

2026

**ADOPTED BUDGET
AND PROPOSED
4 YEAR FORECAST**

Town of Essex



Where you belong

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. When drafting and adopting this budget, all these strategic pillars have been considered. Below is a summary of the goals which inform the plan:

Safe and Reliable Infrastructure

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

Jobs and Economic Opportunities

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

Welcoming and Caring Community

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

Responsible and People-Focused Government

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



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WELCOME MESSAGES



Message from the Mayor

On behalf of Council and Administration, I am pleased to introduce the 2026 Town of Essex Operating and Capital Budget. This document reflects our ongoing commitment to responsible financial management while continuing to invest in the priorities that matter most to our residents.

Over the past year, we have made significant progress on initiatives that support growth, enhance infrastructure, and improve the quality of life in all areas of our community. The 2026 budget builds on that momentum by maintaining core services, strengthening community assets, and planning for long-term sustainability.

Our financial decisions continue to be guided by the goals and objectives outlined in the Town's 2023–2027 Strategic Action Plan. Through careful planning and collaboration, we are ensuring that each investment contributes to a stronger, more resilient, and more vibrant Essex.

I would like to extend my sincere appreciation to Council and Administration for their hard work throughout this budget process. Their dedication ensures that we remain accountable, transparent, and forward-thinking in everything we do.

SHERRY BONDY, Mayor



Message from the Chief Administrative Officer



I am pleased to present the Adopted 2026 Town of Essex Operating and Capital Budget. This year's budget continues our commitment to sound financial management, efficient service delivery, and strategic investment in our community.

Our approach has been guided by the 2023–2027 Strategic Action Plan, ensuring that every financial decision supports the Town's long-term vision and aligns with the priorities identified by Council and residents. This alignment allows us to balance the needs of today while preparing for sustainable growth in the years ahead.

As economic pressures continue to evolve, we remain focused on maintaining service excellence, managing costs responsibly, and finding innovative solutions that deliver value to our residents and businesses. This budget reflects careful planning and collaboration across all departments, reinforcing our shared goal of building a strong, resilient, and thriving community.

I would like to thank Council, Administration, and our community partners for their ongoing commitment to progress and collaboration.

Together, we are ensuring that Essex remains a great place to live, work, and play.

Katelynn Giurissivich

KATELYNN GIURISSIVICH, CPA, CA, Chief Administrative Officer

Message from the Director, Corporate Services / Treasurer



The process of developing the Town of Essex's annual budget presents its own unique set of challenges and opportunities. While economic conditions have shown greater stability over the past year, the Town continues to face pressures from rising operational costs and the ongoing need to balance service expectations with fiscal responsibility.

The 2026 Budget was carefully developed in alignment with the 2023–2027 Strategic Action Plan, ensuring that financial decisions support the Town's broader strategic goals. Throughout this

process, Administration worked closely with Council to prioritize investments that maintain service quality, enhance infrastructure, and strengthen the Town's long-term financial sustainability.

Our focus remains on achieving gradual, stable, and predictable financial growth and avoiding sharp fluctuations while continuing to explore alternative revenue sources that reduce reliance on the tax base. This measured approach allows the Town to deliver essential services, support community development, and prepare for future needs in a responsible and sustainable way.

The preparation and implementation of this budget is a true reflection of collaboration among Council, Administration, and staff across all departments. Together, we continue to ensure that the Town of Essex remains financially resilient and well equipped for the future.

Kate Rowe

KATE ROWE, CPA, CA, Director, Corporate Services / Treasurer

STRONG MAYOR POWERS

Bill 3, the Strong Mayors, Building Homes Act, 2022, received Royal Assent on September 8, 2022, and came into force on November 23, 2022. This legislation and associated regulations (O. Reg. 530/22 and O. Reg 580/22) provided specific Mayors with additional powers beyond those previously set out in the Municipal Act, 2001. These powers were assigned to the Town of Essex on May 1, 2025, by way of an amendment to O. Reg. 530/22

Regarding the municipal budget process, the Mayor is required to propose the budget for the municipality each year by February 1st. The Mayor must share the proposed budget with each member of council, the municipal clerk, and make it available to the public. After receiving the proposed budget from the Mayor, council can amend the proposed budget by passing a resolution within a 30-day review period. The Mayor then has 10 days from the end of the council review period to veto any council amendment. Within a 15-day period after the Mayor's veto period, council may override any mayor veto by way of a council amendment if two-thirds of all council members vote to override the veto. At the end of this process, the resulting budget is "deemed" to be adopted by the municipality.



Mayor Bondy has made the following Mayoral Decisions for the 2026 budget process:

- ✓ SMP-25-003 Direction to staff to prepare the 2026 Budget:
 - The Mayor hereby directs the Chief Administrative Officer and Treasurer of the Town to present an operating and capital budget to Town Council in December 2025
- ✓ SMP-25-004 Shortening of the Mayoral Budget Veto Period for the 2026 Budget
 - Whereby the 10-day Mayoral budget veto period for the 2026 budget be shortened to zero days, effectively waiving the Mayoral veto period.

The 2026 budget was released on November 21st, 2025. This date initiated the 30-day review and amendment period. A walk-through session of the 2026 budget took place on November 24th at 4:00 PM, during which Council had the opportunity to listen to departmental budget presentations and ask questions. A budget deliberation session was held on December 8th starting at 1:00 PM. At this session, Council had the opportunity to propose and deliberate amendments to the budget. Council then reduced the amendment period from the time period as set out in subsection 7(3) of O. Reg 530/ from 30 days to 17 days and Council reduced the time period as set out in subsection 7(10) of O. Reg 530/22 to override the head of council's veto of an amendment to the proposed budget from 15 days to 0 days. Therefore, the budget was deemed adopted on December 8th, 2025. All other Mayoral decisions can be viewed on the Town's website under "[Mayoral Powers](#)."

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 can include taxation and user fees. Expenses can include salaries, insurance, and utilities, among others.
- A Capital Budget** is the plan for the acquisition of the Town’s assets. Capital projects are for assets 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 Based on Past Budget Reset

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. In 2023, the Town undertook an extensive exercise in the form of a budget reset where departments were instructed to “rebuild” their budgets from the ground up. Due to completing this budget reset, the budget process since then now provides departments their prior year approved budget, as their “base budget.” After receiving Mayoral direction, preparation of the 2026 adopted budget followed the same internal process as the previous years budget creation. Departments were provided the Approved 2025 Budget as their “base budget.” They were then instructed to increase or decrease their base budget as needed for 2026.

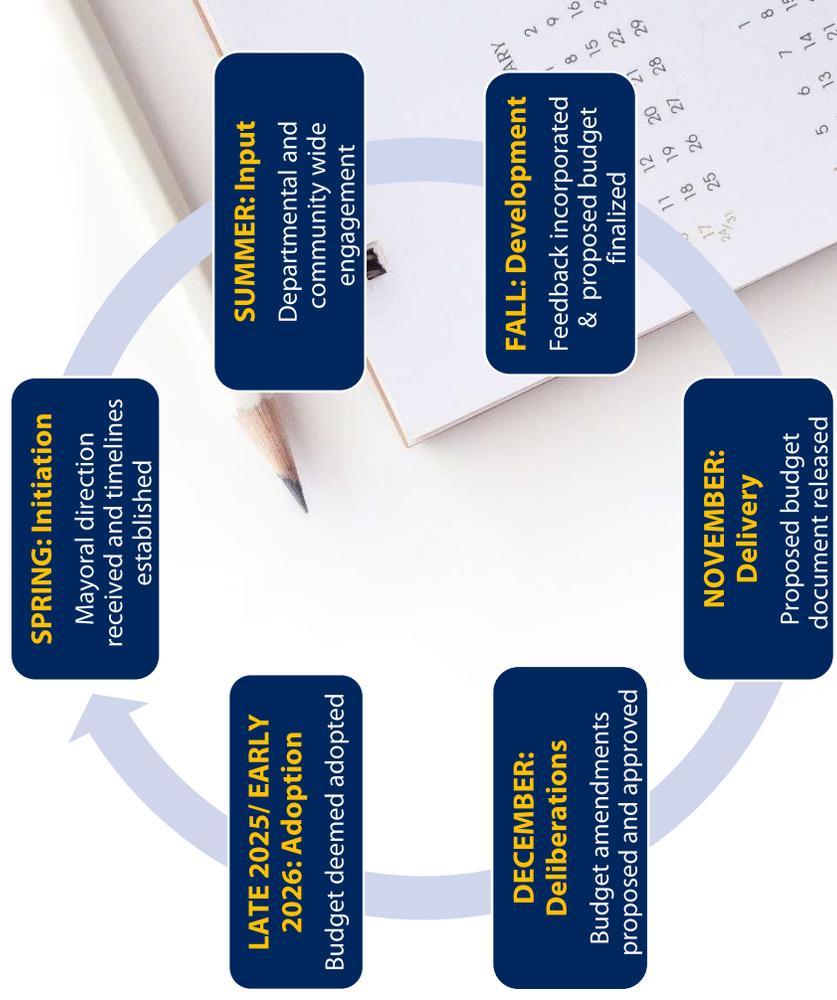
Balancing The Budget

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
May 1 st , 2025	Mayoral Direction received (SMP-25-003) and Mayoral Veto period waived (SMP-25-004), see page 5
June 2 nd , 2025	Budget Initiation Memo to Council
August – October 2025	Budget Engagement Period
September – November 2025	Draft Budget Document Developed
November 21 st , 2025	Draft Budget Document Published
November 24 th , 2025	2026 Budget Walk-through
December 8 th , 2025	2026 Budget Deliberations

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 town 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
- ✓ Social media campaign
- ✓ Newspaper Advertisement published in local newspapers throughout the budgeting process advising of the engagement period and special council meetings.

Phase 2 (2024 -2026 Budget Years)

- ✓ Interactive Budget Tools Released to the webpage
- ✓ Participatory Budgeting Campaign such as public open houses held

Budget Approval



The November 24th meeting serves as an all-encompassing walk-through of the proposed budget with presentations by all Department Leaders.

December 8th serves as deliberations. Council discusses the proposed budget and any amendments to be made. Administration tracks all amendments in a separate tracking sheet. The 2026 Budget, along with councils’ amendments were deemed adopted on December 8th, 2025.

PUBLIC ENGAGEMENT: PHASE 2

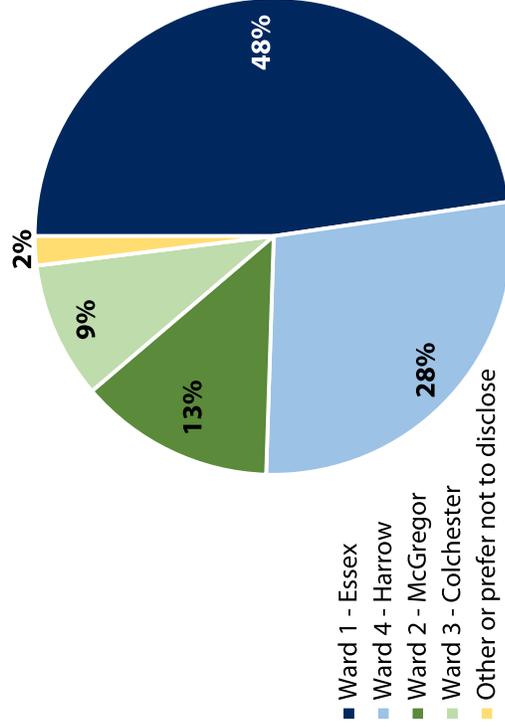
For the third year in a row, the Town of Essex launched an online public engagement tool to gather feedback on the upcoming budget. Individuals were given the opportunity to allocate their budget and rank the capital initiatives that they believe are the highest priority to aiding in the Town's growth and prosperity. To accompany the online tool, two public open houses were held, one in Essex Centre and one in Harrow. Residents could speak with administration and council regarding the upcoming budget and participate in an interactive activity to choose their top 3 capital priorities for 2026.

Here are the key findings from the 2026 public engagement.

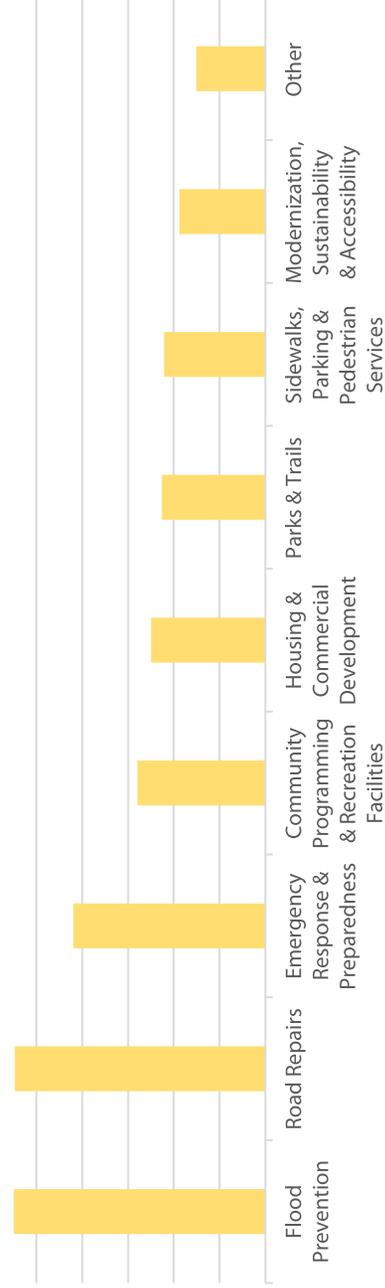
RESPONSE:

 151 TOTAL RESPONDENTS	
Online Tool Responses	72% 109
Harrow Budget Open House Responses	20% 30
Essex Budget Open House Responses	8% 12

Resident Respondents Location:

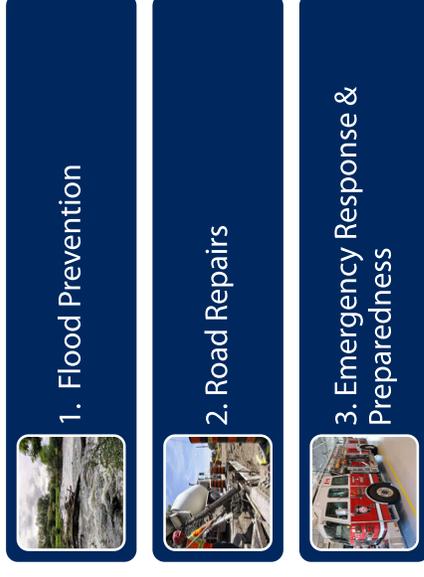


RESULTS:



A weighted formula was used to consolidate the results of the budget engagement from the online tool and both public open houses.

TOP 3 PRIORITIES:



CONCLUSION AND IMPLEMENTATION:

This is the first year "Flood Prevention" took the top spot for highest priority among respondents. Administration valued the feedback and has directly addressed it throughout this budget. To address flooding, items have been included in both the operating and capital budgets. Included within the Operating budget are dedicated costs for drainage block assessments as well as funds to control the invasive Phragmites species which can cause drainage blockage issues. Within the capital budget is the Storm Sewer Rehabilitation Program, whereby this project allows the Town to undertake the design of storm sewers for future repair and replacement.

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, 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 equals Assessment multiplied by the Mill Rate. The weighted assessment can be impacted by the county, as they set the 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 required of a municipality.

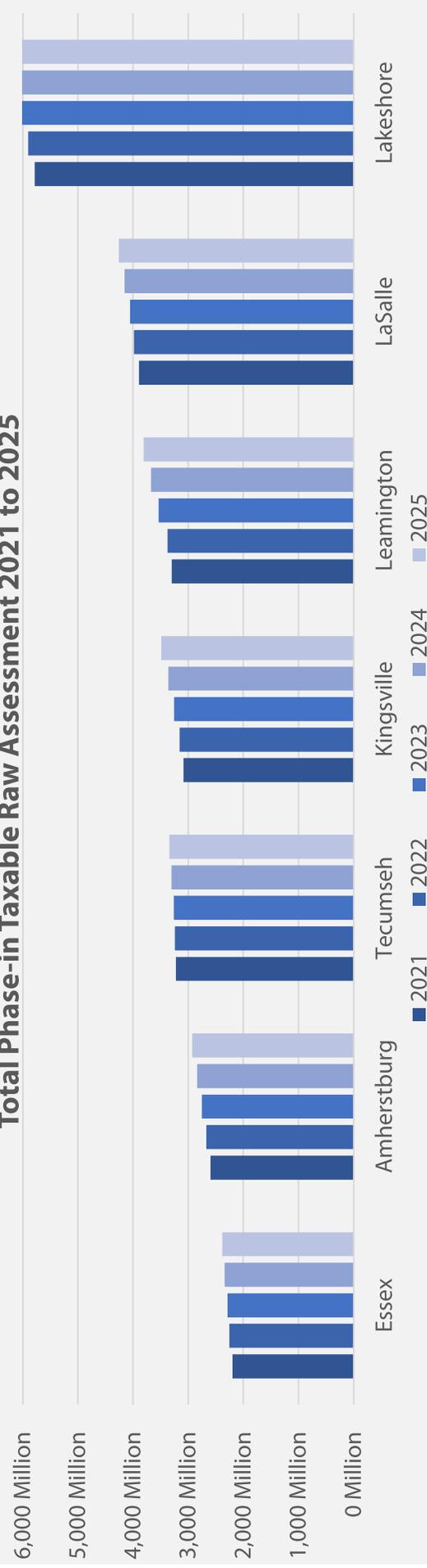
To help provide an additional level of property tax stability and predictability, the Ontario Government introduced a phase-in program for market increases and decreases. An increase in assessed value is introduced gradually, while a decrease in assessed value is introduced immediately. A property that 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 2025 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 additional 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.

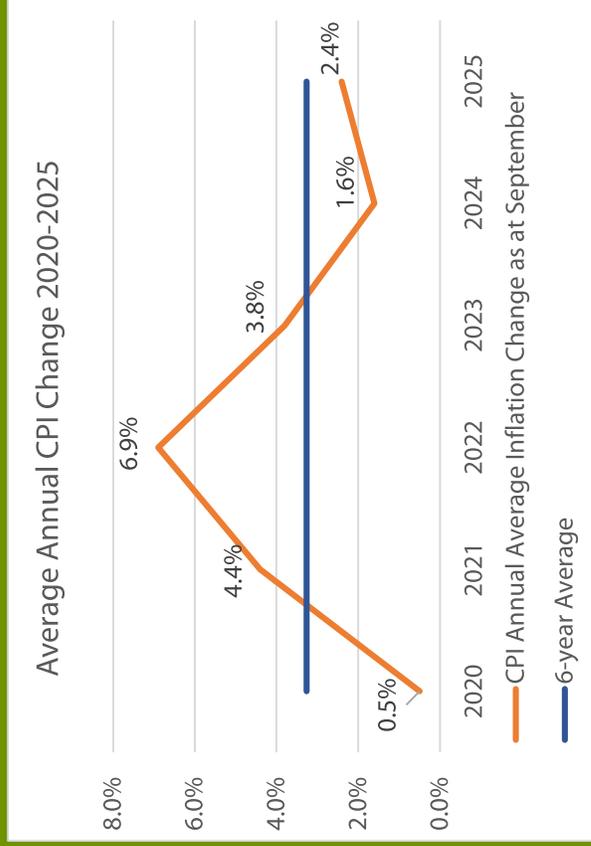
YEAR	Net Assessment Growth
2022	2.61%
2023	1.40%
2024	2.50%
2025	1.63%
2026 (estimated)	1.80%

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.

Total Phase-in Taxable Raw Assessment 2021 to 2025



BUDGET RISKS AND FACTORS (CONTINUED)



Impact of Inflation, Interest Rates and Tariffs

The Bank of Canada’s goal for inflation, measured as Consumer Price Index (CPI), 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.

One measure that the Bank of Canada uses to attempt to control CPI is adjustments to its policy interest rate. The policy interest rate has decreased from 3.75% at October 2024 to 2.25% at October 2025. The policy rate directly impacts the bank’s prime rate. Budget fluctuations 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.

The Town of Essex is closely monitoring the global Tariff situation. The report from April 7th, 2025, “Threats and Potential Impacts on US Tariffs “ outlines the most up-to-date impact. The Town has made updates to the procurement bylaw to promote local and Canadian companies within our limitations.

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 at adequate levels, 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. The Town made significant advancements in establishing these benchmarks through the adoption of the 2023 Reserve Management Policy.

The Towns 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 taxation 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.

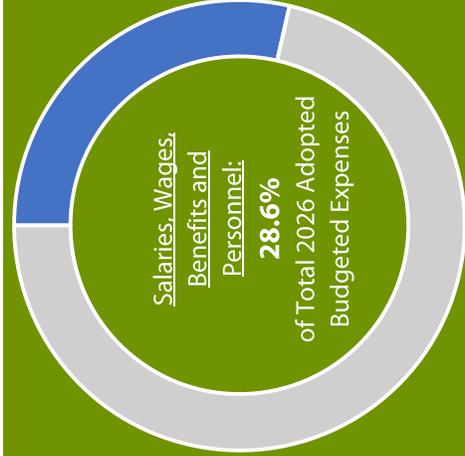
BUDGET RISKS AND FACTORS (CONTINUED)

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 2026 committed allocation will be \$4,462,200 (2025 - \$4,374,000). 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 2026 year, allocations included within the budget are \$1,308,670 from the OCIF program (2025 - \$1,189,700) and \$1,111,723 from the CCBF program (2025 - \$1,095,046). 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.

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 for 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. Based on the results of the survey, the Town has launched a flexible work arrangement that aids in retaining employees and can be used as competitive tool to attract new staff.

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**
Firefighter Cancer Prevention – a capital project to purchase a Self-Contained Breathing Apparatus (SCBA) Decontamination Washer will limit the contact firefighters have with harmful carcinogens thus improving safety and reducing hazards.
- 2 Protect the Town’s Natural Assets and Emphasize Nature-based Solutions**
Hazardous Tree Removal – in the 2026 operating budget, monies have been earmarked to remove any hazardous trees throughout the municipality. By eliminating any disease ridden or harmful trees, we are ensuring the Town has a resilient and adaptable tree population.
- 3 Build and Strengthen the Town’s Infrastructure Resilience**
Storm Sewer Rehabilitation Program – this capital project will design the renewal of storm sewers in the municipality. By completing this, the Town will strengthen existing infrastructure and ensure the resiliency of our assets that are affected by climate change impacts.

4 Integrate Climate Change Adaptation into Town Planning and Policy Making
Climate Change Adaptation Plan 5 Year Update – this pre-approved capital project will ensure the Town’s climate adaptation plan continues to be relevant and up to date. Preparing for climate impacts and building resilience is an ever-evolving process. By updating the plan, the Town can continue to integrate it into decision making and planning.

5 Build Community Services Tempered to Climate Change Impacts
Sadler’s Park Pavilion – This capital project replaces and relocates the existing pavilion in Sadler’s park. The current structure sits on low-lying lands therefore moving it will reduce the effects of erosion due to climate events, allowing residents to utilize the pavilion at the park longer.

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



ADOPTED 2026 BUDGET SNAPSHOT

Highlights

The Town has adopted a 2026 Budget with revenues and expenses of \$79.9 million and over \$21.4 million of that dedicated towards capital initiatives. The main priorities and themes of the 2026 Budget are listed below:

Addressing contractual obligations while maintaining services levels

- This budget incorporates contractual increases from the current policing contract as well as the phased-in impact of the 2024 negotiated union contract.
- The Town continues to dedicate monies to the asset management program, with a current 0.5% levy in the 2026 budget, to ensure readiness for asset replacement and that continued service level targets are met.

Incorporating the Town’s strategic pillars with a strong focus on infrastructure planning and innovations

- Key projects set up to guide the Town to further development include the Residential Intensification Guidelines, Fire Station 3 Replacement, and Maidstone Avenue/Talbot Street Intersection Improvements
- Innovative projects include phase one of Enterprise Resource Planning and a hybrid Bylaw Enforcement patrol vehicle.

Finding alternative ways to assist in stabilizing tax increases

- The Town established a longer-term tax impact plan which is incorporated into this budget
- User fees were analyzed and adjusted in accordance with increases in related costs

The Adopted 2026 Budget proves that when working together, great things can be accomplished for the Town of Essex.

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 collection 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.

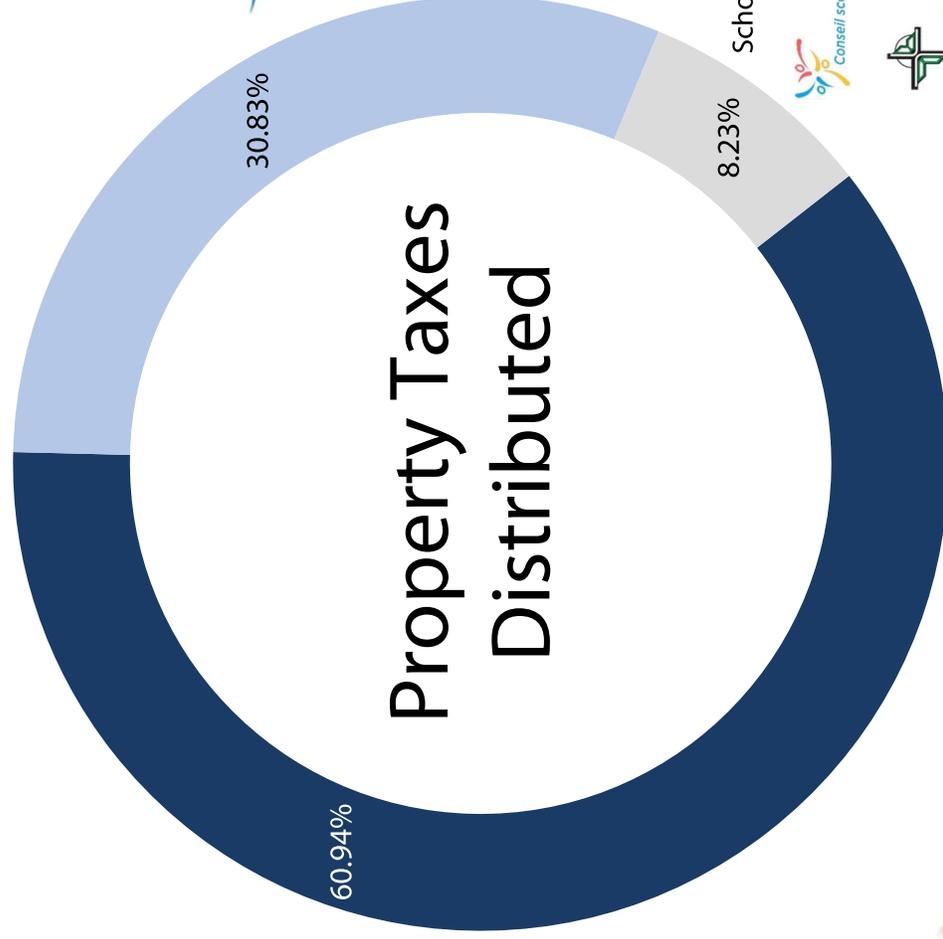
Adopted 2025 to 2026 Change in Taxation		Tax Rate Impact
Growth and Other Taxation Adjustments		
Rate Increase:		-2.05%
2026 Garbage Levy		0.71%
2026 Asset Management Levy		0.21%
2026 Asset Management Levy		0.50%
Approved New Positions (see pg. 34)		
Revenue Adjustments		0.99%
Contractual Changes:		-1.16%
Long-Term Debt		3.03%
		-0.28%
Organizational Wide Salary, Wages, Benefits and Personnel		1.56%
Ontario Provincial Police Contract		1.75%
Material and/or Service Adjustments:		
Crushing		0.63%
Harbour Dredging		0.29%
		0.34%
Inflationary Impacts		
Council Resolutions, Requests and/or Motions		1.42%
		-0.32%
Youth in Action & Community Living Wages		0.06%
Community Partnership Fund		0.07%
ELK Amortization Removed		-0.45%
Adopted Tax Increase (Average of Wards 1 to 4)		
		3.25%

2026 Adopted Residential Tax Rate	2025 Tax Rates		2026 Tax Rates		Adopted Change (2025 to 2026)	
	Mill Rate	Median Property Taxes	Mill Rate	Median Property Taxes	%	\$
Ward 1 and 4						
General Municipal Levy	0.00906	1,739.33	0.00933	1,791.35	2.99%	52.02
Urban Levy	0.00095	181.44	0.00099	190.02	4.73%	8.58
Garbage Collection and Disposal Levy	0.00128	246.34	0.00135	258.41	4.90%	12.07
Total Ward 1 and 4 Town of Essex Levy	0.01129	2,167.10	0.01167	2,239.78	3.35%	72.67
Ward 2 and 3						
General Municipal Levy	0.00906	1,739.33	0.00933	1,791.35	2.99%	52.02
Rural Levy	0.00030	57.02	0.00030	57.02	0.00%	0.00
Garbage Collection and Disposal Levy	0.00128	246.34	0.00135	258.41	4.90%	12.07
Total Ward 2 and 3 Town of Essex Levy	0.01064	2,042.69	0.01097	2,106.78	3.14%	64.09
Average Town of Essex Levy Increase (Wards 1 to 4)	0.01096	2,104.90	0.01132	2,173.28	3.25%	68.38
Upper Tier & Provincial Levies						
County of Essex Levy (Approved in Principle)	0.00560	1,075.20	0.00573	1,099.39	2.25%	24.19
Education Levy	0.00153	293.76	0.00153	293.76	0.00%	0.00
Total Upper Tier & Provincial Levies	0.00713	1,368.96	0.00726	1,393.15	1.77%	24.19
Total Average Increase for all Wards	0.01809	3,473.86	0.01858	3,566.43	2.66%	92.57
Median Residential Single-Family Detached Assessment						192,000

ADOPTED 2026 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:



ADOPTED 2026 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

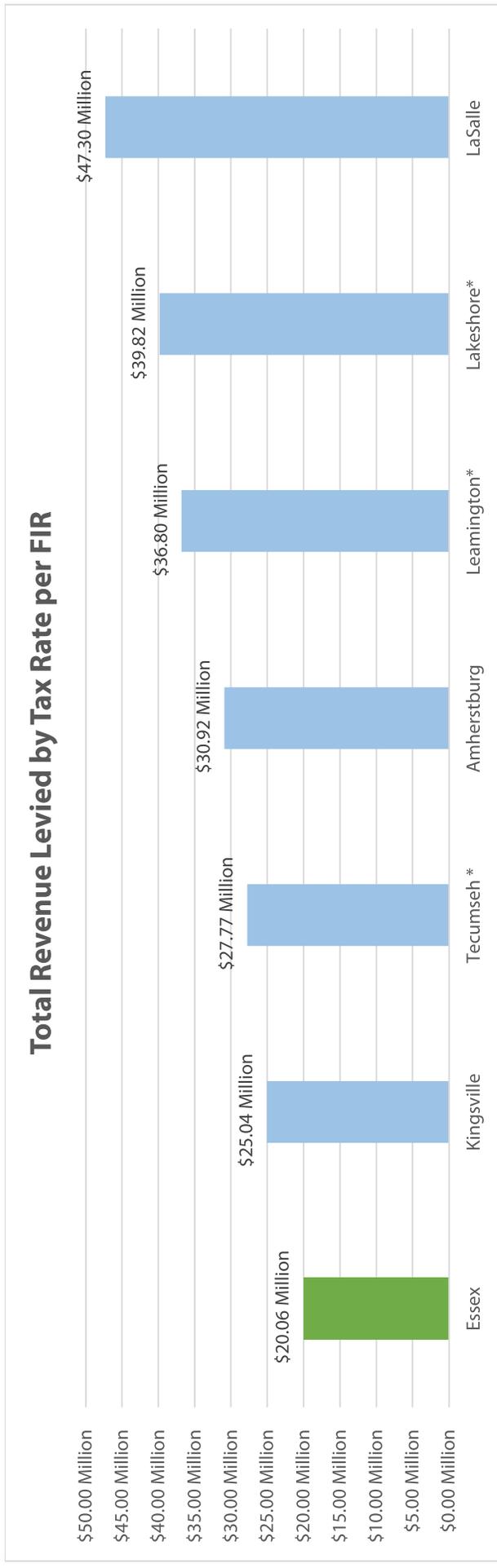
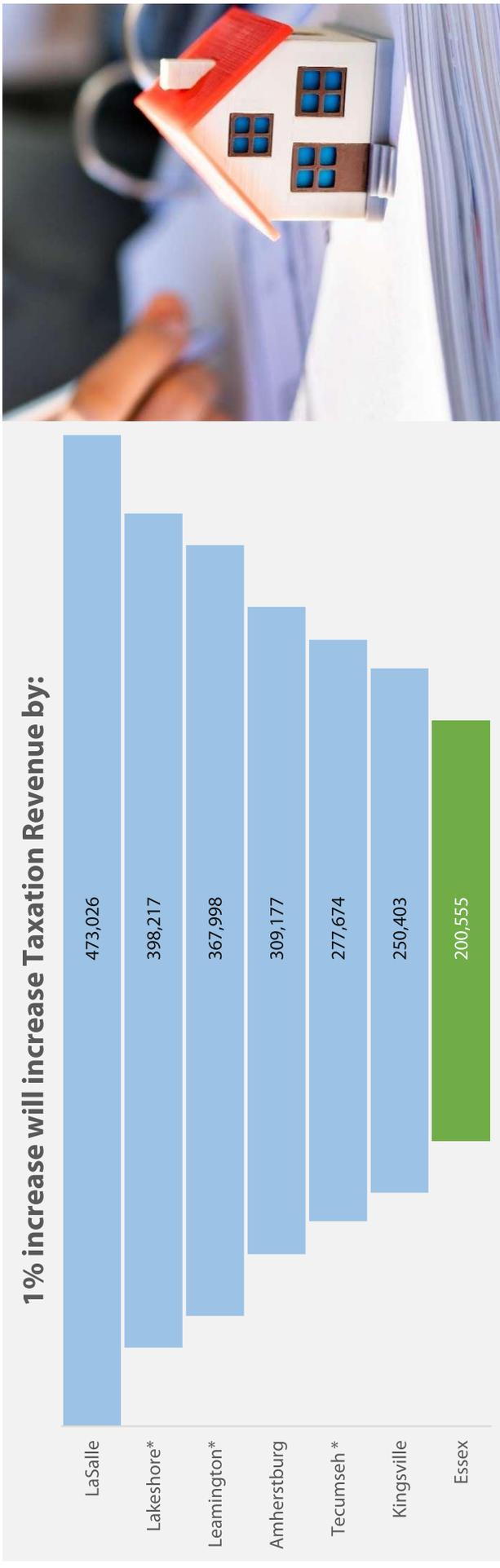
County of Essex	30.83
School Boards	8.23
Town of Essex	60.94
Infrastructure Services	19.37
Community Services	12.94
Protection to People and Property (Fire, Police, etc.)	10.52
Corporate Services (including Garbage)	9.55
Office of the CAO and Council	5.71
Development Services	2.35
Health Services	0.50



\$2,173

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 \$192,000.

1% Mill Rate increase Comparison



*The above graphics have been calculated using the submitted 2024 FIR and excludes any supplementary taxation or taxation adjustments, if 2024 FIR was not available then 2023 data was used



ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

ADOPTED 2026 BUDGET SUMMARY

Operating Summary

Town of Essex by Category	2024 Actuals	2025 Budget	Adopted 2026 Budget	Adopted Change 2025 vs. 2026 (\$)	Adopted Change 2025 vs. 2026 (%)	Proposed 2027 Forecast	Proposed 2028 Forecast	Proposed 2029 Forecast	Proposed 2030 Forecast
Revenues / Funding Source									
Amounts Added to Taxes and Special Levies	3,986,818	4,154,679	4,457,437	302,758	7.29%	4,578,496	4,708,454	4,844,891	4,988,130
Conditional and Unconditional Grants	6,939,434	7,189,577	7,364,899	175,322	2.44%	7,268,121	7,266,660	7,270,556	7,270,556
Contributions from Developers	678,567	1,625,957	1,627,635	1,678	0.10%	2,118,546	2,705,750	3,517,475	4,572,717
Fines and Penalties	423,487	346,766	362,094	15,327	4.42%	368,338	374,445	380,674	387,028
Interfund Transfers - Revenue	5,276,166	5,182,677	6,221,939	1,039,262	20.05%	4,911,714	4,951,157	4,983,980	4,884,214
Internal Allocations - Revenue	821,298	895,890	905,835	9,945	1.11%	904,409	911,737	914,335	917,005
Investment and Other Income	755,328	631,499	728,853	97,354	15.42%	777,761	779,542	768,684	770,365
License and Permit Fees	911,914	627,661	590,286	(37,375)	-5.95%	600,682	611,277	622,073	633,076
Payments in Lieu of Taxation	216,599	214,184	223,091	8,906	4.16%	223,210	223,210	223,210	223,210
Prior Years' Surplus/(Deficit)	0	0	316,888	316,888	100.00%	0	0	0	0
Property Taxation	18,424,475	19,732,204	20,563,435	831,230	4.21%	20,970,325	20,970,325	20,970,325	20,970,325
Supplementary Taxation	449,052	447,694	371,686	(76,008)	-16.98%	371,686	371,686	371,686	371,686
User Fees and Service Charges	14,791,394	15,349,395	14,721,943	(627,453)	-4.09%	15,354,334	15,960,168	16,724,950	17,526,994
Revenues / Funding Source Total	53,674,532	56,398,184	58,456,020	2,057,836	3.65%	58,447,623	59,834,411	61,592,838	63,515,306
Expenses / Expenditure									
Amortization Expense	103,361	90,982	0	(90,982)	-100.00%	0	0	0	0
Contracted Services	8,418,750	9,012,799	10,154,766	1,141,967	12.67%	10,116,512	10,635,875	10,932,235	11,488,497
Debt Servicing	3,313,682	3,617,278	3,937,818	320,540	8.86%	4,048,340	3,824,060	4,046,915	4,245,341
External Transfers	417,228	539,544	496,259	(43,285)	-8.02%	543,965	503,589	513,649	458,135
Interfund Transfers - Expense	17,666,362	16,496,720	16,023,976	(472,745)	-2.87%	16,973,010	18,105,544	19,974,371	21,906,906
Internal Allocations - Expense	821,298	895,890	905,835	9,945	1.11%	904,409	911,737	914,335	917,005
Materials and Supplies	2,855,883	3,661,463	3,978,573	317,110	8.66%	3,972,391	4,041,369	4,086,265	4,136,394
Miscellaneous Services	931,638	1,097,760	1,102,450	4,690	0.43%	1,116,187	1,131,053	1,146,046	1,211,687
Professional Fees	426,259	406,267	429,921	23,654	5.82%	516,286	400,701	451,166	405,682
Rents and Financial Services	335,832	344,111	375,687	31,576	9.18%	384,636	389,637	394,892	401,628
Repairs and Maintenance	958,981	1,014,635	1,073,977	59,342	5.85%	1,085,859	1,416,259	1,158,469	1,187,621
Salaries, Wages, Benefits and Personnel Expenses	13,982,170	15,718,234	16,694,285	976,051	6.21%	16,962,818	17,165,285	17,251,475	17,321,338
Taxation Adjustments	299,718	263,401	295,331	31,930	12.12%	301,153	307,151	313,189	320,468
Uncollectible Taxes and Accounts Receivable	7,720	28,000	40,000	12,000	42.86%	40,000	40,000	40,000	40,000
Utilities, Insurance and Property Taxes	2,818,761	3,068,601	2,947,144	(121,457)	-3.96%	3,083,747	3,186,032	3,293,737	3,405,553
Expenses / Expenditure Total	53,357,644	56,255,684	58,456,020	2,200,336	3.91%	60,049,313	62,058,293	64,516,743	67,446,255
Surplus/(Deficit)	316,888	142,500	0	(142,500)	-100.00%	(1,601,691)	(2,223,883)	(2,923,905)	(3,930,950)

ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

Capital Summary

Town of Essex by Category	2025 Budget	2026 Adopted Budget	Adopted Change 2025 vs. 2026 (\$)	Adopted Change 2025 vs. 2026 (%)	Proposed 2027 Forecast	Proposed 2028 Forecast	Proposed 2029 Forecast	Proposed 2030 Forecast
Revenues / Funding Source								
Asset Management Reserve	4,222,181	6,197,500	1,975,319	47%	10,727,719	7,791,750	9,588,500	12,949,277
Other Reserve	4,694,498	5,933,000	1,238,502	26%	5,060,500	6,646,620	3,428,500	4,117,000
Grant Funding	2,328,325	3,218,000	889,675	38%	2,000,000	2,200,000	1,650,000	1,450,000
Long Term Debt Financing	2,670,488	5,235,000	2,564,512	96%	1,500,000	0	0	0
Other	260,198	862,000	601,803	231%	2,899,272	2,614,130	1,040,000	0
Revenues / Funding Source Total	14,175,689	21,445,500	7,269,811	51%	22,187,491	19,252,500	15,707,000	18,516,277
Expenses / Expenditure								
Property Tax Supported	8,093,201	19,096,000	11,002,799	136%	19,307,991	16,038,500	13,188,500	14,419,277
User Rate Supported	6,224,988	2,349,500	(3,875,488)	-62%	4,261,500	5,049,000	3,358,500	4,122,000
Expenses / Expenditure Total	14,318,189	21,445,500	7,127,311	50%	23,569,491	21,087,500	16,547,000	18,541,277
Surplus/(Deficit)	(142,500)	0	142,500	-100%	(1,382,000)	(1,835,000)	(840,000)	(25,000)

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. Please note that the deficit has been eliminated in 2026 in accordance with legislation, however, forecast years for the capital budget have not been finalized or funded and will not be adopted.

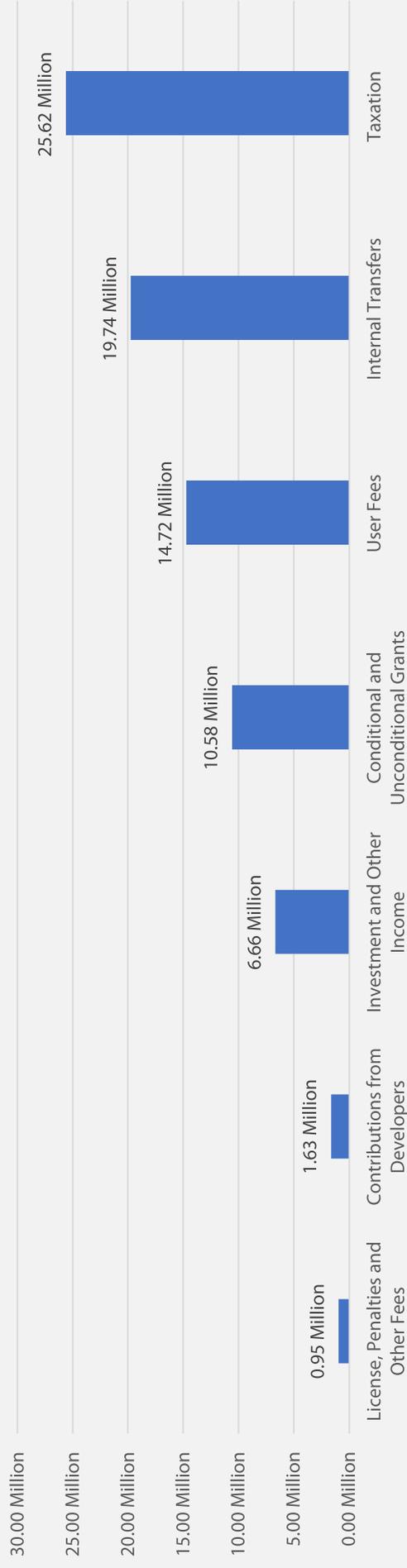
Total Town of Essex Summary	2025 Budget	2026 Adopted Budget	Adopted Change 2025 vs. 2026 (\$)	Adopted Change 2025 vs. 2026 (%)	Proposed 2027 Forecast	Proposed 2028 Forecast	Proposed 2029 Forecast	Proposed 2030 Forecast
Total Operating Surplus/(Deficit)	142,500	0	142,500	100.00%	(1,601,691)	(2,223,883)	(2,923,905)	(3,930,950)
Total Capital Surplus/(Deficit)	(142,500)	0	(142,500)	100.00%	(1,382,000)	(1,835,000)	(840,000)	(25,000)
Net Surplus/(Deficit)	0	0	0	0.00%	(2,983,691)	(4,058,883)	(3,763,905)	(3,955,950)



INVESTING IN A COMPLETE COMMUNITY

Total 2026 Budget Adopted Revenue

The Town of Essex relies on a combination of various revenue sources to fund both operating and capital activities. Total revenue for the 2026 Budget for both operating and capital is \$79.9 million (2025 - \$70.6 million).



User Fees: User fees are just that, user specific. They may consist of planning 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 (OMPF) or grants that have conditions such as the Canada Community Building Fund (CCBF).

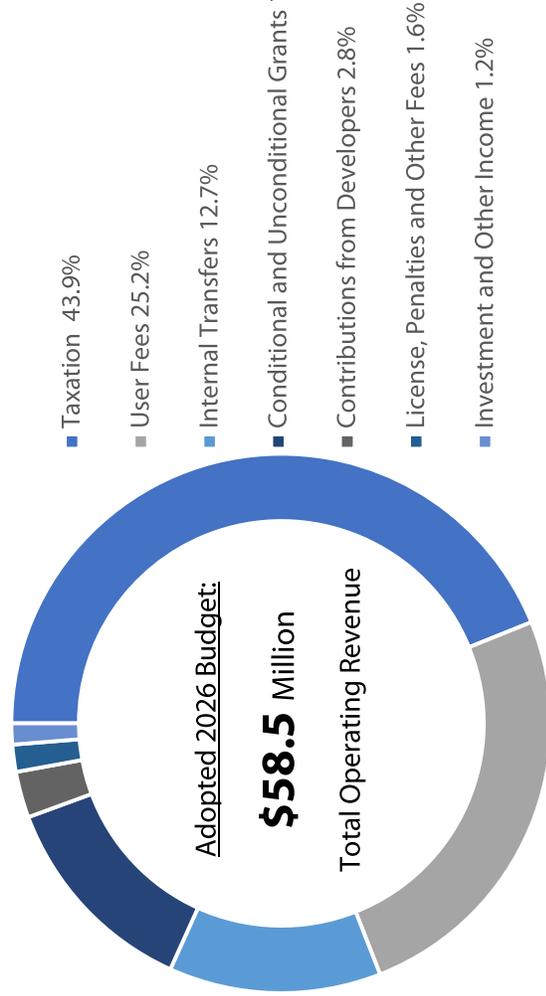
Internal Transfers: Internal Transfers are funds that are being allocated to the Operating or Capital Budget from a reserve fund or between departments.

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 income from investments.

Adopted 2026 Operating Revenue



Adopted 2026 Budget:

\$58.5 Million

Total Operating Revenue

Adopted 2026 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 capital projects is an important task of balancing the capital budget. Funding capital projects depends on the type of project as well as the available reserve funds.

Asset Management Reserve: This reserve represents one of the largest reserve balances within the Town’s Capital related reserves. It was established following the adoption of the Town’s first 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 funding source is development charges and parkland contribution reserves. Monies from these reserves are legislatively regulated and must be used for growth related capital projects.

Grant Funding: Grant funding is an external source of funding that can be used for 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 (CCBF) 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.

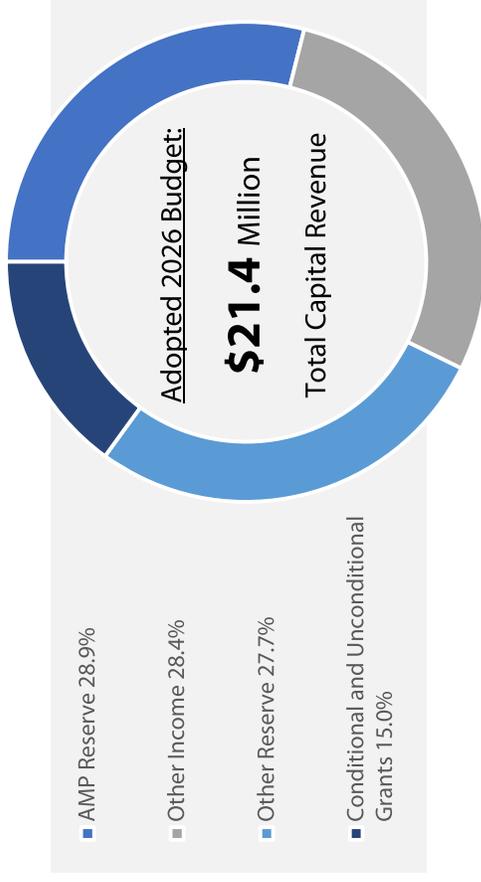
Other: The Town receives contributions towards capital projects from other sources such as the County of Essex and the Town of Amherstburg.

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 Towns 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
Upgrade	YES – 50% of Cost	YES	YES	YES (If related to Growth)	YES
Replacement	YES – 100% of Cost	YES	YES	NO	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.

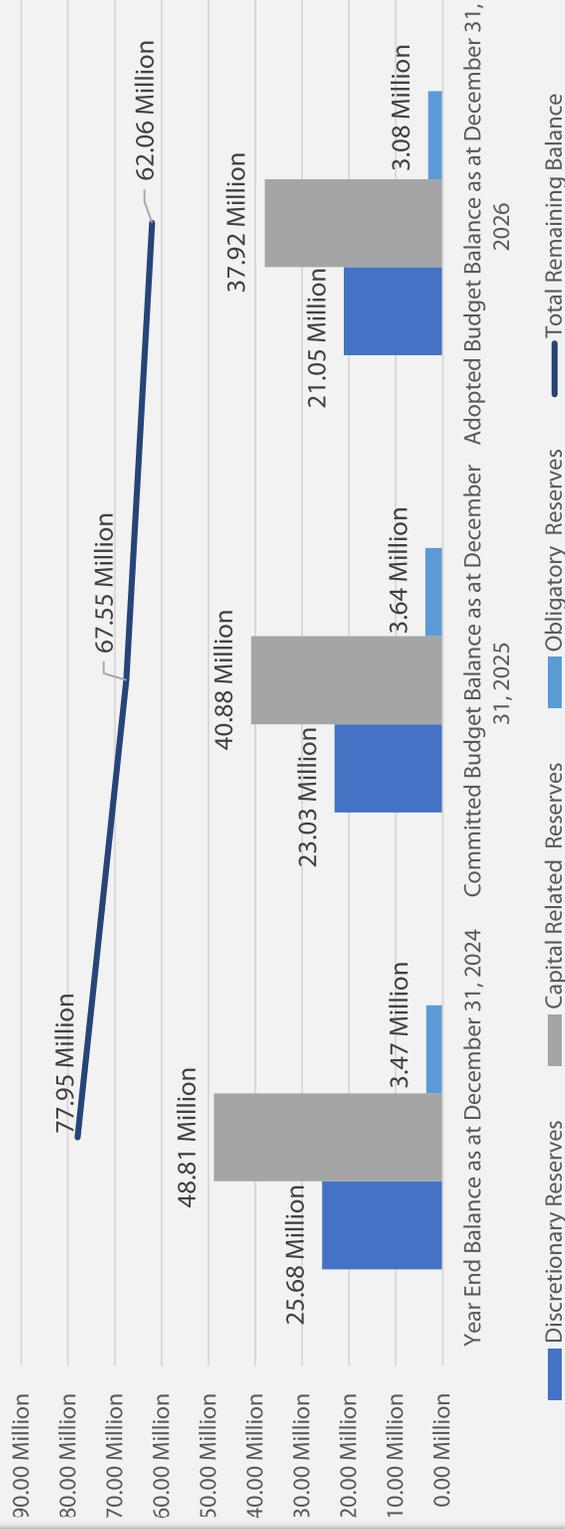
Capital Related Reserves: The largest reserves in this category are the Town’s Asset Management Reserve, Water Reserve and the Wastewater Reserve. These reserves fund assets that are being replaced or upgraded.

Obligatory Reserves: This category is for funds held in accordance with legislative requirements. The largest balance within this category is the Development Charge Reserve 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, 2024	Committed Budget Balance as at December 31, 2025	Adopted Budget Balance as at December 31, 2026
Discretionary Reserves	25.68 Million	23.03 Million	21.05 Million
Capital Related Reserves	48.81 Million	40.88 Million	37.92 Million
Obligatory Reserves	3.47 Million	3.64 Million	3.08 Million
Total Remaining Balance	77.95 Million	67.55 Million	62.06 Million

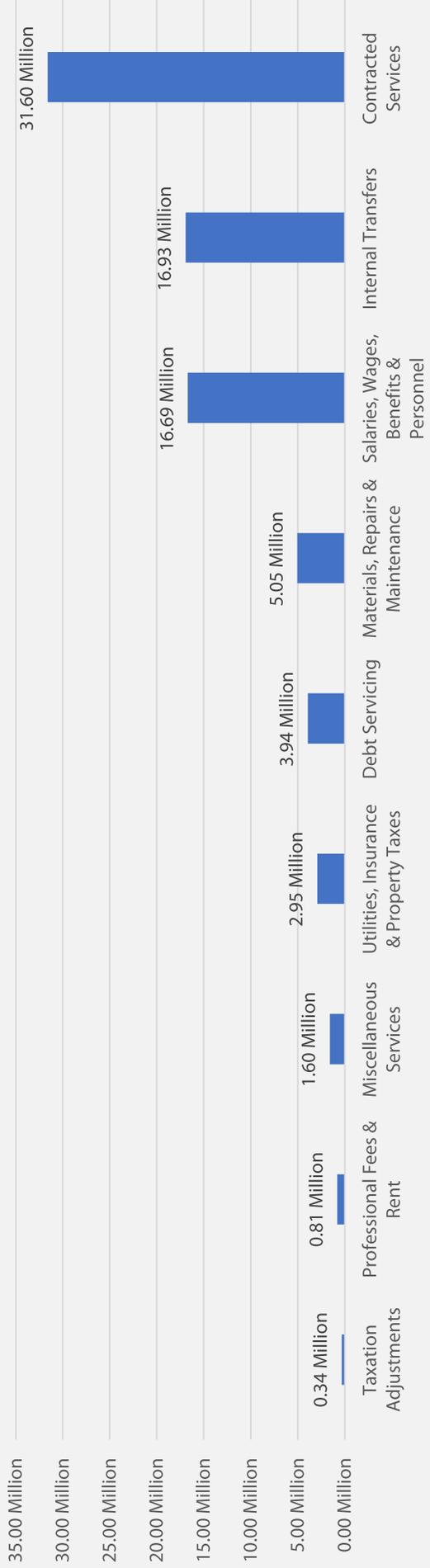


Reserve Fund Balances



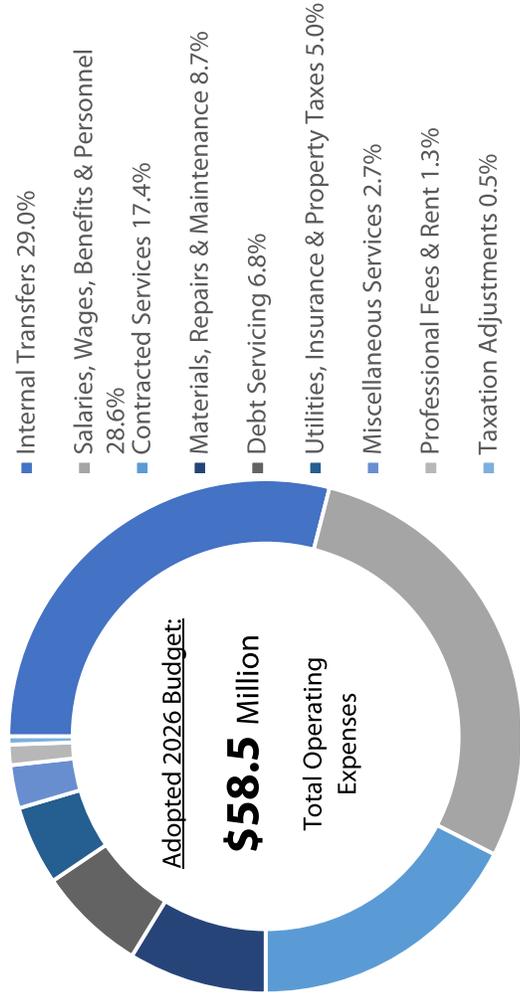
Total 2026 Budget Adopted Expenses

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 2026 Budget for both operating and capital is \$79.9 million (2025 - \$70.6 million).

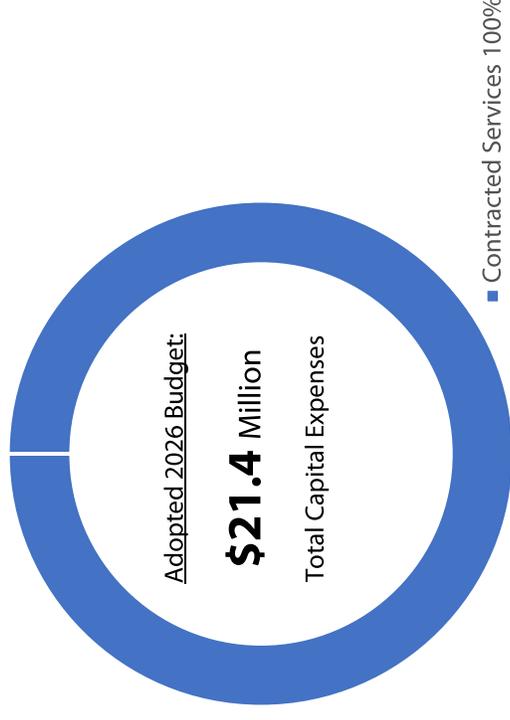


If all expenditures combined for Operating and Capital equal \$79.9 million, how much is spent on operations and how much is spent on capital?

2026 Operating Expense Allocation



2026 Capital Expense Allocation



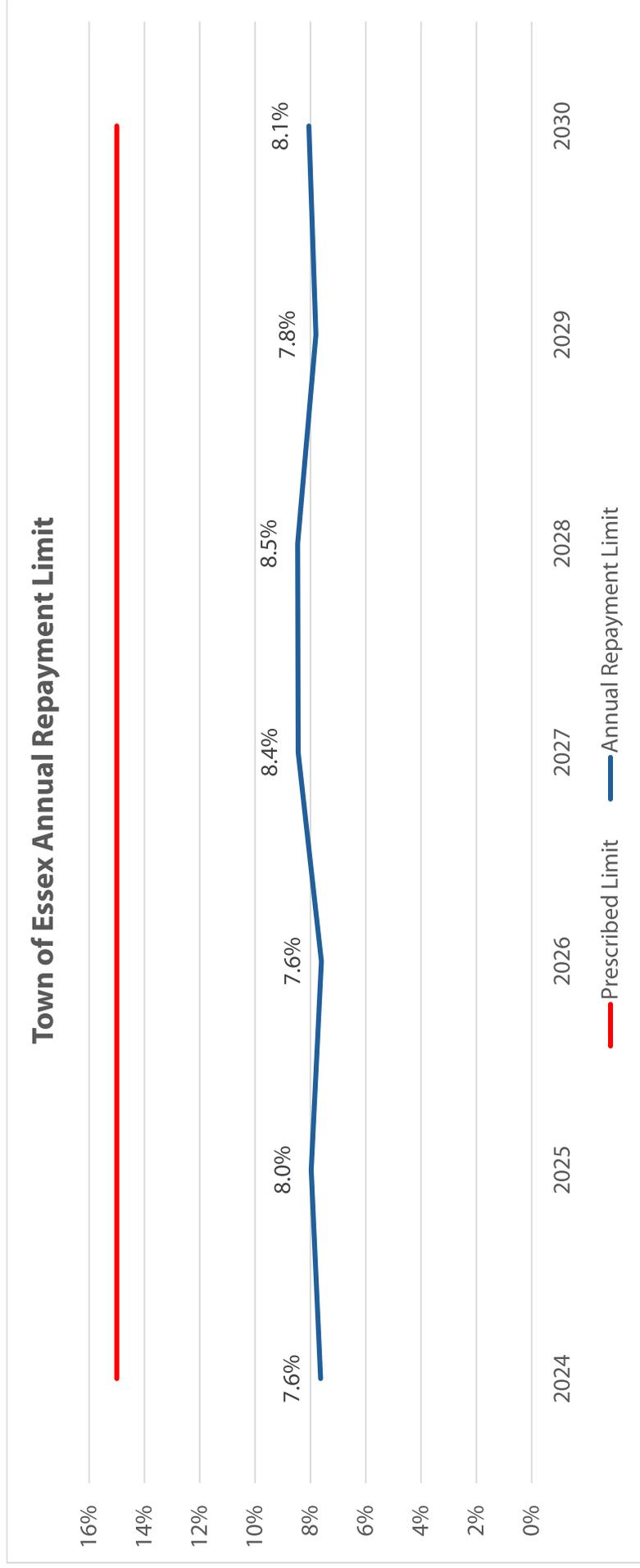
LONG-TERM DEBT

Debt Policy

Long-term debt is a tool municipalities can use to obtain funds 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.

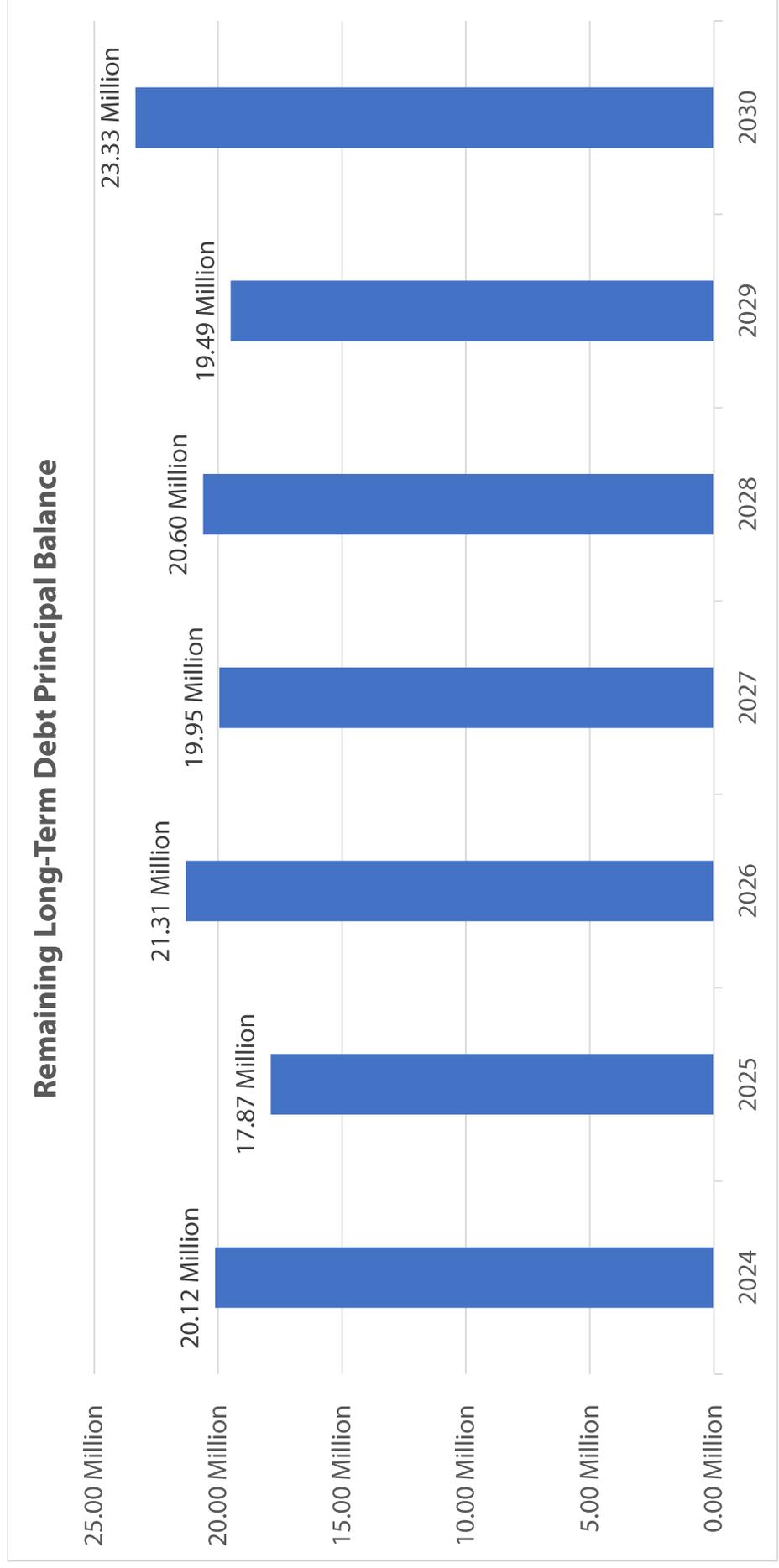
Under this regulation, each year the Ministry of Municipal Affairs and Housing (MMAH) issues the municipality an Annual Repayment Limit (ARL). The ARL is the maximum amount that a municipality can pay in principal and interest payments in the year for new long-term debt without obtaining approval from 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 graphic below illustrates the Town's internal ARL of 15% benchmark vs. actual and projected.



Debt Balances

At the 2024 year end, the Town had a total actual outstanding principal debt balance of \$20.12 million. The 2026 adopted budget has an outstanding principal debt balance of \$21.31 million. There are several significant capital projects that were approved in prior budgets that have long-term debt as a primary source of funding, as a result we are expecting to take long-term debt funds in 2026 and subsequently start repayments. These include the Town Hall Consolidation, Inspirational Park, and Colchester Water Pollution Control Plant Expansion Engineering. In future years, debt is projected to be needed for Fire Station 3, Amphitheatre in Heritage Park, Enterprise Resource Planning, Essex Sports Park, and a future Asset Management Project.



Long-Term Debt Outstanding Principal Balance

Remaining Long-Term Debt Principal Balance	Long-Term Debt Principal Balance Details	2024 Remaining Principal	2025 Committed Remaining Principal	2026 Adopted Remaining Principal	Adopted Change 2025 v. 2026 (\$)	Adopted Change 2025 v. 2026 (%)	2027 Forecasted Remaining Principal	2028 Forecasted Remaining Principal	2029 Forecasted Remaining Principal	2030 Forecasted Remaining Principal
Property Tax Supported										
Corporate Services	Town Hall Consolidation	0	0	1,137,051	1,137,051	100.00%	1,035,095	2,302,799	2,061,851	6,565,599
Council	Harrow Streetscape: Essex Streetscape	5,985,967	5,833,200	7,060,614	1,227,414	21.04%	6,617,388	6,162,014	5,693,981	5,212,761
Essex Centre Sports Complex	ECSC Construction and upgrades	4,134,329	3,448,405	2,731,269	(717,136)	-20.80%	1,981,488	1,197,563	377,925	0
Fire - Station 1	Fire Station 1 Replacement	1,753,923	1,605,469	1,451,591	(153,877)	-9.58%	1,292,093	1,126,769	955,407	777,784
Fire - Station 2	Fire Station 2 Replacement	2,794,486	2,665,212	2,532,163	(133,049)	-4.99%	2,395,227	2,254,292	2,109,239	1,959,950
Fire - Station 3	Fire Station 3 Replacement	0	0	0	0	0.00%	1,119,445	911,622	696,059	472,470
Parks	Recreation Lands	362,308	244,834	124,095	(120,739)	-49.31%	406,995	2,240,050	3,892,002	5,356,107
Paved Roads	Harrow Industrial Park; Erie Road	343,310	231,995	117,587	(114,408)	-49.31%	0	0	0	0
Storm Sewers	Erie Storm Sewer; Ward 1 Storm Improvements	2,154,004	1,928,370	1,692,769	(235,601)	-12.22%	1,446,748	1,232,792	1,008,640	773,806
Property Tax Supported Total		17,528,327	15,957,485	16,847,139	889,654	5.58%	16,294,480	17,427,900	16,795,105	21,118,477
User Rate Supported										
SS Ward 1 - Collection/Conveyance	Essex Centre Basement Flooding	1,012,981	684,533	346,957	(337,576)	-49.31%	0	0	0	0
SS Ward 1 - Treatment/Disposal	Essex WWTP	537,665	272,384	0	(272,384)	-100.00%	0	0	0	0
SS Ward 2	Inspirational Park Servicing	0	0	1,076,762	1,076,762	100.00%	973,859	867,125	756,415	641,583
SS Ward 3 - Treatment/Disposal	Colchester Water Pollution Control Plant Expansion Engineering	0	0	1,759,992	1,759,992	0.00%	1,591,795	1,417,335	1,236,378	1,048,682
SS Ward 4 - Treatment/Disposal	Harrow WWTP	129,831	0	0	0	100.00%	0	0	0	0
Water Wards 1/2 - Distribution/Transmission	Inspirational Park Servicing	0	0	475,542	475,542	0.00%	430,096	382,958	334,064	283,349
User Rate Supported Total		1,680,477	956,917	3,659,253	2,702,336	282.40%	2,995,751	2,667,418	2,326,857	1,973,614
Amounts Added to Taxes										
Drainage	Various Drainage works	569,235	660,711	549,469	(111,242)	-16.84%	454,467	356,587	271,082	195,552
Shoreline Protection	Various Shoreline Property Assistance	299,029	259,389	218,634	(40,755)	-15.71%	176,726	133,628	89,301	43,702
Tile Drainage	Various Tile Drainage	44,630	38,231	31,449	(6,782)	-17.74%	24,260	16,640	8,562	0
Amounts Added to Taxes Total		912,894	958,331	799,552	(158,780)	-16.57%	655,454	506,855	368,945	239,254
Total Long-term Debt Payments		20,121,698	17,872,734	21,305,944	3,433,210	19.21%	19,945,685	20,602,173	19,490,907	23,331,345

ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

Long-Term Debt Annual Principal and Interest Payments

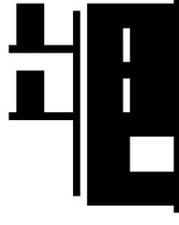
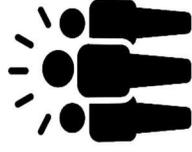
Principal and Interest Long-Term Debt Payments		Long-Term Debt Payment Details		2024	2025	2026	Adopted Change 2025 v. 2026 (\$)	Adopted Change 2025 v. 2026 (%)	2027	2028	2029	2030
		Actuals LTD Payments	Committed LTD Payments	Adopted LTD Payments	Adopted LTD Payments	Adopted LTD Payments			Forecasted LTD Payments	Forecasted LTD Payments	Forecasted LTD Payments	Forecasted LTD Payments
Property Tax Supported												
Admin - Public Works	Energy Upgrades	1,365	0	0	0	0	0	0.00%	0	0	0	0
Corporate Services	Town Hall Consolidation	4,423	0	71,491	71,491	0	71,491	100.00%	142,981	323,718	323,718	774,527
Council	Harrow Streetscape; Essex Streetscape	242,284	235,543	739,273	503,730	732,780	503,730	213.86%	732,780	726,466	719,795	713,303
Drainage	Energy Upgrades	90	0	0	0	0	0	0.00%	0	0	0	0
Essex Centre Sports Complex	ECSC Construction and upgrades	865,015	865,015	865,015	0	865,015	0	0.00%	865,015	865,015	865,015	386,712
Essex Recreation Complex	Energy Upgrades	299	0	0	0	0	0	0.00%	0	0	0	0
Fire - Station 1	Fire Station 1 Replacement	210,615	210,615	210,615	0	210,615	0	0.00%	210,615	210,615	210,615	210,615
Fire - Station 2	Fire Station 2 Replacement	209,675	209,383	209,383	0	209,383	0	0.00%	209,383	209,383	209,383	209,383
Fire - Station 3	Fire Station 3 Replacement	538	0	0	0	286,167	0	0.00%	286,167	286,167	286,167	286,167
Harrow and Colchester South Community Centre	Energy Upgrades; Arena Roof Replacement	40,264	0	0	0	0	0	0.00%	0	0	0	0
Maedel Community Centre	Energy Upgrades	9,114	0	0	0	0	0	0.00%	0	0	0	0
Parks	Recreation Lands	139,144	126,669	126,669	0	185,886	0	0.00%	185,886	306,304	553,391	800,479
Paved Roads	Harrow Industrial Park; Erie Road	120,027	120,027	120,027	0	120,027	0	0.00%	120,027	0	0	0
Police	Energy Upgrades	2,702	0	0	0	0	0	0.00%	0	0	0	0
Storm Sewers	Erie Storm Sewer; Ward 1 Storm Improvements	322,272	322,272	322,272	0	322,272	0	0.00%	322,272	279,608	279,608	279,608
Property Tax Supported Total		2,167,827	2,089,523	2,664,744	575,221	3,075,126	575,221	27.53%	3,075,126	3,207,276	3,447,693	3,660,793
User Rate Supported												
Building	Energy Upgrades	215	0	0	0	0	0	0.00%	0	0	0	0
SS Ward 1 - Collection/Conveyance	Essex Centre Basement Flooding	354,156	354,156	354,156	0	354,156	0	0.00%	354,156	0	0	0
SS Ward 1 - Treatment/Disposal	Essex WWTP	277,830	277,830	277,830	0	277,830	0	0.00%	277,830	0	0	0
SS Ward 2	Inspirational Park	0	0	141,694	141,694	141,694	141,694	100.00%	141,694	141,694	141,694	141,694
SS Ward 3 - Treatment/Disposal	Colchester Water Pollution Control Plant Expansion Engineering	0	0	231,603	231,603	231,603	231,603	100.00%	231,603	231,603	231,603	231,603
SS Ward 4 - Treatment/Disposal	Harrow WWTP	263,128	131,564	0	(131,564)	0	(131,564)	-100.00%	0	0	0	0
Water Wards 1/2 - Distribution/Transmission	Inspirational Park	291	0	62,578	62,578	62,578	62,578	0.00%	62,578	62,578	62,578	62,578
Water Wards 3/4 - Distribution/Transmission	Energy Upgrades	291	0	0	0	0	0	0.00%	0	0	0	0
Water Wards 3/4 - Treatment	Energy Upgrades	1,152	0	0	0	0	0	0.00%	0	0	0	0
User Rate Supported Total		897,063	763,550	1,067,861	304,311	790,031	304,311	39.85%	790,031	435,875	435,875	435,875
Amounts Added to Taxes												
Drainage	Various Drainage works	143,353	180,465	147,911	(32,553)	125,882	(32,553)	-18.04%	125,882	123,608	106,046	91,372
Shoreline Protection	Various Shoreline Property Assistance	48,225	48,225	48,225	0	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	0	0	0	0	0	0.00%	0	0	0	0
Tile Drainage	Various Tile Drainage	9,076	9,076	9,076	0	9,076	0	0.00%	9,076	9,076	9,076	9,076
Amounts Added to Taxes Total		248,785	237,766	205,213	(32,553)	183,183	(32,553)	-13.69%	183,183	180,909	163,347	148,673
Total Long-term Debt Payments		3,313,675	3,090,839	3,937,818	846,979	4,048,340	846,979	27.40%	4,048,340	3,824,060	4,046,915	4,245,341



ADOPTED 2026 OPERATING BUDGET

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

STRATEGIC ALIGNMENT INITIATIVES WITHIN THE ADOPTED 2026 OPERATING BUDGET





ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

NET OPERATING BY COST CENTER SUMMARY

Town of Essex by Cost Center - (Surplus)/Deficit	Net 2024 Actuals	Net 2025 Budget	Net Adopted 2026 Budget	Adopted Net Change 2025 vs. 2026 (\$)	Adopted Net Change 2025 vs. 2026 (%)	Net Proposed 2027 Forecast	Net Proposed 2028 Forecast	Net Proposed 2029 Forecast	Net Proposed 2030 Forecast
Accessibility	3,150	4,900	4,900	0	0.00%	2,435	2,471	2,507	2,544
Admin - Public Works	1,121,643	1,313,074	1,338,509	25,435	1.94%	1,546,388	1,566,173	1,583,454	1,611,487
Administration - Community Services	697,717	888,915	938,030	49,115	5.53%	850,296	871,155	888,984	907,699
Administration - Fire Services	482,420	542,123	669,161	127,037	23.43%	691,718	702,923	711,328	720,042
Animal Control	60,771	87,850	91,453	3,604	4.10%	92,740	94,052	95,391	96,756
Arts, Culture and Tourism	21,800	22,236	22,236	0	0.00%	22,963	22,963	22,963	22,963
Bridges & Culverts	68,772	64,973	63,060	(1,913)	-2.94%	124,472	65,130	115,702	66,275
Brushing & Tree Removal	111,942	129,550	133,872	4,321	3.34%	155,261	175,836	196,136	216,438
Building*	0	0	0	0	0.00%	0	0	0	0
By-Law Enforcement	279,659	358,113	295,944	(62,168)	-17.36%	306,111	309,433	309,535	310,843
CAO, General	491,486	508,330	488,040	(20,290)	-3.99%	512,284	528,955	535,204	535,649
Carnegie Library	679	2,587	2,803	216	8.34%	3,041	3,134	3,229	3,327
Catch Basins, Curb & Gutter	75,402	82,801	86,149	3,348	4.04%	87,127	87,504	87,678	87,854
Cemeteries	42,340	52,071	50,515	(1,556)	-2.99%	50,931	52,025	53,142	54,284
Co-An Park	24,243	25,000	25,000	0	0.00%	25,000	25,000	25,000	25,000
Colchester Community Centre	63,272	94,401	96,696	2,295	2.43%	100,467	101,867	102,787	103,726
Colchester Schoolhouse	718	995	1,015	20	2.01%	1,035	1,056	1,077	1,099
Committee of Adjustment	(11,322)	(27,583)	(10,134)	17,449	-63.26%	(10,129)	(10,124)	(10,119)	(10,114)
Communications	225,313	292,341	390,053	97,712	33.42%	492,035	503,902	512,538	521,330
Community Improvement Plan - Harrow	167,573	167,573	116,030	(51,542)	-30.76%	116,030	66,030	66,030	0
Conservation Authority	184,270	189,798	192,521	2,723	1.43%	201,294	210,481	220,100	230,173
Corporate Services	(2,502,020)	(3,435,874)	(3,135,193)	300,681	-8.75%	(2,706,734)	(2,530,379)	(2,524,597)	(2,067,837)
Council	1,759,908	1,345,774	1,272,614	(73,160)	-5.44%	1,385,243	1,331,499	1,324,829	1,494,336
Debris & Litter Pickup	43,181	48,345	50,319	1,975	4.08%	51,477	51,886	52,043	52,201
Development Charges*	(1)	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	242,446	202,381	213,434	11,053	5.46%	200,621	200,817	183,945	169,984
Economic Development	252,553	272,190	289,030	16,840	6.19%	311,302	313,605	300,704	301,735
Emergency Event*	0	0	0	0	0.00%	0	0	0	0
Emergency Operations	25,011	31,000	26,750	(4,250)	-13.71%	27,419	28,104	28,807	29,527
Essex BIA*	0	0	0	0	0.00%	0	0	0	0
Essex Centre Sports Complex	950,676	881,761	904,500	22,740	2.58%	937,072	963,698	980,154	764,765
Essex Fun Fest*	0	0	0	0	0.00%	0	0	0	0
Essex Library	2,799	4,208	7,059	2,851	67.76%	8,872	9,197	9,533	9,881
Essex Recreation Complex	437,204	405,380	368,060	(37,320)	-9.21%	420,957	436,419	448,999	461,600
Essex Train Station	4,523	30,349	31,641	1,293	4.26%	31,851	32,044	32,242	32,446
Events & Tourism	3,268	13,000	13,000	0	0.00%	13,000	13,000	13,000	13,000
Facility Operations	166,581	354,504	319,662	(34,842)	-9.83%	332,903	339,821	344,912	347,094

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



ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

Town of Essex by Cost Center - (Surplus)/Deficit	Net 2024 Actuals	Net 2025 Budget	Net Adopted 2026 Budget	Adopted Net Change 2025 vs. 2026 (\$)	Adopted Net Change 2025 vs. 2026 (%)	Net Proposed 2027 Forecast	Net Proposed 2028 Forecast	Net Proposed 2029 Forecast	Net Proposed 2030 Forecast
Fieldhouse	2,621	4,174	5,290	1,116	26.74%	5,720	5,924	6,134	6,351
Financial Services	0	670,702	765,618	94,917	14.15%	821,523	835,044	836,173	837,324
Fire - Station 1	343,092	375,611	351,889	(23,723)	-6.32%	358,197	365,194	372,892	380,347
Fire - Station 2	380,872	453,826	421,951	(31,875)	-7.02%	428,348	434,616	441,044	447,736
Fire - Station 3	260,599	306,213	284,043	(22,170)	-7.24%	423,206	430,209	437,389	444,849
Garbage Collection & Disposal*	0	0	0	0	0.00%	0	0	0	0
Grass Mowing & Weed Control	67,095	71,549	87,962	16,413	22.94%	89,049	89,392	89,485	89,578
Green Fund*	0	0	0	0	0.00%	0	0	0	0
Harbour	248,783	318,439	391,582	73,143	22.97%	401,580	411,019	420,212	428,682
Harrow and Colchester South Community Centre	447,671	385,456	371,798	(13,658)	-3.54%	361,385	360,584	373,438	370,452
Harrow Library	997	1,750	1,800	50	2.86%	1,846	1,893	1,942	1,992
Harrow Lions Hall	3,602	4,236	4,505	269	6.35%	4,856	5,119	5,390	5,668
Harrow Soccer Complex	42,956	48,640	51,447	2,807	5.77%	53,162	54,098	54,895	55,714
Heritage Committee	12,459	23,007	26,756	3,749	16.30%	23,820	23,825	23,830	23,835
Human Resources	52,411	357,908	365,810	7,902	2.21%	387,419	391,866	394,014	447,710
Information Technology	912,794	941,720	1,117,053	175,332	18.62%	1,150,851	1,177,498	1,196,530	1,216,132
Legislative Services	1,016,154	1,031,704	1,022,218	(9,486)	-0.92%	1,071,396	1,095,491	1,112,193	1,122,245
Maedel Community Centre	19,180	87,831	99,864	12,032	13.70%	106,869	111,908	116,551	121,293
McGregor Community Centre	29,053	47,995	49,492	1,498	3.12%	52,656	53,468	54,054	54,656
McGregor Library	1,809	2,654	2,107	(547)	-20.62%	2,485	2,550	2,616	2,683
Municipal Drainage Light Brushing	85,014	95,000	105,000	10,000	10.53%	110,000	110,000	110,000	115,000
OPP Detachment Board	24,013	39,610	41,195	1,585	4.00%	41,194	42,842	44,555	46,338
Parkland Contributions*	0	0	0	0	0.00%	0	0	0	0
Parks	1,311,491	1,332,848	1,415,215	82,367	6.18%	1,478,106	1,708,745	1,966,482	2,224,456
Paved Roads	517,711	640,148	613,073	(27,075)	-4.23%	633,870	521,755	528,690	535,631
Planning & Zoning	471,663	546,366	566,596	20,230	3.70%	631,538	636,888	638,044	614,050
Police	3,108,929	3,345,928	3,426,368	80,439	2.40%	3,456,892	3,659,612	3,843,394	4,062,935
Public Education, Prevention & Inspection	151,681	194,887	207,704	12,817	6.58%	215,760	217,642	218,193	218,759
Public Health Nurse	9,707	11,023	11,256	233	2.11%	11,272	11,306	11,191	11,227
Public Works- Equipment*	206,963	0	0	0	0.00%	0	0	0	0
Regional Transit	0	20,000	7,000	(13,000)	-65.00%	0	0	0	0
Revenue Services	0	600,534	545,502	(55,031)	-9.16%	490,394	491,751	489,022	486,286
Road Traffic Operations	209,173	208,941	225,005	16,064	7.69%	232,943	236,829	237,561	238,309
Roadside Ditching	69,765	98,718	91,256	(7,462)	-7.56%	92,866	93,961	94,882	96,306
Roads-Municipal Drains	329,689	329,740	330,976	1,236	0.37%	331,126	331,178	331,197	331,217
Santa's Village*	0	0	0	0	0.00%	0	0	0	0
Shoreline Protection*	0	0	0	0	0.00%	0	0	0	0
Shoulder Maintenance - Paved Roads	141,760	139,711	181,101	41,390	29.63%	184,829	186,296	186,999	187,711
Sidewalks	24,307	25,788	27,303	1,515	5.88%	28,101	28,714	29,264	29,814
SS Ward 1 - Collection/Conveyance*	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.

ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

Town of Essex by Cost Center - (Surplus)/Deficit	Net 2024 Actuals	Net 2025 Budget	Net Adopted 2026 Budget	Adopted Net Change 2025 vs. 2026 (\$)	Adopted Net Change 2025 vs. 2026 (%)	Net Proposed 2027 Forecast	Net Proposed 2028 Forecast	Net Proposed 2029 Forecast	Net Proposed 2030 Forecast
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	415,827	446,093	525,424	79,331	17.78%	675,015	645,620	646,265	646,414
Streetlighting	259,924	232,823	263,552	30,729	13.20%	269,134	274,883	280,804	286,903
Sweeping	118,990	136,900	179,536	42,636	31.14%	183,309	185,231	186,535	187,854
Taxation	(18,456,179)	(20,359,181)	(21,253,251)	(894,070)	4.39%	(21,457,195)	(21,463,302)	(21,469,531)	(21,475,884)
Tile Drainage*	0	0	0	0	0.00%	0	0	0	0
Town Beautification	130,532	152,520	154,201	1,681	1.10%	158,275	161,412	164,613	167,880
Trails	100,000	100,000	100,000	0	0.00%	100,000	100,000	100,000	100,000
Training and Development	85,329	121,531	121,531	0	0.00%	123,962	126,441	128,970	131,549
Unpaved Roads	327,547	366,832	383,162	16,329	4.45%	392,344	394,379	396,024	397,672
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
Winter Control	669,150	914,258	923,382	9,123	1.00%	1,058,106	1,072,326	1,074,731	1,087,169
(Surplus)/Deficit	(316,888)	(142,500)	0	142,500	-100.00%	1,601,691	2,223,883	2,923,905	3,930,950



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

ORGANIZATIONAL STRUCTURE



TOWN COUNCIL

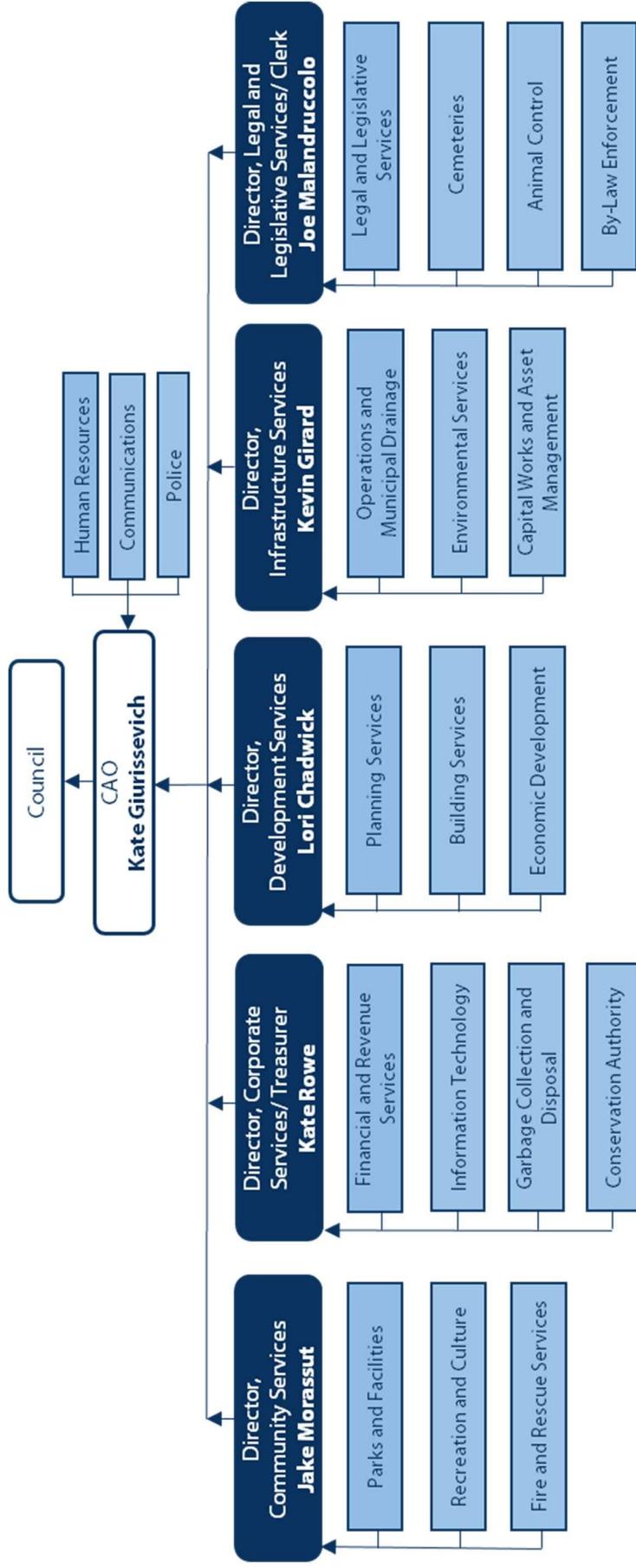
The governing body that is responsible for representing the public and considering the well-being and interests of the municipality.

- Mayor**
- Deputy Mayor**
- Ward 1 Councillors (x2)**
- Ward 2 Councillor**
- Ward 3 Councillors (x2)**
- Ward 4 Councillor**

From left to right: Councillor Joe Garon (Ward 1), Councillor Kim Verbeek (Ward 2), Councillor Jason Matyi (Ward 3), Mayor Sherry Bondy, Deputy Mayor Rob Shepley, Councillor Brad Allard (Ward 3), Councillor Katie McGuire-Blais (Ward 1), Councillor Rodney Hammond (Ward 4).

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 approximately 29% of the Town's operating budget expenditures.

In 2024, an organizational review was completed and adopted in principle by Council. Changes recommended within the study identified as critical were approved in 2025 and any new position recommendations identified in the second phase of the organizational review have been included in the adopted 2026 budget.

Every year, the Town internally looks at methods to help reduce the impact of Salaries, Wages, Benefits and Personnel Expenses on the tax rate. The 2026 adopted funding table illustrates the mechanisms that were utilized to minimize the impact in 2026.

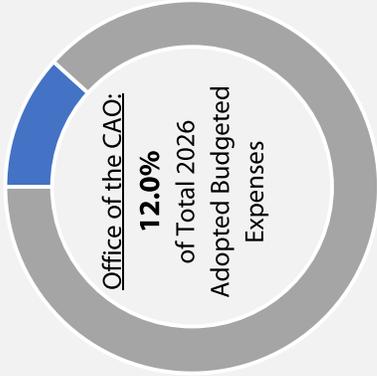
As growth in the Town continues, so does the requirement of staffing. Growth means an increase to revenues, but also an increase to expenses through the increased services required. The below table compares the full-time complement and size of local municipalities to the Town of Essex.

Municipality	# of FT Staff	Population	Sq. Kilometers
Leamington	153	29,680	261.24
LaSalle	139	32,721	64.96
Lakeshore	137	40,410	529.00
Amherstburg	114	23,524	183.76
Kingsville	98	22,119	246.83
Tecumseh	96	23,300	94.60
Essex	86	21,216	277.53

*Local full-time complement comparator as of November 17th, 2025

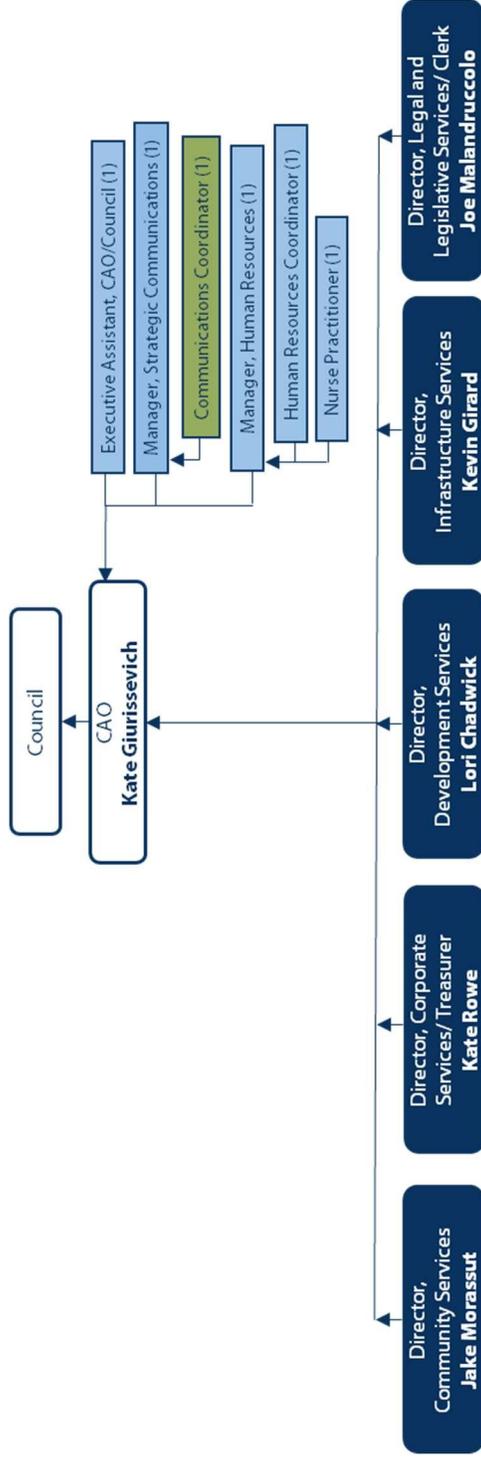
Adopted 2026 Salaries, Wages, Benefits and Personnel Expenses	Adopted Budget
Approved 2025 Budget	15,718,234
Adopted 2025 to 2026 Changes	976,051
Total Adopted 2026 Salaries, Wages, Benefits and Personnel Budget	16,694,285
2026 Funding for Salaries, Wages, Benefits and Personnel Expenses	Adopted Funding
Salary Stabilization - Contractual increases	350,000
Salary Stabilization - 53-Week payroll year	202,330
Salary Stabilization - Economic Development and Business Relations Analyst	110,183
Eliminating Communications Intern	20,205
Restructuring of Corporate Services Clerk to Revenue Clerk	44,484
Other	46,228
Total Adopted Funding	773,430
2025 to 2026 Salaries, Wages, Benefits and Personnel Expense Changes	Adopted Impact
Organization Wide (Grid and Part Time Changes, Benefit Adjustments)	653,944
Contractual Increases - Property Tax Supported (Union Contract and Non-Union Salary Review)	538,773
Contractual Increases - User Rate Supported (Union Contract and Non-Union Salary Review)	83,348
Other Impacts (PT, Training, Clothing, OT, etc.)	31,823
Pre-Approved Positions	110,183
Economic Development and Business Relations Analyst (Contract; fully funded)	110,183
Adopted New Positions - Organizational and Internal Review	199,567
NEW - Network Systems Administrator (net impact of restructuring Corporate Services Clerk to Revenue Services clerk)	65,699
NEW - Assistant Manager, Financial Analysis and Planning (mid-year start)	68,453
NEW - Full Time Communications and Events Coordinator (net impact of eliminating Communications Intern)	65,416
Adopted New Position - Council Directed	12,356
NEW - Youth in Action Students	12,356
Total 2025 to 2026 Salaries, Wages, Benefits and Personnel Expense Changes	976,051

DEPARTMENT OVERVIEW

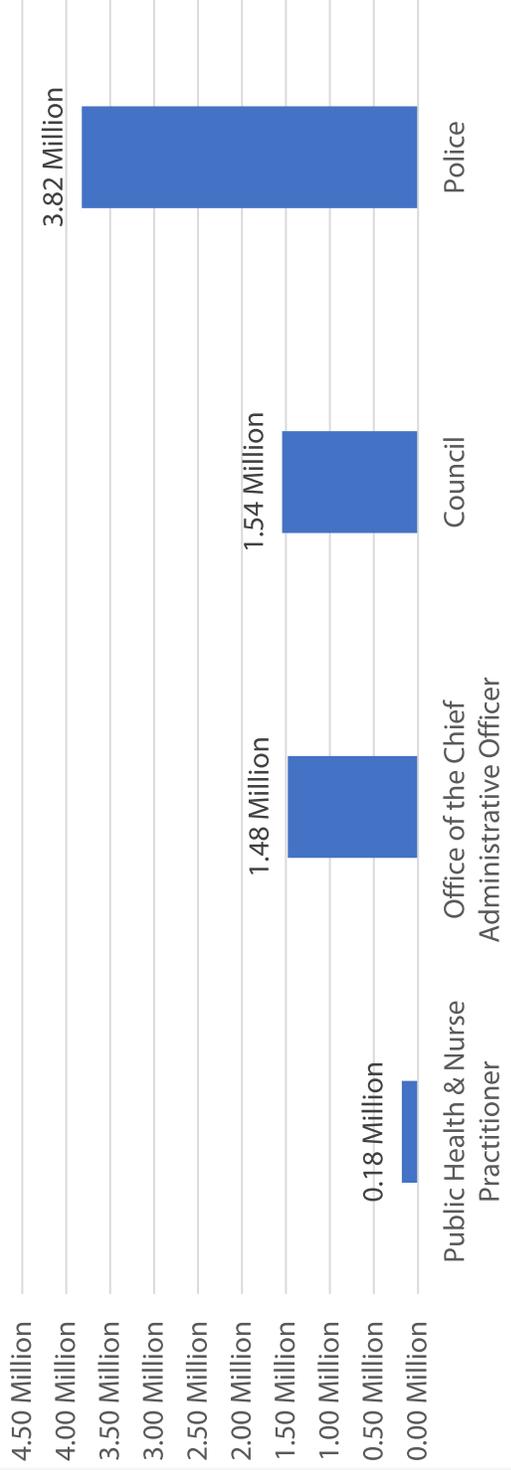


OFFICE OF THE CAO

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 Adopted 2026 Expenses by Division



ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

Communications	Human Resources	Police	Council
<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. Ensure 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 OPP Detachment 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. 

Office of the CAO by Cost Center	Net 2024 Actuals	Net 2025 Budget	Net Adopted 2026 Budget	Adopted Net Change 2025 vs. 2026 (\$)	Adopted Net Change 2025 vs. 2026 (%)	Net Proposed 2027 Forecast	Net Proposed 2028 Forecast	Net Proposed 2029 Forecast	Net Proposed 2030 Forecast
CAO, General	491,486	508,330	488,040	(20,290)	-3.99%	512,284	528,955	535,204	535,649
Communications	225,313	292,341	390,053	97,712	33.42%	492,035	503,902	512,538	521,330
Council	1,759,908	1,345,774	1,272,614	(73,160)	-5.44%	1,385,243	1,331,499	1,324,829	1,494,336
Emergency Event*	0	0	0	0	0.00%	0	0	0	0
Green Fund*	0	0	0	0	0.00%	0	0	0	0
Human Resources	52,411	357,908	365,810	7,902	2.21%	387,419	391,866	394,014	447,710
OPP Detachment Board	24,013	39,610	41,195	1,585	4.00%	41,194	42,842	44,555	46,338
Police	3,108,929	3,345,928	3,426,368	80,439	2.40%	3,456,892	3,659,612	3,843,394	4,062,935
Public Health Nurse	9,707	11,023	11,256	233	2.11%	11,272	11,306	11,191	11,227
Training and Development	85,329	121,531	121,531	0	0.00%	123,962	126,441	128,970	131,549
(Surplus)/Deficit	5,757,096	6,022,446	6,116,866	94,420	1.57%	6,410,302	6,596,423	6,794,694	7,251,073

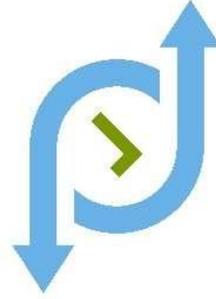
*The expenses in these Cost Centers are fully funded either by their corresponding reserve or intercompany allocations.

ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

Office of the CAO by Category	2024 Actuals	2025 Budget	Adopted 2026 Budget	Adopted Change 2025 vs. 2026 (\$)	Adopted Change 2025 vs. 2026 (%)	Proposed 2027 Forecast	Proposed 2028 Forecast	Proposed 2029 Forecast	Proposed 2030 Forecast
Revenues / Funding Source									
Conditional and Unconditional Grants	288,254	327,931	332,531	4,600	1.40%	327,618	326,157	330,053	330,053
Fines and Penalties	93,715	61,000	27,242	(33,758)	-55.34%	27,500	27,500	27,500	27,500
Interfund Transfers - Revenue	1,105,261	112,606	494,390	381,784	339.04%	136,902	114,402	114,402	91,902
Investment and Other Income	51,586	54,300	54,300	0	0.00%	54,300	54,300	54,300	54,300
Revenues / Funding Source Total	1,538,816	555,838	908,464	352,626	63.44%	546,320	522,360	526,255	503,755
Expenses / Expenditure									
Contracted Services	3,099,166	3,200,090	3,551,550	351,460	10.98%	3,527,587	3,703,716	3,888,652	4,082,834
Debt Servicing	244,986	799,154	739,273	(59,881)	-7.49%	732,780	726,466	719,795	713,303
External Transfers	81,485	56,000	58,000	2,000	3.57%	96,000	96,000	96,000	96,000
Interfund Transfers - Expense	1,976,085	317,707	154,202	(163,505)	-51.46%	64,202	64,202	64,202	239,202
Materials and Supplies	103,157	229,147	454,989	225,842	98.56%	280,419	287,120	291,938	298,214
Miscellaneous Services	229,240	318,298	315,883	(2,415)	-0.76%	320,300	324,572	328,848	383,495
Professional Fees	37,201	28,392	27,892	(500)	-1.76%	77,040	27,193	27,349	27,510
Rents and Financial Services	11,058	10,989	10,989	0	0.00%	14,990	14,991	14,992	15,993
Repairs and Maintenance	9,102	10,250	10,250	0	0.00%	10,250	10,250	10,250	10,250
Salaries, Wages, Benefits and Personnel Expenses	1,429,321	1,527,694	1,623,074	95,381	6.24%	1,750,155	1,778,642	1,790,444	1,796,579
Utilities, Insurance and Property Taxes	75,111	80,563	79,228	(1,335)	-1.66%	82,899	85,630	88,478	91,449
Expenses / Expenditure Total	7,295,912	6,578,283	7,025,330	447,047	6.80%	6,956,622	7,118,782	7,320,949	7,754,828
Surplus/(Deficit)	(5,757,096)	(6,022,446)	(6,116,866)	(94,420)	1.57%	(6,410,302)	(6,596,423)	(6,794,694)	(7,251,073)

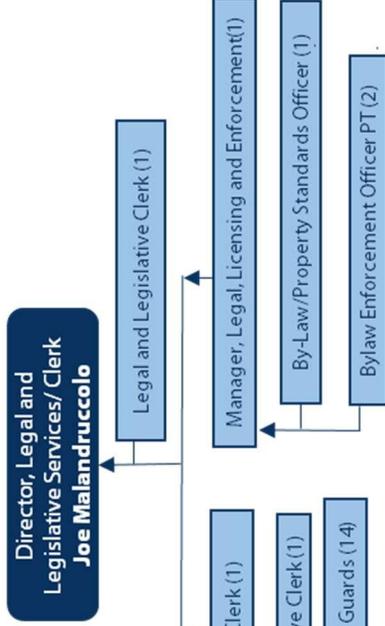
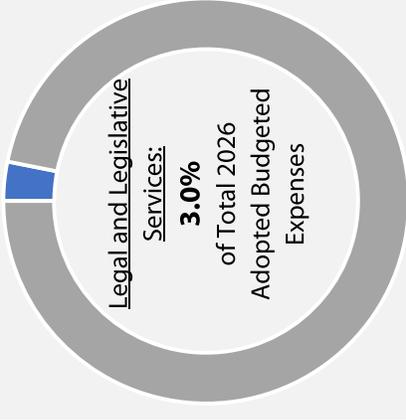
Significant Changes:

Office of the CAO	Impact	Explanation
Revenues:		
Fines and Penalties	Decrease	Reduction to the Provincial Offences Act allocation
Interfund Transfers - Revenue	Increase	Fund elections expenses - offset in materials and supplies for election expenses
Expenses:		
Contractors	Increase	OPP contractual increase at 11%
Debt Servicing	Decrease	Required less debt for Essex Streetscape and received a more favourable interest rate
External Transfers	Decrease	Removal of Council discretionary funds in an election year, slightly offset with increase in Community Partnership Fund (CPF) and the Housing Subsidy
Interfund Transfers - Expense	Decrease	No longer require waived development charges loan repayment
Materials and Supplies	Increase	Election expenses (offset with transfer from reserves)
Salaries, Wages, Benefits and Personnel Expenses	Increase	Contractual Increase; net impact of full time Communications Coordinator; Youth in Action Students

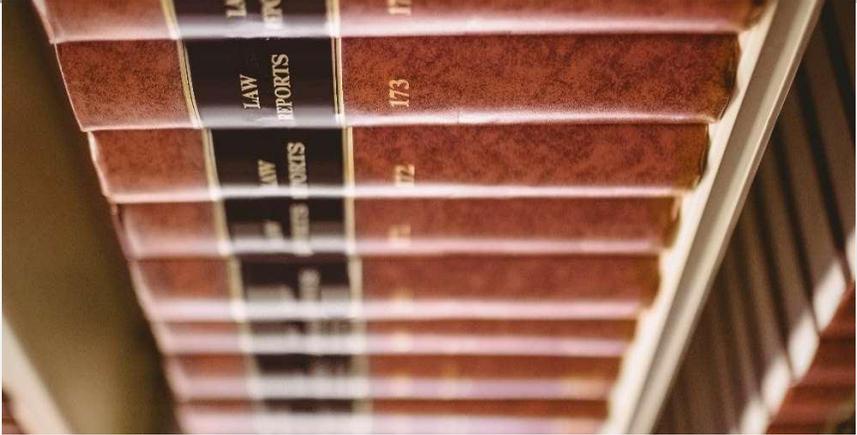
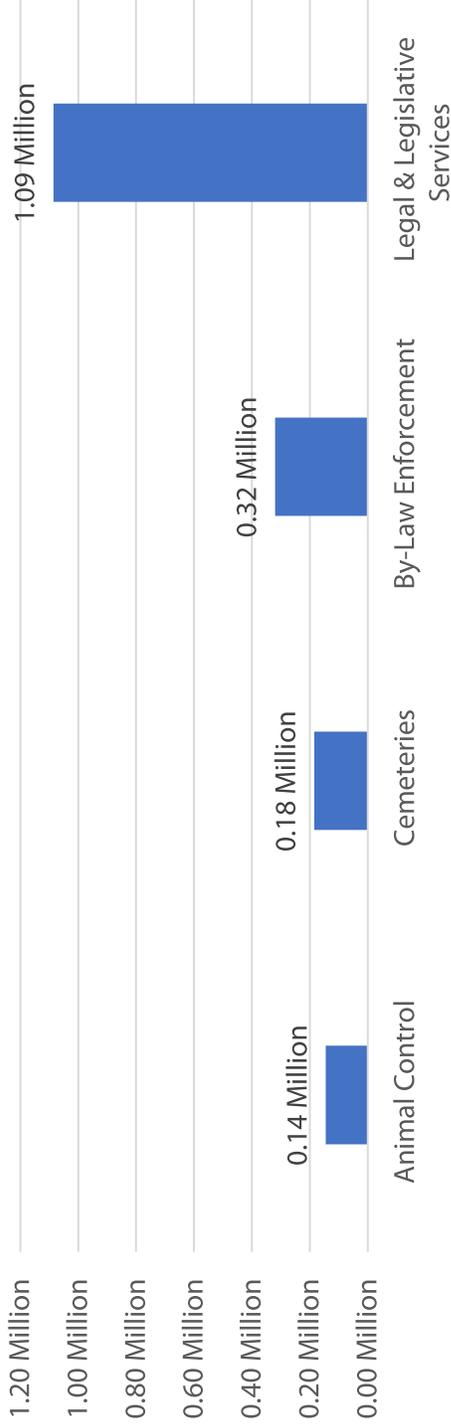


LEGAL AND LEGISLATIVE SERVICES

The Legal and Legislative Services Department oversees a range of duties and provides various services to administration, council and the public. As a representative of the Office of the Registrar General, this department processes and issues marriage licences and death registrations on behalf of the Province of Ontario. Additionally, the Municipal Clerk is also responsible for the administration and conducting of the Municipal Elections, in accordance with the Municipal Elections Act. Legislative Services function provides secretariat services to Council and its committees and boards, including the preparation of Council meeting agendas, recording of minutes, distribution of communications resulting from Council proceedings, and the management of municipal by-laws, including bylaw enforcement. The Legal Services function provides legal advice and support to Town Council, the Chief Administrative Officer, and departments on Town-related matters.



Legal & Legislative Services Adopted 2026 Expenses by Division



Legislative Services	Elections	By-law Enforcement	Animal Control	Cemeteries
<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"> As per Subsection 11(2) of the Municipal Elections Act, 1996, the Municipal Clerk is responsible for conducting elections within that municipality, responsibilities include preparing for the election, preparing for and conducting a recount in the election, maintaining peace and order in connection with the election; and in a regular election, preparing and submitting the report described in subsection 12.1 (2). 	<ul style="list-style-type: none"> Implement and enforce various municipal by-laws, including property standards. Provides public education, conducts various inspections, responds to complaints, issues warning and apply penalties when necessary. 	<ul style="list-style-type: none"> The Legal and Legislative department oversees animal care and control such services include dog licensing, kennel licensing, Spay and Neuter Voucher Program, Trap-Neuter-Return (TNR) program for community & outside cats and managing the contract for the Animal Control Officer for the Town of Essex 	<ul style="list-style-type: none"> The Legal and Legislative department maintains thirteen cemeteries. Of those thirteen, only three are active in which burials are still performed. Among the three active cemeteries remaining only one has interment space available for sale. The clerk's department oversees the fees for interment as well as care and maintenance of the cemeteries and headstones, and the issuance of burial permits.

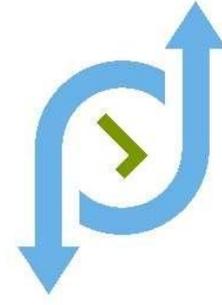


Legal and Legislative Services by Cost Center	Net 2024 Actuals	Net 2025 Budget	Net Adopted 2026 Budget	Adopted Net Change 2025 vs. 2026 (\$)	Adopted Net Change 2025 vs. 2026 (%)	Net Proposed 2027 Forecast	Net Proposed 2028 Forecast	Net Proposed 2029 Forecast	Net Proposed 2030 Forecast
Animal Control	60,771	87,850	91,453	3,604	4.10%	92,740	94,052	95,391	96,756
By-Law Enforcement	279,659	358,113	295,944	(62,168)	-17.36%	306,111	309,433	309,535	310,843
Cemeteries	42,340	52,071	50,515	(1,556)	-2.99%	50,931	52,025	53,142	54,284
Legislative Services	1,016,154	1,031,704	1,022,218	(9,486)	-0.92%	1,071,396	1,095,491	1,112,193	1,122,245
(Surplus)/Deficit	1,398,923	1,529,737	1,460,131	(69,607)	-4.55%	1,521,178	1,551,001	1,570,261	1,584,128

ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

Legal and Legislative Services by Category	2024 Actuals	2025 Budget	Adopted 2026 Budget	Adopted Change 2025 vs. 2026 (\$)	Adopted Change 2025 vs. 2026 (%)	Proposed 2027 Forecast	Proposed 2028 Forecast	Proposed 2029 Forecast	Proposed 2030 Forecast
Revenues / Funding Source									
Fines and Penalties	0	500	500	0	0.00%	500	500	500	500
Interfund Transfers - Revenue	16,821	13,342	13,355	14	0.10%	13,622	13,895	14,173	14,456
Investment and Other Income	45,734	3,816	21,607	17,791	466.22%	22,039	22,480	22,929	23,388
License and Permit Fees	83,779	82,372	129,286	46,914	56.95%	131,242	133,228	135,244	137,289
User Fees and Service Charges	129,404	101,178	114,645	13,466	13.31%	111,807	114,014	116,264	118,559
Revenues / Funding Source Total	275,739	201,208	279,392	78,185	38.86%	279,211	284,116	289,109	294,193
Expenses / Expenditure									
Contracted Services	32,037	10,276	21,380	11,104	108.06%	21,804	22,236	22,677	23,126
External Transfers	28,000	40,468	46,975	6,506	16.08%	47,914	48,872	49,850	50,847
Interfund Transfers - Expense	146,589	115,526	92,630	(22,896)	-19.82%	92,982	93,342	93,709	94,083
Internal Allocations - Expense	58,468	60,068	0	(60,068)	-100.00%	0	0	0	0
Materials and Supplies	31,516	37,608	37,084	(524)	-1.39%	37,237	38,167	39,109	40,064
Miscellaneous Services	188,221	200,910	207,700	6,790	3.38%	211,774	215,930	220,169	224,492
Professional Fees	172,169	90,375	113,625	23,250	25.73%	114,825	116,049	117,297	118,571
Rents and Financial Services	7,777	9,296	9,435	139	1.50%	9,629	9,835	10,027	10,234
Repairs and Maintenance	1,352	1,911	4,540	2,629	137.57%	500	1,110	532	1,143
Salaries, Wages, Benefits and Personnel Expenses	972,015	1,124,574	1,158,743	34,169	3.04%	1,214,003	1,237,568	1,251,595	1,258,842
Utilities, Insurance and Property Taxes	36,517	39,933	47,411	7,477	18.72%	49,720	52,008	54,406	56,918
Expenses / Expenditure Total	1,674,662	1,730,945	1,739,523	8,578	0.50%	1,800,390	1,835,118	1,859,371	1,878,320
Surplus/(Deficit)	(1,398,923)	(1,529,737)	(1,460,131)	69,607	-4.55%	(1,521,178)	(1,551,001)	(1,570,261)	(1,584,128)

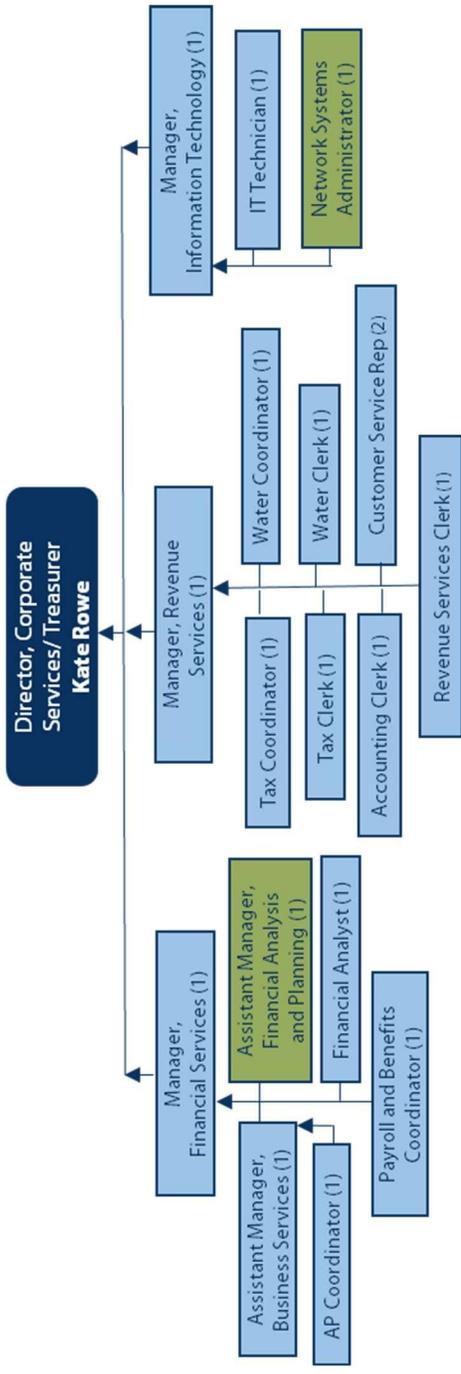
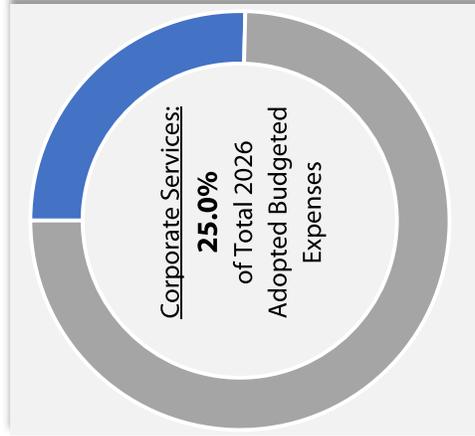
Significant Changes:



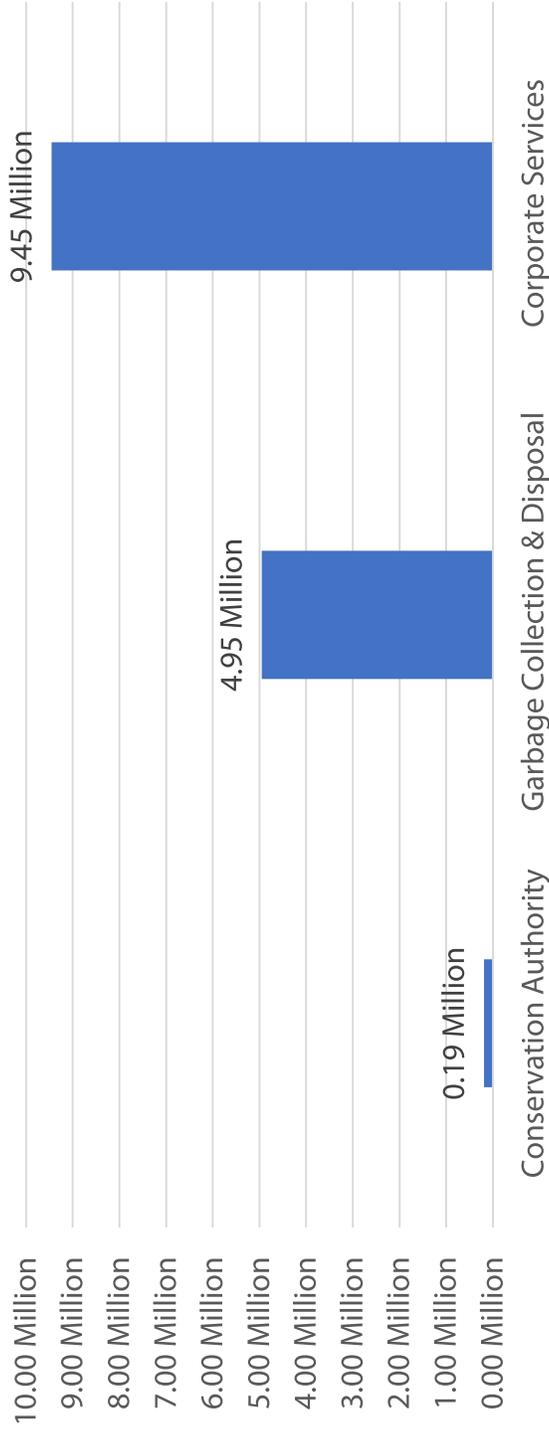
Legal and Legislative Services	Impact	Explanation
Revenues:		
License and Permit Fees	Increase	Short Term Rental renewal schedule updated from every 3 years to annually.
Expenses:		
Interfund Transfers - Expense	Decrease	Reduce transfer to reserve for insurance stabilization as reserve balance is sufficient as prescribed by reserve management policy
Internal Allocations - Expenses	Decrease	As a result of the Organization Review, By-law was reallocated from Development Services to Legislative Services therefore internal allocations no longer required
Professional Fees	Increase	Increase in legal expenses
Salaries, Wages, Benefits and Personnel Expenses	Increase	Contractual Increase and Organization Review Change (moving By-law to Legislative Services from Development Services)

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.



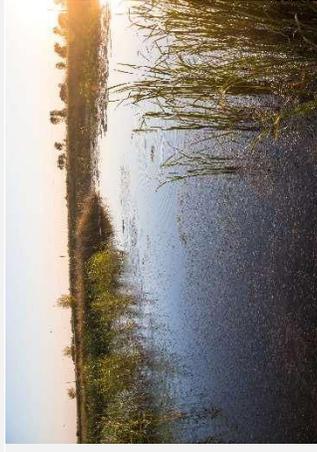
Corporate Services Adopted 2026 Expenses by Division



ADOPTED 2026 BUDGET and Proposed 4 Year Forecast



Corporate Services		Conservation Authority
<p>Financial and Revenue Services</p> <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. Manages water billing which includes the billing and collection of water and wastewater charges. 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. 	<p>Information Technology</p> <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, which consists of both hardware and software, along with telecommunications architecture. Manages a robust cyber security program. 	<p>Garbage Collection</p> <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.



Corporate Services by Cost Center	Net 2024 Actuals	Net 2025 Budget	Net Adopted 2026 Budget	Adopted Net Change 2025 vs. 2026 (\$)	Adopted Net Change 2025 vs. 2026 (%)	Net Proposed 2027 Forecast	Net Proposed 2028 Forecast	Net Proposed 2029 Forecast	Net Proposed 2030 Forecast
	Conservation Authority	184,270	189,798	192,521	2,723	1.43%	201,294	210,481	220,100
Corporate Services	(2,502,020)	(3,435,874)	(3,135,193)	300,681	-8.75%	(2,706,734)	(2,530,379)	(2,524,597)	(2,067,837)
Financial Services	0	670,702	765,618	94,917	14.15%	821,523	835,044	836,173	837,324
Garbage Collection & Disposal*	0	0	0	0	0.00%	0	0	0	0
Information Technology	912,794	941,720	1,117,053	175,332	18.62%	1,150,851	1,177,498	1,196,530	1,216,132
Revenue Services	0	600,534	545,502	(55,031)	-9.16%	490,394	491,751	489,022	486,286
Taxation	(18,456,179)	(20,359,181)	(21,253,251)	(894,070)	4.39%	(21,457,195)	(21,463,302)	(21,469,531)	(21,475,884)
Water Billing*	0	0	0	0	0.00%	0	0	0	0
(Surplus)/Deficit	(19,861,136)	(21,392,302)	(21,767,750)	(375,448)	1.76%	(21,499,868)	(21,278,908)	(21,252,303)	(20,773,806)

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

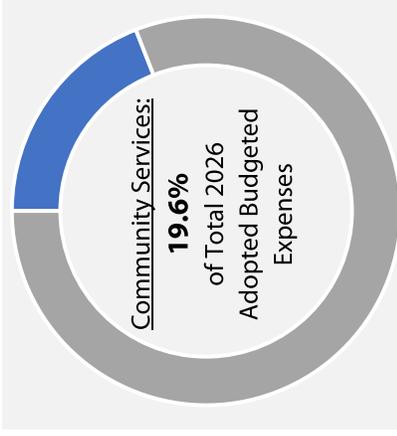
ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

Corporate Services by Category	2024 Actuals	2025 Budget	Adopted 2026 Budget	Adopted Change 2025 vs. 2026 (\$)	Adopted Change 2025 vs. 2026 (%)	Proposed 2027 Forecast	Proposed 2028 Forecast	Proposed 2029 Forecast	Proposed 2030 Forecast
Revenues / Funding Source									
Amounts Added to Taxes and Special Levies	3,535,711	3,685,973	3,988,174	302,201	8.20%	4,109,490	4,239,143	4,375,268	4,518,189
Conditional and Unconditional Grants	6,510,782	6,658,747	6,882,593	223,846	3.36%	6,790,728	6,790,728	6,790,728	6,790,728
Fines and Penalties	329,773	285,266	334,351	49,085	17.21%	340,338	346,445	352,674	359,028
Interfund Transfers - Revenue	296,163	762,000	671,330	(90,670)	-11.90%	166,105	171,105	176,105	182,305
Internal Allocations - Revenue	332,477	367,525	365,104	(2,421)	-0.66%	349,182	352,603	355,040	357,545
Investment and Other Income	386,717	325,596	395,786	70,190	21.56%	395,786	395,786	395,786	395,786
Payments in Lieu of Taxation	216,599	214,184	223,091	8,906	4.16%	223,210	223,210	223,210	223,210
Prior Years' Surplus/(Deficit)	0	0	316,888	316,888	100.00%	0	0	0	0
Property Taxation	18,424,475	19,732,204	20,563,435	831,230	4.21%	20,970,325	20,970,325	20,970,325	20,970,325
Supplementary Taxation	449,052	447,694	371,686	(76,008)	-16.98%	371,686	371,686	371,686	371,686
User Fees and Service Charges	3,709,358	3,524,012	2,256,107	(1,267,905)	-35.98%	2,144,995	2,039,466	2,040,080	2,040,647
Revenues / Funding Source Total	34,191,108	36,003,202	36,368,544	365,342	1.01%	35,861,845	35,900,495	36,050,901	36,209,447
Expenses / Expenditure									
Amortization Expense	103,361	90,982	0	(90,982)	-100.00%	0	0	0	0
Contracted Services	2,249,180	2,285,211	2,545,562	260,351	11.39%	2,668,290	2,797,148	2,932,444	3,074,497
Debt Servicing	4,423	0	71,491	71,491	100.00%	142,981	323,718	323,718	774,527
External Transfers	168,838	173,903	175,653	1,751	1.01%	183,921	192,586	201,668	211,189
Interfund Transfers - Expense	8,683,172	8,491,703	7,759,353	(732,350)	-8.62%	7,444,887	7,338,796	7,338,796	7,338,796
Internal Allocations - Expense	0	20,000	10,000	(10,000)	-50.00%	10,000	10,000	10,000	10,000
Materials and Supplies	575,213	659,049	726,938	67,890	10.30%	746,475	766,836	787,723	809,282
Miscellaneous Services	48,454	55,245	56,668	1,423	2.58%	60,259	61,520	62,701	63,953
Professional Fees	55,388	53,500	56,500	3,000	5.61%	64,340	55,197	56,071	56,962
Rents and Financial Services	89,579	92,827	99,253	6,426	6.92%	101,564	103,847	106,354	108,781
Repairs and Maintenance	4,764	7,067	7,000	(67)	-0.95%	7,165	7,334	7,507	7,685
Salaries, Wages, Benefits and Personnel Expenses	1,937,656	2,170,404	2,579,252	408,847	18.84%	2,413,329	2,436,540	2,434,087	2,431,606
Taxation Adjustments	276,765	263,401	295,331	31,930	12.12%	301,153	307,151	313,189	320,468
Uncollectible Taxes and Accounts Receivable	1,674	3,000	15,000	12,000	400.00%	15,000	15,000	15,000	15,000
Utilities, Insurance and Property Taxes	131,505	244,609	202,794	(41,815)	-17.09%	202,613	205,914	209,340	212,895
Expenses / Expenditure Total	14,329,972	14,610,901	14,600,794	(10,106)	-0.07%	14,361,977	14,621,588	14,798,598	15,435,641
Surplus/(Deficit)	19,861,136	21,392,302	21,767,750	375,448	1.76%	21,499,868	21,278,908	21,252,303	20,773,806

Significant Changes:

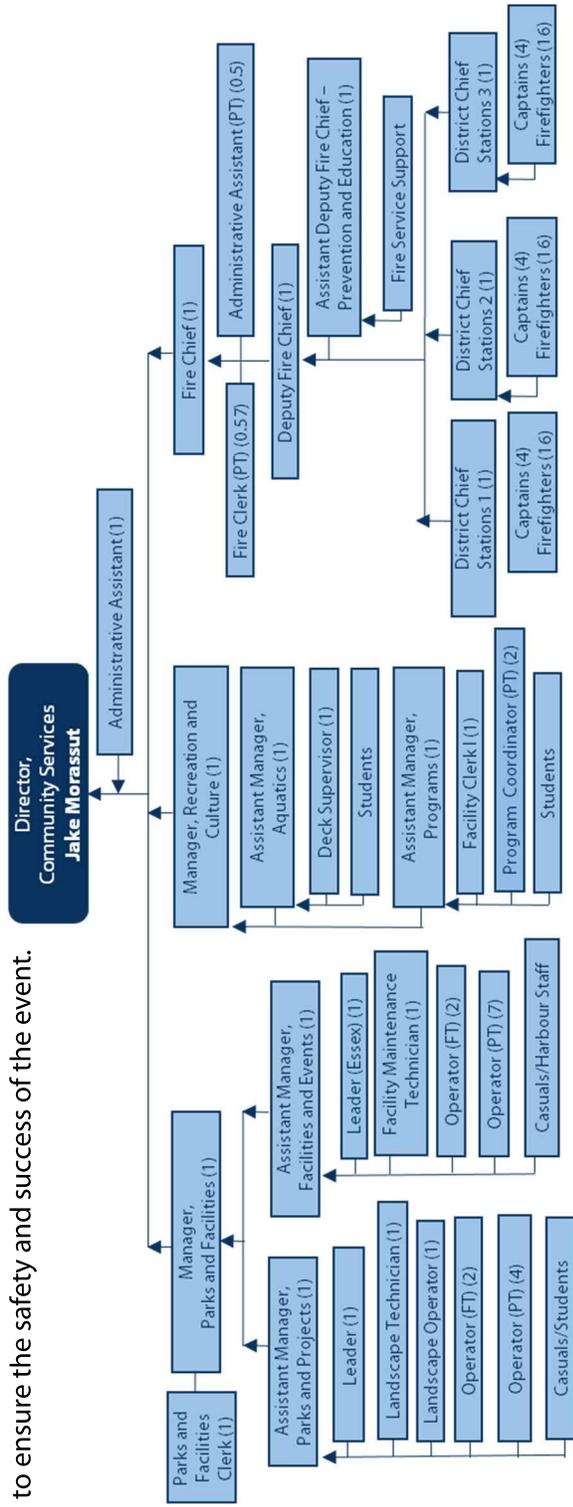
Corporate Services	Impact	Explanation
Revenues:		
Amounts Added to Taxes and Special Levies	Increase	Garbage levy (offset in the contractor's expense); Urban Levy
Conditional and Unconditional Grants	Increase	Increases to OMPF and OCIF Grants
Prior Years' Surplus/(Deficit)	Increase	Per the Reserve Management Plan, any prior year's surplus gets allocated to reserves
Property Taxation	Increase	Includes a general mill rate taxation levy increase of 2.99% and assessment increase of 1.80%
Supplementary Taxation	Decrease	Decrease in building permits anticipated for 2026
User Fees and Services Charges	Decrease	Decrease in landfill compensation due to decreased tonnage with Organics program start
Expenses:		
Contracted Services	Increase	Contractual Garbage Contract increase
Debt Servicing	Increase	Debt for Town Hall Consolidation
Interfund Transfers - Expenses	Decrease	Decrease in landfill compensation due to decreased tonnage with Organics program start
Salaries, Wages, Benefits and Personnel Expenses	Increase	Contractual Increase: 2 approved new positions see page 34



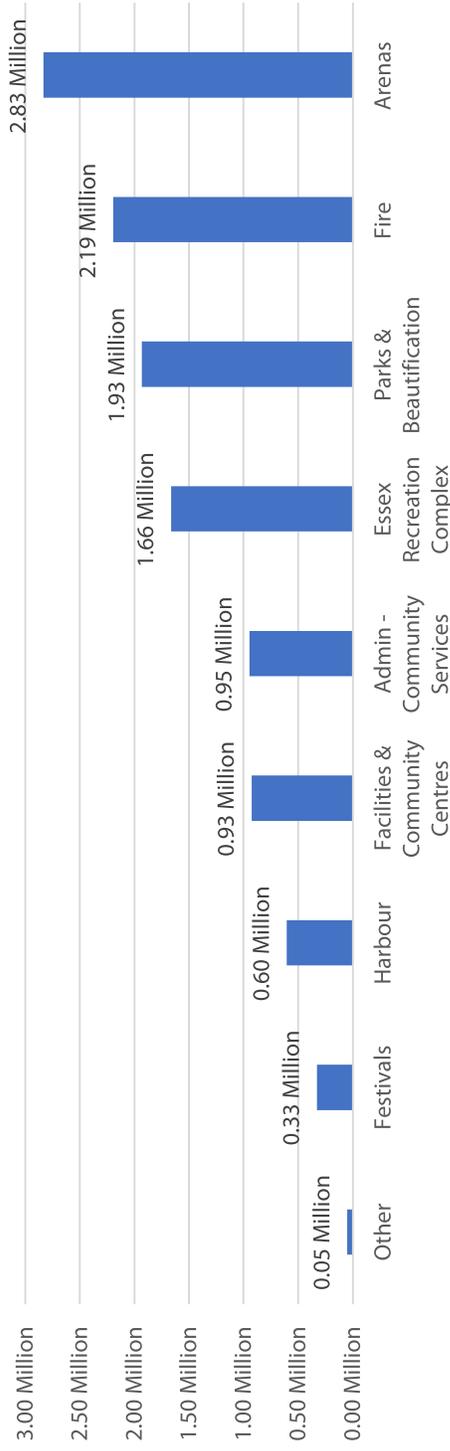


COMMUNITY SERVICES

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 Adopted 2026 Expenses by Division



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. 	<ul style="list-style-type: none"> Leads 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. Oversight of emergency management for the Town of Essex, and coordination of the annual emergency exercise for municipal staff.





ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

Community Services by Cost Center	Net 2024 Actuals	Net 2025 Budget	Net Adopted 2026 Budget	Adopted Net Change 2025 vs. 2026 (\$)	Adopted Net Change 2025 vs. 2026 (%)	Net Proposed 2027 Forecast	Net Proposed 2028 Forecast	Net Proposed 2029 Forecast	Net Proposed 2030 Forecast
Accessibility	3,150	4,900	4,900	0	0.00%	2,435	2,471	2,507	2,544
Administration - Community Services	697,717	888,915	938,030	49,115	5.53%	850,296	871,155	888,984	907,699
Administration – Fire Services	482,420	542,123	669,161	127,037	23.43%	691,718	702,923	711,328	720,042
Arts, Culture and Tourism	21,800	22,236	22,236	0	0.00%	22,963	22,963	22,963	22,963
Carnegie Library	679	2,587	2,803	216	8.34%	3,041	3,134	3,229	3,327
Co-An Park	24,243	25,000	25,000	0	0.00%	25,000	25,000	25,000	25,000
Colchester Community Centre	63,272	94,401	96,696	2,295	2.43%	100,467	101,867	102,787	103,726
Colchester Schoolhouse	718	995	1,015	20	2.01%	1,035	1,056	1,077	1,099
Emergency Operations	25,011	31,000	26,750	(4,250)	-13.71%	27,419	28,104	28,807	29,527
Essex Centre Sports Complex	950,676	881,761	904,500	22,740	2.58%	937,072	963,698	980,154	764,765
Essex Fun Fest*	0	0	0	0	0.00%	0	0	0	0
Essex Library	2,799	4,208	7,059	2,851	67.76%	8,872	9,197	9,533	9,881
Essex Recreation Complex	437,204	405,380	368,060	(37,320)	-9.21%	420,957	436,419	448,999	461,600
Essex Train Station	4,523	30,349	31,641	1,293	4.26%	31,851	32,044	32,242	32,446
Events & Tourism	3,268	13,000	13,000	0	0.00%	13,000	13,000	13,000	13,000
Facility Operations	166,581	354,504	319,662	(34,842)	-9.83%	332,903	339,821	344,912	347,094
Fieldhouse	2,621	4,174	5,290	1,116	26.74%	5,720	5,924	6,134	6,351
Fire - Station 1	343,092	375,611	351,889	(23,723)	-6.32%	358,197	365,194	372,892	380,347
Fire - Station 2	380,872	453,826	421,951	(31,875)	-7.02%	428,348	434,616	441,044	447,736
Fire - Station 3	260,599	306,213	284,043	(22,170)	-7.24%	423,206	430,209	437,389	444,849
Harbour	248,783	318,439	391,582	73,143	22.97%	401,580	411,019	420,212	428,682
Harrow and Colchester South Community Centre	447,671	385,456	371,798	(13,658)	-3.54%	361,385	360,584	373,438	370,452
Harrow Library	997	1,750	1,800	50	2.86%	1,846	1,893	1,942	1,992
Harrow Lions Hall	3,602	4,236	4,505	269	6.35%	4,856	5,119	5,390	5,668
Harrow Soccer Complex	42,956	48,640	51,447	2,807	5.77%	53,162	54,098	54,895	55,714
Maedel Community Centre	19,180	87,831	99,864	12,032	13.70%	106,869	111,908	116,551	121,293
McGregor Community Centre	29,053	47,995	49,492	1,498	3.12%	52,656	53,468	54,054	54,656
McGregor Library	1,809	2,654	2,107	(547)	-20.62%	2,485	2,550	2,616	2,683
Parks	1,311,491	1,332,848	1,415,215	82,367	6.18%	1,478,106	1,708,745	1,966,482	2,224,456
Public Education, Prevention & Inspection	151,681	194,887	207,704	12,817	6.58%	215,760	217,642	218,193	218,759
Regional Transit	0	20,000	7,000	(13,000)	-65.00%	0	0	0	0
Santa's Village*	0	0	0	0	0.00%	0	0	0	0
Town Beautification	130,532	152,520	154,201	1,681	1.10%	158,275	161,412	164,613	167,880
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	6,389,001	7,168,440	7,380,400	211,960	2.96%	7,651,479	8,007,233	8,381,368	8,506,231

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

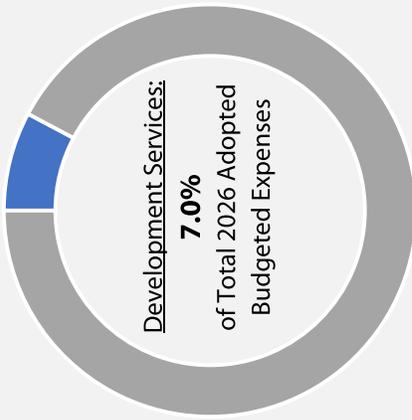
ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

Community Services by Category	2024 Actuals	2025 Budget	Adopted 2026 Budget	Adopted Change 2025 vs. 2026 (\$)	Adopted Change 2025 vs. 2026 (%)	Proposed 2027 Forecast	Proposed 2028 Forecast	Proposed 2029 Forecast	Proposed 2030 Forecast
Revenues / Funding Source									
Conditional and Unconditional Grants	58,805	79,775	79,775	0	0.00%	79,775	79,775	79,775	79,775
Interfund Transfers - Revenue	711,274	689,917	678,271	(11,646)	-1.69%	832,576	739,576	739,576	500,424
Investment and Other Income	229,020	228,087	237,460	9,373	4.11%	288,036	289,376	278,068	279,291
User Fees and Service Charges	3,127,553	3,035,363	3,100,739	65,376	2.15%	3,186,442	3,216,316	3,243,531	3,257,193
Revenues / Funding Source Total	4,126,653	4,033,142	4,096,245	63,103	1.56%	4,386,828	4,325,043	4,340,950	4,116,683
Expenses / Expenditure									
Contracted Services	414,514	445,286	487,306	42,020	9.44%	496,392	505,006	513,831	522,872
Debt Servicing	1,474,665	1,411,682	1,411,682	0	0.00%	1,757,066	1,877,484	2,124,572	1,893,356
External Transfers	2,000	29,000	29,000	0	0.00%	29,000	29,000	29,000	29,000
Interfund Transfers - Expense	434,023	294,772	299,336	4,564	1.55%	180,171	180,615	181,069	167,735
Materials and Supplies	765,792	831,962	831,412	(550)	-0.07%	846,009	859,200	870,638	881,734
Miscellaneous Services	309,558	369,947	369,882	(65)	-0.02%	365,873	370,056	374,334	378,709
Professional Fees	35,704	38,000	40,000	2,000	5.26%	38,175	40,354	38,538	40,727
Rents and Financial Services	201,308	199,257	226,997	27,740	13.92%	228,571	230,179	231,821	233,498
Repairs and Maintenance	343,205	390,420	391,700	1,280	0.33%	400,344	410,383	419,449	428,697
Salaries, Wages, Benefits and Personnel Expenses	5,228,494	5,848,290	6,066,827	218,536	3.74%	6,287,877	6,369,387	6,424,639	6,476,221
Utilities, Insurance and Property Taxes	1,306,390	1,342,966	1,322,503	(20,463)	-1.52%	1,408,831	1,460,611	1,514,428	1,570,366
Expenses / Expenditure Total	10,515,654	11,201,582	11,476,645	275,063	2.46%	12,038,308	12,332,275	12,722,319	12,622,914
Surplus/(Deficit)	(6,389,001)	(7,168,440)	(7,380,400)	(211,960)	2.96%	(7,651,479)	(8,007,233)	(8,381,368)	(8,506,231)

Significant Changes:

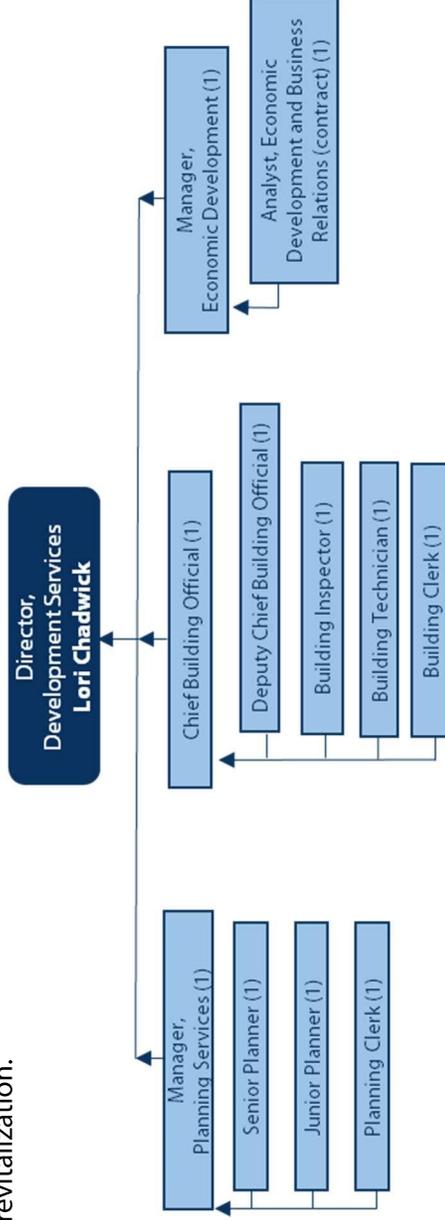
Community Services	Impact	Explanation
Revenues:		
Conditional and Unconditional Grants	Nil	Loss of dredging grant no dollar change from 2025 due to new Experience Ontario grant and increase in Recreation students grant in 2026
User Fees and Service Charges	Increase	Increase in revenue for Ice rentals and lease increases to reflect CPI increase
Expenses:		
Contracted Services	Increase	Full expense of dredging (loss of the grant from the Federal government to fund dredging); inflationary increases
Rents and Financial Services	Increase	Additional entertainment expenses for Festivals offset with the Experience Ontario grant
Salaries, Wages, Benefits and Personnel Expenses	Increase	Contractual Increase
Utilities, Insurance and Property Taxes	Increase	Anticipated inflationary increase



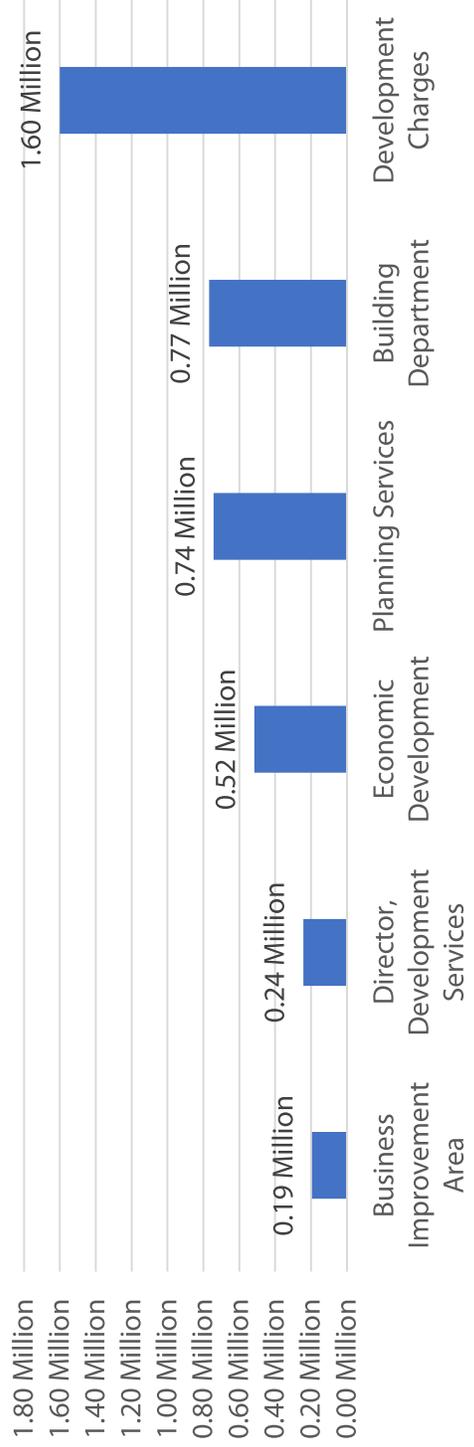


DEVELOPMENT SERVICES

Development Services provides advice to Council, the 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. Additionally, through economic development, Development Services support business growth by assisting startups, corporate relocations, and the expansion and retention of existing businesses, which leads to driving economic growth, job creation, and revitalization.



Development Services Adopted 2026 Expenses by Division



Economic Development	Planning Services	Building Services
<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.



Development Services by Cost Center	Net 2024 Actuals	Net 2025 Budget	Net Adopted 2026 Budget	Adopted Net Change 2025 vs. 2026 (\$)	Adopted Net Change 2025 vs. 2026 (%)	Net Proposed 2027 Forecast	Net Proposed 2028 Forecast	Net Proposed 2029 Forecast	Net Proposed 2030 Forecast
Building*	0	0	0	0	0.00%	0	0	0	0
Committee of Adjustment	(11,322)	(27,583)	(10,134)	17,449	-63.26%	(10,129)	(10,124)	(10,119)	(10,114)
Community Improvement Plan - Harrow	167,573	167,573	116,030	(51,542)	-30.76%	116,030	66,030	66,030	0
Development Charges*	(1)	0	0	0	0.00%	0	0	0	0
Director, Development Services*	0	0	0	0	0.00%	0	0	0	0
Economic Development	252,553	272,190	289,030	16,840	6.19%	311,302	313,605	300,704	301,735
Essex BIA*	0	0	0	0	0.00%	0	0	0	0
Heritage Committee	12,459	23,007	26,756	3,749	16.30%	23,820	23,825	23,830	23,835
Parkland Contributions*	0	0	0	0	0.00%	0	0	0	0
Planning & Zoning	471,663	546,366	566,596	20,230	3.70%	631,538	636,888	638,044	614,050
(Surplus)/Deficit	892,927	981,553	988,279	6,726	0.69%	1,072,562	1,030,225	1,018,490	929,507

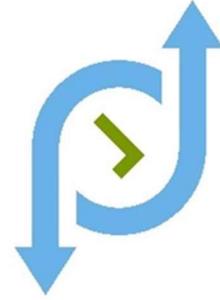
*The expenses in these Cost Centers are fully funded either by their corresponding reserve or intercompany allocations.

ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

Development Services by Category	2024 Actuals	2025 Budget	Adopted 2026 Budget	Adopted Change 2025 vs. 2026 (\$)	Adopted Change 2025 vs. 2026 (%)	Proposed 2027 Forecast	Proposed 2028 Forecast	Proposed 2029 Forecast	Proposed 2030 Forecast
Revenues / Funding Source									
Amounts Added to Taxes and Special Levies	189,981	172,000	172,557	557	0.32%	172,000	172,000	172,000	172,000
Conditional and Unconditional Grants	6,000	53,124	0	(53,124)	-100.00%	0	0	0	0
Contributions from Developers	678,567	1,625,957	1,627,635	1,678	0.10%	2,118,546	2,705,750	3,517,475	4,572,717
Interfund Transfers - Revenue	0	291,271	493,576	202,305	69.46%	367,555	367,798	363,448	359,173
Internal Allocations - Revenue	233,873	240,271	242,247	1,977	0.82%	248,510	250,280	250,374	250,472
Investment and Other Income	15,415	10,000	10,000	0	0.00%	10,000	10,000	10,000	10,000
License and Permit Fees	770,129	506,289	422,000	(84,289)	-16.65%	430,440	439,049	447,830	456,786
User Fees and Service Charges	131,168	118,491	107,392	(11,098)	-9.37%	107,798	108,215	108,641	109,078
Revenues / Funding Source Total	2,025,131	3,017,402	3,075,408	58,006	1.92%	3,454,850	4,053,091	4,869,768	5,930,226
Expenses / Expenditure									
Contracted Services	2,035	4,871	4,403	(468)	-9.62%	4,665	4,728	4,793	4,858
Debt Servicing	215	0	0	0	0.00%	0	0	0	0
External Transfers	121,099	202,673	149,130	(53,542)	-26.42%	149,630	99,630	99,630	33,600
Interfund Transfers - Expense	834,458	1,650,957	1,657,635	6,678	0.40%	2,154,321	2,741,524	3,553,248	4,608,489
Internal Allocations - Expense	175,404	180,203	242,247	62,044	34.43%	248,510	250,280	250,374	250,472
Materials and Supplies	129,647	169,221	152,959	(16,263)	-9.61%	182,348	186,375	177,074	156,732
Miscellaneous Services	66,852	76,900	72,157	(4,743)	-6.17%	76,836	76,873	76,911	76,949
Professional Fees	36,397	31,000	26,904	(4,096)	-13.21%	26,906	26,908	26,910	26,912
Rents and Financial Services	19,095	16,435	16,206	(229)	-1.39%	16,570	16,969	17,377	17,796
Repairs and Maintenance	6,704	5,757	5,757	0	0.00%	5,764	5,903	6,045	6,190
Salaries, Wages, Benefits and Personnel Expenses	1,474,178	1,632,059	1,709,393	77,334	4.74%	1,633,822	1,644,962	1,645,558	1,646,171
Taxation Adjustments	22,953	0	0	0	0.00%	0	0	0	0
Utilities, Insurance and Property Taxes	29,019	28,880	26,896	(1,984)	-6.87%	28,039	29,163	30,337	31,563
Expenses / Expenditure Total	2,918,057	3,998,955	4,063,687	64,732	1.62%	4,527,411	5,083,316	5,888,257	6,859,733
Surplus/(Deficit)	(892,927)	(981,553)	(988,279)	(6,726)	0.69%	(1,072,562)	(1,030,225)	(1,018,490)	(929,507)

Significant Changes:

Development Services	Impact	Explanation
Revenues:		
Conditional and Unconditional Grants	Decrease	Removal of the Rural Ontario Development (ROD) Grant from previous year for the Economic Development and Business Relations Analyst
Interfund Transfers - Revenue	Increase	Funding Economic Development and Business Relations Analyst from salary stabilization; funding building deficit for anticipated loss
License and Permit Fees	Decrease	Decrease in building permit revenue based on the forecasted development
Expenses:		
External Transfers	Decrease	Tax Incremental Financing (part of current CIP program) ended in 2025 for Classy Caps and Crew
Internal Allocations - Expense	Increase	Change in Director, Development Services internal allocation due to organizational review reallocating By-law to Legal and Legislative Services
Salaries, Wages, Benefits and Personnel Expenses	Increase	Contractual increase, additional year of the Economic Development and Business Analyst (fully funded); decrease due to reallocating By-law staff to Legislative Services





Essex Centre Business Improvement Area

Operating through a volunteer Board of Directors, who own or work in downtown businesses throughout Ward 1, the BIA’s primary function is to improve the physical environment of the area and assist with economic redevelopment of the local business community through area-wide promotion and advertising. The Essex Centre BIA provides both the organized structure and source of funds to help improve the business economy and to make the Town a better place in which to live and to make a living.



Essex BIA by Category	2024 Actuals	2025 Budget	Adopted 2026 Budget	Adopted Change 2025 vs. 2026 (\$)	Adopted Change 2025 vs. 2026 (%)
Revenues / Funding Source					
Amounts Added to Taxes and Special Levies	189,981	172,000	172,557	557	0.32%
Interfund Transfers - Revenue	0	24,224	21,473	(2,751)	-11.36%
Investment and Other Income	1,000	0	0	0	0.00%
Revenues / Funding Source Total	190,981	196,224	194,031	(2,194)	-1.12%
Expenses / Expenditure					
External Transfers	300	100	100	0	0.00%
Interfund Transfers - Expense	1,862	25,000	30,000	5,000	20.00%
Materials and Supplies	77,413	69,950	66,500	(3,450)	-4.93%
Miscellaneous Services	56,078	68,000	64,257	(3,743)	-5.50%
Salaries, Wages, Benefits and Personnel Expenses	31,103	32,150	32,150	0	0.00%
Taxation Adjustments	22,953	0	0	0	0.00%
Utilities, Insurance and Property Taxes	1,272	1,024	1,023	(1)	-0.12%
Expenses / Expenditure Total	190,981	196,224	194,031	(2,194)	-1.12%
Surplus/(Deficit)	0	0	0	0	0.00%

Significant Changes:

Essex Centre BIA	Impact	Explanation
Revenues:		
Amounts Added to Taxes and Special Levy	Increase	Adopted 1.5% increase on the BIA Levy as well as an increase to the annual cap of \$6,300 to \$6,400.
Interfund Transfers - Revenue	Decrease	BIA reserve transfer to offset the capital contribution for Naming Rights for the Amphitheatre
Expenses:		
Interfund Transfers - Expense	Increase	BIA contribution to naming rights for the Amphitheatre
Materials and Supplies	Decrease	Removal of Banners expense from previous year

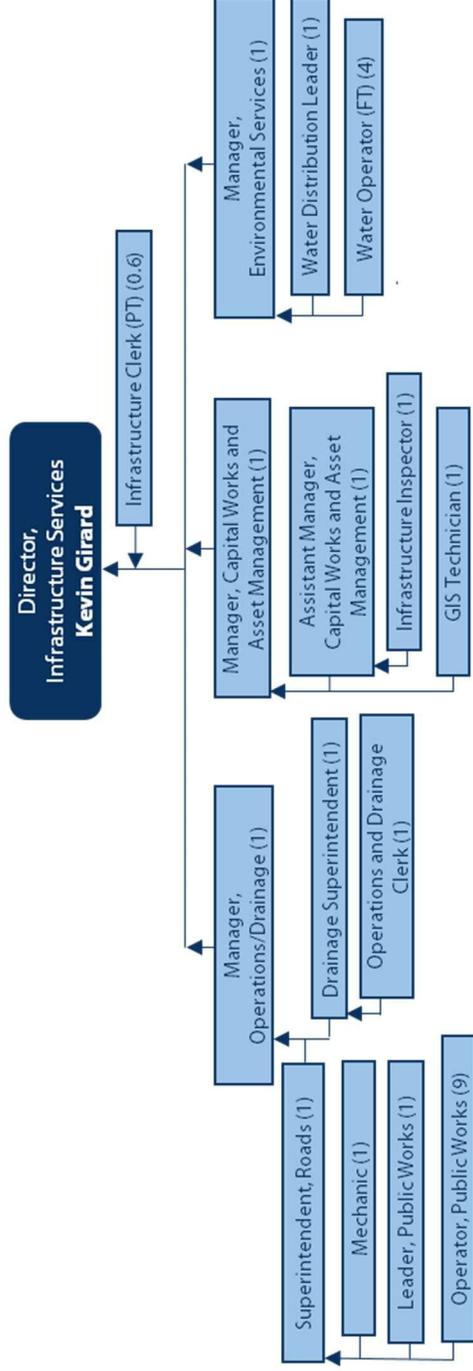
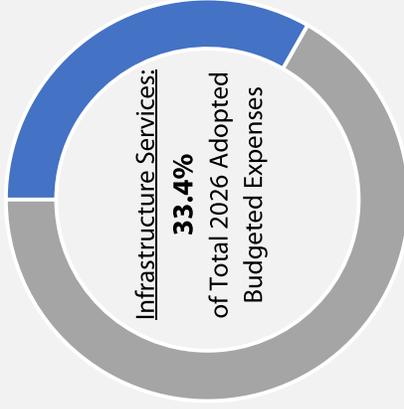
The Essex Centre Business Improvement Area (BIA) Levy: is a special levy in the Ward 1 boundaries which is paid by commercial and industrial property owners. This levy helps the BIA fund business promotion and other programs that contribute to the success of commercial/industrial districts.

2026 Adopted BIA Tax Rate	2025 BIA Rates		2026 BIA Rates		Adopted Change (2025 to 2026)	
	BIA Rate	BIA Taxes per Average Assessment	BIA Rate	BIA Taxes per Average Assessment	%	\$
Ward 1 Commercial	0.00184	921.90	0.00186	932.07	1.50%	13.77
Median Commercial Assessment						500,000

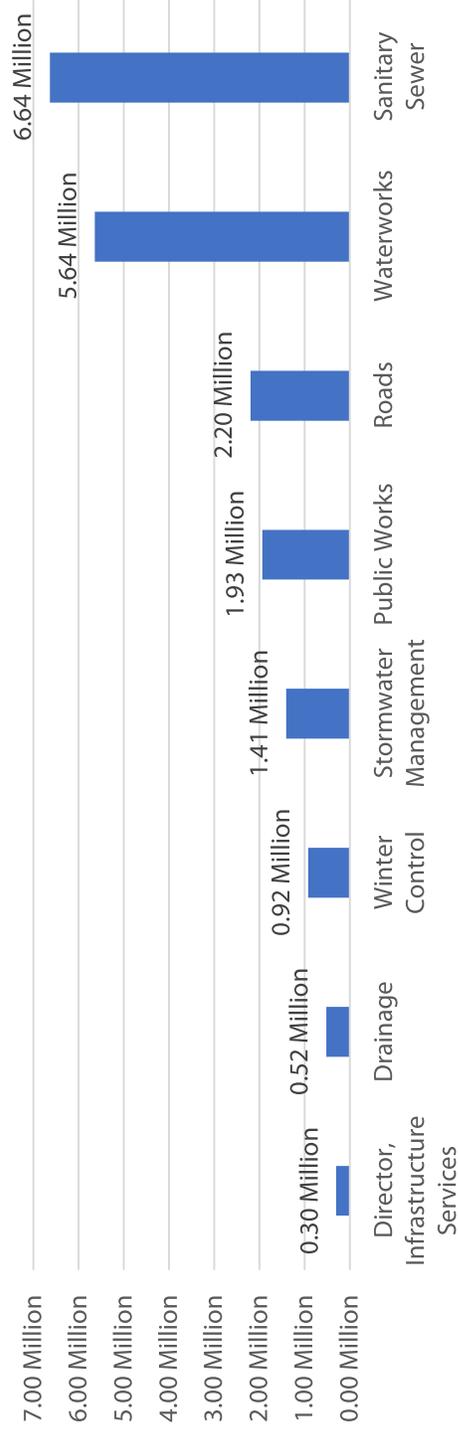


INFRASTRUCTURE SERVICES

The Infrastructure Services Department is responsible for the construction, operation and maintenance of the Town's core infrastructure including water, storm sewers, sanitary sewers, drainage, and roads. The Infrastructure Services department is committed to providing residents with safe, reliable, and efficient infrastructure to make the 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 Adopted 2026 Expenses by Division



Public Works and Drainage	Capital Works and 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 and 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 water mains, 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.



ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

Infrastructure Services by Cost Center	Net 2024 Actuals	Net 2025 Budget	Net Adopted 2026 Budget	Adopted Net Change 2025 vs. 2026 (\$)	Adopted Net Change 2025 vs. 2026 (%)	Net Proposed 2027 Forecast	Net Proposed 2028 Forecast	Net Proposed 2029 Forecast	Net Proposed 2030 Forecast
Admin - Public Works	1,121,643	1,313,074	1,338,509	25,435	1.94%	1,546,388	1,566,173	1,583,454	1,611,487
Bridges & Culverts	68,772	64,973	63,060	(1,913)	-2.94%	124,472	65,130	115,702	66,275
Brushing & Tree Removal	111,942	129,550	133,872	4,321	3.34%	155,261	175,836	196,136	216,438
Catch Basins, Curb & Gutter	75,402	82,801	86,149	3,348	4.04%	87,127	87,504	87,678	87,854
Debris & Litter Pickup	43,181	48,345	50,319	1,975	4.08%	51,477	51,886	52,043	52,201
Director of Infrastructure*	0	0	0	0	0.00%	0	0	0	0
Drainage	242,446	202,381	213,434	11,053	5.46%	200,621	200,817	183,945	169,984
Grass Mowing & Weed Control	67,095	71,549	87,962	16,413	22.94%	89,049	89,392	89,485	89,578
Municipal Drainage Light Brushing	85,014	95,000	105,000	10,000	10.53%	110,000	110,000	110,000	115,000
Paved Roads	517,711	640,148	613,073	(27,075)	-4.23%	633,870	521,755	528,690	535,631
Public Works- Equipment*	206,963	0	0	0	0.00%	0	0	0	0
Road Traffic Operations	209,173	208,941	225,005	16,064	7.69%	232,943	236,829	237,561	238,309
Roadside Ditching	69,765	98,718	91,256	(7,462)	-7.56%	92,866	93,961	94,882	96,306
Roads-Municipal Drains	329,689	329,740	330,976	1,236	0.37%	331,126	331,178	331,197	331,217
Shoreline Protection*	0	0	0	0	0.00%	0	0	0	0
Shoulder Maintenance - Paved Roads	141,760	139,711	181,101	41,390	29.63%	184,829	186,296	186,999	187,711
Sidewalks	24,307	25,788	27,303	1,515	5.88%	28,101	28,714	29,264	29,814
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	415,827	446,093	525,424	79,331	17.78%	675,015	645,620	646,265	646,414
Streetlighting	259,924	232,823	263,552	30,729	13.20%	269,134	274,883	280,804	286,903
Sweeping	118,990	136,900	179,536	42,636	31.14%	183,309	185,231	186,535	187,854
Tile Drainage*	0	0	0	0	0.00%	0	0	0	0
Unpaved Roads	327,547	366,832	383,162	16,329	4.45%	392,344	394,379	396,024	397,672
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
Winter Control	669,150	914,258	923,382	9,123	1.00%	1,058,106	1,072,326	1,074,731	1,087,169
(Surplus)/Deficit	5,106,300	5,547,625	5,822,074	274,449	4.95%	6,446,037	6,317,909	6,411,395	6,433,816

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

ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

Infrastructure Services by Category	2024 Actuals	2025 Budget	Adopted 2026 Budget	Adopted Change 2025 vs. 2026 (\$)	Adopted Change 2025 vs. 2026 (%)	Proposed 2027 Forecast	Proposed 2028 Forecast	Proposed 2029 Forecast	Proposed 2030 Forecast
Revenues / Funding Source									
Amounts Added to Taxes and Special Levies	261,126	296,706	296,706	0	0.00%	297,006	297,312	297,624	297,942
Conditional and Unconditional Grants	75,593	70,000	70,000	0	0.00%	70,000	70,000	70,000	70,000
Interfund Transfers - Revenue	3,146,647	3,313,541	3,871,017	557,476	16.82%	3,394,954	3,544,382	3,576,276	3,735,953
Internal Allocations - Revenue	254,948	288,094	298,483	10,390	3.61%	306,717	308,854	308,921	308,989
Investment and Other Income	26,856	9,700	9,700	0	0.00%	7,600	7,600	7,600	7,600
License and Permit Fees	58,006	39,000	39,000	0	0.00%	39,000	39,000	39,000	39,000
User Fees and Service Charges	7,693,911	8,570,352	9,143,061	572,709	6.68%	9,803,292	10,482,158	11,216,434	12,001,518
Revenues / Funding Source Total	11,517,086	12,587,392	13,727,967	1,140,574	9.06%	13,918,568	14,749,305	15,515,855	16,461,002
Expenses / Expenditure									
Contracted Services	2,621,817	3,067,065	3,544,565	477,500	15.57%	3,397,775	3,603,040	3,569,839	3,780,308
Debt Servicing	1,589,393	1,406,441	1,715,373	308,931	21.97%	1,415,513	896,392	878,830	864,156
External Transfers	15,806	37,500	37,500	0	0.00%	37,500	37,500	37,500	37,500
Interfund Transfers - Expense	5,592,035	5,626,056	6,060,819	434,764	7.73%	7,036,446	7,687,066	8,743,348	9,458,602
Internal Allocations - Expense	587,425	635,619	653,587	17,968	2.83%	645,899	651,457	653,961	656,533
Materials and Supplies	1,250,559	1,734,477	1,775,192	40,715	2.35%	1,879,903	1,903,671	1,919,783	1,950,368
Miscellaneous Services	89,313	76,460	80,160	3,700	4.84%	81,145	82,102	83,083	84,089
Professional Fees	89,400	165,000	165,000	0	0.00%	195,000	135,000	185,000	135,000
Rents and Financial Services	7,014	15,307	12,807	(2,500)	-16.33%	13,311	13,816	14,320	15,325
Repairs and Maintenance	593,854	599,230	654,730	55,500	9.26%	661,836	981,279	714,685	733,656
Salaries, Wages, Benefits and Personnel Expenses	2,940,505	3,415,213	3,556,996	141,783	4.15%	3,663,633	3,698,186	3,705,152	3,711,918
Uncollectible Taxes and Accounts Receivable	6,046	25,000	25,000	0	0.00%	25,000	25,000	25,000	25,000
Utilities, Insurance and Property Taxes	1,240,218	1,331,650	1,268,312	(63,339)	-4.76%	1,311,645	1,352,705	1,396,748	1,442,362
Expenses / Expenditure Total	16,623,386	18,135,018	19,550,041	1,415,023	7.80%	20,364,605	21,067,214	21,927,250	22,894,818
Surplus/(Deficit)	(5,106,300)	(5,547,625)	(5,822,074)	(274,449)	4.95%	(6,446,037)	(6,317,909)	(6,411,395)	(6,433,816)

Significant Changes:

Infrastructure Services	Impact	Explanation
Revenues:		
Interfund Transfers - Revenue	Increase	Funding Water and Wastewater from reserves (offset in Interfund Transfers - Expenses); Funding remaining of the drainage block assessment not included in the Urban Levy
User Fees and Service Charges	Increase	Increase rates and consumption (for development) for water and wastewater services
Expenses:		
Contracted Services	Increase	Biennial Crushing services; drainage block assessment for storm water
Debt Servicing	Increase	Debt for Engineering Services for Colchester Treatment-Plan Expansion (result of applying for the Housing Enabling Water Systems Fund)
Interfund Transfers - Expense	Increase	Lifecycle (to be used for Capital based on 2024 study) and Reserve transfers for Water and Wastewater
Materials and Supplies	Increase	Replacement of water meters
Repairs and Maintenance	Increase	For repairs relating to water which include repairs to water meters, watermains and valves
Salaries, Wages, Benefits and Personnel Expenses	Increase	Contractual Increase





ADOPTED 2026 CAPITAL BUDGET

and Proposed 2027-2030 Capital Forecast

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

STRATEGIC ALIGNMENT INITIATIVES WITHIN THE ADOPTED 2026 CAPITAL BUDGET

Safe and Reliable Infrastructure

- The Ward 1 Storm Sewer Improvements capital project will replace the Storm Sewer in the Rush drain area on Bell Avenue. This project directly responds to subsection *1.4 Providing reliable water, storm water, and wastewater services.*

Jobs and Economic Opportunities

- The Tennis Court replacement project in Harrow will move the existing tennis courts to a new location and change the layout from 3 tennis courts to 2 tennis courts and 4 pickleball courts. This project falls under subsection *2.3 Promoting tourism as an economic driver as it will aid in attracting more sports events and tournaments.*

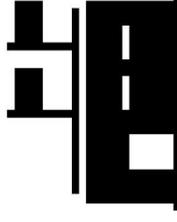
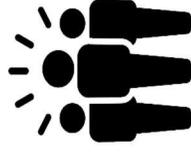
Strategic Alignment Highlights in the 2026 Capital Budget

Welcoming and Caring Community

- The Essex & Harrow Urban Design Guidelines capital project is a direct-action item within subsection *3.5 Managing our growth to maintain our “small town feel.”* This project aims to review the Town’s Urban Design Guidelines for Downtown Harrow & Essex Centre to ensure it promotes the unique features of our downtown and residential areas.

Responsible and People-Focused Government

- The Amphitheatre in Heritage Park capital project is funded through sponsorships and naming rights. This project, which is funded from non-tax revenue, directly supports subsection *4.1 Diversifying our revenue sources to reduce reliance on residential taxpayers.*



ASSET MANAGEMENT PLAN (AMP)

What is Asset Management?

Asset Management Planning (AMP) is an ongoing and long-term process that guides 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 2025, the asset management plan for all assets was updated to meet the 2024 requirements of O.Reg 588/17. One of the key elements of the update was to provide a detailed overview and analysis of the Town’s assets while beginning to define levels of service. In 2026, the Town will complete the last phase of the update which includes lifecycle management and financial strategies. The current Asset Management Plan can be found on the Town’s website

www.essex.ca/assetmanagement.

The Town’s Plan

The Town divides its capital assets into two areas: Core Assets and Non-Core Assets. Core assets include the following categories: road network, bridges & culverts, stormwater, water, and wastewater. Non-Core assets, sometimes referred to as general capital, include the following categories: buildings and facilities, vehicles and heavy equipment, machinery and equipment, and parks and land improvements.

Total replacement costs of the Town’s capital assets:

Core Assets (based on 2024 update)	\$1.2 billion
Non-Core Assets (based on 2024 update)	\$144 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. The Town assumes 100% of replacements costs and 50% of upgrades cost, as funded from the asset management reserve.



Core Assets:

Category	Recommended Average Annual AMP Expenditures	2026 Approved Capital Budget	Difference	Result
Road Network	10,018,816	5,115,000	(4,903,816)	Deficit
Bridges and Culverts	2,094,080	0	(2,094,080)	Deficit
Stormwater	4,958,208	950,000	(4,008,208)	Deficit
Water	4,391,936	883,750	(3,508,186)	Deficit
Wastewater	6,088,704	541,000	(5,547,704)	Deficit

Non-Core Assets:

Category	Recommended Average Annual AMP Expenditures	2026 Approved Capital Budget	Difference	Result
Buildings and Facilities	2,837,504	3,720,000	882,496	Surplus
Vehicles and Heavy Equipment	1,098,752	2,132,500	1,033,748	Surplus
Machinery and Equipment	544,768	897,500	352,732	Surplus
Parks and Land Improvements	861,184	830,000	(31,184)	Deficit

The tables to the left illustrate the recommended spend for 2026 based on the latest AMP study and the approved spend from the Town's capital budget. The AMP recommended spend for the core and non-core assets have been inflated to 2026 values.

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

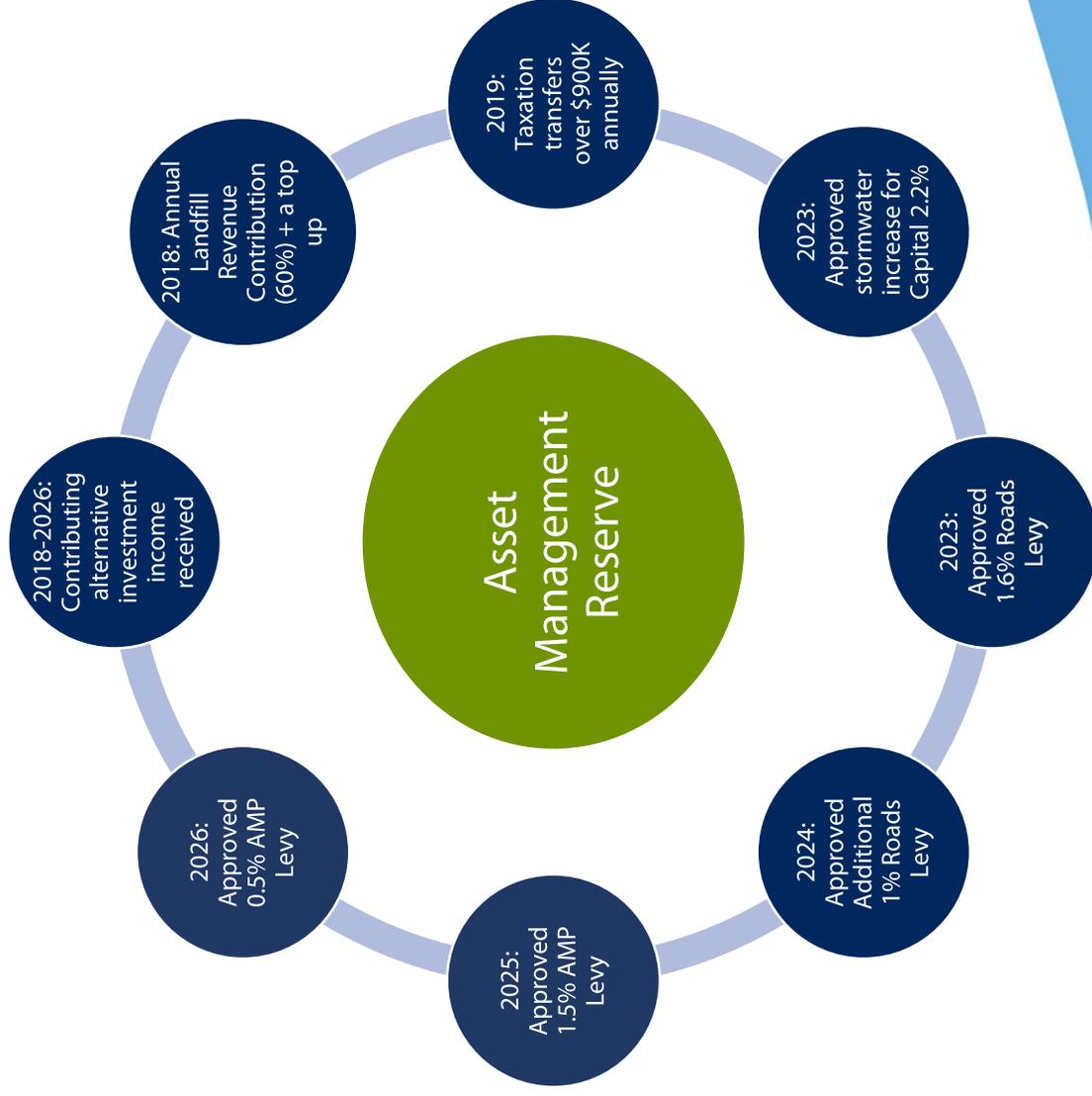
In many of the categories the Town's investment is below the AMP's annual recommendation. Most municipalities struggle with the annual infrastructure deficits, and it will take many years, to achieve a fully funded program (if at all).

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 Tax Funded Assets:	22,414,279
Town of Essex's 2026 Commitment:	
OCIF	1,308,670
CCBF	1,095,047
Landfill Reserve Contribution	1,465,621
Capital Levy per Asset Management Financial Strategy (Fixed Amount)	277,089
2023 – Roads Levy (1.6%)	266,595
2024 – Additional Roads Levy (1%)	174,681
2025 – Approved Asset Management Levy (1.5%)	280,211
2026 – Approved Asset Management Levy (0.5%)	100,523
Annual Consolidated Lifecycle Capital Contribution from General Levy	900,000
20% top-up for Landfill Reserve Contribution	488,540
Total 2026 Commitment	6,356,976
Surplus (Deficit) to Recommended Funding in Asset Management Plan for Tax Funded Assets	(16,057,303)

*The Town's adopted Asset Management Plan has a financial strategy that recommends an annual funding allotment towards the Town's existing portfolio, to ensure available funding when asset replacement comes due. The value from the 2024 update has been inflated to reflect 2026 values.

Asset Management Lifecycle Reserve Forecast

Asset Management Lifecycle Reserve Revenue and Expense Activity

Description	Note	Beginning Balance	Revenue			Interest	Committed/ Proposed Asset Management Expenditures	Ending Balance
			Asset Management Financial Strategy	Operating Lifecycle Reserve Contributions	Capital Levy			
			Landfill Reserve					
2025 Opening Balance		13,048,136						
Landfill Reserve Contribution (60% + 20% Top-Up)	Per new Asset Management Financial Strategy		2,937,933					
Capital Levy per Asset Management Financial Strategy	Fixed Amount		277,089					
Approved - Capital Levy to Cover Core lifecycle contributions (1.6%+1%+1%)	Capital Levy (introduced with AMP Part 1 financial strategy)		628,083					
Approved - Capital Levy to Cover Non-Core lifecycle contributions (0.5%)	Capital Levy (introduced with AMP Part 2 financial strategy)		93,404					
Annual Consolidated Lifecycle Capital Contribution	Fixed Amount from General Levy			900,000				
Interest Calculation	Estimated (2.5%)				399,652			
Funding Requirement for Capital						(7,904,299)		
2025 Projected Ending Balance		10,379,997					10,379,997	
2026 Beginning Balance								
Landfill Reserve Contribution (60% + 20% Top-Up)	Per new Asset Management Financial Strategy		1,954,161					
Capital Levy per Asset Management Financial Strategy	Fixed Amount		277,089					
Approved - Capital Levy to Cover lifecycle contributions (1.6%+1%+1%+1%)	Capital Levy (introduced with AMP financial strategy)		721,487					
Approved - 2026 Capital Levy to Cover lifecycle contributions (0.5%)	Capital Levy (introduced with AMP financial strategy)		100,523					
Annual Consolidated Lifecycle Capital Contribution	Fixed Amount from General Levy			900,000				
Interest Calculation	Estimated (2.5%)				308,354			
Investment Income					300,000			
Funding Requirement for Capital						(6,197,500)		
2026 Estimated Ending Balance		8,744,110					8,744,110	
2027 Beginning Balance								
Landfill Reserve Contribution (60% + 20% Top-Up)	Per new Asset Management Financial Strategy		1,758,745					
Capital Levy per Asset Management Financial Strategy	Fixed Amount		277,089					
Approved - Capital Levy to Cover lifecycle contributions (1.6%+1%+1%+1%)	Capital Levy (introduced with AMP financial strategy)		721,487					
Proposed - Capital Levy to Cover lifecycle contributions (0.5%+2%)	Capital Levy (introduced with AMP financial strategy)		502,615					
Annual Consolidated Lifecycle Capital Contribution	Fixed Amount from General Levy			900,000				
Taxation Growth				201,046				
Interest Calculation	Estimated				262,571			
Investment Income					300,000			
Funding Requirement for Capital						(10,727,719)		
CapEx Adjustment	40% reduction of forecasted capital projects					4,291,088		
2027 Estimated Ending Balance							7,231,032	

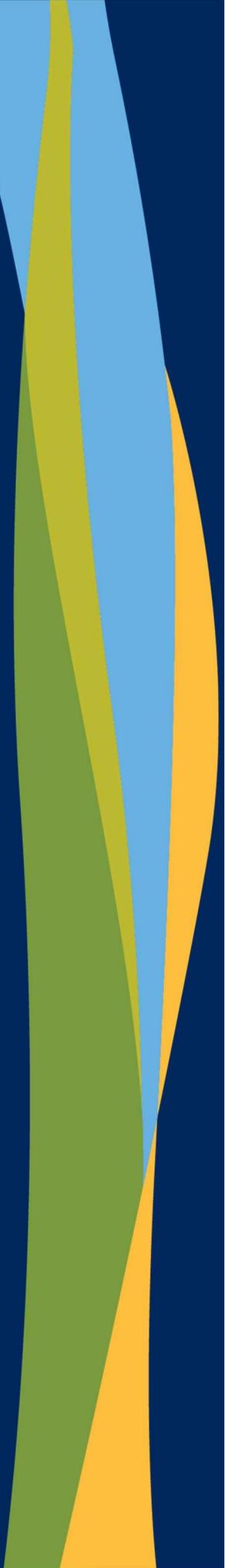
Asset Management Lifecycle Reserve Forecast

Asset Management Lifecycle Reserve Revenue and Expense Activity

Description	Note	Beginning Balance	Revenue			Committed/ Proposed Asset Management Expenditures	Ending Balance	
			Asset Management Financial Strategy Landfill Reserve	Capital Levy	Operating Lifecycle Reserve Contributions			Interest
2028 Beginning Balance		7,231,032						
Landfill Reserve Contribution (60% + 20% Top-Up)	Per new Asset Management Financial Strategy		1,563,329					
Capital Levy per Asset Management Financial Strategy	Fixed Amount		277,089					
Approved - Capital Levy to Cover lifecycle contributions (1.6%+ 1%+ 1%+ 1%)	Capital Levy (introduced with AMP financial strategy)			721,487				
Proposed - Capital Levy to Cover lifecycle contributions (0.5%+ 2%+ 2%)	Capital Levy (introduced with AMP financial strategy)			904,707				
Annual Consolidated Lifecycle Capital Contribution	Fixed Amount from General Levy			900,000				
Taxation Growth				201,046				
Interest Calculation	Estimated				224,948			
Investment Income					300,000			
Funding Requirement for Capital						(7,791,750)		
CapEx Adjustment						779,175		
2028 Estimated Ending Balance	10% reduction of forecasted capital projects						5,305,973	
2029 Beginning Balance		5,305,973						
Landfill Reserve Contribution (60% + 20% Top-Up)	Per new Asset Management Financial Strategy		1,578,962					
Capital Levy per Asset Management Financial Strategy	Fixed Amount			277,089				
Approved - Capital Levy to Cover lifecycle contributions (1.6%+ 1%+ 1%+ 1%)	Capital Levy (introduced with AMP financial strategy)			721,487				
Proposed - Capital Levy to Cover lifecycle contributions (0.5%+ 2%+ 2%)	Capital Levy (introduced with AMP financial strategy)			1,306,799				
Annual Consolidated Lifecycle Capital Contribution	Fixed Amount from General Levy			900,000				
Taxation Growth				201,046				
Long Term Debt Funds Received			5,000,000					
Interest Calculation	Estimated				172,123			
Investment Income					300,000			
Funding Requirement for Capital						(9,588,500)		
CapEx Adjustment						1,917,700		
2029 Estimated Ending Balance	20% reduction of forecasted capital projects						8,092,679	
2030 Beginning Balance		8,092,679						
Landfill Reserve Contribution (60% + 20% Top-Up)	Per new Asset Management Financial Strategy		1,594,752					
Capital Levy per Asset Management Financial Strategy	Fixed Amount			277,089				
Approved - Capital Levy to Cover lifecycle contributions (1.6%+ 1%+ 1%+ 1%)	Capital Levy (introduced with AMP financial strategy)			721,487				
Proposed - Capital Levy to Cover lifecycle contributions (0.5%+ 2%+ 2%)	Capital Levy (introduced with AMP financial strategy)			1,708,891				
Annual Consolidated Lifecycle Capital Contribution	Fixed Amount from General Levy			900,000				
Taxation Growth				201,046				
Interest Calculation	Estimated				242,186			
Investment Income					300,000			
Funding Requirement for Capital						(12,949,277)		
CapEx Adjustment						5,179,711		
2030 Estimated Ending Balance	40% reduction of forecasted capital projects						6,268,563	

ADOPTED 2026 CAPITAL PROJECTS

Property Tax Supported and User Rate Supported Capital Projects for 2026



Adopted 2026 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											
Department: Office of the CAO											
Council											
GG-26-0001	Contingency (Council)	Council projects outside approved budget	New	12,500	0	12,500			12,500	0	General Contingency
Total - Council											
Division: Office of the CAO											
GG-25-0003	Document Archiving and Records Management Project	Phase 2 to include remaining files from Gesto office and files at the Maedel Community Centre	New	120,000	0	120,000			120,000	0	50% Town Hall Expansion, 25% Building and 25% Development Services
Total - Office of the CAO											
Division: Police											
PD-26-0001	Police Contingency	Unanticipated facility needs	New	25,000	0	25,000			25,000	0	Police Contingency
PD-26-0002	Relocation of Essex OPP Detachment Feasibility Study	Aging facilities, looking for synergies with OPP and other local municipalities	New	50,000	0	50,000			50,000	0	Police Contingency
PD-26-0003	Harrow OPP Roof and HVAC Replacement	Upper section Roof Repairs and replacing HVAC unit	Replacement	270,000	135,000	135,000			270,000	0	Police Contingency
Total - Police											
Total - Office of the CAO											
Department: Legislative Services											
Division: Bylaw Enforcement											
BY-26-0001	Patrol Vehicle	Vehicle has reached its useful life and will be upgraded to a hybrid	Upgrade	65,000	32,500	32,500			65,000	0	Green Fund
Total - Bylaw Enforcement											
Division: Cemeteries											
HS-26-0001	Fence at Iler Cemetery	New fence along West side of Iler Cemetery	New	10,000	0	10,000			10,000	0	General Contingency
Total - Cemeteries											
Total - Legislative Services											
Department: Corporate Services											
Division: Information Technology											
GG-26-0002	Enterprise Resource Planning - Phase One	New financial software required due to legacy system reaching end of life and support	New	500,000	0	500,000			500,000	0	General Contingency
GG-26-0003	Tablet Replacement	Director tablets have reached the end of their useful life	Replacement	20,000		20,000			20,000	0	General Contingency
GG-26-0004	Cloud File Migration	Hire consultant to assist in the Network Drive Cloud Migration	New	35,000	0	35,000			35,000	0	Information Technology
Total - Information Technology											
Total - Corporate Services											
Total - All Divisions											
Total - Capital Budget											
Total - Total Budget											

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

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

Adopted 2026 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)			
GG-26-0005	Security Camera Replacement and Updates	Upgrade and replace aging hardware for security cameras	Upgrade	50,000	25,000	25,000			50,000	0	Information Technology
Total - Information Technology											
Total - Corporate Services				605,000	580,000	25,000	0	0	605,000	0	
Department: Community Services											
Division: Fire											
FD-26-0002	Station 3 Replacement	Replacement identified in both the building condition assessment and Master Fire Plan; architectural design was approved in 2025	Upgrade	5,235,000					5,235,000	0	Long-term debt
FD-26-0003	Personal Protective Equipment	Replacement of PPE on eight-year cycles	Replacement	42,000	42,000				42,000	0	
FD-26-0004	Pager Replacement Program	Replacement of pagers at the end of their useful life	Replacement	10,000	10,000				10,000	0	
FD-26-0005	Ice Water Rescue Equipment Replacement Program	Replacement of PPE/Gear on eight-year cycles	Replacement	5,000	5,000				5,000	0	
FD-26-0006	IT Equipment - Fire Tablets	Used for fire incident reporting, truck and equipment maintenance reports and training. Consultation with IT determined tablets are at the end of their useful life.	Replacement	36,000	36,000				36,000	0	
FD-26-0007	Hose Replacement Program	Replace hoses and appliances due to damage, in accordance with NFPA standards	Replacement	16,000	16,000				16,000	0	
FD-26-0008	Firefighter Recruitment (3)	Cost of training, PPE and gear for 3 new firefighters	New	42,000		42,000			42,000	0	Fire - Training
FD-26-0009	Nuclear Preparedness Equipment	Support Funding for Designated and Host Municipalities identified in the Provincial Nuclear Emergency Response Plan (PNERP)	New	50,000		50,000			50,000	0	Ontario Nuclear Emergency Management Program Grant
FD-26-0010	Firefighter Cancer Prevention	Purchase of SCBA decontamination washer to aid with cancer prevention	New	48,000		48,000			48,000	0	Fire Protection Grant
Total - Fire				5,484,000	109,000	42,000	98,000	5,235,000	5,484,000	0	
Division: Arts, Culture and Tourism											
CS-26-0001	New Art Installation	New art installation	New	15,000	0	15,000			15,000	0	CS-Murals
Total - Arts, Culture and Tourism				15,000	0	15,000	0	0	15,000	0	
Division: Parks											
CS-25-0015	Co-An Park Capital	Yearly Capital allocation	Replacement	30,000	0	15,000		15,000	30,000	0	Co-An Park; Town of Amherstburg

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

Adopted 2026 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-26-0002	Co-An Park Assessments	Asset management assessments (split with Amherstburg)	New	200,000	0	100,000			100,000	200,000	0	Co-An Park; Town of Amherstburg
CS-26-0003	Amphitheatre in Heritage Park	Amphitheatre building for Heritage Park	New	582,000	0				582,000	582,000	0	Naming rights and Sponsorships
CS-26-0004	Essex Town Centre Park	New park in subdivision	New	375,000	0	375,000				375,000	0	Development Charges
CS-26-0005	Tennis Court Replacement	Tennis courts are experiencing cracking and subsurface issues. With new proposed location at Harrow Soccer Complex, there would be some savings if this project is done at the same time as new Fire Station 3	Replacement	600,000	600,000					600,000	0	
CS-26-0006	Electrical at Heritage Gardens	Phase 2 of electrical power pedestals for events	New	195,000	0	195,000				195,000	0	Ward 1 Parkland
CS-26-0007	Sadler's Park Pavilion	Structures wood is deteriorating 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	0	
CS-26-0008	Replace Roof top Unit 2 and 3 at Town Hall	Identified as needed for replacement by service provider. Also need to reinstall BAS controls in new unit	Replacement	70,000	70,000					70,000	0	
CS-26-0009	Replace roof top unit at Fieldhouse, LIFE building	Identified as needed for replacement by service provider. Also need to reinstall BAS controls in new unit	Replacement	30,000	30,000					30,000	0	
CS-26-0010	Replace Ford Truck 875	Useful life has been reached	Replacement	80,000	75,000				5,000	80,000	0	Trade-in
CS-26-0011	Zero Turn Mower	Useful life has been reached	Replacement	30,000	30,000					30,000	0	
CS-26-0012	Replace Toro mower 887	Useful life has been reached, several repairs done each year and expanding grass cutting area	Replacement	95,000	90,000				5,000	95,000	0	Trade-in
CS-26-0013	Ball Diamond Rehabilitation (Annual) in Essex and Harrow	Annual maintenance	Replacement	15,000	15,000					15,000	0	
CS-26-0014	Soccer Field Upgrades in Essex and Harrow	Annual maintenance	Replacement	15,000	15,000					15,000	0	
CS-26-0015	Facility Structural Assessment Repair Plan - Essex Splash Pad House	Structural repairs to foundation and walls as recommended from the 2025 structural building assessment	Replacement	720,000	720,000					720,000	0	

*Projects with grant funding are contingent on successful grant approval.
 *Any operating impact has been incorporated into the operating budget.

Adopted 2026 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-26-0016	Harrow Playground Rubber Surface	Useful life reached due to high usage; several repairs have been completed in-house. A few repairs that need to be done will require some rubber removal	Replacement	200,000	200,000				200,000	0	
CS-26-0017	Parks Contingency Fund	Replace broken and vandalized park items such as equipment, etc.	Replacement	50,000	50,000				50,000	0	
Total - Parks				3,487,000	2,095,000	685,000	0	707,000	3,487,000	0	
Division: Arenas											
CS-26-0018	Main burners and heat wheels in dehumidifier unit at the Twin Pad	Useful life has been reached	Replacement	80,000	80,000				80,000	0	
CS-26-0019	Floor Scrubber at Essex Areana	Unit has reached end of useful life	Replacement	40,000	40,000				40,000	0	
CS-26-0020	Puck board at Essex Arena	Replace puck board around each rink due to wear and tear	Replacement	50,000	50,000				50,000	0	
Total - Arenas				170,000	170,000	0	0	0	170,000	0	
Division: Harbour											
CS-26-0021	Facility Structural Assessment Repair Plan - Colchester Harbour Kiosk	Structural repairs to foundation due to wash out as recommended in the 2025 structural building assessment	Replacement	35,000	35,000				35,000	0	
Total - Harbour				35,000	35,000	0	0	0	35,000	0	
Total - Community Services				9,191,000	2,409,000	742,000	98,000	5,942,000	9,191,000	0	
Department: Development Services											
Division: Planning											
PZ-26-0002	CWATS - Soft Projects	Bike Lockers, Repair Stations, Rodeo, Valet, Helmets	New	10,000	0	5,000		5,000	10,000	0	Trails and County Contribution
PZ-26-0003	Cloud Permit	Implement the cloud permitting software for planning	New	9,000		9,000			9,000	0	Development Services
PZ-26-0004	Residential Intensification Guidelines	Per Council's Strategic Plan: The guidelines are required to help establish areas within the Town where higher density housing options are encouraged	New	15,000	0	15,000			15,000	0	Budget Stabilization
PZ-26-0005	Essex and Harrow Urban Design Guidelines	Per Council's Strategic Plan: review the Town's urban design guidelines for Downtown Harrow and Essex Centre to ensure it promotes our unique downtown and residential areas	New	25,000	0	25,000			25,000	0	Budget Stabilization
Total - Planning				59,000	0	54,000	0	5,000	59,000	0	
Total - Development Services				59,000	0	54,000	0	5,000	59,000	0	

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Adopted 2026 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-26-0001	Enclosed trailer	Useful life has been reached and requires replacement	Replacement	18,500	18,500				18,500	0	
PW-26-0002	Relocate Mechanic Bay	Retrofitting the building to improve mechanic work area and storage facilities	Upgrade	15,000	7,500	7,500			15,000	0	PW- General Contingency
PW-26-0003	5-ton Snow Plow (New Unit)	Equipment for new staff compliment (2025)	New	260,000		260,000			260,000	0	Development Charges
PW-26-0004	ARI Lifts	Useful life has been reached on existing units. Lifts are used in Harrow public works by the mechanic to make repairs and maintain fleet	Replacement	115,000	110,000		5,000		115,000	0	Trade -in
PW-26-0005	Street Sweeper (Unit # 537)	The street sweeper has reached its useful life	Replacement	570,000	550,000		20,000		570,000	0	Trade -in
PW-26-0006	Minor Equipment	Replacement of minor equipment that has reached its useful life	Replacement	20,000	20,000				20,000	0	
PW-26-0007	Pickup Truck (Unit #544)	Unit #544 useful life has been reached	Replacement	75,000	70,000		5,000		75,000	0	Trade -in
PW-26-0008	Pickup Truck (Unit #545)	Unit #545 useful life has been reached	Replacement	75,000	70,000		5,000		75,000	0	Trade -in
Total - Equipment				1,148,500	846,000	267,500	0	35,000	1,148,500	0	
Division: Roads and Roadside											
PW-26-0009	Annual Sidewalk Maintenance	This project is used to make various repairs throughout town. The major replacements are County Road 11 (south of 11th concession) and Arthur Street N (Sinascac to Centre Streets)	Replacement	165,000	165,000				165,000	0	
PW-26-0010	Maidstone Avenue/Talbot Street Intersection Improvement	Intersection Improvements to Talbot Street and Maidstone Avenue Intersection. This includes watermain, traffic signals, sidewalks, streetlights, storm sewers, and utility relocations	Replacement	3,000,000	1,135,000	650,000	1,100,000	115,000	3,000,000	0	Water Ward 1; CCBF; OCIF; County Contribution
PW-26-0011	Hot Mix Asphalt Resurfacing Program	Yearly Maintenance overlay on select roads with surface course asphalt. Roads include all or sections of Joan Flood Drive, Grondin Ave, Stewart St, Charles St, Harrison St, Jackson St, Sydenham St, Bagot St, McClain Blvd, and Star Beach Rd	Replacement	950,000	0		950,000		950,000	0	CCBF

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Adopted 2026 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-26-0012	Iler Road Rehabilitation	Rehabilitation of Iler Road from south of Huffman Road to County Road 50	Replacement	650,000	0		650,000		650,000	0	OCIF
PW-26-0013	South Malden Road Rehabilitation, Phase 1	Rehabilitation of South Malden Road from County Road 11 to the Bridge at McLean Drain	Replacement	350,000	0		350,000		350,000	0	OCIF
PW-26-0014	Road Condition Assessment	Update of the Town's road condition assessment	New	50,000	0	50,000			50,000	0	PW- General Contingency
Total - Roads and Roadside				5,165,000	1,300,000	700,000	3,050,000	115,000	5,165,000	0	
Division: Stormwater Management											
PW-26-0015	Storm Sewer Rehabilitation Program (Design only)	Replacement of storm sewers past their useful life and engineering design for a future project	Replacement	150,000	150,000				150,000	0	
PW-26-0016	Ward 1 Storm Sewer Improvements	Phase 1 of the replacement of storm sewers in the Rush Drain area on Bell Avenue	Replacement	800,000		800,000			800,000	0	Urban levy
Total - Stormwater Management				950,000	150,000	800,000	0	0	950,000	0	
Total - Public Works				7,263,500	2,296,000	1,767,500	3,050,000	150,000	7,263,500	0	
Total - Property Tax Supported				17,671,000	4,897,500	3,528,500	3,148,000	6,097,000	17,671,000	0	

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Adopted 2026 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: Environmental Services											
Division: Water											
WW-26-0001	Water Service Replacement Program	Water PDC replacement in the Colchester Village	Replacement	400,000	0	400,000			400,000	0	Water - Ward 3/4 lifecycle
WW-26-0002	Equipment Contingency Wards 1 and 2	Equipment, maintenance, issues, and design with respect to water distribution systems	Replacement	10,000	0	10,000			10,000	0	Water - Ward 1/2 General
WW-26-0003	Equipment Contingency Wards 3 and 4	Equipment, maintenance, issues, and design with respect to water distribution systems	Replacement	10,000	0	10,000			10,000	0	Water - Ward 3/4 General
WW-26-0004	Harrow Colchester South Water Treatment Plant Contingency Wards 3 and 4	Replacement of equipment, maintenance, issues, and design investigations	Replacement	205,000	0	205,000			205,000	0	Water - Ward 3/4 lifecycle
WW-26-0005	OWCA Capital Recommendations	Capital improvements to Harrow-Colchester South Water Treatment Plant	Upgrade	517,500	0	517,500			517,500	0	Water - Ward 3/4 lifecycle
Total - Water				1,142,500	0	1,142,500	0	0	1,142,500	0	
Division: Sanitary Sewer											
SS-26-0001	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	0	Wastewater - Ward 1 General
SS-26-0002	Treatment - Ward 3 Contingency	Equipment, process, facility replacements and improvements for the Colchester Lagoons	New	55,000	0	55,000			55,000	0	Wastewater - Ward 3 General
SS-26-0003	Treatment - Ward 4 Contingency	Equipment, process, facility replacements and improvements for the Harrow Lagoons	New	55,000	0	55,000			55,000	0	Wastewater - Ward 4 General
SS-26-0004	Inflow and Infiltrations Reduction Program - Ward 1	Inflow and Infiltration investigation program	New	40,000	0	40,000			40,000	0	Wastewater - Ward 1 General
SS-26-0005	Inflow and Infiltrations Reduction Program - Ward 3	Inflow and Infiltration investigation program	New	35,000	0	35,000			35,000	0	Wastewater - Ward 3 General
SS-26-0006	Inflow and Infiltrations Reduction Program - Ward 4	Inflow and Infiltration investigation program	New	30,000	0	30,000			30,000	0	Wastewater - Ward 4 General

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Adopted 2026 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)			
SS-26-0007	Collection and Conveyance - Ward 1	Replacement of equipment, maintenance, issues, design investigations with respect to the Ward 1 service area	Replacement	60,000	0	60,000			60,000	0	Wastewater - Ward 1 General
SS-26-0008	Collection and Conveyance - Ward 3	Replacement of equipment, maintenance, issues, design investigations with respect to the Ward 3 service area	Replacement	62,500	0	62,500			62,500	0	Wastewater - Ward 3 General
SS-26-0009	Collection and Conveyance - Ward 4	Replacement of equipment, maintenance, issues, design investigations with respect to the Ward 4 service area	Replacement	57,500	0	57,500			57,500	0	Wastewater - Ward 4 General
SS-26-0010	OCWA Capital Recommendations - Ward 1	OCWA Recommended capital improvements to Essex Pollution Control Plant and Northeast Lagoon cell dredging	Upgrade	390,000	0	390,000			390,000	0	Wastewater - Ward 1 Lifecycle
SS-26-0011	OCWA Capital Recommendations - Ward 3	OCWA Recommended capital improvements to the Colchester Lagoons	Upgrade	244,500	0	244,500			244,500	0	Wastewater - Ward 3 Lifecycle
SS-26-0012	OCWA Capital Recommendations - Ward 4	OCWA Recommended capital improvements to the Harrow Lagoons	Upgrade	87,500	0	87,500			87,500	0	Wastewater - Ward 4 Lifecycle
Total - Sanitary Sewer				1,207,000	0	1,207,000	0	0	1,207,000	0	
Total - Environmental Services				2,349,500	0	2,349,500	0	0	2,349,500	0	
Total - User Rated Supported				2,349,500	0	2,349,500	0	0	2,349,500	0	
Total - Property Tax and User Rate Supported				20,020,500	4,897,500	5,878,000	3,148,000	6,097,000	20,020,500	0	

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Adopted 2026 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)			
Council Direction (by Resolution or Notice of Motion)											
Division: Council Directed											
PW-26-0017	Erie Street South and Wellington Avenue Pedestrian Crossing	New Pedestrian Crossing including signage, line painting and concrete works, per Council resolution R25-03-093	New	25,000	0	25,000			25,000	0	Trails Reserve
Total - Council Directed				25,000	0	25,000	0	0	25,000	0	
Total - Council Direction (by Resolution or Notice of Motion)				25,000	0	25,000	0	0	25,000	0	
Total - Approved Capital (Property Tax, User Rate Supported and Council Directed)				20,045,500	4,897,500	5,903,000	3,148,000	6,097,000	20,045,500	0	

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Adopted 2026 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)			
Pre-Approved Projects											
Department: Community Services											
Division: Fire											
FD-26-0001	Fire Engine 3 at Fire Station #3	Engine 3, currently stationed at Fire Station 3, will reach 20 years of service in 2026 and is due for replacement.	Replacement	1,300,000	1,300,000				1,300,000	0	
Total - Fire				1,300,000	1,300,000	0	0	0	1,300,000	0	
Total -Community Services											
Department: Development Services											
Division: Planning											
PZ-26-0001	Climate Change Adaptation Plan 5 Year Update	5-Year Update of the 2020 Council-Adopted Climate Change Update	New	100,000	0	30,000	70,000		100,000	0	FCM Grant, Green Fund
Total - Planning				100,000	0	30,000	70,000	0	100,000	0	
Total -Development Services											
Total - Pre-Approved Projects											
Total - 2026 Capital Budget (Approved, Council Directed and Pre-Approved)											
				21,445,500	6,197,500	5,933,000	3,218,000	6,097,000	21,445,500	0	

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CARRYFORWARDS

Prior Approved Capital Projects that will Carry Forward to 2026



ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

2026 Carryforward Projects									
Project Number	Project Name	Project Description	Asset Management Status	Prior Years Approved Budget	Approved 2026 Capital Budget	Total Budget Cost	Total Actuals Spent as at October 31st, 2025	Total Remaining Budget	Budget Spent (%)
Property Tax Supported									
Council									
GG-20-0008	Harrow Streetscaping	In accordance with the design guidelines adopted by Council, the Harrow Streetscape will include road paving, watermain replacement, storm sewer replacement, sidewalk reconstruction, streetlighting, landscaping, and furnishings to revitalize and further beautify the Harrow downtown district.	Upgrade	5,469,809		5,469,809	5,437,245	32,563	99%
GG-21-0001	Essex Streetscaping	Essex Streetscaping - includes the costs for Victoria Roadworks and multiuse trail. Approximately 50% of long-term debt would not be debentured until 2023 at project completion.	New	10,396,272		10,396,272	9,817,954	578,318	94%
Total - Council				15,866,080	0	15,866,080	15,255,199	610,881	96%
Department: Office of the CAO									
GG-25-0002	Privacy Impact Assessment	Risk management study to assist in meeting our legislative requirements	New	60,000		60,000		60,000	0%
GG-25-0003	Document Archiving & Records Management Project	In preparation for Town Hall expansion, hire contractor to complete electronic record management, archiving, retention/disposal of files, records & archives	New	120,000	120,000	240,000	14,767	225,233	12%
Total - Office of the CAO				180,000	120,000	300,000	14,767	285,233	8%
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	90,872		90,872	83,299	7,573	92%
GG-24-0001	Town Hall Expansion and Consolidation	Expand current Town Hall footprint	Upgrade	6,731,075		6,731,075	2,726,853	4,004,222	41%
GG-25-0004	Fees and Charges Review	Update our Fees and Charges Bylaw based on the findings of a consultant's time study	New	45,000		45,000		45,000	0%
Total - General Government				6,866,947	0	6,866,947	2,810,152	4,056,795	41%
Division: Information Technology									
GG-23-0006	Replacement Backup SAN	Replace the backup storage unit	Replacement	15,000		15,000		15,000	0%
GG-23-0007	Venue Run Software for Arenas	Replace hardware for arena screens and dressing room assignment boards	Replacement	27,000		27,000	22,002	4,998	81%
GG-24-0005	VMware server upgrade	Upgrade and Update 2 end of life VM Ware Servers	Upgrade	30,000		30,000	18,540	11,460	62%
GG-25-0005	Emergency Phone/Radio System	Emergency Radios EOC for Sr Manager Group in case of extreme weather emergency where there is no cellular communication	New	10,000		10,000		10,000	0%
GG-25-0006	Disaster Recovery- Business Continuity Plan	Develop a corporate wide Business Continuity and IT Systems Management Plan	New	30,000		30,000		30,000	0%
Total - Information Technology				112,000	0	112,000	40,542	71,458	36%
Total - Corporate Services				6,978,947	0	6,978,947	2,850,694	4,128,253	41%

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ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

2026 Carryforward Projects									
Project Number	Project Name	Project Description	Asset Management Status	Prior Years Approved Budget	Approved 2026 Capital Budget	Total Budget Cost	Total Actuals Spent as at October 31st, 2025	Total Remaining Budget	Budget Spent (%)
Department: Community Services									
Division: Fire									
FD-23-0007	Radio System Upgrade	Upgrade existing radio system	Upgrade	500,000		500,000	53,391	446,609	11%
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	72,654	67,346	52%
Total - Fire				640,000	0	640,000	126,046	513,954	20%
Division: Essex Recreation Complex									
CS-25-0003	Lap Pool Accessibility Lift	Unit reached end of useful life	Replacement	15,000		15,000	0	15,000	0%
Total - Essex Recreation Complex				15,000	0	15,000	0	15,000	0%
Division: Arts, Culture and Tourism									
CS-24-0002	Art Installation	New artistic feature	New	14,789		14,789	9,818	4,971	66%
CS-25-0004	Art Installation	New mural project, in accordance with Arts, Culture and Tourism (ACT) Committee initiatives.	New	15,000		15,000		15,000	0%
Total - Arts, Culture and Tourism				29,789	0	29,789	9,818	19,971	33%
Division: Recreation Programs									
CS-25-0005	Power Washer Replacement	Unit has reached end of useful life	Replacement	5,500		5,500		5,500	0%
Total - Recreation Programs				5,500	0	5,500	0	5,500	0%
Division: Parks									
CS-22-0004	Replace 2 sets of Soccer Goals Essex	Replace 2 sets of Soccer Goals Essex	Replacement	9,000		9,000		9,000	0%
CS-23-0009	Replace Kubota ATV with plough, sweeper and salter (unit 878)	Useful life has been reached	Replacement	53,000		53,000		53,000	0%
CS-24-0004	Rebuild archway into Harrow Arena grounds	Archways are deteriorating with stonework falling off. Looking to rebuild for pedestrian and vehicle safety.	Replacement	50,000		50,000	1,526	48,474	3%
CS-24-0009	Essex Sports Park Amenities	New amenities for Essex Sport Field (nets, benches, bleachers, netting, garbage's).	New	100,000		100,000		100,000	0%
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		15,000		15,000	0%
CS-25-0007	Essex Sports Park Washroom Design	Designs 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		40,000		40,000	0%
CS-25-0010	Barn in Harrow	Should all the storage facilities in Harrow be sold (High School, Youth Center) will need storage for equipment & supplies. Looking to have a steel barn 40'x80' installed with insulation, heat, and services	New	210,000		210,000		210,000	0%
CS-25-0015	Co-An Park Capital	Yearly Capital allocation	New	15,000	30,000	45,000	11,568	33,432	77%
CS-25-0016	Trailer 853 replacement (2007)	Unit has reached end of useful life	Replacement	25,000		25,000		25,000	0%

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ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

2026 Carryforward Projects									
Project Number	Project Name	Project Description	Asset Management Status	Prior Years Approved Budget	Approved 2026 Capital Budget	Total Budget Cost	Total Actuals Spent as at October 31st, 2025	Total Remaining Budget	Budget Spent (%)
CS-25-0018	Replace Park lighting	Change any remaining lights at Tennis Courts, Ball Diamonds, and Parks over to LED	Upgrade	20,000		20,000	3,136	16,864	16%
CS-25-0029	Tree Nursery	To develop a tree nursery at the Harrow Soccer Complex.	New	45,235		45,235	19,130	26,104	42%
CS-25-0030	Removal of Trees	Reallocate the remaining funds from the capital project entitled "Corporate Tree Inventory and Assessment" (CS-24-0013) to be used for removal of trees that are deemed unsafe	New	26,785		26,785	3,782	23,002	14%
Total - Parks									
Division: Arenas									
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	0%
CS-25-0020	BAS Harrow Arena	Upgrade to the existing system to have the ability to set schedules and review arena, daycare, and gym HVAC system online	Upgrade	65,000		65,000	46,301	18,699	71%
CS-25-0021	Harrow Arena 2nd floor AC	Provide Generator for emergency shelter, with added A/C for Upstairs Community Room	New	160,781		160,781		160,781	0%
CS-25-0023	Furnace at Harrow Arena	Unit has reached end of useful life	Replacement	6,500		6,500		6,500	0%
CS-25-0026	Replace puck board at Harrow Arena	Replace puck board around the rink at the Harrow Arena, due to wear and tear	Replacement	25,000		25,000		25,000	0%
Total - Arenas									
Total - Community Services									
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	246,958		246,958	152,671	94,287	62%
Total - Planning									
Division: Economic Development									
ED-24-0001	Community Improvement Plan Development Study	Retain a consultant to explore the feasibility of a Community Improvement Plan (CIP) to assist in business expansion and attraction efforts.	New	30,000		30,000	10,806	19,194	36%
ED-25-0001	Regional Transit Study	Study to determine feasibility of rural transit options in the Town of Essex	New	50,000		50,000	7,170	42,830	14%
Total - Economic Development									
Total - Development Services									
Department: Public Works									
Division: Equipment									
PW-23-0002	5 Ton snow plow	Replace unit #534 and upgrade to 5 ton	Upgrade	322,792		322,792	687	322,106	0%
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 to take place in 2025	Upgrade	100,000		100,000		100,000	0%
PW-24-0022	Pelee Coastal Resilience Study	Pelee Coastal Resilience Study which assess risks and develops options for critical infrastructure exposed to coastal hazards. \$10k committed each year from 2024-2026	New	30,000		30,000	20,000	10,000	67%
Total - Development Services									
Total - Public Works									
Total - Total Budget Cost									
Total - Total Actuals Spent as at October 31st, 2025									
Total - Total Remaining Budget									
Total - Budget Spent (%)									

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ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

2026 Carryforward Projects									
Project Number	Project Name	Project Description	Asset Management Status	Prior Years Approved Budget	Approved 2026 Capital Budget	Total Budget Cost	Total Actuals Spent as at October 31st, 2025	Total Remaining Budget	Budget Spent (%)
PW-25-0001	15 Ton Snow plow (Unit #535)	Useful life of unit #535 has been reached and requires replacement	Replacement	445,000		445,000		445,000	0%
PW-25-0002	Generator for Essex	Generators to provide backup power to Essex Centre Public Works shop	New	80,000		80,000		80,000	0%
PW-25-0016	Electrical Vehicle Charger	Install new EV Charging Stations	New	99,875		99,875	42,190	57,685	42%
Total - Equipment				1,077,667	0	1,077,667	62,877	1,014,791	6%
Division: Roads and Roadside									
PW-22-0027	Maidstone/Talbot Intersection	Maidstone/Talbot Intersection	Upgrade	95,000		95,000	35,612	59,388	37%
PW-22-0016	Walnut Street Engineering	Reconstruction of Walnut Street South including water and storm sewers	Upgrade	160,000		160,000	112,505	47,495	70%
PW-24-0013	Maidstone Ave/South Talbot Intersection Improvement	Engineering Design for South Talbot Road for roadway and turning lane improvements from Reed Street to Maidstone Avenue.	New	334,268		334,268	51,408	282,861	15%
PW-24-0014	Maidstone and Talbot Street Intersection Engineering Design	Complete the engineering design of Maidstone Talbot intersection in Essex Centre.	Replacement	80,000		80,000	63,325	16,675	79%
PW-25-0006	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	0%
PW-25-0011	Iler Road Rehabilitation	Rehabilitation of Iler Road from County Road 20 to south of Huffman Road (includes 3rd lift)	Replacement	650,000		650,000	369,175	280,825	57%
PW-25-0012	Huffman Road Rehabilitation	Rehabilitation of Huffman Road from Ridge Road to Iler Road (includes 3rd lift)	Replacement	750,000		750,000	614,623	135,377	82%
Total - Roads and Roadside				2,269,268	0	2,269,268	1,246,648	1,022,620	55%
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	36,501	163,499	18%
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	68,867	4,593	94%
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	80,683		80,683	57,496	23,188	71%
PW-24-0015	Storm Sewer Rehabilitation	Engineering design of replacement storm sewers past their useful life	Replacement	450,000		450,000	323,689	126,311	72%
PW-24-0016	Servicing Masterplan	Environmental Assessment (Phases 1 and 2) to identify servicing needs and priorities in the Town for infrastructure	New	350,000		350,000		350,000	0%
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	48,581	41,419	54%
Total -Stormwater Management				1,244,144	0	1,244,144	535,135	709,009	43%
Total - Public Works				4,591,080	0	4,591,080	1,844,659	2,746,420	40%
Total - Property Tax Supported				29,509,654	150,000	29,659,654	20,357,273	9,302,381	69%

*Carryforwards are based on amounts unspent at October 31st, 2025, and are subject to reduction/reallocation based on invoices received and potential correcting journal entries until year end close.



ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

2026 Carryforward Projects									
Project Number	Project Name	Project Description	Asset Management Status	Prior Years Approved Budget	Approved 2026 Capital Budget	Total Budget Cost	Total Actuals Spent as at October 31st, 2025	Total Remaining Budget	Budget Spent (%)
User Rated Supported									
Department: Environmental Services									
Division: Water									
WW-24-0004	OCWA Capital Recommendations	OCWA Recommended capital improvements to Harrow-Colchester South Water Treatment Plant	Upgrade	456,000		456,000	401,189	54,811	88%
WW-24-0005	Engineering Design for Watermains	In order to be prepared for construction, engineering designs are completed in advance of project construction	Replacement	345,000		345,000	173,699	171,301	50%
WW-25-0001	Inspiration Industrial Park Servicing	Water Service expansion to service lands west of Highway 3	New	934,671		934,671		934,671	0%
WW-25-0002	Watermain Replacement	Various capital replacement including Iler Rd and Twin Gables	Replacement	1,299,998		1,299,998	13,577	1,286,420	1%
WW-25-0003	Essex Sports Fields Servicing - Water Only	Servicing of the Essex Sports Field off of North Talbot Road to allow for potential development	New	120,000		120,000		120,000	0%
WW-25-0008	OCWA Capital Recommendations	OCWA Recommended capital improvements to Harrow-Colchester South Water Treatment Plant	Upgrade	660,000		660,000	71,153	588,847	11%
Total - Water				3,815,668	0	3,815,668	659,619	3,156,049	17%
Division: Sanitary Sewer									
SS-23-0011	McGregor Sanitary Environmental Assessment	Provide an update on the sanitary capacity in McGregor and the next steps to evaluate expansion of the existing treatment facilities	New	160,000		160,000		160,000	0%
SS-24-0008	OCWA Capital Recommendations - Ward 1	OCWA Recommended capital improvements to Essex Pollution Control Plant and Northeast Lagoon	Replacement	730,750		730,750	614,726	116,024	84%
SS-24-0011	Colchester Water Pollution Control Plant Expansion	Design and construction of the Colchester Water Pollution Control Plant.	Upgrade	2,453,434		2,453,434	1,359,755	1,093,678	55%
SS-24-0012	Lakeshore-Essex Fringe Sanitary Servicing Study	Feasibility study to service the Essex Fringe area of the Municipality of Lakeshore with wastewater servicing.	New	27,500		27,500	25,961	1,539	94%
SS-25-0001	Inspiration Industrial Park Servicing	Sanitary Service expansion to service lands west of Highway 3	New	1,735,817		1,735,817		1,735,817	0%
SS-25-0011	OCWA Capital Recommendations W1	OCWA Recommended capital improvements to Essex Pollution Control Plant and Northeast Lagoons	Upgrade	747,000		747,000	43,905	703,095	6%
SS-25-0012	Harrow Lagoon Pumpstation Upgrades	Increasing pump station capacity to reduce the risk of basement flooding in Harrow and accommodate the Harrow High school Affordable Housing Development	Upgrade	290,000		290,000		290,000	0%
SS-25-0013	OCWA Capital Recommendations W4	OCWA Capital Recommended capital improvements to Harrow Lagoon	Upgrade	140,000		140,000		140,000	0%
SS-25-0014	OCWA Capital Recommendations W3	OCWA Recommended capital improvements to the Colchester Lagoons	Upgrade	207,500		207,500	4,551	202,949	2%
Total - Sanitary Sewer				6,492,001	0	6,492,001	2,048,897	4,443,103	32%
Total - Environmental Services				10,307,669	0	10,307,669	2,708,516	7,599,153	26%
Total - User Rated Supported				10,307,669	0	10,307,669	2,708,516	7,599,153	26%
Total - Property Tax and User Rate Supported				39,817,323	150,000	39,967,323	23,065,789	16,901,534	58%

*Carryforwards are based on amounts unspent at October 31st, 2025, and are subject to reduction/reallocation based on invoices received and potential correcting journal entries until year end close.

PROPOSED CAPITAL FORECAST

2027 to 2030



Proposed 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			
Property Tax Supported										
Department: Office of the CAO										
Division: Council										
GG-27-XXXX	Contingency (Council)	Council projects outside approved budget	New	25,000				0	25,000	
Total - Council				25,000	0	0	0	0	25,000	
Division: Police										
PD-27-XXXX	Police Contingency	Unanticipated facility needs	New	25,000		25,000			0	Police Contingency
PD-27-XXXX	Fencing Around Harrow OPP Station	Security and safety for facility	New	50,000		50,000			0	Police Contingency
Total - Police				75,000	0	75,000	0	0	75,000	
Total - Office of the CAO				100,000	0	75,000	0	0	25,000	
Department: Corporate Services										
Division: General Government										
GG-27-XXXX	Enterprise Resource Planning	Phase two of new financial software due to legacy system reaching end of life and support	New	1,500,000			1,500,000		0	
Total - General Government				1,500,000	0	0	0	1,500,000	0	
Division: Information Technology										
GG-27-XXXX	Server Upgrades	Replace Servers\ SAN Hardware	Replacement	75,000	75,000				0	
Total - Information Technology				75,000	75,000	0	0	0	0	
Total - Corporate Services				1,575,000	75,000	0	0	1,500,000	0	
Department: Community Services										
Division: Fire										
FD-27-XXXX	Personal Protective Equipment	Replacement of PPE on eight-year cycles	Replacement	42,000	42,000				0	
FD-27-XXXX	Pager Replacement Program	Replacement of pagers at the end of their useful life	Replacement	10,000	10,000				0	
FD-27-XXXX	Ice Water Rescue Equipment Program	Replacement of PPE/Gear on eight-year cycles	Replacement	5,000	5,000				0	
FD-27-XXXX	Hose Replacement Program	Required new hoses and appliances due to damage, in accordance with NFPA standards	Replacement	17,000	17,000				0	
FD-27-XXXX	Firefighter Recruitment	Cost of PPE, gear and training for new firefighters	Replacement	28,000	28,000				0	Fire - Training Reserve
FD-27-XXXX	Replace Eng. 1A Station 1 - Engine/Tanker	Useful life has been reached; Unit has a 40-year-old body with limited storage on a 21-year-old cab and chassis. Adding an Engine/Tanker will enhance water supply capabilities for rural fires.	Replacement	1,400,000	1,400,000				0	

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Proposed 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			
FD-27-XXXX	Replace Assistant Deputy Chief Pickup	Useful life has been reached	Replacement	100,000	100,000			100,000	0	
FD-27-XXXX	Replace 4 gas monitors & Bump/Calibration Stations	Useful life has been reached	Replacement	30,000	30,000			30,000	0	
Total - Fire				1,632,000	1,604,000	28,000	0	1,632,000	0	
Division: Essex Recreation Complex										
CS-27-XXXX	ERC Updates	Requires facilities updates	Replacement	52,044	26,022			52,044	0	
CS-27-XXXX	Slide Pump	Useful life has been reached	Replacement	8,500	4,250			8,500	0	
Total - Essex Recreation Complex				60,544	30,272	0	0	60,544	0	
Division: Arts, Culture and Tourism										
CS-27-XXXX	New Art Installation	New art installation	New	15,000		15,000		15,000	0	Murals Reserve
Total - Arts, Culture and Tourism				15,000	0	15,000	0	15,000	0	
Division: Recreation Programs										
CS-27-XXXX	Ceiling Lift	Useful life has been reached	Replacement	7,672	7,672			7,672	0	
CS-27-XXXX	Maedel Community Center Updates	Requires facilities updates	Replacement	72,511	72,511			72,511	0	
Total - Recreation Programs				80,183	80,183	0	0	80,183	0	
Division: Parks										
CS-27-XXXX	Essex Sports Park diamonds, batting cages and maintenance building design	Additional phase of Essex Sports Park to include an additional diamond, batting cages and design plan for future maintenance building	New	300,000		21,000		300,000	0	7% DC Reserve; LTD
CS-27-XXXX	FOB access to outdoor facilities	Increase building security and resolve door timer control issues.	Upgrade	25,000	12,500			12,500	12,500	
CS-27-XXXX	Essex Sports Park parking, access roads, tree planting	Add remaining parking, access roads and trees on site for future phasing	New	1,500,000		105,000		1,500,000	0	7% DC Reserve; LTD
CS-27-XXXX	Dog Park Shelter in Essex	Adding a bench and shelter for users	New	15,000				0	15,000	
CS-27-XXXX	Dog Park in Harrow	Council request for similar dog park in Harrow as in Essex. It will require similar funding model with community fundraising required. Dog park to include water fountain	New	100,000				0	100,000	
CS-27-XXXX	Facility Structural Assessment Repair Plan - Essex Kinsmen Fieldhouse	Follow recommendations from the Structural Building Assessment done in 2025. Repairs to doorways/entrances due to lack of lintels and various exterior cracking.	Replacement	33,000	33,000			33,000	0	

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Proposed 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			
CS-27-XXXX	Facility Structural Assessment Repair Plan - Harrow Lions Hall	Follow recommendations from the Structural Building Assessment done in 2025	Replacement	48,000	48,000			48,000	0	
CS-27-XXXX	Replace Roof Top Unit at Town Hall	Useful life has been reached. Switch BAS to the new unit	Replacement	35,000	35,000			35,000	0	
CS-27-XXXX	Essex Field House Parking lot	Parking lot is failing and required to be repaired. Coordinate with infrastructure department to complete with other asphalt jobs.	Replacement	400,000	400,000			400,000	0	
CS-27-XXXX	Bobcat - 876 Replacement	Unit has reached end of useful life	Replacement	120,000	120,000			120,000	0	
CS-27-XXXX	Lawn Tractor	Useful life has been reached	Replacement	15,264	15,264			15,264	0	
CS-27-XXXX	New mower	Increased grass areas to cut (2 Parks, South Talbot trail, new sports field, storm water retention ponds, and fire hall grounds)	New	32,000				0	32,000	
CS-27-XXXX	Co-An Park Capital	Yearly Capital allocation	Replacement	30,000		15,000		30,000	0	Co-An; Town of Amherstburg
CS-27-XXXX	Planters	Useful life has been reached	Replacement	20,000	20,000			20,000	0	
CS-27-XXXX	Panel Van	Useful life has been reached	Replacement	65,000	65,000			65,000	0	
CS-27-XXXX	Pickup Truck	Useful life has been reached	Replacement	65,000	65,000			65,000	0	
CS-27-XXXX	Golf Cart	Useful life has been reached	Replacement	10,000	10,000			10,000	0	
Total - Parks				2,813,264	823,764	141,000	0	2,653,764	159,500	
Division: Arenas										
CS-27-XXXX	Utility Trailer	Useful life has been reached	Replacement	7,000	7,000			7,000	0	
CS-27-XXXX	Updates to heat Recovery Unit	Overhaul of unit for efficiency and preventive maintenance	Replacement	55,000	55,000			55,000	0	
CS-27-XXXX	Condenser Replacement at Harrow Arena	Useful life has been reached	Replacement	58,000	58,000			58,000	0	
CS-27-XXXX	Replace the Rubber Floor in dressing rooms - Harrow Arena	Useful life has been reached	Replacement	80,000	80,000			80,000	0	
CS-27-XXXX	Replace Shaheen rink dehumidifier	Unit has reached end of useful life expectancy	Replacement	250,000	250,000			250,000	0	
Total - Arenas				450,000	450,000	0	0	450,000	0	
Total - Community Services				5,050,991	2,988,219	184,000	0	4,891,491	159,500	
Department: Development Services										
Division: Planning										
PZ-27-XXXX	CWATS - Soft Projects	Bike Lockers, Repair Stations, Rodeo, Valet, Helmets	New	20,000		10,000		20,000	0	

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Proposed 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			
PZ-27-XXXX	Town of Essex Zoning By-law	With the development of a new County and Town Official Plan in 2025 and 2026, amendments required to the Towns Zoning By-law, which was adopted in 2010, to transcribe the policies of the new Official Plan into regulations.	New	30,000				0	30,000	
PZ-27-XXXX	Housing Action Plan	Following completion of a Housing Needs Assessment, the completion of a Housing Action Plan to identify housing gaps and support future housing or infrastructure grant applications	New	75,000				0	75,000	
PZ-27-XXXX	Colchester Streetscaping Study	Following completion of the Harrow & Essex Streetscaping Projects, and following the update of the Colchester Secondary Plan, a Streetscaping Study should be completed for Colchester	New	50,000				0	50,000	
Total - Planning				175,000	0	10,000	0	20,000	155,000	
Total - Development Services				175,000	0	10,000	0	20,000	155,000	
Department: Public Works										
Division: Equipment										
PW-27-XXXX	Pickup Truck (#549)	Useful life has been reached	Replacement	75,000	75,000			75,000	0	
PW-27-XXXX	Pickup truck (#557)	Useful life has been reached	Replacement	75,000	75,000			75,000	0	
PW-27-XXXX	Tractor (unit #540)	Useful life has been reached	Replacement	95,000	85,000		10,000	95,000	0	Trade-in
PW-27-XXXX	Minor Equipment	Replacement of minor equipment that has reached its useful life	Replacement	20,000	20,000			20,000	0	
PW-27-XXXX	5-ton Snow Plow (Unit #550)	Useful life has been reached	Replacement	380,000	380,000			380,000	0	
PW-27-XXXX	Lawn Mower (#556)	Useful life has been reached	Replacement	17,000	17,000			17,000	0	
PW-27-XXXX	Essex Centre Salt Shed Expansion	Increase salt capacity of the Essex Centre salt shed due to growth. Prep yard for construction	Upgrade	800,000	400,000			400,000	400,000	
PW-27-XXXX	Bush Hog Mower (Unit #546)	Useful life has been reached	Replacement	45,000	45,000			45,000	0	
Total - Equipment				1,507,000	1,097,000	0	0	1,107,000	400,000	
Division: Roads and Roadside										
PW-27-XXXX	Essex Streetscape - Phase 2	Includes the cost for completing the roadway, boulevard, lighting, storm sewers, and watermain improvements required from Maidstone Avenue to Cameron Avenue	Upgrade	2,000,000	1,000,000	350,000		1,390,000	610,000	Water Ward 1; County of Essex

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ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

Proposed 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			
PW-27-XXXX	CWATS Trail - Maidstone Avenue - Phase 1	Multiuse Trail from Allen Ave to Talbot St North	New	300,000		180,000		300,000	0	Trails Reserve; County of Essex
PW-27-XXXX	Annual Sidewalk Maintenance	Annual replacements/repairs of various sidewalks within the municipality	Replacement	100,000	100,000			100,000	0	
PW-27-XXXX	Hot Mix Asphalt Resurfacing Program	Yearly Maintenance overlay on select roads with surface course asphalt	Replacement	1,350,000	350,000		1,000,000	1,350,000	0	CCBF
PW-27-XXXX	Road Resurfacing Program	Yearly Maintenance overlay on select rural tar and chip roads to extend their useful life	Replacement	585,000	585,000			585,000	0	
PW-27-XXXX	South Malden Road Rehabilitation, Phase 2	Rehabilitation of South Malden Road from the Bridge at McLean Drain to Greenway	Replacement	500,000	500,000			500,000	0	
PW-27-XXXX	Batten Side Road Construction	Batten Side Road Reconstruction from North Malden Rd to southern limits of Sports Fields Lands, contingent on sport complex development (includes 3rd lift)	Upgrade	65,000	32,500			32,500	32,500	
PW-27-XXXX	Drummond Road Rehabilitation	Rehabilitation of Drummond Road from 5th Concession to the 4th Concession	Replacement	350,000	350,000			350,000	0	
Total - Roads and Roadside				5,250,000	2,917,500	530,000	1,000,000	4,607,500	642,500	
Division: Stormwater Management										
PW-27-XXXX	Smith Road / E Malden Road 203403	Bridge/Culvert Rehabilitation Program	Replacement	2,000,000			1,000,000	2,000,000	0	OCIF; Town of Amherstburg contribution
PW-27-XXXX	Ward 1 Storm Improvements	Phase 2 - Storm Sewers on Maidstone Avenue, encompassing the remaining of the Rush Drain	Replacement	3,500,000	3,500,000			3,500,000	0	
PW-27-XXXX	Storm Sewer Rehabilitation Program (Design only)	Replacement of storm sewers past their useful life and engineering design for a future project	Replacement	150,000	150,000			150,000	0	
Total - Stormwater Management				5,650,000	3,650,000	0	1,000,000	5,650,000	0	
Total - Public Works				12,407,000	7,664,500	530,000	2,000,000	11,364,500	1,042,500	
Total - Property Tax Supported				19,307,991	10,727,719	799,000	2,000,000	17,925,991	1,382,000	

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Proposed 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			
User Rated Supported										
Department: Environmental Services										
Division: Water										
WW-27-XXXX	Cast Iron Watermain & PDC Replacements, including engineering expansion	Various watermains has reached useful life	Replacement	950,000		950,000		950,000	0	Water Reserve
WW-27-XXXX	Essex Shop Expansion	Expansion of current facility is required from staff level increases/growth	Upgrade	900,000		900,000		900,000	0	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	0	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 the water distribution systems	Replacement	367,500		367,500		367,500	0	Water Reserve
WW-27-XXXX	OWCA Capital Recommendations	OCWA Recommended capital improvements to Harrow-Colchester South Water Treatment Plant	Upgrade	367,500		367,500		367,500	0	Water Reserve
Total - Water				2,595,000	0	2,595,000	0	2,595,000	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	0	Wastewater 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	0	Wastewater 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	0	Wastewater Reserve
SS-27-XXXX	Inflow and Infiltrations Reduction Program - Ward 1	Inflow & Infiltration investigation program	New	40,000		40,000		40,000	0	Wastewater Reserve
SS-27-XXXX	Inflow and Infiltrations Reduction Program - Ward 3	Inflow & Infiltration investigation program	New	35,000		35,000		35,000	0	Wastewater Reserve

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Proposed 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			
SS-27-XXXX	Inflow and Infiltrations Reduction Program - Ward 4	Inflow & Infiltration investigation program	New	30,000		30,000		30,000	0	Wastewater Reserve
SS-27-XXXX	Collection and Conveyance - Ward 1	Replacement of equipment, maintenance, issues, design investigations with respect to Ward 1	Replacement	60,000		60,000		60,000	0	Wastewater Reserve
SS-27-XXXX	Collection and Conveyance - Ward 3	Replacement of equipment, maintenance, issues, design investigations with respect to Ward 3	Replacement	62,500		62,500		62,500	0	Wastewater Reserve
SS-27-XXXX	Collection and Conveyance - Ward 4	Replacement of equipment, maintenance, issues, design investigations with respect to Ward 4	Replacement	57,500		57,500		57,500	0	Wastewater 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	470,000		470,000		470,000	0	Wastewater Reserve
SS-27-XXXX	OWCA Capital Recommendations - Ward 3	OCWA Recommended capital improvements to the Colchester Lagoons	Upgrade	661,500		661,500		661,500	0	Wastewater Reserve
SS-27-XXXX	OWCA Capital Recommendations - Ward 4	OCWA Recommended capital improvements to the Harrow Lagoons	Upgrade	50,000		50,000		50,000	0	Wastewater Reserve
Total - Sanitary Sewer				1,666,500	0	1,666,500	0	1,666,500	0	
Total - Environmental Services				4,261,500	0	4,261,500	0	4,261,500	0	
Total - User Rated Supported				4,261,500	0	4,261,500	0	4,261,500	0	
Total - Property Tax and User Rate Supported				23,569,491	10,727,719	5,060,500	2,000,000	22,187,491	1,382,000	

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Proposed 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			
Property Tax Supported										
Department: Office of the CAO										
Division: Council										
GG-28-XXXX	Contingency (Council)	Council projects outside approved budget	New	25,000				0	25,000	
Total - Council										
Division: Police										
PD-28-XXXX	Police Contingency	Unanticipated facility needs	New	25,000				25,000	0	Police Contingency
Total - Police										
Total - Office of the CAO										
Department: Corporate Services										
Division: Information Technology										
GG-28-XXXX	AV Equipment	Update LCD Screens\ Projectors	Replacement	20,000	20,000				20,000	0
Total - Information Technology										
Total - Corporate Services										
Department: Community Services										
Division: Fire										
FD-28-XXXX	Personal Protective Equipment	Replacement of PPE on eight-year cycles	Replacement	43,000	43,000				43,000	0
FD-28-XXXX	Pager Replacement Program	Replacement of pagers at the end of their useful life	Replacement	10,500	10,500				10,500	0
FD-28-XXXX	Ice Water Rescue Equipment Replacement Program	Replacement of PPE/Gear on eight-year cycles	Replacement	5,000	5,000				5,000	0
FD-28-XXXX	Hose Replacement Program	New hoses due to damage, in accordance with NFPA standards	Replacement	17,500	17,500				17,500	0
FD-28-XXXX	Firefighter Recruitment (2)	Cost of PPE, training and gear for new firefighters	Replacement	28,000		28,000			28,000	0
FD-28-XXXX	Turnout gear washing machine	Station 1 machines useful life has been reached	Replacement	40,000	40,000				40,000	0
Total - Fire										
Division: Essex Recreation Complex										
CS-28-XXXX	Lap Pool Pump	Useful life has been reached	Replacement	12,500	6,250			6,250	12,500	0
Total - Essex Recreation Complex										
Division: Arts, Culture and Tourism										
CS-28-XXXX	BIA Mural	Replace/refurbish BIA Mural	Replacement	15,000	15,000				15,000	0
Total - Arts, Culture and Tourism										
Division: Parks										
CS-28-XXXX	Essex Sports Park Pedestrian Pathways	Addition of pedestrian pathways in new sports park.	New	850,000					0	850,000

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ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

Proposed 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			
CS-28-XXXX	Co-An Park Capital	Yearly Capital allocation	Replacement	30,000		15,000		30,000	0	Co-An; Town of Amherstburg
CS-28-XXXX	3/4 Ton Pickup Dump Truck 883	Unit has reached end of useful life	Replacement	110,000	110,000			110,000	0	
CS-28-XXXX	Diamond Groomer for Harrow and Essex Parks	Useful life has been reached	Replacement	33,000	33,000			33,000	0	
CS-28-XXXX	Dump Truck (883)	Useful life reached on unit	Replacement	120,000	120,000			120,000	0	
CS-28-XXXX	Titan Zero Turn Mower	Useful life reached on unit	Replacement	75,000	75,000			75,000	0	
CS-28-XXXX	Pick-Up Truck (885)	Useful life reached on unit	Replacement	85,000	85,000			85,000	0	
CS-28-XXXX	Electric Golf Cart	Unit has reached end of useful life	Replacement	5,000	5,000			5,000	0	
CS-28-XXXX	Colchester Park Pirate Ship Equipment	Deteriorating wood throughout Playground structure	Replacement	300,000	300,000			300,000	0	
Total - Parks				1,608,000	728,000	15,000	0	758,000	850,000	
Division: Arenas										
CS-28-XXXX	Pickup truck	Replacement of Pickup Truck	Replacement	85,000	85,000			85,000	0	
CS-28-XXXX	Replace HVAC unit 4- office at the ECSC	Unit runs 12 months of the year. BAS is part of the replacement	Replacement	30,000	30,000			30,000	0	
Total - Arenas				115,000	115,000	0	0	115,000	0	
Division: Harbour										
CS-28-XXXX	Replace Gas Pump at Harbour	Unit has reached end of useful life	Replacement	9,000	9,000			9,000	0	
CS-28-XXXX	Beach Groomer Colchester Beach	Useful life has been reached	Replacement	50,000	50,000			50,000	0	
CS-28-XXXX	Beach Shower and Foot Wash	Add a AODA Shower/Foot wash station and cement pad.	Upgrade	15,000	7,500	7,500		15,000	0	Accessibility Reserve
Total - Harbour				74,000	66,500	7,500	0	74,000	0	
Total - Community Services				1,968,500	1,031,750	65,500	0	1,118,500	850,000	
Department: Development Services										
Division: Planning										
PZ-28-XXXX	DC Background Study & New DC By-law	Completion of a DC Background Study in preparation for a new DC By-law in 2029	New	60,000				0	60,000	
Total - Planning				60,000	0	0	0	0	60,000	
Total - Development Services				60,000	0	0	0	0	60,000	
Department: Public Works										
Division: Equipment										
PW-28-XXXX	15-ton Snow Plow (Unit #552)	Useful life has been reached	Replacement	445,000	445,000			445,000	0	
PW-28-XXXX	5 ton Roll Off (554)	Useful life has been reached	Replacement	400,000	400,000			400,000	0	

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ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

Proposed 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			
PW-28-XXXX	Minor Equipment	Replacement of minor equipment that has reached its useful life	Replacement	20,000	20,000			20,000	0	
Total - Equipment										
Division: Roads and Roadside										
PW-28-XXXX	Hanlan Street Extension	Extend Hanlan Street in Essex Center	New	3,000,000		1,007,120		3,000,000	0	DC; MTO
PW-28-XXXX	Annual Sidewalk Maintenance	Annual replacements/repairs of sidewalks within the municipality	Replacement	175,000	175,000			175,000	0	
PW-28-XXXX	Walnut Street South Road Reconstruction	Walnut Street South Reconstruction from County Road 20 to Southern Limit	Replacement	2,800,000	1,300,000	500,000	1,000,000	2,800,000	0	OCIF
PW-28-XXXX	CWATS Trail - Talbot Street South	Multituse Trail from Gosfield Townline to eastern Town limits	New	1,500,000				600,000	900,000	40% from the County of Essex
PW-28-XXXX	Hot Mix Asphalt Resurfacing Program	Yearly Maintenance overlay on select roads with surface course asphalt	Replacement	1,200,000			1,200,000	1,200,000	0	CCBF
PW-28-XXXX	Road Resurfacing Program	Yearly Maintenance overlay on rural tar and chip roads to extend their useful life	Replacement	150,000	150,000			150,000	0	
PW-28-XXXX	South Malden Road Rehabilitation, Phase 3	Rehabilitation of South Malden Road from Greenway to County Road 15	Replacement	550,000	550,000			550,000	0	
PW-28-XXXX	Drummond Road Rehabilitation	Rehabilitation of 4th Concession Road to 3rd Concession Road	Replacement	350,000	350,000			350,000	0	
PW-28-XXXX	Gore Road Rehabilitation	Phase 1 of Gore Road from Ferris Road to Ridge Road	Replacement	350,000	350,000			350,000	0	
PW-28-XXXX	Reconstruction Engineering Design	Engineering Design for 2030 Road Reconstruction Project (TBD)	Replacement	500,000	500,000			500,000	0	
Total - Roads and Roadside										
Division: Stormwater Management										
PW-28-XXXX	3rd Concession Road/Suffolk Road 200202	Bridge/Culvert Rehabilitation Program	Replacement	1,500,000	1,500,000			1,500,000	0	
PW-28-XXXX	Engineering Design for Various Bridges and Culverts (TBD)	To be prepared for construction in 2029, engineering of select Bridges and Culverts are done in advance.	Replacement	100,000	100,000			100,000	0	
PW-28-XXXX	Storm Sewer Rehabilitation	Replacement of storm sewers past their useful life	Replacement	750,000	750,000			750,000	0	
PW-28-XXXX	Storm Sewer Rehabilitation Program (Design)	Engineering design for a future project	Replacement	150,000	150,000			150,000	0	
Total - Stormwater Management										
				2,500,000	2,500,000	0	0	2,500,000	0	
Total - Public Works				13,940,000	6,740,000	1,507,120	2,200,000	2,592,880	900,000	900,000
Total - Property Tax Supported				16,038,500	7,791,750	1,597,620	2,200,000	2,614,130	14,203,500	1,835,000

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Proposed 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			
User Rated Supported										
Department: Environmental Services										
Division: Water										
WW-28-XXXX	Cast Iron Watermain Replacement	Various watermains has reached useful life	Replacement	800,000		800,000		800,000	0	Water Reserve
WW-28-XXXX	Water Service Replacement Program	Water PDC replacement on Bell Avenue in Essex	Replacement	40,000		40,000		40,000	0	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	0	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	0	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.	Replacement	202,500		202,500		202,500	0	Water Reserve
WW-28-XXXX	OWCA Capital Recommendations	OCWA capital improvements to Harrow-Colchester South Water Treatment Plant.	Upgrade	202,500		202,500		202,500	0	Water Reserve
Total - Water				1,265,000	0	1,265,000	0	1,265,000	0	
Division: Sanitary Sewer										
SS-28-XXXX	Treatment - Ward 1 Contingency	Equipment, process, facility replacements and improvements for Essex Pollution Control Plant and Northeast Lagoons.	New	90,000		90,000		90,000	0	Wastewater 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	0	Wastewater 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	0	Wastewater Reserve
SS-28-XXXX	Inflow and Infiltrations Reduction - Ward 1	Inflow & Infiltration investigation program	New	40,000		40,000		40,000	0	Wastewater Reserve
SS-28-XXXX	Inflow and Infiltrations Reduction - Ward 3	Inflow & Infiltration investigation program	New	35,000		35,000		35,000	0	Wastewater Reserve

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ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

Proposed 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			
SS-28-XXXX	Inflow and Infiltrations Reduction - Ward 4	Inflow & Infiltration investigation program	New	30,000		30,000		30,000	0	Wastewater 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	0	Wastewater Reserve
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	0	Wastewater 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	0	Wastewater 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	2,593,000		2,593,000		2,593,000	0	Wastewater Reserve
SS-28-XXXX	OWCA Capital Recommendations - Ward 3	OCWA Recommended capital improvements to the Colchester Lagoons.	Upgrade	191,500		191,500		191,500	0	Wastewater Reserve
SS-28-XXXX	OWCA Capital Recommendations - Ward 4	OCWA Recommended capital improvements to the Harrow Lagoons.	Upgrade	57,500		57,500		57,500	0	Wastewater Reserve
Total - Sanitary Sewer				3,784,000	0	3,784,000	0	3,784,000	0	
Total - Environmental Services				5,049,000	0	5,049,000	0	5,049,000	0	
Total - User Rated Supported				5,049,000	0	5,049,000	0	5,049,000	0	
Total - Property Tax and User Rate Supported				21,087,500	7,791,750	6,646,620	2,200,000	19,252,500	1,835,000	

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ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

Proposed 2029 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			
Property Tax Supported										
Department: Office of the CAO										
Division: Council										
GG-29-XXXX	Contingency (Council)	Council projects outside approved budget	New	25,000				0	25,000	
Total - Council				25,000	0	0	0	0	25,000	
Division: Police										
PD-29-XXXX	Police Contingency	Unanticipated facility needs	New	25,000		25,000		25,000	0	Police Contingency
Total - Police				25,000	0	25,000	0	25,000	0	
Total - Office of the CAO										
Department: Community Services										
Division: Fire										
FD-29-XXXX	Personal Protective Equipment	Replacement of PPE on eight-year cycles	Replacement	44,000	44,000			44,000	0	
FD-29-XXXX	Pager Replacement Program	Replacement of pagers at the end of their useful life	Replacement	11,000	11,000			11,000	0	
FD-29-XXXX	Ice Water Rescue Equipment Replacement	Replacement of PPE/Gear on eight-year cycles	Replacement	5,500	5,500			5,500	0	
FD-29-XXXX	SCBA Replacement	Department wide SCBA's have reached their useful life	Replacement	1,400,000	1,400,000			1,400,000	0	
FD-29-XXXX	Hose Replacement Program	New hoses from damage, in accordance with NFPA	Replacement	18,000	18,000			18,000	0	
FD-29-XXXX	Firefighter Recruitment (2)	Cost of training, PPE and gear for new firefighters	Replacement	30,000	0	30,000		30,000	0	Fire Training Reserve
FD-29-XXXX	Community Risk Assessment	O.Reg. 378/18 requires a CRA every 5 years	Upgrade	30,000	15,000			15,000	15,000	
Total - Fire				1,538,500	1,493,500	30,000	0	1,523,500	15,000	
Division: Arts, Culture and Tourism										
CS-29-XXXX	New Art Installation	New art installation	New	15,000				0	15,000	
Total - Arts, Culture and Tourism				15,000	0	0	0	0	15,000	
Division: Parks										
CS-29-XXXX	Co-An Park Capital	Yearly Capital allocation	Replacement	15,000		15,000		15,000	0	Co-An Park Reserve
CS-29-XXXX	Sadler's Parking Lot	Parking lot is failing. Coordinate with infrastructure department to complete with other asphalt jobs.	Replacement	90,000	90,000			90,000	0	
Total - Parks				105,000	90,000	15,000	0	105,000	0	
Division: Arenas										
CS-29-XXXX	Replace Olympia 856	Replace with electric model	Replacement	190,000	190,000			190,000	0	
Total - Arenas				190,000	190,000	0	0	190,000	0	
Total - Community Services										
				1,848,500	1,773,500	45,000	0	1,818,500	30,000	

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ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

Proposed 2029 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			
Department: Public Works										
Division: Equipment										
PW-29-XXXX	15 Ton Tandem (558)	Useful life has been reached	Replacement	450,000	450,000			450,000	0	
PW-29-XXXX	Pick-up Truck (562)	Useful life has been reached	Replacement	75,000	75,000			75,000	0	
PW-29-XXXX	5-ton Snow Plow (554)	Useful life has been reached	Replacement	380,000	380,000			380,000	0	
PW-29-XXXX	Tractor (unit #553)	Useful life has been reached	Replacement	100,000	100,000			100,000	0	
PW-29-XXXX	Asphalt roller	Useful life has been reached	Replacement	85,000	85,000			85,000	0	
Total - Equipment				1,090,000	1,090,000	0	0	1,090,000	0	
Division: Roads and Roadside										
PW-29-XXXX	Maidstone Ave/South Talbot Intersection Improvement - Construction	Reconstruction of South Talbot Road based on previous year's design	Upgrade	3,000,000	1,500,000		1,000,000	2,500,000	500,000	OCIF
PW-29-XXXX	CWATS Trail - South Talbot Road	Multiuse Trail from Maidstone Ave to Cypher Systems Trail	New	375,000				375,000	0	MITO
PW-29-XXXX	CWATS Trail - Maidstone Avenue - Phase 2	Multiuse Trail from South Talbot Road to Allen Avenue	New	475,000				190,000	285,000	40% from the County of Essex
PW-29-XXXX	Annual Sidewalk Maintenance	Replacements/repairs of sidewalks in the municipality	Replacement	145,000	145,000			145,000	0	
PW-29-XXXX	Hot Mix Asphalt Resurfacing Program	Maintenance overlay on roads with surface course asphalt	Replacement	1,480,000	1,480,000			1,480,000	0	
PW-29-XXXX	Maidstone Avenue Trail	Maidstone Ave trail from South Talbot Rd to Allen Ave	New	475,000				475,000	0	
PW-29-XXXX	Road Resurfacing Program	Maintenance overlay on rural tar and chip roads	Replacement	500,000	500,000			500,000	0	
PW-29-XXXX	Gore Road Rehabilitation, Phase 2	Rehabilitation of Gore Road from County Rd. 13 to Ferris Rd	Replacement	650,000			650,000	650,000	0	CCBF
PW-29-XXXX	Road Reconstruction Engineering Design	Engineering Design for 2031 Road Reconstruction Project	Replacement	550,000	550,000			550,000	0	
Total - Roads and Roadside				7,650,000	4,175,000	0	1,650,000	6,865,000	785,000	
Division: Stormwater Management										
PW-29-XXXX	3rd Concession /Roseborough Rd 200201	Bridge/Culvert Rehabilitation Program	Replacement	1,400,000	1,400,000			1,400,000	0	
PW-29-XXXX	Engineering Design for Various Bridges and Culverts (TBD)	To be prepared for construction, engineering of done in advance.	Replacement	150,000	150,000			150,000	0	
PW-29-XXXX	Storm Sewer Rehabilitation Program	Replacement of storm sewers past their useful life	Replacement	750,000	750,000			750,000	0	
PW-29-XXXX	Storm Sewer Rehabilitation (Design)	Engineering design for a future project	Replacement	250,000	250,000			250,000	0	
Total - Stormwater Management				2,550,000	2,550,000	0	0	2,550,000	0	
Total - Public Works				11,290,000	7,815,000	0	1,650,000	10,505,000	785,000	
Total - Property Tax Supported				13,188,500	9,588,500	70,000	1,650,000	12,348,500	840,000	

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Proposed 2029 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			
User Rated Supported										
Division: Environmental Services										
Division: Water										
WW-29-XXXX	Cast Iron Watermain Replacement	Various watermains has reached useful life	Replacement	1,100,000		1,100,000			0	Water Reserve
WW-29-XXXX	Water Service Replacement Program	Water PDC replacement in the Colchester Village and existing residential along County Road 50	Replacement	425,000		425,000			0	Water Reserve
WW-29-XXXX	Engineering Design for Various Watermains	Water PDC replacement in the Colchester Village and existing residential along County Road 50	Replacement	125,000		125,000			0	Water Reserve
WW-29-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			0	Water Reserve
WW-29-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			0	Water Reserve
WW-29-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	92,500		92,500			0	Water Reserve
WW-29-XXXX	OWCA Capital Recommendations	OWCA Recommended capital improvements to Harrow-Colchester South Water Treatment Plant.	Upgrade	150,000		150,000			0	Water Reserve
Total - Water				1,912,500	0	1,912,500	0	0	0	
Division: Sanitary Sewer										
SS-29-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			0	Wastewater Reserve
SS-29-XXXX	Treatment - Ward 3 Contingency	Equipment, process, facility replacements and improvements for the Colchester Lagoons.	New	55,000		55,000			0	Wastewater Reserve

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Proposed 2029 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			
SS-29-XXXX	Treatment - Ward 4 Contingency	Equipment, process, facility replacements and improvements for the Harrow Lagoons.	New	55,000		55,000		55,000	0	Wastewater Reserve
SS-29-XXXX	Inflow and Infiltrations Reduction Program - Ward 1	Inflow & Infiltration investigation program	New	40,000		40,000		40,000	0	Wastewater Reserve
SS-29-XXXX	Inflow and Infiltrations Reduction Program - Ward 3	Inflow & Infiltration investigation program	New	35,000		35,000		35,000	0	Wastewater Reserve
SS-29-XXXX	Inflow and Infiltrations Reduction Program - Ward 4	Inflow & Infiltration investigation program	New	30,000		30,000		30,000	0	Wastewater Reserve
SS-29-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	0	Wastewater Reserve
SS-29-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	0	Wastewater Reserve
SS-29-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	0	Wastewater Reserve
SS-29-XXXX	OWCA Capital Recommendations - Ward 1	Equipment, process, facility replacements and improvements for the Essex Pollution Control Plant and Northeast Lagoons.	Upgrade	332,000		332,000		332,000	0	Wastewater Reserve
SS-29-XXXX	OWCA Capital Recommendations - Ward 3	OCWA Recommended capital improvements to the Colchester Lagoons.	Upgrade	139,500		139,500		139,500	0	Wastewater Reserve
SS-29-XXXX	OWCA Capital Recommendations - Ward 4	OCWA Recommended capital improvements to the Harrow Lagoons.	Upgrade	32,500		32,500		32,500	0	Wastewater Reserve
Total - Sanitary Sewer				1,446,000	0	1,446,000	0	1,446,000	0	
Total-Environmental Services				3,358,500	0	3,358,500	0	3,358,500	0	
Total -User Rated Supported				3,358,500	0	3,358,500	0	3,358,500	0	
Total -Property Tax and User Rate Supported				16,547,000	9,588,500	3,428,500	1,650,000	15,707,000	840,000	

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ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

Proposed 2030 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			
Property Tax Supported										
Department: Office of the CAO										
Division: Council										
GG-30-XXXX	Contingency (Council)	Council projects outside approved budget	New	25,000				0	25,000	
Total - Council				25,000	0	0	0	0	25,000	
Division: Police										
PD-30-XXXX	Police Contingency	Unanticipated facility needs	New	25,000	25,000			25,000	0	Police
Total - Police				25,000	0	25,000	0	25,000	0	
Total - Office of the CAO				50,000	0	25,000	0	25,000	25,000	
Department: Community Services										
Division: Fire										
FD-30-XXXX	Personal Protective Equipment	Replacement of PPE on eight-year cycles	Replacement	45,000	45,000				45,000	0
FD-30-XXXX	Pager Replacement Program	Replacement of pagers at the end of their useful life	Replacement	11,000	11,000				11,000	0
FD-30-XXXX	Ice Water Rescue Equipment	Replacement of PPE/Gear on eight-year cycles	Replacement	6,000	6,000				6,000	0
FD-30-XXXX	Hose Replacement Program	Required new hoses due to damage, in accordance with NFPA standards	Replacement	18,500	18,500				18,500	0
FD-30-XXXX	Firefighter Recruitment (2)	Cost of training, PPE and gear for new firefighters	Replacement	30,000		30,000			30,000	0
FD-30-XXXX	Hurst Extrication Tools	Hurst Cutter, Spreader, Ram replacement	Replacement	60,000	60,000				60,000	0
FD-30-XXXX	Tanker 3 Replacement - Station 3	Truck at the end of its useful life. Replacement essential for water supply capabilities for rural fires. Required for Essex County Fire Mutual Aid Plan	Replacement	1,400,000	1,400,000				1,400,000	0
Total - Fire				1,570,500	1,540,500	30,000	0	0	1,570,500	0
Division: Parks										
CS-30-XXXX	Top Dresser	Useful life has been reached	Replacement	15,000	15,000				15,000	0
CS-30-XXXX	Pollard Park Walking and vehicle bridge	Useful life has been reached	Replacement	75,000	75,000				75,000	0
CS-30-XXXX	Turf Tiger	Useful life has been reached	Replacement	8,777	8,777				8,777	0
Total - Parks				98,777	98,777	0	0	0	98,777	0
Division: Arenas										
CS-30-XXXX	Skate Sharpener at Harrow Arena	Useful life has been reached	Replacement	20,000	20,000				20,000	0
CS-30-XXXX	Harrow Arena Rink Floor	Useful life has been reached	Replacement	2,000,000	2,000,000				2,000,000	0
Total - Arenas				2,020,000	2,020,000	0	0	0	2,020,000	0
Total - Community Services				3,689,277	3,659,277	30,000	0	0	3,689,277	0

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ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

Proposed 2030 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			
Department: Public Works										
Division: Equipment										
PW-30-XXXX	Loader (Unit #551)	Useful life has been reached	Replacement	330,000	330,000			330,000	0	
PW-30-XXXX	Road Widener (Unit #564)	Useful life has been reached	Replacement	105,000	105,000			105,000	0	
PW-30-XXXX	Minor Equipment	Replacement of minor equipment that has reached its useful life	Replacement	20,000	20,000			20,000	0	
Total - Equipment										
				455,000	455,000	0	0	455,000	0	
Division: Roads and Roadside										
PW-30-XXXX	Brien Avenue Reconstruction	Reconstruction of Brien Avenue East from Irwin Avenue to Gosfield Townline, including reconstruction of Maple Row and Stanley Street	Replacement	6,000,000	5,000,000		1,000,000	6,000,000	0	CCBF
PW-30-XXXX	Annual Sidewalk Maintenance	Annual replacements/repairs of various sidewalks within the municipality	Replacement	195,000	195,000			195,000	0	
PW-30-XXXX	Hot Mix Asphalt Resurfacing Program (Locations TBD)	Yearly Maintenance overlay on select roads with surface course asphalt	Replacement	1,480,000	1,480,000			1,480,000	0	
PW-30-XXXX	Road Resurfacing Program	Yearly Maintenance overlay on select rural tar and chip roads to extend their useful life	Replacement	1,150,000	1,150,000			1,150,000	0	
PW-30-XXXX	Road Reconstruction Engineering Design	Engineering Design for 2032 Road Reconstruction Project (TBD)	Replacement	600,000	600,000			600,000	0	
Total - Roads and Roadside										
				9,425,000	8,425,000	0	1,000,000	9,425,000	0	
Division: Stormwater Management										
PW-30-XXXX	Canard River Bridge 102801	Bridge/Culvert Rehabilitation Program	Replacement	450,000			450,000	450,000	0	CCBF
PW-30-XXXX	Engineering Design for Various Bridges and Culverts (TBD)	In order to be prepared for construction in 2031, engineering of select Bridges and Culverts are done in advance.	Replacement	100,000	100,000			100,000	0	
PW-30-XXXX	Storm Sewer Rehabilitation Program (Design only)	Replacement of storm sewers past their useful life and engineering design for a future project	Replacement	250,000	250,000			250,000	0	
Total - Stormwater Management										
				800,000	350,000	0	450,000	800,000	0	
Total - Public Works										
				10,680,000	9,230,000	0	1,450,000	10,680,000	0	
Total - Property Tax Supported										
				14,419,277	12,889,277	55,000	1,450,000	14,394,277	25,000	

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ADOPTED 2026 BUDGET and Proposed 4 Year Forecast

Proposed 2030 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			
User Rated Supported										
Department: Development Services										
Division: Building										
BD-30-XXXX	Replace Building Truck #286	Useful life has been reached	Replacement	60,000	60,000			60,000	0	
Total - Building				60,000	60,000	0	0	60,000	0	
Total - Development Services										
Department: Environmental Services										
Division: Water										
WW-30-XXXX	Cast Iron Watermain Replacement	Various watermains has reached useful life	Replacement	225,000		225,000		225,000	0	Water Reserve
WW-30-XXXX	Water Service Replacement Program	Water PDC replacement in the Colchester Village and existing residential along County Road 50	Replacement	275,000		275,000		275,000	0	Water Reserve
WW-30-XXXX	Equipment Wards 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	0	Water Reserve
WW-30-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	0	Water Reserve
WW-30-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	90,000		90,000		90,000	0	Water Reserve
WW-30-XXXX	OWCA Capital Recommendations	OCWA Recommended capital improvements to Harrow-Colchester South Water Treatment Plant.		177,500		177,500		177,500	0	Water Reserve
Total - Water				787,500	0	787,500	0	787,500	0	
Division: Sanitary Sewer										
SS-30-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	0	Wastewater Reserve
SS-30-XXXX	Treatment - Ward 3 Contingency	Equipment, process, facility replacements and improvements for the Colchester Lagoons.	New	55,000		55,000		55,000	0	Wastewater Reserve
SS-30-XXXX	Treatment - Ward 4 Contingency	Equipment, process, facility replacements and improvements for the Harrow Lagoons.	New	55,000		55,000		55,000	0	Wastewater Reserve

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Proposed 2030 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-30-XXXX	Inflow and Infiltrations Reduction Program - Ward 1	Inflow & Infiltration investigation program	New	40,000		40,000		40,000	0	Wastewater Reserve	
SS-30-XXXX	Inflow and Infiltrations Reduction Program - Ward 3	Inflow & Infiltration investigation program	New	35,000		35,000		35,000	0	Wastewater Reserve	
SS-30-XXXX	Inflow and Infiltrations Reduction Program - Ward 4	Inflow & Infiltration investigation program	New	30,000		30,000		30,000	0	Wastewater Reserve	
SS-30-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	0	Wastewater Reserve	
SS-30-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	0	Wastewater Reserve	
SS-30-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	0	Wastewater Reserve	
SS-30-XXXX	OWCA Capital Recommendations - Ward 1	Equipment, process, facility replacements and improvements for the Essex Pollution Control Plant and Northeast Lagoons.	Upgrade	2,120,000		2,120,000		2,120,000	0	Wastewater Reserve	
SS-30-XXXX	OWCA Capital Recommendations - Ward 3	OCWA Recommended capital improvements to the Colchester Lagoons.	Upgrade	152,500		152,500		152,500	0	Wastewater Reserve	
SS-30-XXXX	OWCA Capital Recommendations - Ward 4	OCWA Recommended capital improvements to the Harrow Lagoons.	Upgrade	60,000		60,000		60,000	0	Wastewater Reserve	
Total - Sanitary Sewer						0	3,274,500	0	0	3,274,500	0
Total - Environmental Services						0	4,062,000	0	0	4,062,000	0
Total - User Rated Supported						60,000	4,062,000	0	0	4,122,000	0
Total - Property Tax and User Rate Supported						12,949,277	4,117,000	1,450,000	0	18,516,277	25,000

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