

BY-LAW NO. 40-19

OF THE CORPORATION OF THE TOWN OF AYLMER

Being a By-Law to Amend By-Law 19-19 and Adopt the estimates of the sums required for the Town of Aylmer for the year 2019 and to strike the rates of taxation for same.

WHEREAS the Council of the Town of Aylmer in accordance with the provisions of the *Municipal Act, 2001, S.O. 2001, c 25*, as amended, sections 290 and 312, prepared and provisionally adopted the estimates of all sums required during the year 2019 for the purposes of the municipality, including sums required by law to be provided for Upper Tier and Education Purposes for the year 2019;

AND WHEREAS a by-law is required to authorize the levy of such sums using tax rates applied to the assessment on rateable properties;

AND WHEREAS, the Council of the County of Elgin passed By-Law 19-21 to amend By-Law 19-05, being a by-law to provide for the adoption of the 2019 budget of the Corporation of the County of Elgin and to establish the 2019 tax ratios, and to establish the 2019 tax rates for the County constituent municipalities for the year 2019;

AND WHEREAS, education tax rates are established by the Education Act as set out in Ontario Regulation 400/98 are as follows:

Residential/Farm	0.161000%,
Multi-Residential	0.161000%,
New Multi-Residential	0.161000%,
Farmland Awaiting Dev.	0.080500%,
Commercial Occupied	1.030000%,
Commercial Vacant Units/Lands	1.030000%,
Commercial Occupied-New Const	1.030000%,
Commercial Vacant-New Const	1.030000%,
Industrial Occupied	1.290000%,
Industrial Vacant Units/Lands	1.290000%,
Industrial Occupied-New Const	1.030000%
Industrial Vacant-New Const	1.030000%,
Large Industrial Occupied	1.290000%,
Large Industrial Vacant	1.290000%,
Pipelines	1.030000%,
Farmlands	0.040250%,
Managed Forests	0.040250%.

AND WHEREAS an interim levy was made before the adoption of the estimates for the current year;

NOW THEREFORE, the Council of the Municipality of the Town of Aylmer ENACTS as follows:

1. For the taxation year 2019, the tax ratios, as established in By-Law 19-21 of the County of Elgin for the property in the following classes, are outlined below:

a) Residential/Farm	1.0000;
b) Multi-Residential	1.9999;
c) New Multi-Residential	1.0000;
d) Farmland Awaiting Development-Res.	0.5000;
e) Commercial Occupied	1.6376;
f) Commercial Vacant Lands/Units	1.6376;
g) Industrial Occupied	2.2251;
h) Industrial Vacant Lands/Units	2.2251;
i) Large Industrial Occupied	2.8318;
j) Large Industrial Vacant Lands/Units	2.8318;
k) Pipelines	1.1446;
l) Farmlands	0.2300;
m) Managed Forests	0.2500;
n) Landfill	33.38990;

2. The Aylmer Business Improvement Area Rate for 2019 , which is based on the BIA levy applied against the ratable properties, is 0.174509%, and is applied to commercial/industrial properties as outlined in By-Law No. 109-89. The BIA Final 2019 budget is provided in Schedule "C".
3. For the year 2019, the Corporation of the Town of Aylmer shall levy upon the Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Large Industrial Assessment, Pipeline Assessment, Farmland Assessment and Managed Forest Assessment the rates of taxation per current value assessment for all purposes as set out in Schedule "A" attached to this By-Law.
4. The estimates for the current year for lower tier municipal purposes are as set forth in Schedule "B" attached to this By-Law.
5. The levy provided for in Schedule "A" attached to this By-Law shall be reduced by the amount of the interim levy for 2019.
6. For payments-in-lieu of taxes due to the Corporation of the Town of Aylmer, the actual amount due to the Corporation of the Town of Aylmer shall be based on the assessment roll and the tax rates for the year 2019.
7. For the railway rights of way and highway rights of way taxes due to the Corporation of the Town of Aylmer in accordance with the Regulations as established by the Minister of Finance, pursuant to the Municipal Act, 2001, the actual amount due to the Town shall be based on the assessment roll and the tax rates for the year 2019.
8. If any section or portion of this By-Law or of Schedules "A", and "B" are found by a court of competent jurisdiction to be invalid, it is the intent of the Council for the Corporation of the Town of Aylmer that all remaining sections and portions of this By-Law and of Schedules "A", and "B" continue in force and effect.
9. That every owner shall be taxed according to the tax rates in this by-law and such tax shall become due and payable in two installments for all non-capped property classes including Residential/Farm, Pipelines, Farmlands, and Managed Forests, as follows:

Fifty (50) percent of the final levy shall become due and payable on the 30th day of August, 2019; and the balance of the final levy shall become due and payable on the 31st day of October, 2019; and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.

10. Schedules "A", "B", "C" and "D" attached hereto shall be and form a part of this By-Law.

READ A First, Second and Third time this 8th day of July, 2019.

Original Signed by _____

MAYOR, Mary French

Original Signed by _____

CLERK, Josh Brick

			net levy =	5,573,965.00	2018 Levy	5,320,996	Inc/(Dec)	252,969
2019 TAX RATE CALCULATIONS - by levy								
Municipality Name				TOWN OF AYLMER				
(COLUMN 1)		(COLUMN 2)	(COLUMN 3)	(COLUMN 4)	(COLUMN 5)	(COLUMN 6)	(COLUMN 7)	(COLUMN 8)
		Returned						
Description		Assessment for 2019	Transition Ratio	Tax Reductions	Weighted Ratio	Weighted Assessment	Tax Rate	Proof of Tax
		<i>2016-Current Value Based Assessment</i>	<i>Published Transition Ratios by Class (excludes railways and hydro rights-of-ways)</i>	<i>(section 368.1 of the Municipal Act or as prescribed or set by by- law)</i>	<i>(col.3 X's (1 - col. 4))</i>	<i>(col. 2 X's col. 5)</i>	<i>Residential and farm tax rate (calculated below) X's Col. 5</i>	<i>(col. 2 X's col. 7)</i>
res/farm (RT)	RT	492,137,087	1.0000	0.00%	1.0000	492,137,087	0.841151%	\$4,139,615
multi-res (MT)	MT	16,570,100	1.9999	0.00%	1.9999	33,138,543	1.682217%	\$278,745
new multi-residential (NT)	NT		1.0000	0.00%	1.0000	0	0.841151%	\$0
farmlands (FT)	FT	1,214,004	0.2300	0.00%	0.2300	279,221	0.193465%	\$2,349
commercial (CT)	CT	48,176,745	1.6376	0.00%	1.6376	78,894,238	1.377468%	\$663,619
parking lot (GT)	GT	64,250	1.6376	0.00%	1.6376	105,216	1.377468%	\$885
commercial (XT)	XT	12,943,225	1.6376	0.00%	1.6376	21,195,825	1.377468%	\$178,289
industrial (IT)	IT	5,452,883	2.2251	0.00%	2.2251	12,133,210	1.871644%	\$102,059
industrial (JT)	JT	7,869,500	2.2251	0.00%	2.2251	17,510,424	1.871644%	\$147,289
large industrial (LT)	LT		2.8318	0.00%	2.8318	0	2.381971%	\$0
pipeline (PT)	PT	1,537,323	1.1446	0.00%	1.1446	1,759,620	0.962781%	\$14,801
managed forests (TT)	TT	0	0.2500	0.00%	0.2500	0	0.210288%	\$0
other class (OT)	OT			0.00%	0.0000	0	0.000000%	\$0
utility & distribution (UT)	UT			0.00%	0.0000	0	0.000000%	\$0
		585,965,117				657,153,384		\$5,527,650
res/farm farmland class I (R1)	R1	17,025	1.000000	50.00%	0.5000	8,513	0.420575%	72
res/farm farmland class II (RF)	RF		1.000000	0.00%	1.0000	0	0.841151%	0
res/farm farmland class III (R7)	R7		1.000000	0.00%	1.0000	0	0.841151%	0
multi-res. farmland class I (M1)	M1		1.000000	35.00%	0.6500	0	0.546748%	0
multi-res. farmland class II (M4)	M4		1.999900	0.00%	1.9999	0	1.682217%	0
multi-res. farmland class III (M7)	M7		1.999900	0.00%	1.9999	0	1.682217%	0
commercial excess/vacant unit (CU)	CU	1,235,985	1.637600	0.00%	1.6376	2,024,049	1.377468%	17,025
commercial vacant land (CX)	CX	792,300	1.637600	0.00%	1.6376	1,297,470	1.377468%	10,914
shopping centre (ST)	ST	333,910	1.637600	0.00%	1.6376	546,811	1.377468%	4,600
commercial farmland class II (C4)	C4		1.637600	0.00%	1.6376	0	1.377468%	0
commercial farmland class III (C7)	C7		1.637600	0.00%	1.6376	0	1.377468%	0
industrial excess/vacant unit (IU)	IU	48,400	2.225100	0.00%	2.2251	107,695	1.871644%	906
industrial vacant land (IX)	IX	175,125	2.225100	0.00%	2.2251	389,671	1.871644%	3,278
industrial vacant land (JX)	JX	508,700	2.225100	0.00%	2.2251	1,131,908	1.871644%	9,521
industrial farmland class I (I1)	I1		1.000000	0.00%	1.0000	0	0.841151%	0
industrial farmland class II (I4)	I4		2.225100	0.00%	2.2251	0	1.871644%	0
industrial farmland class III (I7)	I7		2.225100	0.00%	2.2251	0	1.871644%	0
large theatres (Toronto)(AM)	AM			0.00%		0	0.000000%	0
		3,111,445				5,506,117		46,315
Total Returned Assess.		\$589,076,562				\$662,659,501		\$5,573,965

Schedule B to By-Law 40-19		2019 Budget
Account	Description	Total
C-00-121-59220	Contribution from Reserve Funds	(25,000.00)
C-00-121-70068	C19-11 (121) Town Hall HVAC	25,000.00
C-00-211-59220	Contribution from Reserve Funds--Fire-	(450,000.00)
C-00-211-70058	C19-01 (211) Fire Pumping Apparatus	450,000.00
C-00-221-59220	Contribution from Reserve Funds	(40,000.00)
C-00-221-70071	C19-14 (221) IT Infrastructure updates	40,000.00
C-00-229-59220	Contribution from Reserve Funds--Police Building-	(30,000.00)
C-00-229-70065	C19-08 (229) Police Station Lighting	30,000.00
C-00-242-59220	Contribution from Reserve Funds	(28,000.00)
C-00-242-70069	C19-12 (242) Building Dept Vehicle	28,000.00
C-00-321-59220	Contribution from Reserve Funds--Municipal Roads-	(1,958,662.00)
C-00-321-70009	C15-20 Talbot W Project-Municipal Roads-	1,566,650.00
C-00-321-70040	C18-03 (321) DUMP TRUCK	220,000.00
C-00-321-70049	C18-12 (321) Forest St - Surface treatment	25,000.00
C-00-321-70050	C18-13 (321) Lawrence Cres - Surface treatment	8,000.00
C-00-321-70054	C18-17(321) Clarence St	14,212.00
C-00-321-70070	C19-13 (321) Trackless Vehicle	124,800.00
C-00-323-59220	Contribution from Reserve	(20,000.00)
C-00-323-70064	C19-07 (323) PXO conversion John St N	20,000.00
C-00-411-59220	Contribution from Reserve Funds--Sanitary Sewer Co	(1,900,000.00)
C-00-411-70038	C18-01 (411) Victoria Sewer Separation	1,900,000.00
C-00-413-59220	Contribution from Reserve Funds	(100,000.00)
C-00-413-70037	C17-10 (413) Stationary Genset Elm St Pumping	100,000.00
C-00-431-59220	Contribution from Reserve Fund--Waterworks-	(490,000.00)
C-00-431-70017	C16-04 (431) Smart Water Meter	490,000.00
C-00-731-59220	Contribution from Reserve Funds	(58,250.00)
C-00-731-59225	Contibution to EECC Capital - Township of Malahide	(58,250.00)
C-00-731-59350	Contribution from Trust Fund	(40,000.00)
C-00-731-70053	C18-16 (731) INDIRECT WATER HEATERS	12,000.00
C-00-731-70059	C19-02 (731) Building - Skate Tile	50,000.00
C-00-731-70060	C19-03 (731) Parking Lot Paving	15,000.00
C-00-731-70061	C19-04 (731) Controls	30,000.00
C-00-731-70062	C19-05 (731) Gas Refueling System	40,000.00
C-00-731-70073	C19-16 (731) Floor Scrubber	9,500.00
C-00-751-59220	Contribution from Reserve Fund	(60,000.00)
C-00-751-70066	C19-09 (751) OTH Sound System	30,000.00
C-00-751-70067	C19-10 (751) OTH Theatre HVAC	30,000.00
D-00-121-53146	RED Grant	(14,000.00)
D-00-121-59220	Cont From Reserve	(84,964.00)
D-00-121-80072	D18-01 (121) ASSET MANAGEMENT STUDY AND SY	28,964.00
D-00-121-80073	D18-02 (121) COMPUTER EQUIPMENT REPLACEME	7,800.00
D-00-121-80101	D19-10 (121) Energy Management Plan	12,000.00
D-00-121-80107	D19-16 (121) GP Bar Code Scanning	3,700.00
D-00-121-80109	D19-18 (121) Website update	28,000.00

Schedule B to By-Law 40-19		2019 Budget
Account	Description	Total
D-00-121-80110	D19-19 (121) Facilites Equipment - Floor Cleaning	3,500.00
D-00-121-80113	D19-20 (121) GP Update to version 2018	15,000.00
D-00-136-59220	Cont From Reserve--Corporate-	(100,000.00)
D-00-136-80091	D18-20 (TAX CLEARING - 136) TALBOT E DEMO	100,000.00
D-00-211-59220	Cont From Reserve	(28,278.00)
D-00-211-80047	D17-06 (211) Bldg Mtce Firehall	7,278.00
D-00-211-80102	D19-11 (211) SCBA Cylinders	5,000.00
D-00-211-80103	D19-12 (211) Williams WATP- proportioning	5,000.00
D-00-211-80104	D19-13 (211) Pressure reducing inlet valve	5,000.00
D-00-211-80105	D19-14 (211) Gas Monitors/ Docking Stn	6,000.00
D-00-242-59220	Contribution from Reserve	(15,000.00)
D-00-242-80080	D18-09 (242) BUILDING PERMIT MANAGEMENT SYS	15,000.00
D-00-321-59220	Cont From Reserve	(35,000.00)
D-00-321-80114	D19-21 (321) Misc Asphalt Treatments & Repairs	35,000.00
D-00-412-59230	To/From Reserve Water / Sewer	(77,000.00)
D-00-412-80022	D16-02 (412) Facility EA Review	39,000.00
D-00-412-80057	D17-16 (412) Lagoon Cell #3 Berm Repair	25,000.00
D-00-412-80092	D19-01 (412) MCC Inspection Blower & ISF Bldg	1,000.00
D-00-412-80096	D19-05 (412) Turbo Blower Maintenance	2,500.00
D-00-412-80097	D19-06 (412) Cell 1 Aerator Maintenance	5,000.00
D-00-412-80098	D19-07 (412) Air Release Chamber & Valve rebuilds	4,500.00
D-00-413-59230	To/From Reserve Water / Sewer	(34,300.00)
D-00-413-80084	D18-13 (413) WET-WELL FLOATS FOR ELM PUMP S	1,800.00
D-00-413-80093	D19-02 (413) Condition Survey Anne St Pmp Stn	2,000.00
D-00-413-80094	D19-03 (413) Filter valves ISF bldg	2,500.00
D-00-413-80095	D19-04 (413) Check valves Elm St pmp stn	18,000.00
D-00-413-80099	D19-08 (413) Rebuild Pump - Caverly Pmp Stn	10,000.00
D-00-431-59230	To/From Reserve Water / Sewer	(50,000.00)
D-00-431-80018	D13-31 Booster Pumping Eng Report	5,000.00
D-00-431-80083	D18-12 (431) METER & METER BYPASS	40,000.00
D-00-431-80100	D19-09 (431) Water Tower Inspection	5,000.00
D-00-711-59220	Cont From Reserve	(10,000.00)
D-00-711-80006	D17-03 Parks / Downtown Improvment	10,000.00
D-00-741-54200	County of Elgin - Library	(4,250.00)
D-00-741-80108	D19-17 (741) OTH Exterior Painting	4,250.00
D-00-751-59220	Cont From Reserve	(4,250.00)
D-00-751-80111	D19-17 (751) OTH Exterior Painting	4,250.00
D-00-811-59220	Cont From Reserve--Planning & Zoning-	(70,677.00)
D-00-811-80008	D14-08 CIP Applications	5,000.00
D-00-811-80036	D16-16 (811) OP / Zoning	63,677.00
D-00-811-80037	D16-17 (811) Elgincentives-Cty	2,000.00
D-00-821-59220	Contribution from Reserve Funds	(20,500.00)
D-00-821-80007	D14-10 Boundary Adj Study	20,500.00
G-00-000-53110	OMPF-CRF Grant-General Revenue-	(1,515,100.00)

Schedule B to By-Law 40-19		2019 Budget
Account	Description	Total
G-00-000-53115	Gas Tax Grant--General Revenue-	(227,279.00)
G-00-000-54600	Malahide - EECC share-General Revenue-	(266,382.00)
G-00-000-55602	Administration fees -EECC, EEMC-General Revenue-	(12,000.00)
G-00-000-57310	Penalties Current Year Taxes--General Revenue-	(35,000.00)
G-00-000-57320	Interest - Previous Year Taxes-General Revenue-	(40,000.00)
G-00-000-58210	Investment Income - Our Funds-General Revenue-	(86,000.00)
G-00-000-58510	Investment Income - Erie Thames Power-General Revenue-	(164,000.00)
G-00-000-67100	Transfer to Reserve Funds--General Revenue-	227,279.00
G-00-011-59210	Contribution From Reserves	(49,000.00)
G-00-011-69120	Tax Refund - Residential Farm	14,000.00
G-00-011-69160	Tax Refund - Commercial	10,000.00
G-00-011-69530	Affordable Housing - Multi Res	25,000.00
G-00-111-61200	Honorariums	82,300.00
G-00-111-61912	Canada Pension - Part Time	2,254.00
G-00-111-61922	Unemployment Insurance - PT	1,399.00
G-00-111-61992	Ontario Health Tax - Part Time	1,605.00
G-00-111-63120	Travel Expenses, Seminars, Meals	250.00
G-00-111-63130	Tuition Fees/Workshops/Training	4,500.00
G-00-111-63150	Employee Related Expenses	250.00
G-00-111-63231	Supplies & Printing	2,500.00
G-00-111-63330	Consulting	5,700.00
G-00-111-63370	Liability Insurance	2,000.00
G-00-111-64110	Information Technology Support	250.00
G-00-111-64140	Annual Maintenance Contracts	1,300.00
G-00-112-67200	Transfer to Reserve (Disc)	5,000.00
G-00-121-55540	Natural Gas - Contract Rebates	(500.00)
G-00-121-55601	Miscellaneous Revenues	(4,000.00)
G-00-121-55612	Commissioners Signatures / FOI Requests	(650.00)
G-00-121-55613	Tax and Zoning Certificates	(10,000.00)
G-00-121-56211	Lottery & Bingo Licenses	(3,500.00)
G-00-121-56212	Marriage License	(12,000.00)
G-00-121-56380	Rental Income	(1,000.00)
G-00-121-57220	Finance Charges	(850.00)
G-00-121-61111	Salaries & Wages - Full Time	541,657.00
G-00-121-61820	Employee Assistance Program	1,000.00
G-00-121-61840	Self Funded Health Benefits	600.00
G-00-121-61911	Canada Pension - Full Time	17,839.00
G-00-121-61921	Unemployment Insurance-Full Time	7,564.00
G-00-121-61930	Health Benefits	35,441.00
G-00-121-61940	Group Life Premiums	6,150.00
G-00-121-61950	Long Term Disability Premiums	13,873.00
G-00-121-61961	OMERS Pension - Full Time	57,309.00
G-00-121-61981	Workers Compensation - Full Time	15,356.00
G-00-121-61991	Ontario Health Tax - Full Time	10,562.00

Schedule B to By-Law 40-19		2019 Budget
Account	Description	Total
G-00-121-63110	Association Fees	7,000.00
G-00-121-63120	Travel Expenses, Seminars, Meals	4,500.00
G-00-121-63130	Tuition Fees/Workshops/Training	8,000.00
G-00-121-63150	Employee Related Expenses	1,500.00
G-00-121-63221	Licenses and Permits	7,000.00
G-00-121-63222	Postage & Courier	8,700.00
G-00-121-63231	Supplies & Printing	10,000.00
G-00-121-63241	Reference Material	500.00
G-00-121-63251	Advertising	2,000.00
G-00-121-63261	Telephone/Internet	16,000.00
G-00-121-63262	Cell Phone	2,200.00
G-00-121-63263	Fax	1,000.00
G-00-121-63265	Furniture & Equipment	2,500.00
G-00-121-63266	Internet/Modem---SCADA/Cable	500.00
G-00-121-63340	Audit	38,760.00
G-00-121-63610	Janitorial Supplies	3,500.00
G-00-121-63620	Maintenance Supplies	500.00
G-00-121-63630	Repairs & Alterations & Services	14,000.00
G-00-121-63640	Hydro Costs	19,000.00
G-00-121-63650	Water Costs	1,500.00
G-00-121-63660	Gas/Oil Costs	3,850.00
G-00-121-63670	Insurance	3,900.00
G-00-121-63692	Distributed Wages - Part Time	12,422.00
G-00-121-63940	Aylmer Flags	1,500.00
G-00-121-64110	Information Technology Support	3,000.00
G-00-121-64140	Annual Maintenance Contracts	14,000.00
G-00-121-65110	Equipment Rental & Leases	7,500.00
G-00-121-65530	Debit & Credit Card Fees	1,050.00
G-00-121-65550	Cash Over and Under	100.00
G-00-131-61111	Salaries & Wages - Full Time	59,933.00
G-00-131-61911	Human Resources-Canada Pension - FT	2,594.00
G-00-131-61921	Human Resources-EI-FT	1,095.00
G-00-131-61930	Human Resources-Health Benefits	5,063.00
G-00-131-61940	Human Resources-Group Life Premiums	680.00
G-00-131-61950	Human Resources-Long Term Disability	1,982.00
G-00-131-61961	Human Resources-OMERS Pension - FT	5,536.00
G-00-131-61981	Human Resources-Workers Compensation - FT	1,888.00
G-00-131-61991	Human Resources-Ontario Health Tax - FT	1,169.00
G-00-131-63110	Association Fees	900.00
G-00-131-63120	Travel Expenses, Seminars, Meals	200.00
G-00-131-63130	Tuition Fees/Workshops/Training	500.00
G-00-131-63150	Employee Related Expenses	3,000.00
G-00-131-63155	Medical & Recruitment Tests	200.00
G-00-131-63241	Reference Material	500.00

Schedule B to By-Law 40-19		2019 Budget
Account	Description	Total
G-00-131-63251	Advertising	1,000.00
G-00-131-63330	Consultants	5,000.00
G-00-131-64130	Disability Management	2,200.00
G-00-132-63120	Travel Expenses, Seminars, Meals	100.00
G-00-132-63130	Tuition Fees/Workshops/Training	3,000.00
G-00-132-63241	Reference Material	1,500.00
G-00-133-63110	Association Fees	125.00
G-00-133-63120	Travel Expenses, Seminars, Meals	200.00
G-00-133-63130	Tuition Fees/Workshops/Training	1,000.00
G-00-133-63140	Meeting /Training Expenses	200.00
G-00-133-63570	Repairs & Maintenance - Communications	400.00
G-00-133-64222	PUBLIC ALERTING SERVICE	1,000.00
G-00-134-61112	Salaries & Wages - Part Time	37,986.00
G-00-134-61912	Canada Pension - Part Time	1,937.00
G-00-134-61922	Unemployment Insurance-Part Time	862.00
G-00-134-61962	OMERS Pension - Part Time	2,167.00
G-00-134-61982	Workers Compensation - Part Time	1,197.00
G-00-134-61992	Ontario Health Tax - Part Time	741.00
G-00-134-63692	Distributed Wages - Part Time	(44,890.00)
G-00-136-63270	Computer Hardware/Software	5,000.00
G-00-136-63311	Legal Fees	50,000.00
G-00-136-63320	Engineering	1,000.00
G-00-136-63330	Consultants	50,000.00
G-00-136-63369	Corporate-Cyber Insurance	4,505.00
G-00-136-63370	Liability Insurance--Corporate-	15,350.00
G-00-136-63671	Insurance Claims--Corporate-	20,000.00
G-00-136-64110	Information Technology Support--Corporate-	6,500.00
G-00-136-64120	Computer Services - Payroll-Corporate-	8,000.00
G-00-136-64140	Annual Maintenance Contracts--Corporate-	18,000.00
G-00-136-67200	Transfer to Reserve (Disc)--Corporate-	5,000.00
G-00-136-67300	Transfer to Capital Fund--Corporate-	600,000.00
G-00-211-55601	Miscellaneous Revenues--Fire-	(1,000.00)
G-00-211-55621	Fire Inspection Fees--Fire-	(1,000.00)
G-00-211-59210	Cont from Reserve - Operating	(10,000.00)
G-00-211-61111	Salaries & Wages - Full Time-Fire-	114,787.00
G-00-211-61200	Honorariums--Fire-	128,380.00
G-00-211-61840	Self Funded Health Benefits--Fire-	100.00
G-00-211-61911	Canada Pension - Full Time-Fire-	2,594.00
G-00-211-61912	Canada Pension - Part Time-Fire-	164.00
G-00-211-61921	Unemployment Insurance-Full Time-Fire-	1,095.00
G-00-211-61930	Health Benefits--Fire-	5,063.00
G-00-211-61940	Group Life Premiums--Fire-	4,677.00
G-00-211-61941	Group Life 24 hour coverage--Fire-	2,875.00
G-00-211-61950	Long Term Disability Premiums--Fire-	1,982.00

Schedule B to By-Law 40-19		2019 Budget
Account	Description	Total
G-00-211-61961	OMERS Pension - Full Time-Fire-	13,545.00
G-00-211-61981	Workers Compensation - Full Time-Fire-	2,844.00
G-00-211-61982	Workers Compensation - Part Time-Fire-	7,218.00
G-00-211-61991	Ontario Health Tax - Full Time-Fire-	2,238.00
G-00-211-61992	Ontario Health Tax - Part Time-Fire-	2,503.00
G-00-211-63110	Association Fees	1,000.00
G-00-211-63120	Travel Expenses, Seminars, Meals	2,500.00
G-00-211-63121	Training Grant Expenses	10,000.00
G-00-211-63130	Tuition Fees/Workshops/Training	10,000.00
G-00-211-63150	Employee Related Expenses	1,000.00
G-00-211-63155	Medical Tests / Reimbursements	2,000.00
G-00-211-63211	Cleaning - uniforms & Gear	2,000.00
G-00-211-63222	Postage & Courier--Fire-	100.00
G-00-211-63231	Supplies & Printing--Fire-	1,200.00
G-00-211-63241	Reference Material--Fire-	600.00
G-00-211-63243	Fire Prevention--Fire-	2,500.00
G-00-211-63251	Advertising--Fire-	200.00
G-00-211-63261	Telephone/Internet	4,000.00
G-00-211-63262	Cell Phone--Fire-	1,500.00
G-00-211-63270	Computer Hardware/Software	500.00
G-00-211-63281	Protective Clothing--Fire-	22,000.00
G-00-211-63330	Consultants--Fire-	3,500.00
G-00-211-63370	Liability Insurance--Fire-	2,000.00
G-00-211-63410	Gas or Diesel--Fire-	2,500.00
G-00-211-63421	1993 Fire Pumper Maintenance--Fire-	3,000.00
G-00-211-63422	1997 Fire Pumper Maintenance--Fire-	3,000.00
G-00-211-63424	2002 Fire Rescue Vehicle--Fire-	2,500.00
G-00-211-63425	2011 F150 Ford Pickup--Fire-2011 F150	1,000.00
G-00-211-63426	Aerial Truck Maintenance--Fire-	10,000.00
G-00-211-63470	Vehicle & Equipment Insurance--Fire-	5,250.00
G-00-211-63510	Equipment & Tool Purchases--Fire-	17,500.00
G-00-211-63520	Supplies--Fire-	500.00
G-00-211-63570	Repairs & Maintenance - Communications-Fire-	5,000.00
G-00-211-63580	Repairs & Maintenance - Other-Fire-	6,000.00
G-00-211-63610	Janitorial Supplies--Fire-	500.00
G-00-211-63620	Maintenance Supplies--Fire-	500.00
G-00-211-63630	Repairs & Alterations & Services--Fire-	6,000.00
G-00-211-63640	Hydro Costs--Fire-	13,000.00
G-00-211-63650	Water Costs--Fire-	700.00
G-00-211-63660	Gas/Oil Costs--Fire-	8,000.00
G-00-211-63670	Insurance--Fire-	2,000.00
G-00-211-63692	Distributed Wages - Part Time-Fire-	1,338.00
G-00-211-64110	Information Technology Support--Fire-	2,400.00
G-00-211-64140	Annual Maintenance Contracts--Fire-	10,000.00

Schedule B to By-Law 40-19		2019 Budget
Account	Description	Total
G-00-211-64230	Interim Inspections	2,000.00
G-00-211-65110	Equipment Rental & Leases--Fire-	3,800.00
G-00-211-67200	Transfer to Reserve Funds--Fire-	2,000.00
G-00-211-67300	Transfer to Capital Fund--Fire-	25,000.00
G-00-221-53100	Ontario Grants	(156,408.00)
G-00-221-53120	Ministry of Community Safety	(79,314.00)
G-00-221-55601	Miscellaneous Revenues	(1,100.00)
G-00-221-55622	Record Checks	(9,000.00)
G-00-221-56213	Taxi & Cab Licenses	(250.00)
G-00-221-61111	Salaries & Wages - Full Time	1,678,450.00
G-00-221-61112	Salaries & Wages - Part Time	119,846.00
G-00-221-61200	Honorariums	600.00
G-00-221-61820	Employee Assistance Program	1,900.00
G-00-221-61911	Canada Pension - Full Time	41,738.00
G-00-221-61912	Canada Pension - Part Time	6,323.00
G-00-221-61921	Unemployment Insurance-Full Time	17,565.00
G-00-221-61922	Unemployment Insurance-Part Time	2,486.00
G-00-221-61930	Health Benefits	92,692.00
G-00-221-61931	Post Retirement Health Benefit	43,689.00
G-00-221-61940	Group Life Premiums	26,803.00
G-00-221-61950	Long Term Disability Premiums	55,658.00
G-00-221-61961	OMERS Pension - Full Time	168,254.00
G-00-221-61981	Workers Compensation - Full Time	41,513.00
G-00-221-61982	Workers Compensation - Part Time	3,794.00
G-00-221-61991	Ontario Health Tax - Full Time	33,072.00
G-00-221-61992	Ontario Health Tax - Part Time	2,349.00
G-00-221-63110	Association Fees	2,500.00
G-00-221-63120	Travel Expenses, Seminars, Meals	7,500.00
G-00-221-63130	Tuition Fees/Workshops/Training	9,965.00
G-00-221-63155	Medical Tests / Reimbursements	310.00
G-00-221-63211	Cleaning - uniforms & Gear	100.00
G-00-221-63221	Licenses and Permits	275.00
G-00-221-63222	Postage & Courier	600.00
G-00-221-63231	Supplies & Printing	5,200.00
G-00-221-63241	Reference Material	650.00
G-00-221-63251	Advertising	450.00
G-00-221-63252	Public Relations	2,475.00
G-00-221-63261	Telephone/Internet	10,000.00
G-00-221-63262	Cell Phone	11,500.00
G-00-221-63270	Computer Hardware/Software	4,000.00
G-00-221-63281	Protective Clothing	16,400.00
G-00-221-63311	Legal Fees	2,100.00
G-00-221-63340	Audit Fees	2,100.00
G-00-221-63370	Liability Insurance	4,000.00

Schedule B to By-Law 40-19		2019 Budget
Account	Description	Total
G-00-221-63410	Gas or Diesel	29,000.00
G-00-221-63470	Vehicle & Equipment Insurance	7,500.00
G-00-221-63471	Car 17 - 2014 Ford Explorer	3,420.00
G-00-221-63472	Car 16 - 2013 Ford Taurus	3,420.00
G-00-221-63473	Car 18 - 2017 Ford Explorer--Vehicle #18	3,420.00
G-00-221-63474	Car 11 - 2006 Ford	2,420.00
G-00-221-63478	Car 15 - 2012 Ford--Vehicle #15	2,420.00
G-00-221-63520	Supplies	1,500.00
G-00-221-63560	Repairs & Maintenance - Office	500.00
G-00-221-63570	Repairs & Maintenance - Communications	2,500.00
G-00-221-63580	Repairs & Maintenance - Breath	3,150.00
G-00-221-63610	Janitorial Supplies	1,500.00
G-00-221-63630	Repairs & Alterations & Services	2,800.00
G-00-221-63640	Hydro Costs	14,000.00
G-00-221-63650	Water Costs	900.00
G-00-221-63660	Gas/Oil Costs	3,500.00
G-00-221-63670	Insurance	500.00
G-00-221-63692	Distributed Wages - Part Time	18,000.00
G-00-221-63990	Discretionary from Operating	5,000.00
G-00-221-64110	Information Technology Support	4,500.00
G-00-221-64140	Annual Maintenance Contracts	28,320.00
G-00-221-64210	Dispatch Services	86,699.00
G-00-221-65110	Equipment Rental & Leases	4,500.00
G-00-221-65530	Debit & Credit Card Fees	500.00
G-00-221-67100	Transfer to Reserves	40,000.00
G-00-222-61111	Salaries & Wages - Full Time	4,000.00
G-00-222-61200	Honorariums	6,600.00
G-00-222-61911	Canada Pension - Full Time	351.00
G-00-222-61921	Unemployment Insurance-Full Time	77.00
G-00-222-61981	Workers Compensation - Full Time	116.00
G-00-222-61991	Ontario Health Tax - Full Time	130.00
G-00-222-63110	Association Fees	1,200.00
G-00-222-63120	Travel Expenses, Seminars, Meals	3,000.00
G-00-222-63130	Tuition Fees/Workshops/Training	1,000.00
G-00-222-63222	Postage & Courier	200.00
G-00-222-63231	Supplies & Printing	500.00
G-00-222-63252	Public Relations	1,500.00
G-00-222-63370	Liability Insurance	205.00
G-00-229-63630	Repairs & Alterations & Services--Police Building-	5,000.00
G-00-229-63670	Insurance--Police Building-	450.00
G-00-231-63950	Other Contributions--Conservation-	85,592.00
G-00-242-56216	Building Permit	(95,000.00)
G-00-242-61111	Salaries & Wages - Full Time	65,720.00
G-00-242-61911	Canada Pension - Full Time	2,594.00

Schedule B to By-Law 40-19		2019 Budget
Account	Description	Total
G-00-242-61921	Unemployment Insurance-Full Time	1,095.00
G-00-242-61930	Health Benefits	5,063.00
G-00-242-61940	Group Life Premiums	746.00
G-00-242-61950	Long Term Disability Premiums	1,982.00
G-00-242-61961	OMERS Pension - Full Time	6,381.00
G-00-242-61981	Workers Compensation - Full Time	2,070.00
G-00-242-61991	Ontario Health Tax - Full Time	1,282.00
G-00-242-63110	Association Fees	800.00
G-00-242-63120	Travel Expenses, Seminars, Meals	500.00
G-00-242-63130	Tuition Fees/Workshops/Training	2,500.00
G-00-242-63231	Supplies & Printing	200.00
G-00-242-63241	Reference Material	500.00
G-00-242-63262	Cell Phone	750.00
G-00-242-63370	Liability Insurance	6,780.00
G-00-242-63410	Gas or Diesel	1,000.00
G-00-242-63436	Vehicle repairs & maintenance - 2006 Impala	2,500.00
G-00-242-63470	Vehicle & Equipment Insurance	1,500.00
G-00-242-64140	Annual Maintenance Contracts	1,400.00
G-00-242-64230	Interim Inspections	30,000.00
G-00-242-64900	Service Agreements	12,000.00
G-00-242-67200	Transfer to Reserve Funds	45,000.00
G-00-243-56215	Dog Tags	(3,000.00)
G-00-243-63221	Licenses and Permits	235.00
G-00-243-64240	Animal Control Contract	9,500.00
G-00-243-64920	Animal Shelter	4,000.00
G-00-243-67200	Transfer to Reserve Funds	12,000.00
G-00-252-64210	Dispatch Services	31,000.00
G-00-252-64220	911 Services	4,000.00
G-00-260-54300	County of Elgin - POA	(40,000.00)
G-00-311-55631	Miscellaneous - Scrap Metal-General Works-	(1,200.00)
G-00-311-55632	Time & Material Charged Out	(3,000.00)
G-00-311-61111	Salaries & Wages - Full Time-General Works-	480,323.00
G-00-311-61112	Salaries & Wages - Part Time-General Works-	47,448.00
G-00-311-61141	OT/DT - Full Time	24,000.00
G-00-311-61840	Self Funded Health Benefits--General Works-	900.00
G-00-311-61911	Canada Pension - Full Time-General Works-	18,788.00
G-00-311-61912	Canada Pension - Part Time-General Works-	2,420.00
G-00-311-61921	Unemployment Insurance-Full Time-General Works-	7,989.00
G-00-311-61922	Unemployment Insurance-Part Time-General Works-	1,076.00
G-00-311-61930	Health Benefits--General Works-	37,973.00
G-00-311-61931	Post Retirement Health Benefit--General Works-	11,494.00
G-00-311-61940	Group Life Premiums--General Works-	5,271.00
G-00-311-61950	Long Term Disability Premiums--General Works-	14,370.00
G-00-311-61961	OMERS Pension - Full Time-General Works-	42,355.00

Schedule B to By-Law 40-19		2019 Budget
Account	Description	Total
G-00-311-61971	RSP Pension - Full Time-General Works-	5,226.00
G-00-311-61981	Workers Compensation - Full Time-General Works-	12,510.00
G-00-311-61982	Workers Compensation - Part Time-General Works-	1,495.00
G-00-311-61991	Ontario Health Tax - Full Time-General Works-	9,936.00
G-00-311-61992	Ontario Health Tax - Part Time-General Works-	926.00
G-00-311-63110	Association Fees	700.00
G-00-311-63120	Travel Expenses, Seminars, Meals	2,500.00
G-00-311-63130	Tuition Fees/Workshops/Training	5,500.00
G-00-311-63155	Medical Tests / Reimbursements	600.00
G-00-311-63231	Supplies & Printing--General Works-	400.00
G-00-311-63261	Telephone/Internet	2,500.00
G-00-311-63262	Cell Phone--General Works-	2,000.00
G-00-311-63266	Internet/Modem---SCADA/Cable	300.00
G-00-311-63281	Protective Clothing	4,500.00
G-00-311-63320	Engineering--General Works-	6,000.00
G-00-311-63370	Liability Insurance--General Works-	18,815.00
G-00-311-63470	Vehicle & Equipment Insurance--General Works-	5,100.00
G-00-311-63610	Janitorial Supplies--General Works-	500.00
G-00-311-63630	Repairs & Alterations & Services--General Works-	7,500.00
G-00-311-63640	Hydro Costs--General Works-	2,400.00
G-00-311-63650	Water Costs--General Works-	3,000.00
G-00-311-63660	Gas/Oil Costs--General Works-	1,800.00
G-00-311-63670	Insurance--General Works-	5,500.00
G-00-311-63691	Distributed Wages - Full Time-General Works-	(35,000.00)
G-00-311-63692	Distributed Wages - Part Time-General Works-	1,185.00
G-00-311-64110	Information Technology Support--General Works-	1,000.00
G-00-311-64140	Annual Maintenance Contracts--General Works-	380.00
G-00-311-65110	Equipment Rental & Leases--General Works-	1,200.00
G-00-321-58310	Donations (Eggleton Fund)--Municipal Roads-	(15,000.00)
G-00-321-58410	Proceeds-Sale of vehicles, equipment-Municipal Roa	(11,175.00)
G-00-321-63410	Gas or Diesel--Municipal Roads-	30,000.00
G-00-321-63460	Vehicle Repairs & Maintenance--Municipal Roads-	35,000.00
G-00-321-63510	Equipment & Tool Purchases--Municipal Roads-	7,000.00
G-00-321-63830	Hard Maintenance--Municipal Roads-	20,000.00
G-00-321-63843	Boulevard Repair--Municipal Roads-	1,500.00
G-00-321-63845	Brush, tree trimming--Municipal Roads-	15,000.00
G-00-321-63846	Sidewalk/Curb/Gutter--Municipal Roads-	25,000.00
G-00-321-63860	Bridges & Culverts--Municipal Roads-	3,000.00
G-00-321-63871	Safety Equipment--Municipal Roads-	2,000.00
G-00-322-54100	County of Elgin - Road Rebate-County Roads-	(21,500.00)
G-00-322-63830	Hard Maintenance--County Roads-	2,500.00
G-00-323-63640	Hydro Costs	2,600.00
G-00-323-63881	Street Signs	8,000.00
G-00-323-63882	Lights	3,500.00

Schedule B to By-Law 40-19		2019 Budget
Account	Description	Total
G-00-323-63883	Crosswalks	2,000.00
G-00-323-63884	Traffic Marking	2,500.00
G-00-331-63891	Snow Removal--Municipal Winter-	1,800.00
G-00-331-63892	Sanding & Salting--Municipal Winter-	30,000.00
G-00-331-64600	Road Patrol--Municipal Winter-Road Patrol	10,000.00
G-00-332-63892	Sanding & Salting--County Winter-	6,000.00
G-00-332-64600	Road Patrol--County Winter-Road Patrol	1,800.00
G-00-352-56218	Parking Permit	(11,500.00)
G-00-352-57210	Fines	(8,000.00)
G-00-352-63231	Supplies & Printing	500.00
G-00-352-64900	Service Agreements	12,000.00
G-00-361-63520	Supplies--Street L:ights-	9,000.00
G-00-361-63640	Hydro Costs--Street L:ights-	72,000.00
G-00-361-68111	Long Term Debt - Principal-Street L:ights-	47,800.00
G-00-361-68120	Long Term Debt - Interest-Street L:ights-	20,002.00
G-00-390-61111	Salaries & Wages - Full Time	9,833.00
G-00-390-61911	Canada Pension - Full Time	466.00
G-00-390-61921	Unemployment Insurance-Full Time	202.00
G-00-390-61930	Health Benefits	1,013.00
G-00-390-61940	Group Life Premiums	110.00
G-00-390-61950	Long Term Disability Premiums	396.00
G-00-390-61961	OMERS Pension - Full Time	875.00
G-00-390-61981	Workers Compensation - Full Time	310.00
G-00-390-61991	Ontario Health Tax - Full Time	192.00
G-00-411-55511	Sewer Charges - Town-Sanitary Sewer Collection-	(780,000.00)
G-00-411-55512	Sewer Charges - Terrace Lodge-Sanitary Sewer Colle	(11,000.00)
G-00-411-55513	Sewer Charges - Malahide-Sanitary Sewer Collection	(55,000.00)
G-00-411-55514	Sewer Charges - OPC-Sanitary Sewer Collection-	(30,000.00)
G-00-411-55632	Time & Material Charged Out--Sanitary Sewer Collec	(5,000.00)
G-00-411-59210	Contribution From Reserves--Sanitary Sewer Collec	(62,621.00)
G-00-411-63130	Tuition Fees/Workshops/Training	1,000.00
G-00-411-63311	Legal Fees	1,500.00
G-00-411-63320	Engineering--Sanitary Sewer Collection-	2,000.00
G-00-411-63330	Consultants--Sanitary Sewer Collection-	2,000.00
G-00-411-63691	Distributed Wages - Full Time-Sanitary Sewer Colle	15,000.00
G-00-411-63781	House Connection--Sanitary Sewer Collection-	3,000.00
G-00-411-63782	Sanitary Sewer Maintenance--Sanitary Sewer Collect	14,000.00
G-00-411-67100	Transfer to Reserves--Sanitary Sewer Collection-	379,668.00
G-00-412-63320	Engineering	4,000.00
G-00-412-63370	Liability Insurance	6,257.00
G-00-412-63580	Repairs & Maintenance - Other	21,000.00
G-00-412-63640	Hydro Costs	76,000.00
G-00-412-63642	Property Tax - Treatment - Lagoons - Rogers Rd	50,000.00
G-00-412-63670	Insurance	1,517.00

Schedule B to By-Law 40-19		2019 Budget
Account	Description	Total
G-00-412-63710	Material & Supplies	2,000.00
G-00-412-64350	OCWA - Lagoon Operations	82,000.00
G-00-412-64357	OCWA - Sand Filter Operations	48,000.00
G-00-412-68111	Long Term Debt - Principal	36,214.00
G-00-412-68120	Long Term Debt - Interest	6,630.00
G-00-413-63266	SCADA/Cable	1,407.00
G-00-413-63370	Liability Insurance	6,257.00
G-00-413-63580	Repairs & Maintenance - Other	20,000.00
G-00-413-63640	Hydro Costs	70,000.00
G-00-413-63650	Water Costs	500.00
G-00-413-63670	Insurance	1,271.00
G-00-413-63710	Material & Supplies	2,000.00
G-00-413-64355	OCWA - Pumping Station Operations	48,700.00
G-00-414-63320	Engineering	1,000.00
G-00-414-63580	Repairs & Maintenance	4,000.00
G-00-414-64352	OCWA - Lagoon OPC Operations	36,700.00
G-00-421-63792	Storm Sewer Maintenance--Storm Sewer-	7,500.00
G-00-431-55520	Water Revenue - Meters-Waterworks-	(370,000.00)
G-00-431-55521	Water Revenue - Billed Water-Waterworks-	(2,385,000.00)
G-00-431-55632	Time & Material Charged Out	(1,000.00)
G-00-431-61111	Salaries & Wages - Full Time-Waterworks-	216,722.00
G-00-431-61112	Salaries & Wages - Part Time-Waterworks-	36,972.00
G-00-431-61141	OT/DT - Full Time	7,765.00
G-00-431-61840	Self Funded Health Benefits--Waterworks-	300.00
G-00-431-61911	Canada Pension - Full Time-Waterworks-	6,485.00
G-00-431-61912	Canada Pension - Part Time-Waterworks-	1,885.00
G-00-431-61921	Unemployment Insurance-Full Time-Waterworks-	2,738.00
G-00-431-61922	Unemployment Insurance-Part Time-Waterworks-	838.00
G-00-431-61930	Health Benefits--Waterworks-	12,658.00
G-00-431-61931	Post Retirement Health Benefit--Waterworks-	6,810.00
G-00-431-61940	Group Life Premiums--Waterworks-	2,423.00
G-00-431-61950	Long Term Disability Premiums--Waterworks-	4,955.00
G-00-431-61961	OMERS Pension - Full Time-Waterworks-	12,665.00
G-00-431-61971	RSP Pension - Full Time-Waterworks-	10,940.00
G-00-431-61981	Workers Compensation - Full Time-Waterworks-	2,447.00
G-00-431-61982	Workers Compensation - Part Time-Waterworks-	1,164.00
G-00-431-61991	Ontario Health Tax - Full Time-Waterworks-	4,591.00
G-00-431-61992	Ontario Health Tax - Part Time-Waterworks-	721.00
G-00-431-63110	Association Fees	250.00
G-00-431-63120	Travel Expenses, Seminars, Meals	200.00
G-00-431-63130	Tuition Fees/Workshops/Training	10,000.00
G-00-431-63231	Supplies & Printing--Waterworks-	400.00
G-00-431-63241	Reference Material--Waterworks-	500.00
G-00-431-63251	Advertising--Waterworks-	1,000.00

Schedule B to By-Law 40-19		2019 Budget
Account	Description	Total
G-00-431-63261	Telephone/Internet	1,800.00
G-00-431-63262	Cell Phone--Waterworks-	1,300.00
G-00-431-63266	SCADA/Cable	1,500.00
G-00-431-63281	Protective Clothing--Waterworks-	400.00
G-00-431-63311	Legal Fees	1,500.00
G-00-431-63320	Engineering--Waterworks-	4,000.00
G-00-431-63330	Consultants--Waterworks-	2,000.00
G-00-431-63370	Liability Insurance--Waterworks-	13,740.00
G-00-431-63410	Gas or Diesel--Waterworks-	2,500.00
G-00-431-63460	Vehicle Repairs & Maintenance--Waterworks-	1,000.00
G-00-431-63470	Vehicle & Equipment Insurance--Waterworks-	900.00
G-00-431-63510	Equipment & Tool Purchases	22,000.00
G-00-431-63610	Janitorial Supplies--Waterworks-	100.00
G-00-431-63630	Repairs & Alterations & Services--Waterworks-	27,000.00
G-00-431-63632	Meter Services/Repairs--Waterworks-	2,000.00
G-00-431-63650	Water Costs--Waterworks-	600.00
G-00-431-63660	Gas/Oil Costs--Waterworks-	1,800.00
G-00-431-63670	Insurance--Waterworks-	2,528.00
G-00-431-63691	Distributed Wages - Full Time-Waterworks-	20,000.00
G-00-431-63730	Water Testing--Waterworks-	10,000.00
G-00-431-63750	Water purchase - Primary/Secondary-Waterworks-	1,800,000.00
G-00-431-64110	Information Technology Support--Waterworks-	500.00
G-00-431-64140	Annual Maintenance Contracts--Waterworks-	190.00
G-00-431-64310	Erie Thames - Water billing charges-Waterworks-	122,000.00
G-00-431-65110	Equipment Rental & Leases-Waterworks-	1,000.00
G-00-431-65140	Lease - Trillium Railway-Waterworks-Lease	3,000.00
G-00-431-67100	Transfer to Reserves--Waterworks-	367,213.00
G-00-441-55601	Miscellaneous Revenues--Solid Waste Collection-	(2,000.00)
G-00-441-63251	Advertising--Solid Waste Collection-	2,000.00
G-00-441-63311	Legal Fees	1,000.00
G-00-441-64510	Waste Collection Contract--Solid Waste Collection-	148,300.00
G-00-451-64520	Waste Disposal Contract--Solid Waste Disposal-	103,000.00
G-00-451-64521	Waste Bins Disposal Contract--Solid Waste Disposal	4,700.00
G-00-451-64522	Bulk Waste Disposal Contract--Solid Waste Disposal	24,000.00
G-00-461-53180	Recycling Grant--Recycling-	(52,000.00)
G-00-461-54800	Municipal Contributions--Recycling-	(57,000.00)
G-00-461-55631	Miscellaneous - Scrap Metal-Recycling-	(300.00)
G-00-461-63251	Advertising--Recycling-	1,800.00
G-00-461-63330	Consultants--Recycling-	500.00
G-00-461-63540	Blue Boxes, Carts, Composters--Recycling-	3,000.00
G-00-461-64523	St Thomas Recycling Depot	18,000.00
G-00-461-64530	Blue Box Processing--Recycling-	46,000.00
G-00-461-64531	Blue Box Collection--Recycling-	144,000.00
G-00-551-66950	Municipal Grants--Cemeteries-	18,000.00

Schedule B to By-Law 40-19		2019 Budget
Account	Description	Total
G-00-711-53220	Student Grant	(3,000.00)
G-00-711-55130	User Fees - Ball Diamonds	(6,200.00)
G-00-711-55131	Pavillion Reservations	(2,000.00)
G-00-711-61111	Salaries & Wages - Full Time	147,316.00
G-00-711-61112	Salaries & Wages - Part Time	18,637.00
G-00-711-61141	OT/DT - Full Time	738.00
G-00-711-61142	OT - Part Time	191.00
G-00-711-61840	Self Funded Health Benefits	200.00
G-00-711-61911	Canada Pension - Full Time	5,923.00
G-00-711-61912	Canada Pension - Part Time	960.00
G-00-711-61921	Unemployment Insurance-Full Time	2,594.00
G-00-711-61922	Unemployment Insurance-Part Time	427.00
G-00-711-61930	Health Benefits	12,303.00
G-00-711-61940	Group Life Premiums	1,651.00
G-00-711-61950	Long Term Disability Premiums	4,816.00
G-00-711-61961	OMERS Pension - Full Time	14,144.00
G-00-711-61981	Workers Compensation - Full Time	4,554.00
G-00-711-61982	Workers Compensation - Part Time	593.00
G-00-711-61991	Ontario Health Tax - Full Time	2,873.00
G-00-711-61992	Ontario Health Tax - Part Time	367.00
G-00-711-63110	Association Fees	550.00
G-00-711-63120	Travel Expenses, Seminars, Meals	300.00
G-00-711-63130	Tuition Fees/Workshops/Training	2,050.00
G-00-711-63231	Supplies & Printing	300.00
G-00-711-63241	Reference Material	200.00
G-00-711-63251	Advertising	400.00
G-00-711-63261	Telephone/Internet	2,400.00
G-00-711-63262	Cell Phone	720.00
G-00-711-63281	Protective Clothing	2,500.00
G-00-711-63370	Liability Insurance	4,610.00
G-00-711-63410	Gas or Diesel	6,500.00
G-00-711-63460	Vehicle Repairs & Maintenance	6,000.00
G-00-711-63470	Vehicle & Equipment Insurance	1,850.00
G-00-711-63510	Equipment & Tool Purchases	6,000.00
G-00-711-63531	Landscaping, Plants, Trees	15,000.00
G-00-711-63532	Property Maintenance	6,000.00
G-00-711-63533	Sportsfield Maintenance	2,000.00
G-00-711-63540	Park identification & signage	650.00
G-00-711-63610	Janitorial Supplies	1,800.00
G-00-711-63620	Maintenance Supplies	850.00
G-00-711-63630	Repairs & Alterations & Services	10,000.00
G-00-711-63640	Hydro Costs	9,500.00
G-00-711-63650	Water Costs	1,150.00
G-00-711-63670	Insurance	4,600.00

Schedule B to By-Law 40-19		2019 Budget
Account	Description	Total
G-00-711-64110	Information Technology Support	110.00
G-00-711-64140	Annual Maintenance Contracts	190.00
G-00-711-65110	Equipment Rental & Leases	500.00
G-00-712-55601	Miscellaneous Revenues	(2,000.00)
G-00-712-63610	Janitorial Supplies	250.00
G-00-712-63630	Repairs & Alterations & Services	800.00
G-00-712-63640	Hydro Costs	1,785.00
G-00-712-63650	Water Costs	220.00
G-00-712-63670	Insurance	320.00
G-00-712-63692	Distributed Wages - Part Time	901.00
G-00-713-63130	Tuition Fees/Workshops/Training	450.00
G-00-731-53210	Canada Day Grant	(3,600.00)
G-00-731-53220	Student Grant	(2,240.00)
G-00-731-54700	Municipal Contributions - Other	(55,000.00)
G-00-731-55101	Ice Rental - Adult Prime	(245,000.00)
G-00-731-55102	Ice Rental - Youth Prime	(215,000.00)
G-00-731-55105	Ice Rental - School	(15,500.00)
G-00-731-55122	Facility Rental - Community Hall	(40,000.00)
G-00-731-55123	Facility Rental - Blue Line Room	(10,000.00)
G-00-731-55124	Facility Rental - Arena Floor	(15,000.00)
G-00-731-55126	Facility Rental - Office	(2,000.00)
G-00-731-55128	Facility Rental - Kitchen	(1,000.00)
G-00-731-55129	Facility Rental - Community Booth	(1,000.00)
G-00-731-55201	Advertising - Rink Boards	(11,000.00)
G-00-731-55202	Advertising - Ice Resurficer	(1,900.00)
G-00-731-55205	Advertising - Time of Day Clock	(1,100.00)
G-00-731-55301	General Admission - Skating	(6,500.00)
G-00-731-55302	General Admission - Figure Skating	(6,000.00)
G-00-731-55304	General Admission - Shuffleboard	(5,000.00)
G-00-731-55305	General Admission - Adult Shiny Hockey	(7,000.00)
G-00-731-55306	General Admission - Walking/Pickelball	(6,000.00)
G-00-731-55307	User Group	(2,500.00)
G-00-731-55402	Program Fee - March Day Break Camp	(1,700.00)
G-00-731-55405	Program Revenues	(12,000.00)
G-00-731-55601	Miscellaneous Revenues	(5,000.00)
G-00-731-56371	Lease - Concession	(4,000.00)
G-00-731-56372	Lease - Pro Shop	(1,700.00)
G-00-731-56373	Lease - Sr A Dressing Room	(4,900.00)
G-00-731-56374	Lease - Vending Machines	(3,800.00)
G-00-731-57220	Finance Charges	(400.00)
G-00-731-61111	Salaries & Wages - Full Time	336,359.00
G-00-731-61112	Salaries & Wages - Part Time	121,890.00
G-00-731-61141	OT - Full Time	6,928.00
G-00-731-61142	OT - Part Time	4,760.00

Schedule B to By-Law 40-19		2019 Budget
Account	Description	Total
G-00-731-61820	Employee Assistance Program	750.00
G-00-731-61840	Self Funded Health Benefits	500.00
G-00-731-61911	Canada Pension - Full Time	14,849.00
G-00-731-61912	Canada Pension - Part Time	7,463.00
G-00-731-61921	Unemployment Insurance-Full Time	6,428.00
G-00-731-61922	Unemployment Insurance-Part Time	5,202.00
G-00-731-61930	Health Benefits	23,029.00
G-00-731-61931	Post Retirement Health Benefit	500.00
G-00-731-61940	Group Life Premiums	4,661.00
G-00-731-61950	Long Term Disability Premiums	9,603.00
G-00-731-61961	OMERS Pension - Full Time	34,133.00
G-00-731-61962	OMERS Pension - Part Time	10,945.00
G-00-731-61981	Workers Compensation - Full Time	11,242.00
G-00-731-61982	Workers Compensation - Part Time	5,161.00
G-00-731-61991	Ontario Health Tax - Full Time	7,046.00
G-00-731-61992	Ontario Health Tax - Part Time	3,195.00
G-00-731-63110	Association Fees	950.00
G-00-731-63120	Travel Expenses, Seminars, Meals	500.00
G-00-731-63130	Tuition Fees/Workshops/Training	9,000.00
G-00-731-63140	Meetings	350.00
G-00-731-63212	Linens, etc	125.00
G-00-731-63221	Licenses and Permits	500.00
G-00-731-63222	Postage & Courier	350.00
G-00-731-63231	Supplies & Printing	4,000.00
G-00-731-63241	Reference Material	200.00
G-00-731-63251	Advertising	16,500.00
G-00-731-63261	Telephone/Internet	9,000.00
G-00-731-63262	Cell Phone	3,000.00
G-00-731-63265	Furniture & Equipment	3,500.00
G-00-731-63266	SCADA/Cable	2,750.00
G-00-731-63270	Computer Hardware/Software	1,000.00
G-00-731-63281	Protective Clothing	1,500.00
G-00-731-63282	Staff Uniforms	1,500.00
G-00-731-63290	Administration Fee	12,000.00
G-00-731-63311	Legal Fees	2,900.00
G-00-731-63340	Audit Fees	2,160.00
G-00-731-63370	Liability Insurance	16,375.00
G-00-731-63510	Equipment & Tool Purchases	500.00
G-00-731-63580	Repairs & Maintenance - Other	19,300.00
G-00-731-63590	Program Expenses	25,000.00
G-00-731-63610	Janitorial Supplies	6,300.00
G-00-731-63620	Maintenance Supplies	11,000.00
G-00-731-63630	Repairs & Alterations & Services	52,000.00
G-00-731-63640	Hydro Costs	270,000.00

Schedule B to By-Law 40-19		2019 Budget
Account	Description	Total
G-00-731-63650	Water Costs	3,500.00
G-00-731-63660	Gas/Oil Costs	51,000.00
G-00-731-63670	Insurance	14,700.00
G-00-731-63811	User Group Expenses	2,100.00
G-00-731-64110	Information Technology Support	5,000.00
G-00-731-64130	Disability Management	1,000.00
G-00-731-64140	Annual Maintenance Contracts	2,400.00
G-00-731-64510	Waste Collection Contract	10,000.00
G-00-731-64610	Snow Removal Contract	10,000.00
G-00-731-64900	Service Agreements	29,000.00
G-00-731-65530	Debit & Credit Card Fees	3,000.00
G-00-733-54500	Township of Malahide - Pool Grant	(18,000.00)
G-00-733-63231	Supplies & Printing	50.00
G-00-733-63261	Telephone/Internet	108.00
G-00-733-63610	Janitorial Supplies	160.00
G-00-733-63620	Maintenance Supplies	150.00
G-00-733-63630	Repairs & Alterations & Services	9,000.00
G-00-733-63640	Hydro Costs	6,500.00
G-00-733-63650	Water Costs	26,000.00
G-00-733-63660	Gas/Oil Costs	542.00
G-00-733-63670	Insurance	1,400.00
G-00-733-63720	Pool Supplies & Chemicals	7,800.00
G-00-733-63871	Safety Equipment	100.00
G-00-733-64710	YMCA Program	19,000.00
G-00-741-54200	County of Elgin - Library Grant-Library-	(32,311.00)
G-00-741-63370	Liability Insurance--Library-	450.00
G-00-741-63610	Janitorial Supplies--Library-	1,400.00
G-00-741-63630	Repairs & Alterations & Services--Library-	5,000.00
G-00-741-63640	Hydro Costs--Library-	10,000.00
G-00-741-63650	Water Costs--Library-	500.00
G-00-741-63660	Gas/Oil Costs--Library-	800.00
G-00-741-63670	Insurance--Library-	4,000.00
G-00-741-63692	Distributed Wages - Part Time-Library-	9,435.00
G-00-751-56560	Rental Income	(13,500.00)
G-00-751-63261	Telephone/Internet	1,800.00
G-00-751-63370	Liability Insurance	500.00
G-00-751-63610	Janitorial Supplies	750.00
G-00-751-63630	Reparis & Alterations & Services	10,000.00
G-00-751-63640	Hydro Costs	10,000.00
G-00-751-63650	Water Costs	300.00
G-00-751-63660	Gas/Oil Costs	1,000.00
G-00-751-63670	Insurance	4,000.00
G-00-751-63692	Distributed Wages - Part Time	1,609.00
G-00-752-66950	Municipal Grants-Museum	20,000.00

Schedule B to By-Law 40-19		2019 Budget
Account	Description	Total
G-00-753-63930	Canada Day Contribution	5,000.00
G-00-753-63935	New Years Eve Family Celebration	2,500.00
G-00-753-63950	Other Contributions	2,000.00
G-00-753-63970	Youth Ice Subsidy	28,500.00
G-00-753-66910	Fair Board Contributions	1,000.00
G-00-753-66920	Kinsman Parade Contributions	500.00
G-00-753-66930	Knights of Columbus Soccer Contributions	1,100.00
G-00-753-66950	Municipal Grants	3,300.00
G-00-754-63120	Travel Expenses, Seminars, Meals	600.00
G-00-754-63130	Tuition Fees/Workshops/Training	75.00
G-00-754-63241	Reference Material	1,825.00
G-00-811-55681	Planning & Committee of Adjustment Fees--Planning	(5,000.00)
G-00-811-55682	Site Plan Review Fees--Planning & Zoning-	(1,000.00)
G-00-811-61111	Salaries & Wages - Full Time-Planning & Zoning-	89,453.00
G-00-811-61840	Self Funded Health Benefits--Planning & Zoning-	200.00
G-00-811-61911	Canada Pension - Full Time-Planning & Zoning-	2,588.00
G-00-811-61921	Unemployment Insurance-Full Time-Planning & Zoning	1,095.00
G-00-811-61930	Health Benefits--Planning & Zoning-	5,063.00
G-00-811-61940	Group Life Premiums--Planning & Zoning-	1,016.00
G-00-811-61950	Long Term Disability Premiums--Planning & Zoning-	1,982.00
G-00-811-61961	OMERS Pension - Full Time-Planning & Zoning-	9,937.00
G-00-811-61981	Workers Compensation - Full Time-Planning & Zoning	2,275.00
G-00-811-61991	Ontario Health Tax - Full Time-Planning & Zoning-	1,744.00
G-00-811-63251	Advertising--Planning & Zoning-	1,500.00
G-00-811-63265	Furniture	500.00
G-00-811-63311	Legal Fees	6,000.00
G-00-811-63320	Engineering--Planning & Zoning-	10,000.00
G-00-811-63330	Consultants--Planning & Zoning-	8,500.00
G-00-811-64110	Information Technology Support	100.00
G-00-811-64140	Annual Maintenance Contracts--Planning & Zoning-	200.00
G-00-821-58810	Sale of Land	(50,000.00)
G-00-821-61111	Salaries & Wages - Full Time	89,453.00
G-00-821-61911	Canada Pension - Full Time	2,588.00
G-00-821-61921	Unemployment Insurance-Full Time	1,095.00
G-00-821-61930	Health Benefits	5,063.00
G-00-821-61940	Group Life Premiums	1,016.00
G-00-821-61950	Long Term Disability Premiums	1,982.00
G-00-821-61961	OMERS Pension - Full Time	9,937.00
G-00-821-61981	Workers Compensation - Full Time	2,275.00
G-00-821-61991	Ontario Health Tax - Full Time	1,744.00
G-00-821-63110	Association Fees	950.00
G-00-821-63120	Travel Expenses, Seminars, Meals	3,500.00
G-00-821-63130	Tuition Fees/Workshops/Training	1,000.00
G-00-821-63231	Supplies & Printing	200.00

Schedule B to By-Law 40-19		2019 Budget
Account	Description	Total
G-00-821-63251	Advertising	7,000.00
G-00-821-63252	Public Relations	500.00
G-00-821-63261	Telephone/Internet	500.00
G-00-821-63262	Cell Phone	750.00
G-00-821-63360	Land Sale Expense	15,000.00
G-00-821-63640	Hydro Costs	1,200.00
G-00-821-67100	Transfer to Reserves	35,000.00
G-00-851-54800	Municipal Contributions	(1,000.00)
G-00-851-63801	Municipal Drains	3,000.00
G-00-852-63801	Municipal Drains--Lee Carter Drain-	3,000.00
G-00-862-58821	Contribution from Land - Tilling	(1,500.00)
G-00-863-56340	Rental Income - 25 Centre Street	(17,000.00)
G-00-863-63630	Repairs & Alterations & Services	1,500.00
G-00-864-56560	Rental Income	(24,000.00)
G-00-864-63670	Insurance	3,000.00
G-00-911-51100	PIL - Full (Education Retained)-County Tax-PIL	(5,193.00)
G-00-911-51110	Residential Farm Phase 1--County Tax-	(52.00)
G-00-911-51120	Residential Farm--County Tax-	(2,981,037.00)
G-00-911-51130	Multi Residential--County Tax-	(200,731.00)
G-00-911-51140	Farmland--County Tax-	(1,691.00)
G-00-911-51155	Parking Lot--County Tax-	(637.00)
G-00-911-51160	Commercial--County Tax-	(477,888.00)
G-00-911-51161	Commercial - Vacant Unit / Excess Land.-County Tax	(12,260.00)
G-00-911-51162	Commercial - Vacant Land-County Tax-	(7,859.00)
G-00-911-51165	Shopping Centre--County Tax-	(3,312.00)
G-00-911-51170	Industrial--County Tax-	(73,495.00)
G-00-911-51171	Industrial - Vacant Unit / Excess Land.-County Tax	(652.00)
G-00-911-51172	Industrial - Vacant Land-County Tax-	(2,360.00)
G-00-911-51180	Pipelines--County Tax-	(10,659.00)
G-00-911-51185	Railways--County Tax-	(487.00)
G-00-911-51200	PIL - General No Education-County Tax-PIL	(2,887.00)
G-00-911-51260	Comm-New Construction-County Tax-	(128,390.00)
G-00-911-51270	Ind'I-New Construction-County Tax-	(106,066.00)
G-00-911-51271	Ind'I-New Const-VU/Excess Land	(6,856.00)
G-00-911-52400	PIL - Full Shared-County Tax-	(3,971.00)
G-00-911-69999	Requisition - Taxation-County Tax-	4,026,483.00
G-00-961-51190	BIA Levy--BIA-	(42,075.00)
G-00-961-69999	Requisition - Taxation-BIA-	42,075.00
	Total 2019 Levy	5,573,965.00

**2019 Budget
MAINSTREET AYLMEER**

REVENUE

<u>2018 BIA Levy Amount</u>	\$	42,074.95
TOTAL REVENUE	\$	42,074.95

EXPENSES

Streetscape/Design-Façade Grant	\$	1,250.00
Street Flowers/Bridge Seasonal Décor/Large Planter Boxes/Baskets	\$	6,500.00
Beautification/Banners	\$	3,000.00
Downtown Sign	\$	2,250.00
Advertising	\$	1,750.00
Daytripping	\$	2,800.00
Aylmer Express	\$	1,500.00
Accounting	\$	5,000.00
BIA coupon promotions	\$	1,010.80
Street Maintenance Worker	\$	480.00
Internet for Sound System	\$	500.00
Events & Promotion	\$	2,250.00
Shop Crawl	\$	450.00
COOL BIA	\$	900.00
Christmas	\$	300.00
Office Partnership & Tourism Office	\$	934.15
Summer Student	\$	11,200.00
Office Supplies & Printing	\$	42,074.95
Office Administration	\$	-
TOTAL EXPENSE	\$	42,074.95

\$

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**TOWN OF AYLMER
2019 TAX INFORMATION**

Schedule D to By-Law 40-19

TAX RATES

PROPERTY CLASS	TOWN	COUNTY	EDUCATIONAL	TOTAL TAX RATE 2019	RATIO
RESIDENTIAL / FARM	0.841151%	0.605733%	0.161000%	1.607884%	1.0000
FARMLAND AWAITING DEV (PHASE 1)	0.420575%	0.302867%	0.080500%	0.803942%	0.5000
NEW MULTI-RESIDENTIAL	0.841151%	0.605733%	0.161000%	1.607884%	1.0000
MULTI-RESIDENTIAL	1.682217%	1.211405%	0.161000%	3.054622%	1.9999
COMMERCIAL OCCUPIED	1.377468%	0.991948%	1.030000%	3.399416%	1.6376
COMMERCIAL VACANT	1.377468%	0.991948%	1.030000%	3.399416%	1.6376
COMMERCIAL NEW CONSTRUCTION	1.377468%	0.991948%	1.030000%	3.399416%	1.6376
COMMERCIAL NEW CON - VACANT	1.377468%	0.991948%	1.030000%	3.399416%	1.6376
SHOPPING CENTRE	1.377468%	0.991948%	1.030000%	3.399416%	1.6376
PARKING LOT	1.377468%	0.991948%	1.030000%	3.399416%	1.6376
INDUSTRIAL OCCUPIED	1.871644%	1.347816%	1.290000%	4.509460%	2.2251
INDUSTRIAL VACANT	1.871644%	1.347816%	1.290000%	4.509460%	2.2251
INDUSTRIAL NEW CONSTRUCTION	1.871644%	1.347816%	1.030000%	4.249460%	2.2251
INDUSTRIAL NEW CON - VACANT	1.871644%	1.347816%	1.030000%	4.249460%	2.2251
LARGE INDUSTRIAL OCCUPIED	2.381971%	1.715315%	1.290000%	5.387286%	2.8318
LARGE INDUSTRIAL VACANT	2.381971%	1.715315%	1.290000%	5.387286%	2.8318
PIPELINES	0.962781%	0.693322%	1.030000%	2.686103%	1.1446
FARMLANDS	0.193465%	0.139319%	0.040250%	0.373034%	0.2300
MANAGED FORESTS	0.210288%	0.151433%	0.040250%	0.401971%	0.2500
BIA				0.174509%	
Exempt				0.000000%	

Capping & Threshold Parameters

Multi-Residential

Commercial

Industrial

Annualized Tax Limit		10.00%	
Prior Year CVA Tax Limit		10.00%	
CVA Tax Threshold - Increases		\$500.00	
CVA Tax Threshold - Decreasers		\$500.00	
Decrease Clawback		27.2504%	
Decrease Retained		72.7496%	
Overall Levy Change			

Exited capping in 2016
in Multi-Res

Capping Phase Out
Year 1 (1/4)

Exited capping in 2019
in Industrial-4 year full exit