



2023

**Approved Budget
and Proposed 4 Year Forecast**

Town of Essex

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WELCOME MESSAGES

Message from the Chief Administrative Officer



I am pleased to present the 2023 Town of Essex Operating and Capital Budget. This document is strategically designed to reflect the financial approach required to achieve Council's priorities, while strengthening the Town's financial condition.

The Office of the CAO provides leadership to support the policies of Council to drive the organization forward. With values rooted in fiscal responsibility, sound management principles and community engagement, Administration continues to focus on ensuring the Town has efficient and effective systems in place to support responsible growth.

In order to ensure long-term sustainability, it is essential that we have the proper resources in place to accommodate future growth and development. While developing this budget, staff recommendations were guided by Council's six Strategic Values to identify key areas of focus, ensuring that the decisions we make today position us for a better tomorrow.

The current economic landscape has brought forward new challenges. The soaring rate of inflation has increased the demand for funding to maintain the current levels of service and fund long-term goals. Significant efforts have been made to reduce expenses and balance additional costs.

The future of the Town of Essex is bright, and we look forward to continuing to move the Town forward with the new term of Council.



DOUG SWEET, Chief Administrative Officer

Message from the Director, Corporate Services / Treasurer



The 2023 Budget document and exercise has truly been a year like no other.

With the onboarding of a new term of Council in mind, the Town and its management team conducted an extensive exercise that was referred to as a "budget reset". Rather than taking a base budget and adjusting upwards or downwards, management was directed by the CAO and myself, to look closely at their past actuals and completely revamp their budgets.

While working through the budget reset year, the current economic climate was kept top of mind. Inflationary increases are at the highest levels we've seen in decades and the federal government is making all attempts to correct the market by increasing policy rates. These impacts combined with supply chain shortages, increased consumer demand, and resident growth has made for a challenging year from a municipal budgeting standpoint.

The 2023 Budget reflects today's economy while incorporating required enhancements to maintain service levels and alternate revenue sources where available.

The entire team involved in budget preparations has worked hard to develop this document, particularly the Finance and Budgeting Team. We are all looking forward to working with this new term of Council to accomplish great things for the Town of Essex.



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

WHAT IS A BUDGET?

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

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

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

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

Budget Reset Year

In many organizations, the previous budget is used as the “base” for the following year’s budget starting point. This base is adjusted to reflect the next years needs.

2023 is a Budget year like no other in that a base was not provided or used by staff. Instead, all budgets were formulated based on historical actual data. This is an extensive and timely exercise which is why it is not done on an annual basis. However, it often does result in more accurate and relevant budget data.

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 4 th , 2022	Internal Budget Workshop and Budget Initiation Memo Distributed
June 2022- August 2022	Budget Engagement Period
Early 2023	Draft Budget Document Circulated
January 18 th , 2023	2023 Budget Walk-through
February 13 th , 2023	Budget Deliberations
February 14 th , 2023	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 term endorsed a Public Engagement Campaign referred to as “Essex Open Budget”, a two-part plan.

Phase 1 (2023 Budget Year)

- ✓ Development of a Dedicated Budget Webpage
- ✓ Links to all previously published budget documents
- ✓ A newsfeed for budget updates and events
- ✓ A budget calendar for upcoming and past milestones
- ✓ Learning Tools such as Frequently Asked Questions and Budget 101 publications
- ✓ Resident submitted Frequently Asked Questions (FAQs) posted section

- ✓ FAQ Submission Period (Effective July 18th through to August 25th)
- ✓ Social media campaign
- Newspaper Advertisement will be published in local newspapers throughout the budgeting process advising of the engagement period, commentary period and official adoption period.

Phase 2 Considerations (2024-2026 Budget Years)

- Interactive Budget Tools Released to the webpage
- Participatory Budgeting Campaign Initiated

Budget Approval



For the 2023 Budget year, adoption is required in the actual budget year due to the municipal election. The draft budget document is made publicly available annually in early December for the following budget year, except in an election year. The public can submit written feedback to the Town Treasurer during this time. The January 18th meeting serves as an all-encompassing walk through with presentations by all Department Leaders.

February 13th and 14th serves as deliberations. Council discusses the proposed budget and any changes to be made. Administration tracks all proposed changes in a separate tracking sheet. The ultimate goal is that the 2023 Budget, along with the proposed change tracking sheet is adopted in principle by February 14th. Formal adoption, via bylaw, of the budget can then occur once the notification period has been served.

BUDGET RISKS AND FACTORS

Assessment Growth

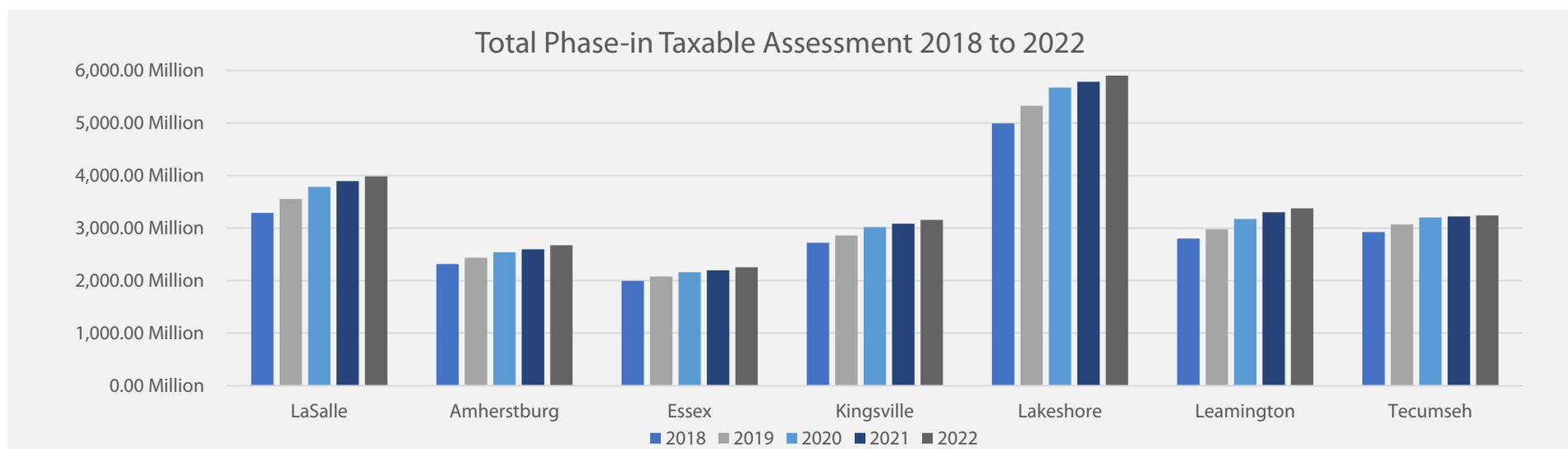
Annually, the Municipal Property Assessment Corporation (MPAC) delivers municipalities with their assessment roll, known as “the roll book”. The roll book delivered, is a list of all classes of properties and it details what they are assessed or valued at. The municipality uses this to determine the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

To help provide an additional level of property tax stability and predictability, the Ontario Government introduced a phase-in program for market increases and decreases. An increase in assessed value is introduced gradually, while a decrease in assessed value is introduced immediately. A property that experiences an increase in assessment would have that increase phased in over a four-year period. This four-year period is called an 'Assessment Cycle'. The Assessment Cycle for the period beginning in 2021 through to the end of 2023 has been postponed. At the time of printing, a new date for the next Assessment Cycle has not been released.

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

YEAR	Net Assessment Growth
2019	3.99%
2020	4.03%
2021	1.61%
2022	2.61%
2023 (estimated)	1.98%

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.

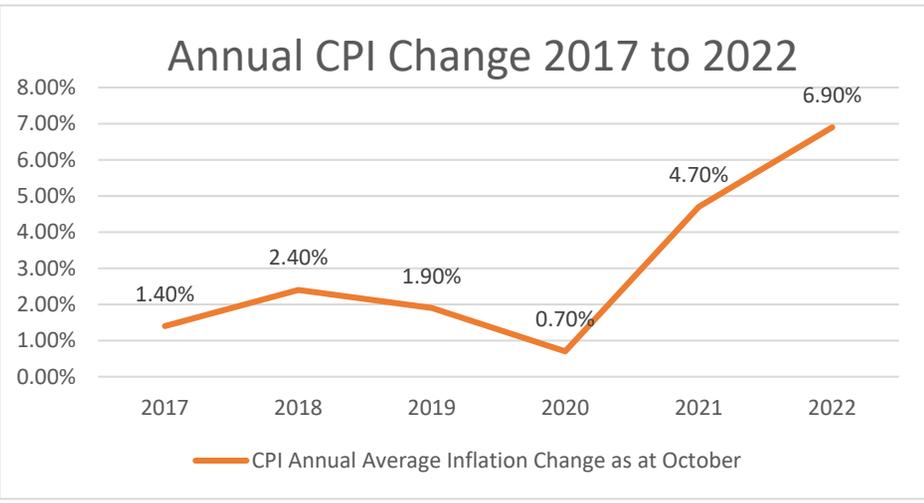




Inflation and Interest Rates

The COVID-19 pandemic created significant price volatility. The Consumer Price Index (CPI) for October 2022 was at a record high of 6.9%. To understand how drastic this increase truly is, consider that the average CPI increase from 2013-2021 was 2%. The CPI is a factor that is required to be incorporated into annual budgets as it serves as the best indicator of the future cost of goods.

To lower the higher-than-average CPI, the federal government has begun increasing its policy interest rate. This is done to reduce discretionary household spending with the goal of controlling CPI. The policy interest rate has increased from 0.25% at January 2022 to 3.75% at October 2022. The policy rate directly impacts the bank’s prime rate. These impacts must be incorporated into the annual budget. Additional revenues may be seen on interest income from investment funds; however the Town is also exposed to interest rate risk when obtaining external financing for designated Capital Projects.



Supply Chain and the Economic State

Throughout 2022, significant overages were experienced in many capital projects and large operating expenditures. Not only did costs increase substantially, but the Town also experienced severe delays in the delivery of goods due to what was cited as “Supply Chain Shortages”. With rising inflation, as noted above, and global shortages, vendors have increased costs and projects have remained as a work in progress, when they typically would have been completed in the same year they were budgeted.

This increase and supply chain delay is expected to continue into 2023 and therefore has been incorporated into both the Operating and Capital Budgets. You will note that some Capital Projects are slated for replacement 1 year prior to the end of their useful life. This is so that the item can be ordered, and delivery expected at 1 year, meaning its truly replaced at the assets end of life.

Reserve Contributions and a Future Plan

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

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

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

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

Grant Monies

Annually the Town relies heavily on grant funding to fund both operating and capital budgets. The main source of grant revenue for operations is from the Ontario Municipal Partnership Fund. The town received notice that the 2023 committed allocation will be \$4,069,900 (2022 - \$4,058,000).

For Capital Budget purposes the Town relies on the Canada Community Benefit Fund (CCBF) as well as the Ontario Community Infrastructure Fund (OCIF). For the 2023 year, allocations have been awarded in the amount of \$1,531,824 from the OCIF program and \$1,055,799 from the CCBF program.

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 compliment. With such significant growth experienced, and expected to continue, the Town is required to request new positions and significant asset acquisitions for this term of Council to ensure the current level of service is maintained.

Employee Retention and the Labour Market

Annually, the salary budget at the town is nearly 25% of the Town's total operating expenses. As such, the Town relies heavily on its staff to deliver the highest quality services possible.

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



2023 BUDGET SNAPSHOT

Highlights

The Town has approved a 2023 Budget with revenues and expenses of \$68 million. The main focuses and themes of the 2023 Budget were as below:

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

Operating Budget

The 2023 approved Operating Budget includes predictions of a year that is heavy in housing development. While growth predictions for 2023 remain moderate at around 2%, this growth percentage will likely increase for the 2024 budget year after the anticipated 2023 development occurs.

The Operating Budget includes necessary increases to staff compliments to ensure service levels are maintained. Areas of focus include bylaw enforcement and customer service.

The most significant challenges of the 2023 Budget year were incorporating the significant inflationary increases to fuel, insurance, garbage, materials, and contractor expenses. These account for over 3% of the Approved levy increase.

Property Tax

The approved average tax increase in the Town is presented at 3.91% including the estimated county and education impacts. On a median house in Essex this is an average annual increase of \$117/household.

Capital Budget

The Town has approved a Capital Budget of \$13 million. Notable projects for the 2023 year include a new playset at Stanton Park, A Radio System Replacement for the Fire Department, Harrow Arena Parking Lot Reconstruction, and a robust Road and Bridge Rehabilitation Program of more than \$6 million.

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 receive garbage pick up services. In 2023 the Town closed a 2-year Request for Proposal that resulted in a price increase of 36% to the Town from 2022 Budget or 60% from the 2015 contracted price.

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.

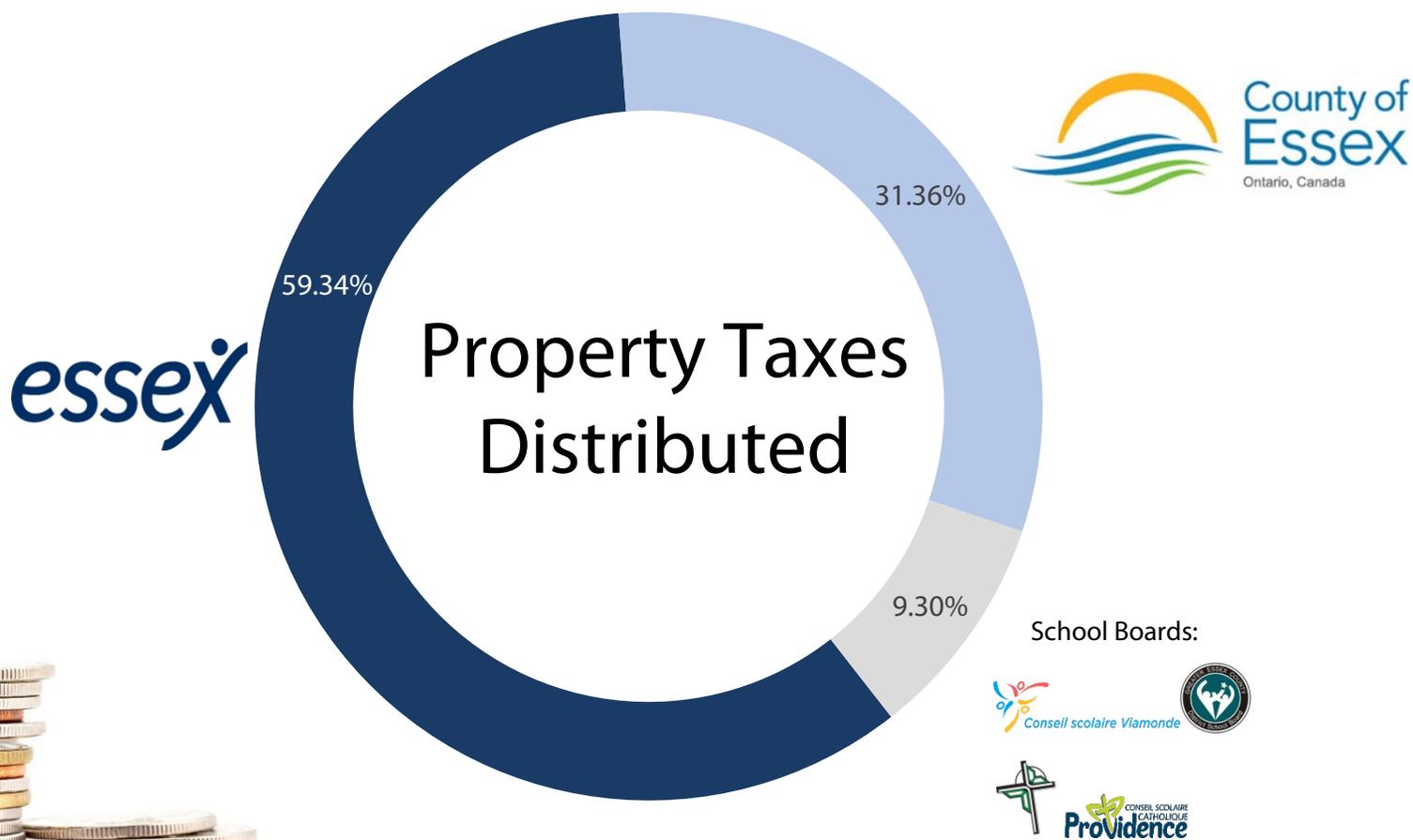
2022 to 2023 Change in Taxation	Dollar Impact	Tax Rate Impact
Base Impacts:		
Assessment Growth	(332,293)	-1.98%
Prior Council Decisions:		
Total Impacts of Prior Council Decisions	629,185	3.75%
Rate Increase:		
2023 Roads Levy	266,595	1.60%
2023 New Capital Levy	73,190	0.44%
2023 Budget Stabilization Levy	36,595	0.20%
Inflationary Impacts:		
Garbage Contract Increase	303,218	1.81%
Operating Expenses	241,447	1.44%
Levels of Service:		
Proposed New Positions	306,109	1.82%
Other Adjustments:		
Budget Reset Adjustments	(584,704)	-4.47%
Approved Tax Increase (Average of Wards 1 to 4)		4.60%

2023 Approved Residential Tax Rate	2022 Tax Rates		2023 Tax Rates		Approved Change (2022 to 2023)	
	Mill Rate	Median Property Taxes	Mill Rate	Median Property Taxes	%	\$
Ward 1 and 4						
General Municipal Levy	0.0080	1,514.32	0.0082	1,545.10	2.03%	30.77
Urban Levy	0.0008	149.70	0.0009	168.25	12.39%	18.55
Garbage Collection and Disposal Levy	0.0008	152.67	0.0010	187.78	23.00%	35.11
Total Ward 1 and 4 Town of Essex Levy	0.0096	1,816.69	0.0101	1,901.12	4.65%	84.43
Ward 2 and 3						
General Municipal Levy	0.0080	1,514.32	0.0082	1,545.10	2.03%	30.77
Rural Levy	0.0002	44.17	0.0003	56.10	27.00%	11.93
Garbage Collection and Disposal Levy	0.0008	152.67	0.0010	187.78	23.00%	35.11
Total Ward 2 and 3 Town of Essex Levy	0.0091	1,711.16	0.0095	1,788.97	4.55%	77.81
Average Town of Essex Levy Increase (Wards 1 to 4)	0.0093	1,763.93	0.0098	1,845.05	4.60%	81.12
Upper Tier & Provincial Levies						
County of Essex Levy	0.0050	939.40	0.0052	975.19	3.81%	35.79
Education Levy	0.0015	289.17	0.0015	289.17	0.00%	0.00
Total Upper Tier & Provincial Levies	0.0065	1,228.57	0.0067	1,264.36	2.91%	35.79
Total Average Increase for all Wards	0.0158	2,992.49	0.0165	3,109.40	3.91%	116.91
Median Residential Single-Family Detached Assessment						189,000

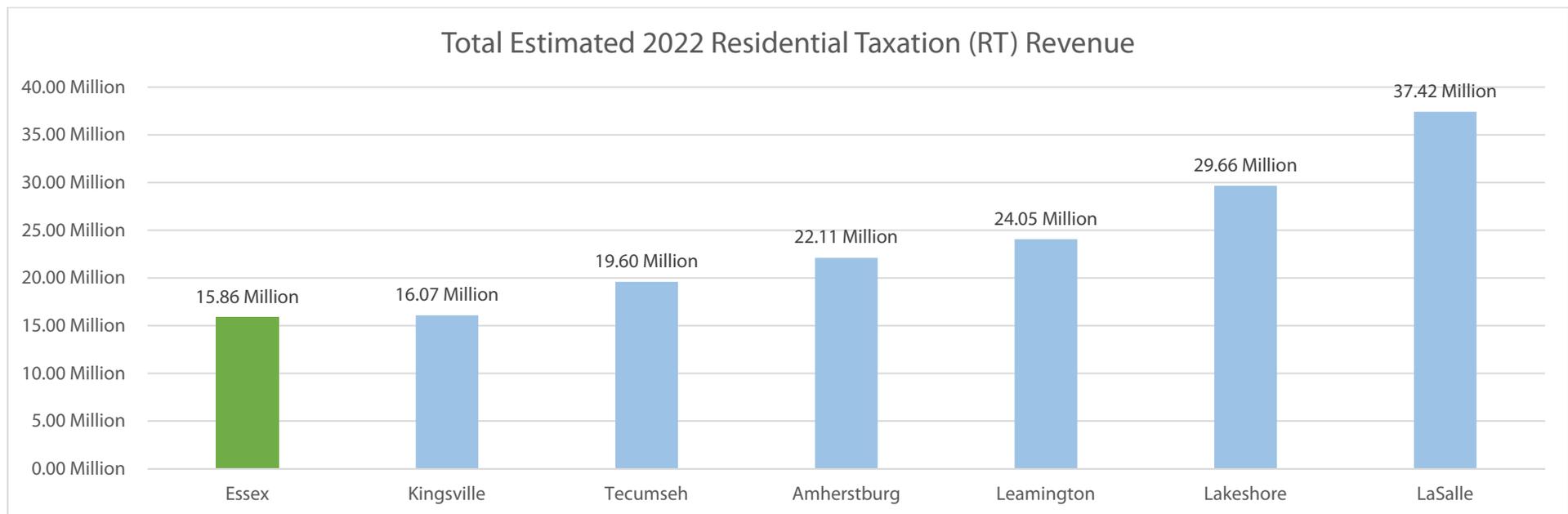
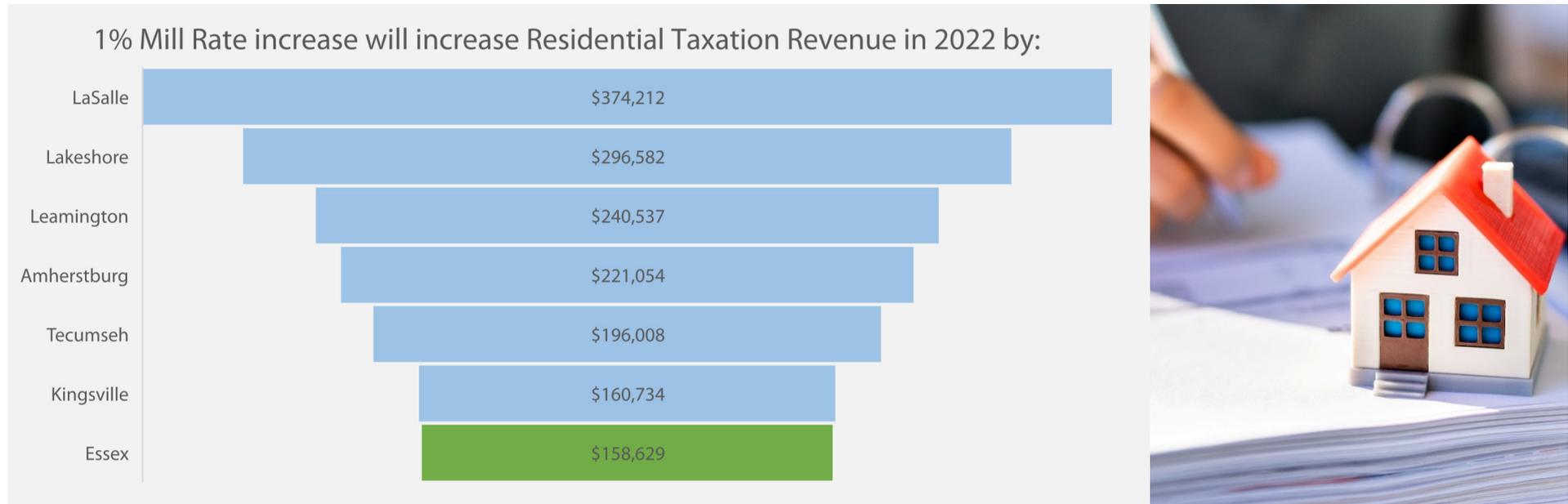
2023 BUDGET SIMPLIFIED

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:



1% Mill Rate increase Comparison





APPROVED 2023 BUDGET SUMMARY

Operating Summary

Town of Essex by Category	2021 Actuals	2022 Budget	Approved 2023 Budget	Approved Change 2022 vs. 2023 (\$)	Approved Change 2022 vs. 2023 (%)	Proposed 2024 Forecast	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast
Revenues / Funding Source									
Amounts Added to Taxes and Special Levies	2,779,878	2,807,178	3,327,430	520,252	18.53%	3,311,322	3,364,971	3,419,693	3,475,510
Conditional and Unconditional Grants	7,845,514	7,484,335	7,161,341	(322,994)	-4.32%	7,106,838	7,105,799	7,110,130	7,110,555
Contributions from Developers	512,941	2,045,920	4,315,631	2,269,711	110.94%	3,065,394	3,822,451	2,970,800	2,644,582
Fines and Penalties	262,510	311,498	306,398	(5,101)	-1.64%	306,398	306,398	306,398	306,398
Interfund Transfers - Revenue	7,955,837	4,514,804	5,741,273	1,226,469	27.17%	5,973,737	5,254,209	5,342,111	4,956,479
Internal Allocations - Revenue	690,461	440,804	465,391	24,587	5.58%	455,246	463,965	489,709	489,840
Investment and Other Income	421,050	436,729	619,486	182,758	41.85%	418,042	424,119	429,836	435,297
License and Permit Fees	722,597	586,259	929,451	343,192	58.54%	949,678	1,015,737	984,136	1,001,881
Payments in Lieu of Taxation	186,387	161,204	180,177	18,973	11.77%	180,177	180,177	180,177	180,177
Prior Years' Surplus/(Deficit)	0	0	720,000	720,000	0.00%	0	0	0	0
Property Taxation	15,768,067	16,378,261	17,153,078	774,817	4.73%	18,299,943	18,996,470	19,698,182	20,408,223
Supplementary Taxation	527,804	325,000	324,107	(893)	-0.27%	324,107	324,107	324,107	324,107
User Fees and Service Charges	12,855,037	12,801,031	14,178,953	1,377,922	10.76%	14,368,066	14,628,070	14,866,371	15,108,225
Revenues / Funding Source Total	50,528,084	48,293,024	55,422,718	7,129,694	14.76%	54,758,947	55,886,473	56,121,650	56,441,275
Expenses / Expenditure									
Amortization Expense	90,982	90,982	90,982	0	0.00%	90,982	90,982	90,982	90,982
Contracted Services	8,010,764	8,029,537	9,139,329	1,109,793	13.82%	9,239,158	9,547,495	9,653,414	9,970,551
Debt Servicing	2,914,256	3,422,553	3,577,493	154,940	4.53%	3,900,224	3,647,018	3,964,677	3,664,885
External Transfers	522,223	488,918	494,854	5,936	1.21%	565,141	547,840	557,275	531,907
Interfund Transfers - Expense	20,374,903	14,990,646	19,365,997	4,375,351	29.19%	17,908,272	18,564,669	17,937,739	17,993,089
Internal Allocations - Expense	674,815	516,319	542,277	25,958	5.03%	533,669	543,957	571,301	573,064
Materials and Supplies	2,283,855	2,870,102	3,204,082	333,980	11.64%	3,274,644	3,345,878	3,400,556	3,463,534
Miscellaneous Services	742,023	872,423	833,564	(38,859)	-4.45%	882,760	828,295	844,008	857,837
Professional Fees	216,582	401,210	551,220	150,010	37.39%	490,502	461,811	493,763	516,754
Rents and Financial Services	213,582	300,820	434,207	133,387	44.34%	405,685	426,564	416,770	413,144
Repairs and Maintenance	806,178	922,957	947,717	24,760	2.68%	966,131	989,911	1,024,131	1,047,624
Salaries, Wages, Benefits and Personnel Expenses	10,510,759	11,924,294	13,068,895	1,144,602	9.60%	13,338,459	13,654,227	13,850,931	13,919,167
Taxation Adjustments	175,222	142,000	180,112	38,112	26.84%	183,714	187,388	191,136	194,959
Uncollectible Taxes and Accounts Receivable	2,566	12,525	22,500	9,975	79.64%	22,500	22,500	22,500	22,500
Utilities, Insurance and Property Taxes	2,204,043	2,955,668	2,889,488	(66,181)	-2.24%	2,957,106	3,027,938	3,102,467	3,181,279
Expenses / Expenditure Total	49,742,753	47,940,954	55,342,718	7,401,764	15.44%	54,758,947	55,886,473	56,121,650	56,441,275
Surplus/(Deficit)	785,331	352,070	80,000	(272,070)	-77.28%	(0)	(0)	(0)	(0)

Capital Summary

Town of Essex by Category	2022 Budget	Approved 2023 Budget	Approved Change 2022 vs. 2023 (\$)	Approved Change 2022 vs. 2023 (%)	Proposed 2024 Forecast	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast
Revenues / Funding Source								
Asset Management Reserve	5,510,833	6,241,278	730,444	13.25%	6,041,117	5,223,353	6,076,225	4,759,769
Other Reserve	4,446,677	3,349,799	(1,096,879)	-24.67%	5,030,650	3,681,400	5,103,400	3,108,100
Grant Funding	3,596,806	2,986,861	(609,945)	-16.96%	6,173,256	8,787,361	4,948,361	7,720,000
Long Term Debt Financing	6,351,000	0	(6,351,000)	-100.00%	300,000	5,000,000	900,000	0
Other	546,588	376,635	(169,953)	-31.09%	1,936,913	318,634	1,832,857	925,503
Revenues / Funding Source Total	20,451,904	12,954,572	(7,497,332)	-36.66%	19,481,936	23,010,748	18,860,843	16,513,371
Expenses / Expenditure								
Property Tax Supported	18,476,974	10,639,572	(7,837,402)	-42.42%	15,473,936	20,480,748	14,980,843	14,239,371
User Rate Supported	2,327,000	2,395,000	68,000	2.92%	4,008,000	2,530,000	3,880,000	2,274,000
Expenses / Expenditure Total	20,803,974	13,034,572	(7,769,402)	-37.35%	19,481,936	23,010,748	18,860,843	16,513,371
Surplus/(Deficit)	(352,070)	(80,000)	272,070	-77.28%	0	0	0	0

Net Surplus/Deficit

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

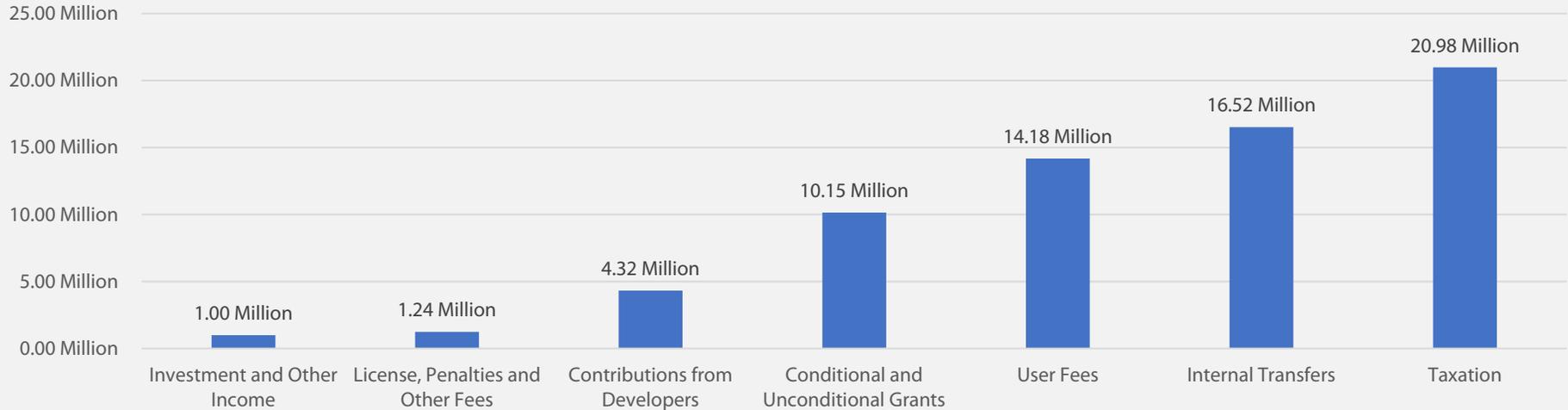
Total Town of Essex Summary	2022 Budget	Approved 2023 Budget	Approved Change 2022 vs. 2023 (\$)	Approved Change 2022 vs. 2023 (%)	Proposed 2024 Forecast	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast
Total Operating Surplus (Deficit)	352,070	80,000	272,070	77.28%	0	0	0	0
Total Capital Surplus (Deficit)	(352,070)	(80,000)	(272,070)	77.28%	0	0	0	0
Net Surplus (Deficit)	0	0	0	0.00%	0	0	0	0



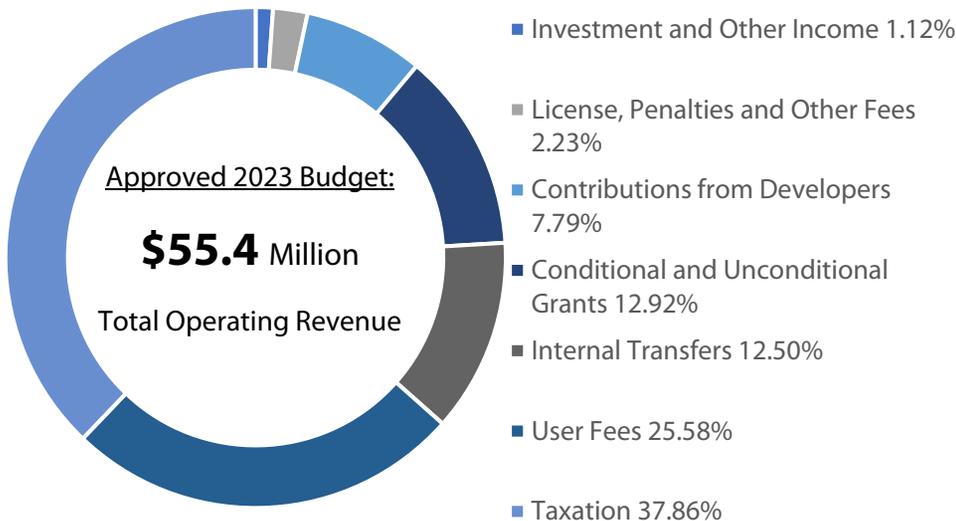
INVESTING IN A COMPLETE COMMUNITY

Total 2023 Budget Approved Revenue

The Town of Essex relies on a combination of various revenue sources to fund both operating and capital activities. Total revenue for the 2023 Budget for both operating and capital is \$68.4 million (2022 \$68.7 million).



Approved 2023 Operating Revenue



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

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

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.

Conditional and Unconditional Grants: The Town may receive grant monies to fund operations that have no conditions such as the Ontario Municipal Partnership Fund (OMFP), or grants that have conditions such as the Mainstreet Ambassador program.

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

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

Approved 2023 Capital Funding

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

The following graph depicts the funding sources utilized in the 2023 capital budget:

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

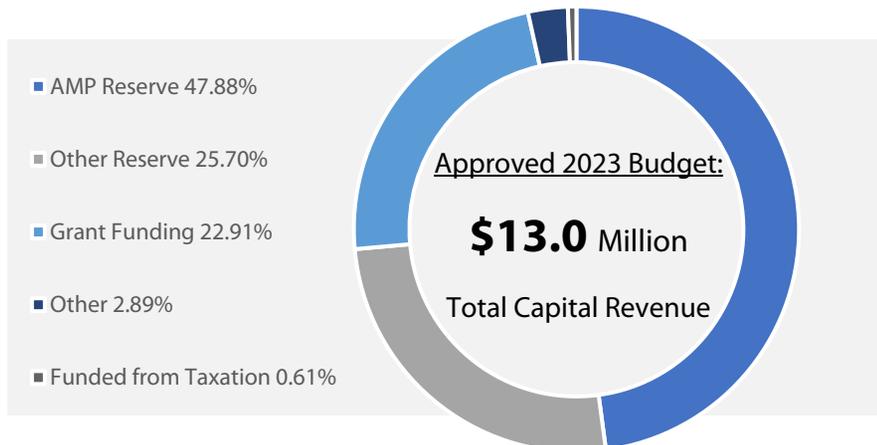
Other Reserves: The Town has other reserves that fall within the Obligatory/Contingency Categories where funding can be used to fund the costs of capital projects. These dollars may be specifically earmarked for a capital project or initiative. Included in this source is development charges and parkland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

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

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

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

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



How can the Town Fund Capital Projects?

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

Reserve Funds

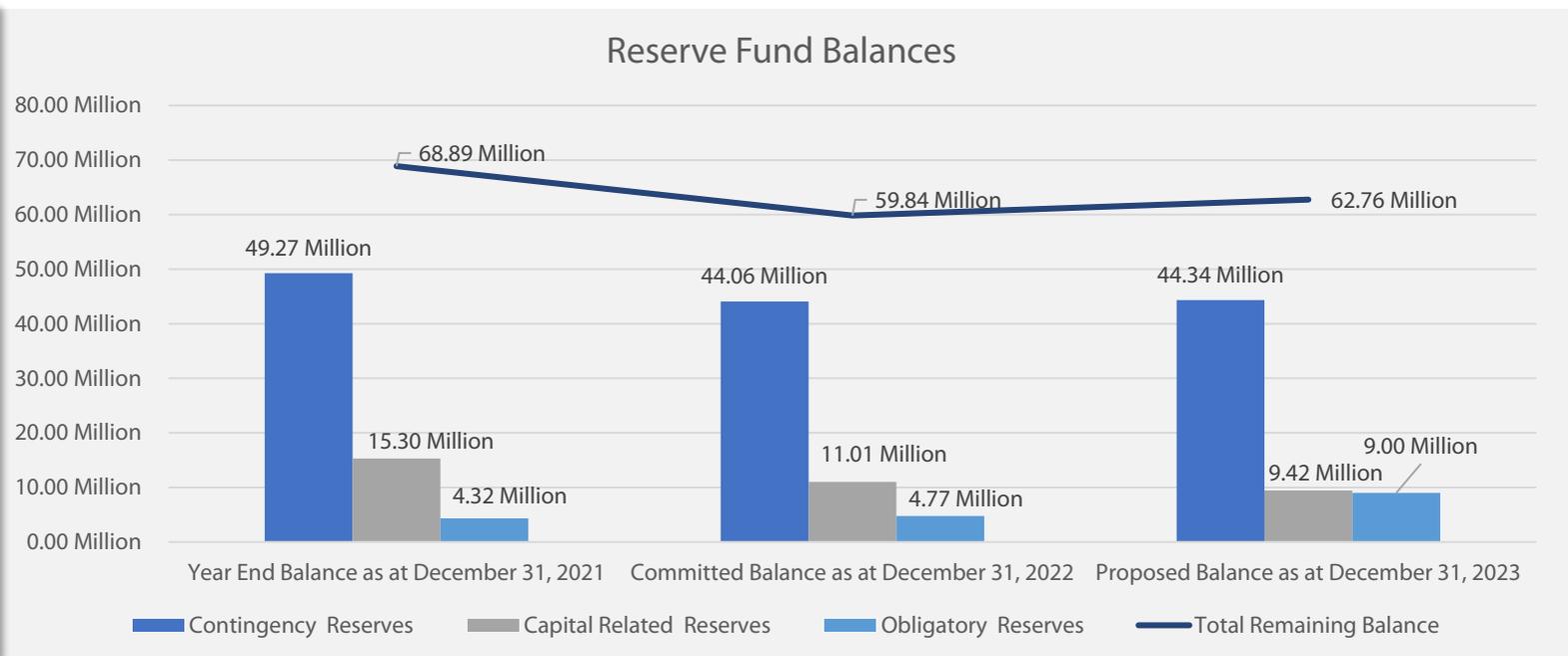
Under section 417(1) of the Municipal Act, a municipality can establish a reserve through bylaw or other legislation. A reserve is a separate fund held for current or future expenditures. The Town has many reserves which have been summarized into three main categories as defined below:

Contingency: These are discretionary reserves meant for unexpected or one-time events. 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 and Sanitary Sewer Reserves. These reserves fund assets that are being replaced or upgraded. This category also consists of division specific reserves held for those capital purposes.

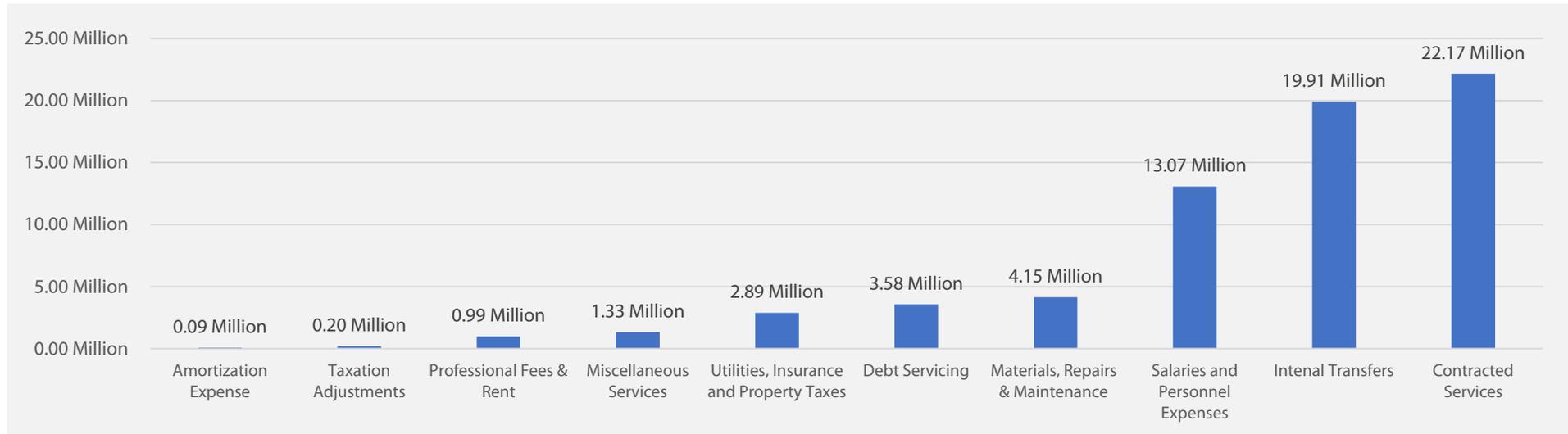
Other Obligatory Reserves: This category is for funds held in accordance with legislative requirements. The largest balance within this category is Development Charge Reserves which funds growth portions of capital projects. Also included in this category are reserves like Cemetery and Union Water.

Reserve Funds Balances	Year End Balance as at December 31, 2021	Committed Balance as at December 31, 2022	Proposed Balance as at December 31, 2023
Capital Related Reserves	15,304,858	11,008,982	9,422,773
Obligatory Reserves	4,319,433	4,765,502	8,998,132
Contingency Reserves	49,267,689	44,062,670	44,343,850
Total Remaining Balance	68,891,980	59,837,154	62,764,755



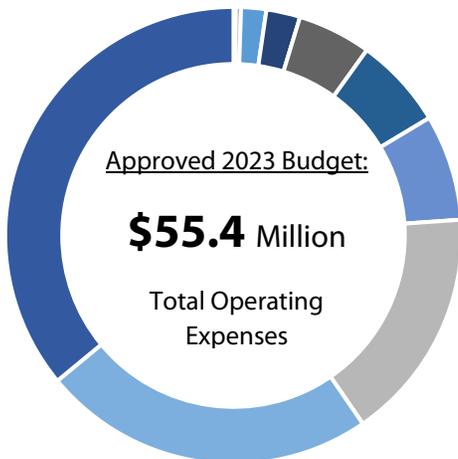
Total 2023 Budget Approved Expenses

The Town of Essex invests in a complete community which is inclusive for citizens and visitors alike. The Town of Essex incurs various expenses to fund operating and capital activities. Total expenses for the 2023 Budget for both operating and capital is \$68.4 million (2022 \$68.7 million).



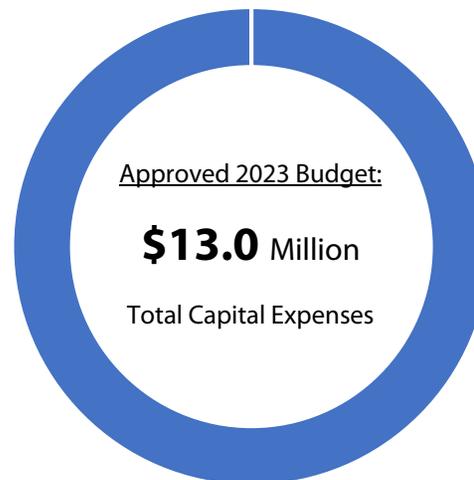
If all expenditures combined for Operating and Capital equal \$68.5 million, how much is spent on operations and how much is spent on capital?

2023 Budget Operating Expense Allocation



- Amortization Expense 0.16%
- Taxation Adjustments 0.37%
- Professional Fees & Rent 1.78%
- Miscellaneous Services 2.40%
- Utilities, Insurance and Property Taxes 5.22%
- Debt Servicing 6.46%
- Materials, Repairs & Maintenance 7.50%
- Contracted Services 16.71%
- Salaries, Wages, Benefits and Personnel Expenses 23.61%
- Intenal Transfers 35.97%

2023 Budget Capital Expense Allocation



- Contracted Services 100%

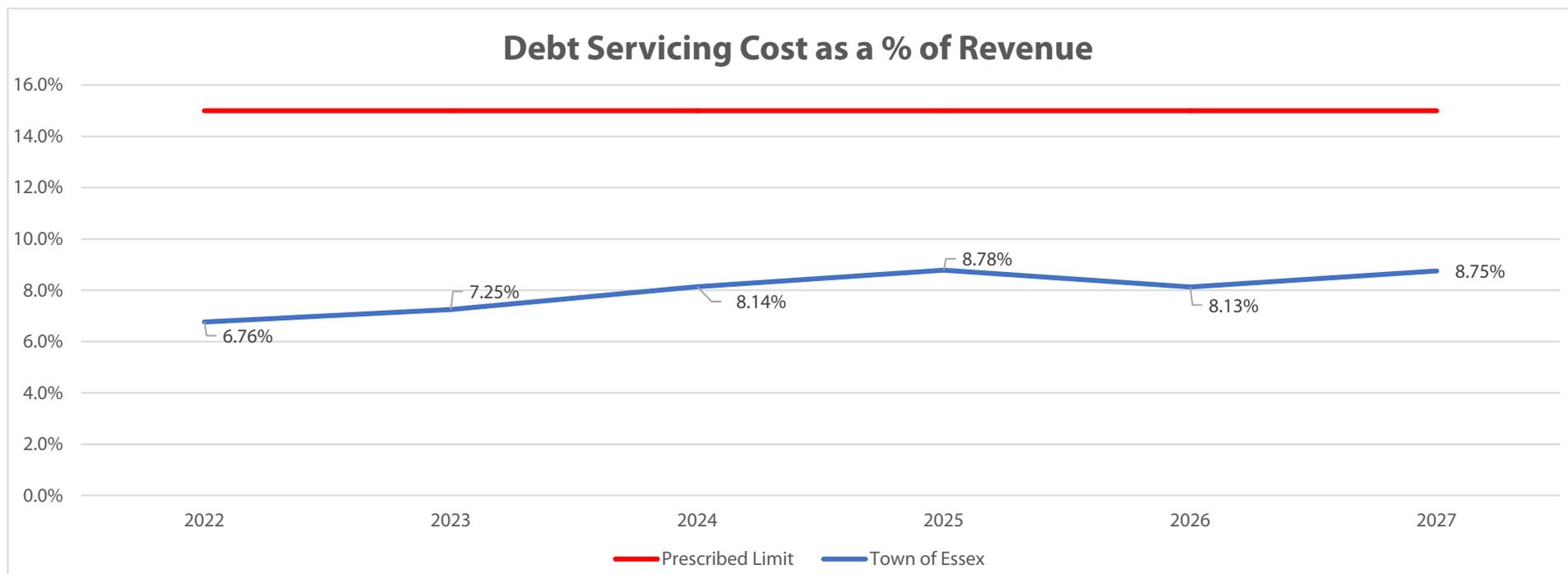
LONG-TERM DEBT

Debt Policy

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

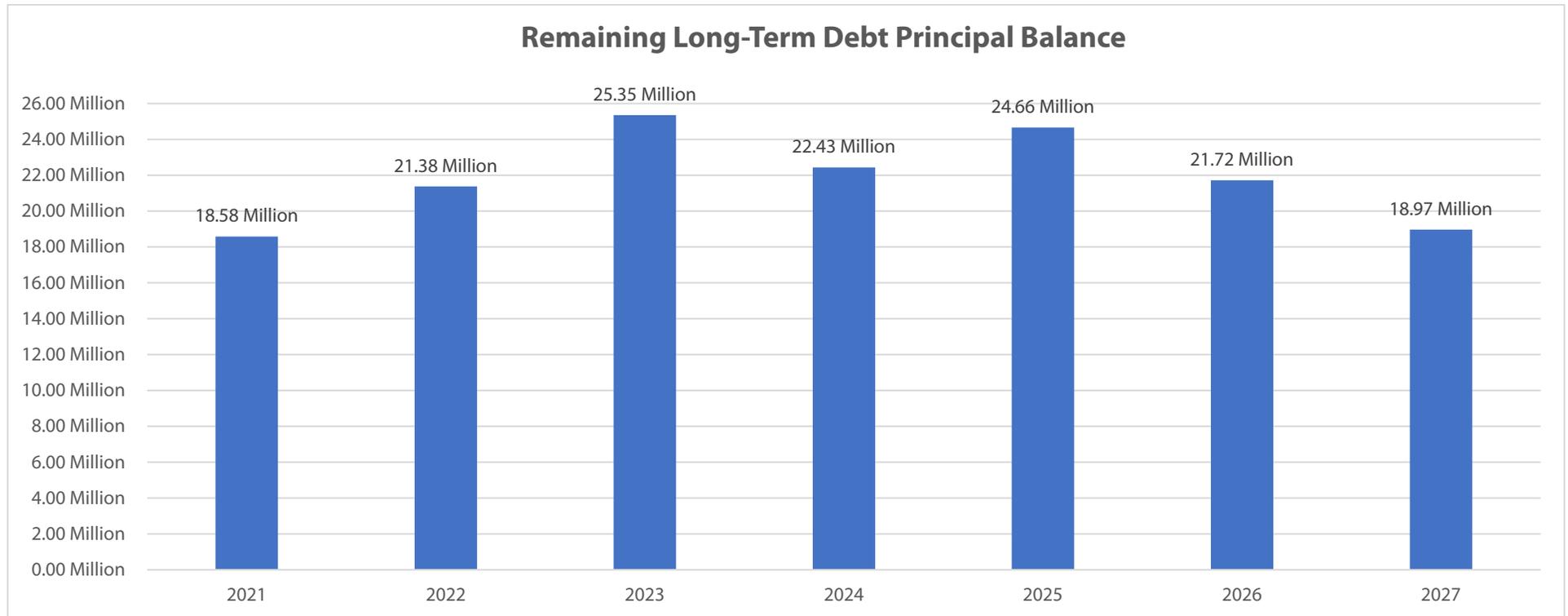
Under this regulation, each year the Ministry of Municipal Affairs issues the municipality an Annual Repayment Limit (ARL). The ARL is the maximum amount that a municipality can pay in principal and interest payments in the year for new long-term debt without first obtaining approval from the Ontario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

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



Debt Balances

At the 2021-year end, the Town had a total outstanding debt balance of over \$18 million. The 2023 approved Budget has an outstanding debt balance just over \$25 million. From 2021-2023 several significant capital projects have long-term debt as a primary source of funding. These include the Harrow Streetscape, Fire Station 2, Ward 1 Storm Sewer Improvements, and the Essex Streetscape.



Long-Term Debt Outstanding Principal Balance

	2021 Actual	2022 Committed	2023 Approved			2024 Proposed	2025 Proposed	2026 Proposed	2027 Proposed
Remaining Long-Term Debt Principal Balance	Remaining Principal	Remaining Principal	Remaining Principal	Approved Change 2022 vs. 2023 (\$)	Approved Change 2022 vs. 2023 (%)	Remaining Principal	Remaining Principal	Remaining Principal	Remaining Principal
Property Tax Supported									
Admin - Public Works	120,269	3,966	1,343	(2,623)	-66.13%	0	0	0	0
Colchester Community Centre	108,635	55,253	0	(55,253)	-100.00%	0	0	0	0
Corporate Services	21,091	12,856	4,354	(8,502)	-66.13%	0	0	0	0
Council	0	2,291,500	8,956,355	6,664,855	290.85%	8,512,228	8,048,510	7,564,337	7,058,806
Drainage	58,616	301,992	262,588	(39,404)	-13.05%	221,558	178,829	134,236	109,659
Essex Centre Sports Complex	6,018,225	5,417,959	4,790,411	(627,548)	-11.58%	4,134,329	3,448,405	2,731,269	1,981,488
Essex Recreation Complex	1,428	870	295	(576)	-66.13%	0	0	0	0
Fire - Station 1	2,392,649	2,149,262	1,897,146	(252,116)	-11.73%	1,753,923	1,605,469	1,451,591	1,292,093
Fire - Station 2	3,162,099	3,042,979	2,920,378	(122,601)	-4.03%	2,794,486	2,665,212	2,532,163	2,395,227
Fire - Station 3	2,566	1,564	530	(1,034)	-66.13%	0	5,000,000	4,768,289	4,524,992
Harrow and Colchester South Community Centre	116,195	78,356	39,414	(38,941)	-49.70%	0	0	0	0
Maedel Community Centre	43,454	26,486	8,970	(17,517)	-66.13%	0	0	0	0
Parks	769,318	624,760	488,666	(136,095)	-21.78%	362,308	244,834	124,095	0
Paved Roads	221,391	186,974	151,601	(35,373)	-18.92%	115,244	77,878	39,472	0
Police	12,883	7,852	2,659	(5,193)	-66.13%	0	0	0	0
Storm Sewers	234,427	2,691,588	2,451,205	(240,383)	-8.93%	2,200,650	1,939,482	1,667,243	1,383,452
Property Tax Supported Total	13,283,244	16,894,217	21,975,913	5,081,697	30.08%	20,094,727	23,208,619	21,012,695	18,745,718
User Rate Supported									
Building	1,024	624	211	(413)	-66.13%	0	0	0	0
Paved Roads	438,126	370,016	300,013	(70,003)	-18.92%	228,065	154,118	78,115	0
SS Ward 1 - Collection/Conveyance	1,945,994	1,643,475	1,332,548	(310,926)	-18.92%	1,012,981	684,533	346,957	0
SS Ward 1 - Treatment/Disposal	1,292,715	1,047,652	796,027	(251,625)	-24.02%	537,665	272,384	0	0
SS Ward 4 - Treatment/Disposal	873,676	632,274	384,384	(247,890)	-39.21%	129,831	0	0	0
Water Wards 1/2 - Distribution/Transmission	1,390	847	287	(560)	-66.13%	0	0	0	0
Water Wards 3/4 - Distribution/Transmission	1,390	847	287	(560)	-66.13%	0	0	0	0
Water Wards 3/4 - Treatment	5,491	3,347	1,133	(2,213)	-66.13%	0	0	0	0
User Rate Supported Total	4,559,806	3,699,083	2,814,892	(884,191)	-23.90%	1,908,542	1,111,035	425,072	0
Amounts Added to Taxes									
Drainage	389,054	259,622	126,483	(133,138)	-51.28%	85,382	42,953	31,643	19,898
Shoreline Protection	151,392	375,105	337,590	(37,515)	-10.00%	299,029	259,389	218,634	176,726
SS Ward 4 - Collection/Conveyance	135,102	91,565	46,548	(45,017)	-49.16%	0	0	0	0
Tile Drainage	61,732	56,360	50,666	(5,694)	-10.10%	44,630	38,231	31,449	24,260
Amounts Added to Taxes Total	737,279	782,651	561,286	(221,365)	-28.28%	429,041	340,574	281,725	220,884
Total Remaining Principal Balance	18,580,329	21,375,950	25,352,091	3,976,141	18.60%	22,432,309	24,660,228	21,719,493	18,966,602

Long-Term Debt Annual Principal & Interest Payments

		2022 Committed	2023 Approved			2024 Proposed	2025 Proposed	2026 Proposed	2027 Proposed
Principal & Interest Long-Term Debt Payments	2021 Actuals	LTD Payments	LTD Payments	Approved Change 2022 vs. 2023 (\$)	Approved Change 2022 vs. 2023 (%)	LTD Payments	LTD Payments	LTD Payments	LTD Payments
Property Tax Supported									
Admin - Public Works	118,518	118,518	2,729	(115,789)	-97.70%	1,365	0	0	0
Colchester Community Centre	56,291	56,291	56,291	0	0.00%	0	0	0	0
Corporate Services	8,847	8,847	8,847	0	0.00%	4,423	0	0	0
Council	0	0	213,370	213,370	0.00%	839,033	839,033	839,033	839,033
Drainage	179	52,544	52,544	0	0.00%	52,455	52,365	52,365	30,403
Essex Centre Sports Complex	865,015	865,015	865,015	0	0.00%	865,015	865,015	865,015	865,015
Essex Recreation Complex	599	599	599	0	0.00%	299	0	0	0
Fire - Station 1	326,695	326,695	326,696	0	0.00%	210,615	210,615	210,615	210,615
Fire - Station 2	585	209,968	209,968	0	0.00%	209,675	209,383	209,383	209,383
Fire - Station 3	1,076	1,076	1,076	0	0.00%	538	0	481,711	481,711
Harrow and Colchester South Community Centre	40,925	40,925	40,925	0	0.00%	40,264	0	0	0
Maedel Community Centre	18,227	18,227	18,227	0	0.00%	9,114	0	0	0
Parks	165,148	165,148	152,623	(12,525)	-7.58%	139,144	126,669	126,669	126,669
Paved Roads	120,027	40,291	40,291	0	0.00%	40,291	40,291	40,291	40,291
Police	5,404	5,404	5,404	0	0.00%	2,702	0	0	0
Storm Sewers	42,664	42,664	357,803	315,139	738.66%	357,803	357,803	357,803	357,803
Property Tax Supported Total	1,770,200	1,952,213	2,352,408	400,195	20.50%	2,772,736	2,701,174	3,182,886	3,160,924
User Rate Supported									
Building	430	430	430	0	0.00%	215	0	0	0
Paved Roads	0	79,736	79,736	0	0.00%	79,736	79,736	79,736	79,736
SS Ward 1 - Collection/Conveyance	354,156	354,156	354,156	0	0.00%	354,156	354,156	354,156	354,156
SS Ward 1 - Treatment/Disposal	277,830	277,830	277,830	0	0.00%	277,830	277,830	277,830	0
SS Ward 4 - Treatment/Disposal	263,128	263,128	263,128	0	0.00%	263,128	131,564	0	0
Water Wards 1/2 - Distribution/Transmission	583	583	583	0	0.00%	291	0	0	0
Water Wards 3/4 - Distribution/Transmission	583	583	583	0	0.00%	291	0	0	0
Water Wards 3/4 - Treatment	2,303	2,303	2,303	0	0.00%	1,152	0	0	0
User Rate Supported Total	899,013	978,748	978,748	0	0.00%	976,799	843,285	711,721	433,891
Amounts Added to Taxes									
Drainage	169,854	140,905	140,906	0	0.00%	45,257	45,257	12,768	12,768
Shoreline Protection	17,983	33,105	48,225	15,120	45.67%	48,225	48,225	48,225	48,225
SS Ward 4 - Collection/Conveyance	48,130	48,130	48,130	0	0.00%	48,130	0	0	0
Tile Drainage	9,076	9,076	9,076	0	0.00%	9,076	9,076	9,076	9,076
Amounts Added to Taxes Total	245,043	231,217	246,337	15,120	6.54%	150,689	102,558	70,070	70,070
Total Payments	2,914,256	3,162,178	3,577,493	415,315	13.13%	3,900,224	3,647,018	3,964,677	3,664,885



APPROVED 2023 OPERATING BUDGET

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

NET OPERATING BY COST CENTER SUMMARY

Town of Essex by Cost Center	2021 Actuals	2022 Budget	Approved 2023 Budget	Approved Change 2022 vs. 2023 (\$)	Approved Change 2022 vs. 2023 (%)	Proposed 2024 Forecast	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast
Accessibility	2,100	2,100	2,000	(100)	-4.76%	3,500	3,500	3,500	3,500
Admin - Public Works	787,798	947,446	1,041,001	93,555	9.87%	1,067,152	1,087,737	1,100,680	1,103,668
Administration - Community Services	521,070	627,518	802,943	175,425	27.96%	826,036	850,777	870,033	880,482
Administration - Fire Services	518,887	555,531	497,176	(58,355)	-10.50%	513,323	522,651	524,176	525,784
Animal Control	31,624	52,889	66,025	13,136	24.84%	68,425	70,765	73,144	75,565
Arts, Culture and Tourism	1,018	10,600	13,050	2,450	23.11%	13,250	13,450	13,650	13,850
Bridges & Culverts	31,885	89,026	52,258	(36,769)	-41.30%	98,019	53,770	104,495	55,056
Brushing & Tree Removal	133,875	112,228	135,090	22,861	20.37%	136,702	138,261	139,687	140,556
Building*	(12,578)	0	0	0	0.00%	0	0	0	0
By-Law Enforcement	122,998	191,988	330,561	138,573	72.18%	348,427	351,746	357,734	358,268
CAO, General	374,378	475,583	457,991	(17,592)	-3.70%	470,980	480,863	486,159	490,000
Carnegie Library	73	2,092	2,527	435	20.80%	2,583	2,639	2,698	2,757
Catch Basins, Curb & Gutter	75,948	67,626	80,026	12,400	18.34%	70,584	81,124	71,574	81,685
Cemeteries	20,905	49,298	59,875	10,578	21.46%	61,567	63,348	65,176	67,048
Co-An Park	0	20,000	21,000	1,000	5.00%	21,250	21,500	22,750	23,000
Colchester Community Centre	102,733	94,579	119,835	25,255	26.70%	94,467	97,372	99,028	99,785
Colchester Schoolhouse	265	300	295	(5)	-1.67%	303	310	318	326
Committee of Adjustment	(37,130)	(48,380)	(37,337)	11,043	22.82%	(45,062)	(36,780)	(36,493)	(36,200)
Communications	220,956	233,533	232,533	(1,001)	-0.43%	242,382	250,723	252,826	256,829
Community Improvement Plan - Essex	100,000	0	0	0	0.00%	0	0	0	0
Community Improvement Plan - Harrow	170,000	101,542	101,542	0	0.00%	167,573	145,927	145,927	116,030
Conservation Authority	160,250	172,808	172,812	4	0.00%	176,268	179,794	183,389	187,057
Corporate Services	(2,763,313)	(2,770,735)	(2,642,852)	127,883	4.62%	(2,633,044)	(2,633,943)	(2,621,145)	(2,620,026)
Council	778,471	822,500	774,029	(48,470)	-5.89%	1,661,160	1,907,200	1,783,235	1,834,738
Debris & Litter Pickup	35,465	37,046	40,857	3,811	10.29%	41,527	42,183	42,728	42,837
Development Charges*	0	0	0	0	0.00%	0	0	0	0
Director of Infrastructure*	10,249	0	0	0	0.00%	0	0	0	0
Director, Development Services*	8,012	0	0	0	0.00%	0	0	0	0
Drainage	222,216	197,117	226,931	29,814	15.12%	135,720	140,275	109,929	88,325
Economic Development	137,373	224,249	236,928	12,678	5.65%	253,770	257,904	268,252	268,657
Emergency Event	0	0	(88,766)	(88,766)	0.00%	0	0	0	0
Emergency Operations	23,339	28,582	28,575	(7)	-0.02%	28,575	28,575	28,575	28,575
Essex BIA*	0	0	0	0	0.00%	0	0	0	0
Essex Centre Sports Complex	1,101,813	1,109,356	851,146	(258,210)	-23.28%	865,153	891,421	901,165	927,320
Essex Fun Fest*	0	0	0	0	0.00%	0	0	0	0
Essex Library	1,925	3,744	4,759	1,015	27.10%	4,856	4,955	5,057	5,160
Essex Recreation Complex	388,202	418,343	397,396	(20,947)	-5.01%	414,081	426,269	435,709	444,236
Essex Train Station	4,017	7,213	3,620	(3,593)	-49.81%	3,698	3,778	3,861	3,944
Events & Tourism	2,844	2,000	9,000	7,000	350.00%	14,000	14,000	14,000	14,000

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

Approved 2023 BUDGET and Proposed 4 Year Forecast



Town of Essex by Cost Center	2021 Actuals	2022 Budget	Approved 2023 Budget	Approved Change 2022 vs. 2023 (\$)	Approved Change 2022 vs. 2023 (%)	Proposed 2024 Forecast	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast
Facility Operations	147,006	182,514	181,792	(722)	-0.40%	186,614	191,611	195,513	195,830
Fieldhouse	1,200	1,247	3,057	1,810	145.14%	3,224	3,395	3,569	3,747
Finance & Business Services	(15,832,945)	(16,568,729)	(17,332,355)	(763,626)	-4.61%	(18,548,299)	(19,078,142)	(19,721,128)	(20,047,945)
Fire - Station 1	521,007	539,433	465,018	(74,415)	-13.80%	363,871	369,187	375,048	381,157
Fire - Station 2	426,705	338,933	399,410	60,477	17.84%	404,191	406,410	410,401	415,859
Fire - Station 3	250,401	281,583	282,071	488	0.17%	278,748	281,321	769,175	774,830
Garbage Collection & Disposal*	0	0	0	0	0.00%	0	0	0	0
Grass Mowing & Weed Control	39,114	47,820	52,891	5,071	10.61%	53,930	54,976	55,924	56,451
Green Fund*	0	720	0	(720)	100.00%	0	0	0	0
Harbour	217,706	241,479	266,221	24,741	10.25%	277,336	288,765	300,054	311,508
Harrow and Colchester South Community Centre	367,571	353,325	375,605	22,280	6.31%	378,264	357,957	353,429	366,713
Harrow Library	56	1,640	1,500	(140)	-8.54%	1,545	1,591	1,639	1,689
Harrow Lions Hall	3,373	3,326	8,459	5,133	154.32%	8,668	8,882	9,103	9,329
Harrow Soccer Complex	50,788	66,838	46,420	(20,418)	-30.55%	47,587	48,788	49,729	50,600
Heritage Committee	12,179	21,715	26,460	4,745	21.85%	25,255	25,760	26,275	28,501
Human Resources	255,650	225,664	337,173	111,510	49.41%	375,954	327,208	329,615	330,852
Information Technology	580,466	731,714	742,750	11,035	1.51%	803,311	844,018	873,003	911,741
Legislative Services	587,528	749,924	916,234	166,310	22.18%	935,747	907,894	974,258	976,699
Maedel Community Centre	85,566	77,602	93,705	16,103	20.75%	95,168	90,419	93,777	96,494
McGregor Community Centre	37,810	36,306	46,186	9,881	27.22%	49,858	51,469	52,460	52,962
McGregor Library	1,327	1,104	2,607	1,503	136.15%	2,664	2,722	2,781	2,842
Municipal Drainage Light Brushing	56,380	67,000	85,000	18,000	26.87%	87,500	90,000	92,500	95,000
Parkland Contributions*	0	0	0	0	0.00%	0	0	0	0
Parks	1,052,681	1,179,034	1,206,841	27,807	2.36%	1,256,821	1,271,334	1,287,313	1,297,756
Paved Roads	527,227	531,350	660,538	129,188	24.31%	670,357	680,042	689,373	696,624
Planning & Zoning	415,906	388,687	451,435	62,748	16.14%	471,027	481,159	490,454	494,649
Police	3,208,909	3,054,032	3,049,958	(4,073)	-0.13%	3,126,547	3,189,794	3,251,676	3,318,769
Police Services Board	11,445	19,641	19,340	(301)	-1.53%	19,340	19,340	19,340	19,340
Public Education, Prevention & Inspection	159,267	171,837	181,061	9,224	5.37%	186,697	189,694	190,530	190,530
Public Health	6	4,007	8	(3,999)	-99.80%	8	8	9	9
Public Health Nurse	1,922	0	9,293	9,293	0.00%	9,736	10,182	10,638	11,103
Public Works- Equipment*	103,704	0	0	0	0.00%	0	0	0	0
Road Traffic Operations	258,872	266,600	273,307	6,707	2.52%	280,395	285,396	290,231	293,909
Roadside Ditching	122,301	85,416	94,637	9,221	10.80%	96,959	99,252	101,495	103,398
Roads-Municipal Drains	328,006	329,684	330,538	854	0.26%	330,629	330,718	330,799	330,816
Shoreline Assistance*	0	0	0	0	0.00%	0	0	0	0
Shoreline Protection*	(3)	0	0	0	0.00%	0	0	0	0
Shoulder Mntce - Paved Roads	118,952	156,949	171,188	14,239	9.07%	128,251	175,245	131,972	177,391
Shoulder Mntce - Unpaved Roads*	417	0	0	0	0.00%	0	0	0	0
Sidewalks	21,573	38,499	23,283	(15,216)	-39.52%	23,924	24,564	25,178	25,696
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

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

Approved 2023 BUDGET and Proposed 4 Year Forecast



Town of Essex by Cost Center	2021 Actuals	2022 Budget	Approved 2023 Budget	Approved Change 2022 vs. 2023 (\$)	Approved Change 2022 vs. 2023 (%)	Proposed 2024 Forecast	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast
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	173,010	244,317	474,268	229,951	94.12%	476,777	479,278	481,717	483,819
Streetlighting	313,815	445,230	228,246	(216,984)	-48.74%	231,761	235,346	239,003	242,733
Sweeping	97,106	102,328	121,142	18,814	18.39%	122,463	124,147	125,652	126,273
Tile Drainage*	0	0	0	0	0.00%	0	0	0	0
Town Beautification	97,879	100,119	100,177	58	0.06%	111,281	113,406	115,574	117,786
Trails	75,000	100,000	100,000	0	0.00%	100,000	100,000	100,000	100,000
Training and Development	83,790	91,865	93,200	1,335	1.45%	95,500	97,000	98,500	100,500
Unpaved Roads	274,732	336,972	409,578	72,606	21.55%	367,762	415,914	373,855	421,070
Urban Centre Revitalization	30,000	30,000	30,000	0	0.00%	30,000	30,000	30,000	30,000
Water Wards 1/2 - Distribution/Transmission*	0	0	0	0	0.00%	0	0	0	0
Water Wards 1/2 - Treatment*	0	0	0	0	0.00%	0	0	0	0
Water Wards 3/4 - Distribution/Transmission*	0	0	0	0	0.00%	0	0	0	0
Water Wards 3/4 - Treatment*	0	0	0	0	0.00%	0	0	0	0
Waterworks Infrastructure*	0	0	0	0	0.00%	0	0	0	0
Winter Control	651,595	732,479	898,930	166,451	22.72%	905,401	911,852	917,748	920,159
(Surplus)/Deficit	(785,331)	(352,070)	(80,000)	272,070	77.28%	0	0	0	0



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

ORGANIZATIONAL STRUCTURE



TOWN COUNCIL

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

- Mayor
 Deputy Mayor

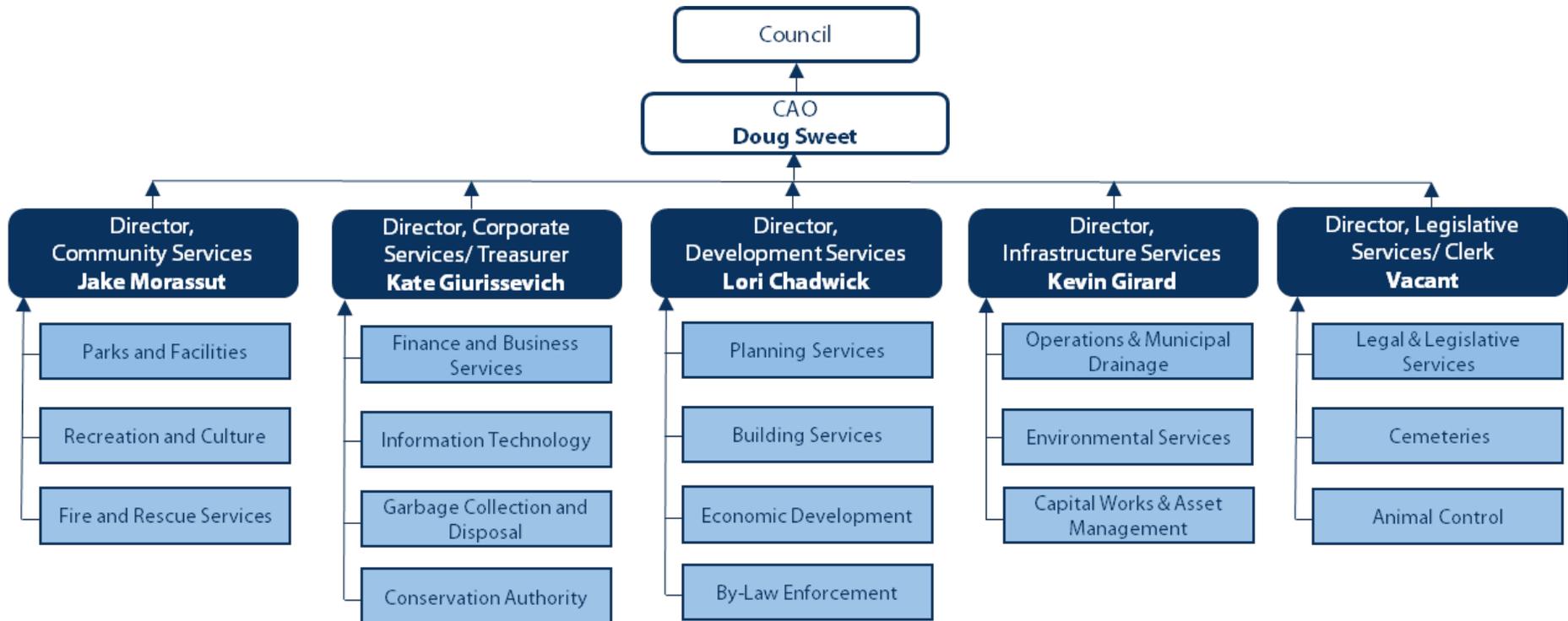
 Ward 1 Councillors (x2)
- Ward 2 Councillor

 Ward 3 Councillors (x2)
 Ward 4 Councillor

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

Administrative Services

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



PERSONNEL OVERVIEW AND EXPENSE SUMMARY

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

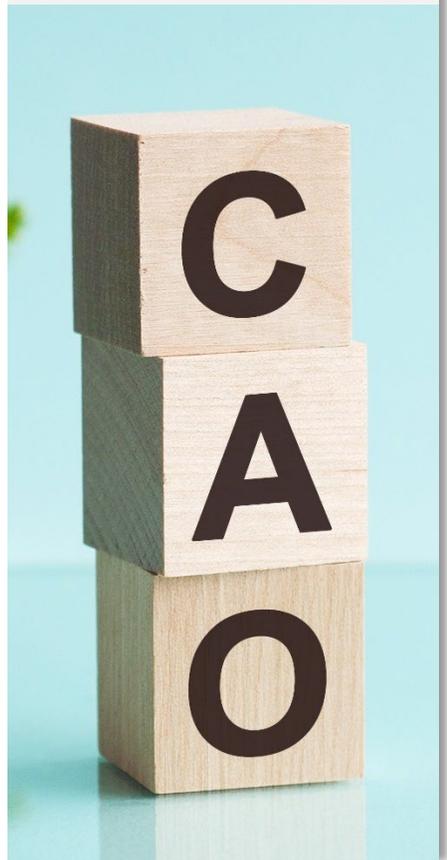
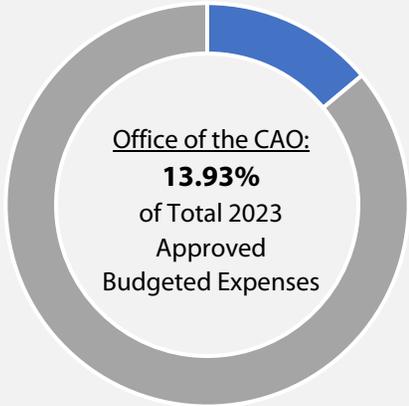
The Town launched an internal business case submission process for the 2023 Budget. Staff were asked to submit a document explaining the need, responsibilities and financial impact for any new positions or position changes. This was approved by the Director. All business cases were analyzed by the Treasurer and CAO to determine funding and organizational need. In total 15 business cases were submitted. To the right you can see 4 full-time and 3 part-time positions have been Approved in the 2023 budget year, for a total impact of just above \$300,000.

Approved 2023 Salaries, Wages, Benefits and Personnel Expenses	Approved Budget
2022 Budget	11,924,294
Approved 2022 to 2023 Changes	1,144,602
Total Approved 2023 Salaries, Wages, Benefits and Personnel Budget	13,068,895

2022 to 2023 Salaries, Wages, Benefits and Personnel Expense Changes	Approved Impact
Organization Wide	698,049
Annual Salary Increase (2%)	177,602
Benefit Increase	245,420
Change in Fire Meeting/Call Ins	33,840
Council Approved Decisions	259,333
Council Remuneration Increase	50,000
Grid Impacts (Progressions and Savings)	23,887
Mileage and Training	(14,976)
Part-time Impacts	(77,057)
Property Tax Supported	306,109
2 PT Bylaw Officers	107,081
FT Horticulture Operator	55,640
FT Junior Planner	91,694
Removal of Contract Planner	(40,000)
FT Executive Assistant/HR	91,694
User Rate Supported	140,443
FT Water Operator (preapproved)	91,979
PT Infrastructure Clerk	48,464
Total 2022 to 2023 Salaries, Wages, Benefits and Personnel Expense Changes	1,144,602

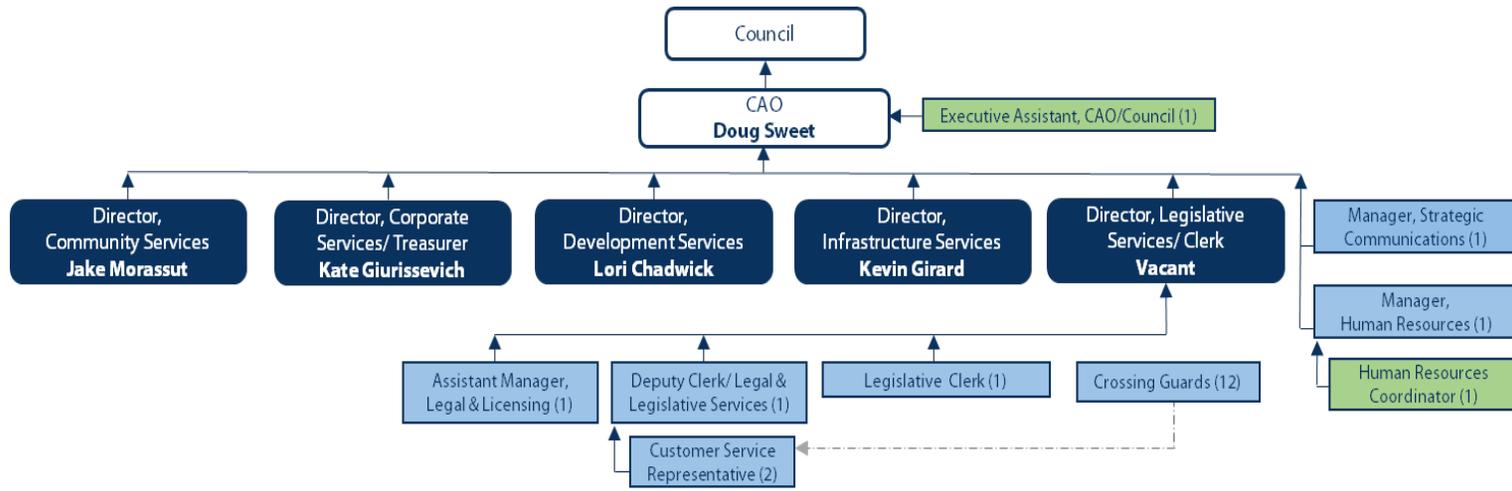


DEPARTMENT OVERVIEW

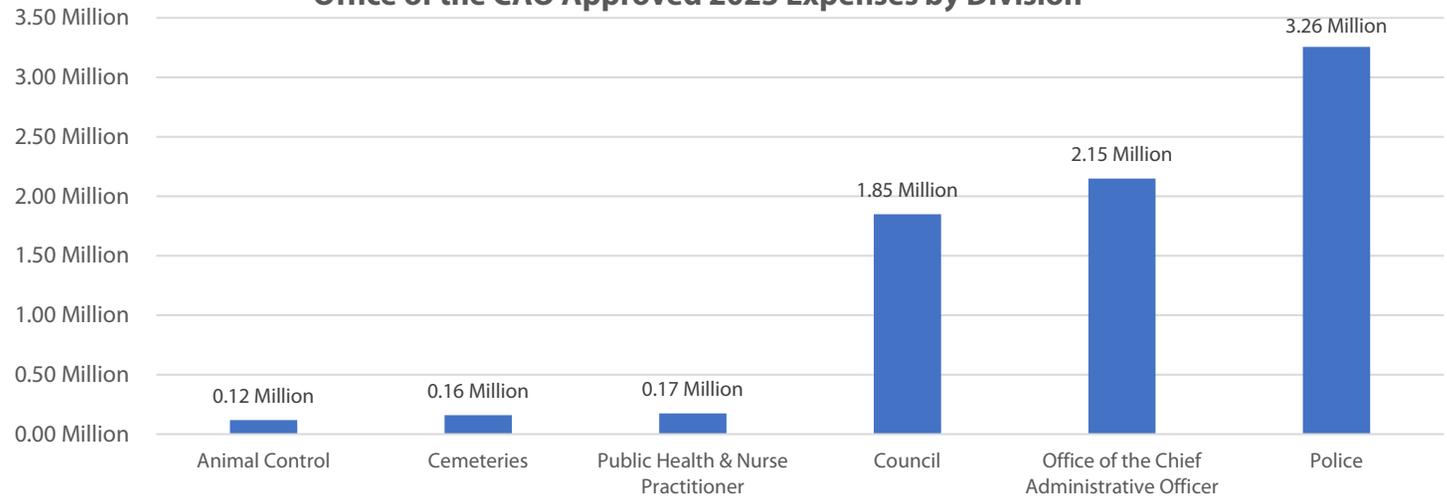


OFFICE OF THE CAO

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 Approved 2023 Expenses by Division



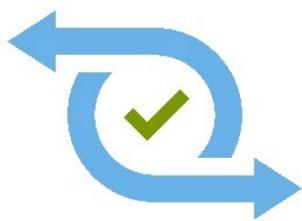
Office of the CAO by Cost Center	2021 Actuals	2022 Budget	Approved 2023 Budget	Approved Change 2022 vs. 2023 (\$)	Approved Change 2022 vs. 2023 (%)	Proposed 2024 Forecast	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast
Animal Control	31,624	52,889	66,025	13,136	24.84%	68,425	70,765	73,144	75,565
CAO, General	374,378	475,583	457,991	(17,592)	-3.70%	470,980	480,863	486,159	490,000
Cemeteries	20,905	49,298	59,875	10,578	21.46%	61,567	63,348	65,176	67,048
Communications	220,956	233,533	232,533	(1,001)	-0.43%	242,382	250,723	252,826	256,829
Council	778,471	822,500	774,029	(48,470)	-5.89%	1,661,160	1,907,200	1,783,235	1,834,738
Emergency Event	0	0	(88,766)	(88,766)	0.00%	0	0	0	0
Green Fund*	0	720	0	(720)	-100.00%	0	0	0	0
Human Resources	255,650	225,664	337,173	111,510	49.41%	375,954	327,208	329,615	330,852
Legislative Services	587,528	749,924	916,234	166,310	22.18%	935,747	907,894	974,258	976,699
Police	3,208,909	3,054,032	3,049,958	(4,073)	-0.13%	3,126,547	3,189,794	3,251,676	3,318,769
Police Services Board	11,445	19,641	19,340	(301)	-1.53%	19,340	19,340	19,340	19,340
Public Health	6	4,007	8	(3,999)	-99.80%	8	8	9	9
Public Health Nurse	1,922	0	9,293	9,293	0.00%	9,736	10,182	10,638	11,103
Training and Development	83,790	91,865	93,200	1,335	1.45%	95,500	97,000	98,500	100,500
(Surplus)/Deficit	5,575,583	5,779,655	5,926,895	147,239	2.55%	7,067,347	7,324,326	7,344,576	7,481,452

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

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

Office of the CAO by Category	2021 Actuals	2022 Budget	Approved 2023 Budget	Approved Change 2022 vs. 2023 (\$)	Approved Change 2022 vs. 2023 (%)	Proposed 2024 Forecast	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast
Revenues / Funding Source									
Conditional and Unconditional Grants	763,588	500,093	341,368	(158,725)	-31.74%	323,021	321,560	325,456	325,456
Fines and Penalties	27,977	61,498	61,500	2	0.00%	61,500	61,500	61,500	61,500
Interfund Transfers - Revenue	203,640	515,395	1,164,539	649,144	125.95%	787,665	71,902	71,902	71,902
Internal Allocations - Revenue	74,990	0	0	0	0.00%	0	0	0	0
Investment and Other Income	94,739	51,848	52,516	668	1.29%	52,549	52,583	52,617	52,653
License and Permit Fees	75,656	62,553	72,422	9,869	15.78%	76,268	125,619	76,976	77,338
User Fees and Service Charges	116,063	81,214	88,437	7,223	8.89%	90,623	92,864	95,161	97,514
Revenues / Funding Source Total	1,356,654	1,272,602	1,780,783	508,181	39.93%	1,391,626	726,029	683,612	686,363
Expenses / Expenditure									
Contracted Services	3,172,346	3,144,630	3,103,072	(41,558)	-1.32%	3,165,054	3,228,276	3,292,763	3,358,540
Debt Servicing	5,404	197,355	218,774	21,419	10.85%	841,735	839,033	839,033	839,033
External Transfers	143,692	131,068	150,500	19,432	14.83%	151,200	151,918	152,653	153,407
Interfund Transfers - Expense	1,058,225	623,770	1,172,620	548,850	87.99%	1,241,332	775,757	649,520	649,927
Internal Allocations - Expense	59,391	0	0	0	0.00%	0	0	0	0
Materials and Supplies	123,579	307,467	184,896	(122,571)	-39.86%	183,755	184,884	186,004	189,625
Miscellaneous Services	506,951	514,721	453,829	(60,892)	-11.83%	502,899	444,110	450,351	456,806
Professional Fees	116,034	98,535	176,655	78,120	79.28%	127,116	127,586	128,067	178,556
Rents and Financial Services	10,087	16,435	22,693	6,258	38.08%	24,177	24,669	25,150	25,649
Repairs and Maintenance	4,919	12,004	13,500	1,496	12.46%	13,605	13,712	13,821	13,933
Salaries, Wages, Benefits and Personnel Expenses	1,629,264	1,889,095	2,073,528	184,433	9.76%	2,068,015	2,117,796	2,145,637	2,154,518
Utilities, Insurance and Property Taxes	102,347	117,176	137,609	20,433	17.44%	140,086	142,613	145,191	147,821
Expenses / Expenditure Total	6,932,237	7,052,257	7,707,677	655,420	9.29%	8,458,974	8,050,354	8,028,189	8,167,815
(Surplus)/Deficit	(5,575,583)	(5,779,655)	(5,926,895)	(147,239)	2.55%	(7,067,347)	(7,324,326)	(7,344,576)	(7,481,452)

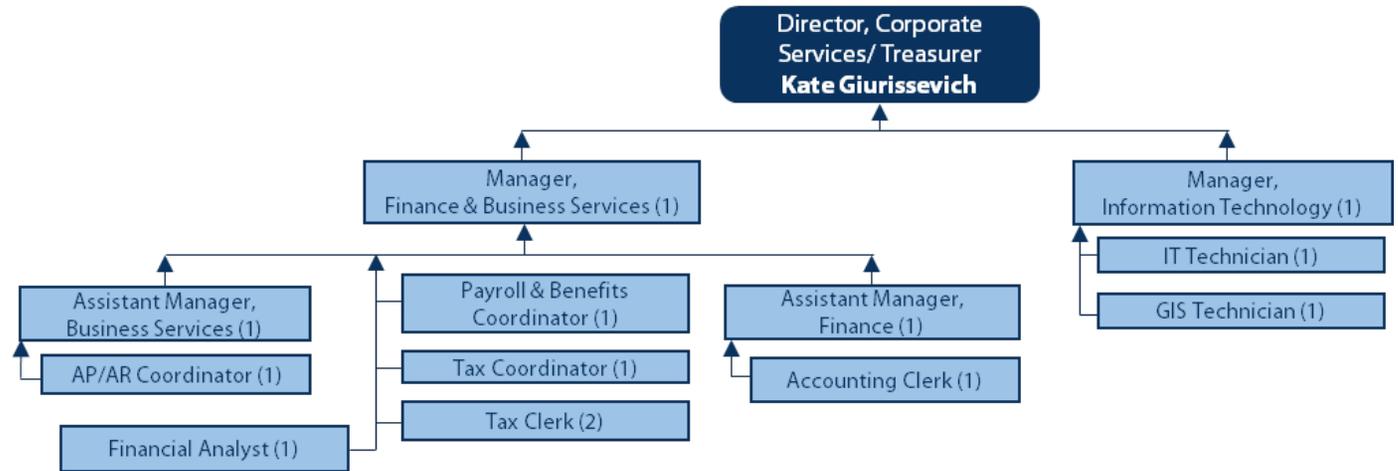
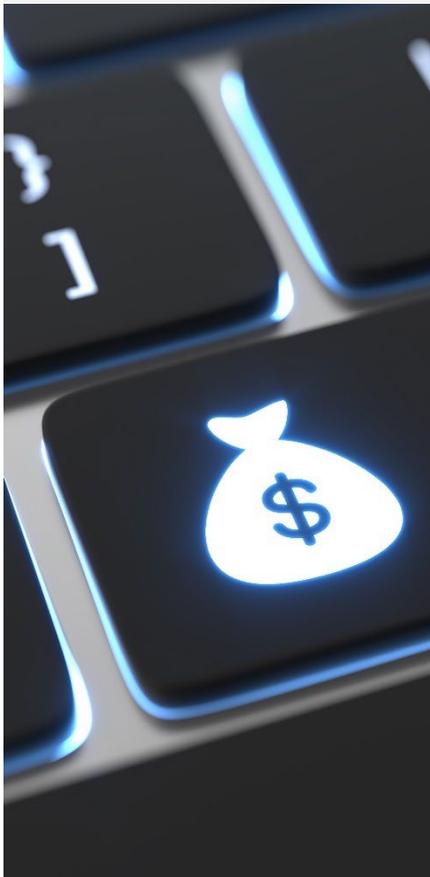
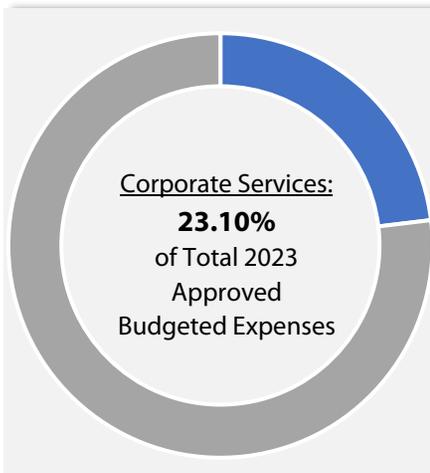
Office of the CAO Significant Changes



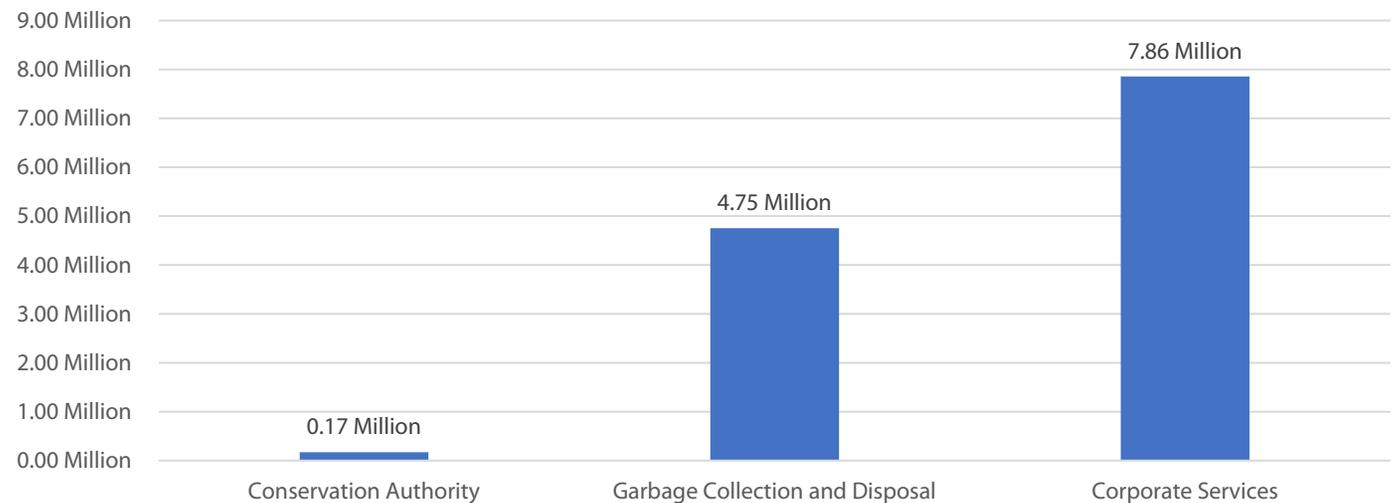
	Impact	Explanation
Revenues:		
Conditional and Unconditional Grants	(158,725)	2022 included COVID-19 grant
Interfund Transfers – Revenue	649,144	Waived Development Charges have been funded with a 5-year internal loan from Landfill Reserve
Expenses:		
Interfund Transfers - Expenses	548,850	Waived Development Charges increase
Materials and Supplies	(122,571)	2022 Included Election Expenses
Salaries, Wages, Benefits and Personnel Expenses	184,433	Includes approved Executive Assistant Position and Council remuneration increase

CORPORATE SERVICES

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



Corporate Services Approved 2023 Expenses by Division



Corporate Services by Cost Center	2021 Actuals	2022 Budget	Approved 2023 Budget	Approved Change 2022 vs. 2023 (\$)	Approved Change 2022 vs. 2023 (%)	Proposed 2024 Forecast	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast
Conservation Authority	160,250	172,808	172,812	4	0.00%	176,268	179,794	183,389	187,057
Corporate Services	(2,763,313)	(2,770,735)	(2,642,852)	127,883	4.62%	(2,633,044)	(2,633,943)	(2,621,145)	(2,620,026)
Finance & Business Services	(15,832,945)	(16,568,729)	(17,332,355)	(763,626)	-4.61%	(18,548,299)	(19,078,142)	(19,721,128)	(20,047,945)
Garbage Collection & Disposal*	0	0	0	0	0.00%	0	0	0	0
Information Technology	580,466	731,714	742,750	11,035	1.51%	803,311	844,018	873,003	911,741
(Surplus)/Deficit	(17,855,541)	(18,434,941)	(19,059,645)	(624,704)	-3.39%	(20,201,764)	(20,688,273)	(21,285,880)	(21,569,173)

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



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

Corporate Services by Category	2021 Actuals	2022 Budget	Approved 2023 Budget	Approved Change 2022 vs. 2023 (\$)	Approved Change 2022 vs. 2023 (%)	Proposed 2024 Forecast	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast
Revenues / Funding Source									
Amounts Added to Taxes and Special Levies	2,373,902	2,406,862	2,883,572	476,710	19.81%	2,864,220	2,914,561	2,965,910	3,018,285
Conditional and Unconditional Grants	6,888,291	6,879,797	6,657,524	(222,273)	-3.23%	6,645,624	6,645,624	6,645,624	6,645,624
Fines and Penalties	234,532	250,000	244,898	(5,102)	-2.04%	244,898	244,898	244,898	244,898
Interfund Transfers - Revenue	365,612	97,676	29,350	(68,326)	-69.95%	588,733	616,057	734,499	520,282
Internal Allocations - Revenue	105,169	0	0	0	0.00%	0	0	0	0
Investment and Other Income	188,144	257,636	429,354	171,718	66.65%	233,940	238,619	243,391	248,259
License and Permit Fees	0	0	0	0	0.00%	0	0	0	0
Long-Term Debt Financing	0	0	0	0	0.00%	0	0	0	0
Payments in Lieu of Taxation	186,387	161,204	180,177	18,973	11.77%	180,177	180,177	180,177	180,177
Prior Years' Surplus/(Deficit)	0	0	720,000	720,000	0.00%	0	0	0	0
Property Taxation	15,768,067	16,378,261	17,153,078	774,817	4.73%	18,299,943	18,996,470	19,698,182	20,408,223
Supplementary Taxation	527,804	325,000	324,107	(893)	-0.27%	324,107	324,107	324,107	324,107
User Fees and Service Charges	2,993,765	2,341,352	3,219,013	877,661	37.49%	3,268,144	3,318,030	3,368,681	3,420,110
Revenues / Funding Source Total	29,631,674	29,097,788	31,841,072	2,743,284	9.43%	32,649,787	33,478,543	34,405,469	35,009,964
Expenses / Expenditure									
Amortization Expense	90,982	90,982	90,982	0	0.00%	90,982	90,982	90,982	90,982
Contracted Services	1,390,930	1,405,666	1,703,872	298,206	21.21%	1,741,848	1,776,685	1,812,219	1,848,464
Debt Servicing	8,847	8,847	8,847	0	0.00%	4,423	0	0	0
External Transfers	160,250	172,808	172,812	4	0.00%	176,268	179,794	183,389	187,057
Interfund Transfers - Expense	8,052,932	6,786,607	8,337,091	1,550,485	22.85%	7,900,943	8,127,475	8,355,005	8,583,550
Materials and Supplies	281,510	337,114	423,702	86,588	25.69%	438,001	462,076	475,170	495,074
Miscellaneous Services	5,462	5,850	8,500	2,650	45.30%	8,600	8,702	8,806	8,912
Professional Fees	31,097	44,525	46,565	2,040	4.58%	49,651	44,739	45,444	47,163
Rents and Financial Services	102,212	127,949	124,882	(3,067)	-2.40%	127,293	127,256	127,280	128,283
Repairs and Maintenance	12,137	15,525	6,967	(8,558)	-55.12%	7,167	7,373	7,587	7,808
Salaries, Wages, Benefits and Personnel Expenses	1,367,114	1,420,621	1,541,380	120,759	8.50%	1,570,610	1,614,352	1,641,619	1,646,944
Taxation Adjustments	175,243	140,000	179,812	39,812	28.44%	183,408	187,076	190,818	194,634
Uncollectible Taxes and Accounts Receivable	0	250	0	(250)	-100.00%	0	0	0	0
Utilities, Insurance and Property Taxes	97,418	106,103	136,015	29,912	28.19%	148,828	163,760	181,270	201,921
Expenses / Expenditure Total	11,776,133	10,662,846	12,781,427	2,118,580	19.87%	12,448,022	12,790,270	13,119,589	13,440,791
(Surplus)/Deficit	17,855,541	18,434,941	19,059,645	624,704	3.39%	20,201,764	20,688,273	21,285,880	21,569,173

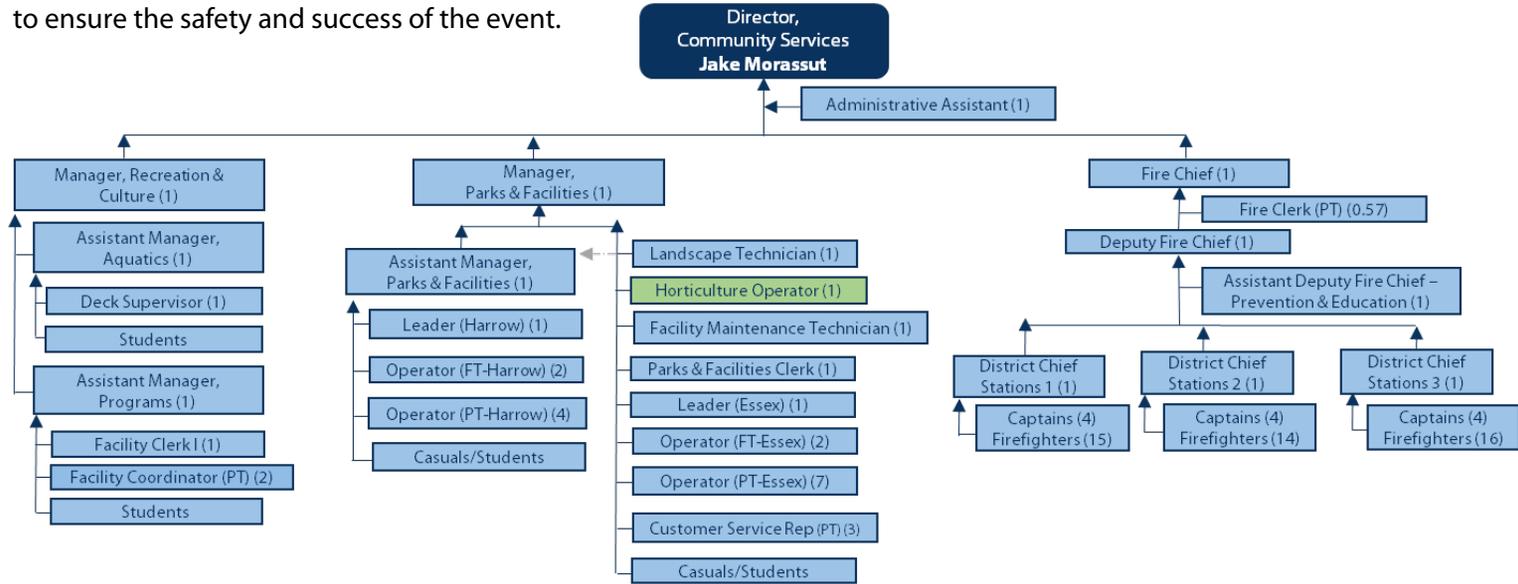
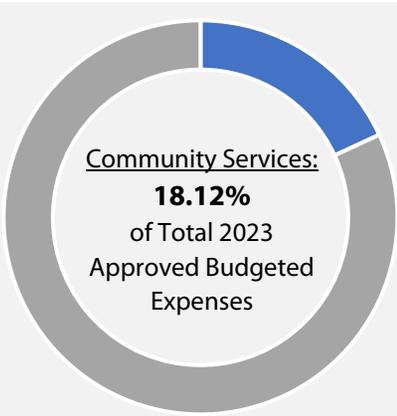
Corporate Services Significant Changes

	Impact	Explanation
Revenues:		
Amounts Added to Taxes and Special Levies	476,710	Increase in Urban and Rural Levies
Prior Years' Surplus/(Deficit)	720,000	Surplus used to offset waived DCs and stabilize garbage levy increase
Property Taxation	774,817	Includes approved tax increase of 1.93% and assessment increase of 1.98%
User Fees and Service Charges	877,661	Increase in Landfill compensation
Expenses:		
Contracted Services	298,206	Increase in Garbage Contract
Interfund Transfers - Expense	1,550,485	Transfers to repay Landfill Reserve for waived DCs and increase in Landfill compensation that is transferred to reserve.

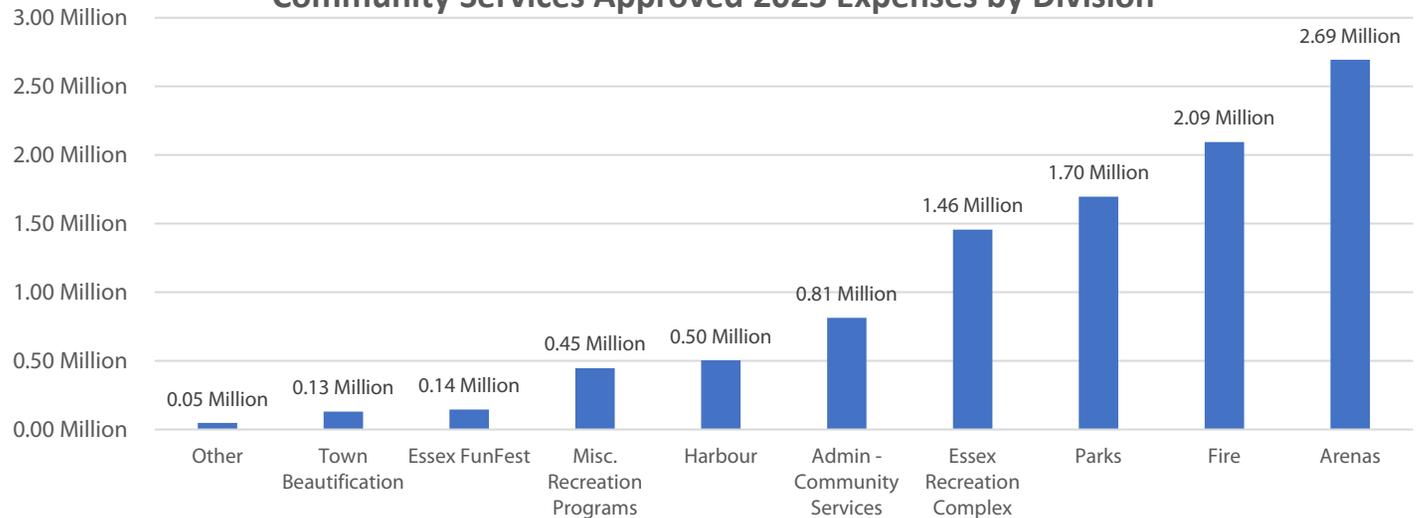


COMMUNITY SERVICES

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



Community Services Approved 2023 Expenses by Division



Community Services by Cost Center	2021 Actuals	2022 Budget	Approved 2023 Budget	Approved Change 2022 vs. 2023 (\$)	Approved Change 2022 vs. 2023 (%)	Proposed 2024 Forecast	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast
Accessibility	2,100	2,100	2,000	(100)	-4.76%	3,500	3,500	3,500	3,500
Administration - Community Services	521,070	627,518	802,943	175,425	27.96%	826,036	850,777	870,033	880,482
Administration – Fire Services	518,887	555,531	497,176	(58,355)	-10.50%	513,323	522,651	524,176	525,784
Arts, Culture and Tourism	1,018	10,600	13,050	2,450	23.11%	13,250	13,450	13,650	13,850
Carnegie Library	73	2,092	2,527	435	20.80%	2,583	2,639	2,698	2,757
Co-An Park	0	20,000	21,000	1,000	5.00%	21,250	21,500	22,750	23,000
Colchester Community Centre	102,733	94,579	119,835	25,255	26.70%	94,467	97,372	99,028	99,785
Colchester Schoolhouse	265	300	295	(5)	-1.67%	303	310	318	326
Emergency Operations	23,339	28,582	28,575	(7)	-0.02%	28,575	28,575	28,575	28,575
Essex Centre Sports Complex	1,101,813	1,109,356	851,146	(258,210)	-23.28%	865,153	891,421	901,165	927,320
Essex Fun Fest*	0	0	0	0	0.00%	0	0	0	0
Essex Library	1,925	3,744	4,759	1,015	27.10%	4,856	4,955	5,057	5,160
Essex Recreation Complex	388,202	418,343	397,396	(20,947)	-5.01%	414,081	426,269	435,709	444,236
Essex Train Station	4,017	7,213	3,620	(3,593)	-49.81%	3,698	3,778	3,861	3,944
Events & Tourism	2,844	2,000	9,000	7,000	350.00%	14,000	14,000	14,000	14,000
Facility Operations	147,006	182,514	181,792	(722)	-0.40%	186,614	191,611	195,513	195,830
Fieldhouse	1,200	1,247	3,057	1,810	145.14%	3,224	3,395	3,569	3,747
Fire - Station 1	521,007	539,433	465,018	(74,415)	-13.80%	363,871	369,187	375,048	381,157
Fire - Station 2	426,705	338,933	399,410	60,477	17.84%	404,191	406,410	410,401	415,859
Fire - Station 3	250,401	281,583	282,071	488	0.17%	278,748	281,321	281,321	281,321
Harbour	217,706	241,479	266,221	24,741	10.25%	277,336	288,765	300,054	311,508
Harrow and Colchester South Community Centre	367,571	353,325	375,605	22,280	6.31%	378,264	357,957	353,429	366,713
Harrow Library	56	1,640	1,500	(140)	-8.54%	1,545	1,591	1,639	1,689
Harrow Lions Hall	3,373	3,326	8,459	5,133	154.32%	8,668	8,882	9,103	9,329
Harrow Soccer Complex	50,788	66,838	46,420	(20,418)	-30.55%	47,587	48,788	49,729	50,600
Maedel Community Centre	85,566	77,602	93,705	16,103	20.75%	95,168	90,419	93,777	96,494
McGregor Community Centre	37,810	36,306	46,186	9,881	27.22%	49,858	51,469	52,460	52,962
McGregor Library	1,327	1,104	2,607	1,503	136.15%	2,664	2,722	2,781	2,842
Parks	1,052,681	1,179,034	1,206,841	27,807	2.36%	1,256,821	1,271,334	1,287,313	1,297,756
Public Education, Prevention & Inspection	159,267	171,837	181,061	9,224	5.37%	186,697	189,694	190,530	190,530
Town Beautification	97,879	100,119	100,177	58	0.06%	111,281	113,406	115,574	117,786
Trails	75,000	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	6,193,631	6,588,278	6,543,451	(44,827)	-0.68%	6,587,612	6,688,151	7,264,613	7,372,352

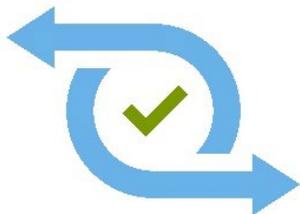
*The expenses in these Cost Centers are fully funded either by their corresponding reserve or intercompany allocations.

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



Community Services by Category	2021 Actuals	2022 Budget	Approved 2023 Budget	Approved Change 2022 vs. 2023 (\$)	Approved Change 2022 vs. 2023 (%)	Proposed 2024 Forecast	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast
Revenues / Funding Source									
Conditional and Unconditional Grants	2,404	30,000	101,775	71,775	239.25%	82,193	82,615	83,050	83,475
Interfund Transfers - Revenue	3,669,758	517,847	749,912	232,066	44.81%	710,439	710,439	710,439	710,439
Internal Allocations - Revenue	33,002	0	0	0	0.00%	0	0	0	0
Investment and Other Income	77,337	104,326	117,917	13,591	13.03%	114,952	116,317	117,227	117,785
User Fees and Service Charges	1,652,170	2,510,002	2,513,114	3,112	0.12%	2,511,326	2,540,039	2,559,442	2,575,554
Revenues / Funding Source Total	5,434,671	3,162,175	3,482,718	320,543	10.14%	3,418,910	3,449,410	3,470,158	3,487,253
Expenses / Expenditure									
Contracted Services	243,585	371,232	392,244	21,012	5.66%	399,568	408,124	416,890	425,872
Debt Servicing	1,474,562	1,686,090	1,671,419	(14,671)	-0.87%	1,474,665	1,411,682	1,893,394	1,893,394
External Transfers	358	4,000	4,000	0	0.00%	4,000	4,000	4,000	4,000
Interfund Transfers - Expense	4,105,347	259,700	130,343	(129,357)	-49.81%	130,329	130,315	130,301	130,286
Internal Allocations - Expense	16,172	0	0	0	0.00%	0	0	0	0
Materials and Supplies	525,880	672,695	706,036	33,341	4.96%	729,740	745,087	764,394	780,584
Miscellaneous Services	113,971	247,855	251,000	3,145	1.27%	233,651	236,280	239,938	242,676
Professional Fees	11,977	33,650	50,000	16,350	48.59%	30,175	50,354	30,538	50,727
Rents and Financial Services	75,394	128,020	145,997	17,978	14.04%	147,850	149,731	151,690	153,653
Repairs and Maintenance	259,164	350,628	362,000	11,372	3.24%	362,950	367,253	373,984	379,975
Salaries, Wages, Benefits and Personnel Expenses	3,900,099	4,681,393	4,989,653	308,260	6.58%	5,143,640	5,257,770	5,325,130	5,365,826
Uncollectible Taxes and Accounts Receivable	0	2,775	0	(2,775)	-100.00%	0	0	0	0
Utilities, Insurance and Property Taxes	901,794	1,312,415	1,323,476	11,061	0.84%	1,349,955	1,376,963	1,404,512	1,432,612
Expenses / Expenditure Total	11,628,302	9,750,453	10,026,169	275,716	2.83%	10,006,521	10,137,560	10,734,771	10,859,605
Surplus/(Deficit)	(6,193,631)	(6,588,278)	(6,543,451)	44,827	-0.68%	(6,587,612)	(6,688,151)	(7,264,613)	(7,372,352)

Community Services Significant Changes



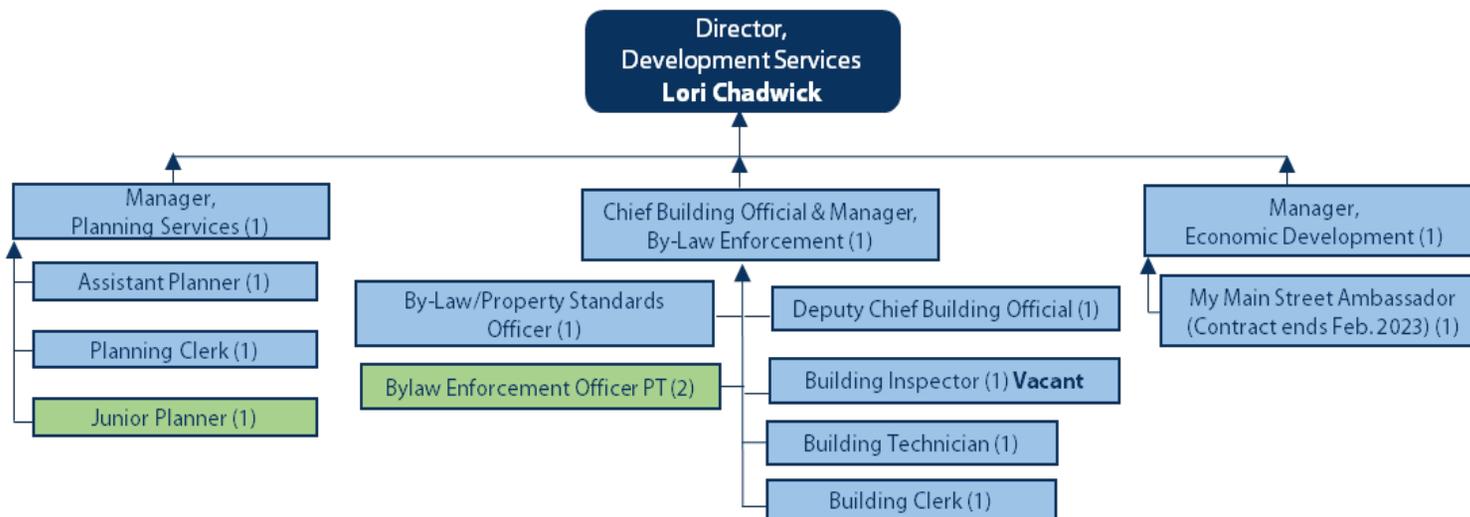
	Impact	Explanation
Revenues:		
Interfund Transfers- Revenue	232,066	Increase in Development Charges used to fund eligible Long-term Debt
Expenses:		
Interfund Transfers- Expense	(129,357)	2022 Included a Co-An Park transfer and transfers for Fire Radio upgrade
Salaries, Wages, Benefits and Personnel Expenses	308,260	Includes full time Horticulture Operator and full year impact of Customer Service Representatives



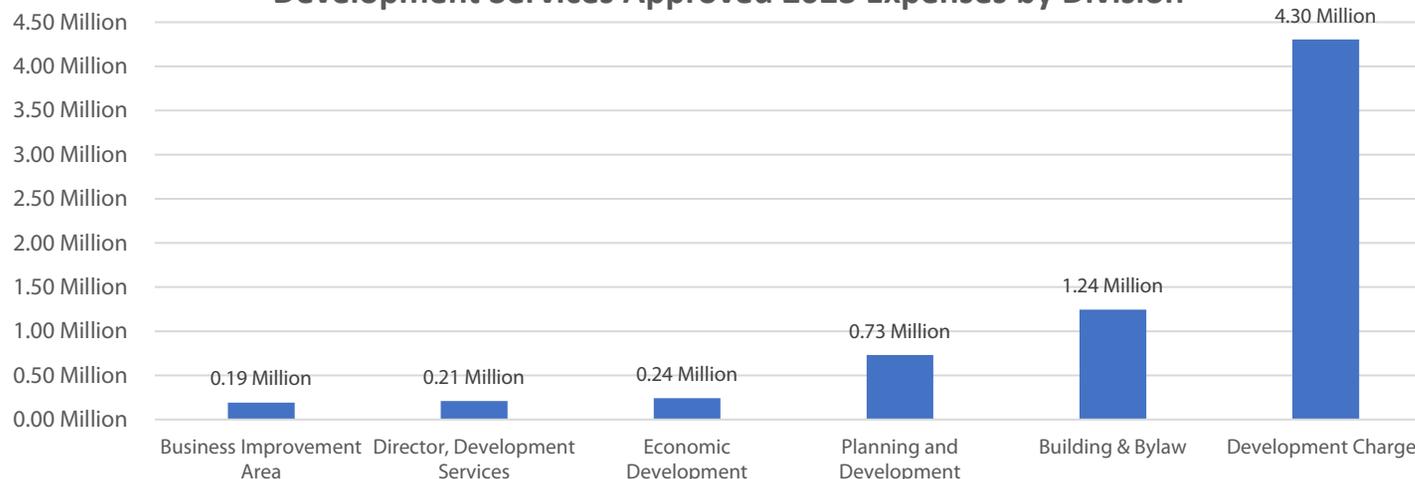
Development Services:
12.51%
 of Total 2023 Approved
 Budgeted Expenses

DEVELOPMENT SERVICES

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



Development Services Approved 2023 Expenses by Division



Development Services by Cost Center	2021 Actuals	2022 Budget	Approved 2023 Budget	Approved Change 2022 vs. 2023 (\$)	Approved Change 2022 vs. 2023 (%)	Proposed 2024 Forecast	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast
Building*	(12,578)	0	0	0	0.00%	0	0	0	0
By-Law Enforcement	122,998	191,988	330,561	138,573	72.18%	348,427	351,746	357,734	358,268
Committee of Adjustment	(37,130)	(48,380)	(37,337)	11,043	22.82%	(45,062)	(36,780)	(36,493)	(36,200)
Community Improvement Plan - Essex	100,000	0	0	0	0.00%	0	0	0	0
Community Improvement Plan - Harrow	170,000	101,542	101,542	0	0.00%	167,573	145,927	145,927	116,030
Development Charges*	0	0	0	0	0.00%	0	0	0	0
Director, Development Services*	8,012	0	0	0	0.00%	0	0	0	0
Economic Development	137,373	224,249	236,928	12,678	5.65%	253,770	257,904	268,252	268,657
Essex BIA*	0	0	0	0	0.00%	0	0	0	0
Heritage Committee	12,179	21,715	26,460	4,745	21.85%	25,255	25,760	26,275	28,501
Parkland Contributions*	0	0	0	0	0.00%	0	0	0	0
Planning & Zoning	415,906	388,687	451,435	62,748	16.14%	471,027	481,159	490,454	494,649
(Surplus)/Deficit	916,759	879,801	1,109,588	229,787	26.12%	1,220,990	1,225,716	1,252,149	1,229,906

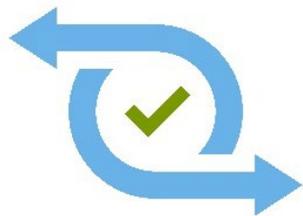
Economic Development	Planning Services	Building and By-Law
<ul style="list-style-type: none"> • Identification and implementation of key initiatives that have the potential for economic impact and growth. • Strategic focus on diversification and relationship development, to provide resources and tools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

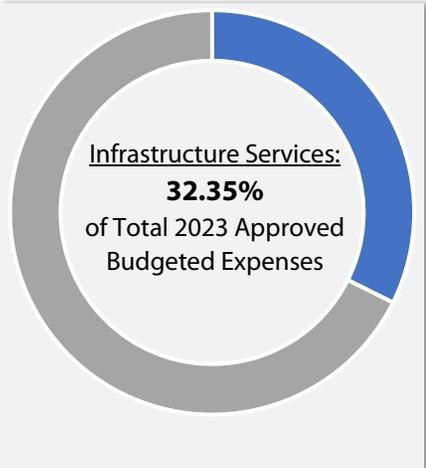
*The expenses in these Cost Centers are fully funded either by their corresponding reserve or intercompany allocations.

Development Services by Category	2021 Actuals	2022 Budget	Approved 2023 Budget	Approved Change 2022 vs. 2023 (\$)	Approved Change 2022 vs. 2023 (%)	Proposed 2024 Forecast	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast
Revenues / Funding Source									
Amounts Added to Taxes and Special Levies	146,305	141,175	147,153	5,978	4.23%	150,096	153,098	156,160	159,283
Conditional and Unconditional Grants	85,003	21,125	4,674	(16,451)	-77.88%	0	0	0	0
Contributions from Developers	512,941	2,045,920	4,315,631	2,269,711	110.94%	3,065,394	3,822,451	2,970,800	2,644,582
Interfund Transfers - Revenue	45,995	76,368	74,338	(2,030)	-2.66%	70,440	71,348	72,275	73,221
Internal Allocations - Revenue	249,710	197,880	209,011	11,130	5.62%	201,226	205,087	217,831	217,895
Investment and Other Income	24,555	10,000	10,000	0	0.00%	10,000	10,000	10,000	10,000
License and Permit Fees	620,557	520,585	819,029	298,444	57.33%	835,410	852,118	869,160	886,543
User Fees and Service Charges	101,254	116,604	233,010	116,406	99.83%	209,301	223,798	216,058	212,084
Revenues / Funding Source Total	1,786,321	3,129,657	5,812,846	2,683,188	85.73%	4,541,867	5,337,900	4,512,285	4,203,609
Expenses / Expenditure									
Contracted Services	46,850	4,000	51,480	47,480	1187.00%	51,884	52,091	52,303	52,519
Debt Servicing	430	430	430	0	0.00%	215	0	0	0
External Transfers	215,673	146,542	146,542	0	0.00%	212,673	191,129	196,233	166,443
Interfund Transfers - Expense	718,313	2,051,843	4,508,636	2,456,793	119.74%	3,277,452	4,032,335	3,189,465	2,883,149
Internal Allocations - Expense	298,613	201,880	209,011	7,130	3.53%	201,226	205,087	217,831	217,895
Materials and Supplies	106,943	188,635	131,859	(56,776)	-30.10%	144,812	143,323	145,881	148,389
Miscellaneous Services	39,297	44,581	54,000	9,419	21.13%	68,820	66,656	68,510	69,380
Professional Fees	35,211	34,500	28,000	(6,500)	-18.84%	28,560	29,131	29,714	30,308
Rents and Financial Services	16,423	8,000	129,327	121,327	1516.59%	94,554	112,594	99,831	92,238
Repairs and Maintenance	6,817	3,000	8,000	5,000	166.65%	8,160	8,323	8,489	8,659
Salaries, Wages, Benefits and Personnel Expenses	1,210,434	1,312,678	1,636,187	323,509	24.64%	1,655,157	1,703,218	1,736,052	1,744,008
Taxation Adjustments	(21)	2,000	300	(1,700)	-85.00%	306	312	318	325
Utilities, Insurance and Property Taxes	8,098	11,370	18,662	7,293	64.14%	19,038	19,419	19,807	20,203
Expenses / Expenditure Total	2,703,080	4,009,458	6,922,434	2,912,975	72.65%	5,762,857	6,563,616	5,764,434	5,433,514
Surplus/(Deficit)	(916,759)	(879,801)	(1,109,588)	(229,787)	26.12%	(1,220,990)	(1,225,716)	(1,252,149)	(1,229,906)

Development Services Significant Changes

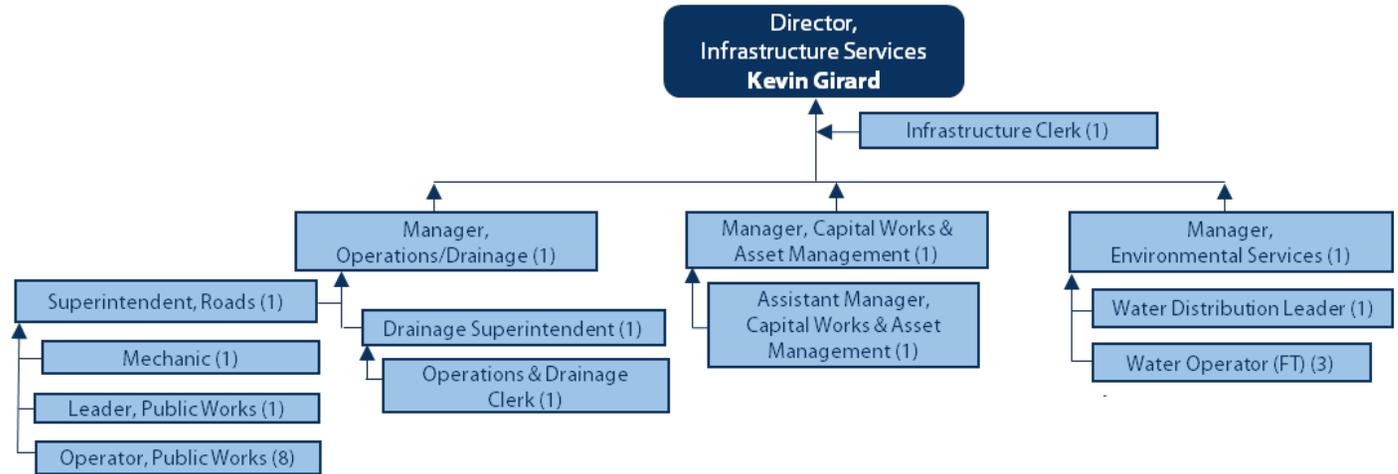
	Impact	Explanation
Revenues:		
Contributions from Developers	2,269,711	Anticipated increase in development
License and Permit Fees	298,444	Anticipated with increase in development
User Fees and Service Charges	116,406	Recovery to convenience fee charged on Cloudpermit
Expenses:		
Interfund Transfers- Expense	2,456,793	Collected Development charges must be put into a reserve per legislation
Rents and Financial Services	121,327	Increase due to convenience fee charged on Cloudpermit
Salaries, Wages, Benefits and Personnel Expenses	323,509	Increase from approved full-time Junior Planner, full year impact of Deputy Chief Building Officer, full-time Building Clerk, and two Approved part-time Bylaw Enforcement Officers.



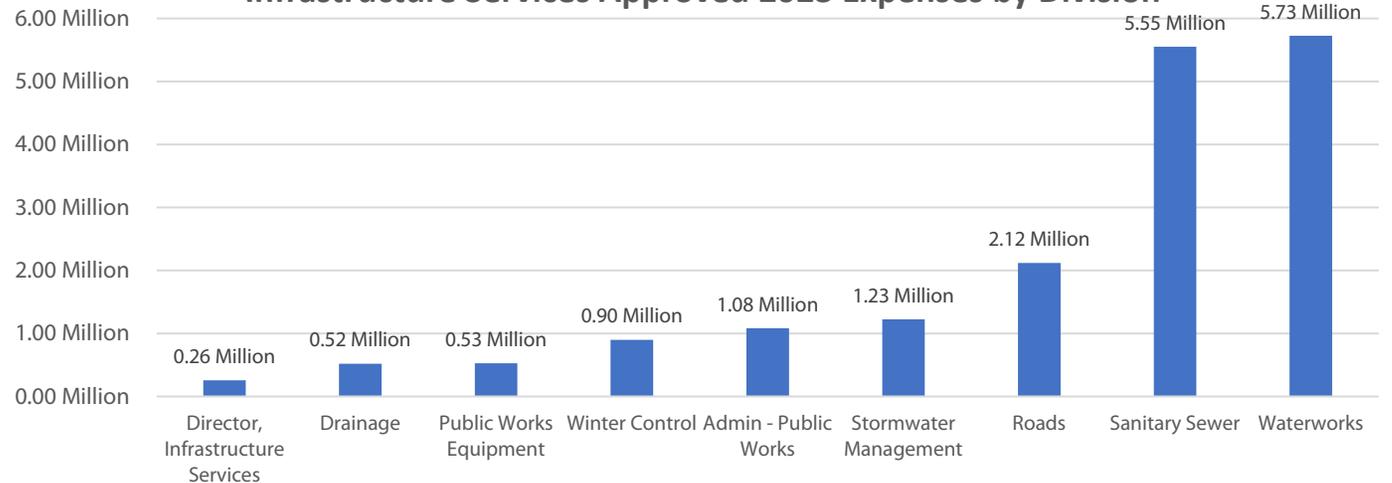


INFRASTRUCTURE SERVICES

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



Infrastructure Services Approved 2023 Expenses by Division



Approved 2023 BUDGET and Proposed 4 Year Forecast



Infrastructure Services by Cost Center	2021 Actuals	2022 Budget	Approved 2023 Budget	Approved Change 2022 vs. 2023 (\$)	Approved Change 2022 vs. 2023 (%)	Proposed 2024 Forecast	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast
Admin - Public Works	787,798	947,446	1,041,001	93,555	9.87%	1,067,152	1,087,737	1,100,680	1,103,668
Bridges & Culverts	31,885	89,026	52,258	(36,769)	-41.30%	98,019	53,770	104,495	55,056
Brushing & Tree Removal	133,875	112,228	135,090	22,861	20.37%	136,702	138,261	139,687	140,556
Catch Basins, Curb & Gutter	75,948	67,626	80,026	12,400	18.34%	70,584	81,124	71,574	81,685
Debris & Litter Pickup	35,465	37,046	40,857	3,811	10.29%	41,527	42,183	42,728	42,837
Director of Infrastructure*	10,249	0	0	0	0.00%	0	0	0	0
Drainage	222,216	197,117	226,931	29,814	15.12%	135,720	140,275	109,929	88,325
Grass Mowing & Weed Control	39,114	47,820	52,891	5,071	10.61%	53,930	54,976	55,924	56,451
Municipal Drainage Light Brushing	56,380	67,000	85,000	18,000	26.87%	87,500	90,000	92,500	95,000
Paved Roads	527,227	531,350	660,538	129,188	24.31%	670,357	680,042	689,373	696,624
Public Works- Equipment*	103,704	0	0	0	0.00%	0	0	0	0
Road Traffic Operations	258,872	266,600	273,307	6,707	2.52%	280,395	285,396	290,231	293,909
Roadside Ditching	122,301	85,416	94,637	9,221	10.80%	96,959	99,252	101,495	103,398
Roads-Municipal Drains	328,006	329,684	330,538	854	0.26%	330,629	330,718	330,799	330,816
Shoreline Assistance*	0	0	0	0	0.00%	0	0	0	0
Shoreline Protection*	(3)	0	0	0	0.00%	0	0	0	0
Shoulder Mntce - Paved Roads	118,952	156,949	171,188	14,239	9.07%	128,251	175,245	131,972	177,391
Shoulder Mntce - Unpaved Roads*	417	0	0	0	0.00%	0	0	0	0
Sidewalks	21,573	38,499	23,283	(15,216)	-39.52%	23,924	24,564	25,178	25,696
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	173,010	244,317	474,268	229,951	94.12%	476,777	479,278	481,717	483,819
Streetlighting	313,815	445,230	228,246	(216,984)	-48.74%	231,761	235,346	239,003	242,733
Sweeping	97,106	102,328	121,142	18,814	18.39%	122,463	124,147	125,652	126,273
Tile Drainage*	0	0	0	0	0.00%	0	0	0	0
Unpaved Roads	274,732	336,972	409,578	72,606	21.55%	367,762	415,914	373,855	421,070
Water Wards 1/2 - Distribution/Transmission*	0	0	0	0	0.00%	0	0	0	0
Water Wards 1/2 - Treatment*	0	0	0	0	0.00%	0	0	0	0
Water Wards 3/4 - Distribution/Transmission*	0	0	0	0	0.00%	0	0	0	0
Water Wards 3/4 - Treatment*	0	0	0	0	0.00%	0	0	0	0
Waterworks Infrastructure*	0	0	0	0	0.00%	0	0	0	0
Winter Control	651,595	732,479	898,930	166,451	22.72%	905,401	911,852	917,748	920,159
(Surplus)/Deficit	4,384,237	4,835,136	5,399,712	564,575	11.68%	5,325,815	5,450,081	5,424,541	5,485,464

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

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



Infrastructure Services by Category	2021 Actuals	2022 Budget	Approved 2023 Budget	Approved Change 2022 vs. 2023 (\$)	Approved Change 2022 vs. 2023 (%)	Proposed 2024 Forecast	Proposed 2025 Forecast	Proposed 2026 Forecast	Proposed 2027 Forecast
Revenues / Funding Source									
Amounts Added to Taxes and Special Levies	259,671	259,141	296,706	37,564	14.50%	297,006	297,312	297,624	297,942
Conditional and Unconditional Grants	106,228	53,320	56,000	2,680	5.03%	56,000	56,000	56,000	56,000
Interfund Transfers - Revenue	3,670,831	3,307,519	3,723,134	415,615	12.57%	3,816,461	3,784,462	3,752,995	3,580,635
Internal Allocations - Revenue	227,590	242,924	256,381	13,457	5.54%	254,020	258,878	271,878	271,946
Investment and Other Income	36,275	12,919	9,700	(3,219)	-24.92%	6,600	6,600	6,600	6,600
License and Permit Fees	26,383	3,121	38,000	34,879	1117.48%	38,000	38,000	38,000	38,000
Property Taxation	0	0	0	0	0.00%	0	0	0	0
User Fees and Service Charges	7,991,785	7,751,859	8,125,380	373,521	4.82%	8,288,671	8,453,339	8,627,029	8,802,963
Revenues / Funding Source Total	12,318,763	11,630,803	12,505,300	874,497	7.52%	12,756,758	12,894,591	13,050,126	13,054,086
Expenses / Expenditure									
Contracted Services	3,157,054	3,104,008	3,888,661	784,653	25.28%	3,880,804	4,082,318	4,079,239	4,285,157
Debt Servicing	1,425,014	1,529,831	1,678,023	148,192	9.69%	1,579,186	1,396,303	1,232,251	932,458
External Transfers	2,250	34,500	21,000	(13,500)	-39.13%	21,000	21,000	21,000	21,000
Interfund Transfers - Expense	6,440,086	5,268,726	5,217,307	(51,420)	-0.98%	5,358,215	5,498,788	5,613,448	5,746,177
Internal Allocations - Expense	300,639	314,439	333,267	18,828	5.99%	332,443	338,870	353,469	355,169
Materials and Supplies	1,245,943	1,364,191	1,757,590	393,398	28.84%	1,778,336	1,810,508	1,829,108	1,849,863
Miscellaneous Services	76,342	59,417	66,235	6,818	11.47%	68,790	72,547	76,404	80,063
Professional Fees	22,264	190,000	250,000	60,000	31.58%	255,000	210,000	260,000	210,000
Rents and Financial Services	9,464	20,416	11,307	(9,109)	-44.62%	11,811	12,314	12,818	13,322
Repairs and Maintenance	523,141	541,800	557,250	15,450	2.85%	574,250	593,250	620,250	637,250
Salaries, Wages, Benefits and Personnel Expenses	2,403,850	2,620,506	2,828,147	207,641	7.92%	2,901,037	2,961,091	3,002,493	3,007,871
Uncollectible Taxes and Accounts Receivable	2,566	9,500	22,500	13,000	136.84%	22,500	22,500	22,500	22,500
Utilities, Insurance and Property Taxes	1,094,387	1,408,604	1,273,725	(134,879)	-9.58%	1,299,200	1,325,184	1,351,687	1,378,721
Expenses / Expenditure Total	16,703,001	16,465,939	17,905,011	1,439,072	8.74%	18,082,573	18,344,672	18,474,668	18,539,550
Surplus/(Deficit)	(4,384,237)	(4,835,136)	(5,399,712)	(564,575)	11.68%	(5,325,815)	(5,450,081)	(5,424,541)	(5,485,464)

Infrastructure Services Significant Changes



	Impact	Explanation
Revenues:		
Interfund Transfers- Revenue	415,615	Increase in water & wastewater reserve transfers required to fund anticipated increase in material costs.
User Fees and Service Charges	373,521	Anticipated Increase as per Water Study
Expenses:		
Contractor Services	784,653	Winter Control increases, OCWA increases
Debt Servicing	148,192	Ward 1 Storm Sewer Project
Materials and Supplies	393,398	Winter Control increases, Road Material increases
Salaries, Wages, Benefits and Personnel Expenses	207,641	Increase includes Water Operator
Utilities, Insurance and Property Taxes	(134,879)	Decrease due to Streetlight LED conversion project



APPROVED 2023 CAPITAL BUDGET

and 2024 – 2027 Capital Forecast

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

ASSET MANAGEMENT PLAN (AMP)

What is Asset Management?

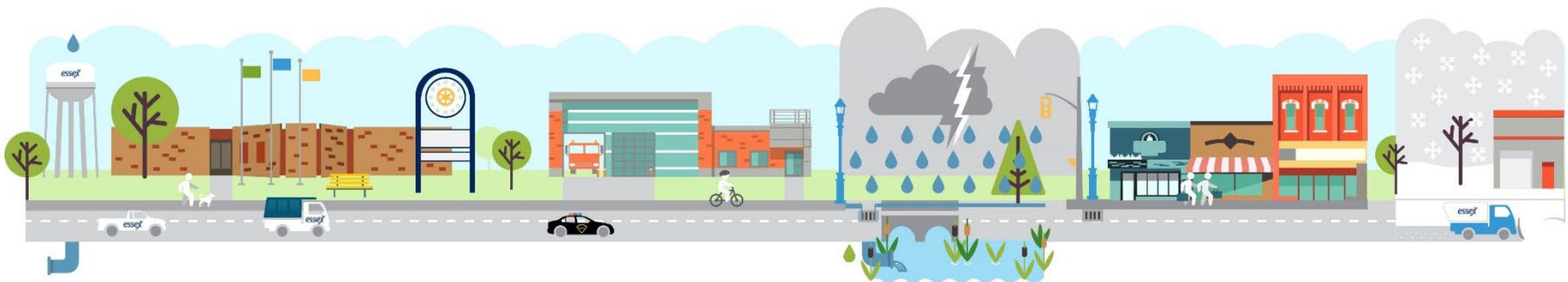
Asset Management Planning (AMP) is an ongoing and long-term process that allows municipalities to make the best possible investment decisions for their infrastructure assets.

Ontario Regulation 588/17

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

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

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



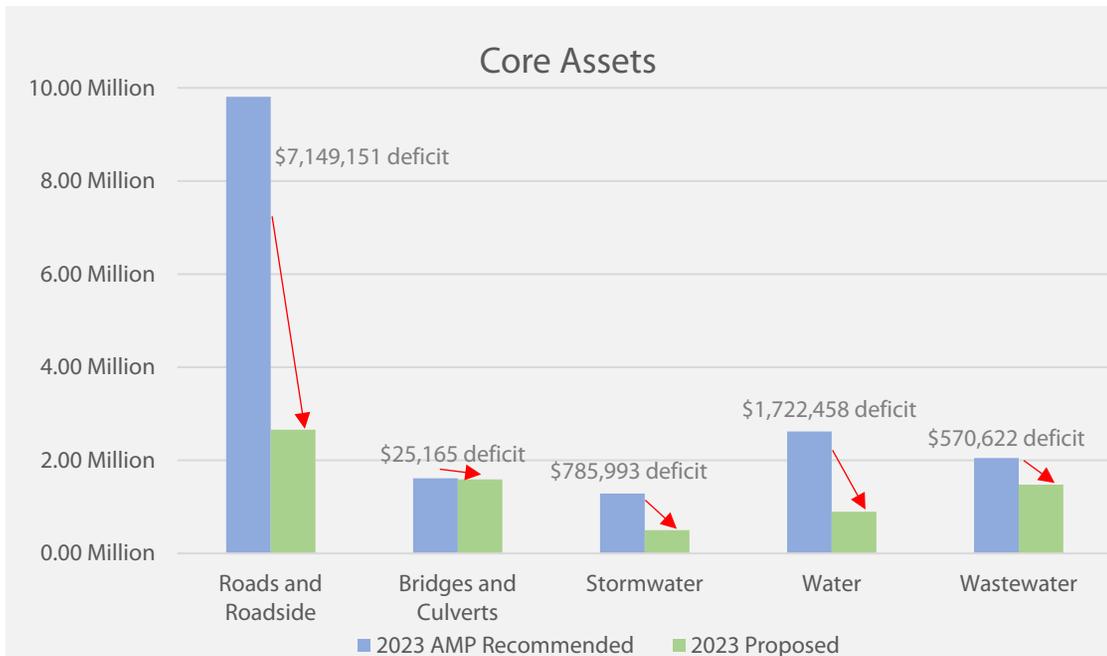
The Town's Plan

The Town divides its capital assets into 2 areas: Core Assets (2022) and Non-Core Assets (to be updated in 2023). Core assets include the following categories: roads, bridges & culverts, stormwater, water, and wastewater. Non-Core assets, sometimes referred to as general capital, include the following categories: buildings, vehicles, machinery & equipment, and land improvements.

Total replacement costs of the Town's capital assets:

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

Each year the Town makes an investment in its infrastructure to ensure assets remain in good state. These investments are seen in the capital budget as the Town assumes 100% of replacements costs and 50% of upgrades cost, as they are investments in asset management. The graphs below depict the recommended spend for 2023 based on the AMP studies and the approved spend from the Town's capital budget. The AMP recommended for the non-core assets has been inflated to 2023 values. It should also be noted that the recommended annual spend from AMP is an "average" and discrepancies should be expected between AMP & actual expenditures, especially in a year of high value asset replacement.



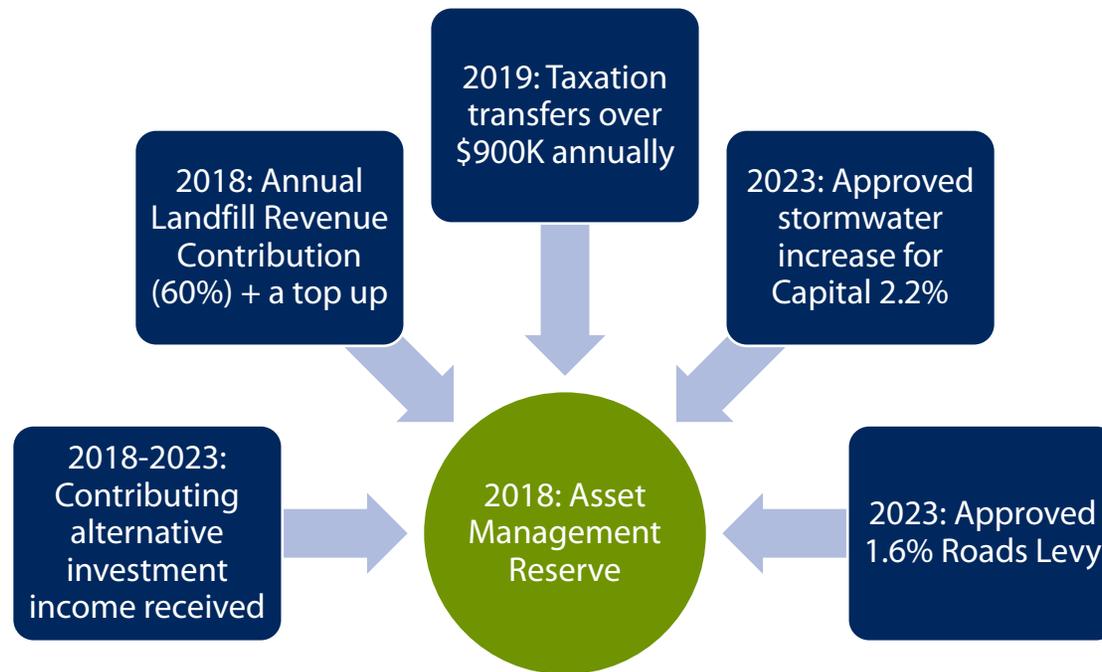


In many of the categories the Town’s investment is below the AMPs annual recommendation. Most municipalities struggle with the annual infrastructure deficits, and it will take many years to achieve a fully funded program. With the implementation of the Asset Management Plan, the Town is working towards closing the gap on the deficits however this will require long term planning.



The Financial Plan

At the adoption of the first plan in 2017 Council recognized the importance of the need to reach a fully funded plan. The following financial initiatives have been adopted:



Asset Management Snapshot

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

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

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

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

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

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



Legend

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

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

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

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

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

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

*Non-Core values are based on the 2017 study

Asset Management Lifecycle Reserve Forecast

Description	Note	Beginning Balance	Asset Management Lifecycle Reserve Revenue and Expense Activity					Total Committed/ Proposed Asset Management Expenditures	Ending Balance
			Revenue			Operating Lifecycle Reserve Contributions	Interest		
			Landfill Reserve	Capital Levy	ELK				
2022 Beginning Balance		9,627,112							
Landfill Reserve Contribution	Based on 60% of Prior Years Revenue		1,734,155						
Landfill Reserve Contribution Top-Up per Asset Management Financial Strategy	2018 to 2022 - 20% Top-Up		578,052						
Capital Levy per Asset Management Financial Strategy	Fixed Amount			277,089					
ELK Promissory Note Contribution per Asset Management Financial Strategy	2018 to 2022				282,285				
Annual Consolidated Lifecycle Capital Contribution from General Levy	Fixed Amount				900,000				
Interest Calculation	Estimated					192,542			
Funding for Capital	Committed						(6,507,168)		
2022 Estimated Ending Balance								7,084,067	
2023 Beginning Balance		7,084,067							
Landfill Reserve Contribution	Per new Asset Management Financial Strategy		2,112,478						
Capital Levy per Asset Management Financial Strategy	Fixed Amount			277,089					
NEW - Capital Levy to Cover lifecycle contributions (1.6%)	Capital Levy (introduced with AMP financial strategy)			266,595					
Annual Consolidated Lifecycle Capital Contribution from General Levy	Fixed Amount				900,000				
Interest Calculation	Estimated					291,530			
Funding for Capital							(6,241,278)		
2023 Estimated Ending Balance								4,690,482	
2024 Beginning Balance		4,690,482							
Landfill Reserve Contribution	Per new Asset Management Financial Strategy		2,154,728						
Capital Levy per Asset Management Financial Strategy	Fixed Amount			277,089					
Proposed - Capital Levy to Cover lifecycle contributions (1.6%+1%)	Capital Levy (introduced with AMP financial strategy)			431,595					
Annual Consolidated Lifecycle Capital Contribution from General Levy	Fixed Amount				900,000				
ELK Dividend					500,000				
Interest Calculation	Estimated					216,993			
Funding for Capital							(6,041,117)		
2024 Estimated Ending Balance								3,129,770	

Asset Management Lifecycle Reserve Forecast

Description	Note	Beginning Balance	Asset Management Lifecycle Reserve Revenue and Expense Activity					Total Committed/ Proposed Asset Management Expenditures	Ending Balance
			Revenue			Operating Lifecycle Reserve Contributions	Interest		
			Landfill Reserve	Capital Levy	ELK				
2025 Beginning Balance		3,129,770							
Landfill Reserve Contribution	Per new Asset Management Financial Strategy		2,197,822						
Capital Levy per Asset Management Financial Strategy	Fixed Amount			277,089					
Proposed - Capital Levy to Cover lifecycle contributions (1.6%+1%+1%)	Capital Levy (introduced with AMP financial strategy)			596,595					
Annual Consolidated Lifecycle Capital Contribution from General Levy	Fixed Amount				900,000				
ELK Dividend						500,000			
Interest Calculation	Estimated						168,885		
Funding for Capital								(5,223,353)	
2025 Estimated Ending Balance								2,546,808	
2026 Beginning Balance		2,546,808							
Landfill Reserve Contribution	Per new Asset Management Financial Strategy		2,197,822						
Capital Levy per Asset Management Financial Strategy	Fixed Amount			277,089					
Proposed - Capital Levy to Cover lifecycle contributions (1.6%+1%+1%+1%)	Capital Levy (introduced with AMP financial strategy)			761,595					
Annual Consolidated Lifecycle Capital Contribution from General Levy	Fixed Amount				900,000				
ELK Dividend						500,000			
Interest Calculation	Estimated						150,405		
Funding for Capital								(6,076,225)	
2026 Estimated Ending Balance								1,257,494	
2027 Beginning Balance		1,257,494							
Landfill Reserve Contribution	Per new Asset Management Financial Strategy		2,241,779						
Capital Levy per Asset Management Financial Strategy	Fixed Amount			277,089					
Proposed - Capital Levy to Cover lifecycle contributions (1.6%+1%+1%+1%+1%)	Capital Levy (introduced with AMP financial strategy)			926,595					
Annual Consolidated Lifecycle Capital Contribution from General Levy	Fixed Amount				900,000				
ELK Dividend						500,000			
Interest Calculation	Estimated						110,927		
Funding for Capital								(4,759,769)	
2027 Estimated Ending Balance								1,454,115	

2023 Approved Capital Budget											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
Property Tax Supported											
Council											
GG-23-0001	Contingency (Council)	Council projects outside approved budget	New	25,000						25,000	
GG-23-0002	Regional Public Transit	Placeholder for Contract Services with Transit Windsor	New	25,000			25,000		25,000		
Total - Council				50,000	0	0	25,000	0	25,000	25,000	
Division: Police											
PD-23-0001	Police Contingency	Unanticipated facility needs	New	25,000		25,000			25,000		Police Reserve
Total - Police				25,000	0	25,000	0	0	25,000	0	
Division: Cemeteries											
HS-23-0001	Colchester Memorial Cemetery - Pillars	Replacement of the pillars at Colchester memorial cemetery entrance and 4 corners	Replacement	7,500	7,500				7,500		
Total - Cemeteries				7,500	7,500	0	0	0	7,500	0	
Department: Corporate Services											
Division: General Government											
GG-23-0003	AMP Update - Non-Core Assets	Consultant to update the non-core assets as part of our asset management plan	New	60,000			60,000		60,000		OCIF
GG-23-0004	Vault - Upgrade	Upgrade the vault to be usable space by adding lockers, a break table and the postage machine	Upgrade	10,000	5,000	5,000			10,000		B&E Reserve (Admin)
Total - General Government				70,000	5,000	5,000	60,000	0	70,000	0	
Division: Information Technology											
GG-23-0005	Great Plains User face upgrade	Great Plains software upgrade	Upgrade	40,000	20,000	20,000			40,000		IT Contingency Reserve
GG-23-0006	Replacement Backup SAN	Replace the backup storage unit	Replacement	15,000	15,000				15,000		
GG-23-0007	Venue Run Software for Arenas	Replace hardware for arena screens and dressing room assignment boards	Replacement	27,000	27,000				27,000		
GG-23-0008	Upgrade Drainage module in Great Plains	Update module to improve drainage billing	Upgrade	16,000	8,000	8,000			16,000		Drainage Contingency Reserve
Total - Information Technology				98,000	70,000	28,000	0	0	98,000	0	
Total - Corporate Services				168,000	75,000	33,000	60,000	0	168,000	0	

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

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

2023 Approved Capital Budget											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
Department: Community Services											
Division: Fire											
FD-23-0001	Update Fire systems and replace tough books	Consolidating 3 systems into one system & replace tough books as part of the project. This one system will have a two-year payback by combining all together	Upgrade	38,597	19,299	19,299			38,597		B&E Reserve (Fire)
FD-23-0002	Personal Protective Equipment	Replacement of PPE on eight-year cycles	Replacement	32,837	32,837				32,837		
FD-23-0003	Hose Replacement Program	Required new hoses due to damage, in accordance with NFPA standards	Replacement	15,302	15,302				15,302		
FD-23-0004	Pager Replacement Program	New pagers as part of lifecycle yearly replacement	Replacement	5,738	5,738				5,738		
FD-23-0005	Replace Support 3 with a Squad (Pickup)	Useful life has been reached	Replacement	120,000	120,000				120,000		
FD-23-0006	Ice Water Rescue Equipment Replacement Program	Last year of yearly phase in of ice water equipment	New	4,500		4,500			4,500		DC Reserve
FD-23-0007	Radio System Upgrade	Upgrade existing radio system	Upgrade	500,000	250,000	250,000			500,000		B&E Reserve (Fire)
FD-23-0008	Master fire plan and Community Risk Assessment	Require a comprehensive Community Risk Assessment	New	100,000		100,000			100,000		\$30,000 from DC Reserve; \$70,000 B&E Reserve (Fire)
Total - Fire				816,974	443,176	373,799	0	0	816,974	0	
Division: Parks											
CS-19-0125	Harrow Downtown Landscaping in front of Town owned properties	Harrow OPP station, Harrow Parkette, Harrow Library. Was there before streetscape but not replaced by streetscape	Replacement	25,000	25,000				25,000		Carryforward (pg 63); Total project cost \$50,386
CS-21-0081	Dugouts at Harrow Diamonds	Upgrade shade structures for player benches on high school diamond	Upgrade	15,000	7,500	7,500			15,000		Ward 4 - Parks Carryforward (pg. 63); Total project cost \$30,000
CS-23-0001	Ball Diamond Rehabilitation (Annual) in Essex and Harrow	Regular maintenance	Replacement	15,000	15,000				15,000		
CS-23-0002	New Fencing Fairview Ave Max Miller Way West	Current fencing in poor condition and needs to be replaced	Replacement	58,000	58,000				58,000		
CS-23-0003	New garbage Enclosures	Replacing deteriorating receptacles	Replacement	5,000	5,000				5,000		

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

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

2023 Approved Capital Budget											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
CS-23-0004	Replace Bleachers Sports Field Essex	Take old wooden ones out of service	Replacement	16,000	16,000				16,000		
CS-23-0005	Soccer Field Updates in Essex and Harrow	Regular maintenance	Replacement	15,000	15,000				15,000		
CS-23-0006	Replace the asphalt path and basketball court at Sparky's Park with concrete	Complete the replacement of failing concrete.	Replacement	45,000	45,000				45,000		
CS-23-0007	Rebuild chimney at Essex train station	Needs to be rebuilt to maintain heritage look	Replacement	45,000	45,000				45,000		
CS-23-0008	5 Accessible Picnic Tables for Co-An Park	Split 50/50 with the Town of Amherstburg, total cost is \$9,000 so Essex cost is \$4,500	New	9,000		4,500		4,500	9,000		Parkland -Ward 2; Amherstburg's contribution
CS-23-0009	Replace Kubota ATV with plough, sweeper and salter (unit 878)	Useful life has been reached	Replacement	38,000	38,000				38,000		
CS-23-0010	Replace Furnace Train Station	Useful life has been reached	Replacement	9,000	9,000				9,000		
CS-23-0011	Cement Walkway into Stanton park	Required for accessibility purposes as currently no walkway to enter park	New	31,000		31,000			31,000		Parkland Ward- 1
CS-23-0012	Replace 2012 Dodge Truck #860	Unit has reached end of useful life	Replacement	68,000	68,000				68,000		
CS-23-0013	New Playset Stanton Park	Unit has reached end of useful life	Replacement	225,000	225,000				225,000		
CS-23-0014	Electrical to Heritage Gardens	Expand parks useability by adding power pedestals throughout the park (Phase 1)	New	50,000		50,000			50,000		Ward 1 - Parks
CS-23-0015	Replace line sprayer	Line sprayer for sports fields	Replacement	8,000	8,000				8,000		
CS-23-0016	Colchester community center upgrades	Fix leaking patio, replace railings, replace window and doors, and update pillar lights	Replacement	104,607	104,607				104,607		Carryforward (pg. 64); Total project cost \$160,000
CS-23-0017	Entry Sign Wave Repairs	Repair damages	Replacement	5,000	5,000				5,000		
CS-23-0018	Replace failing protective surface rubber at Harrow Fairgrounds playground	Replace failing rubber at Harrow playground	Replacement	110,000	110,000				110,000		
CS-23-0019	Sidewalk, retention wall and fence around Harrow Daycare playground	The Daycare playground will no longer pass inspection due to the retention wall issues	Upgrade	45,000	22,500	22,500			45,000		Youth and Senior Reserve

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

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

2023 Approved Capital Budget											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
CS-23-0020	Colchester School House Gas, Electrical and renovations	Renovations to the facility to get it operational (in accordance with lease agreement)	Replacement	20,000	20,000				20,000		
CS-23-0021	Co-An Park	Contribution as per Co-An Park request	New	30,000		15,000		15,000	30,000		Parkland Ward 2; Amherburg's contribution
CS-23-0022	Lions Hall Accessibility	Upgrade doors to be accessible and update push button access, also upgrade the washrooms to be accessible	Upgrade	15,860	5,860		10,000		15,860		Enabling Accessibility Fund - Youth Innovation Component
CS-23-0023	Parks Equipment Repair/Contingency	Contingency for unforeseen repairs, broken park equipment and non-forecasted tools	Replacement	50,000	25,000	25,000			50,000		Contingency - CS
Total - Parks				1,057,467	872,467	155,500	10,000	19,500	1,057,467	0	
Division: Essex Recreation Complex											
CS-22-0054	Roof Top at ERC	50% Cost Share with School board	Replacement	300,000	150,000			150,000	300,000		School board Carryforward (pg. 65); Total project cost \$557,190
CS-23-0024	Net Zero Study for ERC	Engineer study on facility for energy efficiencies under the Green Municipal Fund	New	40,000		4,000	32,000	4,000	40,000		Green Fund Reserve; Green Municipal Grant
CS-23-0025	Heat Exchangers	Pool temperatures cannot be maintained due to the existing heat exchangers being past their lifecycle. Replacement is required	Replacement	51,270	26,635			26,635	51,270		School board
Total - Essex Recreation Complex				391,270	175,635	4,000	32,000	179,635	391,270	0	
Division: Arenas											
CS-22-0047	ECSC Automatic Doors at Top of Stairs	New accessible door going into Libro rink. Will be dependent on grant funding.	Upgrade	11,000	1,000		10,000		11,000		Enabling Accessibility Fund - Youth; Carryforward (pg 64); Total project cost \$24,000
CS-22-0049	Harrow Arena Parking Lot Asphalt and Catch Basins	Parking lot is deteriorating and catch basins are sinking due to increased traffic	Replacement	567,000	567,000				567,000		Carryforward (pg. 64); Total project cost \$770,000
CS-23-0026	Stand on Floor Scrubber and stripper for Maedel Community Centre	Unit has reached end of useful life	Replacement	14,000	14,000				14,000		
CS-23-0027	Replace Canteen Equipment at ESCS	Large standup freezer and storage, cupboard replacement as well as outside counter	Replacement	10,000	10,000				10,000		

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2023 Approved Capital Budget											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
CS-23-0028	Replace the Washroom Stall Partitions at ECSC	Replace worn out partitions	Replacement	32,000	32,000				32,000		
CS-23-0029	Exhaust Fan Unit Canteen	Harrow Arena - Replace major components only	Replacement	8,000	8,000				8,000		
CS-23-0030	Replace broken tables and Chairs for Shaheen Room	New tables and chairs	Replacement	10,000	10,000				10,000		
CS-23-0031	Harrow Arena outer building repairs	Remove and apply caulking around all windows doors vents, and at grade where concrete sidewalk meets the foundation. Repair all step cracking and block repair as required. Metal flashings at front and back of Barrel Roof (replace rotten wood where required). Two coats of tuff-coat on all brick, block, masonry surfaces	Replacement	150,000	150,000				150,000		
CS-23-0032	Net Zero Study for Arenas	Plan for facilities to become zero emissions by receiving 80% grant funding for projects listed in the study in future	New	70,000		14,000	56,000		70,000		Green fund Reserve; Green Municipal Grant
CS-23-0033	Harrow Community Room HVAC	Unit has reached end of useful life	Replacement	29,000	29,000				29,000		
Total - Arenas				914,000	832,000	16,000	66,000	0	914,000	0	
Division: Harbour											
CS-23-0034	Beachside Concession Upgrades	Need to replace the duct work for the range hood and ceiling repairs due to leakage, gas line replacement	Replacement	6,000	6,000				6,000		
Total - Harbour				6,000	6,000	0	0	0	6,000	0	
Division: Arts, Culture and Tourism											
CS-22-0058	Mural/Sculpture	For ACT Committee to work on a mural/sculpture	New	5,000		5,000			5,000		Murals Reserve (Donation received in 2022) Carryforward (pg. 65), Total project cost \$15,000
CS-23-0035	Mural/Sculpture	New artistic feature	New	10,000		10,000			10,000		Murals Reserve
Total - Arts, Culture and Tourism				15,000	0	15,000	0	0	15,000	0	
Total - Community Services				3,187,711	2,318,278	562,299	108,000	199,135	3,187,711	0	
Department: Development Services											
Division: Planning											
PZ-23-0001	CWATS - Soft Projects	Bike Lockers, Repair Stations, Rodeo, Valet, Helmets	New	20,000		10,000		10,000	20,000		Green Fund Reserve; County

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2023 Approved Capital Budget											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
PZ-23-0002	New Development Charges By-law & Background Study	DC By-law expires in 2024, therefore a DC Background Study must be undertaken in 2023	New	50,000		50,000			50,000		DC Reserve (Administration)
Total – Planning				70,000	0	60,000	0	10,000	70,000	0	
Division: Economic Development											
ED-23-0001	Agritourism Implementation	Continuation of completing action items as identified in the Agritourism Development Strategy	New	25,000		25,000			25,000		Economic Development reserve
Total – Economic Development				25,000	0	25,000	0	0	25,000	0	
Total – Development Services				95,000	0	85,000	0	10,000	95,000	0	
Department: Public Works											
Division: Equipment											
PW-23-0001	John Deere Backhoe	John Deere unit has surpassed its useful life and requires replacement	Replacement	230,000	225,000			5,000	230,000		Other – Trade-in
PW-23-0002	5 Ton snow plow	Replace unit #534 and upgrade to 5 ton	Upgrade	320,000	160,000	155,000		5,000	320,000		DC Reserve (Transportation)
PW-23-0003	Pick-Up 4x4 Unit 536	Unit 536 has surpassed its useful life and requires replacement	Replacement	70,000	70,000				70,000		
PW-23-0004	Minor Equipment	Annual	Replacement	20,000	20,000				20,000		
PW-23-0005	Annual Door Replacement	Annual	Replacement	18,000	18,000				18,000		
PW-23-0006/SS-23-0001	Replacement of 15-ton Dump/Plow (unit 541)	Early replacement of this unit to replace the Essex PCP dump truck (wastewater)	Replacement	375,000	342,500			32,500	375,000		Sanitary Sewer Lifecycle Reserve
Total – Equipment				1,033,000	835,500	155,000	0	42,500	1,033,000	0	
Division: Roads and Roadside											
PW-21-0037	Maidstone – Arthur – Gosfield Intersection Improvements	Interim solution to improve intersection configuration and safety while extending the useful life of the road	Upgrade	285,000	142,500		142,500		285,000		Gas Tax Carryforward (pg. 65), Total project cost \$686,666
PW-23-0007	Ridge Road Rehabilitation	Rehabilitation of the Ridge Road from County Road 20 to Huffman Road	Replacement	320,000			320,000		320,000		Gas Tax
PW-23-0008	Hot Mix Asphalt Resurfacing Program	Roads included for hot mix resurfacing: Wright Road to County Road 50 south limit; Arthur St S to County Road 20 to Murdoch; North Malden Road to Walker Side Road to County Road 11	Replacement	1,535,000	1,135,000		400,000		1,535,000		Gas Tax
PW-23-0009	Road Resurfacing Program	Annual maintenance overlay on select rural tar and chip roads to extend their useful life	Replacement	480,000	480,000				480,000		
PW-23-0010	McCormick Beach Road Cul-de-sac	Construction of cul-de-sac at the end of McCormick Beach Road	New	40,000		40,000			40,000		Land Acquisition – Contingency

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2023 Approved Capital Budget											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
PW-23-0011	CWATS Trail	Multi year project – CR 50 from Wright to CR 41 Paved Shoulder	New	423,361			348,361	75,000	423,361		OCIF & Trails Reserve
PW-23-0012	CWATS Feasibility Study – Maidstone Avenue	Engineering Feasibility Study Report	New	30,000		12,000	18,000		30,000		Trails Reserve; OCIF
PW-23-0013	South Talbot Road at Reed Street	Intersection Improvements Road Work	Upgrade	50,000	25,000				25,000	25,000	
PW-23-0014	Wilson Street Parking Lot	Parking lot maintenance	Replacement	35,000	35,000				35,000		
PW-23-0015	Townsvie Estates Sidewalk	As directed by Council (R22-07-452), construction of the sidewalk on Morris Drive along SWM pond	New	80,000				50,000	50,000	30,000	From the developer
PW-23-0016	PW shop washroom upgrade	Improve washroom facilities	Upgrade	85,000	42,500	42,500			85,000		PW – Building Repair & Replace; DC Reserve
PW-23-0017	Annual Sidewalk Maintenance	Annual replacements/ repairs of various sidewalks within the municipality	Replacement	120,000	120,000				120,000		
Total – Roads and Roadside				3,483,361	1,980,000	94,500	1,228,861	125,000	3,428,361	55,000	
Division: Stormwater Management											
PW-23-0018	3 rd Concession / Roseborough Road 200201	Bridge/Culvert Rehabilitation Program	Replacement	665,000			665,000		665,000		OCIF
PW-23-0019	5 th Concession / McCormick Sideroad 200403	Bridge/Culvert Rehabilitation Program	Replacement	450,000	450,000				450,000		
PW-23-0020	3 rd Concession Road / County Road 23 200204	Bridge/Culvert Rehabilitation Program	Replacement	400,000			400,000		400,000		OCIF
PW-23-0021	Engineering for Various Bridges and Culverts	In order to be prepared for construction in 2024, engineering of select Bridges and Culverts are done a year in advance	Replacement	75,000	75,000				75,000		
PW-23-0022	Richmond Drain Bank Stabilization Phase 1	Drain bank stabilization construction	Upgrade	1,000,000	500,000		500,000		1,000,000		Gas Tax
Total -Stormwater Management				2,590,000	1,025,000	0	1,565,000	0	2,590,000	0	
Total – Public Works				7,106,361	3,840,500	249,500	2,793,861	167,500	7,051,361	55,000	
Total – Property Tax Supported				10,639,572	6,241,278	954,799	2,986,861	376,635	10,559,572	80,000	

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2023 Approved Capital Budget											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
User Rated Supported											
Department: Development Services											
Division: Building											
BD-23-0001	2014 Dodge Ram Pick up Replacement	Unit has reached it's useful life	Replacement	70,000		70,000			70,000		Building Reserve
Total - Building				70,000	0	70,000	0	0	70,000	0	
Total -Development Services				70,000	0	70,000	0	0	70,000	0	
Department: Environmental Services											
Division: Water											
WW-22-0009	Heavy Duty Pickup	Unit 609 it at its useful life expectancy and will be upgraded to a single axle truck	Upgrade	90,000		90,000			90,000		Water Reserve Carryforward (pg 67), Total project cost \$170,000
WW-23-0001	Equipment Contingency Wards 1 and 2	Replacement of equipment, maintenance, issues, and design investigations with respect to water distribution systems	Replacement	10,000		10,000			10,000		Water Reserve
WW-23-0002	Equipment Contingency Wards 3 and 4	Replacement of equipment, maintenance, issues, and design investigations with respect to water distribution systems	Replacement	10,000		10,000			10,000		Water Reserve
WW-23-0003	Replace backhoe unit 614	Unit 614 has surpassed its useful life and requires replacement	Replacement	200,000		200,000			200,000		Water Reserve
WW-23-0004	Harrow Colchester South Water Treatment Plant Contingency Wards 3 and 4	Replacement of equipment, maintenance, issues, and design investigations with respect to Harrow-Colchester South Water Treatment Plant	New	205,000		205,000			205,000		Water Reserve
WW-23-0005	OWCA Capital Recommendations	OCWA Recommended capital improvements to Harrow-Colchester South Water Treatment Plant	Upgrade	331,000		331,000			331,000		Water Reserve
Total - Water				846,000	0	846,000	0	0	846,000	0	
Division: Sanitary Sewer											
SS-23-0002	Treatment - Ward 1 Contingency	Equipment, process, facility replacements and improvements for the Essex Pollution Control Plant and Northeast Lagoons	New	90,000		90,000			90,000		Sanitary Sewer Reserve
SS-23-0003	Treatment - Ward 3 Contingency	Equipment, process, facility replacements and improvements for the Colchester Lagoons	New	55,000		55,000			55,000		Sanitary Sewer Reserve
SS-23-0004	Treatment - Ward 4 Contingency	Equipment, process, facility replacements and improvements for the Harrow Lagoons	New	55,000		55,000			55,000		Sanitary Sewer Reserve

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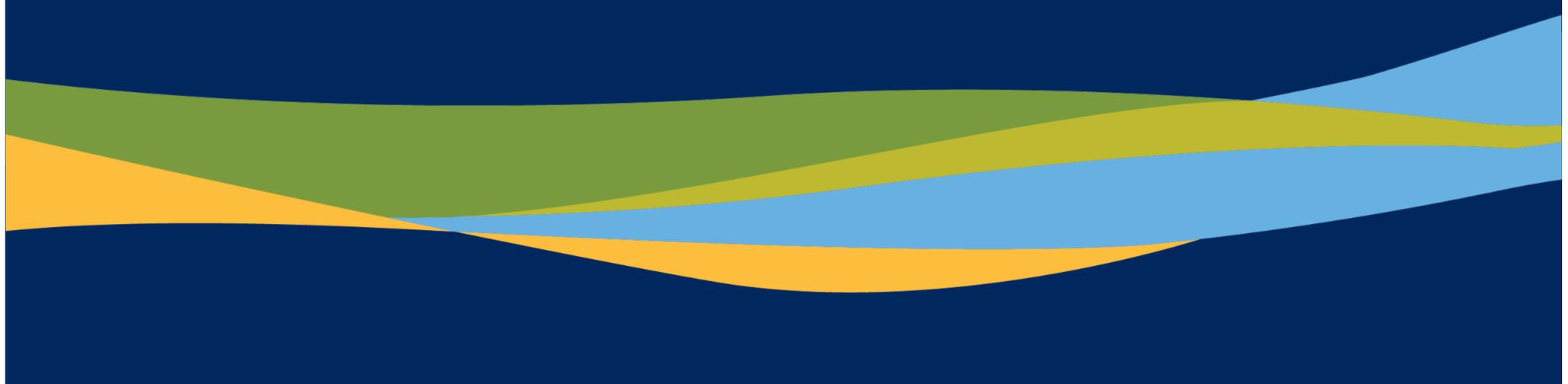
2023 Approved Capital Budget											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
SS-23-0005	Collection and Conveyance - Ward 1	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 1 service area	Replacement	60,000		60,000			60,000		Sanitary Sewer Reserve
SS-23-0006	Collection and Conveyance - Ward 3	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 3 service area	Replacement	62,500		62,500			62,500		Sanitary Sewer Reserve
SS-23-0007	Collection and Conveyance - Ward 4	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 4 service area	Replacement	57,500		57,500			57,500		Sanitary Sewer Reserve
SS-23-0008	OWCA Capital Recommendations - Ward 1	OCWA Recommended capital improvements to Essex Pollution Control Plant and Northeast Lagoons	New	432,000		432,000			432,000		Sanitary Sewer Reserve
SS-23-0009	OWCA Capital Recommendations - Ward 3	OCWA Recommended capital improvements to the Colchester Lagoons	New	622,000		622,000			622,000		Sanitary Sewer Reserve
SS-23-0010	OWCA Capital Recommendations - Ward 4	OCWA Recommended capital improvements to the Harrow Lagoons	New	45,000		45,000			45,000		Sanitary Sewer Reserve
Total - Sanitary Sewer				1,479,000	0	1,479,000	0	0	1,479,000	0	
Total -Environmental Services				2,325,000	0	2,325,000	0	0	2,325,000	0	
Total -User Rated Supported				2,325,000	0	2,325,000	0	0	2,325,000	0	
Total -Property Tax and User Rate Supported				13,034,572	6,241,278	3,349,799	2,986,861	376,635	12,954,572	80,000	

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CARRYFORWARDS

Prior Approved Capital Projects that will Carry Forward to 2023



Prior Approved Capital Projects that will Carryforward to 2023								
Project Number	Project Name	Project Description	Asset Management Status	Prior Years Approved Budget	Approved 2023 Capital Budget	Total Budget Cost	Actuals at Oct 31, 2022	Total Budget Remaining for 2023
Property Tax Supported								
Department: Council								
GG-21-0001	Essex Streetscaping	Essex Streetscaping - includes the costs for Victoria Roadworks and multiuse trail (1,197,000)	New	9,360,000		9,360,000	670,414	8,689,586
Total Council					9,360,000	0	670,414	8,689,586
Department: Corporate Services								
Division: Information Technology								
GG-22-0006	IT Strategic Review: Phase 2 Implementation	Implement findings from the IT strategic review to be completed by March 22	Upgrade	50,000		50,000	1,254	48,746
GG-22-0007	MCC Projector Replacement	Older unit in need of replacement.	Replacement	5,000		5,000		5,000
Total - Information Technology					55,000	0	1,254	53,746
Total - Corporate Services					55,000	0	1,254	53,746
Department: Community Services								
Division: Fire								
FD-22-0001	Personal Protective Equipment	Personal Protective Gear for Firefighters	Replacement	32,837		32,837	10,653	22,184
FD-22-0003	Replace Trucks 1 and 3 and Position New Truck at Station 2	Replace Aerial truck - re-position Stn. 2	Replacement	1,552,847		1,552,847		1,552,847
Total - Fire					1,585,684	-	10,653	1,575,031
Division: Parks								
CS-19-0056	Splashpad and Change House in Essex Centre forward CS-18-0049/CS-19-0112)	Update facility to include washrooms, mechanical room, roof repairs and demo side portions of the facility	New	267,756		267,756	219,340	48,416
CS-19-0101	Hard surface Trails Hard surface Trails (cfwd CS-18-0071/CS-17-0061)	Hard surface Trails within urban centres	Upgrade	29,876		29,876	25,305	4,571
CS-19-0124	Beautification Colchester Centre	Beautification Colchester Centre (cfwd CS-18-0083/CS-17-0120/CS-16-0073/CS-15-0076).	New	5,000		5,000		5,000
CS-19-0125	Beautification Harrow Centre	Beautification Harrow Centre (carry forward CS-18-0084/CS-17-0121/CS-16-0073/CS-15-0076).	Upgrade	25,386	25,000	50,386		50,386
CS-21-0066	Replacement of Harrow Park Fence along Walnut St	Replacement of Harrow Park Fence along Walnut St Not in Citywide	Replacement	25,000		25,000		25,000
CS-21-0081	Dugouts at Harrow Diamonds	Addition of dug outs Pollard #5 Diamond	New	15,000	15,000	30,000		30,000
CS-21-0090	Remove recirculation equipment from Harrow and Colchester Splash Pads	Remove pumps and filters in splash pads	New	20,000		20,000		20,000
CS-22-0004	Replace 2 sets of Soccer Goals Essex	Replace 2 sets of Soccer Goals Essex	Replacement	9,000		9,000		9,000
CS-22-0005	Park Signage	Add or Replace Park Signage with updated by-laws and branding at the entrance to parks.	New	10,000		10,000	1,783	8,217
CS-22-0009	Drop Salter for UTV	Required due to new pieces of equipment and needed for snow removal.	New	4,500		4,500		4,500
CS-22-0010	Pickup Truck	Replacement for 861. Truck is deteriorating and a replacement with Tow package is required.	Replacement	58,500		58,500		58,500
CS-22-0015	Harrow High School Assessment costs	Have consultant perform assessment based on needs and provide costs for repairs for future budgets	New	60,000		60,000	24,543	35,457

*Carryforwards are based on unspent amounts at October 31, 2022 and are subject to reduction based on invoices received until year end close.

Prior Approved Capital Projects that will Carryforward to 2023								
Project Number	Project Name	Project Description	Asset Management Status	Prior Years Approved Budget	Approved 2023 Capital Budget	Total Budget Cost	Actuals at Oct 31, 2022	Total Budget Remaining for 2023
CS-22-0017	Fencing around Diamond 1 - Essex	Replace the old fencing at the Diamond 1 field with new. This is going to be the same as before, just new.	Replacement	50,000		50,000		50,000
CS-22-0019	BBQ/Hot Coal Containers at Colchester	Directed by council. This will provide four BBQ units and two charcoal disposal bins for proper dumping. These units are important to ensure people do not dump coal along trees or other park areas.	New	8,000		8,000	3,434	4,566
CS-22-0021	Shade for Townsview Park	Currently do not have shade as the trees are not going to grow for several years. Need something to assist with providing shade for residents which fits within the climate adaptation plan.	New	20,000		20,000		20,000
CS-22-0022	Concrete Pathway from ECSC Parking lot to Splash Pad/Tot Park	Right now the residents have to walk through the grass to get to each area. Would like to connect them all together.	New	10,000		10,000		10,000
CS-22-0026	Sidewalk from Sullivan to Colchester Schoolhouse	Parking is at the Colchester School House and will increase safety and accessibility for those walking from parking area to the Harbour.	New	12,000		12,000		12,000
CS-22-0060	Harrow High Roof	Repair and upgrade the roof	Upgrade	20,000		20,000		20,000
Total - Parks				650,018	40,000	690,018	274,406	466,467
Division: Recreation Programs								
CS-19-0032/CS-22-0033/CS-22-0035	Colchester Community Centre Upgrades/CCC door and window replacement/CCC deck railing and counter replacement	Colchester Community Centre upgrades/Leaking doors and windows creating low energy efficiency/Deck railing and counter in rough shape and needs replacement	Replacement	72,500	104,607	232,500	17,107	160,000
CS-20-0075	Heritage Train Station Caboose	moved from 2020. The funds are not sufficient. The caboose is in very poor condition	Upgrade	23,000		23,000	2,926	20,074
CS-22-0030	Maedel and Essex Library Building Envelope energy efficiency	Will be dependent on grant funding. With funding, will be able to identify projects to increase efficiency.	New	50,000		50,000		50,000
CS-22-0031	Basketball Net Winch for MAE	User complaints that it is difficult to manually raise and lower the units.	Upgrade	11,500		11,500		11,500
CS-22-0036	New Windows at MAE	Upgrade windows in program rooms required engineers specs	Upgrade	108,000		108,000		108,000
Total - Recreation Programs				265,000	104,607	369,607	20,033	349,574
Division: Arenas								
CS-20-0086	Shower/Dressing Room Updates-Harrow Arena	Reconfiguration of dressing rooms for addition of private showers.	Upgrade	40,000		40,000	2,951	37,049
CS-21-0099	Fuel Maker for Olympias at Harrow Arena	Replace existing with FM4 Units at Harrow arena.	Replacement	60,000		60,000		60,000
CS-22-0047	ECSC Automatic Doors at Top of Stairs	New accessible door going into Libro rink. Will be dependent on grant funding.	New	13,000	11,000	24,000		24,000
CS-22-0049	Harrow Arena Parking Lot Catch	Replace catch basins for future paving	Replacement	203,000	567,000	770,000		770,000
Total - Arenas				316,000	578,000	894,000	2,951	891,049

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Prior Approved Capital Projects that will Carryforward to 2023								
Project Number	Project Name	Project Description	Asset Management Status	Prior Years Approved Budget	Approved 2023 Capital Budget	Total Budget Cost	Actuals at Oct 31, 2022	Total Budget Remaining for 2023
Division: Essex Recreation Complex								
CS-21-0106	HVAC Replacement ay Essex Recreation Complex	HVAC Replacement ay Essex Recreation Complex	Upgrade	378,359		378,359	25,959	352,400
CS-22-0053	ERC Gym Lighting upgrades to LED	Supply and install (30) LED replacement fixture in the existing gym	Upgrade	23,400		23,400		23,400
CS-22-0054	ERC Roof Replacement		Replacement	257,190	300,000	557,190		557,190
Total - Essex Recreation Complex				658,949	300,000	958,949	25,959	932,990
Division: Harbour								
CS-22-0056	Colchester Harbour Kiosk Landscaping	Landscaping around the kiosk at the Harbour.	Upgrade	5,000		5,000		5,000
Total - Harbour				5,000	0	5,000	0	5,000
Division: Arts, Culture and Tourism								
CS-19-0064	Mural/Sculpture		New	10,000		10,000		10,000
CS-22-0058	Mural/Sculpture	For ACT Committee to work on a mural/sculpture.	New	10,000	5,000	15,000		15,000
Total - Arts, Culture and Tourism				20,000	5,000	25,000	0	25,000
Total - Community Services				3,500,652	1,027,607	4,528,259	334,002	4,194,256
Department: Development Services								
Division: Planning								
PZ-22-0002	New Official Plan	2022 Project set to complete in 2023	New	114,421		114,421	18,959	95,462
Total - Planning				114,421	0	114,421	18,959	95,462
Division: Economic Development								
GG-19-0016	Wayfinding Signage Project	Anticipated additional costs to complete the Wayfinding Signage Project. Carry forward remaining funds into 2022 for installation of Gesto and Fire Station #2 signage	Upgrade	17,602		17,602	15,414	2,188
Total - Economic Development				17,602	0	17,602	15,414	2,188
Total - Development Services				132,023	0	132,023	34,372	97,650
Department: Public Works								
Division: Equipment								
PW-20-0039	Building Expansion and Washroom Upgrade	Due to level of service and growth the existing facility no longer meets operational requirements. Building expansion will allow more effective and efficient operations, as well as protection of valuable assets	New	630,583		630,583	4,759	625,824
PW-22-0004	5 Ton Dump Unit 508	Current unit is at its useful life and requires replacement. Due to changing needs of the department, 5 ton will be replaced with Heavy Duty Pickup Truck with dump body	Replacement	152,932		152,932		152,932
Total - Equipment				783,515	0	783,515	4,759	778,756
Division: Roads and Roadside								
PW-19-0036	LED Conversion of Streetlights	Conversion of streetlights to more energy efficient LED streetlights	Upgrade	680,827		680,827	352,759	328,067

*Carryforwards are based on unspent amounts at October 31, 2022 and are subject to reduction based on invoices received until year end close.

Prior Approved Capital Projects that will Carryforward to 2023								
Project Number	Project Name	Project Description	Asset Management Status	Prior Years Approved Budget	Approved 2023 Capital Budget	Total Budget Cost	Actuals at Oct 31, 2022	Total Budget Remaining for 2023
PW-21-0037	Maidstone - Arthur - Gosfield Intersection Improvements	Interim solution to improve intersection configuration and safety while extending the useful life of the road	Upgrade	460,000	285,000	745,000	58,334	686,666
PW-22-0009	Irwin Ave Reconstruction (phase one)	Engineering Design and Preliminary work of Irwin Avenue reconstruction from Arthur to Gosfield	Replacement	270,000		270,000	7,567	262,433
PW-22-0010	5th Concession Rehabilitation	Rehabilitation of the 5th Concession from Smith Road to County Road 11	Replacement	575,000		575,000		575,000
PW-22-0011	Bell Road Rehabilitation	Rehabilitation of Bell Road from Gore Road to County Road 50	Replacement	268,888		268,888		268,888
PW-22-0016	Walnut Street Engineering	Reconstruction of Walnut Street South including water and storm sewers	Upgrade	160,000		160,000		160,000
PW-22-0027	Maidstone/Talbot Intersection	Maidstone/Talbot Intersection	Upgrade	60,000		60,000		60,000
Total - Roads and Roadside				2,474,715	285,000	2,759,715	418,661	2,341,054
Division: Stormwater Management								
PW-19-0048	Stormwater Partnership Improvements-Main	Storm water partnership improvements that occur as a result of development	Upgrade	200,000		200,000	2,005	197,995
PW-19-0064	Ward 1 Storm Improvements	Carry Forward (NDMP funding extension to March 22)	Replacement	4,033,605		4,033,605	1,779,838	2,253,767
PW-21-0011	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	61,153		61,153	35,195	25,958
PW-21-0040	Victoria/South Talbot Culvert Replacement	In conjunction with MTO's Highway 3 Widening Project	Replacement	350,000		350,000		350,000
PW-22-0021	South Malden Rd/County Road 11 103901	Bridge/Culvert Rehabilitation Program	Replacement	559,085		559,085		559,085
PW-22-0022	4th Concession and McLean Bridge 200303	Bridge/Culvert Rehabilitation Program	Replacement	363,437		363,437		363,437
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	4,666	68,794
PW-22-0025	Ferris Sideroad/4th Concession 200404	Bridge/Culvert Rehabilitation Program	Replacement	213,832		213,832		213,832
Total -Stormwater Management				5,854,572	0	5,854,572	1,821,705	4,032,868
Total - Public Works				9,112,802	285,000	9,397,802	2,245,124	7,152,678
Total - Property Tax Supported				22,160,477	1,312,607	23,473,084	3,285,167	20,187,917

*Carryforwards are based on unspent amounts at October 31, 2022 and are subject to reduction based on invoices received until year end close.

Prior Approved Capital Projects that will Carryforward to 2023								
Project Number	Project Name	Project Description	Asset Management Status	Prior Years Approved Budget	Approved 2023 Capital Budget	Total Budget Cost	Actuals at Oct 31, 2022	Total Budget Remaining for 2023
User Rated Supported								
Department: Environmental Services								
Division: Water								
WW-21-0007	OWCA Capital Recommendations	OCWA Recommended capital improvements to Harrow-Colchester South Water Treatment Plant	Upgrade	442,000		442,000	324,099	117,901
WW-21-0010	Ward 1 Water Supply West of Highway 3		New	148,570		148,570	133,306	15,264
WW-22-0006 /WW-22-0007 /SS-22-0001 /SS-22-0002 /SS-22-0003	Pickup Truck	Unit #612 is at its useful life expectancy and requires replacement	Replacement	50,000		50,000		50,000
WW-22-0008	OCWA Capital Recommendations	OCWA Recommended capital improvements to Harrow-Colchester South Water Treatment Plant	Upgrade	771,000		771,000	165,313	605,687
WW-22-0009 /WW-22-0010 /SS-22-0004 /SS-22-0005 /SS-22-0006	Heavy Duty Pickup	Unit 609 is at its useful life expectancy and requires replacement	Replacement	80,000	90,000	170,000		170,000
WW-22-0011	Overhead Door Replacement	Overhead Doors at Harrow Water shop have reached their useful life, replacement of single door	Replacement	12,000		12,000		12,000
WW-22-0012	Water Modelling Study - Harrow-Colchester South Water Supply System	Water modelling study of the Harrow-Colchester South Water Supply System	New	35,211		35,211		35,211
Total - Water				1,538,780	90,000	1,628,780	622,718	1,006,062
Division: Sanitary Sewer								
SS-19-0004	Treatment - Ward 4 Cell Treatment		Replacement	500,000		500,000	70,425	429,575
SS-19-0013	Treatment - Ward 4 Cell Treatment (cfwd SS-18-0017/SS-17-0007)		Replacement	500,000		500,000	70,425	429,575
SS-21-0009	OCWA Capital Recommendations - Ward 1	OCWA Recommended capital improvements to Essex Pollution Control Plant and Northeast Lagoons	Replacement	138,000		138,000	77,326	60,674
SS-21-0010	OCWA Capital Recommendations - Ward 3	OCWA Recommended capital improvements to the Colchester Lagoons	Replacement	96,000		96,000	77,861	18,139
SS-21-0011	OCWA Capital Recommendations - Ward 4	OCWA Recommended capital improvements to the Harrow Lagoons	Replacement	39,600		39,600	3,396	36,204
SS-22-0013	OWCA Capital Recommendations - Ward 1	OCWA Recommended capital improvements to Essex Pollution Control Plant and Northeast Lagoons	Replacement	215,000		215,000		215,000
SS-22-0014	OWCA Capital Recommendations - Ward 3	OCWA Recommended capital improvements to the Colchester Lagoons	Replacement	226,500		226,500		226,500
SS-22-0015	OWCA Capital Recommendations - Ward 4	OCWA Recommended capital improvements to the Harrow Lagoons	Replacement	395,000		395,000		395,000

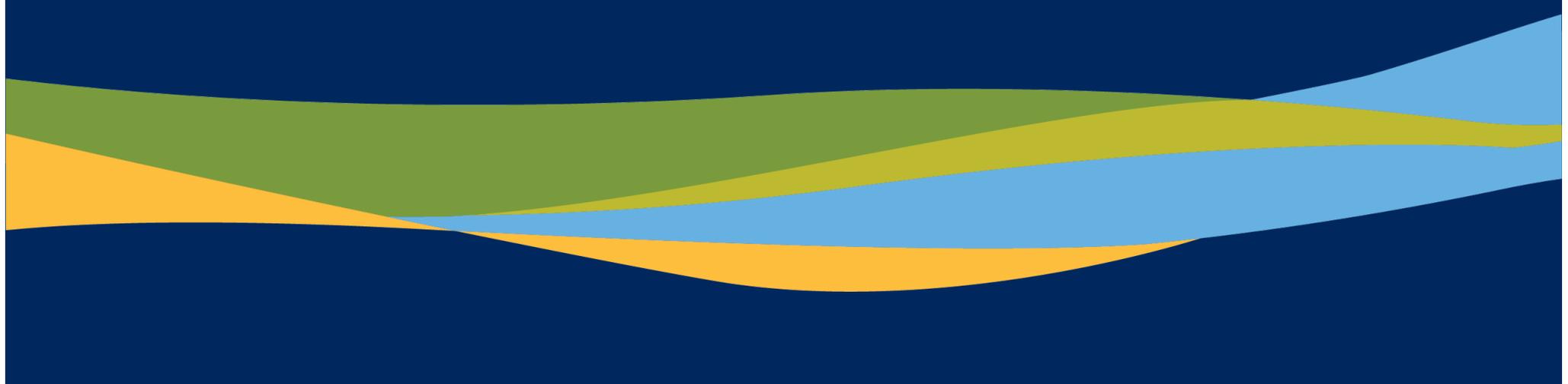
*Carryforwards are based on unspent amounts at October 31, 2022 and are subject to reduction based on invoices received until year end close.

Prior Approved Capital Projects that will Carryforward to 2023								
Project Number	Project Name	Project Description	Asset Management Status	Prior Years Approved Budget	Approved 2023 Capital Budget	Total Budget Cost	Actuals at Oct 31, 2022	Total Budget Remaining for 2023
SS-22-0016	Colchester Sanitary Sewer Environmental Assessment	Study for the Colchester sanitary sewer to ensure there are no negative impacts to existing properties as a result of proposed development outside of the sanitary service area	New	285,742		285,742	659	285,083
Total - Sanitary Sewer				2,395,842	0	2,395,842	300,092	2,095,750
Total - Environmental Services				3,934,622	90,000	4,024,622	922,810	3,101,812
Total - User Rated Supported				3,934,622	90,000	4,024,622	922,810	3,101,812
Total - Property Tax and User Rate Supported				26,095,099	1,402,607	27,497,706	4,207,977	23,289,729

*Carryforwards are based on unspent amounts at October 31, 2022 and are subject to reduction based on invoices received until year end close.

PROPOSED CAPITAL FORECAST

2024 to 2027



2024 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
Property Tax Supported											
Council											
GG-24-0001	Contingency (Council)	Council projects outside approved budget	New	50,000				50,000	50,000		Reserve transfer required
Total - Council				50,000	0	0	0	50,000	50,000	0	
Division: Office of the CAO											
GG-24-0002	Ductless Unit for Council Chambers	New Council Chambers	New	17,000				17,000	17,000		Reserve transfers required
GG-24-0003	Corporate Pool Vehicle	To use a town surplus vehicle	New	15,000				15,000	15,000		Reserve transfers required
Total - Office of the CAO				32,000	0	0	0	32,000	32,000	0	
Division: Police											
PD-24-0001	Police Contingency	Unanticipated facility needs	New	25,000		25,000			25,000		Police Contingency
Total - Police				25,000	0	25,000	0	0	25,000	0	
Department: Corporate Services											
Division: General Government											
GG-24-0004	Procurement Software	Update the current software to include a purchasing module and electronic tendering	New	25,000				25,000	25,000		Reserve transfers required
Total - General Government				25,000	0	0	0	25,000	25,000	0	
Division: Information Technology											
GG-24-0005	Protégé Doors - System Expansion	Controlled Access Harrow PW\ Essex PW\ Maedel Center \ Harrow Water Dept	Upgrade	71,000	35,500			35,500	71,000		Reserve transfers required
GG-24-0006	Virtual Meeting Room Hardware	Meeting room hardware: cameras, microphones, speakers to host virtual meetings in Harrow and large meeting room at Town Hall	New	27,000				27,000	27,000		
Total - Information Technology				98,000	35,500	0	0	62,500	98,000	0	
Total - Corporate Services				123,000	35,500	0	0	87,500	123,000	0	
Department: Community Services											
Division: Fire											
FD-24-0001	Personal Protective Equipment	Replacement of PPE on eight-year cycles	Replacement	32,837	32,837				32,837		
FD-24-0002	Pager Replacement Program	New pagers as part of lifecycle yearly replacement	Replacement	74,500	74,500				74,500		
FD-24-0003	Firefighter Recruitment (9)	Cost of training and gear for new firefighters	Replacement	81,000	81,000				81,000		
FD-24-0004	Replace Thermal Imaging Camera's at Station's 1,2, & 3	Unit has reached the end of its useful life	Replacement	6,000	6,000				6,000		

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*Forecasted projects and amounts are subject to change.

2024 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
FD-24-0005	Hose Replacement Program	Required new hoses due to damage, in accordance with NFPA standards	Replacement	15,302	15,302				15,302		
FD-24-0006	Fire Station 3 Consulting (Architect) New station 3	Architecture drawings for planning the new fire station, slotted for 2025	Upgrade	300,000				300,000	300,000		Long Term Debt
Total - Fire				509,639	209,639	0	0	300,000	509,639	0	
Division: Parks											
CS-24-0001	Replace Pick-up 867	Unit has reached the end of its useful life	Replacement	60,000	60,000				60,000		
CS-24-0002	Irrigation and landscaping at Town Hall	Part of the phased in approach of the Town Hall	Upgrade	25,000	12,500			12,500	25,000		Reserve transfers required
CS-24-0003	Rebuild archway into Harrow Arena grounds	Need to work with Harrow Fair Board and ask about shared costing	Replacement	50,000	50,000				50,000		
CS-24-0004	Charging Stations at Colchester Park	Two fast chargers for electric vehicle charging in accordance with climate adaptation plan	New	80,000			80,000		80,000		Green Municipal Fund Grant
CS-24-0005	Sun Sail for McGregor Playground	Park is in the middle of a parking lot and does not have access to shade	New	20,000				20,000	20,000		Reserve transfers required
CS-24-0006	Replace Pirate Ship Playground Equipment Colchester Park	Deteriorating wood throughout structure	Replacement	300,000	300,000				300,000		
CS-24-0007	Ball Diamond Rehabilitation in Essex and Harrow	Annual maintenance	Replacement	15,000	15,000				15,000		
CS-24-0008	Dog Park in Harrow	Council request to adding similar dog park in Harrow as Essex. It will require similar funding model where community fundraising is necessary	New	50,000				50,000	50,000		Reserve transfers required
CS-24-0009	Dog Fountain for new Harrow Dog Park	Contingent on if dog park is approved	New	9,000				9,000	9,000		Reserve transfers required
CS-24-0010	Sadler's Park Pavilion	Structure has deteriorating wood and sits on low-lying lands. It also sits on low visibility area so needs more central location in park	Replacement	200,000	200,000				200,000		
CS-24-0011	Tow behind roller kit	Roller can be towed to other locations for ease of operations	Upgrade	14,000	7,000			7,000	14,000		Reserve transfers required

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2024 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
CS-24-0012	2 New Zero turn mowers	Added sports complex and green spaces requires additional mowing equipment	New	60,000				60,000	60,000		Reserve transfers required
CS-24-0013	Essex Sports Fields	New amenities and development for Essex Sport Field	New	2,000,000			2,000,000		2,000,000		Other Grant
CS-24-0014	Soccer Field Upgrades in Essex and Harrow	Annual maintenance	Replacement	15,000	15,000				15,000		
CS-24-0015	Basketball Surface at Sparky's Park	Existing surface has deteriorated and requires replacement	Replacement	9,500	9,500				9,500		
CS-24-0016	Park Signage	Replacement of old and damaged signage in Parks	Replacement	10,000	10,000				10,000		
CS-24-0017	McGregor Splash Pad	Co-An Park Master Plan	New	240,000		240,000			240,000		Parks General Reserve
Total - Parks				3,157,500	679,000	240,000	2,080,000	158,500	3,157,500	0	
Division: Essex Recreation Complex											
CS-24-0018	Roof Top at ERC	Useful life has been reached	Replacement	254,000	127,000			127,000	254,000		School board
CS-24-0019	Exterior Signage at Essex Recreation Complex	Replacing signage	Replacement	3,829	3,829				3,829		
CS-24-0020	Dehumidifier Replacement at Essex Recreation Complex	Unit has reached it's useful	Replacement	1,000,000	500,000			500,000	1,000,000		School board
CS-24-0021	Stainless Steel Railing Replacement at Essex Recreation Complex	Steel railings are rusting and deteriorating and require replacement	Replacement	4,826	2,413			2,413	4,826		School board
Total - Essex Recreation Complex				1,262,655	633,242	0	0	629,413	1,262,655	0	
Division: Arenas											
CS-24-0022	Updates to heat Recovery Unit	Overhaul of unit for efficiency and preventive maintenance	Replacement	55,000	55,000				55,000		
CS-24-0023	Harrow Compressor System Automation	Remote access to monitor alarms and schedule ice temperatures for efficiency	Upgrade	38,000	19,000			19,000	38,000		Reserve transfers required
CS-24-0024	Drop Ceiling in Shaheen Room for Noise abatement	Sound mitigation and aesthetics	New	70,000				70,000	70,000		Reserve transfers required
CS-24-0025	Harrow Arena Outdoor Pylon Sign	Replace Sign at Entrance	Upgrade	60,000	30,000			30,000	60,000		Reserve transfers required

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2024 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
CS-24-0026	Harrow Arena outer building repairs	Remove and apply caulking around all windows doors vents, and at grade where concrete sidewalk meets the foundation. Repair all step cracking and block repair as required. Metal flashings at front and back of Barrel Roof (replace rotten wood where required) Two coats of tuff-coat on all brick, block, masonry surfaces.	Replacement	80,000	80,000				80,000		
CS-24-0027	New LED lighting in Shaheen Rink	Increase energy efficiency	Upgrade	60,589	30,295		30,295		60,589		Green Fund Grant
CS-24-0028	Replace the Rubber Floor in dressing rooms	Useful life has been reached	Replacement	80,000	80,000				80,000		
CS-24-0029	Condenser Replacement at Harrow Arena	Useful life has been reached	Replacement	57,792	57,792				57,792		
CS-24-0030	Upgrade Lights to LED on Libro Rink at Essex Centre Sports Complex	Increase energy efficiency	Upgrade	66,000	33,000		33,000		66,000		Green Fund Grant
Total - Arenas				567,381	385,087	0	63,295	119,000	567,381	0	
Division: Harbour											
CS-24-0031	Replace Beach Groomer Colchester Beach	Useful life has been reached	Replacement	50,000	50,000				50,000		
CS-24-0032	Accessible Kayak Boat Launch	Looking for area to safely launch Kayaks with accessibility features for ease of use	New	25,000			10,000	15,000	25,000		Accessibility Grant; Reserve transfer required
Total - Harbour				75,000	50,000	0	10,000	15,000	75,000	0	
Division: Arts, Culture and Tourism											
CS-24-0033	Art Installation	New artistic feature	New	10,000		10,000			10,000		Murals Reserve
Total - Arts, Culture and Tourism				10,000	0	10,000	0	0	10,000	0	
Total - Community Services				5,582,175	1,956,967	250,000	2,153,295	1,221,913	5,582,175	0	
Department: Development Services											
Division: Planning											
PZ-24-0001	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				50,000	50,000		Reserve transfers required

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2024 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)			
PZ-24-0002	CWATS - Soft Projects	Bike Lockers, Repair Stations, Rodeo, Valet, Helmets	New	20,000		20,000			20,000		Trails Reserve
Total - Planning				70,000	0	20,000	0	50,000	70,000	0	
Total - Development Services				70,000	0	20,000	0	50,000	70,000	0	
Department: Public Works											
Division: Equipment											
PW-24-0001	15 Ton Snow plow	Useful life of unit #535 has been reached	Replacement	375,000	375,000				375,000		
PW-24-0002	25-ton Float Trailer	Trailer to move equipment	New	55,000				55,000	55,000		Reserve transfers required
PW-24-0003	Vermeer Wood Chipper	Useful life has been reached	Replacement	86,000	86,000				86,000		
PW-24-0004	Pickup	New pickup for increase in staff	New	75,000		75,000			75,000		DC Reserve; Public Works Reserve
PW-24-0005	Salt Shed Expansion	replace and upgrade salt shed at Essex PW yard	Upgrade	500,000	250,000	150,000		100,000	500,000		DC Reserve; Reserve transfers required
PW-24-0006	10-ton Excavator	Level of service increase	New	215,000		64,500		150,500	215,000		DC Reserve; Reserve transfers required
Total - Equipment				1,306,000	711,000	289,500	0	305,500	1,306,000	0	
Division: Roads and Roadside											
PW-24-0007	Transportation Master Plan	Masterplan to assess existing and future transportation growth needs for both vehicular traffic and pedestrian facilities	New	250,000		75,000		175,000	250,000		DC Reserve, Reserve transfers required
PW-24-0008	CWATS Feasibility Study - Talbot Street	Engineering Feasibility Study Report	New	30,000				30,000	30,000		Reserve transfers required
PW-24-0009	CWATS Trail Project	County Rd 50 - Phase 2	New	423,361			348,361	75,000	423,361		OCIF; Transfer from operating
PW-24-0010	Annual Sidewalk Maintenance	Annual replacements/repairs of various sidewalks within the municipality	Replacement	135,000	135,000				135,000		
PW-24-0011	Irwin Avenue Road Reconstruction - Phase 1	Irwin Avenue from Arthur Ave to CR 23	Replacement	3,150,000			3,150,000		3,150,000		OCIF, Other Grant
PW-24-0012	Hot Mix Asphalt Resurfacing Program	Yearly Maintenance overlay on select roads with surface course asphalt	Replacement	600,000	600,000				600,000		
PW-24-0013	Ridge Road Rehabilitation	Rehabilitation of the Ridge Road from Huffman Road to County Road 50	Replacement	475,000	475,000				475,000		

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2024 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
PW-24-0014	Road Resurfacing Program	Yearly Maintenance overlay on select rural tar and chip roads to extend their useful life	Replacement	450,000	450,000				450,000		
PW-26-0015	Iler Road Rehabilitation	Rehabilitation of the Iler Road from south of Huffman Road to County Road 50	Replacement	410,000	410,000				410,000		
Total - Roads and Roadside				5,923,361	2,070,000	75,000	3,498,361	280,000	5,923,361	0	
Division: Stormwater Management											
PW-24-0016	Storm Sewer Rehabilitation Program	Replacement of storm sewers past their useful life	Replacement	450,000	176,850	273,150			450,000		Storm levy contingency reserve
PW-24-0017	12th Concession/County Road 11 100302	Bridge/Culvert Rehabilitation Program	Replacement	100,000			100,000		100,000		OCIF
PW-24-0018	Smith Road / E Malden Road 203404	Bridge/Culvert Rehabilitation Program	Replacement	220,000			220,000		220,000		OCIF
PW-24-0019	Servicing Master Plan	Engineering Report for Servicing Master Plan for the Town of Essex (All Wards)	New	300,000		90,000		210,000	300,000		DC Reserve, Reserve transfers required
PW-24-0020	Walker Side Road/ North Malden Road 106101	Bridge/Culvert Rehabilitation Program	Replacement	201,600			201,600		201,600		OCIF
PW-24-0021	3rd Concession Road/Suffolk Road 200202	Bridge/Culvert Rehabilitation Program	Replacement	778,800	778,800				778,800		
PW-24-0022	Mole Road/South Malden Road 104701	Bridge/Culvert Rehabilitation Program	Replacement	222,000	222,000				222,000		
PW-24-0023	Engineering Design for Various Bridges and Culverts	In order to be prepared for construction in 2025, engineering of select Bridges and Culverts are done a year in advance	Replacement	90,000	90,000				90,000		
Total -Stormwater Management				2,362,400	1,267,650	363,150	521,600	210,000	2,362,400	0	
Total - Public Works				9,591,761	4,048,650	727,650	4,019,961	795,500	9,591,761	0	
Total - Property Tax Supported				15,473,936	6,041,117	1,022,650	6,173,256	2,236,913	15,473,936	0	

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2024 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
User Rated Supported											
Department: Development Services											
Division: Building											
BD-24-0001	Building Division Document Archiving Project	Electronic retention of Building's records	New	10,000		10,000			10,000		Building Reserve
Total - Building				10,000	0	10,000	0	0	10,000	0	
Total -Development Services				10,000	0	10,000	0	0	10,000	0	
Department: Environmental Services											
Division: Water											
WW-24-0001	Equipment Contingency Wards 1 and 2	Replacement of equipment, maintenance, issues, and design investigations with respect to water distribution systems	Replacement	10,000		10,000			10,000		Water Reserve
WW-24-0002	Equipment Contingency Wards 3 and 4	Replacement of equipment, maintenance, issues, and design investigations with respect to water distribution systems	Replacement	10,000		10,000			10,000		Water Reserve
WW-24-0003	Harrow Colchester South Water Treatment Plant Contingency Wards 3 and 4	Replacement of equipment, maintenance, issues, and design investigations with respect to Harrow-Colchester South Water Treatment Plant	New	205,000		205,000			205,000		Water Reserve
WW-24-0004	OWCA Capital Recommendations	OCWA Recommended capital improvements to Harrow-Colchester South Water Treatment Plant	Upgrade	236,000		236,000			236,000		Water Reserve
WW-24-0005	Cast Iron Watermain Replacement	Various watermains has reached useful life	Replacement	800,000		800,000			800,000		Water Reserve
WW-24-0006	Replace Truck	Useful life has been reached	Replacement	75,000		75,000			75,000	0	Water Reserve
Total - Water				1,336,000	0	1,336,000	0	0	1,336,000	0	
Division: Sanitary Sewer											
SS-24-0001	Treatment - Ward 1 Contingency	Equipment, process, facility replacements and improvements for the Essex Pollution Control Plant and Northeast Lagoons	New	90,000		90,000			90,000		Sanitary Sewer Reserve
SS-24-0002	Treatment - Ward 3 Contingency	Equipment, process, facility replacements and improvements for the Colchester Lagoons	New	55,000		55,000			55,000		Sanitary Sewer Reserve
SS-24-0003	Treatment - Ward 4 Contingency	Equipment, process, facility replacements and improvements for the Harrow Lagoons	New	55,000		55,000			55,000		Sanitary Sewer Reserve

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

*Forecasted projects and amounts are subject to change.

2024 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-24-0004	Collection and Conveyance - Ward 1	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 1 service area	Replacement	60,000		60,000			60,000		Sanitary Sewer Reserve
SS-24-0005	Collection and Conveyance - Ward 3	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 3 service area	Replacement	62,500		62,500			62,500		Sanitary Sewer Reserve
SS-24-0006	Collection and Conveyance - Ward 4	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 4 service area	Replacement	57,500		57,500			57,500		Sanitary Sewer Reserve
SS-24-0007	OWCA Capital Recommendations - Ward 1	OCWA Recommended capital improvements to Essex Pollution Control Plant and Northeast Lagoon cell dredging	Replacement	2,155,000		2,155,000			2,155,000		Sanitary Sewer Reserve
SS-24-0008	OWCA Capital Recommendations - Ward 3	OCWA Recommended capital improvements to the Colchester Lagoons	Replacement	127,000		127,000			127,000		Sanitary Sewer Reserve
Total - Sanitary Sewer				2,662,000	0	2,662,000	0	0	2,662,000	0	
Total - Environmental Services				3,998,000	0	3,998,000	0	0	3,998,000	0	
Total - User Rated Supported				4,008,000	0	4,008,000	0	0	4,008,000	0	
Total - Property Tax and User Rate Supported				19,481,936	6,041,117	5,030,650	6,173,256	2,236,913	19,481,936	0	

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

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

*Forecasted projects and amounts are subject to change.

2025 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
Property Tax Supported											
Council											
GG-25-0001	Contingency (Council)	Council projects outside approved budget	New	50,000				50,000	50,000		Reserve transfer required
Total - Council				50,000	0	0	0	50,000	50,000	0	
Division: Police											
PD-25-0001	Police Contingency	Unanticipated facility needs	New	25,000		25,000			25,000		Police Contingency Reserve
Total - Police				25,000	0	25,000	0	0	25,000	0	
Department: Corporate Services											
Division: Information Technology											
GG-25-0002	Fees and Charges Review	Time study update to fees and charges bylaw	New	36,700		36,700			36,700		Contingency Reserve
Total - Information Technology				36,700	0	36,700	0	0	36,700	0	
Total - Corporate Services				36,700	0	36,700	0	0	36,700	0	
Department: Community Services											
Division: Fire											
FD-25-0001	Station 3 Replacement	Current fire station had building condition assessment showing that replacement is needed.	Upgrade	5,000,000				5,000,000	5,000,000		Long Term Debt
FD-25-0002	Personal Protective Equipment	Replacement of PPE on eight year cycles	Replacement	32,837	32,837				32,837		
FD-25-0003	Hose Replacement Program	Required new hoses due to damage, in accordance with NFPA standards	Replacement	15,302	15,302				15,302		
FD-25-0004	Pager Replacement Program	New pagers as part of lifecycled yearly replacement	Replacement	10,000	10,000				10,000		
FD-25-0005	Ice Water Rescue Equipment Replacement Program	Replacement of PPE on eight year cycles	Replacement	4,500	4,500				4,500		
Total - Fire				5,062,639	62,639	0	0	5,000,000	5,062,639	0	
Division: Parks											
CS-25-0001	Pavilion at Colchester Park	Part of master plan and community groups are interested with helping to raise funds.	New	350,000			350,000		350,000		Other Grant
CS-25-0002	Essex Dog Park Shade Structure	Adding shade to park areas in accordance with climate adaptation plan	New	20,000				20,000	20,000		Reserve transfer required

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*Forecasted projects and amounts are subject to change.

2025 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
CS-25-0003	Sun Shade for Harrow Soccer Complex	Adding shade to park areas in accordance with climate adaptation plan	New	30,000				30,000	30,000		Reserve transfer required
CS-25-0004	Storage Building at Back of School House	To store equipment and supplies now that the School House is rented	New	50,000				50,000	50,000		Reserve transfer required
CS-25-0005	Essex Splash Pad FOBS	Increase building security	Upgrade	11,268	5,634			5,634	11,268		Reserve transfer required
CS-25-0006	Metal stairs from paved parking lot at Colchester down to public bathrooms and beach.	Increase access from parking lot A to decking for community center	New	60,000		12,000		48,000	60,000		DC Reserve; Reserve transfer required
CS-25-0007	Irrigation Heritage Gardens Train Station	Reducing operational cost for watering plants	New	20,000			20,000		20,000		Other Grant
CS-25-0008	Upgrade Park lighting	Install timers and sensors at various park locations in accordance with community planning through environmental design	Upgrade	50,000	25,000		25,000		50,000		Other Grant
CS-25-0009	Amphitheatre in Heritage Park	Heritage Park improvements to increase tourism and events	New	250,000			250,000		250,000		Other Grant
CS-25-0010	Tennis Court Rehabilitation in Harrow	Tennis courts are experiencing cracking and subsurface issues	Replacement	97,080	97,080				97,080		
CS-25-0011	Charging Stations at Harrow Arena	2 fast chargers for electric vehicle charging in accordance with climate adaptation plan	New	80,000			80,000		80,000		Green Fund Grant
CS-25-0012	Replace Roof Top Unit at Town Hall #3. Switch BAS to the new unit	Useful life has been reached	Replacement	25,000	25,000				25,000		
CS-25-0013	Diamond Groomer replacement for Harrow and Essex Parks	Useful life has been reached	Replacement	33,000	33,000				33,000		
CS-25-0014	Sadler's Park Power Pedestals	Increase to allow for mechanical engineer for requirement to ELK and design	New	80,000			80,000		80,000		Other Grant
CS-25-0015	Essex Field House Parking lot	Parking lot is failing and required to be repaved	Replacement	310,000	310,000				310,000		

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2025 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
CS-25-0016	2 New Lights on Path from McKeown to Sadler's Park	Increase lighting and safety through Sadler's park trail	Replacement	30,000	30,000				30,000		
CS-25-0017	Ball Diamond Rehabilitation (Annual) in Essex and Harrow	Annual Maintenance	Replacement	15,000	15,000				15,000		
CS-25-0018	Soccer Field Upgrades in Essex and Harrow	Annual Maintenance	Replacement	15,000	15,000				15,000		
CS-25-0019	Tractor w/Loader Replacement	Unit has reached end of useful life	Replacement	10,000	10,000				10,000		
CS-25-0020	Bobcat - 876 Replacement	Unit has reached end of useful life	Replacement	70,000	70,000				70,000		
CS-25-0021	3/4 Ton Pickup	Unit has reached end of useful life	Replacement	37,000	37,000				37,000		
CS-25-0022	Electric Golf Cart	Unit has reached end of useful life	Replacement	5,000	5,000				5,000		
Total - Parks				1,648,348	677,714	12,000	805,000	153,634	1,648,348	0	
Division: Recreation Programs											
CS-25-0023	All purpose room renovation	Redo washrooms	Replacement	40,000	40,000				40,000		
CS-25-0024	Power Washer Replacement	Unit has reached end of useful life	Replacement	5,500	5,500				5,500		
Total - Recreation Programs				45,500	45,500	0	0	0	45,500	0	
Division: Arenas											
CS-25-0025	Floor Scrubber Replacement	Unit has reached end of useful life	Replacement	16,500	16,500				16,500		
CS-25-0026	Sound system calibration at Twin Pad Arena	Recalibration of sound system	Upgrade	55,000	27,500			27,500	55,000		Reserve transfer required
CS-25-0027	Puck Board on Shaheen Rink	Replace worn out puck board	Replacement	25,000	25,000				25,000		
CS-25-0028	Regasket Plate and Frame Chiller	Maintenance on chiller system	Upgrade	25,000	12,500			12,500	25,000		Reserve transfer required
CS-25-0029	Furnace Replacement at Harrow Arena	Unit has reached end of useful life	Replacement	6,500	6,500				6,500		
Total - Arenas				128,000	88,000	0	0	40,000	128,000	0	
Division: Harbour											
CS-25-0030	Replace Gas Pump at Harbour	Unit has reached end of useful life	Replacement	9,000	9,000				9,000		
CS-25-0031	C-Dock Replacement	Unit has reached end of useful life	Replacement	80,000	80,000				80,000		

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2025 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
Total - Harbour				89,000	89,000	0	0	0	89,000	0	
Total - Community Services				6,973,487	962,853	12,000	805,000	5,193,634	6,973,487	0	
Department: Development Services											
Division: Planning											
PZ-25-0001	CWATS - Soft Projects	Bike Lockers, Repair Stations, Rodeo, Valet, Helmets	New	20,000		20,000			20,000		Trails Reserve
Total - Planning				20,000	0	20,000	0	0	20,000	0	
Total - Development Services				20,000	0	20,000	0	0	20,000	0	
Department: Public Works											
Division: Equipment											
PW-25-0001	15 Ton Snow Plow	Unit #541 has reached useful life	Replacement	375,000	375,000				375,000		
PW-25-0002	Kubota tractor	Unit #540 has reached useful life	Replacement	95,000	95,000				95,000		
PW-25-0003	ARI Lifts	Useful life has been reached	Replacement	115,000	115,000				115,000		
Total - Equipment				585,000	585,000	0	0	0	585,000	0	
Division: Roads and Roadside											
PW-25-0004	CWATS Trail Project	County Rd 50 - Phase 3	New	423,361			348,361	75,000	423,361		OCIF; Transfer from operating
PW-25-0005	Annual Sidewalk Maintenance	Annual replacements/repairs of various sidewalks within the municipality	Replacement	150,000	150,000				150,000		
PW-25-0006	Irwin Avenue Road Reconstruction - Phase 2	Irwin Avenue from Arthur Ave to CR 23	Replacement	3,150,000			3,150,000		3,150,000		Grant - other
PW-25-0007	Walnut Street South Road Reconstruction - Phase 1	Walnut Street South Reconstruction from County Road 20 to Southern Limit	Replacement	3,050,000			3,050,000		3,050,000		Gas Tax; Other Grants
PW-25-0008	Hot Mix Asphalt Resurfacing Program	Yearly Maintenance overlay on select roads with surface course asphalt	Replacement	650,000	650,000				650,000		
PW-25-0009	Batten Side Road Construction	Batten Side Road Reconstruction from North Malden Road to County Road 12, contingent on more sport complex development	New	1,300,000		390,000	910,000		1,300,000		DC Reserve; Other Grant
PW-25-0010	Iler Road Rehabilitation	Rehabilitation of the Iler Road from County Road 20 to south of Huffman Road	Replacement	365,000	365,000				365,000		
PW-25-0011	Road Resurfacing Program	Yearly Maintenance overlay on select rural tar and chip roads to extend their useful life	Replacement	500,000	500,000				500,000		

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2025 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
PW-25-0012	Road Reconstruction Engineering Design	Engineering Design for 2026 Road Reconstruction Project (TBD)	Replacement	650,000	650,000				650,000		
Total - Roads and Roadside				10,238,361	2,315,000	390,000	7,458,361	75,000	10,238,361	0	
Division: Stormwater Management											
PW-25-0013	Storm Sewer Rehabilitation Program	Replacement of storm sewers past their useful life	Replacement	1,100,000	432,300	667,700			1,100,000		Storm levy contingency reserve
PW-25-0014	12th Concession/County Road 11 100302	Bridge/Culvert Rehabilitation Program	Replacement	37,000	37,000				37,000		
PW-25-0015	South Malden Road/1.5km East of County Road 11 103901	Bridge/Culvert Rehabilitation Program	Replacement	79,200	79,200				79,200		
PW-25-0016	Walker Sideroad/12th Concession Road 106102	Bridge/Culvert Rehabilitation Program	Replacement	99,600	99,600				99,600		
PW-25-0017	Carnard River Bridge 102801	Bridge/Culvert Rehabilitation Program	Replacement	476,400	246,400		230,000		476,400		OCIF
PW-25-0018	5th Concession Road / East Malden Road 203402	Bridge/Culvert Rehabilitation Program	Replacement	516,000	366,000		150,000		516,000		OCIF
PW-25-0019	14th Concession Road/Hyland Road 100503	Bridge/Culvert Rehabilitation Program	Replacement	144,000			144,000		144,000		OCIF
PW-25-0020	Engineering Design for Various Bridges and Culverts	In order to be prepared for construction in 2026, engineering of select Bridges and Culverts are done a year in advance.	Replacement	100,000	100,000				100,000		
Total -Stormwater Management				2,552,200	1,360,500	667,700	524,000	0	2,552,200	0	
Total - Public Works				13,375,561	4,260,500	1,057,700	7,982,361	75,000	13,375,561	0	
Total - Property Tax Supported				20,480,748	5,223,353	1,151,400	8,787,361	5,318,634	20,480,748	0	

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2025 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
User Rated Supported											
Department: Development Services											
Division: Building											
BD-25-0001	2017 Dodge Journey Replacement	Unit has reached it's useful life	Replacement	50,000		50,000			50,000		Contingency - Building
Total - Building				50,000	0	50,000	0	0	50,000	0	
Total -Development Services				50,000	0	50,000	0	0	50,000	0	
Department: Environmental Services											
Division: Water											
WW-25-0001	Cast Iron Watermain Replacement	Various watermains has reached useful life	Replacement	1,000,000		1,000,000			1,000,000		Water Reserve
WW-25-0002	Equipment Contingency Wards 1 and 2	Replacement of equipment, maintenance, issues, and design investigations with respect to water distribution systems.	Replacement	10,000		10,000			10,000		Water Reserve
WW-25-0003	Equipment Contingency Wards 3 and 4	Replacement of equipment, maintenance, issues, and design investigations with respect to water distribution systems.	Replacement	10,000		10,000			10,000		Water Reserve
WW-25-0004	Harrow Colchester South Water Treatment Plant Contingency Wards 3 and 4	Replacement of equipment, maintenance, issues, and design investigations with respect to Harrow-Colchester South Water Treatment Plant.	New	205,000		205,000			205,000		Water Reserve
WW-25-0005	OWCA Capital Recommendations	OCWA Recommended capital improvements to Harrow-Colchester South Water Treatment Plant.	Upgrade	530,000		530,000			530,000		Water Reserve
Total - Water				1,755,000	0	1,755,000	0	0	1,755,000	0	
Division: Sanitary Sewer											
SS-25-0001	Treatment - Ward 1 Contingency	Equipment, process, facility replacements and improvements for the Essex Pollution Control Plant and Northeast Lagoons.	New	90,000		90,000			90,000		Sanitary Sewer Reserve
SS-25-0002	Treatment - Ward 3 Contingency	Equipment, process, facility replacements and improvements for the Colchester Lagoons.	New	55,000		55,000			55,000		Sanitary Sewer Reserve
SS-25-0003	Treatment - Ward 4 Contingency	Equipment, process, facility replacements and improvements for the Harrow Lagoons.	New	55,000		55,000			55,000		Sanitary Sewer Reserve

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*Forecasted projects and amounts are subject to change.

2025 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
SS-25-0004	Collection and Conveyance - Ward 1	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 1 service area.	Replacement	60,000		60,000			60,000		Sanitary Sewer Reserve
SS-25-0005	Collection and Conveyance - Ward 3	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 3 service area.	Replacement	62,500		62,500			62,500		Sanitary Sewer Reserve
SS-25-0006	Collection and Conveyance - Ward 4	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 4 service area.	Replacement	57,500		57,500			57,500		Sanitary Sewer Reserve
SS-25-0007	OWCA Capital Recommendations - Ward 1	OCWA Recommended capital improvements to Essex Pollution Control Plant and Northeast Lagoons.	Replacement	243,000		243,000			243,000		Sanitary Sewer Reserve
SS-25-0008	OWCA Capital Recommendations - Ward 3	OCWA Recommended capital improvements to the Colchester Lagoons.	Replacement	102,000		102,000			102,000		Sanitary Sewer Reserve
Total - Sanitary Sewer				725,000	0	725,000	0	0	725,000	0	
Total -Environmental Services				2,480,000	0	2,480,000	0	0	2,480,000	0	
Total -User Rated Supported				2,530,000	0	2,530,000	0	0	2,530,000	0	
Total -Property Tax and User Rate Supported				23,010,748	5,223,353	3,681,400	8,787,361	5,318,634	23,010,748	0	

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

*Forecasted projects and amounts are subject to change.

2026 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
Property Tax Supported											
Council											
GG-26-0001	Contingency (Council)	Council projects outside approved budget	New	50,000				50,000	50,000		Reserve transfer required
Total - Council				50,000	0	0	0	50,000	50,000	0	
Division: Police											
PD-26-0001	Police Contingency	Unanticipated facility needs	New	25,000		25,000			25,000		Police Contingency Reserve
Total - Police				25,000	0	25,000	0	0	25,000	0	
Department: Corporate Services											
Division: Information Technology											
GG-26-0002	Phone System Replacement		Replacement	25,000	25,000				25,000		
Total - Information Technology				25,000	25,000	0	0	0	25,000	0	
Total - Corporate Services				25,000	25,000	0	0	0	25,000	0	
Department: Community Services											
Division: Fire											
FD-26-0001	Personal Protective Equipment	Replacement of PPE on eight-year cycles	Replacement	32,837	32,837				32,837		
FD-26-0002	Emergency Management Training and Full-Scale Exercise	Consultant to assist with the training exercise with the Emergency Operations Team.	New	15,000				15,000	15,000		Reserve transfer required
FD-26-0003	Pager Replacement Program	New pagers as part of lifecycle yearly replacement	Replacement	10,000	10,000				10,000		
FD-26-0004	Ice Water Rescue Equipment Replacement Program	Replacement of PPE on eight-year cycles	Replacement	4,500	4,500				4,500		
FD-26-0005	Hose Replacement Program	Required new hoses due to damage, in accordance with NFPA standards	Replacement	15,302	15,302				15,302		
FD-26-0006	Replace Engine 3 - Station 3 Replace with combination ENG/Tanker	Useful life has been reached	Replacement	900,000				900,000	900,000		Long Term Debt
Total - Fire				977,639	62,639	0	0	915,000	977,639	0	
Division: Parks											
CS-26-0001	Parking Lot Upgrades at Sadler's Park	Add topcoat to existing parking lot	Upgrade	100,000	50,000			50,000	100,000		Reserve transfer required

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2026 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
CS-26-0002	Tool Cat for Harrow	Equipment needed to run multiple attachments	New	80,000				80,000	80,000		Reserve transfer required
CS-26-0003	Wi-Fi at Harrow Soccer Complex	For building security and public use.	New	6,000				6,000	6,000		Reserve transfer required
CS-26-0004	Upgrade Outdoor Washrooms at Fieldhouse (Accessible)	Increasing facilities accessibility	Upgrade	70,000	35,000		10,000	25,000	70,000		Accessibility Grant; Reserve transfer required
CS-26-0005	Co An Park Parking lot Asphalt, Co-An Park Master Plan	New base asphalt and catch basins.	New	266,857				266,857	266,857		Town of Amherstburg; Reserve transfer required
CS-26-0006	Water Feature at Heritage Park	Added aesthetics for tourism	New	120,000				120,000	120,000		Reserve transfer required
CS-26-0007	Lights on Towers at Co-An Park Master Plan	Add lights on towers at Co-An park	New	60,000				60,000	60,000		Town of Amherstburg; Reserve transfer required
CS-26-0008	Replace Ford Truck 875	Useful life has been reached	Replacement	60,000	60,000				60,000		
CS-26-0009	Replace the Main burners and heat wheels in both de humidifier units at the Twin Pad	Useful life has been reached	Replacement	42,000	42,000				42,000		
CS-26-0010	Top Dresser	Useful life has been reached	Replacement	12,037	12,037				12,037		
CS-26-0011	Zero Turn Mower	Useful life has been reached	Replacement	15,264	15,264				15,264		
CS-26-0012	Replace walking and vehicle bridge at Pollard Park	Useful life has been reached	Replacement	65,000	65,000				65,000		
CS-26-0013	Replace Toro 887	Useful life has been reached	Replacement	57,236	57,236				57,236		
CS-26-0014	Ball Diamond Rehabilitation (Annual) in Essex and Harrow	Annual maintenance	Replacement	15,000	15,000				15,000		
CS-26-0015	Soccer Field Upgrades in Essex and Harrow	Annual maintenance	Replacement	15,000	15,000				15,000		
CS-26-0016	Lawn Tractor	Useful life has been reached	Replacement	15,264	15,264				15,264		
CS-26-0017	Turf Tiger	Useful life has been reached	Replacement	8,777	8,777				8,777		
Total - Parks				1,008,435	390,578	0	10,000	607,857	1,008,435	0	
Division: Arenas											

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2026 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
CS-26-0018	Replace HVAC unit 4- office at the Essex Centre Sports Complex	This unit runs 12 months of the year. BAS is part of the replacement	Replacement	27,000	27,000				27,000		
CS-26-0019	Replace Skate Sharpener at Harrow Centre Sports Complex	Useful life has been reached	Replacement	10,875	10,875				10,875		
Total - Arenas				37,875	37,875	0	0	0	37,875	0	
Division: Harbour											
CS-26-0020	Replacement of Ramp at Colchester harbour	Requires Maintenance	Replacement	38,533	38,533				38,533		
CS-26-0021	2 Lane Turnaround at bottom of Hill	Increase ease of flow and traffic control	Upgrade	250,000	125,000			125,000	250,000		Reserve transfer required
Total - Harbour				288,533	163,533	0	0	125,000	288,533	0	
Total - Community Services				2,312,482	654,625	0	10,000	1,647,857	2,312,482	0	
Department: Development Services											
Division: Planning											
PZ-26-0001	CWATS - Soft Projects	Bike Lockers, Repair Stations, Rodeo, Valet, Helmets	New	20,000		20,000			20,000		Trails Reserve
Total - Planning				20,000	0	20,000	0	0	20,000	0	
Total - Development Services				20,000	0	20,000	0	0	20,000	0	
Department: Public Works											
Division: Equipment											
PW-26-0001	Enclosed trailer	Useful life has been reached	Replacement	15,000	15,000				15,000		
PW-26-0002	Pickup	Unit #544 useful life has been reached	Replacement	80,000	80,000				80,000		
PW-26-0003	Pickup	Unit #545 useful life has been reached	Replacement	80,000	80,000				80,000		
Total - Equipment				175,000	175,000	0	0	0	175,000	0	
Division: Roads and Roadside											
PW-26-0004	CWATS Trail Project	County Rd 50 - Phase 3	New	423,361			348,361	75,000	423,361		OCIF; Transfer from operating
PW-26-0005	Maidstone MUT	Asphalt Trail from Bell Ave to South Talbot	New	600,000		450,000		150,000	600,000		Reserve transfer required
PW-26-0006	Road Rehabilitation	Rehabilitation of rural road	Replacement	475,000	475,000				475,000		
PW-26-0007	Annual Sidewalk Maintenance	Annual replacements/repairs of various sidewalks within the municipality	Replacement	165,000	165,000				165,000		

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2026 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
PW-26-0008	Walnut Street South Road Reconstruction - Phase 2	Walnut Street South Reconstruction from County Road 20 to Southern Limit	Replacement	3,050,000			3,050,000		3,050,000		Grant - Other
PW-26-0009	Road Reconstruction Program - Phase 1	Road Reconstruction Project(s)	Replacement	3,250,000	2,250,000		1,000,000		3,250,000		Gas tax
PW-26-0010	Hot Mix Asphalt Resurfacing Program	Yearly Maintenance overlay on select roads with surface course asphalt	Replacement	700,000	700,000				700,000		
PW-26-0011	Road Resurfacing Program	Yearly Maintenance overlay on select rural tar and chip roads to extend their useful life	Replacement	550,000	550,000				550,000		
PW-26-0012	Road Reconstruction Engineering Design	Engineering Design for 2027 Road Reconstruction Project (TBD)	Replacement	700,000				700,000	700,000		Reserve transfer required
Total - Roads and Roadside				9,913,361	4,140,000	450,000	4,398,361	925,000	9,913,361	0	
Division: Stormwater Management											
PW-26-0013	Storm Sewer Rehabilitation Program	Replacement of storm sewers past their useful life	Replacement	1,200,000	471,600	728,400			1,200,000		Storm levy contingency reserve
PW-26-0014	Rehabilitation of Various Bridges and Culverts Designed in 2025 (Locations TBD)	Bridge/Culvert Rehabilitation Program	Replacement	1,150,000	610,000		540,000		1,150,000		OCIF
PW-26-0015	Engineering Design for Various Bridges and Culverts (TBD)	In order to be prepared for construction in 2027, engineering of select Bridges and Culverts are done a year in advance.	Replacement	110,000				110,000	110,000		Reserve transfer required
Total -Stormwater Management				2,460,000	1,081,600	728,400	540,000	110,000	2,460,000	0	
Total - Public Works				12,548,361	5,396,600	1,178,400	4,938,361	1,035,000	12,548,361	0	
Total - Property Tax Supported				14,980,843	6,076,225	1,223,400	4,948,361	2,732,857	14,980,843	0	

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2026 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
User Rated Supported											
Department: Environmental Services											
Division: Water											
WW-26-0001	Cast Iron Watermain Replacement	Various watermains has reached useful life	Replacement	1,000,000		1,000,000			1,000,000		Water Reserve
WW-26-0002	Equipment Contingency Wards 1 and 2	Replacement of equipment, maintenance, issues, and design investigations with respect to water distribution systems.	Replacement	10,000		10,000			10,000		Water Reserve
WW-26-0003	Equipment Contingency Wards 3 and 4	Replacement of equipment, maintenance, issues, and design investigations with respect to water distribution systems.	Replacement	10,000		10,000			10,000		Water Reserve
WW-26-0004	Harrow Colchester South Water Treatment Plant Contingency Wards 3 and 4	Replacement of equipment, maintenance, issues, and design investigations with respect to Harrow-Colchester South Water Treatment Plant.	New	205,000		205,000			205,000		Water Reserve
WW-26-0005	OWCA Capital Recommendations	OCWA Recommended capital improvements to Harrow-Colchester South Water Treatment Plant.	Upgrade	70,000		70,000			70,000		Water Reserve
Total - Water				1,295,000	0	1,295,000	0	0	1,295,000	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		Sanitary Sewer Reserve
SS-26-0002	Treatment - Ward 3 Contingency	Equipment, process, facility replacements and improvements for the Colchester Lagoons.	New	55,000		55,000			55,000		Sanitary Sewer Reserve
SS-26-0003	Treatment - Ward 4 Contingency	Equipment, process, facility replacements and improvements for the Harrow Lagoons.	New	55,000		55,000			55,000		Sanitary Sewer Reserve
SS-26-0004	Collection and Conveyance - Ward 1	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 1 service area.	Replacement	60,000		60,000			60,000		Sanitary Sewer Reserve
SS-26-0005	Collection and Conveyance - Ward 3	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 3 service area.	Replacement	62,500		62,500			62,500		Sanitary Sewer Reserve

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2026 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding*	Other (including LTD)			
SS-26-0006	Collection and Conveyance - Ward 4	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 4 service area.	Replacement	57,500		57,500			57,500		Sanitary Sewer Reserve
SS-26-0007	OWCA Capital Recommendations - Ward 1	OCWA Recommended capital improvements to Essex Pollution Control Plant and Northeast Lagoon cell dredging.	Replacement	2,105,000		2,105,000			2,105,000		Sanitary Sewer Reserve
SS-26-0008	OWCA Capital Recommendations - Ward 3	OCWA Recommended capital improvements to the Colchester Lagoons.	Replacement	30,000		30,000			30,000		Sanitary Sewer Reserve
SS-26-0009	OWCA Capital Recommendations - Ward 4	OCWA Recommended capital improvements to the Harrow Lagoons.	Replacement	70,000		70,000			70,000		Sanitary Sewer Reserve
Total - Sanitary Sewer				2,585,000	0	2,585,000	0	0	2,585,000	0	
Total -Environmental Services				3,880,000	0	3,880,000	0	0	3,880,000	0	
Total -User Rated Supported				3,880,000	0	3,880,000	0	0	3,880,000	0	
Total -Property Tax and User Rate Supported				18,860,843	6,076,225	5,103,400	4,948,361	2,732,857	18,860,843	0	

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2027 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
Property Tax Supported											
Council											
GG-27-0001	Contingency (Council)	Council projects outside approved budget	New	50,000				50,000	50,000		Reserve transfer required
Total - Council				50,000	0	0	0	50,000	50,000	0	
Division: Police											
PD-27-0001	Police Contingency	Unanticipated facility needs	New	25,000		25,000			25,000		Police Contingency Reserve
Total - Police				25,000	0	25,000	0	0	25,000	0	
Department: Community Services											
Division: Fire											
FD-27-0001	Personal Protective Equipment	Replacement of PPE on eight-year cycles	Replacement	32,837	32,837				32,837		
FD-27-0002	Pager Replacement Program	New pagers as part of lifecycle yearly replacement	Replacement	10,000	10,000				10,000		
FD-27-0003	Ice Water Rescue Equipment Replacement Program	Replacement of PPE on eight-year cycles	Replacement	4,500	4,500				4,500		
FD-27-0004	Hose Replacement Program	Required new hoses due to damage, in accordance with NFPA standards	Replacement	15,302	15,302				15,302		
FD-27-0005	Replace Eng. 1A Station 1 - Mini-Pump Rescue	Useful life has been reached	Replacement	500,000	500,000				500,000		
FD-27-0006	Replace Deputy Chief Pickup	Useful life has been reached	Replacement	76,000	76,000				76,000		
FD-27-0007	Replace 4 gas monitors	Useful life has been reached	Replacement	7,500	7,500				7,500		
Total - Fire				646,139	646,139	0	0	0	646,139	0	
Division: Parks											
CS-27-0001	Harrow Soccer Complex Fobs	Increase building security	Upgrade	11,005	5,503			5,503	11,005		Reserve transfer required
CS-27-0002	Charging Stations at Heritage Park	2 fast chargers for electric vehicle charging in accordance with climate adaptation plan	New	80,000			80,000		80,000		Green Fund Grant
CS-27-0003	Planters	Useful life has been reached	Replacement	20,000	20,000				20,000		
CS-27-0004	Panel Van	Useful life has been reached	Replacement	65,000	65,000				65,000		
CS-27-0005	Pickup Truck	Useful life has been reached	Replacement	65,000	65,000				65,000		
CS-27-0006	Golf Cart	Useful life has been reached	Replacement	10,000	10,000				10,000		
Total - Parks				251,005	165,503	0	80,000	5,503	251,005	0	

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2027 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
Division: Recreation Programs											
CS-27-0007	Ceiling Lift	Useful life has been reached	Replacement	7,672	7,672				7,672		
CS-27-0008	Maedel Community Center Updates	Requires facilities updates	Replacement	72,511	72,511				72,511		
Total - Recreation Programs				80,183	80,183	0	0	0	80,183	0	
Division: Essex Recreation Complex											
CS-27-0009	ERC Updates	Requires facilities updates	Replacement	52,044	52,044				52,044		
Total - Essex Recreation Complex				52,044	52,044	0	0	0	52,044	0	
Division: Arenas											
CS-27-0010	Utility Trailer	Useful life has been reached	Replacement	7,000	7,000				7,000		
Total - Arenas				7,000	7,000	0	0	0	7,000	0	
Total - Community Services				1,036,371	950,869	0	80,000	5,503	1,036,371	0	
Department: Development Services											
Division: Planning											
PZ-27-0001	CWATS - Soft Projects	Bike Lockers, Repair Stations, Rodeo, Valet, Helmets	New	20,000		20,000			20,000		Trails Reserve
Total - Planning				20,000	0	20,000	0	0	20,000	0	
Total - Development Services				20,000	0	20,000	0	0	20,000	0	
Department: Public Works											
Division: Equipment											
PW-27-0001	Road Widener	Useful life has been reached	Replacement	93,000	93,000				93,000		
PW-27-0002	Bush Hog Mower	Useful life has been reached	Replacement	45,000	45,000				45,000		
Total - Equipment				138,000	138,000	0	0	0	138,000	0	
Division: Roads and Roadside											
PW-27-0003	Wilson Street Parking Lot	Parking Lot Reconstruction	Replacement	370,000	370,000				370,000		
PW-27-0004	Annual Sidewalk Maintenance	Annual replacements/repairs of various sidewalks within the municipality	Replacement	180,000	180,000				180,000		
PW-27-0005	Road Reconstruction Program - Phase 2	Road Reconstruction Project(s) - Continued from 2026	Replacement	3,250,000			3,250,000		3,250,000		Other grant
PW-27-0006	Road Reconstruction Program - phase 1	Road Reconstruction Project(s)	Replacement	3,500,000			3,500,000		3,500,000		gas tax and other grant
PW-27-0007	Hot Mix Asphalt Resurfacing Program (Locations TBD)	Yearly Maintenance overlay on select roads with surface course asphalt	Replacement	750,000	750,000				750,000		
PW-27-0008	Road Rehabilitation	Road rehabilitation for rural road	Replacement	650,000	650,000				650,000		

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2027 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
PW-27-0009	Road Resurfacing Program	Yearly Maintenance overlay on select rural tar and chip roads to extend their useful life	Replacement	600,000	600,000				600,000		
PW-27-0010	Road Reconstruction Engineering Design	Engineering Design for 2028 Road Reconstruction Project (TBD)	Replacement	750,000				750,000	750,000		Reserve transfer required
Total - Roads and Roadside				10,050,000	2,550,000	0	6,750,000	750,000	10,050,000	0	
Division: Stormwater Management											
PW-27-0010	Rehabilitation of Various Bridges and Culverts Designed in 2026 (Locations TBD)	Bridge/Culvert Rehabilitation Program	Replacement	1,500,000	610,000		890,000		1,500,000		OCIF
PW-27-0011	Engineering Design for Various Bridges and Culverts (TBD)	In order to be prepared for construction in 2028, engineering of select Bridges and Culverts are done a year in advance.	Replacement	120,000				120,000	120,000		Reserve transfer required
PW-27-0012	Storm Sewer Rehabilitation Program	Replacement of storm sewers past their useful life	Replacement	1,300,000	510,900	789,100			1,300,000		Storm levy contingency reserve
Total -Stormwater Management				2,920,000	1,120,900	789,100	890,000	120,000	2,920,000	0	
Total - Public Works				13,108,000	3,808,900	789,100	7,640,000	870,000	13,108,000	0	
Total - Property Tax Supported				14,239,371	4,759,769	834,100	7,720,000	925,503	14,239,371	0	

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2027 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
User Rated Supported											
Department: Environmental Services											
Division: Water											
WW-27-0001	Cast Iron Watermain Replacement	Various watermains has reached useful life	Replacement	1,000,000		1,000,000			1,000,000		Water Reserve
WW-27-0002	Equipment Contingency Wards 1 and 2	Replacement of equipment, maintenance, issues, and design investigations with respect to water distribution systems.	Replacement	10,000		10,000			10,000		Water Reserve
WW-27-0003	Equipment Contingency Wards 3 and 4	Replacement of equipment, maintenance, issues, and design investigations with respect to water distribution systems.	Replacement	10,000		10,000			10,000		Water Reserve
WW-27-0004	Harrow Colchester South Water Treatment Plant Contingency Wards 3 and 4	Replacement of equipment, maintenance, issues, and design investigations with respect to Harrow-Colchester South Water Treatment Plant.	New	205,000		205,000			205,000		Water Reserve
WW-27-0005	OWCA Capital Recommendations	OCWA Recommended capital improvements to Harrow-Colchester South Water Treatment Plant.	Upgrade	125,000		125,000			125,000		Water Reserve
Total - Water				1,350,000	0	1,350,000	0	0	1,350,000	0	
Division: Sanitary Sewer											
SS-27-0001	Treatment - Ward 1 Contingency	Equipment, process, facility replacements and improvements for the Essex Pollution Control Plant and Northeast Lagoons.	New	90,000		90,000			90,000		Sanitary Sewer Reserve
SS-27-0002	Treatment - Ward 3 Contingency	Equipment, process, facility replacements and improvements for the Colchester Lagoons.	New	55,000		55,000			55,000		Sanitary Sewer Reserve
SS-27-0002	Treatment - Ward 4 Contingency	Equipment, process, facility replacements and improvements for the Harrow Lagoons.	New	55,000		55,000			55,000		Sanitary Sewer Reserve
SS-27-0003	Collection and Conveyance - Ward 1	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 1 service area.	Replacement	60,000		60,000			60,000		Sanitary Sewer Reserve
SS-27-0004	Collection and Conveyance - Ward 3	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 3 service area.	Replacement	62,500		62,500			62,500		Sanitary Sewer Reserve

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2027 Capital Forecast											
Project Number	Project Name	Project Description	Asset Management Status	Project Cost	Potential Funding Sources				Funding	Funded from Taxation	Funding Source
					Asset Management Reserve	Other Reserve	Grant Funding	Other (including LTD)			
SS-27-0005	Collection and Conveyance - Ward 4	Replacement of equipment, maintenance, issues, design investigations with respect to the ward 4 service area.	Replacement	57,500		57,500			57,500		Sanitary Sewer Reserve
SS-27-0006	OWCA Capital Recommendations - Ward 1	Equipment, process, facility replacements and improvements for the Essex Pollution Control Plant and Northeast Lagoons.	Replacement	7,000		7,000			7,000		Sanitary Sewer Reserve
SS-27-0007	OWCA Capital Recommendations - Ward 3	OCWA Recommended capital improvements to the Colchester Lagoons.	Replacement	512,000		512,000			512,000		Sanitary Sewer Reserve
SS-27-0008	OWCA Capital Recommendations - Ward 4	OCWA Recommended capital improvements to the Harrow Lagoons.	Replacement	25,000		25,000			25,000		Sanitary Sewer Reserve
Total - Sanitary Sewer				924,000	0	924,000	0	0	924,000	0	
Total - Environmental Services				2,274,000	0	2,274,000	0	0	2,274,000	0	
Total - User Rated Supported				2,274,000	0	2,274,000	0	0	2,274,000	0	
Total - Property Tax and User Rate Supported				16,513,371	4,759,769	3,108,100	7,720,000	925,503	16,513,371	0	

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