

2024

Approved Budget and Proposed 4 Year Forecast

Town of Essex



2023-2027 STRATEGIC ACTION PLAN

Getting Things Done for You.

The 2023-2027 Corporate Strategic Action Plan guides the overall direction of the Town of Essex while identifying key goals to achieve. Below is a summary of the goals which inform the plan:

Safe & Reliable Infrastructure

Embrace asset management best practices to build, maintain and continuously improve our municipally owned infrastructure.

Jobs & Economic Opportunities

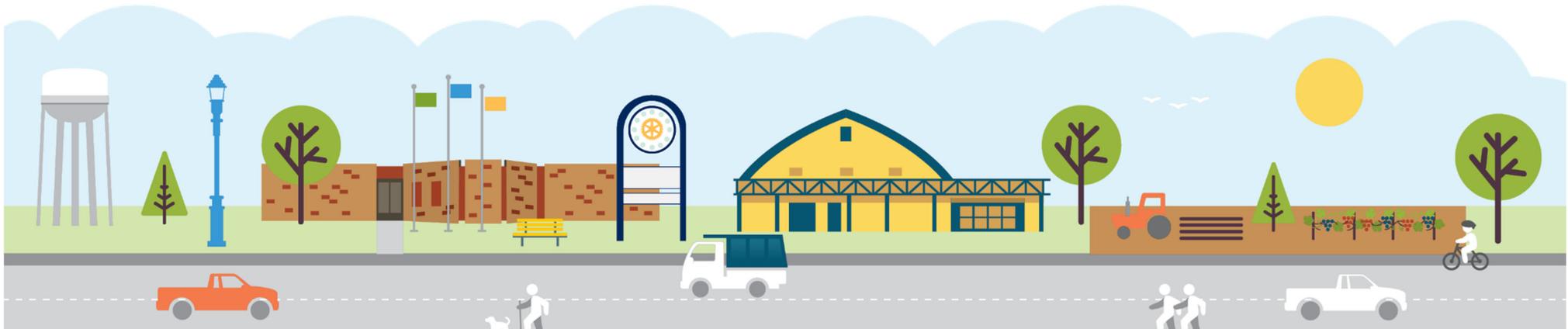
Leverage our Town's competitive advantages to promote jobs and economic investment.

Welcoming & Caring Community

Take care of our natural environment and strengthen the sense of belonging to everyone who makes Essex "home."

Responsible & People-Focused Government

Deliver friendly customer service in an efficient, effective, and transparent manner while providing an exceptional working environment for our employees.



WHAT'S INSIDE

Contents

2023-2027 Strategic Action Plan.....	1
What's Inside	2
Welcome Messages	3
What is a Budget?.....	5
The Budget Process	5
Public Engagement: Phase 2.....	7
Budget Risks and Factors.....	8
Climate Adaptation Plan.....	11
Approved 2024 Budget Snapshot	12
Approved 2024 Budget Simplified.....	14
Approved 2024 Budget Summary.....	17
Investing In A Complete Community.....	19
Long-Term Debt.....	23
Approved 2024 Operating Budget.....	27
Net Operating by Cost Center Summary	28
Organizational Structure	31
Personnel Overview and Expense Summary.....	32
Department Overview	33
Approved 2024 Capital Budget.....	50
Asset Management Plan.....	51
Approved 2024 Capital Projects.....	57
2024 Carryforward Projects.....	68
Proposed Capital Forecast 2025 to 2028.....	75



WELCOME MESSAGES



Message from the Mayor

On behalf of Council and Administration, we are pleased to present the 2024 Town of Essex Operating and Capital Budget, a document that defines the fiscally responsible approach to support our community and its future growth.

This year, our priority has been to uphold the service levels that our residents have come to expect while establishing the framework to sustain responsible growth. This approach will allow us to meet the needs of today, while positioning the Town for a prosperous future.

The 2024 budget aligns closely with the objectives outlined in our recently developed '2023-2027 Strategic Action Plan', ensuring that our financial strategy reflects the Town's ultimate vision. These key areas of focus will ensure that the Town of Essex is an even better place to live, work, and play for generations to come.

Our dedicated team has spent months assembling and reviewing the proposed figures to ensure a comprehensive and user-friendly document for our residents and stakeholders. It is a true reflection of the dynamic nature of our community and its evolving needs. I would like to express my gratitude to both Administration and Council for their unwavering commitment to the betterment of the Town of Essex. Together, we are investing in a complete community to continue to move the Town forward.

Sherry Bondy

SHERRY BONDY, Mayor



Message from the Chief Administrative Officer



I am proud to present the Approved 2024 Town of Essex Operating and Capital Budget. This document has been carefully crafted to reflect the financial approach required to address the current needs of the community while planning for future and long-term growth.

The objectives outlined in the newly developed '2023-2027 Strategic Action Plan' were carefully considered in the 2024 budget, ensuring the appropriate strategy is in place to realize the Town's goals, while

remaining fiscally responsible to strengthen our financial condition.

The current economic environment continues to present new challenge to ensure the Town maintains the service level our residents have come to expect. Significant efforts have been made to offset additional expenses while ensuring that the Town has robust and efficient systems in place to sustain responsible growth.

The Town of Essex has a promising future ahead, and we look forward to continuing to move the Town forward to create an even better place to live, work, and play.



DOUG SWEET, Chief Administrative Officer

Message from the Director, Corporate Services / Treasurer



On behalf of Administration of the Town of Essex, I am pleased to present to you the Approved 2024 Operating & Capital Budget.

Each year, Administration spends months assembling and reviewing the budget figures before it is presented to Council. The team works diligently to ensure that the budget document is comprehensive and user-friendly for residents and stakeholders, and we continue to enhance the document annually.

Administration and Council are mindful of the fiscal environment when finalizing numbers. This includes inflationary and growth adjustments that are in line with economic predictions. We continue to emphasize the philosophy of stable tax increases to provide residents with more consistency for personal budget planning purposes, rather than the 'freeze and hike' approach which can pose challenges to ratepayers.

Town Administration and Council adopted a new Strategic Action Plan which is highlighted throughout the document and many of its key focuses are accomplished through the approved expenditures.

Residents are encouraged to continue to provide their input on the budget process in 2024 and future years. There are exciting engagement opportunities planned - so stay tuned!



KATELYNN GIURISSIVICH, CPA, CA, Director, Corporate Services / Treasurer

WHAT IS A BUDGET?

A Budget is a tool used to summarize all revenue sources (money in) against all expenses (money out) in an organization. In a Municipality, this is a legal requirement under Section 290 of the Municipal Act. This section also stipulates that the annual budget must be funded, or in other words, no deficit (loss) or surplus (income) can be present.

Also common in Municipal Budgeting is the separation of Operating and Capital Activities into separate “sub” budgets to ensure funding for each category is clearly defined. The Town of Essex breaks the Budget Document into these two sections:

An Operating Budget is the plan for the daily operations of the Town. Revenues include taxation and user fees. Expenses can include salaries, insurance, and utilities to name a few.

A Capital Budget is the plan for the acquisition of the Town’s assets. Capital Assets are projects that are expected to have a long-term benefit. These projects can replace existing assets, such as a road or bridge reconstruction or they can be new assets such as a playground.

Budget Development

Annually the entire management team works collaboratively to develop the draft budget. The budget goes through three in-depth reviews before the final draft is delivered to Council.

Last years budget process was unlike anything the Town has ever undertaken. Departments were instructed to “rebuild” their budgets from the ground up. Due to the extensive work from all departments to create the 2023 budget, for the 2024 budget process, departments were provided their prior year budget, otherwise known as the Approved 2023 Budget, as their “base budget.” They were then instructed to increase or decrease their budget as needed for 2024.

Balancing The Budget

Each year, Council and Town Administration are faced with the challenge of ensuring the budget is balanced (or that revenues = expenses) as required by legislation. There is an extensive analysis required to ensure stabilized increases to both tax and user rates while continuing to provide the level of service residents have come to expect.

THE BUDGET PROCESS

Budget Cycle

Generally speaking, the budget process follows the cycle outlined below:



Budget Milestones

The following events are important contributors to the final delivery of the Budget Document:

Date	Item
June 5 th , 2023	Budget Initiation Memo to Council
July 2023-December 2023	Budget Engagement Period
September 2023-November 2023	Draft Budget Document Developed
November 24 th , 2023	Draft Budget Document Circulated
November 27 th , 2023	2024 Budget Walk-through
December 13 th , 2023	Budget Deliberations

Budget Approval



The November 27th meeting serves as an all-encompassing walk through with presentations by all Department Leaders.

December 13th serves as deliberation. Council discussed the proposed budget and any changes to be made. Administration tracked all proposed changes in a separate tracking sheet. The ultimate goal is that the 2024 Budget, along with the proposed change tracking sheet was adopted in

principle by end of day December 13th. Formal adoption, via bylaw, of the budget can then occur once the notification period has been served. The public can submit written feedback on the budget to the Town Treasurer from November to January.

Budget Engagement

Budget Engagement is an important part of the budget process, ultimately aiding in the formulation of the final municipal budget. Residents pay property taxes and in return use services and assets provided by the Town. Residents were given the opportunity to provide input and determine which services are of highest importance. The Town understands the value of public involvement in the budgeting process. On June 20th, 2022, Council of the term endorsed a Public Engagement Campaign referred to as “Essex Open Budget”, a two-part plan.

Phase 1 (2023 Budget Year)

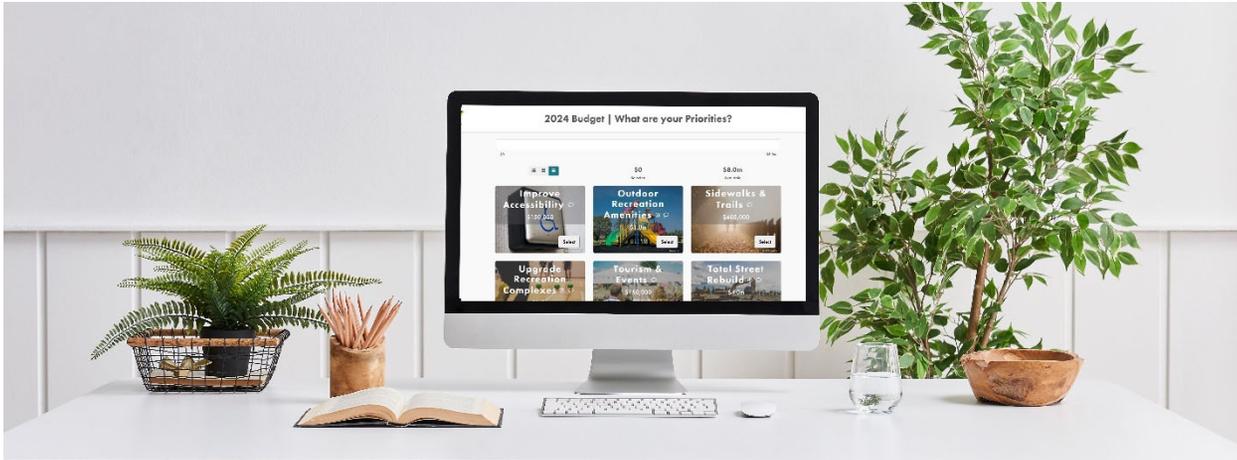
- ✓ Development of a Dedicated Budget Webpage
- ✓ Links to all previously published budget documents
- ✓ A newsfeed for budget updates and events
- ✓ A budget calendar for upcoming and past milestones
- ✓ Learning Tools such as Frequently Asked Questions and Budget 101 publications
- ✓ Resident submitted Frequently Asked Questions (FAQs) posted section.
- ✓ FAQ Submission Period (Effective July 18th through to August 25th, 2022)
- ✓ Social media campaign
- ✓ Newspaper Advertisement is published in local newspapers throughout the budgeting process advising of the engagement period, commentary period and official adoption period.

Phase 2 (2024 -2025 Budget Years)

- ✓ Interactive Budget Tools Released to the webpage in 2023.
- Participatory Budgeting Campaign Initiated

PUBLIC ENGAGEMENT: PHASE 2

The Town of Essex launched an online public engagement tool to gather feedback on the 2024 budget. Individuals were given the opportunity to allocate the budget and rank the capital initiatives that they believe are the highest priority in aiding the Town's growth and prosperity. Here are the key findings of the public engagement tool:



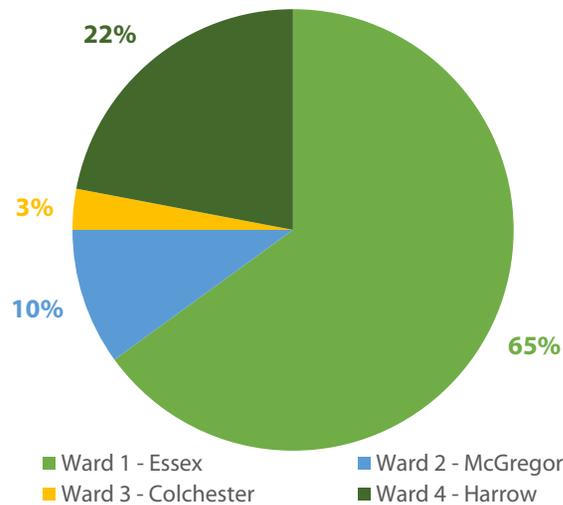
RESULTS – Top 5 Priorities:

1. Repair Roads
2. Sidewalks & Trails
3. Improvements to Stormsewers
4. Tourism & Events
5. Culvert & Bridge Maintenance

RESPONSE:

217 TOTAL RESPONDENTS		
Resident	94%	204
Frequent Visitor	2%	4
Other	2%	4
Business Owner	1%	2
Work in Essex	1%	3

Resident Respondents Location:



CONCLUSION & IMPLEMENTATION:

Residents overwhelmingly ranked Repair Roads as their top capital budget priority. Administration valued the resident feedback and as such directly addressed it throughout the composition of this budget. As you will see in the Approved 2024 Capital Budget, Roads and Roadside projects account for 52% of the total approved project costs. Also, an additional 1% Roads levy has been approved to fund future road replacements. Additionally, many respondents suggested to repair Irwin Avenue, you will notice that this project is included within the pre-approved section of the Capital Budget (pg. 66).

BUDGET RISKS AND FACTORS

Assessment Growth

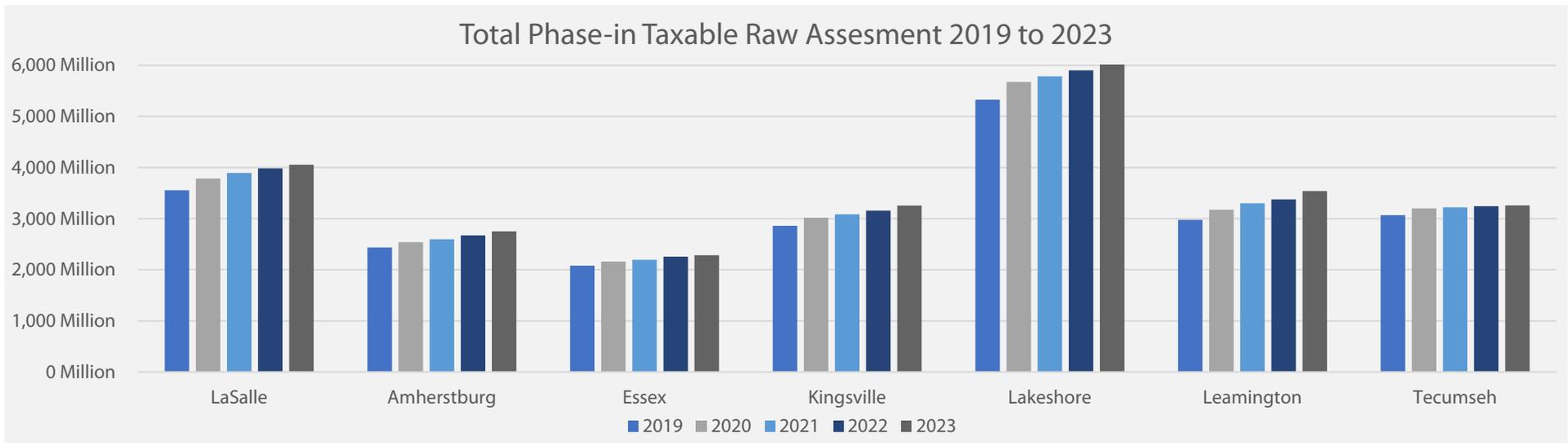
Annually, the Municipal Property Assessment Corporation (MPAC) delivers municipalities with their assessment roll, known as “the roll book”. The roll book delivered, is a list of all classes of properties and it details what they are assessed or valued at. The municipality uses this to determine the taxation revenue expected in a budget year. Conceptually, the Town’s Taxation Revenue = Assessment multiplied by the Mill Rate. The weighted assessment can be impacted by the county, as they set tax policy including tax ratios. The tax rate can then be adjusted upwards or downwards dependent on the levy requirements of the given budget year. Usually, increased assessment growth means an increase in the services or costs of a municipality.

To help provide an additional level of property tax stability and predictability, the Ontario Government introduced a phase-in program for market increases and decreases. An increase in assessed value is introduced gradually, while a decrease in assessed value is introduced immediately. A property that experiences an increase in assessment would have that increase phased in over a four-year period. This four-year period is called an 'Assessment Cycle'. The Assessment Cycle for the period beginning in 2022 through to the end of 2024 has been postponed. At the time of printing, a new date for the next Assessment Cycle has not been released.

Each year as new construction occurs, there is assessment that is added to the town’s roll book. This creates additional tax revenue that is used to fund the budget. Below is a summary of the assessment growth at the Town within the past five years.

YEAR	Net Assessment Growth
2019	4.03%
2020	1.61%
2022	2.61%
2023	1.40%
2024 (estimated)	2.43%

Because the Town must annually estimate what assessment growth will be, there is risk to the budget as it is based on an assumed taxation revenue from that estimated growth. If assessment growth does not achieve the budgeted estimate it could result in a deficit. Alternatively, if the assessment growth is higher than budgeted it could result in a surplus.



BUDGET RISKS AND FACTORS (CONTINUED)

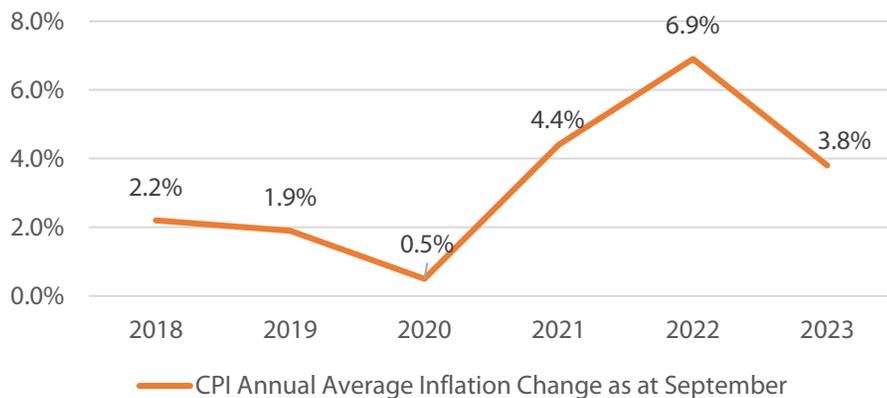


Inflation and Interest Rates

The COVID-19 pandemic created significant price volatility. This began to stabilize in 2023 as the Consumer Price Index (CPI) for September 2023 was 3.8%. The Bank of Canada’s goal for inflation is 2%. The CPI is a factor that is required to be incorporated into annual budgets as it serves as the best indicator of the future cost of goods.

To lower the higher-than-average CPI, the federal government has continually increased its policy interest rate throughout 2023. This was done to reduce household spending with the goal of controlling CPI. The policy interest rate has increased from 1% at June 2022 to 5% at October 2023. The policy rate directly impacts the bank’s prime rate. These impacts must be incorporated into the annual budget. Additional revenues may be seen on interest income from investment funds; however, the Town is also exposed to interest rate risk when obtaining external financing for designated Capital Projects.

Average Annual CPI Change 2018 to 2023



Supply Chain and the Economic State

Throughout 2023, significant overages were experienced in many capital projects. Not only did costs increase substantially, but the Town also experienced severe delays in the delivery of goods due to what was cited as “Supply Chain Shortages”. With higher-than-normal inflation, as noted above, and global shortages, vendors have increased costs and projects have remained as a work in progress, when they typically would have been completed in the same year they were budgeted.

The above factors have been incorporated into both the Operating and Capital Budgets. You will note that some Capital Projects are slated for replacement 1 year prior to the end of their useful life. This is so that the item can be ordered, and delivery expected at 1 year, meaning its truly replaced at the assets end of life.

Reserve Contributions and a Future Plan

A reserve is a separate fund which a municipality can establish for current or future expenditures. Reserve funds pose a risk to the Town, as the Town must ensure they are replenished or have a plan for replenishment, otherwise external debt financing may be required to obtain cash. Alternatively, these must be analyzed annually to determine fiscally responsible withdrawals.

BUDGET RISKS AND FACTORS (CONTINUED)

These reserves are separated as follows:

Discretionary Reserves: These reserves have been established to help the Town mitigate the financial risks that may be associated with an unexpected event. They may also contain user rate supported balances.

Capital-Related Reserves (further described in the Capital Budget): Annually the Town has significant expenditures required to renew or replace its existing infrastructure. The Town has recognized the importance of contributing to these reserves to ensure stabilizing tax increases rather than a drastic tax increase that could be required in a year of high-value asset replacement. The Town contributes a portion of taxation revenue to the Asset Management Reserve as well as dedicated transfers from the Town's Landfill revenues annually.

Obligatory Reserves: These consist of reserves that do not fall into the above categories and may be legislatively required to maintain. An example of this is the Development Charge Reserve.

Grant Monies

Annually the Town relies heavily on grant funding to fund both operating and capital budgets. The main source of grant revenue for operations is from the Ontario Municipal Partnership Fund. The Town received notice that the 2024 committed allocation will be \$4,031,100 (2023 - \$4,069,900). For Capital Budget purposes the Town relies on the Canada Community Building Fund (CCBF) as well as the Ontario Community Infrastructure Fund (OCIF). For the 2024 year, allocations included within the budget are \$1,531,824 from the OCIF program (2023 \$1,626,731) and \$1,055,799 from the CCBF program (consistent with 2023 actuals). The reliance on these significant grant amounts creates additional risk to the Town. If the grant programs ever ceased or the allocations reduced, the Town would need to find alternative revenue sources to stabilize the budget. This risk is now more apparent than ever with OMPF being reduced by nearly \$40,000 from 2023 and OCIF being reduced by \$238,160 from 2023, the Town was required to draw on reserves to fund these losses.

Level of Service

You will hear this term quite frequently in the municipal world. It refers to services provided by the municipality that residents have become accustomed to. The level of service provided among municipalities often differs, as different municipalities have varying staffing levels and asset portfolios. The Town has continually strived to deliver the highest level of service possible with its current staffing and asset complement.

Employee Retention and the Labour Market

Annually, the salary budget is over 25% of the Town's total operating expenses. As such, the Town relies heavily on its staff to deliver the highest quality services possible. Over the past few years, several retirements have occurred as well as the creation of new positions. This generates a risk to the organization as it must seek to attract and retain experienced and talented individuals to deliver services. As all lower-tier municipalities are experiencing high levels of growth and an aging work force, the municipal job market has become very competitive. This has meant that an increased focus on attracting and retaining employees is required. The Town recognized this and implemented a trial work from home hybrid policy as well as the launch of an employee satisfaction survey. The Town is investigating other flexible work arrangements that could be used as a competitive tool in attracting new staff as well as increase the Town's level of service.

CLIMATE ADAPTATION PLAN

The Town of Essex developed the Climate Ready - A Climate Change Adaptation Plan, adopted by Council in February 2021, to guide its adaptation efforts in building corporate-level and community-level climate resilience. This plan forms the framework for civic and community actions to help address and adapt to the impacts of climate change. The corporate objectives have been addressed throughout the budget with specific examples as referenced below.

Corporate Objectives:

1 Enhance Staff Health and Safety

Town Hall Expansion & Consolidation – One aspect of the new Town hall expansion and consolidation is HVAC upgrades, such as improving energy efficiency and eliminating existing HVAC issues of improper air flow circulation.

2 Protect the Town’s Natural Assets and Emphasize Nature-based Solutions

Corporate Tree Inventory and Assessment – This will be phase 1 of an urban forestry plan to lead to a future municipal plan on how to increase & maintain trees throughout the municipality.

3 Build and Strengthen the Town’s Infrastructure Resilience

Stormwater Management’s Servicing Masterplan – This will identify servicing needs & priorities in the Town for water, wastewater, and stormwater.

4 Integrate Climate Change Adaptation into Town Planning and Policy Making

Electric Infrastructure Services Vehicle – Instead of replacing this vehicle with another gas vehicle, this purchase will pilot an electric vehicle fleet.

5 Build Community Services Tempered to Climate Change Impacts

Generators for Harrow Public Works shop and ECSC – This will provide back-up power to ensure operations run efficiently in the shop during major weather events and will provide a short-term emergency shelter at Essex Arena.



To view ‘Climate Ready: A Climate Change Adaptation Plan for the Town of Essex, 2021-2026’, please visit: www.essex.ca/ClimateReady.



APPROVED 2024 BUDGET SNAPSHOT

Highlights

The Town has Approved a 2024 Budget with revenues and expenses of \$69.8 million. The main focuses and themes of the 2024 Budget were as below:

- Addressing inflation and maintaining services levels
- Incorporating the Town’s new core strategic pillars with a strong focus on customer service and innovations
- Finding alternative revenue streams to assist in stabilizing tax increases

Operating Budget

The 2024 Approved Operating Budget includes predictions of a year that is financially stabilizing after a pandemic and is experiencing reduced housing development. While growth predictions for 2024 remain moderate at around 2%, this growth percentage will likely decrease for the budget years beyond 2024.

The Operating Budget includes minimal but necessary increases to staff compliments to ensure service levels are maintained.

The most significant challenges of the 2024 Budget year were incorporating an anticipated loss in grant revenues while addressing inflationary expenses and continuing to contribute to asset management.

Property Tax

The Approved average tax increase in the Town is presented at 5.07% including the estimated county and education impacts. On a median house in Essex the increase would equate to less than \$8/month for the average household for the Town’s portion of taxes.

Capital Budget

The Town has approved a Capital Budget of just over \$17 million. Notable projects for the 2024 year include Irwin Avenue reconstruction, continuation of Ridge Road rehabilitation, replacement of Dock C at the Harbour, and a new playground at Co-An Park.

Residential Tax Rate

General Municipal Levy: The Town's General Levy can also be referred to as the "general mill rate" or "mill rate". This is the rate applied to all wards for Town Services.

Urban Levy: The Town's Urban Levy is applied only to Wards 1 and 4. It is for costs associated with stormwater collection in the urban centres.

Rural Levy: The Town's Rural Levy is applied only in Wards 2 and 3. It is for costs associated with stormwater collection in rural areas.

Garbage Collection Levy: The Town's Garbage Collection Levy is applied to all properties who have access to garbage pick up services.

County of Essex Levy: The Town as a lower tier municipality is required to charge the County's "mill rate" and then remit to the County as collected. This levy is for services provided by the county such as EMS, Social Services and County Roads.

Education Levy: The Town is required to levy the Education tax rates as prescribed by law and then remit to the School Boards as collected.

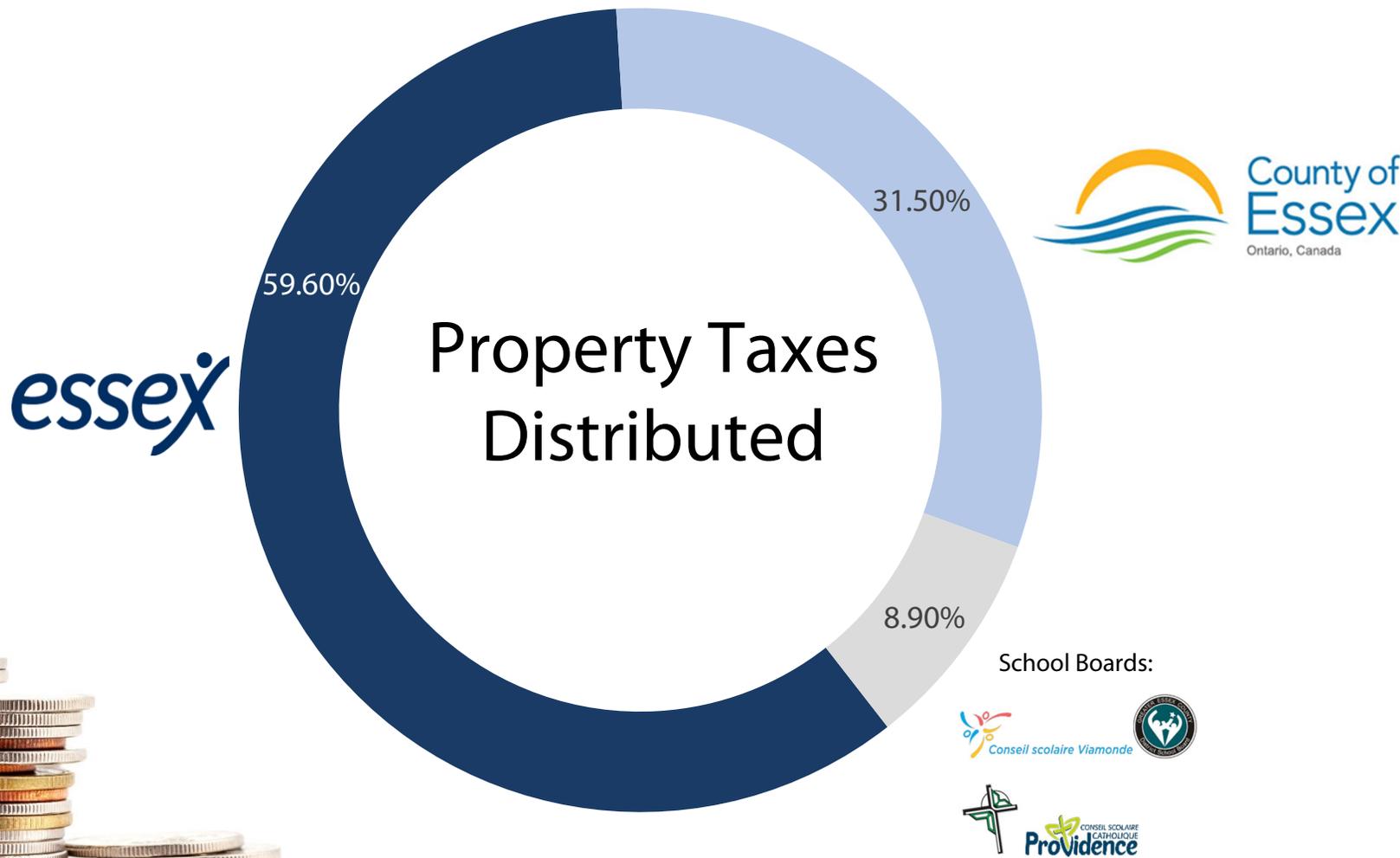
2023 to 2024 Change in Taxation	Tax Rate Impact
Base Impacts:	-2.43%
Assessment Growth	-2.43%
Prior Council Decisions:	1.28%
Net Debt Increase:	1.79%
Rate Increases:	2.52%
2024 Urban Levy	0.35%
2024 Garbage Levy	0.51%
2024 Roads Levy	1.00%
2024 Capital Budget (new/upgrade)	0.65%
Inflationary Impacts:	1.01%
Information Technology	0.44%
General Expense Increases	0.57%
Development Initiatives:	1.15%
CIP/Waived DC impact	1.15%
Budget Stabilization Transfers:	-2.63%
Revenue Adjustments	2.20%
Loss of Dividend	1.14%
Other Adjustments (loss of grants mainly)	1.06%
Approved Tax Increase (Average of Wards 1 to 4)	4.90%

2024 Approved Residential Tax Rate	2023 Tax Rates		2024 Tax Rates		Approved Change (2023 to 2024)	
	Mill Rate	Median Property Taxes	Mill Rate	Median Property Taxes	%	\$
Ward 1 and 4						
General Municipal Levy	0.00818	1,561.43	0.00858	1,638.09	4.91%	76.67
Urban Levy	0.00089	170.03	0.00094	180.48	6.15%	10.46
Garbage Collection and Disposal Levy	0.00099	189.77	0.00104	199.26	5.00%	9.49
Total Ward 1 and 4 Town of Essex Levy	0.01006	1,921.22	0.01056	2,017.83	5.03%	96.61
Ward 2 and 3						
General Municipal Levy	0.00818	1,561.43	0.00858	1,638.09	4.91%	76.67
Rural Levy	0.00030	56.69	0.00030	56.69	0.00%	0.00
Garbage Collection and Disposal Levy	0.00099	189.77	0.00104	199.26	5.00%	9.49
Total Ward 2 and 3 Town of Essex Levy	0.00947	1,807.88	0.00992	1,894.04	4.77%	86.15
Average Town of Essex Levy Increase (Wards 1 to 4)	0.00976	1,864.55	0.01024	1,955.93	4.90%	91.38
Upper Tier & Provincial Levies						
County of Essex Levy (estimated)	0.00516	984.99	0.00541	1,033.74	4.95%	48.76
Education Levy (estimated)	0.00153	292.23	0.00153	292.23	0.00%	0.00
Total Upper Tier & Provincial Levies	0.00669	1,277.22	0.00694	1,325.97	3.82%	48.76
Total Average Increase for all Wards	0.01645	3,141.77	0.01718	3,281.91	4.46%	140.14
Median Residential Single-Family Detached Assessment						191,000

APPROVED 2024 BUDGET SIMPLIFIED

That's great, but do all my property tax dollars end up with the Town?

When you pay your taxes, these funds are broken up and distributed to three different government bodies: the Town of Essex, the County of Essex, and local School Boards. Each government body provides a unique set of programs and services. The distribution between these government bodies is as follows:



APPROVED 2024 BUDGET SIMPLIFIED (CONTINUED)

What does this mean?

For every \$100 of Property Taxes that the Town collects, where does that go? What services does it support?

\$100 =
of Property Taxes

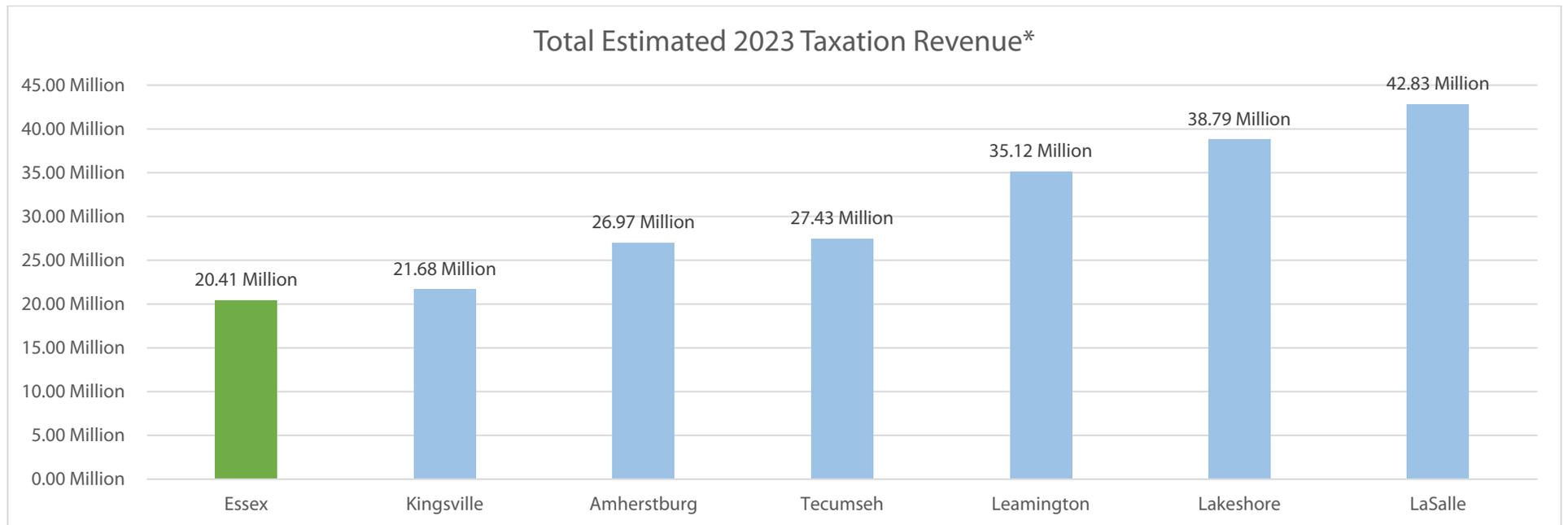
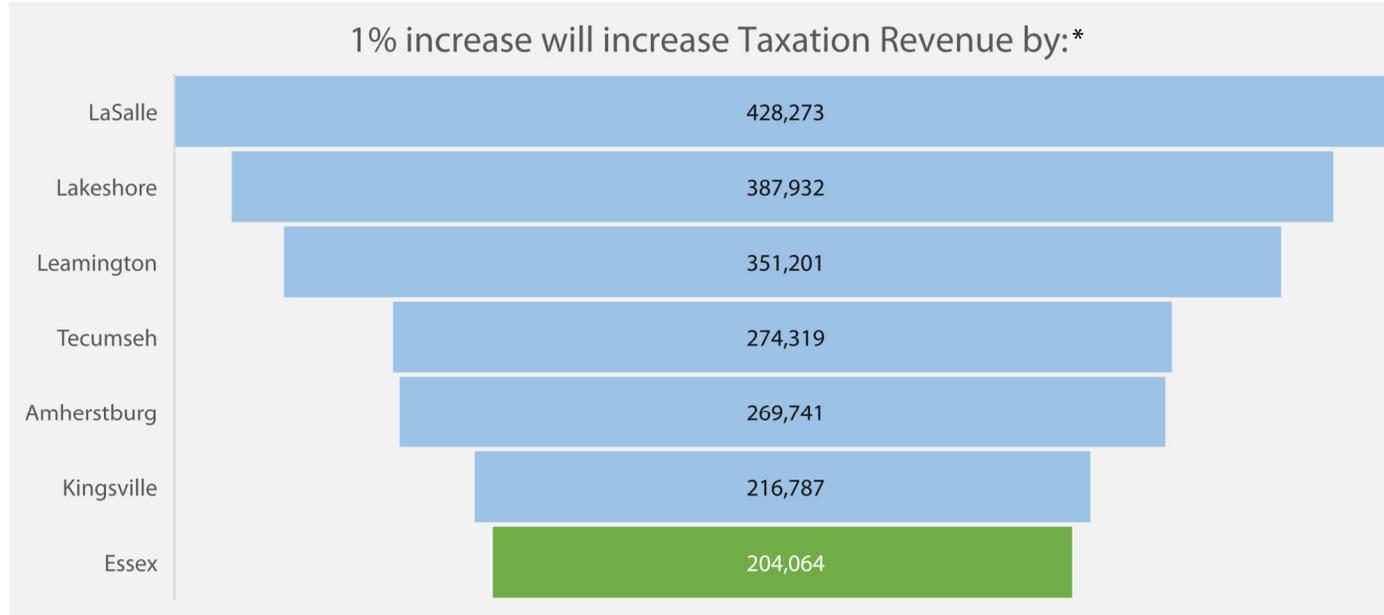
County of Essex	31.50
School Boards	8.90
Town of Essex	59.60
Community Services	15.11
Infrastructure Services	12.81
Protection to People and Property (Fire, Police, etc.)	11.49
Corporate Services (includes Garbage)	9.85
Office of the CAO & Council	7.00
Development Services	2.70
Health Services	0.64



\$1,956

The amount of property tax dollars (average all wards) that the Town of Essex receives and retains per year on a residential home assessed at \$191,000.

1% Mill Rate increase Comparison



*The above graphics have been calculated using weighted assessment multiplied by the Municipal Mill Rate and does not include any supplementary taxation or taxation adjustments.

APPROVED 2024 BUDGET SUMMARY

Operating Summary

Town of Essex by Category	2022 Actuals	2023 Budget	Approved 2024 Budget	Approved Change 2023 vs. 2024 (\$)	Approved Change 2023 vs. 2024 (%)	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast	Proposed 2028 Forecast
Revenues / Funding Source									
Amounts Added to Taxes and Special Levies	2,968,189	3,327,430	3,626,616	299,186	8.99%	3,438,927	3,473,982	3,509,738	3,546,210
Conditional and Unconditional Grants	7,564,947	7,161,341	6,943,282	(218,059)	-3.04%	6,943,167	6,941,706	6,945,602	6,945,602
Contributions from Developers	2,058,769	4,315,631	1,102,058	(3,213,573)	-74.46%	4,180,209	3,098,136	3,682,566	3,972,332
Fines and Penalties	298,948	306,398	314,059	7,661	2.50%	314,059	314,059	314,059	314,059
Interfund Transfers - Revenue	4,574,611	5,744,919	5,897,104	152,185	2.65%	4,631,307	4,588,476	4,396,285	4,489,461
Internal Allocations - Revenue	427,104	465,391	879,542	414,150	88.99%	884,246	914,555	918,283	921,266
Investment and Other Income	1,497,163	633,886	674,677	40,791	6.44%	585,130	592,576	599,812	607,197
License and Permit Fees	1,309,358	929,451	530,711	(398,740)	-42.90%	538,908	596,271	555,802	564,502
Long-Term Debt Financing	3,500,000	0	0	0	0.00%	0	0	0	0
Payments in Lieu of Taxation	201,947	180,177	189,946	9,769	5.42%	301,946	301,946	301,946	301,946
Prior Years' Surplus/(Deficit)	0	720,000	120,000	(600,000)	-83.33%	0	0	0	0
Property Taxation	16,159,754	17,153,078	18,326,016	1,172,938	6.84%	20,438,264	21,188,686	21,514,606	21,697,733
Supplementary Taxation	231,638	324,107	270,398	(53,709)	-16.57%	197,395	201,343	205,370	209,478
User Fees and Service Charges	14,516,343	14,183,453	14,052,601	(130,852)	-0.92%	14,429,800	14,725,827	15,069,414	15,427,344
Revenues / Funding Source Total	55,308,772	55,445,264	52,927,009	(2,518,255)	-4.54%	56,883,358	56,937,563	58,013,482	58,997,128
Expenses / Expenditure									
Amortization Expense	90,982	90,982	90,982	0	0.00%	90,982	90,982	90,982	90,982
Contracted Services	8,528,115	9,139,329	8,604,089	(535,240)	-5.86%	9,199,680	9,037,027	9,396,138	9,540,794
Debt Servicing	3,162,178	3,577,493	3,889,059	311,566	8.71%	3,629,050	3,940,152	3,633,799	2,981,695
External Transfers	365,126	494,854	556,709	61,855	12.50%	562,904	569,281	554,198	481,060
Interfund Transfers - Expense	19,542,331	19,368,160	15,283,931	(4,084,229)	-21.09%	18,581,037	18,005,791	18,808,191	20,021,048
Internal Allocations - Expense	505,037	542,277	879,542	337,264	62.19%	884,246	914,555	918,283	921,266
Materials and Supplies	2,833,624	3,211,453	3,460,369	248,916	7.75%	3,563,758	3,624,048	3,675,007	3,747,208
Miscellaneous Services	4,383,081	841,076	1,012,220	171,144	20.35%	1,008,201	1,010,941	1,025,459	1,089,313
Professional Fees	365,620	551,220	577,660	26,440	4.80%	494,832	527,561	500,357	533,220
Rents and Financial Services	322,843	439,707	451,986	12,279	2.79%	401,061	424,240	416,839	414,621
Repairs and Maintenance	910,042	947,717	956,670	8,953	0.94%	965,094	989,498	1,024,048	1,047,122
Salaries, Wages, Benefits and Personnel Expenses	11,439,319	13,068,895	13,769,931	701,036	5.36%	14,217,658	14,434,152	14,512,375	14,579,927
Taxation Adjustments	267,814	180,112	291,888	111,776	62.06%	291,572	291,735	291,902	292,072
Uncollectible Taxes and Accounts Receivable	139,936	22,500	22,500	0	0.00%	22,500	22,500	22,500	22,500
Utilities, Insurance and Property Taxes	2,431,329	2,889,488	2,885,973	(3,515)	-0.12%	2,970,785	3,055,100	3,143,404	3,234,300
Expenses / Expenditure Total	55,287,377	55,365,264	52,733,509	(2,631,755)	-4.75%	56,883,358	56,937,563	58,013,482	58,997,128
Surplus/(Deficit)	21,395	80,000	193,500	113,500	141.88%	0	0	0	0

Capital Summary

Town of Essex by Category	2023 Approved Budget	2024 Approved Budget	Approved Change 2023 vs. 2024 (\$)	Approved Change 2023 vs. 2024 (%)	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast	Proposed 2028 Forecast
Revenues / Funding Source								
Asset Management Reserve	6,241,278	4,211,400	(2,029,878)	-32.52%	11,542,181	12,678,313	9,286,608	10,159,400
Other Reserve	3,349,799	6,546,371	3,196,572	95.43%	5,134,550	3,631,900	4,833,600	3,249,000
Grant Funding	2,986,861	5,298,150	2,311,289	77.38%	3,871,295	4,580,000	2,580,000	2,550,000
Long Term Debt Financing	0	140,000	140,000	100.00%	4,860,000	0	0	0
Other	376,635	698,339	321,704	85.42%	4,280,682	3,565,982	356,525	875,000
Revenues / Funding Source Total	12,954,572	16,894,260	3,939,688	30.41%	29,688,707	24,456,195	17,056,732	16,833,400
Expenses / Expenditure								
Property Tax Supported	10,639,572	14,715,110	4,075,538	38.31%	26,598,957	22,137,695	13,057,232	14,529,900
User Rate Supported	2,395,000	2,372,650	(22,350)	-0.93%	3,089,750	2,318,500	3,999,500	2,303,500
Expenses / Expenditure Total	13,034,572	17,087,760	4,053,188	31.10%	29,688,707	24,456,195	17,056,732	16,833,400
Surplus/(Deficit)	(80,000)	(193,500)	(113,500)	141.88%	0	0	0	0

Net Surplus/Deficit

The Town's 'Net Surplus / (Deficit)' is calculated by adding the Operating Surplus / (Deficit) and the Capital Surplus / (Deficit). When the 'Net Surplus / (Deficit)' is \$0, the Town has a balanced budget. Municipalities are not allowed to budget for a surplus or deficit.

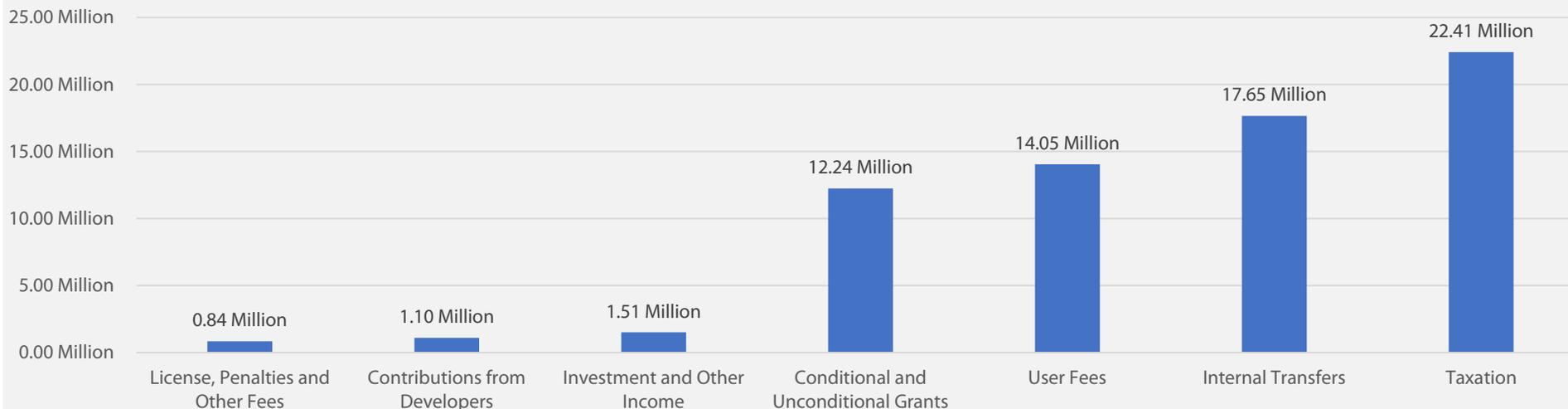
Total Town of Essex Summary	2023 Budget	Approved 2024 Budget	Approved Change 2022 vs. 2023 (\$)	Approved Change 2022 vs. 2023 (%)	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast	Proposed 2028 Forecast
Total Operating Surplus/(Deficit)	80,000	193,500	(113,500)	-141.88%	0	0	0	0
Total Capital Surplus/(Deficit)	(80,000)	(193,500)	113,500	-141.88%	0	0	0	0
Net Surplus/(Deficit)	0	0	0	0.00%	0	0	0	0



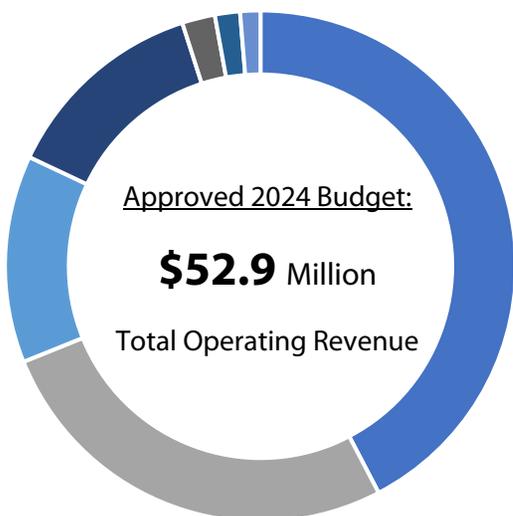
INVESTING IN A COMPLETE COMMUNITY

Total 2024 Budget Approved Revenue

The Town of Essex relies on a combination of various revenue sources to fund both operating and capital activities. Total revenue for the 2024 Budget for both operating and capital is \$69.8 million (2023 \$68.4 million).



Approved 2024 Operating Revenue



- Taxation 42.3%
- User Fees 26.6%
- Conditional & Unconditional Grants 13.1%
- Internal Transfers 13.0%
- Contributions from Developers 2.1%
- License, Penalties and Other Fees 1.6%
- Investment and Other Income 1.3%

User Fees: User fees are just that, user specific. They may consist of building fees, recreational program fees, water/sewer, and garbage collection.

Conditional & Unconditional Grants: The Town may receive grant monies to fund operations that have no conditions such as the Ontario Municipal Partnership Fund (OMFP), or grants that have conditions such as the Canada Community Building Fund.

Internal Transfers: Internal Transfers are funds that are being allocated to the Operating or Capital Budget from a reserve fund.

Contributions from Developers: When the Town issues a building permit, development charges are applied. Development Charges are legislated by the Development Charge Act. These fees are transferred into specific Development Charge reserves at year end to fund growth related capital projects.

License, Penalties and Other Fees: This category consists mainly of permit fees. It also includes penalties charged on overdue accounts.

Investment and Other Income: The Town earns interest on accounts or may receive dividend income from investments.

Approved 2024 Capital Funding

When the list of projects has been established in the capital budget, the next step in the process is to fund the projects. Funding the capital projects is an important task of balancing the capital budget. The Town has an array of funding sources to choose from.

The following graph depicts the funding sources utilized in the 2024 Capital Budget:

Asset Management Reserve: This reserve represents one of the largest reserve balances within the Town’s Capital related reserves. It was established following the first adoption of the Town’s Asset Management Plan in 2016. It is intended to fund the costs of aging assets that require rehabilitation, maintenance, or replacement. The Town’s asset management plan aids in determining the value of the Town’s assets and how many dollars should be re-invested. When capital assets require replacement, the funding typically comes from this reserve. As most municipalities often face, the Town must ensure this reserve is monitored and that a financial plan exists to replenish it to ensure timely replacement of assets with minimal funding shortages.

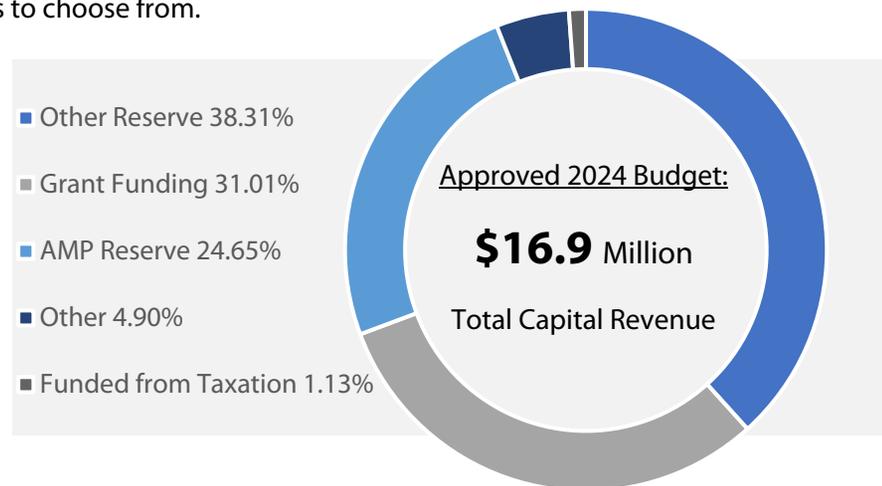
Other Reserves: The Town has other reserves that fall within the Obligatory/Discretionary Categories where funding can be used to fund the costs of capital projects. These dollars may be specifically earmarked for a capital project or initiative. Included in this source is development charges and parkland contribution reserves. Monies from these reserves are legislatively regulated and must be used for capital projects due to growth.

Grant Funding: Grant funding is an external source of funding that can be used to fund capital projects. Grant funds may be designated to specific projects that fall within the scope of the grant specifications. Annually the Town receives allocation for capital projects from the Canada Community Building Fund (formerly known as Federal Gas Tax) and Ontario Community Infrastructure Fund (OCIF). These infrastructure related grants help to fund roads, and other designated capital projects in the Town. The Town could also receive grants relating to climate control incentives, accessibility projects and more.

Other: The Town receives contributions towards capital projects from other sources such as the school board and the Town of Amherstburg.

Taxation: Taxation funds can flow from the operating budget to the capital budget to provide a source of funding and balance the overall budget. Funding dollars from taxation are generally designated to new or upgraded capital projects.

Long-Term Debt: The Town can obtain long-term debt financing to fund Capital projects in accordance with the Debt Management Policy.



How can the Town Fund Capital Projects?

Asset Status	Asset Management Reserve	Grant Funding	Other Reserve	Development Charge Reserve	Funded from Taxation
New	NO	YES	YES	YES (If related to Growth)	YES
Replacement	YES – 100% of Cost	YES	NO	NO	YES
Upgrade	YES – 50% of Cost	YES	YES	YES (If related to Growth)	YES

Reserve Funds

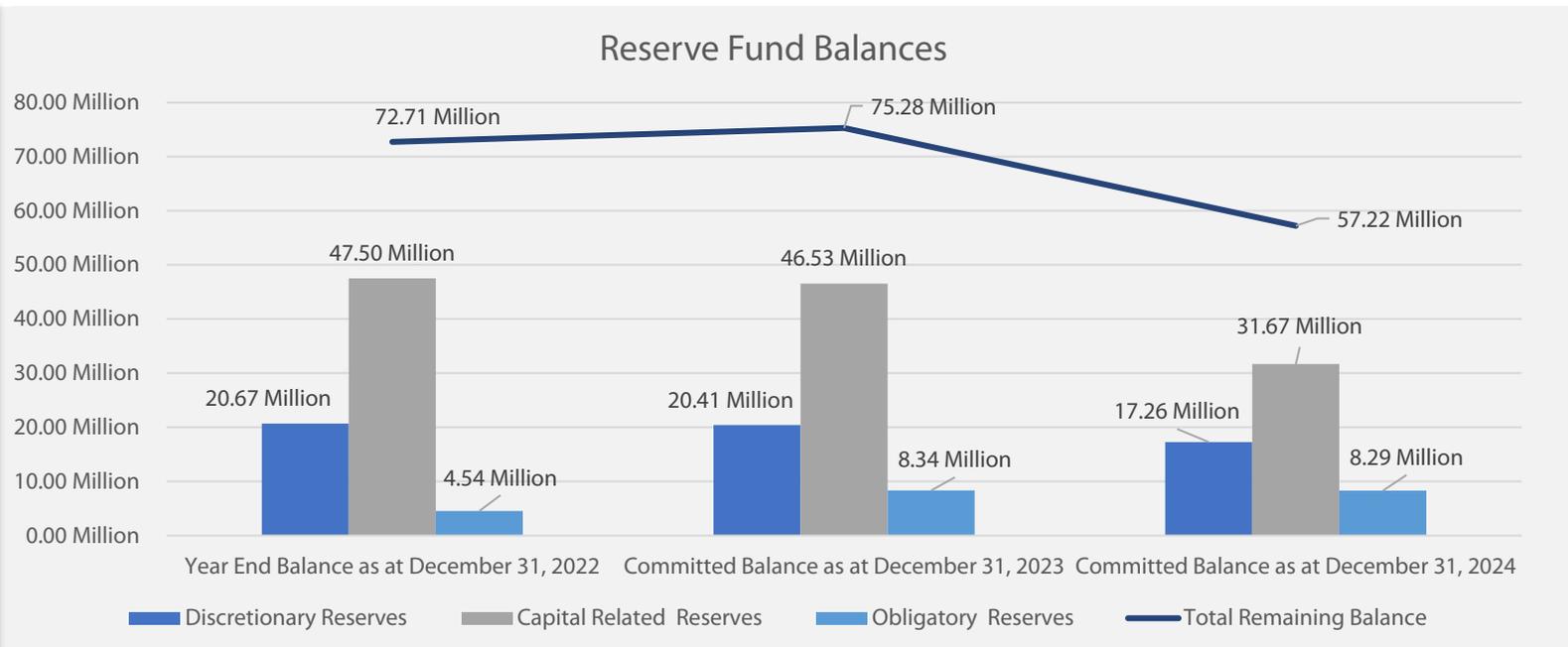
Under section 417(1) of the Municipal Act, a municipality can establish a reserve through bylaw or other legislation. A reserve is a separate fund held for current or future expenditures. The Town has many reserves which have been summarized into three main categories as defined below:

Discretionary Reserves: These reserves are classified by department and may be for a variety of purposes ranging from user rate to contingencies. An example of this would be the Town’s Budget Stabilization Reserve.

Capital Related Reserves: The largest reserves in this category are the Town’s Asset Management Reserve, Water Reserve and Sanitary Sewer Reserve. These reserves fund assets that are being replaced or upgraded. This category also consists of division specific reserves held for those capital purposes.

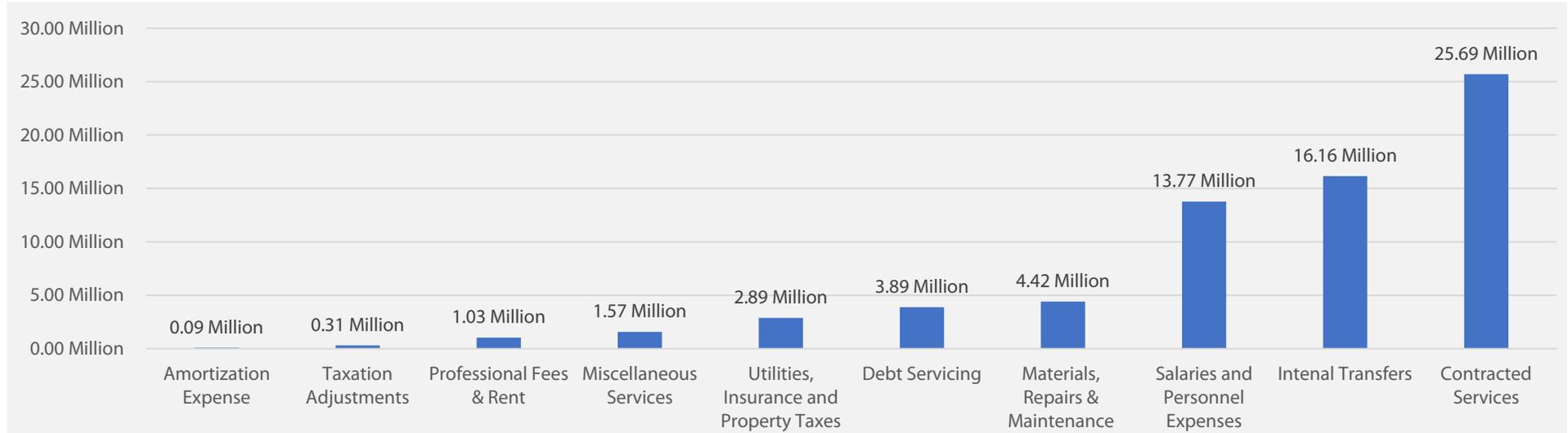
Obligatory Reserves: This category is for funds held in accordance with legislative requirements. The largest balance within this category is Development Charge Reserves which funds growth portions of capital projects. Also included in this category are reserves like Cemetery and Parkland.

Reserve Funds Balances	Year End Balance as at December 31, 2022	Committed Balance as at December 31, 2023	Committed Balance as at December 31, 2024
Discretionary Reserves	20.67 Million	20.41 Million	17.26 Million
Capital Related Reserves	47.50 Million	46.53 Million	31.67 Million
Obligatory Reserves	4.54 Million	8.34 Million	8.29 Million
Total Remaining Balance	72.71 Million	75.28 Million	57.22 Million



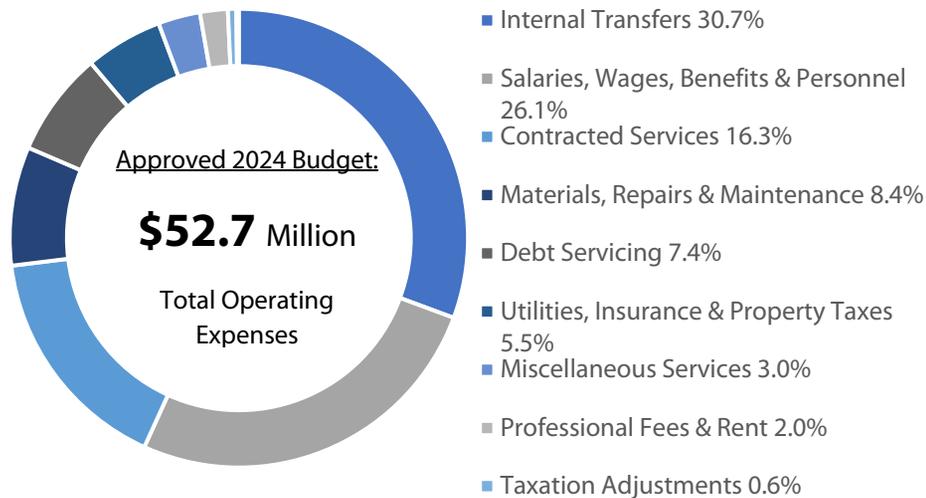
Total 2024 Budget Approved Expenses

The Town of Essex invests in a complete community which is inclusive for citizens and visitors alike. The Town of Essex incurs various expenses to fund operating and capital activities. Total expenses for the 2024 Budget for both operating and capital is \$69.8 million (2023 \$68.4 million).

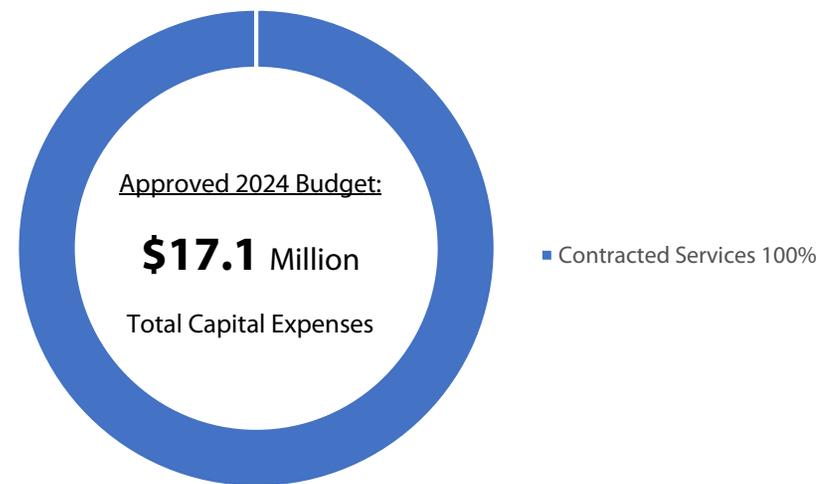


If all expenditures combined for Operating and Capital equal \$69.8 million, how much is spent on operations and how much is spent on capital?

2024 Budget Operating Expense Allocation



2024 Budget Capital Expense Allocation



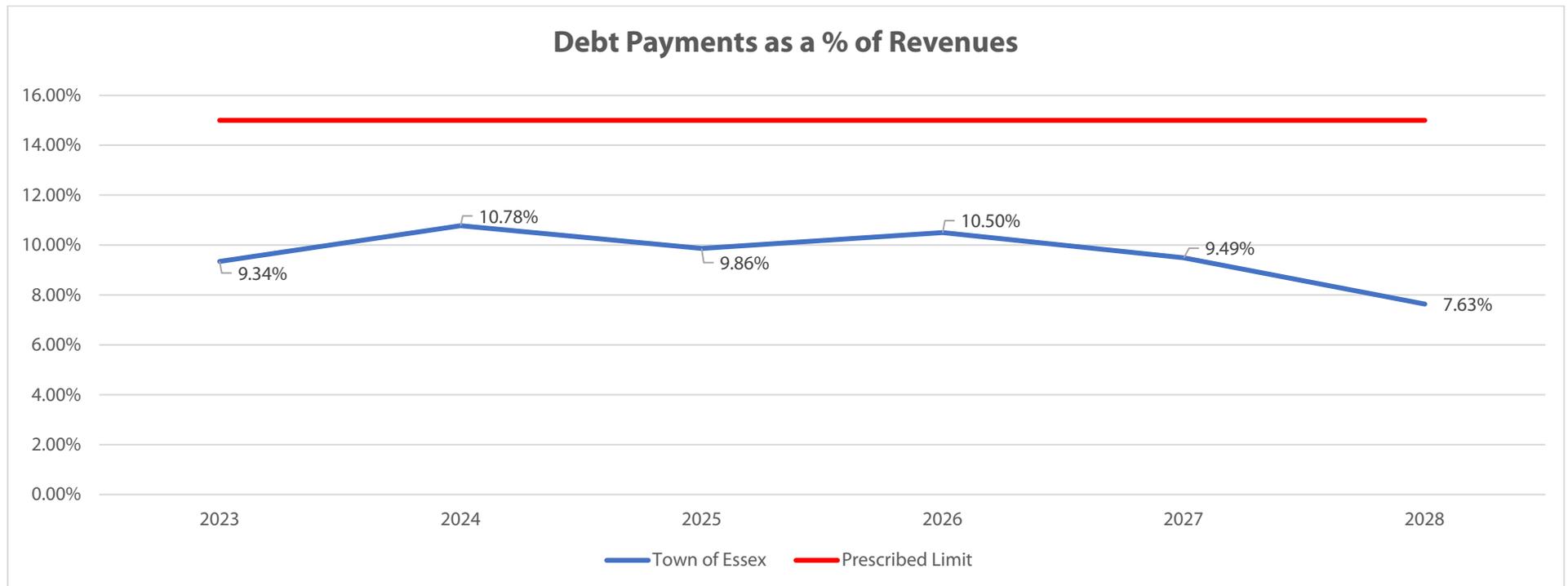
LONG-TERM DEBT

Debt Policy

Long-term debt is a tool municipalities can use to obtain funds, typically for the financing of Capital Projects. To ensure Municipalities are using debt responsibly, they must abide by the parameters within Ontario Regulation 403/02 (Debt and Financial Obligation Limits) under the Municipal Act, 2001.

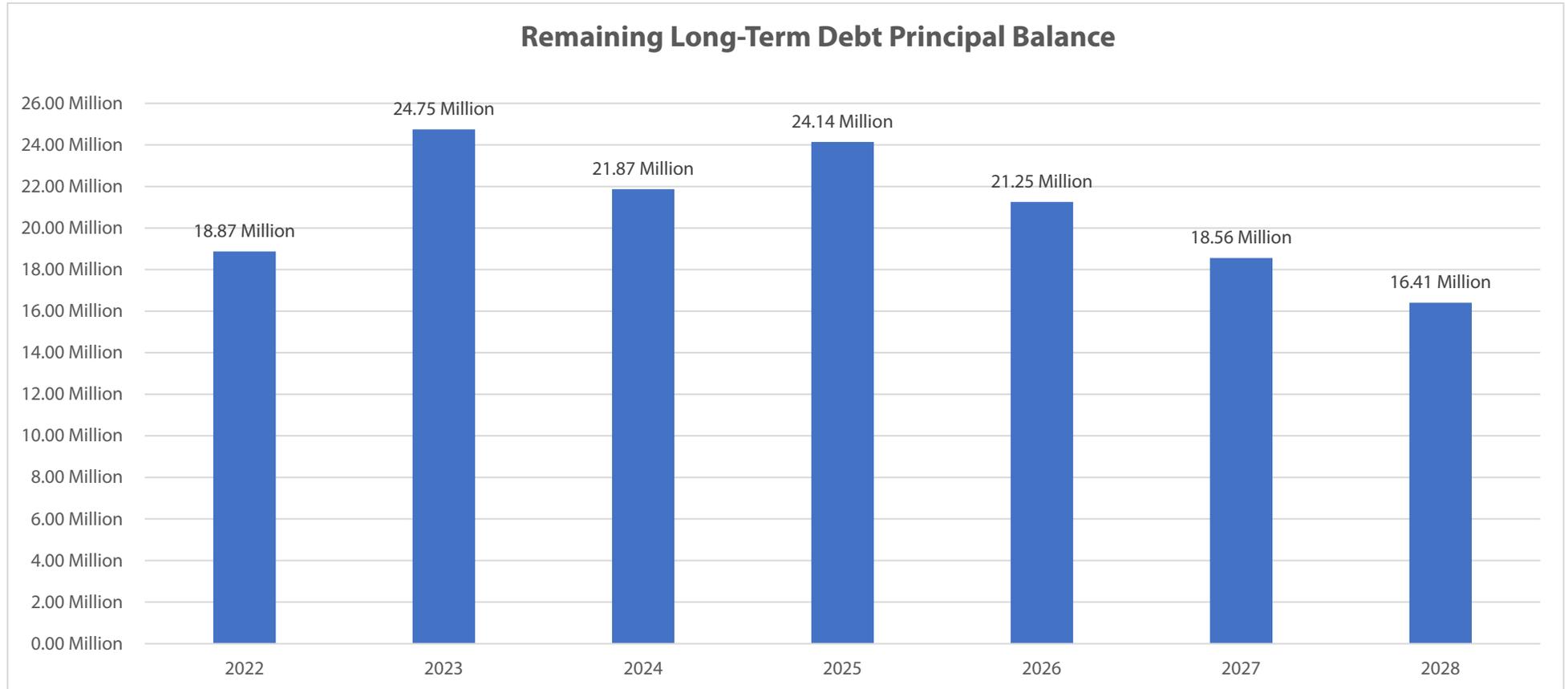
Under this regulation, each year the Ministry of Municipal Affairs issues the municipality an Annual Repayment Limit (ARL). The ARL is the maximum amount that a municipality can pay in principal and interest payments in the year for new long-term debt without obtaining approval from the Ontario Municipal Board.

The Town's Debt Management Policy is the guiding framework for how and when the Town uses long-term debt as a means of financing. It also prescribes the Town's recommended benchmark of the ARL. Generally, the prescribed limit is based on 25% of own source revenues. The below graphic illustrates the Town's internal ARL of 15% benchmark vs. actual and projected.



Debt Balances

At the 2022-year end, the Town had a total outstanding debt balance of just under \$19 million. The 2024 Approved Budget has an outstanding debt balance just under \$22 million. From 2023-2024 several significant capital projects have long-term debt as a primary source of funding. These include the Ward 1 Storm Sewer Improvements and the Essex Streetscape.



Long-Term Debt Outstanding Principal Balance

Remaining Long-Term Debt Principal Balance	2024 Remaining Debt Balance Details	2022 Actual Remaining Principal	2023 Committed Remaining Principal	2024 Approved Remaining Principal	Approved Change 2023 vs. 2024 (\$)	Approved Change 2024 vs. 2023 (%)	2025 Proposed Remaining Principal	2026 Proposed Remaining Principal	2027 Proposed Remaining Principal	2028 Proposed Remaining Principal
Property Tax Supported										
Admin - Public Works		3,966	1,343	0	(1,343)	-100.00%	0	0	0	0
Colchester Community Centre		55,253	0	0	0	0.00%	0	0	0	0
Corporate Services		12,856	4,354	0	(4,354)	-100.00%	5,000,000	4,768,289	4,524,992	4,269,530
Council	Harrow Streetscape; Essex Streetscape	2,291,500	8,385,579	7,950,198	(435,381)	-5.19%	7,499,786	7,033,541	6,550,624	6,050,145
Drainage		260	88	0	(88)	-100.00%	0	0	0	0
Essex Centre Sports Complex	ECSC Construction and upgrades	5,417,959	4,790,411	4,134,329	(656,082)	-13.70%	3,448,405	2,731,269	1,981,488	1,197,563
Essex Recreation Complex		870	295	0	(295)	-100.00%	0	0	0	0
Fire - Station 1	Fire Station 1 Replacement	2,149,262	1,897,146	1,753,923	(143,223)	-7.55%	1,605,469	1,451,591	1,292,093	1,126,769
Fire - Station 2	Fire Station 2 Replacement	3,042,979	2,920,378	2,794,486	(125,892)	-4.31%	2,665,212	2,532,163	2,395,227	2,254,292
Fire - Station 3		1,564	530	0	(530)	-100.00%	0	0	0	0
Harrow and Colchester South Community Centre		78,356	39,414	0	(39,414)	-100.00%	0	0	0	0
Maedel Community Centre		26,486	8,970	0	(8,970)	-100.00%	0	0	0	0
Parks	Truck; Recreation Lands	624,760	488,666	362,308	(126,357)	-25.86%	244,834	124,095	0	0
Paved Roads	Harrow Industrial Park; Erie Road	556,990	451,614	343,310	(108,305)	-23.98%	231,995	117,587	0	0
Police		7,852	2,659	0	(2,659)	-100.00%	0	0	0	0
Storm Sewers	Erie Storm Sewer; Ward 1 Storm Improvements	197,983	2,370,105	2,158,119	(211,986)	-8.94%	1,935,924	1,703,010	1,458,838	1,245,803
Property Tax Supported Total		14,468,896	21,361,550	19,496,673	(1,864,877)	-8.73%	22,631,625	20,461,545	18,203,262	16,144,102
User Rate Supported										
Building		624	211	0	(211)	-100.00%	0	0	0	0
SS Ward 1 - Collection/Conveyance	Essex Centre Basement Flooding	1,643,475	1,332,548	1,012,981	(319,567)	-23.98%	684,533	346,957	0	0
SS Ward 1 - Treatment/Disposal	Essex WWTP	1,047,652	796,027	537,665	(258,363)	-32.46%	272,384	0	0	0
SS Ward 4 - Treatment/Disposal	Harrow WWTP	632,274	384,384	129,831	(254,553)	-66.22%	0	0	0	0
Water Wards 1/2 - Distribution/Transmission		847	287	0	(287)	-100.00%	0	0	0	0
Water Wards 3/4 - Distribution/Transmission		847	287	0	(287)	-100.00%	0	0	0	0
Water Wards 3/4 - Treatment		3,347	1,133	0	(1,133)	-100.00%	0	0	0	0
User Rate Supported Total		3,329,066	2,514,878	1,680,477	(834,401)	-33.18%	956,917	346,957	0	0
Amounts Added to Taxes										
Drainage	Various Drainage works	547,747	434,125	346,900	(87,225)	-20.09%	256,345	194,817	152,634	110,874
Shoreline Protection	Various Shoreline Property Assistance	375,105	337,590	299,029	(38,560)	-11.42%	259,389	218,634	176,726	133,628
SS Ward 4 - Collection/Conveyance		91,565	46,548	0	(46,548)	-100.00%	0	0	0	0
Tile Drainage	Various Tile Drainage	56,360	50,666	44,630	(6,036)	-11.91%	38,231	31,449	24,260	16,640
Amounts Added to Taxes Total		1,070,776	868,928	690,559	(178,369)	-20.53%	553,965	444,900	353,621	261,142
Total Remaining Principal Balance		18,868,738	24,745,357	21,867,709	(2,877,648)	-11.63%	24,142,507	21,253,402	18,556,882	16,405,243

Long-Term Debt Annual Principal & Interest Payments

Principal & Interest Long-Term Debt Payments	2024 Debt Payment Details	2022 Actuals LTD Payments	2023 Committed LTD Payments	2024 Approved LTD Payments	Approved Change 2023 vs. 2024 (\$)	Approved Change 2024 vs. 2023 (%)	2025 Proposed LTD Payments	2026 Proposed LTD Payments	2027 Proposed LTD Payments	2028 Proposed LTD Payments
Property Tax Supported										
Admin - Public Works	Energy Upgrades	118,518	2,729	1,365	(1,365)	-50.00%	0	0	0	0
Colchester Community Centre		56,291	56,291	0	(56,291)	-100.00%	0	0	0	0
Corporate Services	Energy Upgrades	8,847	8,847	4,423	(4,423)	-50.00%	0	481,711	481,711	481,711
Council	Harrow Streetscape; Essex Streetscape	0	248,528	849,197	600,669	241.69%	842,455	835,962	829,470	823,155
Drainage	Energy Upgrades	179	179	90	(90)	-50.00%	0	0	0	0
Essex Centre Sports Complex	ECSC Construction and upgrades	865,015	865,015	865,015	0	0.00%	865,015	865,015	865,015	865,015
Essex Recreation Complex	Energy Upgrades	599	599	299	(299)	-50.00%	0	0	0	0
Fire - Station 1	Fire Station 1 Replacement	326,695	326,696	210,615	(116,080)	-35.53%	210,615	210,615	210,615	210,615
Fire - Station 2	Energy Upgrades; Fire Station 2 Replacement	209,968	209,968	209,675	(292)	-0.14%	209,383	209,383	209,383	209,383
Fire - Station 3	Energy Upgrades	1,076	1,076	538	(538)	-50.00%	0	0	0	0
Harrow and Colchester South Community Centre	Energy Upgrades; Arena Roof Replacement	40,925	40,925	40,264	(661)	-1.62%	0	0	0	0
Maedel Community Centre	Energy Upgrades	18,227	18,227	9,114	(9,114)	-50.00%	0	0	0	0
Parks	Truck; Recreation Lands	165,148	152,623	139,144	(13,479)	-8.83%	126,669	126,669	126,669	0
Paved Roads	Harrow Industrial Park; Erie Road	120,027	120,027	120,027	0	0.00%	120,027	120,027	120,027	0
Police	Energy Upgrades	5,404	5,404	2,702	(2,702)	-50.00%	0	0	0	0
Storm Sewers	Erie Storm Sewer; Ward 1 Storm Improvements	42,664	42,664	328,825	286,161	670.73%	328,825	328,825	328,825	286,161
Property Tax Supported Total		1,979,583	2,099,797	2,781,292	681,495	32.46%	2,702,989	3,178,207	3,171,715	2,876,040
User Rate Supported										
Building	Energy Upgrades	430	430	215	(215)	-50.00%	0	0	0	0
SS Ward 1 - Collection/Conveyance	Essex Centre Basement Flooding	354,156	354,156	354,156	0	0.00%	354,156	354,156	354,156	0
SS Ward 1 - Treatment/Disposal	Essex WWTP	277,830	277,830	277,830	0	0.00%	277,830	277,830	0	0
SS Ward 4 - Treatment/Disposal	Harrow WWTP	263,128	263,128	263,128	0	0.00%	131,564	0	0	0
Water Wards 1/2 - Distribution/Transmission	Energy Upgrades	583	583	291	(291)	-50.00%	0	0	0	0
Water Wards 3/4 - Distribution/Transmission	Energy Upgrades	583	583	291	(291)	-50.00%	0	0	0	0
Water Wards 3/4 - Treatment	Energy Upgrades	2,303	2,303	1,152	(1,152)	-50.00%	0	0	0	0
User Rate Supported Total		899,013	899,013	897,063	(1,949)	-0.22%	763,550	631,986	354,156	0
Amounts Added to Taxes										
Drainage	Various Drainage works	193,271	200,979	105,272	(95,707)	-47.62%	105,210	72,657	50,628	48,353
Shoreline Protection	Various Shoreline Property Assistance	33,105	48,225	48,225	0	0.00%	48,225	48,225	48,225	48,225
SS Ward 4 - Collection/Conveyance	Erie Road Sanitary Sewer Extension	48,130	48,130	48,130	0	0.00%	0	0	0	0
Tile Drainage	Various Tile Drainage	9,076	9,076	9,076	0	0.00%	9,076	9,076	9,076	9,076
Amounts Added to Taxes Total		283,582	306,411	210,704	(95,707)	-31.23%	162,512	129,958	107,929	105,655
Total Payments		3,162,178	3,305,220	3,889,059	583,839	17.66%	3,629,050	3,940,152	3,633,799	2,981,695



APPROVED 2024 OPERATING BUDGET

The Town of Essex is committed to managing the Town's finances and human resources in a responsible manner.



NET OPERATING BY COST CENTER SUMMARY

Town of Essex by Cost Center	2022 Actuals	2023 Budget	Proposed 2024 Budget	Approved Change 2023 vs. 2024 (\$)	Approved Change 2023 vs. 2024 (%)	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast	Proposed 2028 Forecast
Accessibility	2,100	2,000	3,150	1,150	57.50%	2,150	2,150	2,150	2,150
Admin - Public Works	794,269	1,041,001	1,165,329	124,327	11.94%	1,201,970	1,227,594	1,235,069	1,240,156
Administration - Community Services	601,591	802,943	772,955	(29,988)	-3.73%	805,560	828,383	842,141	853,879
Administration – Fire Services	541,642	497,176	506,959	9,783	1.97%	522,850	527,713	530,473	533,232
Animal Control	44,094	66,025	67,600	1,575	2.39%	70,207	72,763	75,371	78,032
Arts, Culture and Tourism	0	13,050	21,800	8,750	67.05%	21,800	21,800	21,800	21,800
Bridges & Culverts	92,147	52,258	64,956	12,698	24.30%	81,383	112,131	82,703	113,275
Brushing & Tree Removal	111,022	135,090	144,040	8,951	6.63%	146,224	147,723	148,621	149,519
Building*	0	0	0	0	0.00%	0	0	0	0
By-Law Enforcement	190,738	330,561	336,944	6,383	1.93%	346,004	352,493	354,055	355,003
CAO, General	442,282	457,991	466,152	8,161	1.78%	494,284	487,442	487,782	488,231
Carnegie Library	1,348	2,527	2,785	257	10.19%	2,871	2,960	3,051	3,146
Catch Basins, Curb & Gutter	69,060	80,026	77,093	(2,934)	-3.67%	88,017	78,513	88,644	78,776
Cemeteries	54,735	59,875	56,896	(2,979)	-4.98%	56,820	60,546	65,576	68,315
Co-An Park	20,000	21,000	23,100	2,100	10.00%	23,100	23,100	23,100	23,100
Colchester Community Centre	75,052	119,835	88,538	(31,297)	-26.12%	92,358	94,261	95,284	96,335
Colchester Schoolhouse	(5)	295	995	700	237.29%	1,015	1,035	1,056	1,077
Committee of Adjustment	(77,997)	(37,337)	(33,286)	4,052	10.85%	(33,219)	(34,855)	(36,543)	(38,284)
Communications	203,021	232,533	233,893	1,360	0.58%	249,424	253,621	257,299	261,087
Community Improvement Plan - Harrow	101,542	101,542	167,573	66,030	65.03%	167,573	167,573	145,927	66,030
Conservation Authority	168,597	172,812	183,137	10,325	5.97%	188,631	194,290	200,119	206,122
Corporate Services	(2,799,694)	(2,642,852)	(2,767,642)	(124,790)	-4.72%	(2,288,228)	(1,692,130)	(1,590,281)	(1,488,373)
Council	1,188,229	774,029	1,694,756	920,727	118.95%	1,848,311	1,893,524	1,574,452	1,568,138
Debris & Litter Pickup	39,464	40,857	40,076	(781)	-1.91%	41,111	41,638	41,731	41,823
Development Charges*	0	0	0	0	0.00%	0	0	0	0
Director of Infrastructure*	0	0	0	0	0.00%	0	0	0	0
Director, Development Services*	0	0	0	0	0.00%	0	0	0	0
Drainage	219,919	226,931	145,513	(81,418)	-35.88%	153,539	123,551	102,321	100,870
Economic Development	250,826	236,928	237,647	720	0.30%	240,714	245,267	246,994	247,431
Emergency Event*	0	(88,766)	0	88,766	100.00%	0	0	0	0
Emergency Operations	24,818	28,575	28,575	0	0.00%	28,575	28,575	28,575	28,575
Essex BIA*	0	0	0	0	0.00%	0	0	0	0
Essex Centre Sports Complex	1,214,466	851,146	829,593	(21,552)	-2.53%	862,070	893,961	903,713	934,001
Essex Fun Fest*	0	0	0	0	0.00%	0	0	0	0
Essex Library	2,482	4,759	6,646	1,887	39.64%	6,917	7,198	7,488	7,789
Essex Recreation Complex	344,605	397,396	400,433	3,037	0.76%	404,467	420,029	434,283	448,640
Essex Train Station	5,775	3,620	5,221	1,601	44.23%	5,378	5,540	5,707	5,879
Events & Tourism	2,824	9,000	10,750	1,750	19.44%	10,500	10,500	10,500	10,500
Facility Operations	144,703	181,792	182,382	590	0.32%	190,620	194,305	194,650	195,005
Fieldhouse	3,363	3,057	4,450	1,393	45.58%	5,363	5,662	5,971	6,289

*The expenses in these Cost Centers are fully funded either by their corresponding reserve or intercompany allocations.

Approved 2024 BUDGET and Proposed 4 Year Forecast



Town of Essex by Cost Center	2022 Actuals	2023 Budget	Proposed 2024 Budget	Approved Change 2023 vs. 2024 (\$)	Approved Change 2023 vs. 2024 (%)	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast	Proposed 2028 Forecast
Finance & Business Services	(16,219,655)	(17,332,355)	(18,427,873)	(1,095,519)	-6.32%	(19,968,148)	(20,525,899)	(20,670,815)	(20,674,043)
Fire - Station 1	509,904	465,018	361,688	(103,330)	-22.22%	367,545	371,010	375,957	379,682
Fire - Station 2	319,551	399,410	410,100	10,689	2.68%	420,492	421,546	425,050	428,525
Fire - Station 3	269,789	282,071	295,431	13,361	4.74%	294,259	297,773	301,361	305,124
Garbage Collection & Disposal*	0	0	0	0	0.00%	0	0	0	0
Grass Mowing & Weed Control	52,210	52,891	65,114	12,223	23.11%	67,096	68,582	69,631	70,679
Green Fund*	0	0	0	0	0.00%	0	0	0	0
Harbour	199,289	266,221	273,002	6,781	2.55%	288,236	301,381	312,709	324,357
Harrow and Colchester South Community Centre	422,585	375,605	355,240	(20,365)	-5.42%	345,967	347,818	365,722	363,851
Harrow Library	2,104	1,500	1,750	250	16.67%	1,795	1,841	1,889	1,938
Harrow Lions Hall	5,824	8,459	4,823	(3,636)	-42.98%	5,062	5,309	5,563	5,825
Harrow Soccer Complex	36,021	46,420	46,765	344	0.74%	48,508	49,461	50,344	51,254
Heritage Committee	16,786	26,460	24,913	(1,547)	-5.85%	25,657	26,425	27,215	29,729
Human Resources	234,372	337,173	363,247	26,073	7.73%	368,597	371,191	373,690	426,141
Information Technology	724,371	742,750	853,915	111,166	14.97%	890,999	910,939	905,326	925,294
Legislative Services	796,318	916,234	993,672	77,437	8.45%	1,024,863	992,066	1,054,645	1,060,494
Maedel Community Centre	33,039	93,705	89,404	(4,301)	-4.59%	93,702	98,448	102,452	106,723
McGregor Community Centre	40,325	46,186	47,362	1,175	2.54%	51,664	52,822	53,508	54,211
McGregor Library	2,102	2,607	2,327	(280)	-10.74%	2,388	2,450	2,515	2,580
Municipal Drainage Light Brushing	66,719	85,000	85,000	0	0.00%	87,500	90,000	92,500	95,000
Parkland Contributions*	0	0	0	0	0.00%	2,250	2,250	2,250	2,250
Parks	1,287,729	1,206,841	1,238,106	31,265	2.59%	1,282,162	1,298,962	1,309,495	1,193,612
Paved Roads	592,790	660,538	637,057	(23,481)	-3.55%	648,094	657,097	664,121	551,118
Planning & Zoning	433,152	451,435	493,322	41,887	9.28%	512,272	516,411	515,707	514,769
Police	3,076,963	3,049,958	3,051,985	2,027	0.07%	3,167,013	3,266,620	3,363,815	3,467,939
Police Services Board	10,625	19,340	19,340	0	0.00%	19,340	19,340	19,340	19,340
Public Education, Prevention & Inspection	178,810	181,061	182,473	1,412	0.78%	187,089	188,201	188,401	188,401
Public Health	6	8	0	(8)	100.00%	0	0	0	0
Public Health Nurse	(11,083)	9,293	8,377	(917)	-9.86%	8,821	9,267	9,724	10,190
Public Works- Equipment*	158,587	0	0	0	0.00%	0	0	0	0
Road Traffic Operations	266,939	273,307	160,234	(113,073)	-41.37%	166,329	169,060	170,587	172,121
Roadside Ditching	86,712	94,637	108,494	13,857	14.64%	111,215	113,552	115,501	117,450
Roads-Municipal Drains	327,412	330,538	338,377	7,840	2.37%	338,641	338,806	338,871	338,936
Santa's Village*	0	0	0	0	0.00%	0	0	0	0
Shoreline Assistance*	0	0	0	0	0.00%	0	0	0	0
Shoreline Protection*	0	0	0	0	0.00%	0	0	0	0
Shoulder Mntce - Paved Roads	155,538	171,188	122,078	(49,110)	-28.69%	170,127	126,770	177,120	127,469
Shoulder Mntce - Unpaved Roads*	415	0	0	0	0.00%	0	0	0	0
Sidewalks	27,085	23,283	25,057	1,773	7.62%	25,812	26,444	26,971	27,498
SS Ward 1 - Collection/Conveyance*	0	0	0	0	0.00%	0	0	0	0
SS Ward 1 - Treatment/Disposal*	0	0	0	0	0.00%	0	0	0	0
SS Ward 2*	0	0	0	0	0.00%	0	0	0	0

*The expenses in these Cost Centers are fully funded either by their corresponding reserve or intercompany allocations.

Town of Essex by Cost Center	2022 Actuals	2023 Budget	Proposed 2024 Budget	Approved Change 2023 vs. 2024 (\$)	Approved Change 2023 vs. 2024 (%)	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast	Proposed 2028 Forecast
SS Ward 3 - Collection/Conveyance*	0	0	0	0	0.00%	0	0	0	0
SS Ward 3 - Treatment/Disposal*	0	0	0	0	0.00%	0	0	0	0
SS Ward 4 - Collection/Conveyance*	0	0	0	0	0.00%	0	0	0	0
SS Ward 4 - Treatment/Disposal*	0	0	0	0	0.00%	0	0	0	0
Storm Sewers	172,183	474,268	457,774	(16,494)	-3.48%	771,053	463,981	476,579	439,462
Streetlighting	301,238	228,246	231,270	3,024	1.33%	226,833	233,048	239,420	245,952
Sweeping	96,962	121,142	127,301	6,159	5.08%	129,312	130,828	131,422	132,015
Tile Drainage*	0	0	0	0	0.00%	0	0	0	0
Town Beautification	100,119	100,177	130,532	30,355	30.30%	134,280	138,140	142,116	146,210
Trails	100,000	100,000	100,000	0	0.00%	100,000	100,000	100,000	100,000
Training and Development	84,417	93,200	93,200	0	0.00%	95,500	97,000	98,500	100,500
Unpaved Roads	309,101	409,578	362,059	(47,519)	-11.60%	411,261	368,600	415,245	371,890
Urban Centre Revitalization	30,000	30,000	30,000	0	0.00%	30,000	30,000	30,000	30,000
Water Billing*	0	0	0	0	0.00%	0	0	0	0
Water Wards 1/2 - Distribution/Transmission*	0	0	0	0	0.00%	0	0	0	0
Water Wards 1/2 - Treatment*	0	0	0	0	0.00%	0	0	0	0
Water Wards 3/4 - Distribution/Transmission*	0	0	0	0	0.00%	0	0	0	0
Water Wards 3/4 - Treatment*	0	0	0	0	0.00%	0	0	0	0
Waterworks Infrastructure*	0	0	0	0	0.00%	0	0	0	0
Winter Control	604,234	898,930	874,577	(24,353)	-2.71%	1,008,056	1,023,600	1,025,770	1,037,965
(Surplus)/Deficit	(21,395)	(80,000)	(193,500)	(113,500)	-141.88%	0	0	0	0



*The expenses in these Cost Centers are fully funded either by their corresponding reserve or intercompany allocations.

ORGANIZATIONAL STRUCTURE



TOWN COUNCIL

The governing body that is responsible for representing the public and considering the well-being and interests of the municipality.

- Mayor
 Deputy Mayor

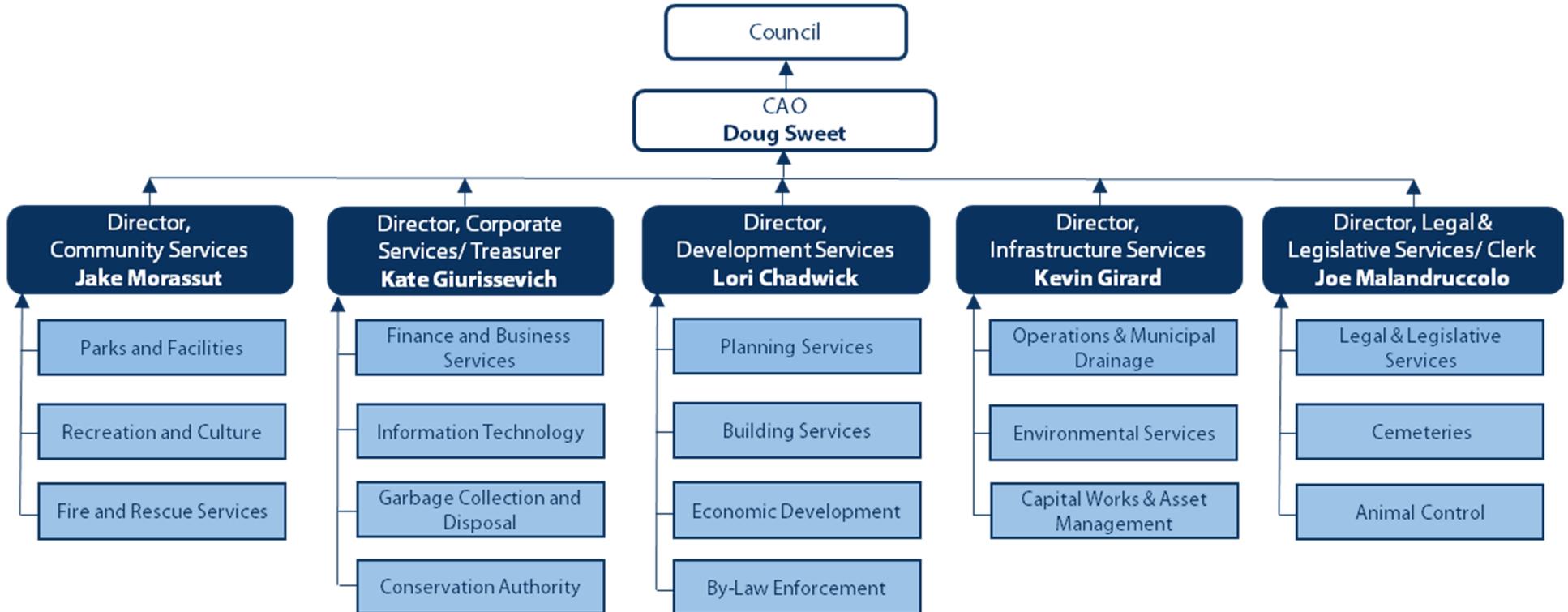
 Ward 1 Councillors (x2)
- Ward 2 Councillor

 Ward 3 Councillors (x2)
 Ward 4 Councillor

From left to right: Councillor Joe Garon, Councillor Kim Verbeek, Councillor Jason Matyi, Mayor Sherry Bondy, Deputy Mayor Rob Shepley, Councillor Brad Allard, Councillor Katie McGuire-Blaise, Councillor Rodney Hammond.

Administrative Services

Through a variety of departments, staff are responsible for the administration of the Town's programs and services.



PERSONNEL OVERVIEW AND EXPENSE SUMMARY

Annually, salaries account for over 25% of the Town's operating budget expenditures. As growth in the Town continues, as does the requirement of staffing. Growth means an increase to revenues, but also an increase to expenses through the increased services required.

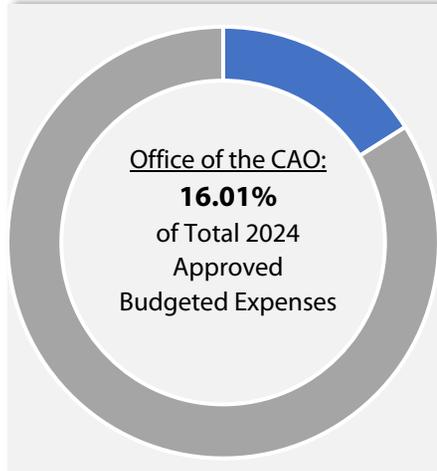
In 2023, the Town launched an internal business case submission process, this process was still maintained for the 2024 budget. Staff were asked to submit a document explaining the need, responsibilities and financial impact for any new positions or position changes. This was approved by the Director. Then all business cases were analyzed by the Treasurer and CAO to determine funding and organizational need. In total 6 business cases were submitted.



Approved 2024 Salaries, Wages, Benefits and Personnel Expenses	Approved Budget
2023 Budget	13,068,895
Approved 2023 to 2024 Changes	701,036
Total Approved 2024 Salaries, Wages, Benefits and Personnel Budget	13,769,931

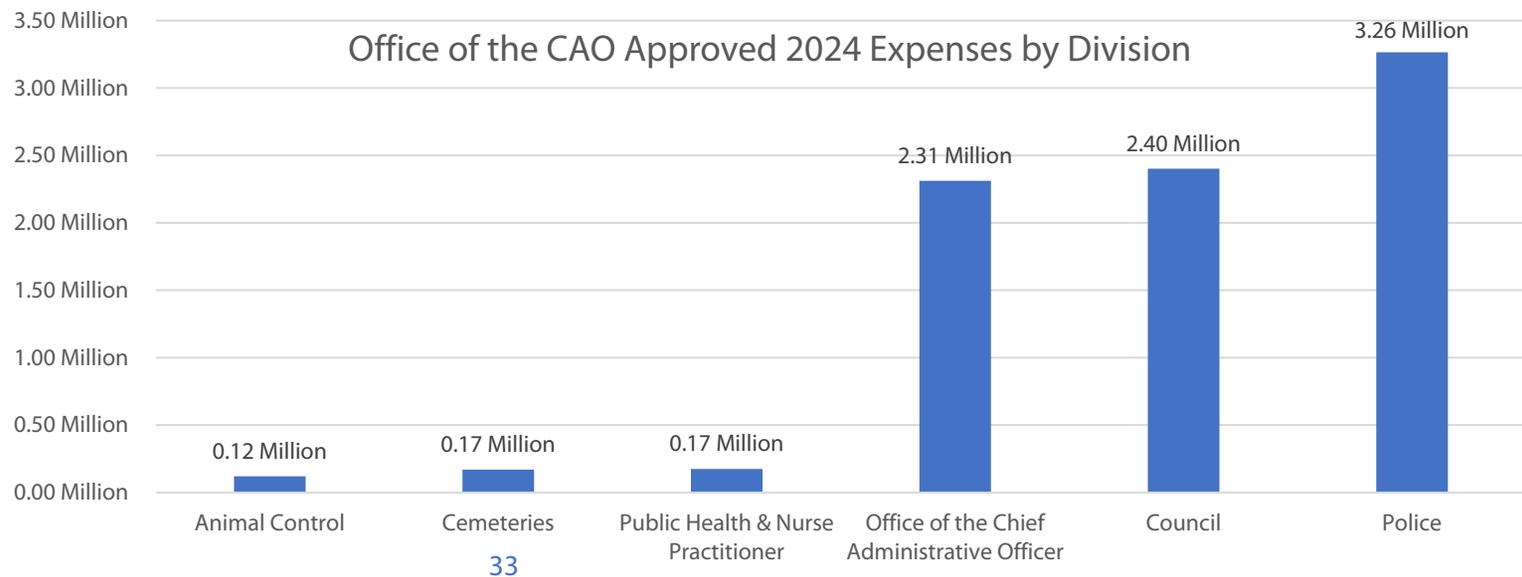
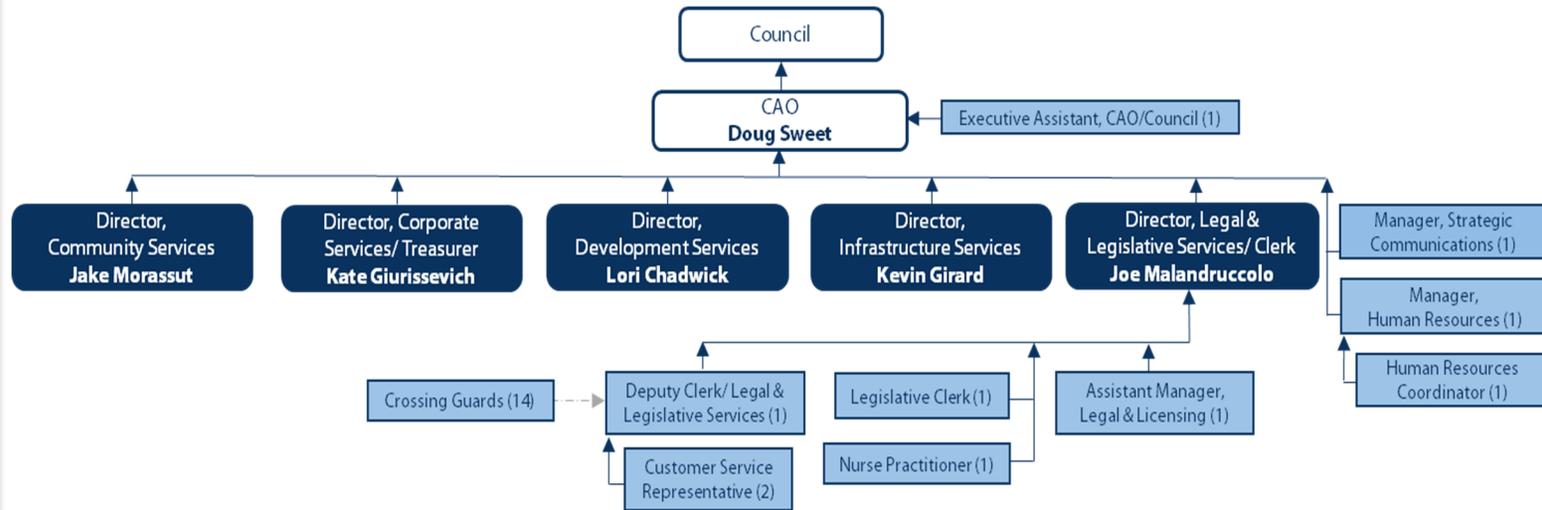
2023 to 2024 Salaries, Wages, Benefits and Personnel Expense Changes	Approved Impact
Organization Wide (Grid & Part Time Changes, Benefit Adjustments)	167,499
Property Tax Supported	132,021
Assistant Manager, Capital Works (full year Impact)	99,029
Landscape Operator (full year impact)	32,992
User Rate Supported	401,516
Water Operator (New)	99,625
3.5 Water Billing Staff (full year impact)	301,891
Total 2023 to 2024 Salaries, Wages, Benefits and Personnel Expense Changes	701,036

DEPARTMENT OVERVIEW



OFFICE OF THE CAO

The Office of the CAO falls under the portfolio of the CAO and acts as the leader of the Corporate Leadership Team who collectively manage the long-term strategic direction of the Town. The CAO is responsible for ensuring the timely and relevant delivery of services to the community that are aligned with Council's strategic priorities and budget. In summary the CAO translates Council's vision into quality action.



Office of the CAO by Cost Center	2022 Actuals	2023 Budget	Proposed 2024 Budget	Approved Change 2023 vs. 2024 (\$)	Approved Change 2023 vs. 2024 (%)	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast	Proposed 2028 Forecast
Animal Control	44,094	66,025	67,600	1,575	2.39%	70,207	72,763	75,371	78,032
CAO, General	442,282	457,991	466,152	8,161	1.78%	494,284	487,442	487,782	488,231
Cemeteries	54,735	59,875	56,896	(2,979)	-4.98%	56,820	60,546	65,576	68,315
Communications	203,021	232,533	233,893	1,360	0.58%	249,424	253,621	257,299	261,087
Council	1,188,229	774,029	1,694,756	920,727	118.95%	1,848,311	1,893,524	1,574,452	1,568,138
Emergency Event*	0	(88,766)	0	88,766	100.00%	0	0	0	0
Green Fund*	0	0	0	0	0.00%	0	0	0	0
Human Resources	234,372	337,173	363,247	26,073	7.73%	368,597	371,191	373,690	426,141
Legislative Services	796,318	916,234	993,672	77,437	8.45%	1,024,863	992,066	1,054,645	1,060,494
Police	3,076,963	3,049,958	3,051,985	2,027	0.07%	3,167,013	3,266,620	3,363,815	3,467,939
Police Services Board	10,625	19,340	19,340	0	0.00%	19,340	19,340	19,340	19,340
Public Health	6	8	0	(8)	100.00%	0	0	0	0
Public Health Nurse	(11,083)	9,293	8,377	(917)	-9.86%	8,821	9,267	9,724	10,190
Training and Development	84,417	93,200	93,200	0	0.00%	95,500	97,000	98,500	100,500
(Surplus)/Deficit	6,123,978	5,926,895	7,049,117	1,122,222	18.93%	7,403,178	7,523,380	7,380,196	7,548,407

Legislative Services	Communications	Human Resources	Police	Council
<ul style="list-style-type: none"> Provides Council related services including in-house legal counsel, expertise, and opinion. Oversees the delivery of various key services, including animal control, cemeteries, board and committee appointments, meeting facilitation, freedom of information and protection of privacy, and by-law and Council minutes maintenance. 	<ul style="list-style-type: none"> Manages all external and internal communications, and media relations for the Town. Provides innovative means to get the message out, while engaging in meaningful two-way communication. Provides strategic communications and marketing, public engagement, and digital communications. 	<ul style="list-style-type: none"> Manages the delivery of Human Resources (HR) and Health and Safety services. Plans, develops, and implements programs, policies, and procedures to attract and retain employees. Ensures compliance with all applicable legislation. Provides strategic HR support and recommendations to the CAO, Directors, Managers/ Supervisors, employees, and Council. 	<ul style="list-style-type: none"> Provide adequate and effective policing for the Town, including both proactive and reactive services. Maintain community service programs and community policing committees. Provide regular reports to the Essex Police Services Board on overall policing activities. Enforce key municipal by-laws. 	<ul style="list-style-type: none"> Governing body of the municipal corporation and the custodian of its powers, both legislative and administrative. Sets policies for administration to follow. Creates new policies and programs or reviews the current ones to make sure they are working as they should.

*The expenses in these Cost Centers are fully funded either by their corresponding reserve or intercompany allocations.

Office of the CAO by Category	2022 Actuals	2023 Budget	Approved 2024 Budget	Approved Change 2023 vs. 2024 (\$)	Approved Change 2023 vs. 2024 (%)	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast	Proposed 2028 Forecast
Revenues / Funding Source									
Conditional and Unconditional Grants	383,324	341,368	345,462	4,094	1.20%	323,021	321,560	325,456	325,456
Fines and Penalties	63,469	61,500	61,500	0	0.00%	61,500	61,500	61,500	61,500
Interfund Transfers - Revenue	144,935	1,164,539	746,959	(417,580)	-35.86%	98,902	98,902	98,902	98,902
Investment and Other Income	462,582	52,516	58,116	5,600	10.66%	58,149	58,183	58,217	58,253
License and Permit Fees	106,099	72,422	83,422	11,000	15.19%	83,455	132,489	83,524	83,559
User Fees and Service Charges	64,541	88,437	97,742	9,305	10.52%	98,723	99,727	99,559	101,814
Revenues / Funding Source Total	1,224,951	1,780,783	1,393,201	(387,581)	-21.76%	723,750	772,362	727,158	729,484
Expenses / Expenditure									
Contracted Services	3,110,347	3,103,072	3,127,030	23,958	0.77%	3,216,805	3,313,034	3,412,149	3,514,237
Debt Servicing	5,404	218,774	851,898	633,124	289.40%	842,455	835,962	829,470	823,155
External Transfers	105,198	150,500	150,500	0	0.00%	151,200	151,918	152,653	153,407
Interfund Transfers - Expense	1,534,660	1,172,620	1,123,170	(49,450)	-4.22%	703,369	753,743	441,562	441,969
Materials and Supplies	247,532	184,896	174,302	(10,594)	-5.73%	178,345	178,899	179,955	181,018
Miscellaneous Services	284,226	453,829	519,376	65,547	14.44%	502,842	501,122	509,632	568,381
Professional Fees	186,214	176,655	159,914	(16,741)	-9.48%	144,565	145,743	146,956	148,203
Rents and Financial Services	14,517	22,693	22,694	1	0.00%	24,179	24,672	25,154	25,654
Repairs and Maintenance	9,197	13,500	13,828	328	2.43%	13,995	14,167	14,345	14,528
Salaries, Wages, Benefits and Personnel Expenses	1,738,762	2,073,528	2,186,183	112,655	5.43%	2,232,823	2,257,118	2,273,011	2,281,675
Utilities, Insurance and Property Taxes	112,871	137,609	113,422	(24,187)	-17.58%	116,350	119,364	122,467	125,664
Expenses / Expenditure Total	7,348,929	7,707,677	8,442,318	734,641	9.53%	8,126,928	8,295,741	8,107,354	8,277,891
(Surplus)/Deficit	(6,123,978)	(5,926,895)	(7,049,117)	(1,122,222)	18.93%	(7,403,178)	(7,523,380)	(7,380,196)	(7,548,407)

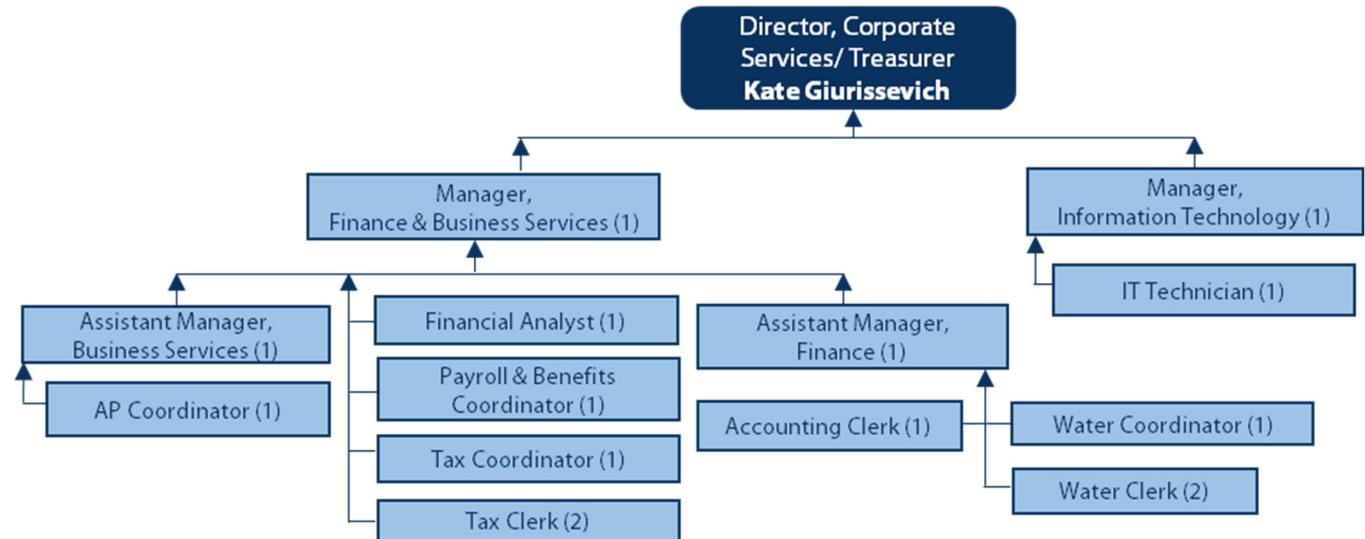
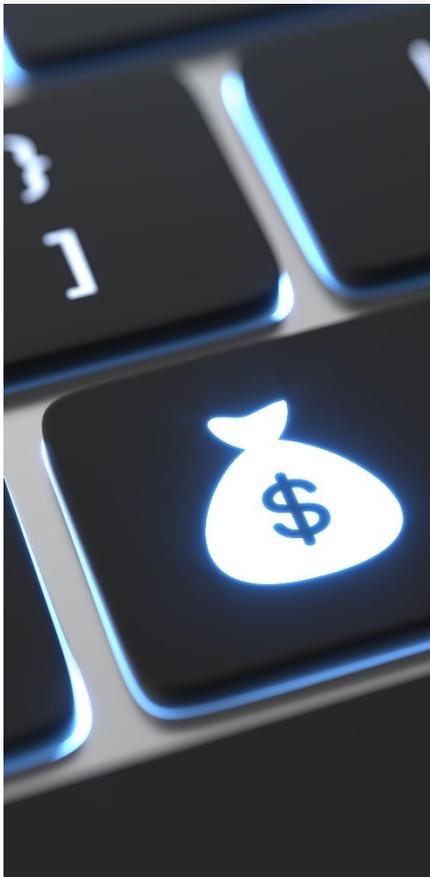
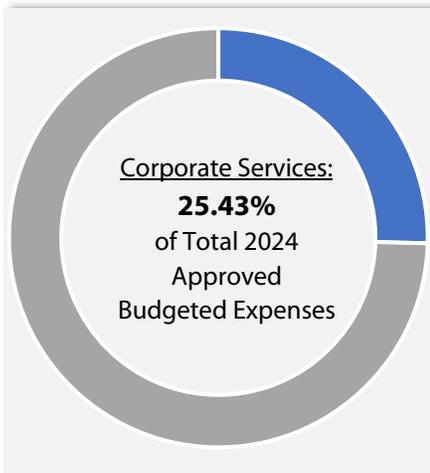
Significant Changes:



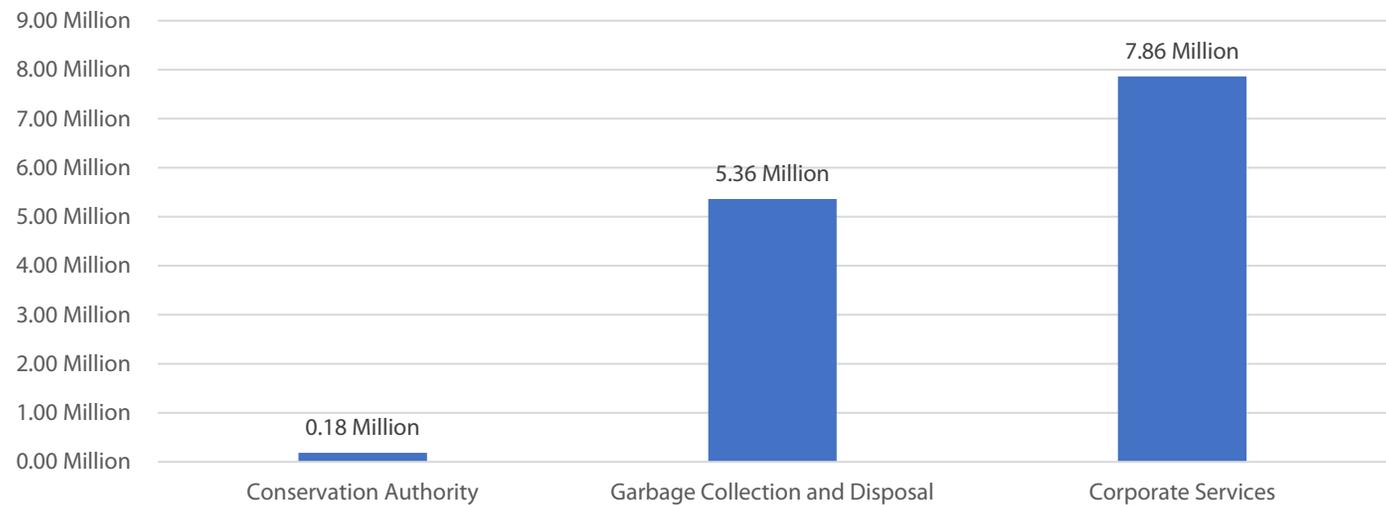
Office of the CAO	Impact	Explanation
Revenues:		
Interfund Transfers – Revenue	Reduction	Landfill Reserve Loan to fund Waived Development Charges decreased by \$200,000; Decrease in grants \$125,000 (Harrow Streetscape)
Expenses:		
Debt Servicing	Increase	New Debt - Essex Streetscape
Interfund Transfers - Expenses	Reduction	Waived Development Charges decrease
Miscellaneous Services	Increase	Added emergency funds for Storms; Organization Review
Salaries, Wages, Benefits and Personnel Expenses	Increase	Internal Reallocation of Crossing Guards to Legislative Services which were previously classified under Public Works.

CORPORATE SERVICES

The Corporate Services Department falls under the Director, Corporate Services and provides a complex portfolio of professional, administrative, technical, and financial services to both internal and external customers.



Corporate Services Approved 2024 Expenses by Division



Corporate Services by Cost Center	2022 Actuals	2023 Budget	Approved 2024 Budget	Approved Change 2023 vs. 2024 (\$)	Approved Change 2023 vs. 2024 (%)	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast	Proposed 2028 Forecast
Conservation Authority	168,597	172,812	183,137	10,325	5.97%	188,631	194,290	200,119	206,122
Corporate Services	(2,799,694)	(2,642,852)	(2,767,642)	(124,790)	-4.72%	(2,288,228)	(1,692,130)	(1,590,281)	(1,488,373)
Finance & Business Services	(16,219,655)	(17,332,355)	(18,427,873)	(1,095,519)	-6.32%	(19,968,148)	(20,525,899)	(20,670,815)	(20,674,043)
Garbage Collection & Disposal*	0	0	0	0	0.00%	0	0	0	0
Information Technology	724,371	742,750	853,915	111,166	14.97%	890,999	910,939	905,326	925,294
Water Billing*	0	0	0	0	0.00%	0	0	0	0
(Surplus)/Deficit	(18,126,381)	(19,059,645)	(20,158,463)	(1,098,818)	-5.77%	(21,176,746)	(21,112,800)	(21,155,652)	(21,031,000)

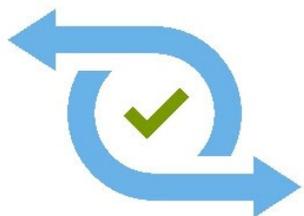
Corporate Services		Garbage Collection	Conservation Authority
Finance & Business Services	Information Technology		
<ul style="list-style-type: none"> Provides financial stewardship, leadership and safeguarding of assets. Manages property taxation, including the billing and collection of property taxes. Facilitates the procurement of goods and services. Oversees various financial activities, including the preparation of the annual budget and forecast, and annual year end audit. Manages water billing which includes the billing and collection of water and wastewater charges. 	<ul style="list-style-type: none"> Provides leadership for effective and efficient use of Information Technology (IT) Manages and supports a diverse and robust, reliable, and secure IT portfolio, that consists of both hardware and software, along with telecommunications architecture. Manages a robust cyber security program. 	<ul style="list-style-type: none"> Provide waste and yard waste collection pickup and disposal. Billing of the garbage collection, landfill disposal fees and user levy Receive compensation as the host of the regional landfill. 	<ul style="list-style-type: none"> Protect the water quality and use of water in the watersheds within the Authority's jurisdiction. Further the conservation, restoration, development, and management of natural resources.

*The expenses in these Cost Centers are fully funded either by their corresponding reserve or intercompany allocations.

Corporate Services by Category	2022 Actuals	2023 Budget	Approved 2024 Budget	Approved Change 2023 vs. 2024 (\$)	Approved Change 2023 vs. 2024 (%)	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast	Proposed 2028 Forecast
Revenues / Funding Source									
Amounts Added to Taxes and Special Levies	2,481,532	2,883,572	3,173,910	290,339	10.07%	2,985,921	3,020,670	3,056,114	3,092,267
Conditional and Unconditional Grants	6,887,779	6,657,524	6,475,371	(182,153)	-2.74%	6,502,371	6,502,371	6,502,371	6,502,371
Fines and Penalties	235,479	244,898	252,559	7,661	3.13%	252,559	252,559	252,559	252,559
Interfund Transfers - Revenue	280,870	29,350	571,887	542,537	1848.51%	122,000	122,000	122,000	122,000
Internal Allocations - Revenue	0	0	417,925	417,925	0.00%	430,650	435,372	438,940	442,590
Investment and Other Income	532,012	429,354	422,707	(6,646)	-1.55%	343,543	349,927	356,438	363,080
Long-Term Debt Financing	3,500,000	0	0	0	0.00%	0	0	0	0
Payments in Lieu of Taxation	201,947	180,177	189,946	9,769	5.42%	301,946	301,946	301,946	301,946
Prior Years' Surplus/(Deficit)	0	720,000	120,000	(600,000)	-83.33%	0	0	0	0
Property Taxation	16,159,754	17,153,078	18,326,016	1,172,938	6.84%	20,438,264	21,188,686	21,514,606	21,697,733
Supplementary Taxation	231,638	324,107	270,398	(53,709)	-16.57%	197,395	201,343	205,370	209,478
User Fees and Service Charges	3,607,194	3,219,013	3,345,829	126,817	3.94%	3,512,078	3,616,095	3,723,218	3,833,541
Revenues / Funding Source Total	34,118,205	31,841,072	33,566,548	1,725,476	5.42%	35,086,727	35,990,968	36,473,562	36,817,565
Expenses / Expenditure									
Amortization Expense	90,982	90,982	90,982	0	0.00%	90,982	90,982	90,982	90,982
Contracted Services	1,711,910	1,703,872	1,926,013	222,141	13.04%	1,892,974	1,949,638	2,007,999	2,068,108
Debt Servicing	8,847	8,847	4,423	(4,423)	-50.00%	0	481,711	481,711	481,711
External Transfers	168,597	172,812	183,137	10,325	5.97%	188,631	194,290	200,119	206,122
Interfund Transfers - Expense	8,282,692	8,337,091	8,153,916	(183,176)	-2.20%	8,598,493	8,966,348	9,311,553	9,684,171
Materials and Supplies	346,637	423,702	583,933	160,231	37.82%	600,198	617,074	634,558	652,667
Miscellaneous Services	3,507,200	8,500	31,391	22,891	269.31%	32,219	33,151	34,088	35,030
Professional Fees	34,913	46,565	54,747	8,181	17.57%	46,532	47,332	48,149	48,982
Rents and Financial Services	57,696	124,882	94,160	(30,722)	-24.60%	108,151	111,100	114,252	117,372
Repairs and Maintenance	11,433	6,967	7,067	100	1.44%	7,230	7,396	7,566	7,741
Salaries, Wages, Benefits and Personnel Expenses	1,407,803	1,541,380	1,783,677	242,297	15.72%	1,844,232	1,872,449	1,873,689	1,873,698
Taxation Adjustments	254,428	179,812	291,888	112,076	62.33%	291,572	291,735	291,902	292,072
Utilities, Insurance and Property Taxes	108,687	136,015	202,751	66,736	49.07%	208,767	214,961	221,340	227,909
Expenses / Expenditure Total	15,991,825	12,781,427	13,408,085	626,658	4.90%	13,909,981	14,878,168	15,317,910	15,786,565
(Surplus)/Deficit	18,126,381	19,059,645	20,158,463	1,098,818	5.77%	21,176,746	21,112,800	21,155,652	21,031,000

Significant Changes:

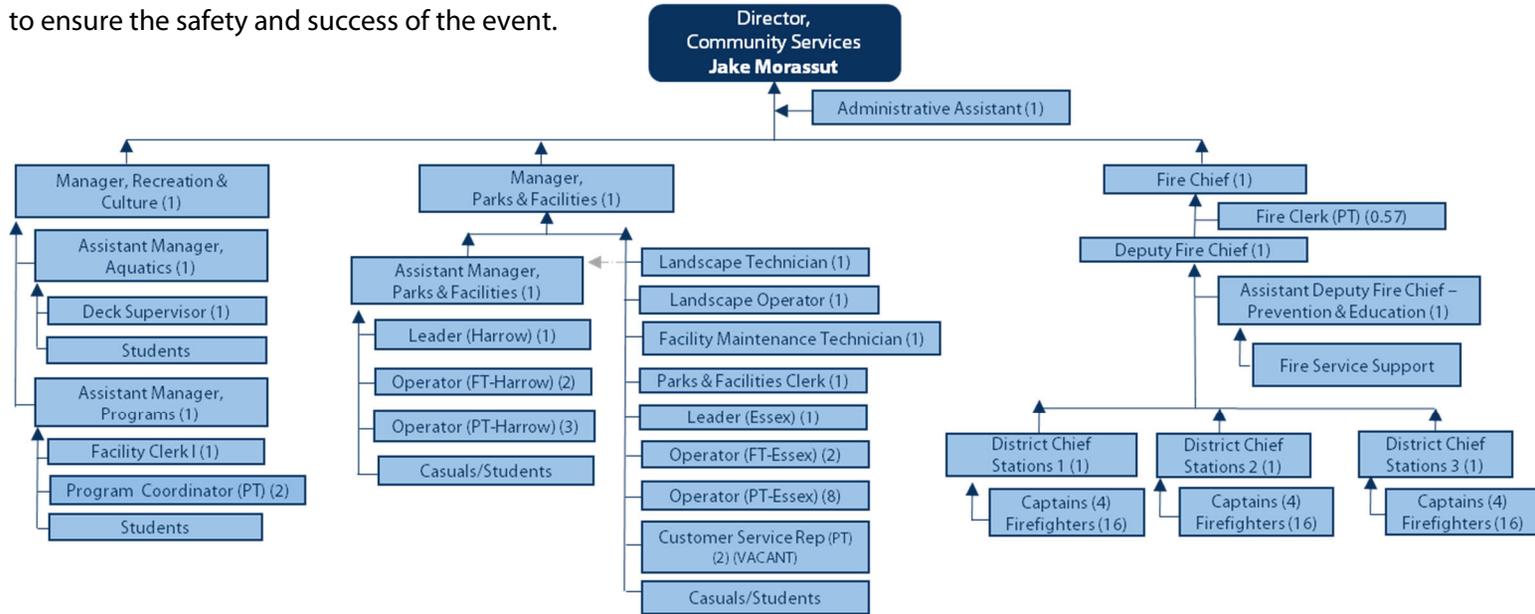
Corporate Services	Impact	Explanation
Revenues:		
Amounts Added to Taxes and Special Levies	Increase	Increase in Urban, Rural and Garbage Levies
Interfund Transfers – Revenue	Increase	Transfer from stabilization reserves to fund waived DC repayments
Internal Allocations - Revenue	Increase	Water Billing Cost Allocation to Water Cost Centers
Prior Years' Surplus (Deficit)	Reduction	Each year the Town includes budget for a surplus/(deficit) from operations 2 years prior.
Property Taxation	Increase	Includes average 4.90% tax increase and assessment increase of 2.43%
Expenses:		
Contracted Services	Increase	Increase in Garbage Collection Costs
Materials and Supplies	Increase	Water Billing Expenses now in Budget, Increase in IT Software Subscription Costs
Salaries, Wages, Benefits and Personnel Expenses	Increase	Net change for new Water Billing staff
Taxation Adjustments	Increase	Taxation charged on landfill paid by tipping fees
Utilities, Insurance and Property Taxes	Increase	Internal reallocation of Town Hall Property Insurance (previously Office of the CAO)



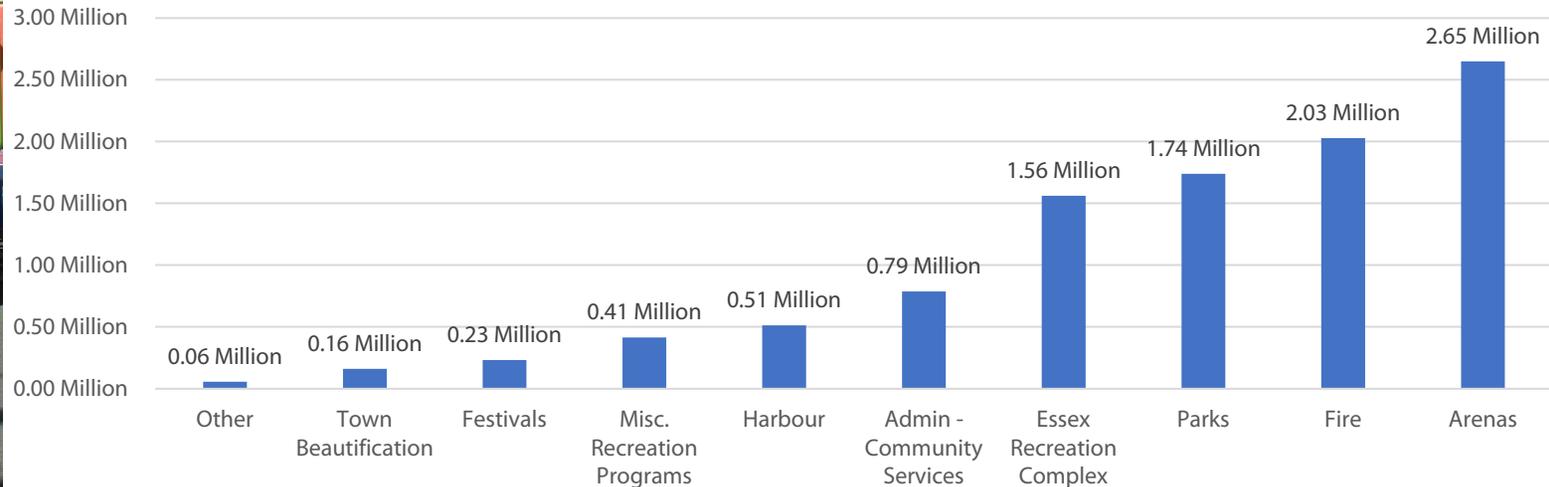


COMMUNITY SERVICES

The Community Services Department connects people with progressive places and positive experiences, while ensuring the safety of people through Fire Services. The department encourages all residents of Essex to embrace an active and healthy lifestyle through the delivery of quality recreation, parks, and cultural services with a spirit of community. Community Services also oversees special events within the Town of Essex and will work with user groups to ensure the safety and success of the event.



Community Services Approved 2024 Expenses by Division



Approved 2024 BUDGET and Proposed 4 Year Forecast



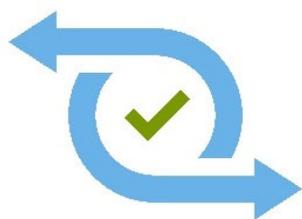
Community Services by Cost Center	2022 Budget	2023 Budget	Proposed 2024 Budget	Approved Change 2023 vs. 2024 (\$)	Approved Change 2023 vs. 2024 (%)	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast	Proposed 2028 Forecast
Accessibility	2,100	2,000	3,150	1,150	57.50%	2,150	2,150	2,150	2,150
Administration - Community Services	601,591	802,943	772,955	(29,988)	-3.73%	805,560	828,383	842,141	853,879
Administration - Fire Services	541,642	497,176	506,959	9,783	1.97%	522,850	527,713	530,473	533,232
Arts, Culture and Tourism	0	13,050	21,800	8,750	67.05%	21,800	21,800	21,800	21,800
Carnegie Library	1,348	2,527	2,785	257	10.19%	2,871	2,960	3,051	3,146
Co-An Park	20,000	21,000	23,100	2,100	10.00%	23,100	23,100	23,100	23,100
Colchester Community Centre	75,052	119,835	88,538	(31,297)	-26.12%	92,358	94,261	95,284	96,335
Colchester Schoolhouse	(5)	295	995	700	237.29%	1,015	1,035	1,056	1,077
Emergency Operations	24,818	28,575	28,575	0	0.00%	28,575	28,575	28,575	28,575
Essex Centre Sports Complex	1,214,466	851,146	829,593	(21,552)	-2.53%	862,070	893,961	903,713	934,001
Essex Fun Fest*	0	0	0	0	0.00%	0	0	0	0
Essex Library	2,482	4,759	6,646	1,887	39.64%	6,917	7,198	7,488	7,789
Essex Recreation Complex	344,605	397,396	400,433	3,037	0.76%	404,467	420,029	434,283	448,640
Essex Train Station	5,775	3,620	5,221	1,601	44.23%	5,378	5,540	5,707	5,879
Events & Tourism	2,824	9,000	10,750	1,750	19.44%	10,500	10,500	10,500	10,500
Facility Operations	144,703	181,792	182,382	590	0.32%	190,620	194,305	194,650	195,005
Fieldhouse	3,363	3,057	4,450	1,393	45.58%	5,363	5,662	5,971	6,289
Fire - Station 1	509,904	465,018	361,688	(103,330)	-22.22%	367,545	371,010	375,957	379,682
Fire - Station 2	319,551	399,410	410,100	10,689	2.68%	420,492	421,546	425,050	428,525
Fire - Station 3	269,789	282,071	295,431	13,361	4.74%	294,259	297,773	301,361	305,124
Harbour	199,289	266,221	273,002	6,781	2.55%	288,236	301,381	312,709	324,357
Harrow and Colchester South Community Centre	422,585	375,605	355,240	(20,365)	-5.42%	345,967	347,818	365,722	363,851
Harrow Library	2,104	1,500	1,750	250	16.67%	1,795	1,841	1,889	1,938
Harrow Lions Hall	5,824	8,459	4,823	(3,636)	-42.98%	5,062	5,309	5,563	5,825
Harrow Soccer Complex	36,021	46,420	46,765	344	0.74%	48,508	49,461	50,344	51,254
Maedel Community Centre	33,039	93,705	89,404	(4,301)	-4.59%	93,702	98,448	102,452	106,723
McGregor Community Centre	40,325	46,186	47,362	1,175	2.54%	51,664	52,822	53,508	54,211
McGregor Library	2,102	2,607	2,327	(280)	-10.74%	2,388	2,450	2,515	2,580
Parks	1,287,729	1,206,841	1,238,106	31,265	2.59%	1,282,162	1,298,962	1,309,495	1,193,612
Public Education, Prevention & Inspection	178,810	181,061	182,473	1,412	0.78%	187,089	188,201	188,401	188,401
Santa's Village*	0	0	0	0	0.00%	0	0	0	0
Town Beautification	100,119	100,177	130,532	30,355	30.30%	134,280	138,140	142,116	146,210
Trails	100,000	100,000	100,000	0	0.00%	100,000	100,000	100,000	100,000
Urban Centre Revitalization	30,000	30,000	30,000	0	0.00%	30,000	30,000	30,000	30,000
(Surplus)/Deficit	6,521,955	6,543,451	6,457,334	(86,118)	-1.32%	6,638,742	6,772,335	6,877,025	6,853,689

*The expenses in these Cost Centers are fully funded either by their corresponding reserve or intercompany allocations.

Recreation and Culture	Parks and Facilities	Fire
<ul style="list-style-type: none"> Plans, develops, and implements programs throughout the Town, through direct delivery and in partnership with community organizations. Engages with community-based organizations who provide services related to arts, culture, sport and recreation programs and events. Manages Essex Recreation Complex and recreation/aquatic programming. 	<ul style="list-style-type: none"> Coordinates and manages the operations of all Town owned facilities. Provides energy management oversight. Provides input into the review of proposed developments as it pertains to parks and open space. Assists with special events in the communities. Provides input into the review of proposed developments as it pertains to parks and open spaces. 	<ul style="list-style-type: none"> Leads emergency management training, fire prevention training and public education. Over-site of burn permits. First responders to emergency calls for fire, carbon monoxide, tiered medical response, and motor vehicle accidents.

Community Services by Category	2022 Actuals	2023 Budget	Approved 2024 Budget	Approved Change 2023 vs. 2024 (\$)	Approved Change 2023 vs. 2024 (%)	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast	Proposed 2028 Forecast
Revenues / Funding Source									
Conditional and Unconditional Grants	170,052	101,775	61,775	(40,000)	-39.30%	61,775	61,775	61,775	61,775
Interfund Transfers - Revenue	573,762	753,558	714,562	(38,996)	-5.17%	717,369	717,507	717,649	717,795
Internal Allocations - Revenue	2,061	0	0	0	0.00%	0	0	0	0
Investment and Other Income	143,868	132,317	174,154	41,837	31.62%	165,838	166,866	167,557	168,263
User Fees and Service Charges	2,384,978	2,517,614	2,726,993	209,379	8.32%	2,708,242	2,723,922	2,738,316	2,755,732
Revenues / Funding Source Total	3,274,720	3,505,264	3,677,484	172,220	4.91%	3,653,224	3,670,070	3,685,296	3,703,566
Expenses / Expenditure									
Contracted Services	366,186	392,244	422,644	30,400	7.75%	429,511	437,584	445,838	454,277
Debt Servicing	1,683,945	1,671,419	1,474,665	(196,755)	-11.77%	1,411,682	1,411,682	1,411,682	1,285,013
External Transfers	5,286	4,000	4,000	0	0.00%	4,000	4,000	4,000	4,000
Interfund Transfers - Expense	835,605	132,506	128,762	(3,744)	-2.83%	120,122	120,122	120,122	120,122
Materials and Supplies	660,090	713,407	765,397	51,990	7.29%	777,335	791,256	804,967	818,289
Miscellaneous Services	211,691	258,512	311,962	53,450	20.68%	313,888	316,032	318,193	320,425
Professional Fees	34,360	50,000	40,000	(10,000)	-20.00%	40,175	40,354	40,538	40,727
Rents and Financial Services	142,287	151,497	190,497	39,000	25.74%	158,355	159,540	160,752	161,993
Repairs and Maintenance	342,911	362,000	367,700	5,700	1.57%	368,530	372,696	379,312	385,132
Salaries, Wages, Benefits and Personnel Expenses	4,426,381	4,989,653	5,164,266	174,612	3.50%	5,365,705	5,447,611	5,495,360	5,544,498
Utilities, Insurance and Property Taxes	1,087,933	1,323,476	1,264,925	(58,552)	-4.42%	1,302,662	1,341,528	1,381,556	1,422,781
Expenses / Expenditure Total	9,796,675	10,048,715	10,134,817	86,102	0.86%	10,291,966	10,442,405	10,562,321	10,557,255
Surplus/(Deficit)	(6,521,955)	(6,543,451)	(6,457,334)	86,118	-1.32%	(6,638,742)	(6,772,335)	(6,877,025)	(6,853,689)

Significant Changes:

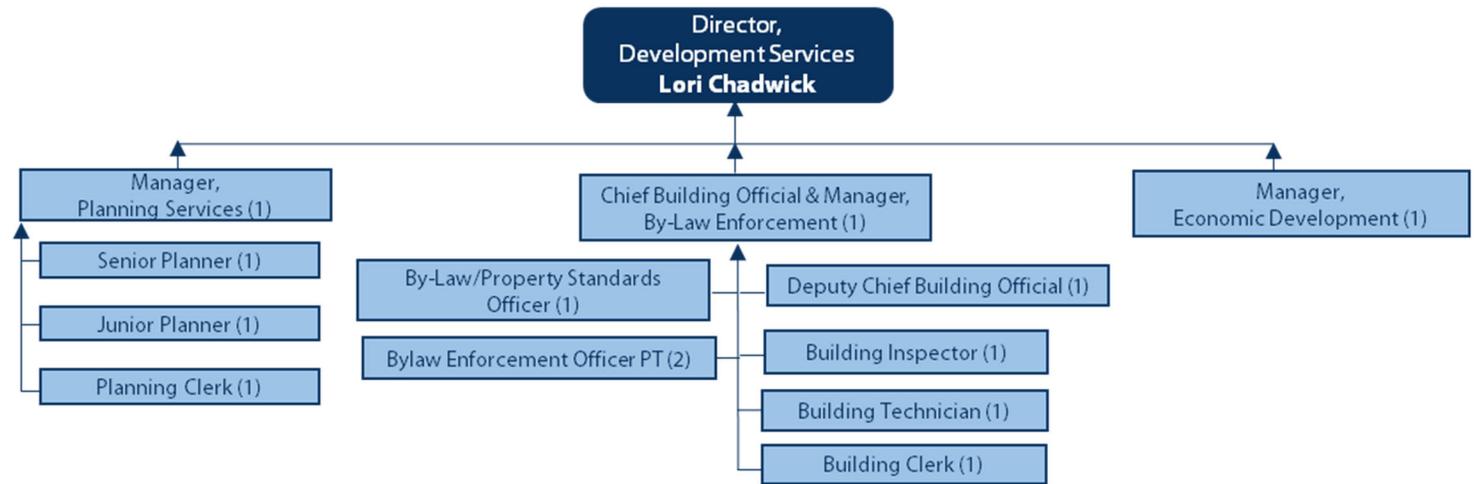


Community Services	Impact	Explanation
Revenues:		
User Fees and Service Charges	Increase	Increase in user fees relating to programs, harbour, and ice rentals
Expenses:		
Contracted Services/Materials and Supplies/Miscellaneous Services	Increase	Inflationary costs on services, materials and supplies, additional Town Beautification with Streetscapes
Debt Servicing	Reduction	Debt falling off for Bylaw 1769 and Bylaw 1227 (Replace Engine 1, New Stairs at Harbour Restaurant, Harbour building Conversion to Community Room, Energy Upgrades)
Salaries, Wages, Benefits and Personnel Expenses	Increase	Increase in part time wages/hours; Full Year Impact of Landscape Operator
Utilities, Insurance and Property Taxes	Reduction	Reduced electrical due to greener initiatives (LED lighting, building automation systems, staff routines)

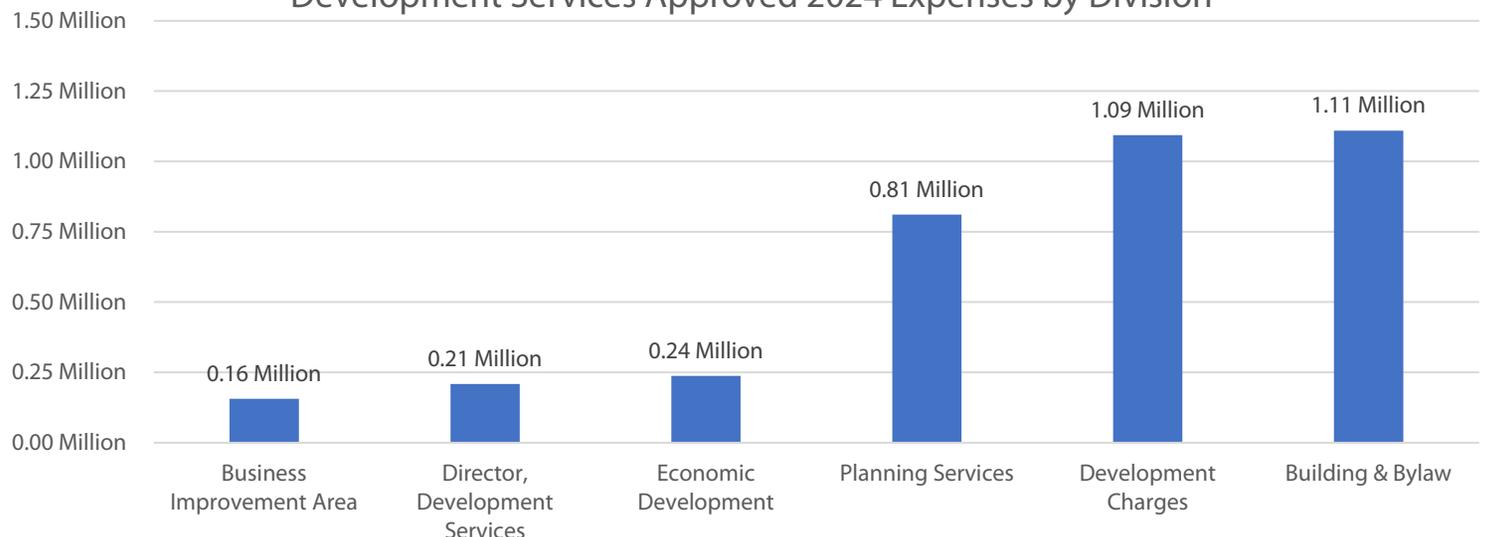


DEVELOPMENT SERVICES

Development Services provides advice to Council, Corporate Leadership Team, and the community as a whole with respect to development and planning through interpretation and application of effective policy and the evaluation of development opportunities, proposals and the issuance of building permits and enforcement of municipal by-laws including zoning compliance and property standards.



Development Services Approved 2024 Expenses by Division



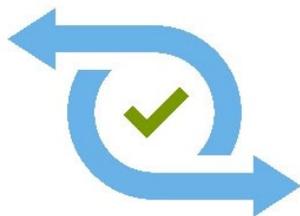
Development Services by Cost Center	2022 Actuals	2023 Budget	Approved 2024 Budget	Approved Change 2023 vs. 2024 (\$)	Approved Change 2023 vs. 2024 (%)	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast	Proposed 2028 Forecast
Building*	0	0	0	0	0.00%	0	0	0	0
By-Law Enforcement	190,738	330,561	336,944	6,383	1.93%	346,004	352,493	354,055	355,003
Committee of Adjustment	(77,997)	(37,337)	(33,286)	4,052	10.85%	(33,219)	(34,855)	(36,543)	(38,284)
Community Improvement Plan - Harrow	101,542	101,542	167,573	66,030	65.03%	167,573	167,573	145,927	66,030
Development Charges*	0	0	0	0	0.00%	0	0	0	0
Director, Development Services*	0	0	0	0	0.00%	0	0	0	0
Economic Development	250,826	236,928	237,647	720	0.30%	240,714	245,267	246,994	247,431
Essex BIA*	0	0	0	0	0.00%	0	0	0	0
Heritage Committee	16,786	26,460	24,913	(1,547)	-5.85%	25,657	26,425	27,215	29,729
Parkland Contributions*	0	0	0	0	0.00%	2,250	2,250	2,250	2,250
Planning & Zoning	433,152	451,435	493,322	41,887	9.28%	512,272	516,411	515,707	514,769
(Surplus)/Deficit	915,047	1,109,588	1,227,113	117,525	10.59%	1,261,251	1,275,563	1,255,605	1,176,929

Economic Development	Planning Services	Building and By-Law
<ul style="list-style-type: none"> • Identification and implementation of key initiatives that have the potential for economic impact and growth. • Strategic focus on diversification and relationship development, to provide resources and tools for a thriving economic base. • Marketing tourism experiences that support agritourism and local attractions, encouraging more visitors to the area. 	<ul style="list-style-type: none"> • Provides professional planning advice and municipal policies and procedures for land use. • Initiates and develops studies and reports in support of new and updated plans, programs, and regulations. • Review and process development proposals. • Provides information to the public regarding development regulations and projects. • Ensure compliance with the Planning Act. 	<ul style="list-style-type: none"> • Implement and regulate compliance with Provincial Statutes and Acts, including the Ontario Building Code Act and the Ontario Building Code. • Review and approve plans for proposed construction and issue the appropriate permit. • Conduct inspections and respond to internal and external customer inquiries. • Implement and enforce various municipal by-laws, including property standards.

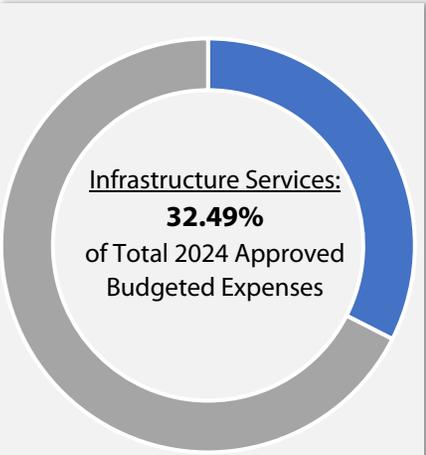
*The expenses in these Cost Centers are fully funded either by their corresponding reserve or intercompany allocations.

Development Services by Category	2022 Actuals	2023 Budget	Approved 2024 Budget	Approved Change 2023 vs. 2024 (\$)	Approved Change 2023 vs. 2024 (%)	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast	Proposed 2028 Forecast
Revenues / Funding Source									
Amounts Added to Taxes and Special Levies	159,966	147,153	156,000	8,847	6.01%	156,000	156,000	156,000	156,000
Conditional and Unconditional Grants	53,584	4,674	4,674	0	0.00%	0	0	0	0
Contributions from Developers	2,058,769	4,315,631	1,102,058	(3,213,573)	-74.46%	4,180,209	3,098,136	3,682,566	3,972,332
Interfund Transfers - Revenue	79,098	74,338	294,448	220,109	296.09%	314,322	326,273	319,321	327,969
Internal Allocations - Revenue	194,541	209,011	208,538	(473)	-0.23%	203,669	216,355	216,448	215,713
Investment and Other Income	33,136	10,000	10,000	0	0.00%	10,000	10,000	10,000	10,000
License and Permit Fees	1,146,322	819,029	408,289	(410,740)	-50.15%	416,453	424,782	433,278	441,943
User Fees and Service Charges	176,611	233,010	204,629	(28,381)	-12.18%	182,863	199,376	193,727	191,923
Revenues / Funding Source Total	3,902,027	5,812,846	2,388,636	(3,424,210)	-58.91%	5,463,516	4,430,922	5,011,340	5,315,880
Expenses / Expenditure									
Contracted Services	92,972	51,480	31,555	(19,925)	-38.70%	12,000	12,251	12,509	12,773
Debt Servicing	430	430	215	(215)	-50.00%	0	0	0	0
External Transfers	83,675	146,542	203,073	56,530	38.58%	203,073	203,073	181,427	101,530
Interfund Transfers - Expense	2,751,889	4,508,636	1,115,682	(3,392,955)	-75.25%	4,196,082	3,114,008	3,698,437	3,988,202
Internal Allocations - Expense	196,602	209,011	208,538	(473)	-0.23%	203,669	216,355	216,448	215,713
Materials and Supplies	126,296	131,859	129,995	(1,863)	-1.41%	158,196	161,158	164,205	183,116
Miscellaneous Services	63,313	54,000	76,331	22,331	41.35%	84,496	84,667	85,843	86,025
Professional Fees	34,428	28,000	28,000	0	0.00%	28,560	29,131	29,714	30,308
Rents and Financial Services	96,391	129,327	129,327	0	0.00%	94,564	112,614	99,862	92,280
Repairs and Maintenance	10,640	8,000	9,000	1,000	12.50%	9,259	9,526	9,800	10,083
Salaries, Wages, Benefits and Personnel Expenses	1,330,949	1,636,187	1,650,929	14,743	0.90%	1,700,798	1,728,638	1,732,613	1,735,638
Taxation Adjustments	13,386	300	0	(300)	-100.00%	0	0	0	0
Utilities, Insurance and Property Taxes	16,105	18,662	33,104	14,442	77.38%	34,069	35,063	36,086	37,140
Expenses / Expenditure Total	4,817,074	6,922,434	3,615,749	(3,306,685)	-47.77%	6,724,767	5,706,485	6,266,945	6,492,809
Surplus/(Deficit)	(915,047)	(1,109,588)	(1,227,113)	(117,525)	10.59%	(1,261,251)	(1,275,563)	(1,255,605)	(1,176,929)

Significant Changes:

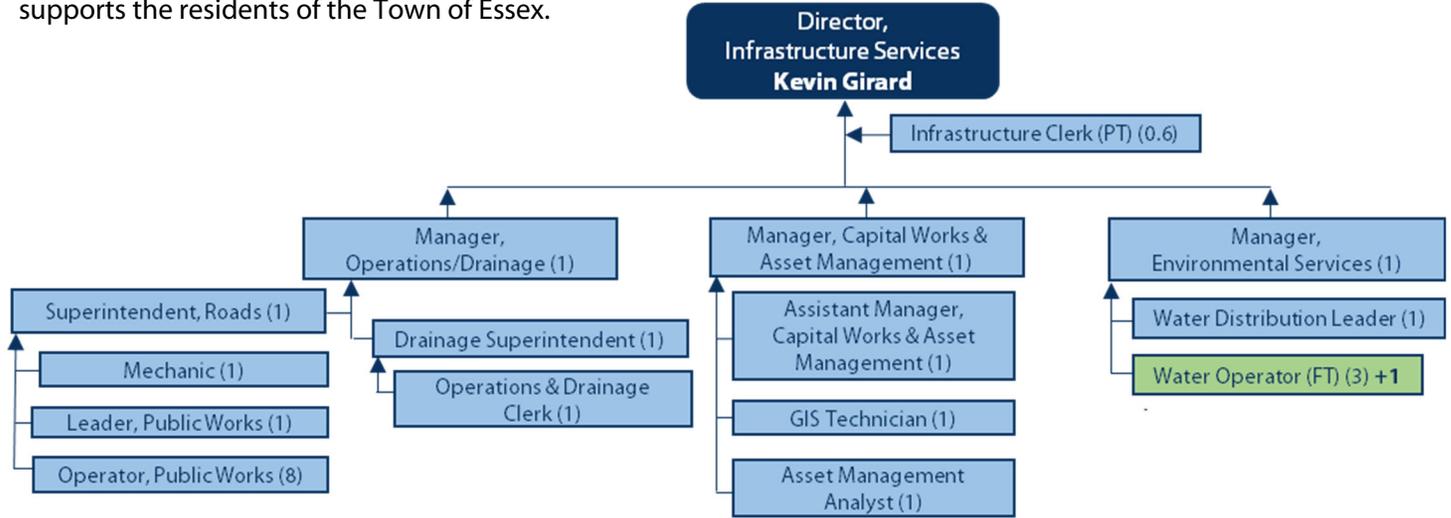


Development Services	Impact	Explanation
Revenues:		
Contributions from Developers	Reduction	Decrease in anticipated development
Interfund Transfer - Revenue	Increase	Increase in building reserve transfers required to fund building expenses
License and Permit Fees	Reduction	Decrease in anticipated development
Expenses:		
External Transfer	Increase	Increase in Harrow/Colchester CIP program expense
Interfund Transfer - Expenses	Reduction	Decrease in collected development charges being put in reserves, consistent with revenue decrease above

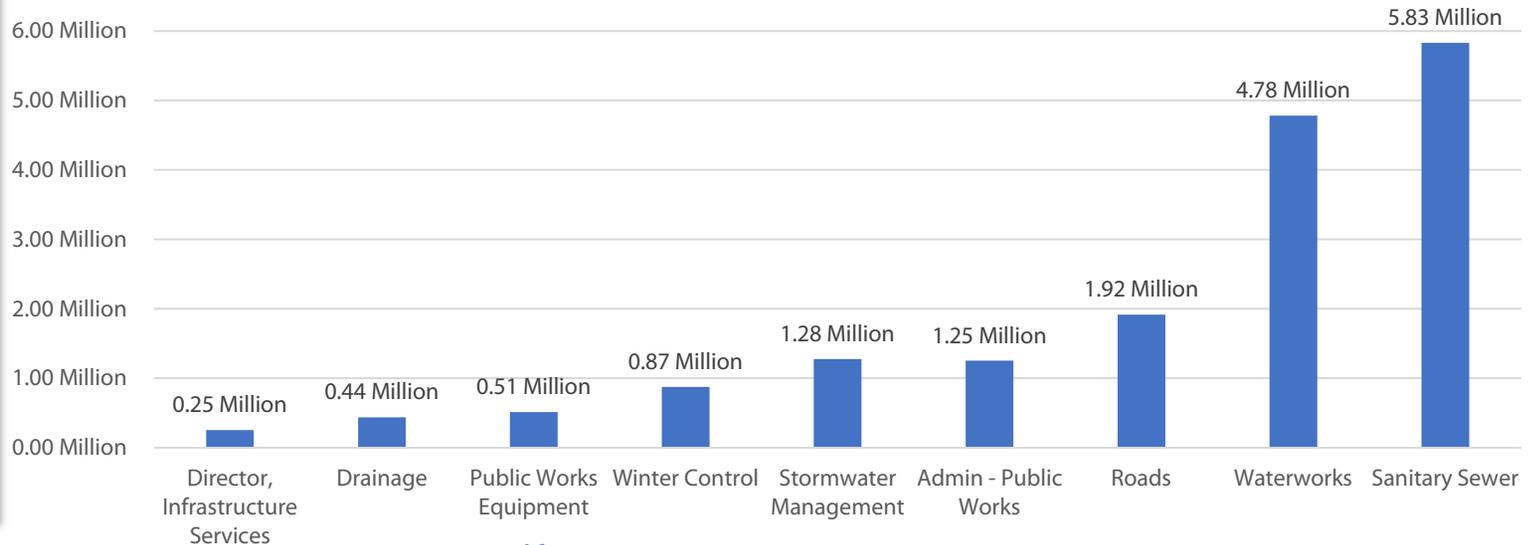


INFRASTRUCTURE SERVICES

The Infrastructure Services Department is responsible for the construction, operation, maintenance of the Town's core infrastructure including water, storm sewers, sanitary sewers, drainage, and roads. The Infrastructure Services department is committed to providing our residents with the safe, reliable, and efficient infrastructure to make our Town a safe, convenient, and livable community. The Town is committed to investing in the maintenance, replacement, and upkeep of existing infrastructure to ensure it remains in a state of good repair that appropriately supports the residents of the Town of Essex.



Infrastructure Services Approved 2024 Expenses by Division



Approved 2024 BUDGET and Proposed 4 Year Forecast



Infrastructure Services by Cost Center	2022 Actuals	2023 Budget	Proposed 2024 Budget	Approved Change 2023 vs. 2024 (\$)	Approved Change 2023 vs. 2024 (%)	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast	Proposed 2028 Forecast
Admin - Public Works	794,269	1,041,001	1,165,329	124,327	11.94%	1,201,970	1,227,594	1,235,069	1,240,156
Bridges & Culverts	92,147	52,258	64,956	12,698	24.30%	81,383	112,131	82,703	113,275
Brushing & Tree Removal	111,022	135,090	144,040	8,951	6.63%	146,224	147,723	148,621	149,519
Catch Basins, Curb & Gutter	69,060	80,026	77,093	(2,934)	-3.67%	88,017	78,513	88,644	78,776
Debris & Litter Pickup	39,464	40,857	40,076	(781)	-1.91%	41,111	41,638	41,731	41,823
Director of Infrastructure*	0	0	0	0	0.00%	0	0	0	0
Drainage	219,919	226,931	145,513	(81,418)	-35.88%	153,539	123,551	102,321	100,870
Grass Mowing & Weed Control	52,210	52,891	65,114	12,223	23.11%	67,096	68,582	69,631	70,679
Municipal Drainage Light Brushing	66,719	85,000	85,000	0	0.00%	87,500	90,000	92,500	95,000
Paved Roads	592,790	660,538	637,057	(23,481)	-3.55%	648,094	657,097	664,121	551,118
Public Works- Equipment*	158,587	0	0	0	0.00%	0	0	0	0
Road Traffic Operations	266,939	273,307	160,234	(113,073)	-41.37%	166,329	169,060	170,587	172,121
Roadside Ditching	86,712	94,637	108,494	13,857	14.64%	111,215	113,552	115,501	117,450
Roads-Municipal Drains	327,412	330,538	338,377	7,840	2.37%	338,641	338,806	338,871	338,936
Shoreline Assistance*	0	0	0	0	0.00%	0	0	0	0
Shoreline Protection*	0	0	0	0	0.00%	0	0	0	0
Shoulder Mntce - Paved Roads	155,538	171,188	122,078	(49,110)	-28.69%	170,127	126,770	177,120	127,469
Shoulder Mntce - Unpaved Roads*	415	0	0	0	0.00%	0	0	0	0
Sidewalks	27,085	23,283	25,057	1,773	7.62%	25,812	26,444	26,971	27,498
SS Ward 1 - Collection/Conveyance*	0	0	0	0	0.00%	0	0	0	0
SS Ward 1 - Treatment/Disposal*	0	0	0	0	0.00%	0	0	0	0
SS Ward 2*	0	0	0	0	0.00%	0	0	0	0
SS Ward 3 - Collection/Conveyance*	0	0	0	0	0.00%	0	0	0	0
SS Ward 3 - Treatment/Disposal*	0	0	0	0	0.00%	0	0	0	0
SS Ward 4 - Collection/Conveyance*	0	0	0	0	0.00%	0	0	0	0
SS Ward 4 - Treatment/Disposal*	0	0	0	0	0.00%	0	0	0	0
Storm Sewers	172,183	474,268	457,774	(16,494)	-3.48%	771,053	463,981	476,579	439,462
Streetlighting	301,238	228,246	231,270	3,024	1.33%	226,833	233,048	239,420	245,952
Sweeping	96,962	121,142	127,301	6,159	5.08%	129,312	130,828	131,422	132,015
Tile Drainage*	0	0	0	0	0.00%	0	0	0	0
Unpaved Roads	309,101	409,578	362,059	(47,519)	-11.60%	411,261	368,600	415,245	371,890
Water Wards 1/2 - Distribution/Transmission*	0	0	0	0	0.00%	0	0	0	0
Water Wards 1/2 - Treatment*	0	0	0	0	0.00%	0	0	0	0
Water Wards 3/4 - Distribution/Transmission*	0	0	0	0	0.00%	0	0	0	0
Water Wards 3/4 - Treatment*	0	0	0	0	0.00%	0	0	0	0
Waterworks Infrastructure*	0	0	0	0	0.00%	0	0	0	0
Winter Control	604,234	898,930	874,577	(24,353)	-2.71%	1,008,056	1,023,600	1,025,770	1,037,965
(Surplus)/Deficit	4,544,006	5,399,712	5,231,400	(168,311)	-3.12%	5,873,574	5,541,522	5,642,826	5,451,975

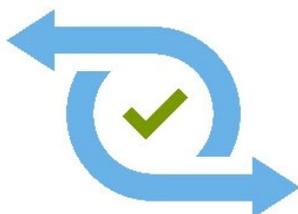
*The expenses in these Cost Centers are fully funded either by their corresponding reserve or intercompany allocations.

Public Works & Drainage	Capital Works & Asset Management	Environmental Services
<ul style="list-style-type: none"> • Maintain municipally owned: paved roads, gravel roads, street signs, trees, traffic signals, streetlights, sidewalks, bridges & culverts, roadside mowing, and roadside ditches. • Maintenance of stormwater management systems, including, storm sewers, manholes, pumping stations, ponds, etc. • Winter Control activities, including the salting and plowing of municipal roads and sidewalks. • Maintenance of vehicles and equipment • Oversee maintenance and construction of municipal drains in accordance with the Ontario Drainage Act. • Manage and issue billings for the maintenance and construction of Municipal Drains. 	<ul style="list-style-type: none"> • Manages capital projects in the Town of Essex related to core infrastructure. • Procures consultants and contractors for construction related activities. • Point of contact for agency reviews related to construction and development. • Reviews designs and studies of new subdivisions and site plan control applications. • Oversees construction of new subdivision developments. • Coordinates and reviews the Town's capital project forecasting and asset management planning. • Manages public right of way permits for 3rd party utility construction. • Research and Development of new construction practices and technology. 	<ul style="list-style-type: none"> • Provide safe and reliable water and wastewater services to homes and businesses in the Town. • Provide treatment and distribution of safe and reliable drinking water. • Provide the collection and treatment of wastewater. • Maintenance and operation of wastewater infrastructure, including, sanitary sewers, manholes, pumping stations, sanitary services, etc. • Maintenance and operation of water infrastructure, including, watermains, valves, fire hydrants, water services, water meters, etc. • Maintenance of the Town's Drinking Water Quality Management System (DWQMS) • Ensure water and wastewater rates are sufficient to cover replacement, operations, and maintenance of water distribution and wastewater collection.



Infrastructure Services by Category	2022 Actuals	2023 Budget	Approved 2024 Budget	Approved Change 2023 vs. 2024 (\$)	Approved Change 2023 vs. 2024 (%)	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast	Proposed 2028 Forecast
Revenues / Funding Source									
Amounts Added to Taxes and Special Levies	326,691	296,706	296,706	(0)	0.00%	297,006	297,312	297,624	297,942
Conditional and Unconditional Grants	70,209	56,000	56,000	0	0.00%	56,000	56,000	56,000	56,000
Interfund Transfers - Revenue	3,495,947	3,723,134	3,569,249	(153,885)	-4.13%	3,378,714	3,323,794	3,138,413	3,222,794
Internal Allocations - Revenue	230,503	256,381	253,079	(3,302)	-1.29%	249,928	262,828	262,895	262,963
Investment and Other Income	325,565	9,700	9,700	0	0.00%	7,600	7,600	7,600	7,600
License and Permit Fees	56,937	38,000	39,000	1,000	2.63%	39,000	39,000	39,000	39,000
User Fees and Service Charges	8,283,019	8,125,380	7,677,407	(447,972)	-5.51%	7,927,894	8,086,707	8,314,594	8,544,334
Revenues / Funding Source Total	12,788,870	12,505,300	11,901,140	(604,160)	-4.83%	11,956,141	12,073,241	12,116,126	12,430,633
Expenses / Expenditure									
Contracted Services	3,246,700	3,888,661	3,096,847	(791,814)	-20.36%	3,648,389	3,324,520	3,517,644	3,491,398
Debt Servicing	1,463,553	1,678,023	1,557,858	(120,166)	-7.16%	1,374,913	1,210,796	910,936	391,815
External Transfers	2,370	21,000	16,000	(5,000)	-23.81%	16,000	16,000	16,000	16,000
Interfund Transfers - Expense	6,137,485	5,217,307	4,762,402	(454,905)	-8.72%	4,962,970	5,051,571	5,236,517	5,786,584
Internal Allocations - Expense	308,435	333,267	671,004	337,737	101.34%	680,577	698,200	701,834	705,553
Materials and Supplies	1,453,069	1,757,590	1,806,742	49,153	2.80%	1,849,684	1,875,660	1,891,322	1,912,119
Miscellaneous Services	316,651	66,235	73,160	6,925	10.46%	74,755	75,969	77,701	79,453
Professional Fees	75,705	250,000	295,000	45,000	18.00%	235,000	265,000	235,000	265,000
Rents and Financial Services	11,951	11,307	15,307	4,000	35.38%	15,811	16,314	16,818	17,322
Repairs and Maintenance	535,862	557,250	559,075	1,825	0.33%	566,080	585,713	613,025	629,639
Salaries, Wages, Benefits and Personnel Expenses	2,535,425	2,828,147	2,984,876	156,729	5.54%	3,074,099	3,128,336	3,137,702	3,144,419
Uncollectible Taxes and Accounts Receivable	139,936	22,500	22,500	0	0.00%	22,500	22,500	22,500	22,500
Utilities, Insurance and Property Taxes	1,105,732	1,273,725	1,271,770	(1,955)	-0.15%	1,308,937	1,344,184	1,381,953	1,420,805
Expenses / Expenditure Total	17,332,875	17,905,011	17,132,540	(772,471)	-4.31%	17,829,715	17,614,763	17,758,952	17,882,608
Surplus/(Deficit)	(4,544,006)	(5,399,712)	(5,231,400)	168,311	-3.12%	(5,873,574)	(5,541,522)	(5,642,826)	(5,451,975)

Significant Changes:



Infrastructure Services	Impact	Explanation
Revenues:		
User Fees and Service Charges	Reduction	**Net impact of anticipated water increases and removal of Union Water collection rate
Expenses:		
Contracted Services	Reduction	Removal of Union Water purchases, reduction of crushing expense (occurs biennially)
Debt Servicing	Reduction	Debt falling off for Bylaw 1726 Misc. Drainage works
Interfund Transfers - Expenses	Reduction	Decrease in reserve transfer consistent with reduction of revenue described above
Internal Allocations - Expenses	Increase	Allocation of the water billing department costs
Professional Fees	Increase	Increase for biennial bridge inspections
Salaries, Wages, Benefits & Personnel Expenses	Increase	New Water Operator, Full Year Impact of ECA/Asset Manager, less Internal reallocation of crossing guards to Office of the CAO

**Union Water is now a Municipal Services Corporation, they will bill the customer directly, with the Town acting only as the collector from the resident and remitter to UWSS.



APPROVED 2024 CAPITAL BUDGET

and Proposed 2025 – 2028 Capital Forecast

The Town of Essex is committed to managing the Town's finances and human resources in a responsible manner.

ASSET MANAGEMENT PLAN (AMP)

What is Asset Management?

Asset Management Planning (AMP) is an ongoing and long-term process that allows municipalities to make the best possible investment decisions for their infrastructure assets.

Ontario Regulation 588/17

Throughout Ontario, existing infrastructure is degrading faster than it is being repaired or replaced, putting services at risk. To help address this issue, the province implemented the *Asset Management Planning for Municipal Infrastructure Regulation, O. Reg. 588/17 (as amended by O. Reg. 193/21)*, effective January 1, 2018.

In accordance with O.Reg 588/17, the Town implemented an Asset Management Plan in 2016 for core infrastructure assets and in 2017 for general capital assets.

In 2022, the asset management plan for core assets was updated to meet the requirements of O.Reg 588. One of the key elements of the update was to provide a detailed overview and analysis of the Town’s core infrastructure assets while beginning to define levels of service. Asset Management Plans for the updated 2022 core assets and the 2017 plan for general capital (non-core assets) can be found on the Town’s website www.essex.ca/assetmanagement.

The Town’s Plan

The Town divides its capital assets into 2 areas: Core Assets (2022) and Non-Core Assets (to be updated in 2024). Core assets include the following categories: roads, bridges & culverts, stormwater, water, and wastewater. Non-Core assets, sometimes referred to as general capital, include the following categories: buildings, vehicles, machinery & equipment, and land improvements.

Total replacement costs of the Town’s capital assets:

Core Assets (based on 2022 study)	\$625 million
Non-Core Assets (based on 2017 study)	\$71 million

Each year the Town makes an investment in its infrastructure to ensure assets remain in good state. These investments are seen in the capital budget as the Town assumes 100% of replacements costs and 50% of upgrades cost, as they are investments in asset management.



Core Assets:

Category	Recommended Average Annual AMP Expenditures	2024 Approved Capital Budget	Difference	Result
Roads and Roadside	10,179,304	7,335,000	(2,844,304)	Deficit
Bridges and Culverts	1,676,541	1,640,000	(36,541)	Deficit
Stormwater	1,334,861	450,000	(884,861)	Deficit
Water	2,717,959	618,000	(2,099,959)	Deficit
Wastewater	2,127,508	1,077,250	(1,050,258)	Deficit

Non-Core Assets:

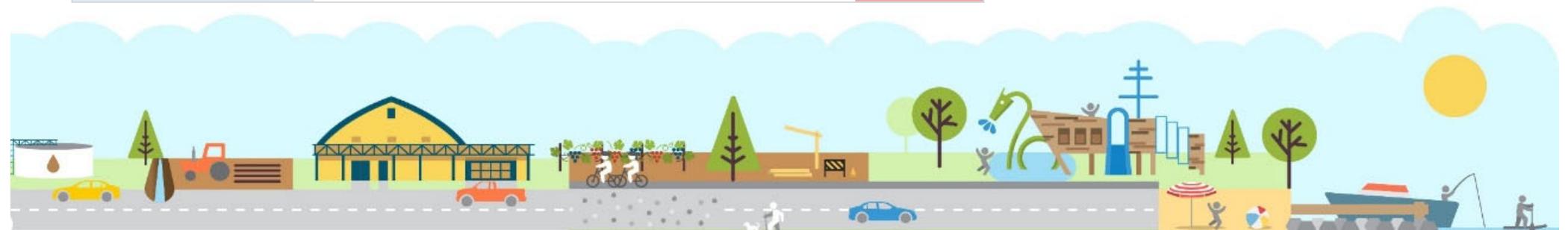
Category	Recommended Average Annual AMP Expenditures	2024 Approved Capital Budget	Difference	Result
Buildings	1,738,228	788,000	(950,228)	Deficit
Vehicles	306,202	35,000	(271,202)	Deficit
Machinery and Equipment	841,825	850,040	8,215	Surplus
Land Improvements	150,442	89,000	(61,442)	Deficit

The tables to the left illustrate the recommended spend for 2024 based on the AMP studies and the approved spend from the Town’s capital budget. The AMP recommended spend for the core and non-core assets has been inflated to 2024 values.

It should also be noted that the recommended annual spend from AMP is an "average" and discrepancies should be expected between AMP & actual expenditures, especially in a year of high value asset replacement.

In many of the categories the Town’s investment is below the AMPs annual recommendation. Most municipalities struggle with the annual infrastructure deficits, and it will take many years, if at all, to achieve a fully funded program.

With the implementation of the Asset Management Plan, the Town is working towards closing the gap on the deficits however this will require long term planning.



The Financial Plan

At the adoption of the first Asset Management Plan, Council recognized the importance of the need to reach a fully funded plan. The following financial initiatives have been adopted:

Asset Management Plan's Recommended Annual Funding for Core Assets:	
Funding*	7,435,194.00
Town of Essex's 2024 Commitment:	
OCIF	1,388,571.00
CCBF	1,055,800.18
Landfill Reserve Contribution	1,313,845.56
Capital Levy per Asset Management Financial Strategy (Fixed Amount)	127,460.94
2023 – Roads Levy (1.6%)	266,595.00
2024 – Additional Roads Levy (1%)	174,681.00
Annual Consolidated Lifecycle Capital Contribution from General Levy	414,000.00
20% top-up for Landfill Reserve Contribution	262,769.02
Total 2024 Commitment	5,003,722.70
Surplus (Deficit) to Recommended Funding in Asset Management Plan for Core Assets	(2,431,471.30)



*The Town's adopted Asset Management Plan has a financial strategy that recommends an annual funding allotment towards the Town's existing core portfolio, to ensure available funding when asset replacement comes due. The value from the 2022 study has been inflated to reflect 2024 values.

Asset Management Snapshot

Administration Buildings & Assets 1
 3 buildings,
 17 vehicles,
 64 machinery/equipment
\$4.4 million

Roads & Roadside 2
 276km of paved roads,
 48km of unpaved roads,
 4,663 appurtenances
 401 pedestrian facilities
 4 municipal facilities
 20 vehicles
 78 machinery/equipment
 5 traffic signals
\$205 million

Bridges & Culverts 3
 58 bridges,
 39 culverts
\$74 million

Stormwater 4
 94km of mains,
 3,015 road drains
 6 stormwater ponds
 605 maintenance holes
\$65 million

Water 5
 328km of mains,
 48 treatment plants
 1,992 valves and meters
 725 hydrants
 2 water towers
 448 machinery/equipment
 2 municipal facilities
 5 vehicles
 11 sampling stations
\$163 million

Wastewater 6
 100km of mains
 24 treatment plants
 1,121 maintenance holes
 13 pumping stations
 3 lagoons
 2 vehicles
\$114 million



Legend

● **Non-Core Assets***
 \$71 million total

● **Core Assets**
 \$625 million total

10 **Land Improvements**
 21 units in Community Services,
 1 unit in Protection to
 Persons and Property
\$2 million

9 **Machinery & Equipment**
 903 in Community Services,
 276 in General Government,
 4 in Health Services
 41 in Planning & Development,
 1,715 in Protection to
 Persons and Property
\$9.5 million

8 **Vehicles**
 12 in Community Services,
 17 in Protection to
 Persons and Property
\$4.6 million

7 **Buildings**
 16 in Community Services,
 1 in General Government,
 1 in Health Services
 4 in Protection to
 Persons and Property
\$55.3 million

*Core values are based on the 2022 study and non-core values are based on the 2017 study

Asset Management Lifecycle Reserve Forecast		Asset Management Lifecycle Reserve Revenue and Expense Activity						
		Beginning Balance	Revenue			Interest	Total Committed/Proposed Asset Management Expenditures	Ending Balance
			Asset Management Financial Strategy		Operating Lifecycle Reserve Contributions			
Description	Note	Landfill Reserve	Capital Levy					
2023 Beginning Balance		12,273,995						
Landfill Reserve Contribution	Per new Asset Management Financial Strategy	2,800,183						
Capital Levy per Asset Management Financial Strategy	Fixed Amount		277,089					
Capital Levy to Cover Core lifecycle contributions (1.6%)	Capital Levy (introduced with AMP Part 1 financial strategy)		266,595					
Annual Consolidated Lifecycle Capital Contribution from General Levy	Fixed Amount			900,000				
Interest Calculation	Estimated				678,338			
Approved Capital Spend						(10,385,040)		
2023 Estimated Ending Balance							6,811,160	
2024 Beginning Balance		6,811,160						
Landfill Reserve Contribution	Per new Asset Management Financial Strategy	2,856,186						
Capital Levy per Asset Management Financial Strategy	Fixed Amount		277,089					
Approved - Capital Levy to Cover Core lifecycle contributions (1.6%+1%)	Capital Levy (introduced with AMP Part 1 financial strategy)		441,276					
Annual Consolidated Lifecycle Capital Contribution from General Levy	Fixed Amount			900,000				
20% top-up	2024 to 2028	571,237						
Interest Calculation	Estimated				358,350			
Proposed Capital Spend						(4,211,400)		
2024 Estimated Ending Balance							8,003,899	
2025 Beginning Balance		8,003,899						
Landfill Reserve Contribution	Per new Asset Management Financial Strategy	2,913,310						
Capital Levy per Asset Management Financial Strategy	Fixed Amount		277,089					
Proposed - Capital Levy to Cover Core lifecycle contributions (1.6%+1%+1%)	Capital Levy (introduced with AMP Part 1 financial strategy)		615,957					
Proposed - Capital Levy to Cover Non-Core lifecycle contributions (2%)	Capital Levy (introduced with AMP Part 2 financial strategy)		380,000					
Annual Consolidated Lifecycle Capital Contribution from General Levy	Fixed Amount			900,000				
20% top-up	2024 to 2028	582,662						
Interest Calculation	Estimated				402,495			
Proposed Capital Spend						(11,542,181)		
CapEx Adjustment	30% reduction of forecasted capital projects					3,462,654		
2025 Estimated Ending Balance							5,995,886	
2026 Beginning Balance		5,995,886						
Landfill Reserve Contribution	Per new Asset Management Financial Strategy	2,971,576						
Capital Levy per Asset Management Financial Strategy	Fixed Amount		277,089					

Asset Management Lifecycle Reserve Forecast		Asset Management Lifecycle Reserve Revenue and Expense Activity						
		Beginning Balance	Revenue			Interest	Total Committed/ Proposed Asset Management Expenditures	Ending Balance
			Asset Management Financial Strategy		Operating Lifecycle Reserve Contributions			
Description	Note	Landfill Reserve	Capital Levy					
Proposed - Capital Levy to Cover lifecycle contributions (1.6%+1%+1%+1%)	Capital Levy (introduced with AMP Part 1 financial strategy)		790,638					
Proposed - Capital Levy to Cover Non-Core lifecycle contributions (2% + 1%)	Capital Levy (introduced with AMP Part 2 financial strategy)		570,000					
Annual Consolidated Lifecycle Capital Contribution from General Levy	Fixed Amount				900,000			
20% top-up	2024 to 2028	594,315						
Interest Calculation	Estimated					334,662		
Proposed Capital Spend							(12,678,313)	
CapEx Adjustment	30% reduction of forecasted capital projects						3,803,494	
2026 Estimated Ending Balance							3,559,348	
2027 Beginning Balance		3,559,348						
Landfill Reserve Contribution	Per new Asset Management Financial Strategy		3,031,008					
Capital Levy per Asset Management Financial Strategy	Fixed Amount			277,089				
Proposed - Capital Levy to Cover lifecycle contributions (1.6%+1%+1%+1%)	Capital Levy (introduced with AMP Part 1 financial strategy)			965,319				
Proposed - Capital Levy to Cover Non-Core lifecycle contributions (2% + 1% +1%)	Capital Levy (introduced with AMP Part 2 financial strategy)			760,000				
Annual Consolidated Lifecycle Capital Contribution from General Levy	Fixed Amount				900,000			
20% top-up	2024 to 2028	606,202						
Interest Calculation	Estimated					230,662		
Proposed Capital Spend							(9,286,608)	
CapEx Adjustment	30% reduction of forecasted capital projects						2,785,982	
2027 Estimated Ending Balance							3,829,003	
2028 Beginning Balance		3,829,003						
Landfill Reserve Contribution	Per new Asset Management Financial Strategy		3,091,628					
Capital Levy per Asset Management Financial Strategy	Fixed Amount			277,089				
Proposed - Capital Levy to Cover lifecycle contributions (1.6%+1%+1%+1%)	Capital Levy (introduced with AMP Part 1 financial strategy)			1,140,000				
Proposed - Capital Levy to Cover Non-Core lifecycle contributions (2% + 1% +1% + 1%)	Capital Levy (introduced with AMP Part 2 financial strategy)			950,000				
Annual Consolidated Lifecycle Capital Contribution from General Levy	Fixed Amount				900,000			
20% top-up	2024 to 2028	618,326						
Interest Calculation	Estimated					242,222		
Proposed Capital Spend							(10,159,400)	
CapEx Adjustment	30% reduction of forecasted capital projects						3,047,820	
2028 Estimated Ending Balance							3,936,688	

APPROVED 2024 CAPITAL PROJECTS

Property Tax Supported, User Rate Supported and Pre-Approved Capital Projects for 2024



Approved 2024 Capital Budget											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
Property Tax Supported											
Council											
GG-24-0002	Contingency (Council)	Council projects outside approved budget	New	25,000					0	25,000	
Total - Council				25,000	0	0	0	0	0	25,000	
Division: Office of the CAO											
GG-24-0003	Service Request Software Upgrade	Migrate to new platform for Report a Problem Module	New	50,000		50,000			50,000		General Contingency Reserve
Total - Office of the CAO				50,000	0	50,000	0	0	50,000	0	
Division: Police											
PD-24-0001	Police Contingency	Unanticipated facility needs	Replacement	25,000		25,000			25,000		Police Contingency Reserve
PD-24-0002	Building Automation System (BAS)	Building Automation system for Harrow OPP	New	25,000		25,000			25,000		Police Contingency Reserve
Total - Police				50,000	0	50,000	0	0	50,000	0	
Division: Cemeteries											
HS-24-0001	Fence Replacement at Quick Cemetery	Replace current fence	Replacement	9,000	9,000				9,000		
HS-24-0002	Protective barrier at Erie Cemetery	Install barrier along fence line to protect fence and headstones from damage due to cars parking at roadside	New	5,000					0	5,000	
Total - Cemeteries				14,000	9,000	0	0	0	9,000	5,000	
Department: Corporate Services											
Division: General Government											
GG-24-0004	Procurement Software	Update the current software to include a purchasing module	New	25,000		25,000			25,000		Corporate Services Technology Reserve
Total - General Government				25,000	0	25,000	0	0	25,000	0	
Division: Information Technology											
GG-24-0005	VMware server upgrade	Upgrade and update 2 end of life VM Ware Servers	Upgrade	30,000	15,000	15,000			30,000		Corporate Services Technology Reserve
Total - Information Technology				30,000	15,000	15,000	0	0	30,000	0	
Total - Corporate Services				55,000	15,000	40,000	0	0	55,000	0	
Department: Community Services											
Division: Fire											
FD-24-0001	Personal Protective Equipment	Replacement of PPE on eight-year cycles	Replacement	35,500	35,500				35,500		
FD-24-0002	Pager Replacement Program	New pagers as part of Lifecycle yearly replacement	Replacement	5,738	5,738				5,738		
FD-24-0003	Firefighter Recruitment (12)	Cost of training and gear for new firefighters	New	144,000		144,000			144,000		Fire Reserve

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

Approved 2024 Capital Budget											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
FD-24-0004	Replace Thermal Imaging Camera's at Station's 1,2, & 3	Thermal imaging cameras assist firefighters to identify hot spots that cannot be seen with the human eye. Units have reached their useful life	Replacement	9,000	9,000				9,000		
FD-24-0005	Hose Replacement Program	Required new hoses due to damage, in accordance with NFPA standards	Replacement	15,302	15,302				15,302		
FD-24-0006	Fire Station 3 Consulting (Architect) New Station 3	Architecture drawings for planning the new fire station, slotted for 2025	Upgrade	140,000				140,000	140,000		Long Term Debt
FD-24-0007	Defibrillators (3)	Defibrillators are purchased collectively through Essex County EMS and EMS is updating all units. All supplies and maintenance contracts are in partnership with the County. This is part of the medical tiered response agreement	Replacement	18,500		18,500			18,500		Fire Reserve
Total - Fire				368,040	65,540	162,500	0	140,000	368,040	0	
Division: Essex Recreation Complex											
CS-21-0106	HVAC Replacement at Essex Recreation Complex	Unit 101 and 102 are 26 years old and beyond their useful life. 50% funded by the school board	Replacement	379,500	189,750			189,750	379,500		Project Cost split with the Greater Essex County District School board (GECDSB); Carryforward (pg. 69); Total project cost is \$731,900
CS-22-0054	Roof Top at ERC	Useful life has been reached. This is a portion of the roof as part of a four-year project to replace the entire roof. This is led by the school board and 50% funded by the school board.	Replacement	254,000	127,000			127,000	254,000		Project Cost split with the GECDSB; Carryforward (pg. 69); Total project cost is \$811,190
CS-24-0001	Sidewalk Repair/Replacement	Uneven surface has created unsafe conditions at the ERC	Replacement	54,000	27,000			27,000	54,000		Project Cost split with the GECDSB
Total - Essex Recreation Complex				687,500	343,750	0	0	343,750	687,500	0	
Division: Arts, Culture and Tourism											
CS-24-0002	Art Installation	New artistic feature	New	10,000	0	10,000			10,000		Murals Reserve
Total - Arts, Culture and Tourism				10,000	0	10,000	0	0	10,000	0	

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

Approved 2024 Capital Budget											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
Division: Parks											
CS-24-0003	Parks Equipment Replacement/Contingency	Contingency for unforeseen repairs, broken park equipment and tools	Replacement	50,000	50,000				50,000		
CS-24-0004	Rebuild archway into Harrow Arena grounds	Archways are deteriorating with stonework falling off. Looking to rebuild for pedestrian & vehicle safety	Replacement	50,000	50,000				50,000		
CS-24-0005	Ball Diamond Rehabilitation (Annual) in Essex and Harrow	Annual maintenance for turf, baseball field supplies, and diamond material	Replacement	15,000	15,000				15,000		
CS-24-0006	Soccer Field Upgrades in Essex and Harrow	Annual maintenance for turf, paint, and netting	Replacement	15,000	15,000				15,000		
CS-24-0007	Wood chipper	Transfer existing wood chipper from Public Works to Parks. The town needs to have a backup for major events, and this unit would make for a good backup	New	26,950		17,450			17,450	9,500	50% from Public Works Contingency and 50% General Contingency Reserves
CS-24-0008	Tow behind roller kit	Roller to be used for turf maintenance. Existing roller travels from site to site and requires tractors to unload it from a trailer. The tow-behind kit will assist with ease of transporting to remote facilities and reduce travel time for staff	Upgrade	15,000	7,500				7,500	7,500	
CS-24-0009	Essex Sports Park Amenities	New amenities for Essex Sport Field (nets, benches, bleachers, netting, garbage's)	New	100,000		30,000			30,000	70,000	Development Charges Reserve
CS-24-0010	Pathway from Perreira to Harrow Arena	Stone pathway from new subdivision to Harrow Arena	New	30,000		30,000			30,000		Development Charges Reserve
CS-24-0011	Parking Plan for Colchester	Includes increased signage and implementation of paid parking in lots A, B, C, and D	Upgrade	15,000	7,500				7,500	7,500	
CS-24-0012	Co-An Park Playground	Redo the playground at Co-An Park	Upgrade	400,000		200,000		200,000	400,000		50% from Co-An Park Reserve and 50% from the Town of Amherstburg

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

Approved 2024 Capital Budget											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
CS-24-0013	Corporate Tree Inventory and Assessment	Phase 1 of an urban forestry plan with future years having a municipal plan on how to increase & maintain trees	New	50,000		50,000			50,000		Green Fund Reserve
CS-24-0014	McGregor Playground Project	Sun Sail for McGregor as the park is in the middle of a parking lot and does not have access to shade	New	20,000		8,761		11,239	0		8,761 transfer from contingency reserve (remaining GG-23-0001), other funding from fundraising
Total - Parks				786,950	145,000	336,211	0	211,239	692,450	94,500	
Division: Arenas											
CS-24-0015	Harrow Compressor System Automation	Remote access to monitor alarms and schedule ice temperatures for efficiency	Upgrade	38,000	19,000				19,000	19,000	
CS-24-0016	Generator for Essex Centre Sports Complex	Short Term Emergency shelter for Essex Centre Sports Complex	New	150,000		50,000	50,000		100,000	50,000	\$50,000 from Ontario Nuclear Emergency Management Grant; \$50,000 from General Contingency Reserve
Total - Arenas				188,000	19,000	50,000	50,000	0	119,000	69,000	
Division: Harbour											
CS-24-0017	C-Dock Replacement	Deterioration of dock requiring replacement	Replacement	160,000	160,000				160,000		
Total - Harbour				160,000	160,000	0	0	0	160,000	0	
Total - Community Services				2,200,490	733,290	540,598	68,113	694,989	2,036,990	163,500	
Department: Development Services											
Division: Planning											
PZ-22-0002	New Official Plan	Mandated under the Planning Act, a municipal Official Plan (OP) must be prepared every 10 years after an OP takes effect. The Town's current OP took effect in 2009. Additional scope related to support for settlement boundary review, changes stemming from County OP, & legislated changes related to Bill 23	New	12,537		12,537			12,537		Development Charges Reserve; Carryforward (pg. 70); Total project cost is \$126,958
PZ-24-0001	CWATS - Soft Projects	Education Events, Bike Lockers, Repair Stations, Wayfinding Signage, Bike Rack – Increase in costs	New	25,000		12,500		12,500	25,000		Trails Reserve, and CWATS Grant
Total - Planning				37,537	0	25,037	0	12,500	37,537	0	
Total - Development Services				37,537	0	25,037	0	12,500	37,537	0	

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

Approved 2024 Capital Budget											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
Department: Public Works											
Division: Equipment											
PW-24-0002	Pickup Truck	New pickup truck due to growth	New	75,000		75,000			75,000		Development Charges Reserve
PW-24-0003	Electric Infrastructure Services Vehicle	In accordance with the Town's Strategic Plan and Climate Change Adaptation Plan, this vehicle is being purchased to pilot an electric vehicle fleet	Upgrade	70,000	20,550	20,550		28,900	70,000		Tsf from Water Reserve as they acquired the disposed truck and Green Fund Reserve
PW-24-0004	Vermeer Wood Chipper	Early replacement to provide to Community Service. CS should be paying for useful life remaining on asset	Upgrade	135,000	35,550	72,500		26,950	135,000		\$26,950 contribution from Community Services and Public Works General Contingency & General Contingency Reserves
PW-24-0005	Minor Equipment	Miscellaneous Tools and Repairs	Replacement	20,000	20,000				20,000		
PW-24-0006	Generator for Harrow	Generators to provide backup power to Harrow Public Works shop	New	80,000		80,000			80,000		Public Works General Contingency Reserve
PW-24-0007	Design of Essex Centre Salt Shed Expansion	Design plans needed to increase salt capacity of the Essex Centre salt shed due to growth, construction forecasted in 2025	Upgrade	100,000	50,000	50,000			100,000		50% AMP and 50% Development Charges Reserve
Total - Equipment				480,000	126,100	298,050	0	55,850	480,000	0	
Division: Roads and Roadside											
PW-24-0008	CWATS Feasibility Study - Talbot Street	Engineering Feasibility Study to review the feasibility of completing cycling facilities on Talbot Street from Essex/Kingsville border to Irwin Avenue	New	30,000		30,000			30,000		Trails Reserve

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

Approved 2024 Capital Budget											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
PW-22-0028	CWATS Trail Project	Paved shoulders supporting approximately 5.7km of bicycle lanes and pedestrian access on the eastbound and westbound lanes of County Road 50 West, 5.7km from the municipality's border at County Road 41, to Dahinda Drive at the edge of historic Colchester village. The project will include benches, AODA compliant wayfinding signage, and high visibility pavement markings	New	1,270,083			1,270,083		1,270,083		ATF Grant; Carryforward (pg. 71); Total project cost is \$2,268,444
PW-24-0009	Annual Sidewalk Maintenance	Annual replacements/repairs of various sidewalks within the municipality	Replacement	135,000	135,000				135,000		
PW-24-0010	Hot Mix Asphalt Resurfacing Program	Yearly Maintenance overlay on select roads with surface course asphalt	Replacement	1,270,000	1,270,000				1,270,000		
PW-24-0011	Ridge Road Rehabilitation	Rehabilitation of the Ridge Road from Huffman Road to County Road 50	Replacement	1,050,000			1,050,000		1,050,000		CCBF
PW-24-0012	Rural Road Resurfacing Program	Yearly Maintenance overlay on select rural tar & chip roads to extend useful life	Replacement	450,000	450,000				450,000		
PW-24-0013	Maidstone Avenue/South Talbot Intersection Improvement - Engineering Design	Engineering Design for South Talbot Road for roadway and turning lane improvements from Reed Street to Maidstone Avenue	New	300,000		225,000		75,000	300,000		Development Charges Reserve and County Contribution
PW-24-0014	Maidstone and Talbot Street Intersection Engineering Design	Complete the engineering design of Maidstone Talbot intersection in Essex Centre	Replacement	80,000	68,000	12,000			80,000		Public Works General Contingency Reserve
Total - Roads and Roadside				3,315,000	1,923,000	267,000	1,050,000	75,000	3,315,000	0	
Division: Stormwater Management											
PW-24-0015	Storm Sewer Rehabilitation Program	Engineering design of replacement storm sewers past their useful life	Replacement	450,000	176,850	273,150			450,000		Public Works Urban Levy Reserve

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.



Approved 2024 Capital Budget											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
PW-24-0016	Servicing Masterplan	Environmental Assessment (Phases 1 and 2) to identify servicing needs and priorities in the Town for water, wastewater, and stormwater infrastructure as per the first goal within Council adopted Strategic Plan of Safe and Reliable Infrastructure	New	350,000		350,000			350,000		40% Water, 40% Sanitary Sewer, and 20% Urban Levy Reserves
PW-24-0017	Mole Road/South Malden Road 104701	Bridge/Culvert Rehabilitation Program	Replacement	750,000	100,000		650,000		750,000		\$350,000 OCIF and \$300,000 CCBF
PW-24-0018	Richmond Drain - Phase 3	The 5th Concession bank is failing due to the Richmond Drain proximity to the road. Phase 3 is the final phase of a multiyear project to protect the road.	Replacement	800,000	800,000				800,000		
PW-24-0019	Significant Drinking Water Threat Assessment Report for Proposed Alterations (CLI-ECA Requirement)	As required in CLI ECA #029-S701, this report is required to be completed	New	8,000		8,000			8,000		Public Works Urban Levy Reserve
PW-24-0020	Stormwater Monitoring Plan (CLI ECA Requirement)	As required in CLI ECA #029-S701, this report/plan is required to be completed	New	20,000		20,000			20,000		Public Works Urban Levy Reserve
PW-24-0021	Engineering Design for Various Bridges and Culverts	In order to be prepared for construction in 2025, engineering of select Bridges and Culverts are done a year in advance	Replacement	90,000	90,000				90,000		
Total -Stormwater Management				2,468,000	1,166,850	651,150	650,000	0	2,468,000	0	
Total - Public Works				7,533,083	3,215,950	1,216,200	2,970,083	130,850	7,533,083	0	
Total - Property Tax Supported				9,965,110	3,973,240	1,921,835	3,038,196	838,339	9,771,610	193,500	

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

Approved 2024 Capital Budget											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
User Rated Supported											
Department: Development Services											
Division: Building											
BD-24-0001	ADU Search	Onetime fee to obtain building fabric parcel data to get ADU Search Platform back up for Town of Essex	New	7,500		7,500			7,500		50% Building Department Reserves and 50% Development Services Reserve
Total - Building				7,500	0	7,500	0	0	7,500	0	
Total -Development Services				7,500	0	7,500	0	0	7,500	0	
Department: Environmental Services											
Division: Water											
WW-24-0001	Equipment Contingency Wards 1 and 2	Replacement of equipment, maintenance, issues, and design investigations with respect to water distribution systems	Replacement	10,000		10,000			10,000		Water Reserve
WW-24-0002	Equipment Contingency Wards 3 and 4	Replacement of equipment, maintenance, issues, and design investigations with respect to water distribution systems	Replacement	10,000		10,000			10,000		Water Reserve
WW-24-0003	Harrow Colchester South Water Treatment Plant Contingency Wards 3 and 4	Replacement of equipment, maintenance, issues, and design investigations with respect to Harrow-Colchester South Water Treatment Plant	Replacement	205,000		205,000			205,000		Water Reserve
WW-24-0004	OWCA Capital Recommendations	OCWA Recommended capital improvements to Harrow-Colchester South Water Treatment Plant	Upgrade	456,000		456,000			456,000		Water Reserve
WW-24-0005	Engineering Design for Various Watermains	In order to be prepared for construction, engineering designs are completed in advance of project construction	Replacement	250,000		250,000			250,000		Water Reserve
WW-24-0006	Repairs to Shop Roof	Various repairs to leaking roof at the shop	Replacement	20,000		20,000			20,000		Water Reserve
WW-24-0007	Pickup Truck	To be transferred from Public Works	New	28,900		28,900			28,900		Water Reserve
WW-24-0008	Replace Truck (Unit #613)	Useful life has been reached	Replacement	100,000		100,000			100,000		Water Reserve
Total - Water				1,079,900	0	1,079,900	0	0	1,079,900	0	

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

Approved 2024 Capital Budget											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
Division: Sanitary Sewer											
SS-24-0001	Treatment - Ward 1 Contingency	Equipment, process, facility replacements and improvements for the Essex Pollution Control Plant and Northeast Lagoons	New	90,000		90,000			90,000		Sanitary Sewer Reserve
SS-24-0002	Treatment - Ward 3 Contingency	Equipment, process, facility replacements and improvements for the Colchester Lagoons	New	55,000		55,000			55,000		Sanitary Sewer Reserve
SS-24-0003	Treatment - Ward 4 Contingency	Equipment, process, facility replacements and improvements for the Harrow Lagoons	New	55,000		55,000			55,000		Sanitary Sewer Reserve
SS-24-0004	Collection and Conveyance - Ward 1	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 1 service area	Replacement	60,000		60,000			60,000		Sanitary Sewer Reserve
SS-24-0005	Collection and Conveyance - Ward 3	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 3 service area	Replacement	62,500		62,500			62,500		Sanitary Sewer Reserve
SS-24-0006	Collection and Conveyance - Ward 4	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 4 service area	Replacement	57,500		57,500			57,500		Sanitary Sewer Reserve
SS-24-0007	Significant Drinking Water Threat Assessment Report for Proposed Alterations (CLI-ECA Requirement)	As required in CLI ECA #029-W601, this report is required to be completed	New	8,000		8,000			8,000		Sanitary Sewer Reserve
SS-24-0008	OWCA Capital Recommendations - Ward 1	OCWA Recommended capital improvements to Essex Pollution Control Plant and Northeast Lagoon	Upgrade	730,750		730,750			730,750		Sanitary Sewer Reserve
SS-24-0009	OWCA Capital Recommendations - Ward 3	OCWA Recommended capital improvements to the Colchester Lagoons	Upgrade	76,500		76,500			76,500		Sanitary Sewer Reserve
SS-24-0010	OWCA Capital Recommendations - Ward 4	OCWA Recommended capital improvements to the Harrow Lagoons	Upgrade	90,000		90,000			90,000		Sanitary Sewer Reserve
Total - Sanitary Sewer				1,285,250	0	1,285,250	0	0	1,285,250	0	
Total -Environmental Services				2,365,150	0	2,365,150	0	0	2,365,150	0	
Total -User Rated Supported				2,372,650	0	2,372,650	0	0	2,372,650	0	
Total -Property Tax and User Rate Supported				12,337,760	3,973,240	4,294,485	3,038,196	838,339	12,144,260	193,500	

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

Approved 2024 Capital Budget											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
2024 Pre-Approved Projects											
GG-24-0001	Town Hall Expansion & Consolidation	Expand current Town Hall footprint	Upgrade	400,000		400,000			400,000		Landfill Loan
PW-24-0001	Irwin Avenue Road Reconstruction	Reconstruction of Irwin Avenue from Arthur Ave to County Road 23 including road, curbs, sidewalks, storm sewers, and watermain	Replacement	4,350,000	238,160	1,851,886	2,259,954		4,350,000		Water, Sanitary Sewer and Urban Levy Reserves; OCIF
Total - Pre-Approved Projects				4,750,000	238,160	2,251,886	2,259,954	0	4,750,000	0	
Total - Proposed 2024 Capital Projects (Property Tax Supported, User Rate Supported and Pre-Approved Projects)				17,087,760	4,211,400	6,546,371	5,298,150	838,339	16,894,260	193,500	

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

CARRYFORWARDS

Prior Approved Capital Projects that will Carry Forward to 2024



Prior Approved Capital Projects that will Carryforward to 2024								
Project Number	Project Name	Project Description	Asset Management Status	Prior Years Approved Budget	2024 Capital Budget	Total Budget Cost	Total Actuals at October 31st, 2023	Total Remaining Budget
Property Tax Supported								
Division: Council								
GG-20-0008	Harrow Streetscaping	In accordance with the design guidelines adopted by Council, Harrow Streetscape will include road paving, watermain replacement, storm sewer replacement, sidewalk reconstruction, streetlighting, landscaping, & furnishings to revitalize & further beautify Harrow downtown.	Upgrade	5,390,384		5,390,384	5,367,366	23,018
GG-21-0001	Essex Streetscaping	Includes the costs for Victoria Roadworks & multi-use trail. Approx. 50% of long term debt would not be debentured until 2023 at project completion	New	10,396,272		10,396,272	4,371,786	6,024,486
GG-23-0002	Regional Public Transit	Placeholder for Contract Services with Transit Windsor	New	25,000		25,000		25,000
Total Council				15,811,655	0	15,811,655	9,739,151	6,072,504
Division: Office of the CAO								
GG-22-0003	Sidewalk widening at Municipal Building	Widen the sidewalk on the west/east front areas at the Municipal Bldg. to meet accessible standards	Upgrade	10,000		10,000		10,000
Total - Office of the CAO				10,000	0	10,000	0	10,000
Division: Cemeteries								
HS-21-0002	Sign Replacement	Replace historic signs	Upgrade	5,000		5,000	142	4,858
HS-23-0001	Colchester Memorial Cemetery - Pillars	Replacement of the pillars at Colchester memorial cemetery entrance and 4 corners	Replacement	7,500		7,500		7,500
Total - Cemeteries				12,500	0	12,500	142	12,358
Department: Corporate Services								
Division: General Government								
GG-23-0003	AMP Update - Non-Core Assets	Consultant to update the non-core assets as part of our asset management plan	New	60,000		60,000		60,000
GG-23-0009	Town Water & Wastewater Transition	Bring water and wastewater billing in-house. This project includes office furniture, equipment and software application to aid in the transition to bring water billing "in-house"	New	554,950		554,950	43,036	511,914
GG-23-0010	Town Hall Office Conversions and Meeting Space	As a result of water/wastewater billing coming in-house, more staff are being required at the Town Hall location which results in certain retrofits to the current office and meeting space to accommodate the new staff	New	100,000		100,000	59,662	40,338
Total - General Government				714,950	0	714,950	102,697	612,253
Division: Information Technology								
GG-23-0005	Great Plains User face upgrade	Great Plains software upgrade	Upgrade	40,000		40,000		40,000
GG-23-0006	Replacement Backup SAN	Replace the backup storage unit	Replacement	15,000		15,000		15,000
GG-23-0007	Venue Run Software for Arenas	Replace hardware for arena screens and dressing room assignment boards	Replacement	27,000		27,000	8,492	18,508
GG-23-0008	Upgrade Drainage module in Great Plains	Update module to improve drainage billing	Upgrade	16,000		16,000		16,000
Total - Information Technology				98,000	0	98,000	8,492	89,508
Total - Corporate Services				812,950	0	812,950	111,189	701,761

*Carryforwards are based on unspent amounts at October 31st, 2023, and are subject to reduction/reallocation based on invoices received and potential correcting journal entries until year end close.

Prior Approved Capital Projects that will Carryforward to 2024								
Project Number	Project Name	Project Description	Asset Management Status	Prior Years Approved Budget	2024 Capital Budget	Total Budget Cost	Total Actuals at October 31st, 2023	Total Remaining Budget
Department: Community Services								
Division: Fire								
FD-22-0003	Replace Trucks 1 and 3 and Position New Truck at Station 2	Replace Aerial truck - re-position Stn. 2	Replacement	1,552,847		1,552,847		1,552,847
FD-23-0001	Update Fire systems and replace tough books	Consolidating 3 systems into one system and replacement of tough books as part of the project. This one system will have a two-year payback by combining all together	Upgrade	38,597		38,597	11,379	27,218
FD-23-0007	Radio System Upgrade	Upgrade existing radio system	Upgrade	500,000		500,000		500,000
FD-23-0008	Master fire plan and Community Risk Assessment	Require a comprehensive Community Risk Assessment	New	100,000		100,000		100,000
Total - Fire				2,191,444	0	2,191,444	11,379	2,180,065
Division: Essex Recreation Complex								
CS-21-0106	HVAC Replacement at Essex Recreation Complex	HVAC Replacement ay Essex Recreation Complex	Upgrade	352,400	379,500	731,900		731,900
CS-22-0054	Roof Top at ERC	50% Cost Share with School board	Replacement	557,190	254,000	811,190	292,966	518,224
Total - Essex Recreation Complex				909,590	633,500	1,543,090	292,966	1,250,124
Division: Arts, Culture and Tourism								
CS-22-0058	Mural/Sculpture	For ACT Committee to work on a mural/sculpture	New	15,000		15,000	7,378	7,622
CS-23-0035	Mural/Sculpture	New artistic feature	New	10,000		10,000	3,825	6,175
Total - Arts, Culture and Tourism				25,000	0	25,000	11,203	13,797
Division: Parks								
CS-19-0121	Waterfront Access Upgrades (cfwd CS-18-0076/CS-17-0127)	Waterfront Access Upgrades - review of current properties	Upgrade	15,237		15,237	1,465	13,772
CS-19-0125	Harrow Downtown Landscaping in front of Town owned properties	Harrow OPP station, Harrow Parkette, Harrow Library. Was there before streetscape but not replaced by streetscape	Replacement	50,386		50,386	281	50,105
CS-22-0004	Replace 2 sets of Soccer Goals Essex	Replace 2 sets of Soccer Goals Essex	Replacement	9,000		9,000		9,000
CS-22-0009	Drop Salter for UTV	Required due to new pieces of equipment and needed for snow removal.	New	4,500		4,500	3,053	1,447
CS-22-0015	Harrow High School Assessment costs	Have consultant perform assessment based on needs and provide costs for repairs for future budgets	New	60,000		60,000	25,120	34,880
CS-22-0021	Shade for Townsview Park	Currently do not have shade as the trees are not going to grow for several years. Need something to assist with providing shade for residents which fits within the climate adaptation plan.	New	20,000		20,000		20,000
CS-22-0060	Harrow High Roof	Repair and upgrade the roof	Upgrade	20,000		20,000	7,912	12,088
CS-23-0007	Rebuild chimney at Essex train station	Needs to be rebuilt to maintain heritage look	Replacement	45,000		45,000		45,000
CS-23-0008	5 Accessible Picnic Tables for Co-An Park	Split 50/50 with the Town of Amherstburg, total cost is \$9,000 so Essex cost is \$4,500	New	9,000		9,000		9,000
CS-23-0009	Replace Kubota ATV with plough, sweeper and salter (unit 878)	Useful life has been reached	Replacement	38,000		38,000		38,000
CS-23-0011	Cement Walkway into Stanton Park	Required for accessibility purposes as currently no walkway to enter park	New	31,000		31,000		31,000
CS-23-0013	New Playset Stanton Park	Useful life has been reached	Replacement	225,000		225,000		225,000

*Carryforwards are based on unspent amounts at October 31st, 2023, and are subject to reduction/reallocation based on invoices received and potential correcting journal entries until year end close.

Prior Approved Capital Projects that will Carryforward to 2024								
Project Number	Project Name	Project Description	Asset Management Status	Prior Years Approved Budget	2024 Capital Budget	Total Budget Cost	Total Actuals at October 31st, 2023	Total Remaining Budget
CS-23-0014	Electrical to Heritage Gardens	Expand parks useability by adding power pedestals throughout the park	New	50,000		50,000	28,787	21,213
CS-23-0016	Colchester community center upgrades	Fix leaking patio, replace railings, replace window and doors, and update pillar lights	Replacement	160,000		160,000	6,767	153,233
Total - Parks				737,123	0	737,123	73,384	663,739
Division: Arenas								
CS-20-0086	Shower/Dressing Room Updates-Harrow Arena	Reconfiguration of dressing rooms for addition of private showers	Upgrade	40,000		40,000	2,951	37,049
CS-22-0042	Surge protection for HVACs Harrow Arena	Existing HVAC's experiencing mechanical issues due to power surges. With this protection, we can prevent mechanical issues with units	Upgrade	3,000		3,000		3,000
CS-22-0049	Harrow Arena Parking Lot Asphalt and Catch Basins	Parking lot is deteriorating and catch basins are sinking due to increased traffic	Replacement	770,000		770,000	4,600	765,400
CS-23-0027	Canteen Equipment Replacement at ESCS	Large standup freezer and storage, cupboard replacement as well as outside counter	Replacement	10,000		10,000		10,000
CS-23-0028	Replace Washroom Stall Partitions	Replace worn out partitions at ECSC	Replacement	32,000		32,000		32,000
CS-23-0030	Replace broken tables and Chairs for Shaheen Room	New tables and chairs	Replacement	10,000		10,000		10,000
CS-23-0031	Harrow Arena outer building repairs	Remove and apply caulking around all windows door's vents, and at grade where concrete sidewalk meets the foundation. Repair all step cracking and block repair as required. Metal flashings at front and back of Barrel Roof (replace rotten wood where required). Two coats of tuff-coat on all brick, block, masonry surfaces	Replacement	150,000		150,000		150,000
CS-23-0033	Harrow Community Room HVAC	Unit has reached end of useful life	Replacement	29,000		29,000		29,000
Total - Arenas				1,044,000	0	1,044,000	7,551	1,036,449
Total - Community Services				4,891,920	633,500	5,525,420	394,961	5,130,459
Department: Development Services								
Division: Planning								
PZ-22-0002	New Official Plan	As mandated under the Planning Act, a new municipal Official Plan must be prepared every 10 years after an Official Plan takes effect. The Town's current OP took effect in 2009	New	114,421	12,537	126,958	77,446	49,512
PZ-23-0002	New Development Charges By-law & Background Study	DC By-law expires in 2024, therefore a DC Background Study must be undertaken in 2023	New	50,000		50,000	7,694	42,306
Total - Planning				164,421	12,537	176,958	85,141	91,817
Division: Economic Development								
GG-19-0016	Wayfinding Signage Project	Carryforward remaining funds for installation of Essex Streetscaping Wayfinding Signage	Upgrade	17,200		17,200	16,177	1,023
ED-22-0001	Business Retention & Expansion Program	Continuation of completing action items as identified in the Business Retention & Expansion Strategy	New	55,000		55,000	26,935	28,065
ED-23-0001	Agritourism Implementation	Continue completing action items as identified in the Agritourism Development Strategy	New	25,000		25,000	8,992	16,008
Total - Economic Development				97,200	0	97,200	52,104	45,096
Total - Development Services				261,621	12,537	274,158	137,245	136,913

*Carryforwards are based on unspent amounts at October 31st, 2023, and are subject to reduction/reallocation based on invoices received and potential correcting journal entries until year end close.

Prior Approved Capital Projects that will Carryforward to 2024								
Project Number	Project Name	Project Description	Asset Management Status	Prior Years Approved Budget	2024 Capital Budget	Total Budget Cost	Total Actuals at October 31st, 2023	Total Remaining Budget
Department: Public Works								
Division: Equipment								
PW-20-0039	Building Expansion and Washroom Upgrade	Due to level of service and growth the existing facility no longer meets operational requirements. Building expansion will allow more effective and efficient operations, as well as protection of valuable assets	New	630,583		630,583	609,806	20,777
PW-22-0004	5 Ton Dump Unit 508	Current unit is at its useful life and requires replacement. Due to changing needs of the department, 5 ton will be replaced with Heavy Duty Pickup Truck with dump body	Replacement	152,932		152,932		152,932
PW-23-0002	5 Ton snowplow	Replace unit #534 and upgrade to 5 ton	Upgrade	322,792		322,792		322,792
PW-23-0006/ SS-23-0001	Replacement of 15-ton Dump/Plow (unit 541)	Early replacement of this unit to replace the Essex PCP dump truck (wastewater)	Replacement	424,307		424,307		424,307
Total - Equipment				1,530,614	0	1,530,614	609,806	920,808
Division: Roads and Roadside								
PW-19-0036	LED Conversion of Streetlights	Conversion of streetlights to more energy efficient LED streetlights	Upgrade	680,827		680,827	370,044	310,783
PW-21-0037	Maidstone - Arthur - Gosfield Intersection Improvements	Interim solution to improve intersection configuration and safety while extending the useful life of the road	Upgrade	897,108		897,108	89,241	807,867
PW-22-0009	Irwin Ave Reconstruction (phase one)	Engineering Design and Preliminary work of Irwin Avenue reconstruction from Arthur to Gosfield	Replacement	270,000		270,000	103,678	166,322
PW-22-0016	Walnut Street Engineering	Reconstruction of Walnut Street South including water and storm sewers	Upgrade	160,000		160,000	39,133	120,867
PW-22-0027	Maidstone/Talbot Intersection	Maidstone/Talbot Intersection	Upgrade	60,000		60,000	35,612	24,388
PW-22-0028	CWATS Trail	CR 50 from Wright to CR 41 Paved Shoulder	New	998,361	1,270,083	2,268,444	57,369	2,211,075
PW-23-0007	Ridge Road Rehabilitation	Rehabilitation of the Ridge Road from County Road 20 to Huffman Road	Replacement	465,043		465,043	395,596	69,447
PW-23-0012	CWATS Feasibility Study - Maidstone Avenue	Engineering Feasibility Study Report	New	30,000		30,000		30,000
PW-23-0014	Wilson Street Parking Lot	Parking lot maintenance	Replacement	35,000		35,000		35,000
PW-23-0015	Townsvie Estates Sidewalk	As directed by Council (R22-07-452), construction of the sidewalk on Morris Drive along SWM pond	New	80,000		80,000		80,000
PW-23-0016	PW shop washroom upgrade	Improve washroom facilities	Upgrade	85,000		85,000	6,317	78,683
Total - Roads and Roadside				3,761,339	1,270,083	5,031,422	1,096,991	3,934,432
Division: Stormwater Management								
PW-19-0048	Stormwater Partnership Improvements-Main	Storm water partnership improvements that occur as a result of development	Upgrade	200,000		200,000	2,005	197,995
PW-21-0040	Victoria/South Talbot Culvert Replacement	In conjunction with MTO's Highway 3 Widening Project	Replacement	350,000		350,000		350,000
PW-22-0021	South Malden Rd/County Road 11 103901	Bridge/Culvert Rehabilitation Program	Replacement	559,085		559,085	525,264	33,821
PW-22-0022	4th Concession and McLean Bridge 200303	Bridge/Culvert Rehabilitation Program	Replacement	363,437		363,437	7,123	356,314

*Carryforwards are based on unspent amounts at October 31st, 2023, and are subject to reduction/reallocation based on invoices received and potential correcting journal entries until year end close.

Prior Approved Capital Projects that will Carryforward to 2024								
Project Number	Project Name	Project Description	Asset Management Status	Prior Years Approved Budget	2024 Capital Budget	Total Budget Cost	Total Actuals at October 31st, 2023	Total Remaining Budget
PW-22-0023	Engineering for Various Bridges and Culverts	In order to be prepared for construction, engineering of select bridges and culverts are done a year in advance	Replacement	73,461		73,461	42,921	30,540
PW-23-0019	5th Concession / McCormick Sideroad 200403	Bridge/Culvert Rehabilitation Program	Replacement	450,000		450,000		450,000
PW-23-0020	3rd Concession Road / County Road 23 200204	Bridge/Culvert Rehabilitation Program	Replacement	400,000		400,000		400,000
PW-23-0021	Engineering for Various Bridges and Culverts	In order to be prepared for construction in 2024, engineering of select Bridges and Culverts are done a year in advance	Replacement	75,000		75,000	11,191	63,809
PW-23-0022	Richmond Drain Bank Stabilization Phase 1	Drain bank stabilization construction	Upgrade	1,000,000		1,000,000		1,000,000
Total -Stormwater Management				3,470,982	0	3,470,982	588,504	2,882,478
Total - Public Works				8,778,172	1,270,083	10,048,255	2,296,766	7,751,490
Total - Property Tax Supported				30,578,818	1,916,120	32,494,939	12,679,511	19,815,428

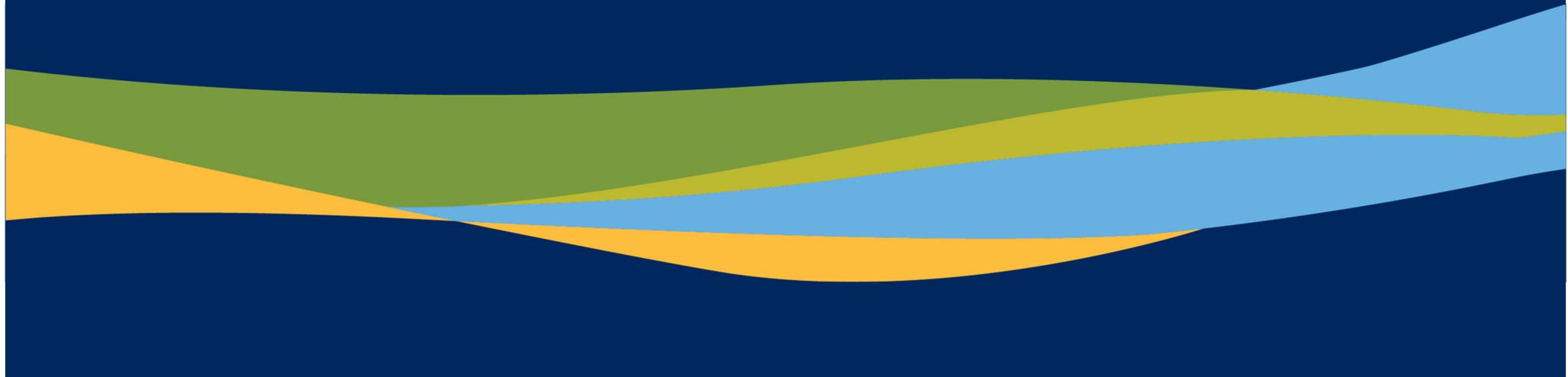
*Carryforwards are based on unspent amounts at October 31st, 2023, and are subject to reduction/reallocation based on invoices received and potential correcting journal entries until year end close.

Prior Approved Capital Projects that will Carryforward to 2024								
Project Number	Project Name	Project Description	Asset Management Status	Prior Years Approved Budget	2024 Capital Budget	Total Budget Cost	Total Actuals at October 31st, 2023	Total Remaining Budget
User Rate Supported								
Department: Environmental Services								
Division: Water								
WW-21-0010	Ward 1 Water Supply West of Highway 3	Install a watermain that crosses Highway 3 to connect to the municipal water supply	New	148,570		148,570	133,306	15,264
WW-22-0008	OCWA Capital Recommendations	OCWA Recommended capital improvements to Harrow-Colchester South Water Treatment Plant	Upgrade	771,000		771,000	448,540	322,460
WW-22-0009 /WW-22-0010 /SS-22-0004 /SS-22-0005 /SS-22-0006	Heavy Duty Pickup	Unit #609 is at its useful life expectancy and requires replacement	Replacement	184,844		184,844		184,844
WW-22-0012	Water Modelling Study - Harrow-Colchester South Water Supply System	Water modelling study of the Harrow-Colchester South Water Supply System	New	35,211		35,211	28,155	7,055
WW-23-0005	OWCA Capital Recommendations	OCWA Recommended capital improvements to Harrow-Colchester South Water Treatment Plant	Upgrade	331,000		331,000	178,078	152,922
Total - Water				1,470,625	0	1,470,625	788,079	682,546
Division: Sanitary Sewer								
SS-22-0013	OWCA Capital Recommendations - Ward 1	OCWA Recommended capital improvements to Essex Pollution Control Plant and Northeast Lagoons	Replacement	215,000		215,000	77,531	137,469
SS-22-0014	OWCA Capital Recommendations - Ward 3	OCWA Recommended capital improvements to the Colchester Lagoons	Replacement	226,500		226,500	57,777	168,723
SS-22-0015	OWCA Capital Recommendations - Ward 4	OCWA Recommended capital improvements to the Harrow Lagoons	Replacement	395,000		395,000	112,483	282,517
SS-22-0016	Colchester Sanitary Sewer Environmental Assessment	Study for the Colchester sanitary sewer to ensure there are no negative impacts to existing properties as a result of proposed development outside of the sanitary service area	Upgrade	285,742		285,742	240,578	45,164
SS-23-0008	OWCA Capital Recommendations - Ward 1	OCWA Recommended capital improvements to Essex Pollution Control Plant and Northeast Lagoons	New	432,000		432,000	59,872	372,128
SS-23-0009	OWCA Capital Recommendations - Ward 3	OCWA Recommended capital improvements to the Colchester Lagoons	New	622,000		622,000	12,048	609,952
SS-23-0010	OWCA Capital Recommendations - Ward 4	OCWA Recommended capital improvements to the Harrow Lagoons	New	45,000		45,000	14,596	30,404
Total - Sanitary Sewer				2,221,242	0	2,221,242	574,885	1,646,357
Total -Environmental Services				3,691,867	0	3,691,867	1,362,964	2,328,903
Total -User Rated Supported				3,691,867	0	3,691,867	1,362,964	2,328,903
Total -Property Tax and User Rate Supported				34,270,685	1,916,120	36,186,805	14,042,474	22,144,331

*Carryforwards are based on unspent amounts at October 31st, 2023, and are subject to reduction/reallocation based on invoices received and potential correcting journal entries until year end close.

PROPOSED CAPITAL FORECAST

2025 to 2028



2025 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
Property Tax Supported											
Council											
GG-25-XXXX	Contingency (Council)	Council projects outside approved budget	New	25,000				25,000	25,000		Reserve transfer required
Total - Council				25,000	0	0	0	25,000	25,000	0	
Division: Office of the CAO											
GG-25-XXXX	Ductless Unit for Council Chambers	New Council Chambers	New	17,000				17,000	17,000		Reserve transfers required
Total - Office of the CAO				17,000	0	0	0	17,000	17,000	0	
Division: Police											
PD-25-XXXX	Police Contingency	Unanticipated facility needs	New	25,000		25,000			25,000		Police Contingency Reserve
PD-25-XXXX	Harrow OPP Roof Replacement	Unanticipated facility needs	Replacement	25,000	25,000				25,000		
Total - Police				50,000	25,000	25,000	0	0	50,000	0	
Department: Corporate Services											
Division: Information Technology											
GG-25-XXXX	Fees and Charges Review	Time study update to fees and charges bylaw	New	36,700		36,700			36,700		General Contingency Reserve
GG-25-XXXX	Virtual Meeting Room Hardware	Virtual meeting room at Harrow Arena with Town Hall meeting room equipment to be relocated	New	15,000				15,000	15,000		Reserve transfers required
GG-25-XXXX	Protégé Doors - System Expansion	Controlled FOB Access at Town Facilities	New	12,000		12,000			12,000		Corporate Services Technology Reserve
GG-25-XXXX	Emergency Phone \ Radio System	Emergency Radios EOC Group - in the event of an extreme weather emergency where there is no cellular communication	New	10,000		10,000			10,000		Corporate Services Technology Reserve
GG-25-XXXX	Cloud Migration File Server	Third-party assist in Network Drive Cloud Migration	New	15,000		15,000			15,000		Corporate Services Technology Reserve
GG-25-XXXX	Phone System Review	Procure third-party telephony expertise to evaluate the business needs of our phone system	New	25,000		25,000			25,000		Corporate Services Technology Reserve
Total - Information Technology				113,700	0	98,700	0	15,000	113,700	0	
Total - Corporate Services				113,700	0	98,700	0	15,000	113,700	0	
Department: Community Services											
Division: Fire											
FD-25-XXXX	Station 3 Replacement	Current fire station had building condition assessment showing that replacement is needed	Upgrade	4,860,000				4,860,000	4,860,000		Long Term Debt

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2025 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
FD-25-XXXX	Personal Protective Equipment	Replacement of PPE on eight-year cycles	Replacement	35,500	35,500				35,500		
FD-25-XXXX	Hose Replacement Program	Required new hoses due to damage, in accordance with NFPA standards	Replacement	15,302	15,302				15,302		
FD-25-XXXX	Pager Replacement Program	New pagers as part of Lifecycle yearly replacement	Replacement	74,500	74,500				74,500		
FD-25-XXXX	Ice Water Rescue Equipment Replacement Program	Replacement of PPE on eight-year cycles	Replacement	4,500	4,500				4,500		
FD-25-XXXX	Firefighter Recruitment (2)	Cost of training and gear for new firefighters	Replacement	24,000	24,000				24,000		
Total - Fire				5,013,802	153,802	0	0	4,860,000	5,013,802	0	
Division: Essex Recreation Complex											
CS-25-XXXX	Replace Pump - Lap Pool	Unit has reached end of useful life	Replacement	6,895	3,448			3,448	6,895		Project Cost split with the Greater Essex County District School board
CS-25-XXXX	HVAC Replacement	Unit 101 and 102 are 26 years old and beyond their useful life. 50% funded by the school board	Replacement	414,000	207,000			207,000	414,000		Project Cost split with the Greater Essex County District School board
Total - Essex Recreation Complex				420,895	210,448	0	0	210,448	420,895	0	
Division: Recreation Programs											
CS-25-XXXX	All purpose room renovation	Redo washrooms	Replacement	40,000	40,000				40,000		
CS-25-XXXX	Power Washer Replacement	Unit has reached end of useful life	Replacement	5,500	5,500				5,500		
Total - Recreation Programs				45,500	45,500	0	0	0	45,500	0	
Division: Parks											
CS-25-XXXX	Replace Pick-up 867	Unit has reached the end of its useful life, upgrade to electric SUV	Upgrade	70,000	35,000	35,000			70,000		Green Fund Reserve
CS-25-XXXX	Parking Plan for Colchester	Implementation of paid parking in lots A, B, C, and D.	Upgrade	35,000	17,500			17,500	35,000		Other Revenue from paid parking to offset project cost
CS-25-XXXX	Charging Stations at Harrow Arena	Two fast chargers for electric vehicle charging in accordance with climate adaptation plan	New	90,000				90,000	90,000		Reserve transfers required
CS-25-XXXX	Electrical at Heritage Gardens	Phase 2 of the electrical power pedestals at Heritage Gardens for events	New	175,000				175,000	175,000		Reserve transfers required

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2025 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
CS-25-XXXX	1 New Mower	Added sports complex and green spaces requires additional mowing equipment (Electric Options Available)	New	60,000				60,000	60,000		Reserve transfers required
CS-25-XXXX	Sadler's Park Pavilion	Structure has deteriorating wood and sits on low-lying lands. It also sits on low visibility area so needs more central location in park	Replacement	200,000			200,000		200,000		Other Grant
CS-25-XXXX	Essex Sports Park Washroom Design	Design plan for washroom, canteen, storage, and dressing room facility with the intention of applying for grants. This project would be shovel ready if a grant became available	New	40,000		400		39,600	40,000		1% funded from Development Charge Reserve; Reserve transfer required
CS-25-XXXX	Sport Complex Signage	New Essex Sign	New	15,000				15,000	15,000		Reserve transfers required
CS-25-XXXX	Pavilion at Colchester Park	Part of master plan and community groups are interested with helping to raise funds	New	350,000			350,000		350,000		Other Grant
CS-25-XXXX	Essex Dog Park Shade Structure	Adding shade to park areas in accordance with climate adaptation plan	New	20,000				20,000	20,000		Reserve transfer required
CS-25-XXXX	Sunshade for Harrow Soccer Complex	Adding shade to park areas in accordance with climate adaptation plan	New	30,000				30,000	30,000		Reserve transfer required
CS-25-XXXX	Irrigation and landscaping at Town Hall	Part of the phased in approach of the Town Hall	Upgrade	25,000	12,500			12,500	25,000		Reserve transfers required
CS-25-XXXX	Dog Park in Harrow	Council request to adding similar dog park in Harrow as Essex. It will require similar funding model where community fundraising is necessary. Dog park to include water fountain	New	100,000				100,000	100,000		Reserve transfers required
CS-25-XXXX	Storage Building at Back of School House	To store equipment and supplies now that the school House is rented	New	50,000				50,000	50,000		Reserve transfer required
CS-25-XXXX	Essex Splash Pad FOBS	Increase building security	Upgrade	11,268	5,634			5,634	11,268		Reserve transfer required

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2025 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
CS-25-XXXX	Metal stairs from paved parking lot at Colchester down to public bathrooms and beach.	Increase access from parking lot A to decking for community center	New	60,000		12,000		48,000	60,000		Development Charge Reserve: Reserve transfer required
CS-25-XXXX	Irrigation Heritage Gardens Train Station	Reducing operational cost for watering plants	New	20,000			20,000		20,000		Other Grant
CS-25-XXXX	Upgrade Park lighting	Install timers and sensors at various park locations in accordance with community planning through environmental design	Upgrade	50,000	25,000		25,000		50,000		Other Grant
CS-25-XXXX	Amphitheatre in Heritage Park	Heritage Park improvements to increase tourism and events	New	250,000			250,000		250,000		Other Grant
CS-25-XXXX	Tennis Court Replacement	Tennis courts are experiencing cracking and subsurface issues	Replacement	500,000	500,000				500,000		
CS-25-XXXX	Charging Stations at Colchester Park	2 fast chargers for electric vehicle charging in accordance with climate adaptation plan	New	80,000			80,000		80,000		Green Fund Grant
CS-25-XXXX	Replace Roof Top Unit at Town Hall #3. Switch BAS to the new unit	Useful life has been reached	Replacement	25,000	25,000				25,000		
CS-25-XXXX	Diamond Groomer replacement for Harrow and Essex Parks	Useful life has been reached	Replacement	33,000	33,000				33,000		
CS-25-XXXX	Sadler's Park Power Pedestals	Increase to allow for mechanical engineer for requirement to ELK and design	New	80,000			80,000		80,000		Other Grant
CS-25-XXXX	Essex Field House Parking lot	Parking lot is failing and required to be repaved	Replacement	310,000	310,000				310,000		
CS-25-XXXX	2 New Lights on Path from McKeown to Sadler's Park	Increase lighting and safety through Sadler's park trail	Replacement	30,000	30,000				30,000		
CS-25-XXXX	Ball Diamond Rehabilitation (Annual) in Essex and Harrow	Annual Maintenance	Replacement	15,000	15,000				15,000		

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2025 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
CS-25-XXXX	Essex Sports Park Site work and Diamond 1	Finish the site work to be able to add baseball diamonds in future years	New	1,100,000				1,100,000	1,100,000		Reserve transfer required
CS-25-XXXX	Soccer Field Upgrades in Essex and Harrow	Annual Maintenance	Replacement	15,000	15,000				15,000		
CS-25-XXXX	Tractor w/Loader Replacement	Unit has reached end of useful life	Replacement	10,000	10,000				10,000		
CS-25-XXXX	Bobcat - 876 Replacement	Unit has reached end of useful life	Replacement	70,000	70,000				70,000		
CS-25-XXXX	3/4 Ton Pickup	Unit has reached end of useful life	Replacement	37,000	37,000				37,000		
CS-25-XXXX	Electric Golf Cart	Unit has reached end of useful life	Replacement	5,000	5,000				5,000		
Total - Parks				3,961,268	1,145,634	47,400	1,005,000	1,763,234	3,961,268	0	
Division: Arenas											
CS-25-XXXX	Drop Ceiling in Shaheen Room for Noise abatement	Sound mitigation and aesthetics	New	70,000				70,000	70,000		Reserve transfer required
CS-25-XXXX	Replace Olympia 856	Replace 2009 Olympia with new electric model	Upgrade	170,000	85,000			85,000	170,000		Reserve transfer required
CS-25-XXXX	Generator for Harrow and Colchester South Recreation Complex	Short Term Emergency shelter for Harrow and Colchester South Recreation Complex	New	150,000				150,000	150,000		Reserve transfer required
CS-25-XXXX	Floor Scrubber Replacement	Unit has reached end of useful life	Replacement	16,500	16,500				16,500		
CS-25-XXXX	Sound system calibration at Twin Pad Arena	Recalibration of sound system	Upgrade	55,000	27,500			27,500	55,000		Reserve transfer required
CS-25-XXXX	Puck Board on Shaheen Rink	Replace worn out puck board	Replacement	25,000	25,000				25,000		
CS-25-XXXX	Regasket Plate and Frame Chiller	Maintenance on chiller system	Upgrade	25,000	12,500			12,500	25,000		Reserve transfer required
CS-25-XXXX	Furnace Replacement at Harrow Arena	Unit has reached end of useful life	Replacement	6,500	6,500				6,500		
CS-25-XXXX	Updates to heat Recovery Unit	Overhaul of unit for efficiency and preventive maintenance	Replacement	55,000	55,000				55,000		
CS-25-XXXX	Harrow Arena Outdoor Pylon Sign	Replace Sign at Entrance	Upgrade	60,000	30,000			30,000	60,000		Reserve transfers required
CS-25-XXXX	Replace lighting in ESCS - Libro and Shaheen	Increase energy efficiency	Replacement	250,000	219,706		30,295		250,000		Green Fund Grant

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2025 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
CS-25-XXXX	Replace the Rubber Floor in dressing rooms - Harrow Arena	Useful life has been reached	Replacement	80,000	80,000				80,000		
CS-25-XXXX	Condenser Replacement at Harrow Arena	Useful life has been reached	Replacement	57,792	57,792				57,792		
Total - Arenas				1,020,792	615,498	0	30,295	375,000	1,020,792	0	
Division: Harbour											
CS-25-XXXX	Accessible Kayak Boat Launch	Looking for area to safely launch Kayaks with accessibility features for ease of use	New	75,000		25,000	10,000	40,000	75,000		Accessibility Grant: Reserve transfer required
CS-25-XXXX	Septic Tank Replacement	Unit has continual issues and not serviceable by contractors	Replacement	80,000	80,000				80,000		
CS-25-XXXX	Replace Gas Pump at Harbour	Unit has reached end of useful life	Replacement	9,000	9,000				9,000		
CS-25-XXXX	Replace Beach Groomer Colchester Beach	Useful life has been reached	Replacement	50,000	50,000				50,000		
Total - Harbour				214,000	139,000	25,000	10,000	40,000	214,000	0	
Total - Community Services				10,676,257	2,309,881	72,400	1,045,295	7,248,682	10,676,257	0	
Department: Development Services											
Division: Planning											
PZ-25-XXXX	Colchester Streetscaping Study	Following completion of Harrow & Essex Streetscape Projects, and the updated Colchester Secondary Plan, a Streetscape Study should be completed for Colchester	New	50,000				50,000	50,000		Reserve transfers required
PZ-25-XXXX	Essex & Harrow Urban Design Study	Per Council's Strategic Plan: To review the Urban Design Guidelines for Downtown Harrow & Essex to ensure it promotes the unique features of our downtowns & residential areas	New	50,000				50,000	50,000		Reserve transfers required
Total - Planning				100,000	0	0	0	100,000	100,000	0	
Division: Bylaw Enforcement											
BY-25-XXXX	By-law Enforcement Drone	Purchase of drone to conduct aerial videography and photography for By-law Enforcement matters	New	6,000		6,000			6,000		Development Services Reserves
Total - Bylaw Enforcement				6,000	0	6,000	0	0	6,000	0	

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2025 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
Division: Economic Development											
ED-25-XXXX	Tourism Marketing Action Plan	As per Council's Strategic Plan: To promote positioning the Town as a premier Agritourism Destination in Ontario	New	20,000		20,000			20,000		Development Services Economic Development Reserve
Total - Economic Development				20,000	0	20,000	0	0	20,000	0	
Total - Development Services				126,000	0	26,000	0	100,000	126,000	0	
Department: Public Works											
Division: Equipment											
PW-25-XXXX	8ton Excavator	New excavator to reduce expenses for renting and complete more in-house works	New	250,000				250,000	250,000		Reserve transfers required
PW-25-XXXX	15 Ton Snowplow (Unit #535)	Useful life of unit #535 has been reached	Replacement	440,000	440,000				440,000		
PW-25-XXXX	Generator for Essex	Generators to provide backup power to Essex Centre Public Works shop	New	80,000				80,000	80,000		Reserve transfers required
PW-25-XXXX	Design of Essex Centre Salt Shed Expansion	Increase salt capacity of the Essex Centre salt shed due to growth	Upgrade	900,000	450,000	450,000			900,000		AMP 50%, DC Reserve 50%
PW-25-XXXX	25ton Float Trailer	New float trailer to move excavator and other equipment	New	70,000				70,000	70,000		Reserve transfers required
PW-25-XXXX	Minor Equipment	Replacement of minor equipment that has reached its useful life	Replacement	20,000	20,000				20,000		
PW-25-XXXX	Street Sweeper (Unit # 537)	The street sweeper has reached its useful life and requires replacement	Replacement	365,000	365,000				365,000		
PW-25-XXXX	Kubota tractor (Unit #537)	Unit #537 has reached useful life	Replacement	95,000	95,000				95,000		
PW-25-XXXX	RTK GPS Unit	Existing GPS unit has reached its useful life	Replacement	40,000	40,000				40,000		
PW-25-XXXX	ARI Lifts	Useful life has been reached on existing units	Replacement	115,000	115,000				115,000		
Total - Equipment				2,375,000	1,525,000	450,000	0	400,000	2,375,000	0	
Division: Roads and Roadside											
PW-25-XXXX	Transportation Master Plan	Masterplan to assess existing and future transportation growth needs for both vehicular traffic and pedestrian facilities	New	200,000				200,000	200,000		Reserve transfers required

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2025 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
PW-25-XXXX	Maidstone Avenue Multiuse Trail	Multiuse Trail from South Talbot Street to Bell Avenue	New	400,000		315,000		85,000	400,000		Developer Contributions and Development Charge Reserve
PW-25-XXXX	Sidewalk on Sullivan from Bagot to Jackson	Installation of a new sidewalk from the Colchester Schoolhouse to the Marina/Park in accordance with the recent parking study	New	50,000				50,000	50,000		Reserve transfers required
PW-25-XXXX	Annual Sidewalk Maintenance	Annual replacements/repairs of various sidewalks within the municipality	Replacement	150,000	150,000				150,000		
PW-25-XXXX	Walnut Street South Road Reconstruction - Phase 1	Walnut Street South Reconstruction from County Road 20 to Southern Limit	Replacement	3,050,000	1,700,000		1,350,000		3,050,000		\$1,000,000 CCBF; \$350,000 OCIF
PW-25-XXXX	Hot Mix Asphalt Resurfacing Program	Yearly Maintenance overlay on select roads with surface course asphalt	Replacement	1,650,000	1,650,000				1,650,000		
PW-25-XXXX	Batten Side Road Construction	Batten Side Road Reconstruction from North Malden Road to County Road 12, contingent on more sport complex development	Upgrade	1,300,000	650,000	390,000	260,000		1,300,000		DC Reserve; Other Grant
PW-25-XXXX	Iler Road Rehabilitation	Rehabilitation of the Iler Road from County Road 20 to south of Huffman Road	Replacement	650,000	650,000				650,000		
PW-25-XXXX	Huffman Road Rehabilitation	Rehabilitation of the Huffman Road from Ridge Road to Iler Road	Replacement	750,000	750,000				750,000		
PW-25-XXXX	Road Resurfacing Program	Yearly Maintenance overlay on select rural tar/chip roads to extend their useful life	Replacement	500,000	500,000				500,000		
PW-25-XXXX	Maidstone Avenue/Talbot Street Intersection Improvement - Engineering Design	Engineering Design for Talbot Street and Maidstone Avenue Intersection Improvements	Replacement	200,000	200,000				200,000		
PW-25-XXXX	Maidstone Avenue/South Talbot Intersection Improvement - Construction	Reconstruction of South Talbot Road based on previous year's design	Upgrade	2,000,000	1,000,000			1,000,000	2,000,000		Reserve transfers required
Total - Roads and Roadside				10,900,000	7,250,000	705,000	1,610,000	1,335,000	10,900,000	0	

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2025 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
Division: Stormwater Management											
PW-25-XXXX	Storm Sewer Rehabilitation Program	Replacement of storm sewers past their useful life	Replacement	1,100,000	432,300	667,700			1,100,000		Storm levy contingency reserve
PW-25-XXXX	Smith Road / E Malden Road 203403	Bridge/Culvert Rehabilitation Program	Replacement	700,000			700,000		700,000		OCIF
PW-25-XXXX	5th Concession Road / East Malden Road 203402	Bridge/Culvert Rehabilitation Program	Replacement	516,000			516,000		516,000		OCIF
Total -Stormwater Management				2,316,000	432,300	667,700	1,216,000	0	2,316,000	0	
Total - Public Works				15,591,000	9,207,300	1,822,700	2,826,000	1,735,000	15,591,000	0	
Total - Property Tax Supported				26,598,957	11,542,181	2,044,800	3,871,295	9,140,682	26,598,957	0	

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2025 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
User Rated Supported											
Department: Development Services											
Division: Building											
BD-25-XXXX	Building & Planning Document Archiving & Records Management Project	Contractor to complete electronic management, organizing, and retention of Building's & Planning's files, records, and archives	New	30,000		30,000			30,000		Split between Building & Planning Reserves
BD-25-XXXX	2017 Dodge Journey Replacement	Unit has reached its useful life	Replacement	50,000		50,000			50,000		
Total - Building				80,000	0	80,000	0	0	80,000	0	
Total -Development Services				80,000	0	80,000	0	0	80,000	0	
Department: Environmental Services											
Division: Water											
WW-25-XXXX	Cast Iron Watermain Replacement	Various watermains has reached useful life	Replacement	1,000,000		1,000,000			1,000,000		Water Reserve
WW-25-XXXX	Equipment Contingency Wards 1 and 2	Replacement of equipment, maintenance, issues, and design investigations with respect to water distribution systems.	Replacement	10,000		10,000			10,000		Water Reserve
WW-25-XXXX	Equipment Contingency Wards 3 and 4	Replacement of equipment, maintenance, issues, and design investigations with respect to water distribution systems.	Replacement	10,000		10,000			10,000		Water Reserve
WW-25-XXXX	Harrow Colchester South Water Treatment Plant Contingency Wards 3 and 4	Replacement of equipment, maintenance, issues, and design investigations with respect to Harrow-Colchester South Water Treatment Plant.	Replacement	205,000		205,000			205,000		Water Reserve
WW-25-XXXX	Pickup Truck	Pick Truck for staffing increase	New	80,000		80,000			80,000		Water Reserve
WW-25-XXXX	OWCA Capital Recommendations	OCWA Recommended capital improvements to Harrow-Colchester South Water Treatment Plant	Upgrade	550,000		550,000			550,000		Water Reserve
Total - Water				1,855,000	0	1,855,000	0	0	1,855,000	0	
Division: Sanitary Sewer											
SS-25-XXXX	Treatment - Ward 3 Contingency	Equipment, process, facility replacements and improvements for the Colchester Lagoons	New	55,000		55,000			55,000		Sanitary Sewer Reserve

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2025 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
SS-25-XXXX	Treatment - Ward 4 Contingency	Equipment, process, facility replacements and improvements for the Harrow Lagoons.	New	55,000		55,000			55,000		Sanitary Sewer Reserve
SS-25-XXXX	Collection and Conveyance - Ward 1	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 1 service area.	Replacement	60,000		60,000			60,000		Sanitary Sewer Reserve
SS-25-XXXX	Collection and Conveyance - Ward 3	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 3 service area.	Replacement	62,500		62,500			62,500		Sanitary Sewer Reserve
SS-25-XXXX	OWCA Capital Recommendations - Ward 1	OCWA Recommended capital improvements to Essex Pollution Control Plant and Northeast Lagoons.	Upgrade	728,750		728,750			728,750		Sanitary Sewer Reserve
SS-25-XXXX	OWCA Capital Recommendations - Ward 3	OCWA Recommended capital improvements to the Colchester Lagoons.	Upgrade	103,500		103,500			103,500		Sanitary Sewer Reserve
Total - Sanitary Sewer				1,154,750	0	1,154,750	0	0	1,154,750	0	
Total -Environmental Services				3,009,750	0	3,009,750	0	0	3,009,750	0	
Total -User Rated Supported				3,089,750	0	3,089,750	0	0	3,089,750	0	
Total -Property Tax and User Rate Supported				29,688,707	11,542,181	5,134,550	3,871,295	9,140,682	29,688,707	0	

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2026 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
Property Tax Supported											
Council											
GG-26-XXXX	Contingency (Council)	Council projects outside approved budget	New	25,000				25,000	25,000		Reserve transfer required
Total - Council				25,000	0	0	0	25,000	25,000	0	
Division: Police											
PD-26-XXXX	Police Contingency	Unanticipated facility needs	New	25,000		25,000			25,000		Police Contingency Reserve
Total - Police				25,000	0	25,000	0	0	25,000	0	
Department: Corporate Services											
Division: Information Technology											
GG-26-XXXX	Phone System Replacement	Replace existing Mitel System	Replacement	90,000	90,000				90,000		
GG-26-XXXX	IT Strat Plan Update\ Refresh	5-year IT Strat Plan Review	New	40,000		40,000			40,000		Corporate Services - IT
GG-26-XXXX	Core Switch Upgrade \ replacement	Replace \ Update Existing Core Network Switch	Replacement	45,000	45,000				45,000		
Total - Information Technology				175,000	135,000	40,000	0	0	175,000	0	
Total - Corporate Services				175,000	135,000	40,000	0	0	175,000	0	
Department: Community Services											
Division: Fire											
FD-26-XXXX	Personal Protective Equipment	Replacement of PPE on eight-year cycles	Replacement	35,500	35,500				35,500		
FD-26-XXXX	Emergency Management Training and Full-Scale Exercise	Consultant to assist with the training exercise with the Emergency Operations Team	New	15,000				15,000	15,000		Reserve transfer required
FD-26-XXXX	Pager Replacement Program	New pagers as part of lifecycle yearly replacement	Replacement	10,000	10,000				10,000		
FD-26-XXXX	Ice Water Rescue Equipment Replacement Program	Replacement of PPE on eight-year cycles	Replacement	4,500	4,500				4,500		
FD-26-XXXX	Hose Replacement Program	Required new hoses due to damage, in accordance with NFPA standards	Replacement	15,302	15,302				15,302		
FD-26-XXXX	Replace Engine 3 - Station 3 Replace with combination ENG/Tanker	Useful life has been reached	Replacement	1,200,000	1,200,000				1,200,000		
FD-26-XXXX	Firefighter Recruitment (2)	Cost of training and gear for new firefighters	Replacement	24,000	24,000				24,000		
Total - Fire				1,304,302	1,289,302	0	0	15,000	1,304,302	0	

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.



2026 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
Division: Essex Recreation Complex											
CS-26-XXXX	Roof Top at ERC	Useful life has been reached - final repair phase	Replacement	373,200	186,600			186,600	373,200		School board
CS-26-XXXX	Stainless Steel Rail Replacement	Replacing stainless steel rail at ERC	Replacement	5,550	2,775			2,775	5,550		School board
CS-26-XXXX	Exterior Signage at Essex Recreation Complex	Replacing signage	Replacement	7,500	3,750			3,750	7,500		School board
CS-26-XXXX	Dehumidifier Replacement at Essex Recreation Complex	Unit has reached it's useful	Replacement	1,200,000	600,000			600,000	1,200,000		School board
Total - Essex Recreation Complex				1,586,250	793,125	0	0	793,125	1,586,250	0	
Division: Parks											
CS-26-XXXX	Parking Lot Upgrades at Sadler's Park	Add topcoat to existing parking lot	Upgrade	100,000	50,000			50,000	100,000		Reserve transfer required
CS-26-XXXX	Tool Cat for Harrow	Equipment needed to run multiple attachments	New	80,000				80,000	80,000		Reserve transfer required
CS-26-XXXX	Wi-Fi at Harrow Soccer Complex	For building security and public use.	New	6,000				6,000	6,000		Reserve transfer required
CS-26-XXXX	Upgrade Fieldhouse Outdoor Washrooms (Accessible)	Increasing facilities accessibility	Upgrade	70,000	35,000		10,000	25,000	70,000		Accessibility Grant: Reserve transfer required
CS-26-XXXX	Co-An Park Parking Lot Asphalt, Co-An Park Master Plan	New base asphalt and catch basins	New	266,857				266,857	266,857		Town of Amherstburg; Reserve transfer required
CS-26-XXXX	Water Feature at Heritage Park	Added aesthetics for tourism	New	120,000				120,000	120,000		Reserve transfer required
CS-26-XXXX	Lights on Towers at Co-An Park Master Plan	Add lights on towers at Co-An park	New	60,000				60,000	60,000		Town of Amherstburg; Reserve transfer required
CS-26-XXXX	Replace Ford Truck 875	Useful life has been reached	Replacement	60,000	60,000				60,000		
CS-26-XXXX	Replace the Main burners and heat wheels in both dehumidifier units at the Twin Pad	Useful life has been reached	Replacement	42,000	42,000				42,000		
CS-26-XXXX	Top Dresser	Useful life has been reached	Replacement	12,037	12,037				12,037		
CS-26-XXXX	Zero Turn Mower	Useful life has been reached	Replacement	15,264	15,264				15,264		
CS-26-XXXX	Replace walking and vehicle bridge at Pollard Park	Useful life has been reached	Replacement	65,000	65,000				65,000		
CS-26-XXXX	Replace Toro 887	Useful life has been reached	Replacement	57,236	57,236				57,236		

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2026 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
CS-26-XXXX	Ball Diamond Rehabilitation (Annual) in Essex and Harrow	Annual maintenance	Replacement	15,000	15,000				15,000		
CS-26-XXXX	Soccer Field Upgrades in Essex and Harrow	Annual maintenance	Replacement	15,000	15,000				15,000		
CS-26-XXXX	Essex Sports Park parking, access roads and tree planting	Add remaining parking, access roads and trees on site for future phasing	New	1,500,000				1,500,000	1,500,000		Reserve transfer required
CS-26-XXXX	Lawn Tractor	Useful life has been reached	Replacement	15,264	15,264				15,264		
CS-26-XXXX	Turf Tiger	Useful life has been reached	Replacement	8,777	8,777				8,777		
Total - Parks				2,508,435	390,578	0	10,000	2,107,857	2,508,435	0	
Division: Arenas											
CS-26-XXXX	Replace HVAC unit 4-office at the Essex Centre Sports Complex	This unit runs 12 months of the year. BAS is part of the replacement	Replacement	27,000	27,000				27,000		
CS-26-XXXX	Replace Skate Sharpener at Harrow Centre Sports Complex	Useful life has been reached	Replacement	10,875	10,875				10,875		
Total - Arenas				37,875	37,875	0	0	0	37,875	0	
Division: Harbour											
CS-26-XXXX	Replacement of Ramp at Colchester harbour	Requires Maintenance	Replacement	38,533	38,533				38,533		
CS-26-XXXX	2 Lane Turnaround at bottom of Hill	Increase ease of flow and traffic control	Upgrade	250,000	125,000			125,000	250,000		Reserve transfer required
Total - Harbour				288,533	163,533	0	0	125,000	288,533	0	
Total - Community Services				5,725,395	2,674,413	0	10,000	3,040,982	5,725,395	0	
Department: Development Services											
Division: Planning											
PZ-26-XXXX	CWATS - Soft Projects	Bike Lockers, Repair Stations, Rodeo, Valet, Helmets	New	20,000		20,000			20,000		Trails Reserve
Total - Planning				20,000	0	20,000	0	0	20,000	0	
Total - Development Services				20,000	0	20,000	0	0	20,000	0	
Department: Public Works											
Division: Equipment											
PW-26-XXXX	Enclosed trailer	Useful life has been reached	Replacement	18,500	18,500				18,500		
PW-26-XXXX	Minor Equipment	Replacement of minor equipment that has reached its useful life	Replacement	20,000	20,000				20,000		

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2026 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
PW-26-XXXX	Pickup Truck (Unit #544)	Unit #544 useful life has been reached	Replacement	80,000	80,000				80,000		
PW-26-XXXX	Pickup Truck (Unit #545)	Unit #545 useful life has been reached	Replacement	80,000	80,000				80,000		
Total - Equipment				198,500	198,500	0	0	0	198,500	0	
Division: Roads and Roadside											
PW-26-XXXX	Hanlan Extension	Extend Hanlan in Essex Center	New	1,000,000		500,000		500,000	1,000,000		50% DC - Transportation Reserve, 50% reserve transfer required
PW-26-XXXX	Road Rehabilitation	Rehabilitation of rural road	Replacement	475,000	475,000				475,000		
PW-26-XXXX	Annual Sidewalk Maintenance	Annual replacements/repairs of various sidewalks within the municipality	Replacement	165,000	165,000				165,000		
PW-26-XXXX	Walnut Street South Road Reconstruction - Phase 2	Walnut Street South Reconstruction from County Road 20 to Southern Limit	Replacement	3,050,000	1,480,000		1,570,000		3,050,000		OCIF
PW-26-XXXX	Hot Mix Asphalt Resurfacing Program	Yearly Maintenance overlay on select roads with surface course asphalt	Replacement	1,700,000	700,000		1,000,000		1,700,000		CCBF
PW-26-XXXX	Road Resurfacing Program	Yearly Maintenance overlay on select rural tar and chip roads to extend their useful life	Replacement	550,000	550,000				550,000		
PW-26-XXXX	Road Reconstruction Engineering Design	Engineering Design for 2027 Road Reconstruction Project (TBD)	Replacement	400,000	400,000				400,000		
PW-26-XXXX	Iler Road Rehabilitation	Rehabilitation of the Iler Road from south of Huffman Road to County Road 50	Replacement	1,000,000	1,000,000				1,000,000		
PW-26-XXXX	Drummond Road Rehabilitation	Rehabilitation of the Drummond Road from 5th Concession to the 4th Concession	Replacement	300,000	300,000				300,000		
PW-26-XXXX	Malden-Colchester Townline Rehabilitation	Rehabilitation of the Malden-Colchester Townline from County Road 20 to Smith Road	Replacement	50,000	50,000				50,000		

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2026 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
PW-26-XXXX	Maidstone Avenue/Talbot Street Intersection Improvement + Remaining Streetscape to Medora - Construction	Reconstruction of Maidstone Avenue/Talbot Street Intersection based on previous year's design	Upgrade	4,000,000	2,000,000		2,000,000		4,000,000		Grant funding
Total - Roads and Roadside				12,690,000	7,120,000	500,000	4,570,000	500,000	12,690,000	0	
Division: Stormwater Management											
PW-26-XXXX	Storm Sewer Rehabilitation Program	Replacement of storm sewers past their useful life	Replacement	1,200,000	471,600	728,400			1,200,000		Storm levy contingency reserve
PW-26-XXXX	Rehabilitation of Various Bridges and Culverts Designed in 2025 (Locations TBD)	Bridge/Culvert Rehabilitation Program	Replacement	1,150,000	1,150,000				1,150,000		
PW-26-XXXX	3rd Concession Road/Suffolk Road 200202	Bridge/Culvert Rehabilitation Program	Replacement	778,800	778,800				778,800		
PW-26-XXXX	Engineering Design for Various Bridges and Culverts (TBD)	In order to be prepared for construction in 2027, engineering of select Bridges and Culverts are done a year in advance	Replacement	150,000	150,000				150,000		
Total -Stormwater Management				3,278,800	2,550,400	728,400	0	0	3,278,800	0	
Total - Public Works				16,167,300	9,868,900	1,228,400	4,570,000	500,000	16,167,300	0	
Total - Property Tax Supported				22,137,695	12,678,313	1,313,400	4,580,000	3,565,982	22,137,695	0	

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2026 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
User Rated Supported											
Department: Environmental Services											
Division: Water											
WW-26-XXXX	Cast Iron Watermain Replacement	Various watermains has reached useful life	Replacement	1,000,000		1,000,000			1,000,000		Water Reserve
WW-26-XXXX	Equipment Contingency Wards 1 and 2	Replacement of equipment, maintenance, issues, and design investigations with respect to water distribution systems	Replacement	10,000		10,000			10,000		Water Reserve
WW-26-XXXX	Equipment Contingency Wards 3 and 4	Replacement of equipment, maintenance, issues, and design investigations with respect to water distribution systems	Replacement	10,000		10,000			10,000		Water Reserve
WW-26-XXXX	Harrow Colchester South Water Treatment Plant Contingency Wards 3 and 4	Replacement of equipment, maintenance, issues, and design investigations with respect to Harrow-Colchester South Water Treatment Plant	Replacement	205,000		205,000			205,000		Water Reserve
WW-26-XXXX	Pickup Truck	Pick Truck for staffing increase	New	80,000		80,000			80,000		Water Reserve
WW-26-XXXX	OWCA Capital Recommendations	OCWA Recommended capital improvements to Harrow-Colchester South Water Treatment Plant	Upgrade	335,000		335,000			335,000		Water Reserve
Total - Water				1,640,000	0	1,640,000	0	0	1,640,000	0	
Division: Sanitary Sewer											
SS-26-XXXX	Treatment - Ward 1 Contingency	Equipment, process, facility replacements and improvements for the Essex Pollution Control Plant and Northeast Lagoons	New	90,000		90,000			90,000		Sanitary Sewer Reserve
SS-26-XXXX	Treatment - Ward 3 Contingency	Equipment, process, facility replacements and improvements for the Colchester Lagoons	New	55,000		55,000			55,000		Sanitary Sewer Reserve
SS-26-XXXX	Treatment - Ward 4 Contingency	Equipment, process, facility replacements and improvements for the Harrow Lagoons	New	55,000		55,000			55,000		Sanitary Sewer Reserve

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2026 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
SS-26-XXXX	Collection and Conveyance - Ward 1	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 1 service area	Replacement	60,000		60,000			60,000		Sanitary Sewer Reserve
SS-26-XXXX	Collection and Conveyance - Ward 3	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 3 service area	Replacement	62,500		62,500			62,500		Sanitary Sewer Reserve
SS-26-XXXX	Collection and Conveyance - Ward 4	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 4 service area	Replacement	57,500		57,500			57,500		Sanitary Sewer Reserve
SS-26-XXXX	OWCA Capital Recommendations - Ward 1	OCWA Recommended capital improvements to Essex Pollution Control Plant and Northeast Lagoon cell dredging	Upgrade	169,000		169,000			169,000		Sanitary Sewer Reserve
SS-26-XXXX	OWCA Capital Recommendations - Ward 3	OCWA Recommended capital improvements to the Colchester Lagoons	Upgrade	129,500		129,500			129,500		Sanitary Sewer Reserve
Total - Sanitary Sewer				678,500	0	678,500	0	0	678,500	0	
Total -Environmental Services				2,318,500	0	2,318,500	0	0	2,318,500	0	
Total -User Rated Supported				2,318,500	0	2,318,500	0	0	2,318,500	0	
Total -Property Tax and User Rate Supported				24,456,195	12,678,313	3,631,900	4,580,000	3,565,982	24,456,195	0	

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2027 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
Property Tax Supported											
Council											
GG-27-XXXX	Contingency (Council)	Council projects outside approved budget	New	25,000				25,000	25,000		Reserve transfer required
Total - Council				25,000	0	0	0	25,000	25,000	0	
Division: Police											
PD-27-XXXX	Police Contingency	Unanticipated facility needs	New	25,000		25,000			25,000		Police Contingency Reserve
Total - Police				25,000	0	25,000	0	0	25,000	0	
Department: Corporate Services											
Division: Information Technology											
GG-27-XXXX	Server Upgrades	Replace Existing Servers\ SAN Hardware	Replacement	75,000	75,000				75,000		
Total - Information Technology				75,000	75,000	0	0	0	75,000	0	
Total - Corporate Services				75,000	75,000	0	0	0	75,000	0	
Department: Community Services											
Division: Fire											
FD-27-XXXX	Personal Protective Equipment	Replacement of PPE on eight-year cycles	Replacement	35,500	35,500				35,500		
FD-27-XXXX	Pager Replacement Program	New pagers as part of Lifecycle yearly replacement	Replacement	10,000	10,000				10,000		
FD-27-XXXX	Ice Water Rescue Equipment Replacement Program	Replacement of PPE on eight-year cycles	Replacement	4,500	4,500				4,500		
FD-27-XXXX	Hose Replacement Program	Required new hoses due to damage, in accordance with NFPA standards	Replacement	16,500	16,500				16,500		
FD-27-XXXX	Replace Eng. 1A Stn 1 - Mini-Pump Rescue	Useful life has been reached	Replacement	500,000	500,000				500,000		
FD-27-XXXX	Replace Deputy Chief Pickup	Useful life has been reached	Replacement	76,000	76,000				76,000		
FD-27-XXXX	Replace 4 gas monitors	Useful life has been reached	Replacement	7,500	7,500				7,500		
Total - Fire				650,000	650,000	0	0	0	650,000	0	
Division: Essex Recreation Complex											
CS-27-XXXX	ERC Updates	Requires facilities updates	Replacement	52,044	26,022			26,022	52,044		School Board
Total - Essex Recreation Complex				52,044	26,022	0	0	26,022	52,044	0	
Division: Recreation Programs											
CS-27-XXXX	Ceiling Lift	Useful life has been reached	Replacement	7,672	7,672				7,672		
CS-27-XXXX	Maedel Community Center Updates	Requires facilities updates	Replacement	72,511	72,511				72,511		
Total - Recreation Programs				80,183	80,183	0	0	0	80,183	0	

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2027 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
Division: Parks											
CS-27-XXXX	Harrow Soccer Complex Fobs	Increase building security	Upgrade	11,005	5,503			5,503	11,005		Reserve transfer required
CS-27-XXXX	Charging Stations at Heritage Park	2 fast chargers for electric vehicle charging in accordance with climate adaptation plan	New	80,000			80,000		80,000		Green Fund Grant
CS-27-XXXX	Planters	Useful life has been reached	Replacement	20,000	20,000				20,000		
CS-27-XXXX	Panel Van	Useful life has been reached	Replacement	65,000	65,000				65,000		
CS-27-XXXX	Pickup Truck	Useful life has been reached	Replacement	65,000	65,000				65,000		
CS-27-XXXX	Essex Sports Park additional diamond, batting cages and design plan for maintenance building	Additional phase of Essex Sports Park to include an additional diamond, batting cages and design plan for future maintenance building	New	300,000				300,000	300,000		Reserve Transfer Required
CS-27-XXXX	Golf Cart	Useful life has been reached	Replacement	10,000	10,000				10,000		
Total - Parks				551,005	165,503	0	80,000	305,503	551,005	0	
Division: Arenas											
CS-27-XXXX	Utility Trailer	Useful life has been reached	Replacement	7,000	7,000				7,000		
Total - Arenas				7,000	7,000	0	0	0	7,000	0	
Total - Community Services				1,340,232	928,708	0	80,000	331,525	1,340,232	0	
Department: Development Services											
Division: Planning											
PZ-27-XXXX	CWATS - Soft Projects	Bike Lockers, Repair Stations, Rodeo, Valet, Helmets	New	20,000		20,000			20,000		Trails Reserve
Total - Planning				20,000	0	20,000	0	0	20,000	0	
Total - Development Services				20,000	0	20,000	0	0	20,000	0	
Department: Public Works											
Division: Equipment											
PW-27-XXXX	Pickup Truck (Unit #549)	Unit #549 has reached its useful life and requires replacement	Replacement	75,000	75,000				75,000		
PW-27-XXXX	Minor Equipment	Replacement of minor equipment that has reached its useful life and requires replacement	Replacement	20,000	20,000				20,000		
PW-27-XXXX	5ton Snowplow (Unit #550)	Unit #550 has reached its useful life and requires replacement	Replacement	365,000	365,000				365,000		
PW-27-XXXX	Lawn Mower (Unit #556)	Unit #556 has reached its useful life and requires replacement	Replacement	17,000	17,000				17,000		

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2027 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
PW-27-XXXX	Bush Hog Mower (Unit #546)	Unit #546 has reached its useful life and requires replacement	Replacement	45,000	45,000				45,000		
Total - Equipment				522,000	522,000	0	0	0	522,000	0	
Division: Roads and Roadside											
PW-27-XXXX	Wilson Street Parking Lot	Parking Lot Reconstruction	Replacement	370,000	370,000				370,000		
PW-27-XXXX	Annual Sidewalk Maintenance	Annual replacements/repairs of various sidewalks within the municipality	Replacement	180,000	180,000				180,000		
PW-27-XXXX	Road Reconstruction Program - Phase 1	Road Reconstruction Project(s)	Replacement	3,250,000	2,250,000		1,000,000		3,250,000		CCBF
PW-27-XXXX	Hot Mix Asphalt Resurfacing Program	Yearly Maintenance overlay on select roads with surface course asphalt	Replacement	1,750,000	1,750,000				1,750,000		
PW-27-XXXX	Road Rehabilitation	Road rehabilitation for rural road	Replacement	650,000	650,000				650,000		
PW-27-XXXX	Road Resurfacing Program	Yearly Maintenance overlay on select rural tar and chip roads to extend their useful life	Replacement	600,000	600,000				600,000		
PW-27-XXXX	Rural Road Rehabilitation	Rehabilitation or reconstruction of a rural surface treated road (TBD)	Replacement	1,000,000	1,000,000				1,000,000		
PW-27-XXXX	Road Reconstruction Engineering Design	Engineering Design for 2028 Road Reconstruction Project (TBD)	Replacement	450,000	450,000				450,000		
Total - Roads and Roadside				8,250,000	7,250,000	0	1,000,000	0	8,250,000	0	
Division: Stormwater Management											
PW-27-XXXX	3rd Concession/Roseborough Road 200201	Bridge/Culvert Rehabilitation Program	Replacement	1,500,000			1,500,000		1,500,000		OCIF
PW-27-XXXX	Storm Sewer Rehabilitation Program	Replacement of storm sewers past their useful life	Replacement	1,300,000	510,900	789,100			1,300,000		Storm levy contingency reserve
Total -Stormwater Management				2,800,000	510,900	789,100	1,500,000	0	2,800,000	0	
Total - Public Works				11,572,000	8,282,900	789,100	2,500,000	0	11,572,000	0	
Total - Property Tax Supported				13,057,232	9,286,608	834,100	2,580,000	356,525	13,057,232	0	

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2027 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
User Rated Supported											
Department: Environmental Services											
Division: Water											
WW-27-XXXX	Cast Iron Watermain Replacement	Various watermains has reached useful life	Replacement	1,000,000		1,000,000			1,000,000		Water Reserve
WW-27-XXXX	Equipment Contingency Wards 1 and 2	Replacement of equipment, maintenance, issues, and design investigations with respect to water distribution systems	Replacement	10,000		10,000			10,000		Water Reserve
WW-27-XXXX	Equipment Contingency Wards 3 and 4	Replacement of equipment, maintenance, issues, and design investigations with respect to water distribution systems	Replacement	10,000		10,000			10,000		Water Reserve
WW-27-XXXX	Harrow Colchester South Water Treatment Plant Contingency Wards 3 and 4	Replacement of equipment, maintenance, issues, and design investigations with respect to Harrow-Colchester South Water Treatment Plant	Replacement	205,000		205,000			205,000		Water Reserve
WW-27-XXXX	OWCA Capital Recommendations	OCWA Recommended capital improvements to Harrow-Colchester South Water Treatment Plant	Upgrade	138,000		138,000			138,000		Water Reserve
Total - Water				1,363,000	0	1,363,000	0	0	1,363,000	0	
Division: Sanitary Sewer											
SS-27-XXXX	Treatment - Ward 1 Contingency	Equipment, process, facility replacements and improvements for the Essex Pollution Control Plant and Northeast Lagoons	New	90,000		90,000			90,000		Sanitary Sewer Reserve
SS-27-XXXX	Treatment - Ward 3 Contingency	Equipment, process, facility replacements and improvements for the Colchester Lagoons	New	55,000		55,000			55,000		Sanitary Sewer Reserve
SS-27-XXXX	Treatment - Ward 4 Contingency	Equipment, process, facility replacements and improvements for the Harrow Lagoons	New	55,000		55,000			55,000		Sanitary Sewer Reserve
SS-27-XXXX	Collection and Conveyance - Ward 1	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 1 service area	Replacement	60,000		60,000			60,000		Sanitary Sewer Reserve

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2027 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
SS-27-XXXX	Collection and Conveyance - Ward 3	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 3 service area	Replacement	62,500		62,500			62,500		Sanitary Sewer Reserve
SS-27-XXXX	Collection and Conveyance - Ward 4	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 4 service area	Replacement	57,500		57,500			57,500		Sanitary Sewer Reserve
SS-27-XXXX	OWCA Capital Recommendations - Ward 1	Equipment, process, facility replacements and improvements for the Essex Pollution Control Plant and Northeast Lagoons	Upgrade	2,142,000		2,142,000			2,142,000		Sanitary Sewer Reserve
SS-27-XXXX	OWCA Capital Recommendations - Ward 3	OCWA Recommended capital improvements to the Colchester Lagoons	Upgrade	89,500		89,500			89,500		Sanitary Sewer Reserve
SS-27-XXXX	OWCA Capital Recommendations - Ward 4	OCWA Recommended capital improvements to the Harrow Lagoons	Upgrade	25,000		25,000			25,000		Sanitary Sewer Reserve
Total - Sanitary Sewer				2,636,500	0	2,636,500	0	0	2,636,500	0	
Total -Environmental Services				3,999,500	0	3,999,500	0	0	3,999,500	0	
Total -User Rated Supported				3,999,500	0	3,999,500	0	0	3,999,500	0	
Total -Property Tax and User Rate Supported				17,056,732	9,286,608	4,833,600	2,580,000	356,525	17,056,732	0	

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2028 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
Property Tax Supported											
Council											
GG-28-XXXX	Contingency (Council)	Council projects outside approved budget	New	25,000				25,000	25,000		Reserve transfer required
Total - Council				25,000	0	0	0	25,000	25,000	0	
Division: Police											
PD-28-XXXX	Police Contingency	Unanticipated facility needs	New	25,000		25,000			25,000		Police Contingency Reserve
Total - Police				25,000	0	25,000	0	0	25,000	0	
Department: Corporate Services											
Division: Information Technology											
GG-28-XXXX	AV Equipment Refresh	Update and refresh outdated LCD Screens\ Projectors	Replacement	20,000	20,000				20,000		
Total - Information Technology				20,000	20,000	0	0	0	20,000	0	
Total - Corporate Services				20,000	20,000	0	0	0	20,000	0	
Department: Community Services											
Division: Fire											
FD-28-XXXX	Personal Protective Equipment	Replacement of PPE on eight-year cycles	Replacement	35,500	35,500				35,500		
FD-28-XXXX	Pager Replacement Program	New pagers as part of Lifecycle yearly replacement	Replacement	10,000	10,000				10,000		
FD-28-XXXX	Ice Water Rescue Equipment Replacement Program	Replacement of PPE on eight-year cycles	Replacement	4,500	4,500				4,500		
FD-28-XXXX	Hose Replacement Program	Required new hoses due to damage, in accordance with NFPA standards	Replacement	16,500	16,500				16,500		
FD-28-XXXX	Firefighter Recruitment (2)	Cost of training and gear for new firefighters	Replacement	24,000	24,000				24,000		
FD-28-XXXX	Replace turnout gear washing machine Stn. 1	Useful life has been reached	Replacement	23,000	23,000				23,000		
Total - Fire				113,500	113,500	0	0	0	113,500	0	
Division: Arts, Culture and Tourism											
CS-28-XXXX	BIA Mural	Replace/refurbish BIA Mural	Replacement	10,000		10,000			10,000		Mural & BIA Reserves
Total - Arts, Culture and Tourism				10,000	0	10,000	0	0	10,000	0	
Division: Parks											
CS-28-XXXX	Essex Sports Park Pedestrian Pathways	Addition of pedestrian pathways in new sports park.	New	850,000				850,000	850,000		Reserve transfer required
CS-28-XXXX	Dump Truck Unit 883	Useful life reached on unit	Replacement	120,000	120,000				120,000		

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2028 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
CS-28-XXXX	Titan Zero Turn Mower	Useful life reached on unit	Replacement	75,000	75,000				75,000		
CS-28-XXXX	Pick-Up Truck Unit 885	Useful life reached on unit	Replacement	85,000	85,000				85,000		
CS-28-XXXX	Replace Pirate Ship Playground Equipment Colchester Park	Deteriorating wood throughout structure	Replacement	300,000	300,000				300,000		
Total - Parks				1,430,000	580,000	0	0	850,000	1,430,000	0	
Division: Arenas											
CS-28-XXXX	Pickup truck	Replacement of Pickup Truck	Replacement	85,000	85,000				85,000		
Total - Arenas				85,000	85,000	0	0	0	85,000	0	
Total - Community Services				1,638,500	778,500	10,000	0	850,000	1,638,500	0	
Department: Public Works											
Division: Equipment											
PW-28-XXXX	Road Widener (Unit #564)	Unit #564 has reached its useful life and requires replacement	Replacement	102,000	102,000				102,000		
PW-28-XXXX	15ton Snowplow (Unit #552)	Unit #552 has reached its useful life and requires replacement	Replacement	445,000	445,000				445,000		
PW-28-XXXX	Tractor (Unit #553)	Unit #553 has reached its useful life and requires replacement	Replacement	98,000	98,000				98,000		
PW-28-XXXX	5ton Roll Off (Unit #554)	Unit #554 has reached its useful life and requires replacement	Replacement	365,000	365,000				365,000		
PW-28-XXXX	Loader (Unit #551)	Unit #551 has reached its useful life and requires replacement	Replacement	285,000	285,000				285,000		
PW-28-XXXX	Minor Equipment	Replacement of minor equipment that has reached its useful life and requires replacement	Replacement	20,000	20,000				20,000		
Total - Equipment				1,315,000	1,315,000	0	0	0	1,315,000	0	
Division: Roads and Roadside											
PW-28-XXXX	Annual Sidewalk Maintenance	Annual replacements/repairs of various sidewalks within the municipality	Replacement	200,000	200,000				200,000		
PW-28-XXXX	Road Reconstruction Program - Phase 2	Road Reconstruction Project(s) - Continued from 2027	Replacement	3,250,000	2,250,000		1,000,000		3,250,000		CCBF

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2028 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
PW-28-XXXX	Hot Mix Asphalt Resurfacing Program (Locations TBD)	Yearly Maintenance overlay on select roads with surface course asphalt	Replacement	1,800,000	1,800,000				1,800,000		
PW-28-XXXX	Road Rehabilitation	Road rehabilitation for rural road	Replacement	700,000	700,000				700,000		
PW-28-XXXX	Road Resurfacing Program	Yearly Maintenance overlay on select rural tar and chip roads to extend their useful life	Replacement	650,000	650,000				650,000		
PW-28-XXXX	Rural Road Rehabilitation	Rehabilitation or reconstruction of a rural surface treated road (TBD)	Replacement	1,000,000	1,000,000				1,000,000		
PW-28-XXXX	Road Reconstruction Engineering Design	Engineering Design for 2029 Road Reconstruction Project (TBD)	Replacement	500,000	500,000				500,000		
Total - Roads and Roadside				8,100,000	7,100,000	0	1,000,000	0	8,100,000	0	
Division: Stormwater Management											
PW-28-XXXX	Walker Sideroad / North Malden Structure	Bridge/Culvert Rehabilitation Program	Replacement	1,300,000			1,300,000		1,300,000		OCIF
PW-28-XXXX	Canard River Bridge 102801	Bridge/Culvert Rehabilitation Program	Replacement	476,400	226,400		250,000		476,400		OCIF
PW-28-XXXX	Engineering Design for Various Bridges and Culverts (TBD)	In order to be prepared for construction in 2029, engineering of select Bridges and Culverts are done a year in advance	Replacement	130,000	130,000				130,000		
PW-28-XXXX	Storm Sewer Rehabilitation Program	Replacement of storm sewers past their useful life	Replacement	1,500,000	589,500	910,500			1,500,000		Storm levy contingency reserve
Total -Stormwater Management				3,406,400	945,900	910,500	1,550,000	0	3,406,400	0	
Total - Public Works				12,821,400	9,360,900	910,500	2,550,000	0	12,821,400	0	
Total - Property Tax Supported				14,529,900	10,159,400	945,500	2,550,000	875,000	14,529,900	0	

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2028 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
User Rated Supported											
Department: Environmental Services											
Division: Water											
WW-28-XXXX	Cast Iron Watermain Replacement	Various watermains has reached useful life	Replacement	1,000,000		1,000,000			1,000,000		Water Reserve
WW-28-XXXX	Equipment Contingency Wards 1 and 2	Replacement of equipment, maintenance, issues, and design investigations with respect to water distribution systems	Replacement	10,000		10,000			10,000		Water Reserve
WW-28-XXXX	Equipment Contingency Wards 3 and 4	Replacement of equipment, maintenance, issues, and design investigations with respect to water distribution systems	Replacement	10,000		10,000			10,000		Water Reserve
WW-28-XXXX	Harrow Colchester South Water Treatment Plant Contingency Wards 3 and 4	Replacement of equipment, maintenance, issues, and design investigations with respect to Harrow-Colchester South Water Treatment Plant	New	205,000		205,000			205,000		Water Reserve
WW-28-XXXX	OWCA Capital Recommendations	OCWA Recommended capital improvements to Harrow-Colchester South Water Treatment Plant	Upgrade	80,000		80,000			80,000		Water Reserve
Total - Water				1,305,000	0	1,305,000	0	0	1,305,000	0	
Division: Sanitary Sewer											
SS-28-XXXX	Treatment - Ward 1 Contingency	Equipment, process, facility replacements and improvements for the Essex Pollution Control Plant and Northeast Lagoons	New	90,000		90,000			90,000		Sanitary Sewer Reserve
SS-28-XXXX	Treatment - Ward 3 Contingency	Equipment, process, facility replacements and improvements for the Colchester Lagoons	New	55,000		55,000			55,000		Sanitary Sewer Reserve
SS-28-XXXX	Treatment - Ward 4 Contingency	Equipment, process, facility replacements and improvements for the Harrow Lagoons	New	55,000		55,000			55,000		Sanitary Sewer Reserve
SS-28-XXXX	Collection and Conveyance - Ward 1	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 1 service area	Replacement	60,000		60,000			60,000		Sanitary Sewer Reserve

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

2028 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
SS-28-XXXX	Collection and Conveyance - Ward 3	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 3 service area	Replacement	519,500		519,500			519,500		Sanitary Sewer Reserve
SS-28-XXXX	Collection and Conveyance - Ward 4	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 4 service area	Replacement	57,500		57,500			57,500		Sanitary Sewer Reserve
SS-28-XXXX	OWCA Capital Recommendations - Ward 1	Equipment, process, facility replacements and improvements for the Essex Pollution Control Plant and Northeast Lagoons	Upgrade	42,000		42,000			42,000		Sanitary Sewer Reserve
SS-28-XXXX	OWCA Capital Recommendations - Ward 3	OCWA Recommended capital improvements to the Colchester Lagoons	Upgrade	89,500		89,500			89,500		Sanitary Sewer Reserve
SS-28-XXXX	OWCA Capital Recommendations - Ward 4	OCWA Recommended capital improvements to the Harrow Lagoons	Upgrade	30,000		30,000			30,000		Sanitary Sewer Reserve
Total - Sanitary Sewer				998,500	0	998,500	0	0	998,500	0	
Total -Environmental Services				2,303,500	0	2,303,500	0	0	2,303,500	0	
Total -User Rated Supported				2,303,500	0	2,303,500	0	0	2,303,500	0	
Total -Property Tax and User Rate Supported				16,833,400	10,159,400	3,249,000	2,550,000	875,000	16,833,400	0	

*Projects with grant funding are contingent on successful grant approval.

*Any operating impact has been incorporated into the operating budget.

*Forecasted projects/amounts are subject to change, funding strategies have not been applied and the forecast is intended for tracking project priority only.

essex

essex.ca



33 Talbot Street South, Essex, Ontario, N8M 1A8 | 519-776-7336