \$30,000 and meetings in the amount of \$15,000 are also impacting the 2017 budget and more accurately reflect actual calls in 2016. Long-Term Debt charges reflect an increase of 16% as a result of the new long-term debt financing of the Engine 1 replacement at Station 1 in 2016. These increases are partially offset by a reduction in contributions to reserves for equipment that will be purchased in 2017. The operating budget for 2018 to 2021 is relatively consistent with the 2017 budget, with salaries and wages increasing as a result of negotiated increases with union and non-union staff and volunteer firefighters and two payments related to new long-term debt starting in 2018.

## Budget Trend by Division (2015 to 2021)



## Budget Trend by Cost Centre (2015 to 2021)





## 2017 - 2021 Operating Budget

Department: Protection to Persons and Property

Division: Fire

Breakdown of Net Budget by Cost Centre			Budget		Change		Forecast			
Cost Centre	2015 Actual	2016 Budget	2017	\$	%	2018	2019	2020	2021	
Administration	469,265	517,513	518,368	855	0%	533,392	453,817	458,476	451,046	
Public Education	7,267	7,645	8,020	375	5%	9,020	9,020	10,020	10,020	
Prevention and Inspection	127,934	136,394	145,199	8,805	6%	153,335	156,201	158,637	159,319	
Station 1	248,992	514,969	585,742	70,773	14%	646,683	649,042	601,869	604,671	
Station 2	204,711	275,514	294,655	19,141	7%	299,811	302,273	246,784	248,686	
Station 3	267,766	271,708	298,681	26,972	10%	306,172	309,864	329,354	346,244	
Emergency Operations	17,873	20,862	20,862	0	0%	29,492	29,492	29,492	29,492	
<b>Total</b>	<b>1,343,808</b>	<b>1,744,606</b>	<b>1,871,528</b>	<b>126,922</b>	<b>7%</b>	<b>1,977,906</b>	<b>1,909,710</b>	<b>1,834,631</b>	<b>1,849,478</b>	

Budget Breakdown by Expense and Revenue Grouping			Budget		Change		Forecast			
Grouping	2015 Actual	2016 Budget	2017	\$	%	2018	2019	2020	2021	
<b>Expenditures</b>										
Personnel Expenses	906,699	980,628	1,060,973	80,345	8%	1,097,569	1,117,260	1,136,483	1,147,063	
Supplies and Services	248,594	245,221	260,250	15,029	6%	275,696	275,596	278,446	277,946	
Transfers to Reserves	150,976	166,531	146,326	(20,205)	-12%	146,326	58,326	58,326	49,826	
Utilities and Insurance	64,075	65,731	66,073	342	1%	68,747	68,961	69,177	69,398	
<b>Total Expenditures</b>	<b>1,370,344</b>	<b>1,458,111</b>	<b>1,533,623</b>	<b>75,512</b>	<b>5%</b>	<b>1,588,338</b>	<b>1,520,142</b>	<b>1,542,432</b>	<b>1,544,233</b>	
<b>Revenues</b>										
Property Taxation	0	0	0	0	0%	0	0	0	0	
Provincial and Federal Funding	0	0	0	0	0%	0	0	0	0	
Other Revenue	35,070	36,197	36,447	250	1%	36,447	36,447	36,447	36,447	
Transfers from Reserves	203,742	0	0	0	0%	0	0	0	0	
<b>Total Revenues</b>	<b>238,812</b>	<b>36,197</b>	<b>36,447</b>	<b>250</b>	<b>1%</b>	<b>36,447</b>	<b>36,447</b>	<b>36,447</b>	<b>36,447</b>	
<b>Net</b>	<b>1,131,532</b>	<b>1,421,914</b>	<b>1,497,176</b>	<b>75,262</b>	<b>5%</b>	<b>1,551,891</b>	<b>1,483,695</b>	<b>1,505,985</b>	<b>1,507,786</b>	
Debt Charges	212,276	322,692	374,353	51,661	16%	426,015	426,015	328,647	341,693	
<b>Net</b>	<b>1,343,808</b>	<b>1,744,606</b>	<b>1,871,528</b>	<b>126,922</b>	<b>7%</b>	<b>1,977,906</b>	<b>1,909,710</b>	<b>1,834,631</b>	<b>1,849,478</b>	



## 2017 - 2021 Operating Budget

Department: Protection to Persons and Property

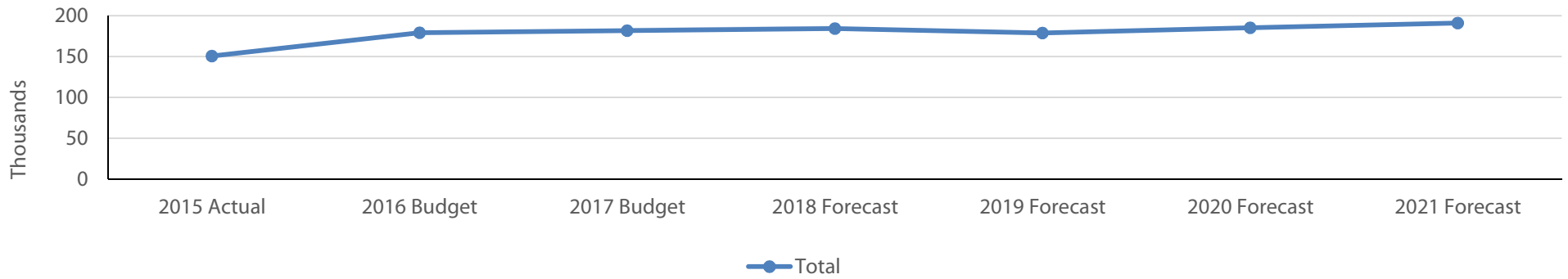
Division: Conservation Authority and Animal Control

This department provides services that include animal control services and conservation authority. Essex Region Conservation Authority provides conservation services on behalf of the town. The animal control services are provided on a contract basis.

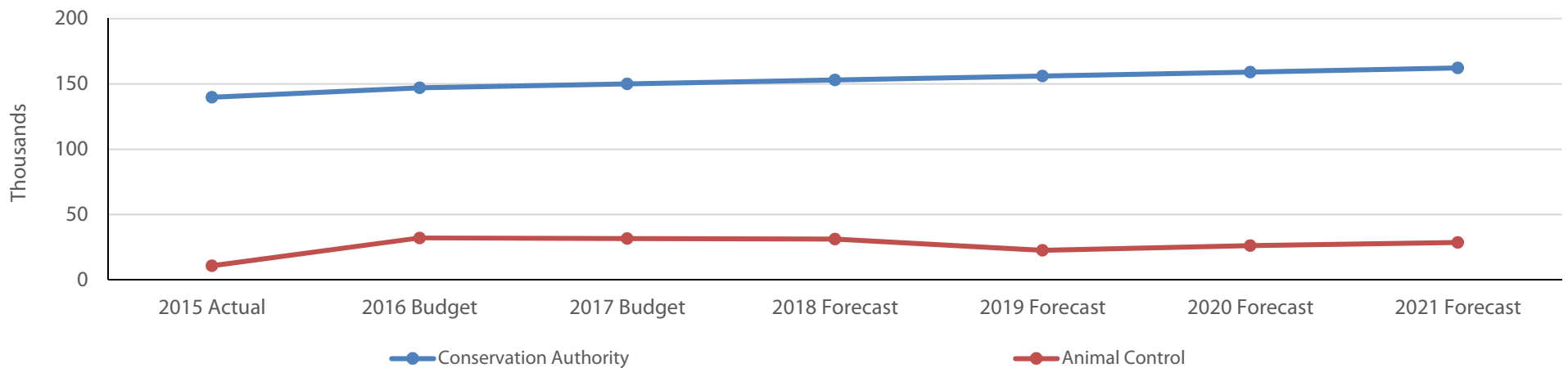
### Budget Change Summary

The overall increase for Conservation Authority and Animal Control is 1% or \$2,500 with the majority of the increase attributable to an increase in the Conservation Authority Levy of 2% in 2017 to 2021.

### Budget Trend by Division (2015 to 2021)



### Budget Trend by Cost Centre (2015 to 2021)





## 2017 - 2021 Operating Budget

Department: Protection to Persons and Property

Division: Conservation Authority and Animal Control

### Breakdown of Net Budget by Cost Centre

Cost Centre	2015 Actual	2016 Budget	Budget		Change	
			2017	\$	%	
Conservation Authority	139,842	147,000	149,923	2,923	2%	
Animal Control	10,844	32,128	31,708	(420)	-1%	
<b>Total</b>	<b>150,686</b>	<b>179,128</b>	<b>181,631</b>	<b>2,503</b>	<b>1%</b>	

### Forecast

2018	2019	2020	2021
152,921	155,980	159,099	162,281
31,241	22,683	26,186	28,699
<b>184,162</b>	<b>178,663</b>	<b>185,285</b>	<b>190,980</b>

### Budget Breakdown by Expense and Revenue Grouping

Grouping	2015 Actual	2016 Budget	Budget		Change	
			2017	\$	%	
<b>Expenditures</b>						
Personnel Expenses	0	0	0	0	0%	
Supplies and Services	204,070	229,703	227,656	(2,047)	-1%	
Transfers to Reserves	0	0	0	0	0%	
Utilities and Insurance	0	0	0	0	0%	
<b>Total Expenditures</b>	<b>204,070</b>	<b>229,703</b>	<b>227,656</b>	<b>(2,047)</b>	<b>-1%</b>	
<b>Revenues</b>						
Property Taxation	0	0	0	0	0%	
Provincial and Federal Funding	0	0	0	0	0%	
Other Revenue	45,659	46,075	46,025	(50)	0%	
Transfers from Reserves	7,725	4,500	0	(4,500)	-100%	
<b>Total Revenues</b>	<b>53,384</b>	<b>50,575</b>	<b>46,025</b>	<b>(4,550)</b>	<b>-9%</b>	
<b>Sub-Total</b>	<b>150,686</b>	<b>179,128</b>	<b>181,631</b>	<b>2,503</b>	<b>1%</b>	
Debt Charges	0	0	0	0	0%	
<b>Net</b>	<b>150,686</b>	<b>179,128</b>	<b>181,631</b>	<b>2,503</b>	<b>1%</b>	

### Forecast

2018	2019	2020	2021
8,250	0	0	0
231,937	234,688	238,310	242,005
0	0	0	0
0	0	0	0
240,187	234,688	238,310	242,005
0	0	0	0
0	0	0	0
56,025	56,025	53,025	51,025
0	0	0	0
56,025	56,025	53,025	51,025
<b>184,162</b>	<b>178,663</b>	<b>185,285</b>	<b>190,980</b>
0	0	0	0
<b>184,162</b>	<b>178,663</b>	<b>185,285</b>	<b>190,980</b>



# 2017 - 2021 Operating Budget

Department: Protection to Persons and Property

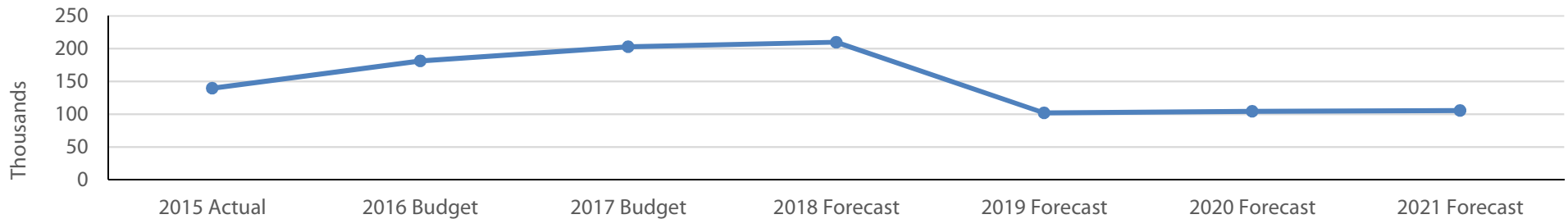
Division: Building

The Building Department includes Building, By-law enforcement, Property standards, and Development charges.

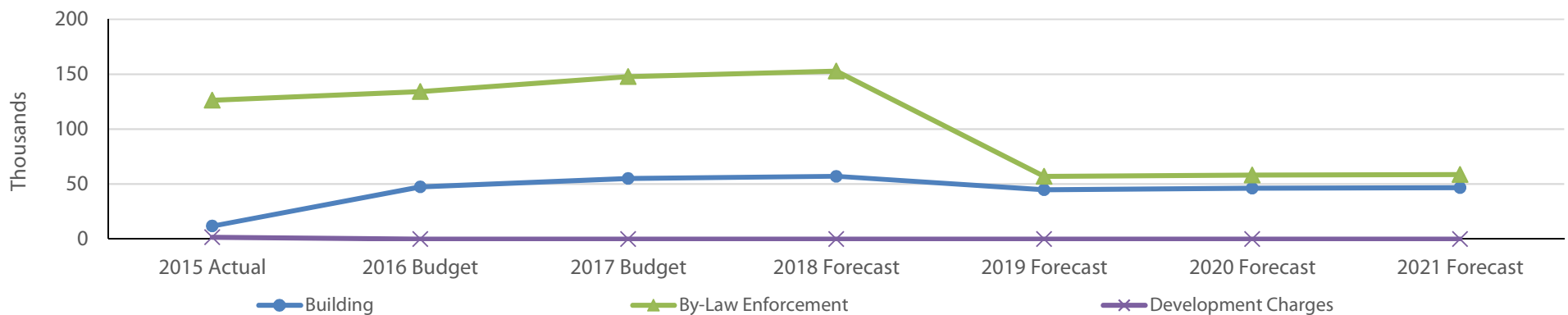
## Budget Change Summary

Overall, the operating budget for the Building reflects an increase of 12%. The budget for 2017 reflects the additional staffing approved by Council as it relates to more proactive by-law enforcement and succession planning which is reflected in Personnel Expenses with an increase of \$53,000. The remaining increase in Personnel Expenses is related to increases in salaries as a result of negotiated increases and increases in benefit costs. Other expense categories related to vehicle fuel and insurance, computer leases have increased slightly to reflect the additional staffing. Development Charges are expected to increase \$122,000, primarily in Ward 1 with the lifting of the moratorium on building in that Ward. As Development Charges are transferred to reserves, this expense category reflects a similar increase. The decrease in expenditures of By-Law Enforcement starting in 2019 reflects the fact that the amount paid back to the Building Department annually in the amount of \$77,000 for by-law enforcement costs previously absorbed by the Building Department will be complete in 2018.

## Budget Trend by Division (2015 to 2021)



## Budget Trend by Cost Centre (2015 to 2021)





## 2017 - 2021 Operating Budget

Department: Protection to Persons and Property

Division: Building

Breakdown of Net Budget by Cost Centre			Budget		Change		Forecast			
Cost Centre	2015 Actual	2016 Budget	2017	\$	%	2018	2019	2020	2021	
Building	11,798	47,408	55,156	7,748	16%	57,122	44,953	46,297	46,816	
By-Law Enforcement	126,261	134,132	147,841	13,709	10%	152,881	57,026	58,154	58,697	
Development Charges	1,593	0	0	0	0%	0	0	0	0	
<b>Total</b>	<b>139,652</b>	<b>181,540</b>	<b>202,997</b>	<b>21,457</b>	<b>12%</b>	<b>210,003</b>	<b>101,979</b>	<b>104,451</b>	<b>105,513</b>	

Budget Breakdown by Expense and Revenue Grouping			Budget		Change		Forecast			
Grouping	2015 Actual	2016 Budget	2017	\$	%	2018	2019	2020	2021	
<b>Expenditures</b>										
Personnel Expenses	333,050	335,799	402,649	66,850	20%	429,503	339,243	346,591	349,812	
Supplies and Services	153,076	138,180	145,875	7,695	6%	146,205	146,556	147,135	147,135	
Transfers to Reserves	337,687	321,711	443,494	121,783	38%	450,447	380,070	387,304	394,685	
Utilities and Insurance	26,324	25,698	26,600	902	4%	26,296	26,327	26,359	26,392	
<b>Total Expenditures</b>	<b>850,137</b>	<b>821,388</b>	<b>1,018,619</b>	<b>197,231</b>	<b>24%</b>	<b>1,052,451</b>	<b>892,196</b>	<b>907,390</b>	<b>918,024</b>	
<b>Revenues</b>										
Property Taxation	0	0	0	0	0%	0	0	0	0	
Provincial and Federal Funding	0	0	0	0	0%	0	0	0	0	
Other Revenue	663,723	450,646	595,428	144,782	32%	602,341	609,473	616,707	624,088	
Transfers from Reserves	47,192	189,632	220,624	30,992	16%	240,537	181,174	186,661	188,854	
<b>Total Revenues</b>	<b>710,915</b>	<b>640,278</b>	<b>816,051</b>	<b>175,773</b>	<b>27%</b>	<b>842,878</b>	<b>790,646</b>	<b>803,368</b>	<b>812,941</b>	
<b>Sub-Total</b>	<b>139,222</b>	<b>181,110</b>	<b>202,567</b>	<b>21,457</b>	<b>12%</b>	<b>209,573</b>	<b>101,550</b>	<b>104,022</b>	<b>105,083</b>	
Debt Charges	430	430	430	(0)	0%	430	430	430	430	
<b>Net</b>	<b>139,652</b>	<b>181,540</b>	<b>202,997</b>	<b>21,457</b>	<b>12%</b>	<b>210,003</b>	<b>101,979</b>	<b>104,451</b>	<b>105,513</b>	



# 2017 - 2021 Operating Budget

Department: Public Works

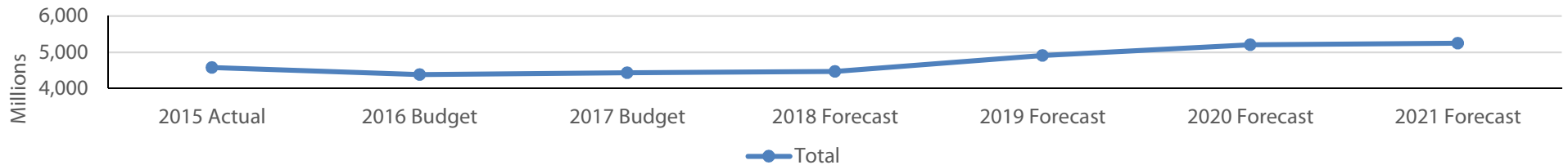
Division: Public Works

The public works division includes administration, infrastructure and development, paved roads, shoulder maintenance, roadside maintenance such as grass moving and weed control, brushing and tree removal, sidewalks, debris and litter pickup, and sweeping. This department also provides stormwater management, winter control, and streetlighting.

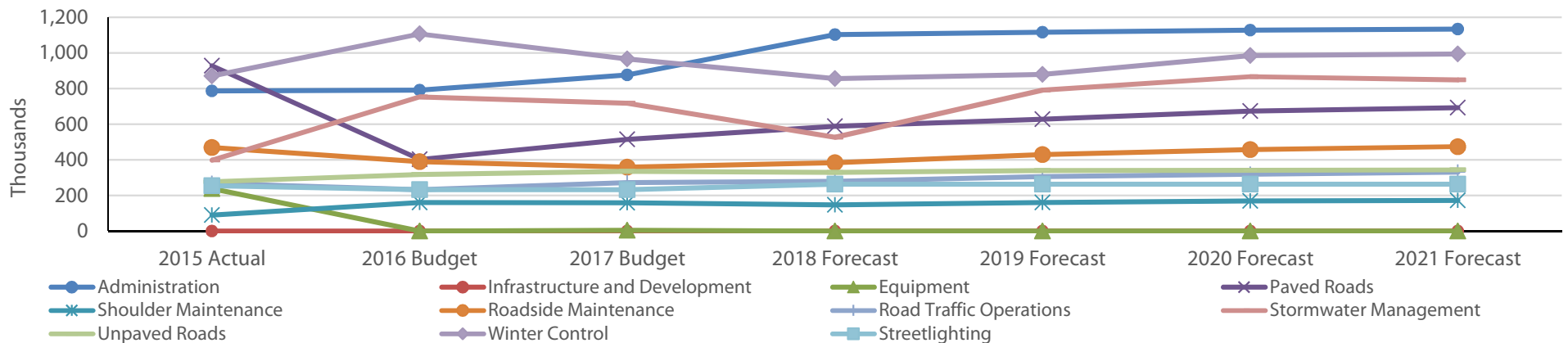
## Budget Change Summary

The Public Works operating budget reflects a decrease of 1% or \$51,000 before long-term debt charges, with a 1% increase overall with debt charges included. Factors impacting this budget include the addition of a Operator position in July, 2017 with an impact of \$30,000 in 2017, including benefits and \$61,000 for a full year in 2018. These costs are distributed across many cost centres within Public Works. As well, negotiated increases in salaries, together with increases in benefit costs, in the amount of \$50,000 are also impacting the 2017 budget. Increased funding for spray patching and crack sealing of paved roads in the amount of \$30,000, funding for line painting in the amount of \$35,000 and long-term debt charges in the amount of \$101,000 for new debt related to completed 2016 projects (Erie Street, equipment and salt shed) are also contributing to the increase in costs for 2017. These increases are offset by a decrease in expenses for Winter Control to reflect the past three-year average and a decrease in Transfers to Reserve of \$34,000. The methodology, for transfers to reserve related to the replacement of vehicles and equipment has been revised to provide for annual contributions based on the useful life of the assets to be replaced rather than contributions based on the year the asset will be replaced.

## Budget Trend by Division (2015 to 2021)



## Budget Trend by Cost Centre (2015 to 2021)







## 2017 - 2021 Operating Budget

Department: Public Works

Division: Public Works

Breakdown of Net Budget by Cost Centre			Budget		Change		Forecast			
Cost Centre	2015 Actual	2016 Budget	2017	\$	%	2018	2019	2020	2021	
Administration	786,941	791,769	877,006	85,237	11%	1,102,506	1,115,706	1,127,799	1,133,576	
Infrastructure and Development	0	0	(0)	(0)	0%	(0)	(0)	(0)	(0)	
Equipment	238,434	0	4,124	4,124	100%	(0)	(0)	(0)	(0)	
Paved Roads	928,464	402,376	514,535	112,159	28%	587,725	627,853	673,985	693,201	
Shoulder Maintenance	90,188	159,782	159,424	(358)	0%	146,738	160,058	168,884	172,587	
Roadside Maintenance	469,717	390,205	358,342	(31,863)	-8%	383,409	428,816	457,948	474,117	
Road Traffic Operations	268,288	232,641	272,220	39,579	17%	280,183	305,413	319,836	330,505	
Stormwater Management	397,932	752,821	717,937	(34,884)	-5%	526,122	790,942	866,930	849,099	
Unpaved Roads	277,235	318,015	336,070	18,055	6%	330,049	339,458	340,827	343,455	
Winter Control	871,335	1,106,830	965,769	(141,061)	-13%	856,130	879,923	985,832	993,567	
Streetlighting	254,552	232,756	232,756	0	0%	262,949	262,949	262,949	262,949	
<b>Total</b>	<b>4,583,086</b>	<b>4,387,195</b>	<b>4,438,182</b>	<b>50,987</b>	<b>1%</b>	<b>4,475,810</b>	<b>4,911,117</b>	<b>5,204,989</b>	<b>5,253,056</b>	

Budget Breakdown by Expense and Revenue Grouping			Budget		Change		Forecast			
Grouping	2015 Actual	2016 Budget	2017	\$	%	2018	2019	2020	2021	
<b>Expenditures</b>										
Personnel Expenses	1,381,317	1,390,648	1,446,308	55,660	4%	1,628,405	1,657,056	1,682,035	1,691,633	
Supplies and Services	2,150,769	3,205,506	3,030,483	(175,023)	-5%	2,985,743	3,126,570	3,383,203	3,423,124	
Transfers to Reserves	1,366,706	365,879	331,448	(34,431)	-9%	306,883	423,800	513,600	545,000	
Utilities and Insurance	389,990	376,275	376,620	345	0%	411,778	411,935	412,095	412,257	
<b>Total Expenditures</b>	<b>5,288,782</b>	<b>5,338,308</b>	<b>5,184,859</b>	<b>(153,449)</b>	<b>-3%</b>	<b>5,332,809</b>	<b>5,619,361</b>	<b>5,990,933</b>	<b>6,072,014</b>	
<b>Revenues</b>										
Property Taxation	0	0	0	0	0%	0	0	0	0	
Provincial and Federal Funding	0	0	0	0	0%	0	0	0	0	
Other Revenue	689,100	813,842	780,849	(32,993)	-4%	734,525	853,859	931,521	964,564	
Transfers from Reserves	19,325	140,000	70,000	(70,000)	-50%	328,088	60,000	60,000	60,000	
<b>Total Revenues</b>	<b>708,425</b>	<b>953,842</b>	<b>850,849</b>	<b>(102,993)</b>	<b>-11%</b>	<b>1,062,613</b>	<b>913,859</b>	<b>991,521</b>	<b>1,024,564</b>	
<b>Net</b>	<b>4,580,357</b>	<b>4,384,466</b>	<b>4,334,010</b>	<b>(50,456)</b>	<b>-1%</b>	<b>4,270,196</b>	<b>4,705,502</b>	<b>4,999,412</b>	<b>5,047,451</b>	
Debt Charges	2,729	2,729	104,172	101,443	3717%	205,615	205,615	205,577	205,605	
<b>Net</b>	<b>4,583,086</b>	<b>4,387,195</b>	<b>4,438,182</b>	<b>50,987</b>	<b>1%</b>	<b>4,475,810</b>	<b>4,911,117</b>	<b>5,204,989</b>	<b>5,253,056</b>	



# 2017 - 2021 Operating Budget

Department: Health Services

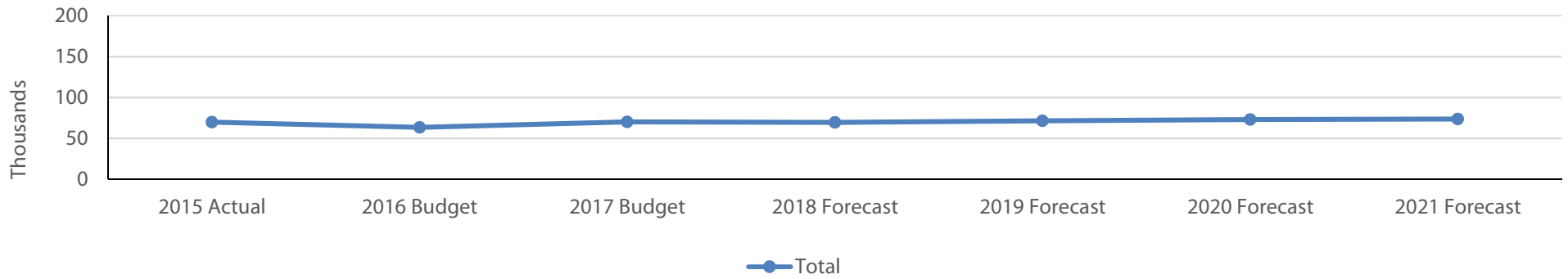
Division: Health Services

The Health Services division includes the nurse practitioner, west nile virus protection, and cemetery care and maintenance. There is no change in full-time equivalents under the 2016 budget.

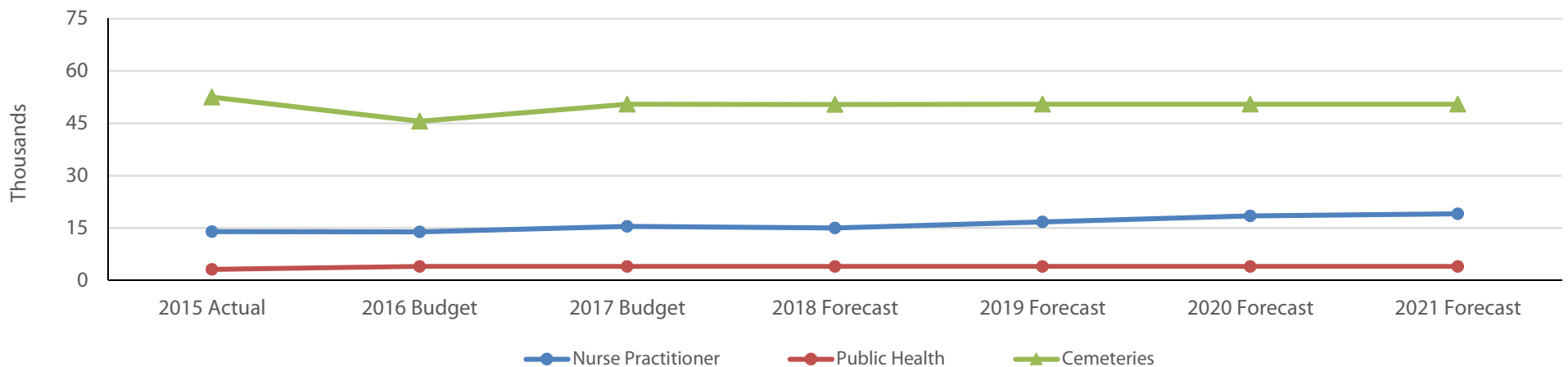
## Budget Change Summary

The operating budget for Health Services reflects an increase of \$6,500 for 2017, the majority of which can be attributed to negotiated increases for the Nurse Practitioner and the effects of increases in the Consumer Price Index.

### Budget Trend by Division (2015 to 2021)



### Budget Trend by Cost Centre (2015 to 2021)





## 2017 - 2021 Operating Budget

Department: Health Services

Division: Health Services

### Breakdown of Net Budget by Cost Centre

Cost Centre	2015 Actual	2016 Budget	Budget	Change	
			2017	\$	%
Nurse Practitioner	13,973	13,860	15,454	1,594	12%
Public Health	3,172	4,000	4,000	0	0%
Cemeteries	52,514	45,565	50,496	4,931	11%
<b>Total</b>	<b>69,659</b>	<b>63,425</b>	<b>69,951</b>	<b>6,526</b>	<b>10%</b>

### Forecast

2018	2019	2020	2021
15,042	16,777	18,487	19,062
4,000	4,000	4,000	4,000
50,427	50,438	50,449	50,460
<b>69,469</b>	<b>71,215</b>	<b>72,936</b>	<b>73,523</b>

### Budget Breakdown by Expense and Revenue Grouping

Grouping	2015 Actual	2016 Budget	Budget	Change	
			2017	\$	%
<b>Expenditures</b>					
Personnel Expenses	122,826	122,493	130,287	7,794	6%
Supplies and Services	122,351	121,119	126,661	5,542	5%
Transfers to Reserves	9,602	9,880	9,880	0	0%
Utilities and Insurance	1,665	1,960	1,978	18	1%
<b>Total Expenditures</b>	<b>256,444</b>	<b>255,452</b>	<b>268,807</b>	<b>13,355</b>	<b>5%</b>
<b>Revenues</b>					
Property Taxation	0	0	0	0	0%
Provincial and Federal Funding	122,853	122,853	131,053	8,200	7%
Other Revenue	57,672	62,174	60,803	(1,371)	-2%
Transfers from Reserves	6,260	7,000	7,000	0	0%
<b>Total Revenues</b>	<b>186,785</b>	<b>192,027</b>	<b>198,856</b>	<b>6,829</b>	<b>4%</b>
<b>Sub-Total</b>	<b>69,659</b>	<b>63,425</b>	<b>69,951</b>	<b>6,526</b>	<b>10%</b>
Debt Charges	0	0	0	0	0%
<b>Net</b>	<b>69,659</b>	<b>63,425</b>	<b>69,951</b>	<b>6,526</b>	<b>10%</b>

### Forecast

2018	2019	2020	2021
131,875	133,610	135,320	135,895
124,661	124,661	124,661	124,661
9,880	9,880	9,880	9,880
1,908	1,919	1,931	1,942
<b>268,325</b>	<b>270,070</b>	<b>271,792</b>	<b>272,379</b>
0	0	0	0
131,053	131,053	131,053	131,053
60,803	60,803	60,803	60,803
7,000	7,000	7,000	7,000
<b>198,856</b>	<b>198,856</b>	<b>198,856</b>	<b>198,856</b>
<b>69,469</b>	<b>71,215</b>	<b>72,936</b>	<b>73,523</b>
0	0	0	0
<b>69,469</b>	<b>71,215</b>	<b>72,936</b>	<b>73,523</b>



# 2017 - 2021 Operating Budget

Department: Community Services

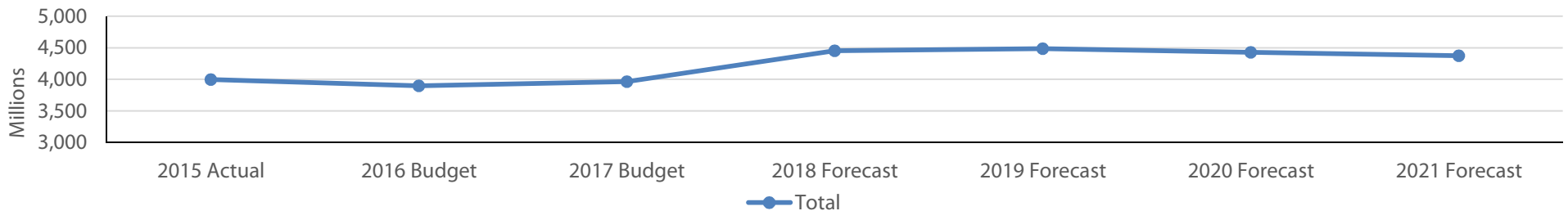
Division: Community Services

The Community Services division includes administration, events and tourism, parks, community centres, arenas, aquatics centre, harbour, libraries, murals, and downtown beautification.

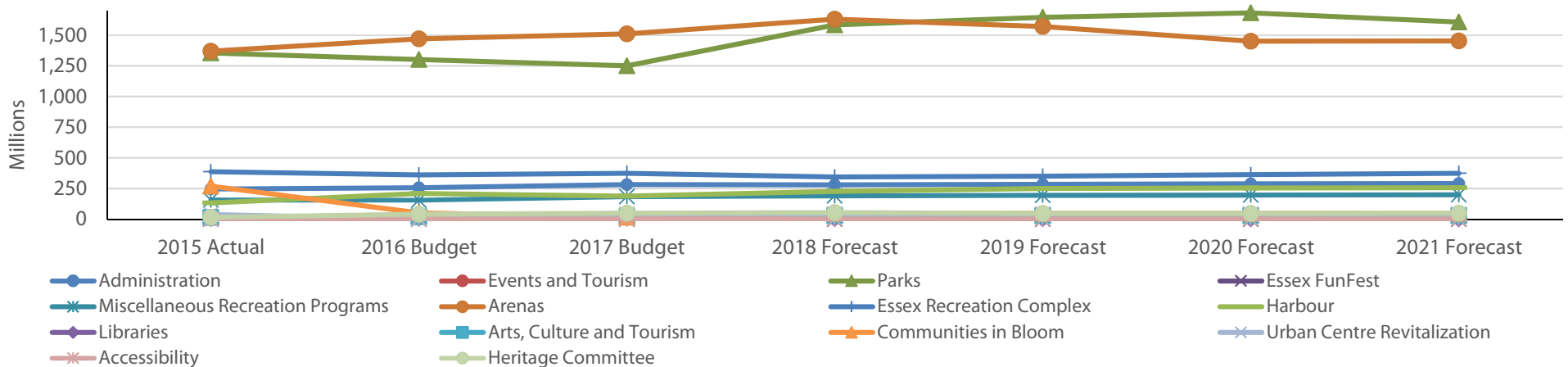
## Budget Change Summary

The budget for Community Services reflects a decrease of 2% or \$54,000 before long-term debt charges, with a 2% increase overall with long-term debt charges included. Factors contributing to this increase include additional long-term debt charges of \$122,000 associated with the new long-term debt for the purchase of recreational lands and equipment in 2016. These long-term debt charges are partially offset by revenues received from the two solar farms situated on lands owned by the Town and included under Transfers from Reserves in the amount of \$93,000. Negotiated salary increases of \$50,000 along with additional part-time staff representing an additional cost of \$23,000 and increased benefit costs \$19,000 are also impacting this budget. Transfers to reserves for the future replacement of equipment reflect a decrease of \$142,000. The methodology, for transfers to reserve related to the replacement of vehicles and equipment has been revised to provide for annual contributions based on the useful life of the assets to be replaced rather than contributions based on the year the asset will be replaced.

## Budget Trend by Division (2015 to 2021)



## Budget Trend by Cost Centre (2015 to 2021)





## 2017 - 2021 Operating Budget

Department: Community Services

Division: Community Services

Breakdown of Net Budget by Cost Centre			Budget		Change		Forecast			
Cost Centre	2015 Actual	2016 Budget	2017	\$	%	2018	2019	2020	2021	
Administration	245,921	256,723	281,513	24,790	10%	281,139	285,264	289,463	290,740	
Events and Tourism	5,695	17,000	37,000	20,000	118%	17,000	17,000	17,000	17,000	
Parks	1,356,189	1,302,425	1,250,854	(51,571)	-4%	1,584,691	1,644,953	1,682,010	1,607,590	
Essex FunFest	0	0	0	0	0%	0	0	0	0	
Miscellaneous Recreation Programs	156,901	155,233	183,282	28,049	18%	191,452	194,657	197,770	199,639	
Arenas	1,369,583	1,470,095	1,511,410	41,315	3%	1,630,505	1,570,937	1,452,118	1,453,545	
Essex Recreation Complex	387,512	361,271	374,336	13,065	4%	344,592	351,287	362,664	375,102	
Harbour	132,739	210,524	188,372	(22,152)	-11%	226,689	251,120	254,219	256,731	
Libraries	4,936	7,289	8,099	810	11%	3,761	3,670	3,566	3,459	
Arts, Culture and Tourism	12,947	19,719	20,219	500	3%	29,112	29,112	29,112	29,112	
Communities in Bloom	269,098	51,239	15,943	(35,296)	-69%	46,960	47,294	47,649	48,004	
Urban Centre Revitalization	40,000	0	40,000	40,000	100%	40,000	40,000	40,000	40,000	
Accessibility	175	3,703	3,203	(500)	-14%	3,703	3,703	3,703	3,703	
Heritage Committee	15,168	41,288	50,532	9,244	22%	53,176	48,320	48,464	48,608	
<b>Total</b>	<b>3,996,864</b>	<b>3,896,509</b>	<b>3,964,762</b>	<b>68,253</b>	<b>2%</b>	<b>4,452,779</b>	<b>4,487,316</b>	<b>4,427,739</b>	<b>4,373,234</b>	

Budget Breakdown by Expense and Revenue Grouping			Budget		Change		Forecast			
Grouping	2015 Actual	2016 Budget	2017	\$	%	2018	2019	2020	2021	
<b>Expenditures</b>										
Personnel Expenses	2,655,765	2,762,973	2,852,205	89,232	3%	3,000,121	3,054,885	3,102,756	3,131,778	
Supplies and Services	1,070,685	1,396,736	1,486,626	89,890	6%	1,418,853	1,391,650	1,394,942	1,395,933	
Transfers to Reserves	1,291,190	454,639	312,215	(142,424)	-31%	683,779	652,716	676,216	591,583	
Utilities and Insurance	721,400	695,687	730,311	34,624	5%	745,817	748,596	751,417	754,311	
<b>Total Expenditures</b>	<b>5,739,040</b>	<b>5,310,035</b>	<b>5,381,358</b>	<b>71,323</b>	<b>1%</b>	<b>5,848,569</b>	<b>5,847,847</b>	<b>5,925,330</b>	<b>5,873,605</b>	
<b>Revenues</b>										
Provincial and Federal Funding	16,555	30,000	30,000	0	0%	30,000	30,000	30,000	30,000	
Other Revenue	2,404,889	2,347,108	2,364,659	17,551	1%	2,385,581	2,400,718	2,404,322	2,407,092	
Transfers from Reserves	378,973	94,658	201,932	107,274	113%	191,410	162,410	162,410	162,410	
<b>Total Revenues</b>	<b>2,800,417</b>	<b>2,471,766</b>	<b>2,596,591</b>	<b>124,825</b>	<b>5%</b>	<b>2,606,991</b>	<b>2,593,128</b>	<b>2,596,732</b>	<b>2,599,502</b>	
<b>Sub-Total</b>	<b>2,938,623</b>	<b>2,838,269</b>	<b>2,784,767</b>	<b>(53,502)</b>	<b>-2%</b>	<b>3,241,578</b>	<b>3,254,720</b>	<b>3,328,599</b>	<b>3,274,103</b>	
Debt Charges	1,058,241	1,058,240	1,179,995	121,755	12%	1,211,201	1,232,596	1,099,140	1,099,131	
<b>Net</b>	<b>3,996,864</b>	<b>3,896,509</b>	<b>3,964,762</b>	<b>68,253</b>	<b>2%</b>	<b>4,452,779</b>	<b>4,487,316</b>	<b>4,427,739</b>	<b>4,373,234</b>	



## 2017 - 2021 Operating Budget

Department: Planning and Development

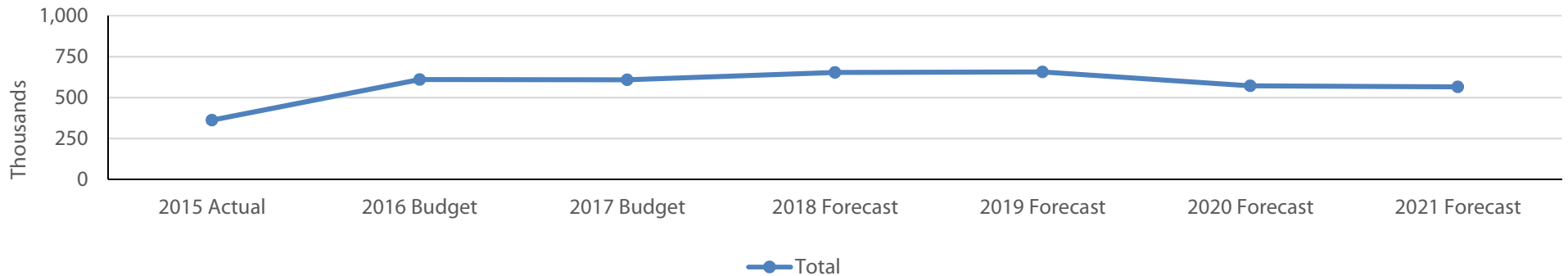
Division: Planning and Zoning

The Planning and Zoning division includes planning services as well as the committee of adjustment, parkland contributions, Business Improvement Area, and the Essex and Harrow Community Improvement Plans.

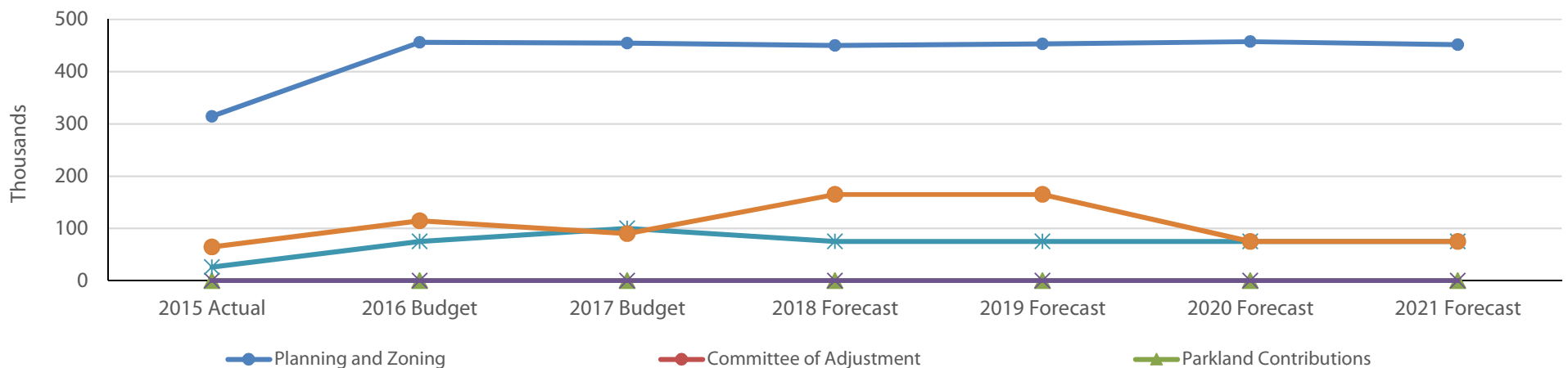
### Budget Change Summary

The Planning and Zoning Department is reflecting an overall decrease of \$2,300 for 2017. Impacting this budget is an increase of \$25,000 in the Community Improvement Plan (CIP) for Essex Centre to bring total CIP amounts for Essex up to \$100,000. This amount is budgeted to return to \$75,000 in the years 2018 to 2021. For purposes of the Harrow CIP the bottom line impact shows a decrease of \$24,000 with new funding of \$90,000 required only for the Tax Increment Financing. Amounts transferred from reserve for the Harrow CIP reflect an increase of \$49,000, as a result of Tax Increment Financing not yet paid related to 2016. After 2019, the Tax Increment Financing will have reached the end of the five year term and will no longer be payable.

### Budget Trend by Division (2015 to 2021)



### Budget Trend by Cost Centre (2015 to 2021)





## 2017 - 2021 Operating Budget

Department: Planning and Development

Division: Planning and Zoning

Breakdown of Net Budget by Cost Centre			Budget		Change		Forecast			
Cost Centre	2015 Actual	2016 Budget	2017	\$	%	2018	2019	2020	2021	
Planning and Zoning	314,603	455,950	454,812	(1,138)	0%	450,216	453,242	457,458	451,691	
Committee of Adjustment	(43,725)	(35,418)	(36,863)	(1,445)	4%	(36,163)	(36,863)	(36,163)	(36,863)	
Parkland Contributions	0	0	0	0	0%	0	0	0	0	
Business Improvement Area	0	0	0	0	0%	0	0	0	0	
Community Improvement Plan - Essex Centre	25,914	75,000	100,000	25,000	33%	75,000	75,000	75,000	75,000	
Community Improvement Plan - Harrow Centre	64,579	114,738	90,000	(24,738)	-22%	165,000	165,000	75,000	75,000	
<b>Total</b>	<b>361,371</b>	<b>610,270</b>	<b>607,949</b>	<b>(2,321)</b>	<b>0%</b>	<b>654,053</b>	<b>656,379</b>	<b>571,295</b>	<b>564,828</b>	

Budget Breakdown by Expense and Revenue Grouping			Budget		Change		Forecast			
Grouping	2015 Actual	2016 Budget	2017	\$	%	2018	2019	2020	2021	
<b>Expenditures</b>										
Personnel Expenses	211,153	417,249	394,266	(22,983)	-6%	394,903	397,747	400,116	395,549	
Supplies and Services	415,442	625,760	680,965	55,205	9%	467,922	467,469	380,083	378,183	
Transfers to Reserves	70,873	22,419	42,130	19,711	88%	42,065	41,999	41,932	41,932	
Utilities and Insurance	614	1,144	1,144	(0)	0%	1,144	1,144	1,144	1,144	
<b>Total Expenditures</b>	<b>698,082</b>	<b>1,066,572</b>	<b>1,118,504</b>	<b>51,932</b>	<b>5%</b>	<b>906,033</b>	<b>908,359</b>	<b>823,275</b>	<b>816,808</b>	
<b>Revenues</b>										
Property Taxation	110,370	110,500	120,000	9,500	9%	120,000	120,000	120,000	120,000	
Provincial and Federal Funding	0	0	0	0	0%	0	0	0	0	
Other Revenue	92,690	129,800	131,980	2,180	2%	131,980	131,980	131,980	131,980	
Transfers from Reserves	133,651	216,002	258,576	42,574	20%	0	0	0	0	
<b>Total Revenues</b>	<b>336,711</b>	<b>456,302</b>	<b>510,556</b>	<b>54,254</b>	<b>12%</b>	<b>251,980</b>	<b>251,980</b>	<b>251,980</b>	<b>251,980</b>	
<b>Sub-Total</b>	<b>361,371</b>	<b>610,270</b>	<b>607,949</b>	<b>(2,321)</b>	<b>0%</b>	<b>654,053</b>	<b>656,379</b>	<b>571,295</b>	<b>564,828</b>	
Debt Charges	0	0	0	0	0%	0	0	0	0	
<b>Net</b>	<b>361,371</b>	<b>610,270</b>	<b>607,949</b>	<b>(2,321)</b>	<b>0%</b>	<b>654,053</b>	<b>656,379</b>	<b>571,295</b>	<b>564,828</b>	



## 2017 - 2021 Operating Budget

Department: Planning and Development

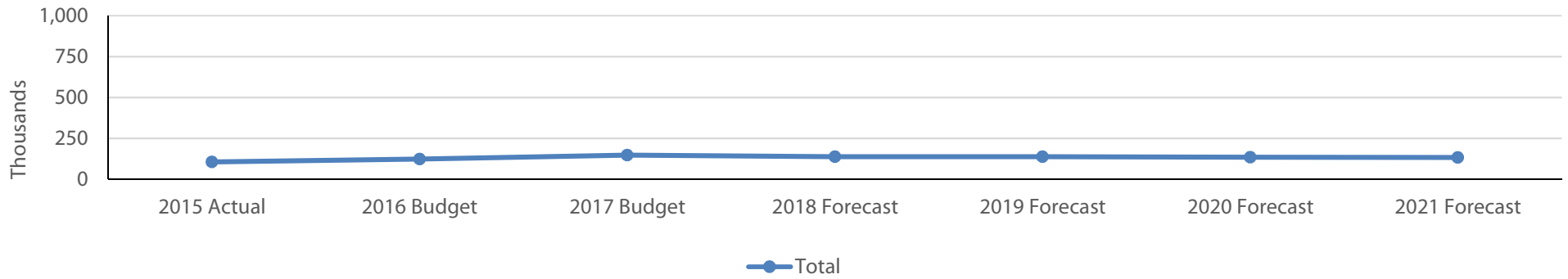
Division: Agriculture and Reforestation

The Agriculture and Reforestation department provides drainage services including municipal drains, tile drainage, shoreline protection, and shoreline assistance.

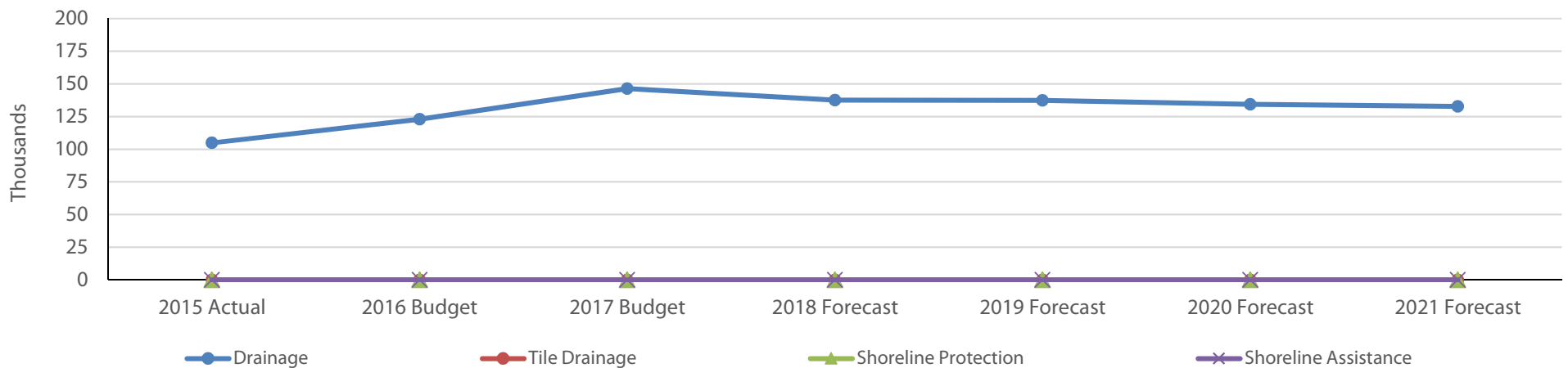
### Budget Change Summary

Operating expenses for the Agriculture and Reforestation department are showing an increase of \$23,500 or 19% over 2016. Salaries and wages reflect an increase of \$15,000, which includes the impact of the new position of Operations/Drainage Clerk for a full year, negotiated union and non-union salary increases, as well as an increase in benefit costs. Also impacting this budget is the addition of an Allowance for Uncollectible Accounts Receivable, which has not been provided for in the past.

### Budget Trend by Division (2015 to 2021)



### Budget Trend by Cost Centre (2015 to 2021)







## 2017 - 2021 Operating Budget

Department: Planning and Development

Division: Agriculture and Reforestation

### Breakdown of Net Budget by Cost Centre

Cost Centre	2015 Actual	2016 Budget	Budget		Change	
			2017	\$	%	
Drainage	104,848	122,920	146,407	23,487	19%	
Tile Drainage	0	0	0	0	0%	
Shoreline Protection	0	0	0	0	0%	
Shoreline Assistance	0	0	0	0	0%	
<b>Total</b>	<b>104,848</b>	<b>122,920</b>	<b>146,407</b>	<b>23,487</b>	<b>19%</b>	

Forecast			
2018	2019	2020	2021
137,531	137,324	134,465	132,733
0	0	0	0
0	0	0	0
0	0	0	0
<b>137,531</b>	<b>137,324</b>	<b>134,465</b>	<b>132,733</b>

### Budget Breakdown by Expense and Revenue Grouping

Grouping	2015 Actual	2016 Budget	Budget		Change	
			2017	\$	%	
<b>Expenditures</b>						
Personnel Expenses	113,871	157,180	172,446	15,266	10%	
Supplies and Services	36,987	28,681	36,181	7,500	26%	
Transfers to Reserves	5,036	5,036	36	(5,000)	-99%	
Utilities and Insurance	12,130	3,064	3,085	21	1%	
<b>Total Expenditures</b>	<b>168,024</b>	<b>193,961</b>	<b>211,749</b>	<b>17,788</b>	<b>9%</b>	
<b>Revenues</b>						
Property Taxation	73,591	99,126	101,630	2,504	3%	
Provincial and Federal Funding	64,447	53,320	53,320	0	0%	
Other Revenue	25,569	12,199	12,200	1	0%	
Transfers from Reserves	0	0	0	0	0%	
<b>Total Revenues</b>	<b>163,607</b>	<b>164,645</b>	<b>167,150</b>	<b>2,505</b>	<b>2%</b>	
<b>Sub-Total</b>	<b>4,417</b>	<b>29,316</b>	<b>44,598</b>	<b>15,282</b>	<b>52%</b>	
Debt Charges	100,431	93,604	101,809	8,205	9%	
<b>Net</b>	<b>104,848</b>	<b>122,920</b>	<b>146,407</b>	<b>23,487</b>	<b>19%</b>	

Forecast			
2018	2019	2020	2021
176,174	175,957	173,088	171,346
20,961	20,961	20,961	20,961
2,536	2,536	2,536	2,536
3,202	3,211	3,221	3,231
<b>202,872</b>	<b>202,665</b>	<b>199,806</b>	<b>198,074</b>
100,448	62,050	55,247	28,949
53,320	53,320	53,320	53,320
12,200	12,200	12,200	12,200
0	0	0	0
<b>165,968</b>	<b>127,570</b>	<b>120,767</b>	<b>94,469</b>
<b>36,904</b>	<b>75,095</b>	<b>79,039</b>	<b>103,605</b>
100,627	62,229	55,426	29,128
<b>137,531</b>	<b>137,324</b>	<b>134,465</b>	<b>132,733</b>



## 2017 - 2021 Operating Budget

Department: Environmental Services

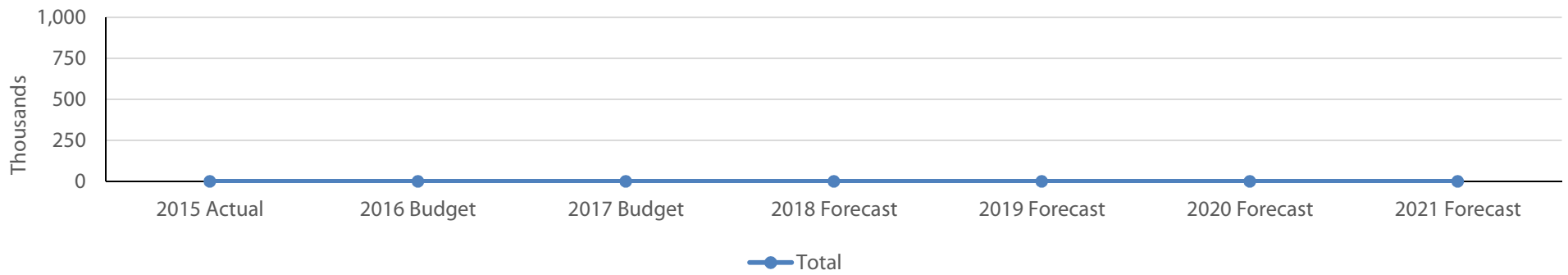
Division: Garbage Collection and Disposal

Garbage collection and disposal costs include the waste collection contract and tipping fees paid to the Essex Windsor Solid Waste Authority. These costs benefit certain property classes and are, therefore only levied against those property classes that receive the benefit of this service.

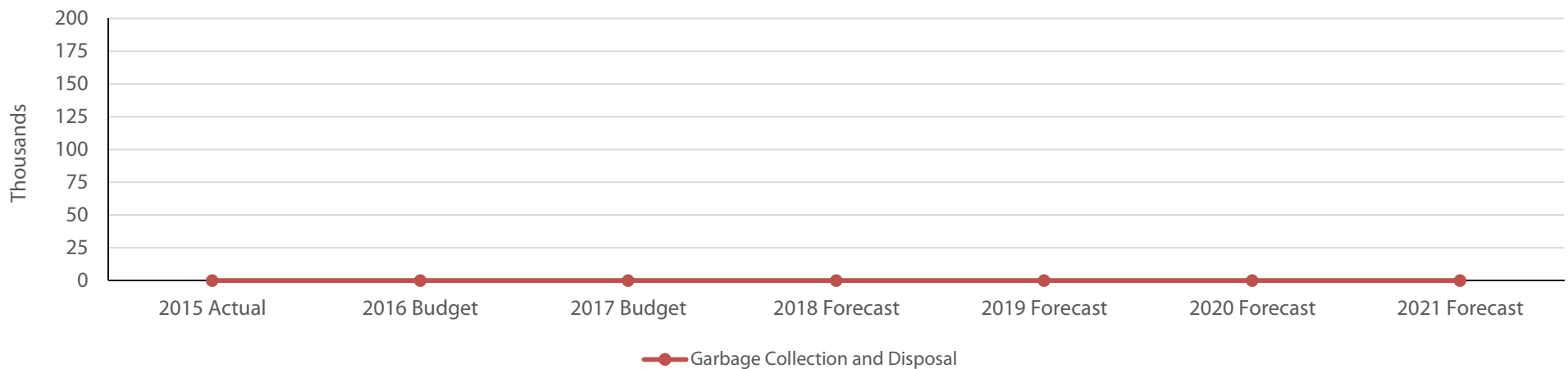
### Budget Change Summary

While the 2017 Budget does not reflect an increase in expenditures for 2017, the remaining years have been adjusted to reflect the change in the consumer price index on the contract for waste collection and the charges from the Essex Windsor Solid Waste Authority. As well, the revenue from landfill compensation has been increased for changes in the consumer price index, with a corresponding increase in the amount transferred to reserve.

### Budget Trend by Division (2015 to 2021)



### Budget Trend by Cost Centre (2015 to 2021)





## 2017 - 2021 Operating Budget

Department: Environmental Services

Division: Garbage Collection and Disposal

Breakdown of Net Budget by Cost Centre			Budget		Change		Forecast			
Cost Centre	2015 Actual	2016 Budget	2017	\$	%	2018	2019	2020	2021	
Garbage Collection and Disposal	0	0	0	0	0%	0	0	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Budget Breakdown by Expense and Revenue Grouping			Budget		Change		Forecast			
Grouping	2015 Actual	2016 Budget	2017	\$	%	2018	2019	2020	2021	
<b>Expenditures</b>										
Personnel Expenses	0	0	0	0	0%	0	0	0	0	
Supplies and Services	1,181,627	1,221,467	1,221,467	0	0%	1,239,728	1,254,975	1,270,424	1,286,071	
Transfers to Reserves	1,611,872	1,505,410	1,527,201	21,791	0%	1,563,991	1,606,911	1,608,175	1,597,787	
Utilities and Insurance	0	0	0	0	0%	0	0	0	0	
<b>Total Expenditures</b>	<b>2,793,499</b>	<b>2,726,877</b>	<b>2,748,668</b>	<b>21,791</b>	<b>0%</b>	<b>2,803,719</b>	<b>2,861,886</b>	<b>2,878,599</b>	<b>2,883,858</b>	
<b>Revenues</b>										
Property Taxation	1,132,584	1,221,467	1,221,467	0	0%	1,275,728	1,310,975	1,304,424	1,286,071	
Provincial and Federal Funding	0	0	0	0	0%	0	0	0	0	
Other Revenue	1,611,872	1,505,410	1,527,201	21,791	0%	1,527,991	1,550,911	1,574,175	1,597,787	
Transfers from Reserves	49,043	0	0	0	0%	0	0	0	0	
<b>Total Revenues</b>	<b>2,793,499</b>	<b>2,726,877</b>	<b>2,748,668</b>	<b>21,791</b>	<b>0%</b>	<b>2,803,719</b>	<b>2,861,886</b>	<b>2,878,599</b>	<b>2,883,858</b>	
<b>Sub-Total</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Debt Charges	0	0	0	0	0%	0	0	0	0	
<b>Net</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	





User Rate Supported



# 2017 - 2021 Operating Budget

Department: Environmental Services

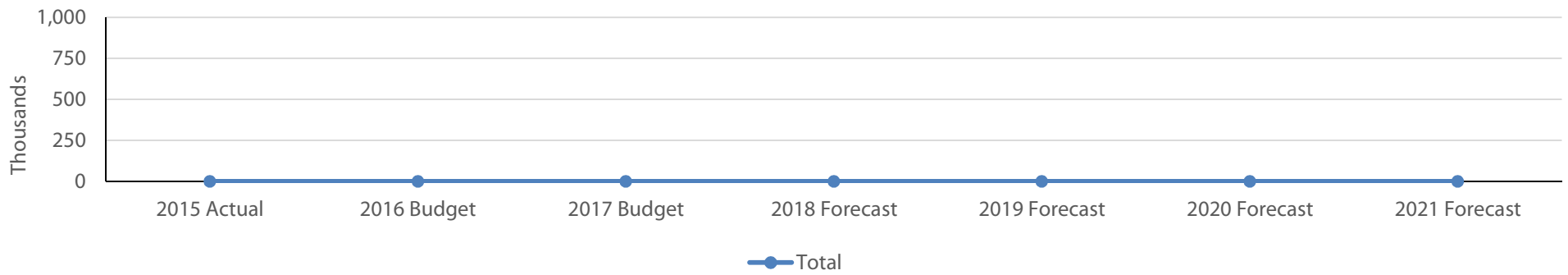
Division: Environmental Services

The Environmental Services division includes sanitary sewer and waterworks.

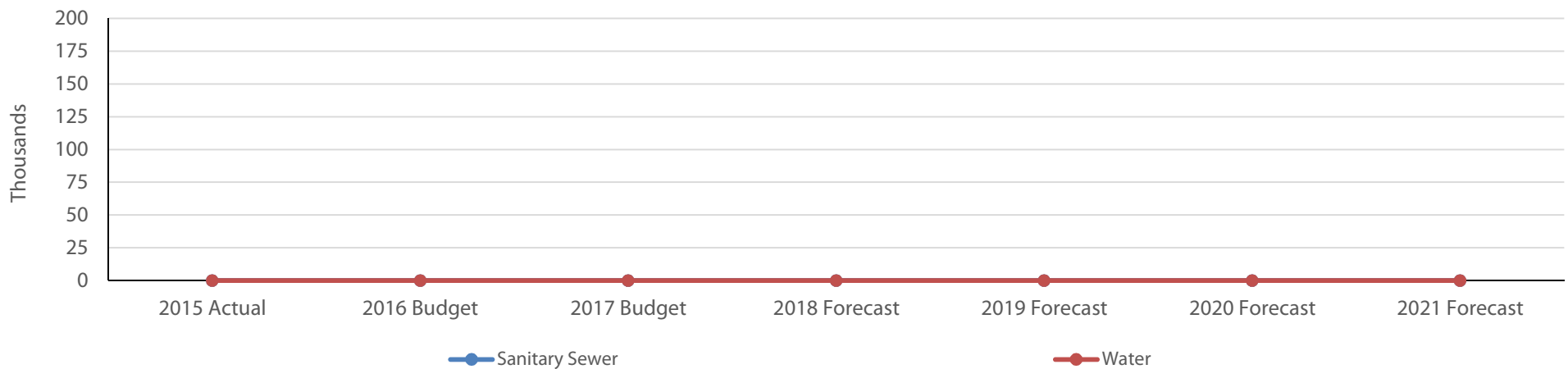
## Budget Change Summary

Environmental Services, which includes water and sanitary sewer operations, has no overall impact as it is entirely funded through water and sanitary sewer rates. With increases in water and sanitary sewer rates in 2017 and a reduction in Long-Term Debt charges with the retirement of one of the debentures related to the upgrade and expansion of the sanitary sewer plant in Ward 1, the net Transfer to Reserve will increase by \$413,000. Throughout the years 2018 to 2021, there are no significant impacts on the budget.

## Budget Trend by Division (2015 to 2021)



## Budget Trend by Cost Centre (2015 to 2021)





## 2017 - 2021 Operating Budget

Department: Environmental Services

Division: Environmental Services

Breakdown of Net Budget by Cost Centre			Budget		Change		Forecast			
Cost Centre	2015 Actual	2016 Budget	2017	\$	%	2018	2019	2020	2021	
Sanitary Sewer	0	0	0	0	0%	0	0	0	0	
Water	0	0	(0)	(0)	0%	(0)	(0)	(0)	(0)	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Budget Breakdown by Expense and Revenue Grouping			Budget		Change		Forecast			
Grouping	2015 Actual	2016 Budget	2017	\$	%	2018	2019	2020	2021	
<b>Expenditures</b>										
Personnel Expenses	385,294	406,524	426,806	20,282	5%	528,160	543,595	552,181	555,533	
Supplies and Services	2,294,439	2,702,556	2,707,580	5,024	0%	2,708,803	2,710,102	2,711,361	2,711,360	
Transfers to Reserves	5,409,252	5,482,795	5,446,535	(36,260)	-1%	5,335,871	5,318,551	5,308,112	5,304,156	
Utilities and Insurance	459,248	472,133	476,332	4,199	1%	481,986	487,727	493,553	499,468	
<b>Total Expenditures</b>	<b>8,548,233</b>	<b>9,064,008</b>	<b>9,057,253</b>	<b>(6,755)</b>	<b>0%</b>	<b>9,054,821</b>	<b>9,059,975</b>	<b>9,065,208</b>	<b>9,070,518</b>	
<b>Revenues</b>										
Property Taxation	110,078	86,421	68,523	(17,898)	-21%	68,523	63,238	63,238	63,238	
Provincial and Federal Funding	0	0	0	0	0%	0	0	0	0	
Other Revenue	6,560,966	6,827,824	6,800,324	(27,500)	0%	6,800,324	6,800,324	6,800,324	6,800,324	
Transfers from Reserves	2,961,794	3,235,587	2,786,249	(449,338)	-14%	2,783,817	2,794,256	2,794,204	2,799,514	
<b>Total Revenues</b>	<b>9,632,838</b>	<b>10,149,832</b>	<b>9,655,096</b>	<b>(494,736)</b>	<b>-5%</b>	<b>9,652,664</b>	<b>9,657,818</b>	<b>9,657,765</b>	<b>9,663,076</b>	
<b>Sub-Total</b>	<b>(1,084,605)</b>	<b>(1,085,824)</b>	<b>(597,843)</b>	<b>487,981</b>	<b>-45%</b>	<b>(597,843)</b>	<b>(597,843)</b>	<b>(592,558)</b>	<b>(592,558)</b>	
Debt Charges	1,084,605	1,085,824	597,843	(487,981)	-45%	597,843	597,843	592,558	592,558	
<b>Net</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	

