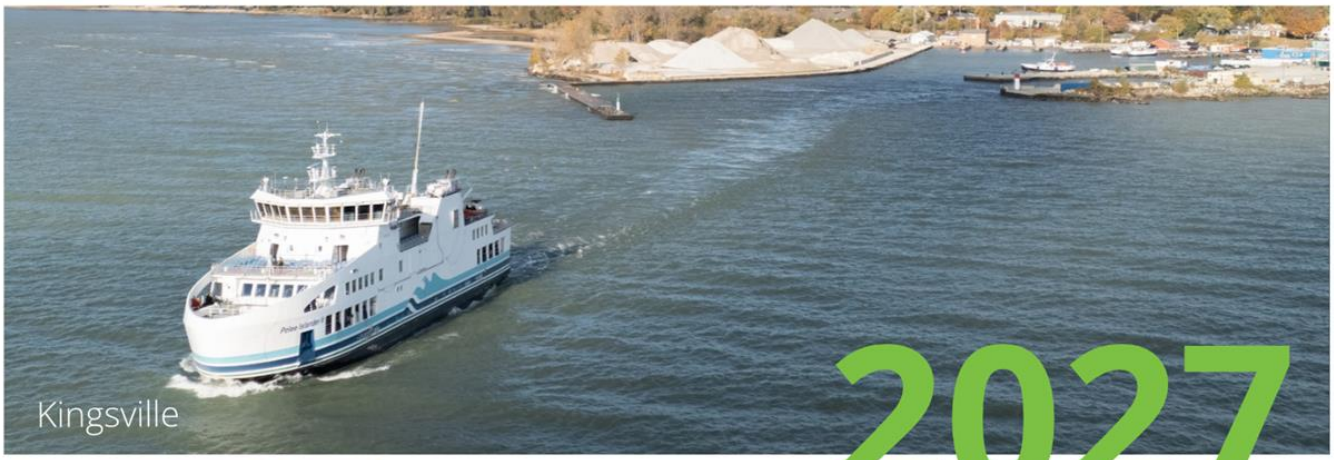


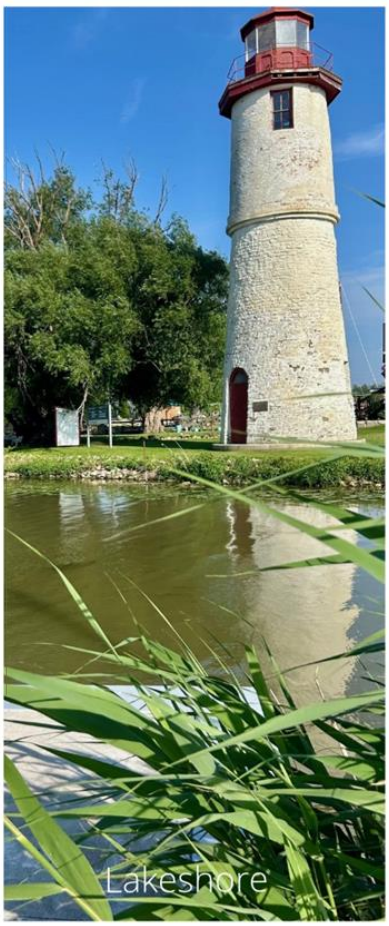







# 2027 PROPOSED BUDGET

County of Essex












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We acknowledge the land on which the County of Essex is located is the traditional territory of the Three Fires Confederacy of First Nations, comprised of the Ojibway, Odawa and Potawatomie Peoples. We specifically recognize Caldwell First Nation and other First Nations which have provided significant historical and contemporary contributions to this region. We also value the contributions of all Original Peoples of Turtle Island, who have been living and working on this land from time immemorial.

# Message from the Warden

The County of Essex's 2027 proposed Budget focuses on the services residents rely on today and the investments our communities will need tomorrow.

For County Council, that means balancing affordability with our responsibility to maintain safe roads, dependable emergency services and essential community supports. We recognize the pressure on household budgets. Every investment must have a clear purpose, and every decision must consider the longer-term cost to taxpayers.



The proposed Budget includes a $129.1 million capital program, with substantial investments in our road network, bridges and major transportation corridors. These projects help people and goods move safely through our region while preparing Essex County for continued growth.

We are also investing in emergency response, resident care and housing. The Budget supports ambulance fleet readiness and more flexible deployment, capital renewal at Sun Parlor Home and social housing properties, and our ongoing contribution toward the Fancsy Family Hospital. It maintains library services across 14 branches and supports homelessness programs responding to significant community need.

Planning ahead is equally important. Contributions to reserves help fund future infrastructure and reduce the risk of sudden tax increases or greater reliance on debt.

This Budget reflects the breadth of the County's responsibilities and the importance of working with our local municipalities and community partners. As the incoming Council reviews and refreshes our Strategic Plan, these investments provide a foundation for that work.

Thank you to County employees for their dedicated efforts and to residents for helping us shape a safe, connected and resilient Essex County.

Joe Bachetti

Warden, County of Essex,

# Message from the CAO

The County's Strategic Plan calls on us to be an employer with impact, work for the people and champion our region. The 2027 Budget advances these goals by supporting reliable services and infrastructure while maintaining our strong financial position and respecting residents' ability to pay.



Our focus remains on core services, existing commitments and future needs. Contractual wage and benefit increases are a significant budget driver following extensive negotiations in 2026 and are essential to attracting and retaining qualified employees. Staffing remains broadly stable, with only two new permanent positions proposed.

Every department has contributed to this Budget. Teams have reviewed how work is organized, reallocated resources and worked collectively to manage costs and service pressures. This reflects our belief that the County is strongest when departments work together as one organization, sharing responsibility for our collective success rather than competing for resources.

Investments in technology, workforce planning, financial controls, records management, EMS fleet and our road network will strengthen service delivery and prepare us for future demands. Reserve contributions will support future capital needs and provide for the County's commitment to regional healthcare initiatives that, while beyond our core municipal responsibilities, reflect our support for the health and well-being of the communities we serve.

I thank our Finance team, employees across the organization and County Council for their contributions and shared commitment to Essex County's long-term success.

*Sandra Zwiers, MAcc, CPA, CA*
*Chief Administrative Officer*

# Essex County Council



**Warden** Joe Bachetti



**Deputy Warden** Michael Akpata



**Councillor**
Tracey Bailey



**Councillor**
Sherry Bondy



**Councillor**
Kimberly DeYong



**Councillor**
Chris Gibb



**Councillor**
Mary Ellen Havlik



**Councillor**
Tania Jobin



**Councillor**
Hilda MacDonald



**Councillor**
Michael Macri



**Councillor**
Bill Petruniak



**Councillor**
Rob Shepley



**Councillor**
Paul Tiessen



**Councillor**
Kirk Walstedt

# Strategic Plan



## Goals

- Working as Team Essex County
- Growing as Leaders in Public Service Excellence
- Building a Regional Powerhouse

---

## Vision

**The County of Essex strives to be a regional champion and trusted partner in delivering services for the success of our local communities and residents.**

## Mission

**Through meaningful partnerships, strong advocacy, and informed decision-making we deliver fair and valuable regional programs and services for our communities.**

## Values

**Accountability • Inclusion • Teamwork • Equity • Champion • Service Excellence**

# Executive Summary

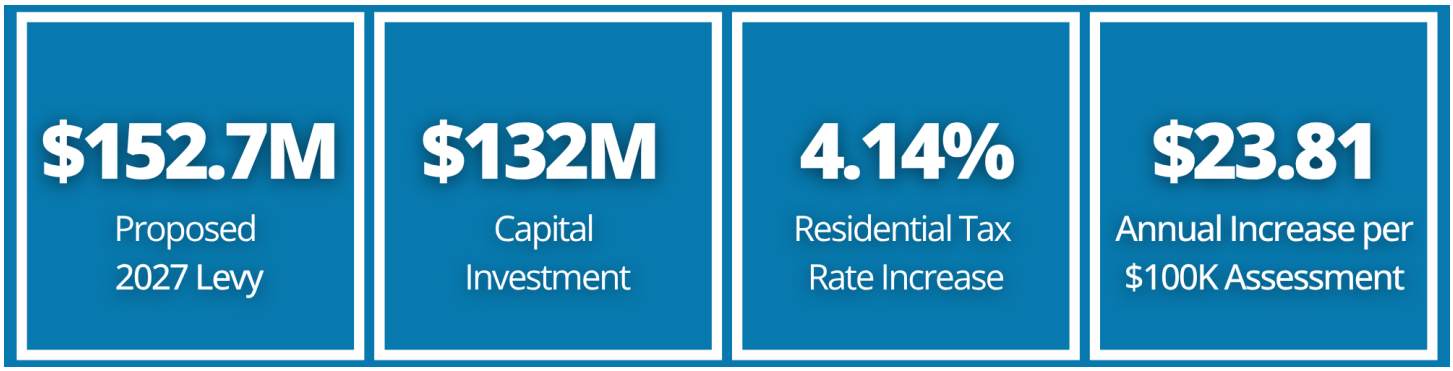


## 2027 PROPOSED BUDGET

**Essential services. Strong infrastructure. Responsible funding.**

The proposed budget of just under $152.7 million (net County levy requirement) supports essential County services while increasing investment in infrastructure renewal, future emergency response facilities, the regional hospital and housing. Targeted staffing proposals address priority service and operational needs. To balance these commitments with taxpayer affordability, the budget moderates the planned increase in asset management funding while continuing to build the funding base. These are the major corporate choices. Individual department pages provide the supporting service and project details.

## *THE FINANCIAL PICTURE*




**Proposed Levy: $152,656,258 (5.2% Increase)**

**Assessment growth: 1.24% (as of November 12, 2026)**

Total capital investment includes $129.1 million in capital expenditures plus contributions to capital reserves. The tax example reflects the County portion only, excluding local municipal and education taxes. Assessment growth helps share the funding requirement across a larger tax base.

## *GROWTH*

Essex County continues to grow, led by major investments in electric vehicles and advanced manufacturing, including the NextStar Energy battery plant and its 2,500 direct jobs, although tariffs and global uncertainty are slowing some expansion. Assessment growth for 2027 is projected at 1.24% as of November 12, 2026**,** which helps share costs across a larger tax base, while growth also adds pressure on infrastructure, services and capital plans.

## *FISCALLY RESPONSIBLE GOVERNMENT*

Inflation, growth, infrastructure needs, constrained provincial funding and the continued deferral of property reassessment are putting pressure on the budget. The County continues to balance these pressures with affordability by maintaining current service levels, honouring existing funding commitments and considering long-term financial stability. Prudent financial management, pay-as-you-go capital funding and sound reserves support this approach, with the Ministry of Municipal Affairs and Housing's (MMAH) 2025 indicator assessment confirming that none of the County's indicators exceed the provincial threshold of risk.

## *THE MAJOR INVESTMENTS*

- **Renewing infrastructure:** add **$497,000** in Asset Management Plan funding to support renewal of existing infrastructure, **$750,000** for roadway expansion to address future transportation needs and **$250,000** in additional CWATS funding to support renewal of existing infrastructure and continued expansion of the network. Together, these investments balance looking after existing assets with preparing for growth.
- **Preparing for future emergency response:** add **$1 million** to the annual EMS infrastructure reserve contribution, bringing it to $2 million. This builds funding for future facilities; it is separate from current-year construction spending.
- **Supporting the new regional hospital:** increase the annual reserve contribution by **$730,000** to **$7.77 million** toward the County's long-term commitment.
- **Maintaining housing and community supports:** address higher regional housing costs and renewal needs, sustain homelessness supports, and increase the annual housing reserve contribution by **$200,000**.
- **Targeted staffing investments:** proposed staffing adjustments address priority service and operational needs through the addition of new positions, temporary student resources, position conversions and reallocation of responsibilities. The changes result in a net 2027 County budget impact of **$170,208**. See the Departmental pages for supporting details.
- **Protecting essential services:** fund compensation commitments and planned asset replacement that support continued emergency response, long-term care and other County services. These costs help sustain existing operations; targeted service investments address specific needs rather than representing an across-the-board service expansion.

Annual reserve contributions set aside funding for future infrastructure, emergency response facilities, the hospital and housing. Capital project spending uses reserves and other identified funding as work proceeds.

## *BALANCING PRIORITIES AND AFFORDABILITY*

- **$497,000 more for asset management, not the planned $1 million:** The proposal continues to grow infrastructure funding while leaving room for other priorities. The increase is $503,000 below plan: a smaller addition to the funding base, not a reduction to the existing base. The remaining long-term funding need will still have to be addressed.
- **Offsetting the tax requirement:** budgeted investment income of **$2.503 million** supports operations, while grants and partner recoveries reduce the share of eligible service costs borne by County taxpayers.
- **Using reserves for planned investment:** accumulated funding supports capital and housing renewal. Reserve draws are not recurring savings and must be balanced with replenishment.





## *THE OUTLOOK BEYOND 2027*

- **Maintaining services costs more:** compensation, benefits and purchased services increase the cost of existing operations, while external funding may not keep pace.
- **Infrastructure needs extend beyond one budget:** renewal, transportation capacity and future facilities require sustained contributions and careful project timing.
- **Housing reserves remain under pressure:** planned renewal draws exceed annual contributions. Increasing contributions helps, but does not resolve the funding gap.

### Operating budget presentation

Operating costs are presented by account grouping rather than individual general ledger account. Appendix D identifies the accounts included in each grouping to support readers in navigating the presentation.

### A clearer view of capital funding

For 2027, levy-supported capital reserve contributions appear in operating, while capital projects draw on reserves and other identified funding. This presentation change does not itself increase the combined levy. Operating and capital must be read together when comparing years.

**Note: Preliminary tax-rate and assessment growth figures reflect MPAC data as of November 12, 2026. They are subject to change when MPAC freezes its data on November 20, 2026, and when Council makes 2027 tax policy decisions in February 2027. Figures will be updated again at that time.*





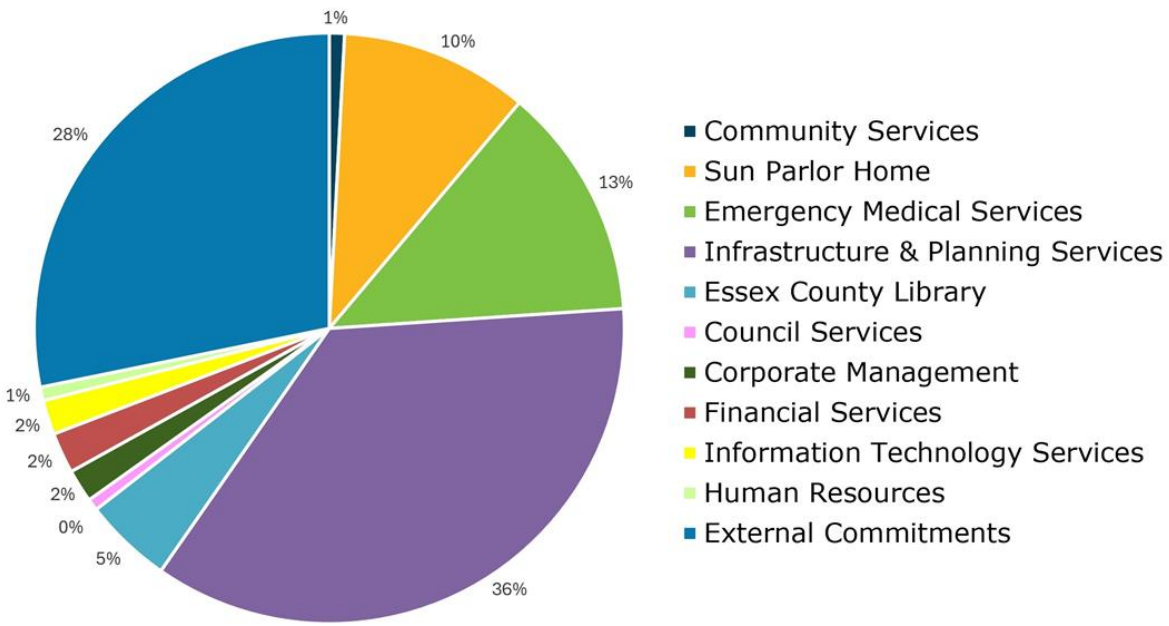
# 2027 Budget Overview

## 2026-2027 Comparative Budget Summary

| Net Departmental Budget | 2026 Operating Budget | 2026 Capital Budget | 2026 Total Budget | 2027 Total Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|---|
| Community Services | $1,200,000 | $730 | $1,200,730 | $1,270,000 | $69,270 | 5.8% |
| Sun Parlor Home | 12,498,040 | 1,582,800 | 14,080,840 | 15,748,100 | 1,667,260 | 11.8% |
| Emergency Medical Services | 16,448,190 | 1,720,350 | 18,168,540 | 19,511,409 | 1,342,869 | 7.4% |
| Infrastructure & Planning Services | 13,427,950 | 40,917,990 | 54,345,940 | 54,564,705 | 218,765 | 0.4% |
| Essex County Library | 6,131,780 | 1,033,500 | 7,165,280 | 7,360,595 | 195,315 | 2.7% |
| Council Services | 942,240 | 77,600 | 1,019,840 | 986,125 | (33,715) | (3.3%) |
| Corporate Management | 2,457,470 | 17,000 | 2,474,470 | 2,762,687 | 288,216 | 11.6% |
| Financial Services | (1,244,570) | 3,306,800 | 2,062,230 | 3,402,118 | 1,339,888 | 65.0% |
| Information Technology Services | 2,423,190 | 231,600 | 2,654,790 | 2,875,579 | 220,789 | 8.3% |
| Human Resources | 1,289,760 | 16,400 | 1,306,160 | 1,135,045 | (171,115) | (13.1%) |
| External Commitments | 40,666,130 | 0 | 40,666,130 | 43,039,896 | 2,373,766 | 5.8% |
| **Total County Budget** | **$96,240,180** | **$48,904,770** | **$145,144,950** | **$152,656,258** | **$7,511,308** | **5.2%** |

2026 projected result: Approximately $3.49 million favourable ($3.42 million operating; $0.07 million capital). Note: Throughout this budget book, figures are rounded to the nearest dollar and totals may differ slightly due to rounding. Amounts in brackets represent revenues, recoveries or funding sources that reduce the County funding requirement. Percentage changes may not be meaningful where the prior-year amount is 0 or changes sign.

## 2027 Budget by Department



# 2027 Budget Summary - Operating

| Operating Expenditures | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Community Services | $3,732,600 | $3,638,770 | $3,702,200 | ($30,400) | (0.8%) |
| Sun Parlor Home | 37,631,240 | 36,985,990 | 40,078,440 | 2,447,200 | 6.5% |
| Emergency Medical Services | 61,728,310 | 60,860,620 | 67,758,896 | 6,030,586 | 9.8% |
| Infrastructure & Planning Services | 18,010,250 | 14,922,890 | 15,404,005 | (2,606,245) | (14.5%) |
| Essex County Library | 6,487,780 | 6,467,000 | 6,736,256 | 248,476 | 3.8% |
| Council Services | 1,022,040 | 943,200 | 979,750 | (42,290) | (4.1%) |
| Corporate Management | 3,052,400 | 3,016,710 | 3,170,736 | 118,336 | 3.9% |
| Financial Services | 2,499,660 | 2,554,050 | 2,666,493 | 166,833 | 6.7% |
| Information Technology Services | 3,580,800 | 3,159,780 | 4,375,182 | 794,382 | 22.2% |
| Human Resources | 2,813,300 | 3,427,890 | 3,298,590 | 485,290 | 17.2% |
| External Commitments | 36,895,530 | 35,379,650 | 40,393,896 | 3,498,366 | 9.5% |
| **Total Operating Expenditures** | **$177,453,910** | **$171,356,550** | **$188,564,443** | **$11,110,533** | **6.3%** |

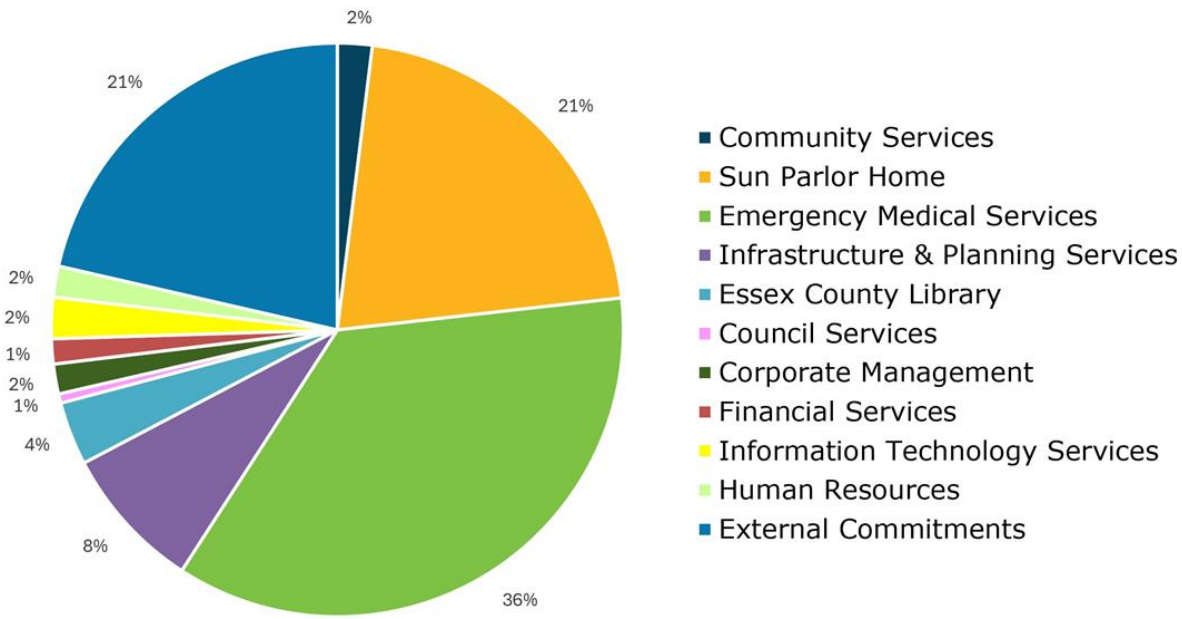
| Operating Recoveries | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Community Services | $2,532,600 | $2,609,960 | $2,432,200 | ($100,400) | (4.0%) |
| Sun Parlor Home | 25,359,070 | 25,634,670 | 25,932,011 | 572,941 | 2.3% |
| Emergency Medical Services | 45,280,120 | 45,031,560 | 49,703,327 | 4,423,207 | 9.8% |
| Infrastructure & Planning Services | 4,282,300 | 1,472,060 | 1,426,900 | (2,855,400) | (66.7%) |
| Essex County Library | 334,700 | 417,370 | 424,890 | 90,190 | 26.9% |
| Council Services | 14,380 | 8,450 | 7,500 | (6,880) | (47.8%) |
| Corporate Management | 519,930 | 520,830 | 315,549 | (204,381) | (39.3%) |
| Financial Services | 5,065,530 | 13,155,490 | 5,833,990 | 768,460 | 15.2% |
| Information Technology Services | 963,240 | 963,240 | 1,486,562 | 523,322 | 54.3% |
| Human Resources | 1,451,640 | 2,042,670 | 1,876,859 | 425,219 | 29.3% |
| External Commitments | 0 | 0 | 0 | 0 | 0% |
| **Total Operating Recoveries** | **$85,803,510** | **$91,856,300** | **$89,439,788** | **$3,636,278** | **4.2%** |

| Contributions to (from) Reserves | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Community Services | $0 | $0 | $0 | $0 | 0% |
| Sun Parlor Home | 225,870 | 707,270 | 1,601,670 | 1,375,800 | N/A |
| Emergency Medical Services | 0 | 0 | 1,455,840 | 1,455,840 | N/A |
| Infrastructure & Planning Services | (300,000) | (179,700) | 40,587,600 | 40,887,600 | N/A |
| Essex County Library | (21,300) | 82,150 | 1,049,229 | 1,070,529 | N/A |
| Council Services | (65,420) | (71,140) | 13,875 | 79,295 | N/A |
| Corporate Management | (75,000) | (62,600) | (92,500) | (17,500) | N/A |
| Financial Services | 1,321,300 | 9,411,400 | 6,569,616 | 5,248,316 | N/A |
| Information Technology Services | (194,370) | (90,000) | (13,041) | 181,329 | N/A |
| Human Resources | (71,900) | (243,540) | (286,686) | (214,786) | N/A |
| External Commitments | 3,770,600 | 3,770,600 | 2,646,000 | (1,124,600) | N/A |
| **Total Contributions to (from) Reserves** | **$4,589,780** | **$13,324,440** | **$53,531,603** | **$48,941,823** | **N/A** |

| Net Departmental Operations | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Community Services | $1,200,000 | $1,028,810 | $1,270,000 | $70,000 | 5.8% |
| Sun Parlor Home | 12,498,040 | 12,058,590 | 15,748,100 | 3,250,060 | 26.0% |
| Emergency Medical Services | 16,448,190 | 15,829,060 | 19,511,409 | 3,063,219 | 18.6% |
| Infrastructure & Planning Services | 13,427,950 | 13,271,130 | 54,564,705 | 41,136,755 | 306.4% |
| Essex County Library | 6,131,780 | 6,131,780 | 7,360,595 | 1,228,815 | 20.0% |
| Council Services | 942,240 | 863,610 | 986,125 | 43,885 | 4.7% |
| Corporate Management | 2,457,470 | 2,433,280 | 2,762,687 | 305,216 | 12.4% |
| Financial Services | (1,244,570) | (1,190,040) | 3,402,118 | 4,646,688 | (373.4%) |
| Information Technology Services | 2,423,190 | 2,106,540 | 2,875,579 | 452,389 | 18.7% |
| Human Resources | 1,289,760 | 1,141,680 | 1,135,045 | (154,715) | (12.0%) |
| External Commitments | 40,666,130 | 39,150,250 | 43,039,896 | 2,373,766 | 5.8% |
| **Total County Operating Budget** | **$96,240,180** | **$92,824,690** | **$152,656,258** | **$56,416,078** | **58.6%** |

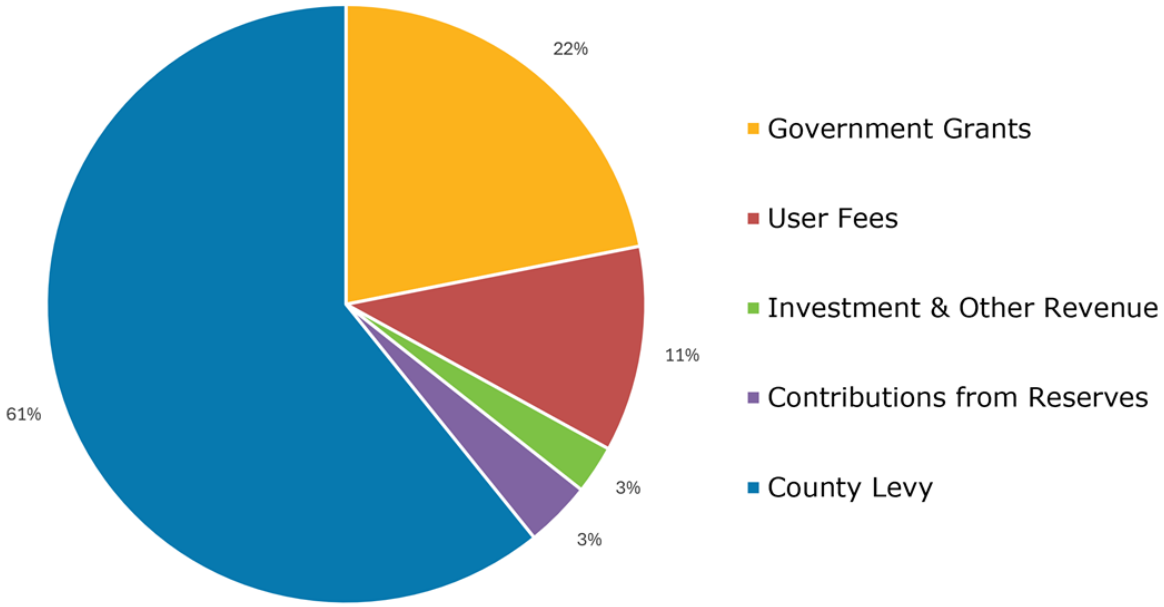
## *2027 Operating Expenses by Department*

This chart reflects the gross operating expenses by department, not including any contributions to reserve for capital projects.



## *2027 Operating Revenues by Source*

County levy is used to fund Operating Expenses as well as provide Contributions to Reserve for future replacement and rehabilitation of capital assets as part of the County's Asset Management Plan.



# 2027 Budget Summary - Capital

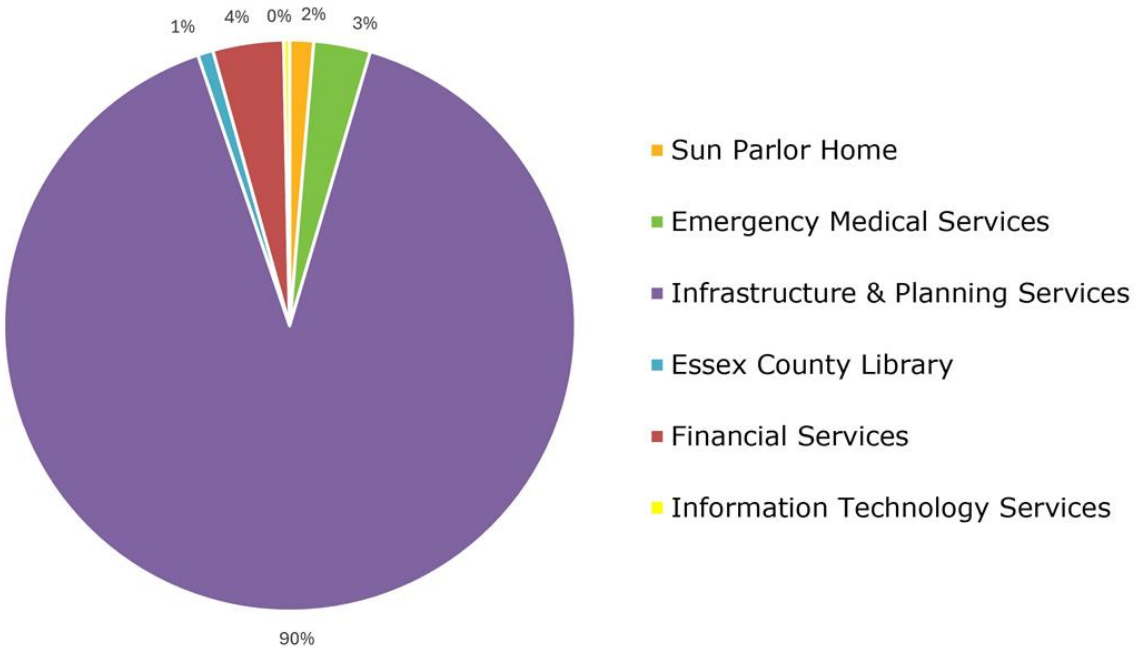
| Capital Expenditures | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Community Services | $730 | $730 | $0 | ($730) | (100.0%) |
| Sun Parlor Home | 1,515,900 | 1,515,900 | 1,749,300 | 233,400 | 15.4% |
| Emergency Medical Services | 4,012,000 | 5,770,110 | 4,140,662 | 128,662 | 3.2% |
| Infrastructure & Planning Services | 122,645,650 | 77,156,480 | 116,532,390 | (6,113,260) | (5.0%) |
| Essex County Library | 1,068,100 | 1,040,100 | 1,122,900 | 54,800 | 5.1% |
| Council Services | 77,600 | 60,490 | 0 | (77,600) | (100.0%) |
| Corporate Management | 17,000 | 17,000 | 0 | (17,000) | (100.0%) |
| Financial Services | 4,366,800 | 12,206,620 | 5,164,000 | 797,200 | 18.3% |
| Information Technology Services | 458,800 | 281,840 | 426,620 | (32,180) | (7.0%) |
| Human Resources | 166,400 | 50,030 | 0 | (166,400) | (100.0%) |
| External Commitments | 0 | 0 | 0 | 0 | 0% |
| **Total Capital Expenditures** | **$134,328,980** | **$98,099,299** | **$129,135,872** | **($5,193,108)** | **(3.9%)** |

| Capital Recoveries | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Community Services | $0 | $0 | $0 | $0 | 0% |
| Sun Parlor Home | 60,700 | 217,000 | 84,060 | 23,360 | 38.5% |
| Emergency Medical Services | 3,015,320 | 3,377,700 | 2,995,260 | (20,060) | (0.7%) |
| Infrastructure & Planning Services | 18,594,000 | 15,257,870 | 18,214,725 | (379,275) | (2.0%) |
| Essex County Library | 30,000 | 30,000 | 96,000 | 66,000 | 220.0% |
| Council Services | 0 | 0 | 0 | 0 | 0% |
| Corporate Management | 0 | 0 | 0 | 0 | 0% |
| Financial Services | 0 | 0 | 0 | 0 | 0% |
| Information Technology Services | 0 | 0 | 0 | 0 | 0% |
| Human Resources | 0 | 0 | 0 | 0 | 0% |
| External Commitments | 0 | 0 | 0 | 0 | 0% |
| **Total Capital Recoveries** | **$21,700,020** | **$18,882,570** | **$21,390,045** | **($309,975)** | **(1.4%)** |

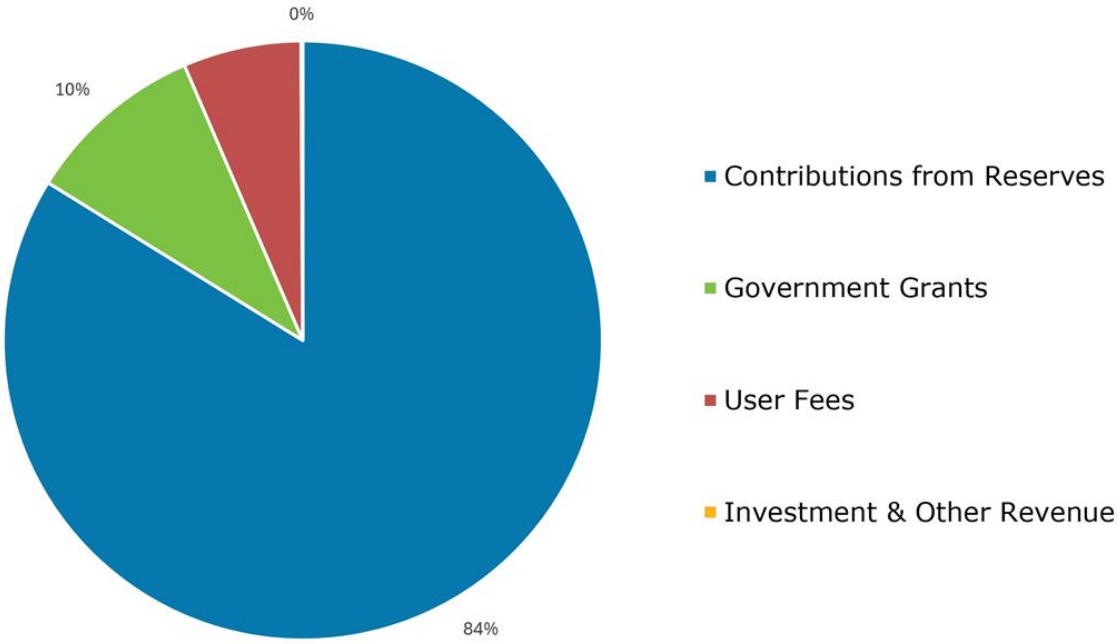
| Contributions to (from) Reserves | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Community Services | $0 | $0 | $0 | $0 | 0% |
| Sun Parlor Home | 127,600 | 283,900 | (1,665,240) | (1,792,840) | N/A |
| Emergency Medical Services | 723,670 | (563,870) | (1,145,402) | (1,869,072) | N/A |
| Infrastructure & Planning Services | (63,133,660) | (21,145,620) | (98,317,665) | (35,184,005) | N/A |
| Essex County Library | (4,600) | 23,400 | (1,026,900) | (1,022,300) | N/A |
| Council Services | 0 | 0 | 0 | 0 | N/A |
| Corporate Management | 0 | 0 | 0 | 0 | N/A |
| Financial Services | (1,060,000) | (8,899,820) | (5,164,000) | (4,104,000) | N/A |
| Information Technology Services | (227,200) | (50,190) | (426,620) | (199,420) | N/A |
| Human Resources | (150,000) | (30,000) | 0 | 150,000 | N/A |
| External Commitments | 0 | 0 | 0 | 0 | N/A |
| **Total Contributions to (from) Reserves** | **($63,724,190)** | **($30,382,200)** | **($107,745,827)** | **($44,021,637)** | **N/A** |

| Net Departmental Capital | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Community Services | $730 | $730 | $0 | ($730) | (100.0%) |
| Sun Parlor Home | 1,582,800 | 1,582,800 | 0 | (1,582,800) | (100.0%) |
| Emergency Medical Services | 1,720,350 | 1,828,540 | 0 | (1,720,350) | (100.0%) |
| Infrastructure & Planning Services | 40,917,990 | 40,752,990 | 0 | (40,917,990) | (100.0%) |
| Essex County Library | 1,033,500 | 1,033,500 | 0 | (1,033,500) | (100.0%) |
| Council Services | 77,600 | 60,490 | 0 | (77,600) | (100.0%) |
| Corporate Management | 17,000 | 17,000 | 0 | (17,000) | (100.0%) |
| Financial Services | 3,306,800 | 3,306,800 | 0 | (3,306,800) | (100.0%) |
| Information Technology Services | 231,600 | 231,650 | 0 | (231,600) | (100.0%) |
| Human Resources | 16,400 | 20,030 | 0 | (16,400) | (100.0%) |
| External Commitments | 0 | 0 | 0 | 0 | (100.0%) |
| **Total County Capital Budget** | **$48,904,770** | **$48,834,530** | **$0** | **($48,904,770)** | **(100.0%)** |

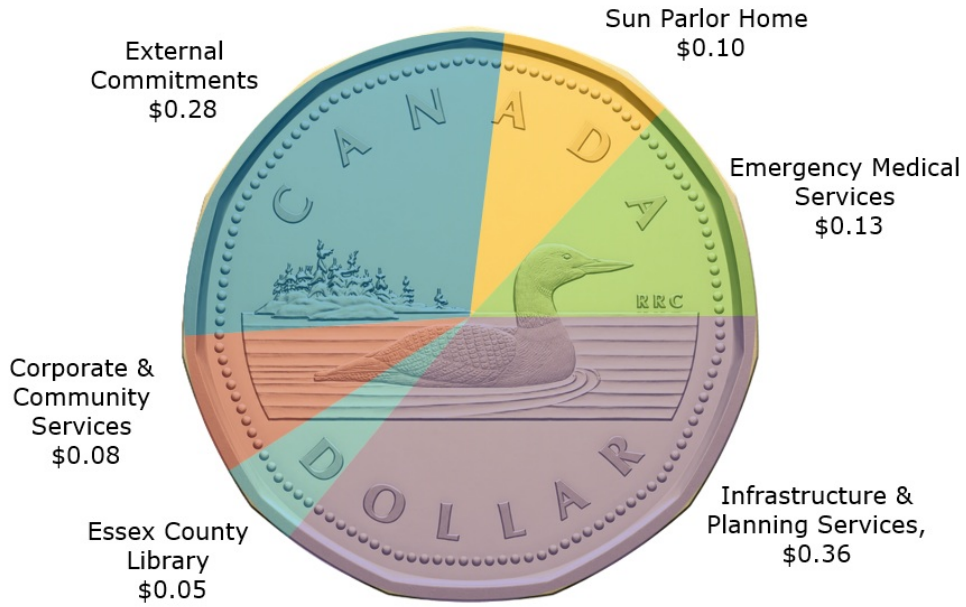
## *2027 Capital Expenditures by Department*



## *2027 Capital Funding by Source*




# Where do your tax dollars go?



# Tax Rate, Levy & Inflation

**2027 proposed County tax-rate increase: 4.14%**
Balancing taxpayer affordability with the cost of delivering services and maintaining infrastructure.

The County purchases a different mix of goods and services than a household: road and bridge work, buildings, emergency vehicles, specialized equipment and contracted services. Inflation is one budget pressure; service requirements, infrastructure renewal and funding decisions also affect the amount raised through taxation.

**Tax rate and levy are not the same.** The levy is the total amount raised through property taxation. The tax rate is applied to taxable assessment to raise that amount. Assessment growth can help fund the budget, so levy growth and the tax-rate increase may differ. An individual property's tax change also depends on its assessment and other applicable municipal and education rates.

**Read inflation as context—not a formula for the tax increase.** CPI measures household consumer prices. The non-residential Building Construction Price Index provides a broad construction-cost proxy; its 15-city composite increased 4.3% year-over-year in the third quarter of 2026. It is not a direct measure of County road, bridge, fleet or individual project costs.

| Year | County Tax Rate Increase | Canada CPI Annual Average | Construction Proxy Non-Residential BCPI Q4 year-over-year |
|---|---|---|---|
| 2021 | 0.5% | 3.4% | 11.2% |
| 2022 | 1.5% | 6.8% | 11.1% |
| 2023 | 3.8% | 3.9% | 5.4% |
| 2024 | 4.8% | 2.4% | 3.8% |
| 2025 | 3.5% | 2.1% | 4.1% |
| 2026 | 2.25% | 2.9% estimate | 4.3% (Q3 observed)* |
| 2027 | 4.14% proposed | 3.1% projected | 4.3% illustrative assumption<br>Not an official forecast |

**Source:** Statistics Canada BCPI Tables 18-10-0276 and 18-10-0289. Q4 year-over-year through 2025; 2026 reflects the latest available Q3 observation. The 2027 amount is an illustrative assumption, not an official forecast. Composite coverage changed from 11 to 15 CMAs.

**What this means for 2027**

The proposed 4.14% tax-rate increase should be considered alongside both household affordability and the cost of sustaining County services and assets. Inflation benchmarks provide perspective; they do not, on their own, justify the increase or measure a funding shortfall.

# Managing Risk and Uncertainty

## 2027 BUDGET

The 2027 Budget reflects the best information available, but costs, funding and service needs can change. Administration will monitor financial results and emerging pressures, update forecasts and keep Council informed of significant changes. Management's response will include reviewing spending, procurement options and project timing, seeking available funding and working with external service partners to understand changes in required contributions. Where pressures cannot be managed within approved budgets, Administration will bring options and recommendations to Council, including any implications for services, reserves and future levy requirements.

**The key risk is several pressures occurring together.** Higher costs, rising service demand and uncertain funding can combine to affect year-end results, the pace of infrastructure renewal and future levy requirements. Reserves can help manage temporary pressures, subject to their intended purpose and Council approval, but are not a sustainable solution to ongoing funding gaps.

## KEY RISKS AND BUDGET IMPACTS

- **Canada–U.S. tariffs and trade uncertainty:** Tariffs, counter-tariffs and supply-chain disruption could increase material, equipment and vehicle costs or delay delivery. Weaker business investment and employment could also add to community affordability pressures.
- **Inflation, asset failures and capital delivery:** Higher prices, unexpected asset failures and project delays could increase costs or require unplanned repairs. Deferred renewal may create additional service and future funding pressures.
- **Government funding and legislative changes:** Changes to grants, eligibility, approval timing or cost-sharing could create funding gaps. New legislative or service requirements without matching funding could increase the County's costs.
- **EMS and long-term care demand:** Call volumes, hospital off-load delays, care requirements and staffing coverage may exceed assumptions, increasing overtime and operating costs.
- **Labour and workforce availability:** Collective agreement outcomes, benefit costs and recruitment challenges may increase compensation costs. Vacancies may reduce salary spending while increasing overtime and service pressures.
- **Severe weather and winter control:** Storms, freeze-thaw cycles and extreme weather may increase maintenance, material, emergency response and asset repair costs.
- **External funding commitments:** Required contributions to externally delivered services, agencies and shared-service arrangements—including housing and social services—may exceed assumptions. The County has limited direct control over their operating costs and service decisions.

- **Cybersecurity, liability and business continuity:** Cyber incidents and liability claims could create unexpected costs and disrupt services. Deductibles, coverage limits and uninsured losses could add to budget pressures.
- **Revenue and growth assumptions:** Investment income, fees and recoveries may fall below forecasts. Lower-than-expected assessment growth could increase pressure on existing taxpayers; where capital plans depend on growth-related revenues, slower receipts could affect project funding and timing.
- **Temporary funding and reserve capacity:** Where reserves, prior-year surpluses or temporary grants support recurring costs, replacement funding may be needed in future budgets. Multiple unexpected pressures could also reduce reserves available for planned renewal and emergencies.

# New Staffing Enhancements




The following pages present the proposed staffing enhancements for the 2027 Budget. Each page is identified by its business case number, department and whether the cost is ongoing or one-time.

## What You Will See on Each Page

- **Business Need:** the workload, service gap or compliance issue behind the request.
- **Proposed Solution:** the position requested (FTE) and what it will do.
- **Risks:** what could affect success, and the risks that remain if the position is not approved.
- **Operating Impact:** the 2027 budget cost by category, including wages and benefits, and the total operating cost.

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*Every request was reviewed against service needs, available resources and the County's financial pressures before being brought forward.*

# Staffing Enhancement

## Supervisor, Environmental Services, Safety & Privacy

Business Case #2027-SPH-004

Department: Sun Parlor Home

Recurrence: Ongoing

## Business Need

The Manager of Building Services directly oversees maintenance, housekeeping and laundry teams. This role also oversees reporting, contractors, inspections and planning, contributing to overtime, delayed preventive maintenance and compliance risks.There is no succession plan or designated backfill. H&S was centralized at the COE reducing on-site support for regulatory H&S functions such as Codes Management, JHSC, Fire Safety, safety committees and Ministry of Labour supports.

## Proposed Solution

Add a 1.0 FTE Supervisor, Environmental Services, Safety and Privacy position to provide daily oversight of Environmental Services departments, improve coverage and responsiveness, support compliance/IPAC monitoring, reduce manager overtime, and build succession capacity.

## Risks

Recruitment may be competitive and savings from reduced OT may take time to realize. Workload, compliance, service response and succession risks remain. Regulatory compliance risks remain with no dedicated staff to support key H&S functions.

## Operating Impact

| Category | 2027 Budget |
|---|---|
| Wages & Benefits | 138,163 |
| Purchased Services | 2,320 |
| Occupancy Expenses | 550 |
| Contributions to Reserves | 4,630 |
| **Total Operating Cost** | **145,663** |

# Staffing Enhancement

## Maintenance Summer Student

Business Case #2027-SPH-002

Department: Sun Parlor Home

Recurrence: One-Time

## Business Need

As part of maintenance department at Sun Parlor Home, the team performs all of the lawn care and outdoor maintenance needs. These responsibilities increase in the Spring/Summer months due to winter clean up, grass cutting and gardening resulting in OT and in some cases situations where the dept. head has to perform essential duties such as lawn cutting in order to ensure a presentable and safe environment.

## Proposed Solution

Add a temporary 0.3 FTE Maintenance Summer Student for 16 weeks to support seasonal workload. This contract would be for 16 weeks in length and would work as part of the broader maintenance team.

## Risks

Attraction may be challenging and savings from reduced overtime may take time to realize. If not approved, workload, safety, completion times and other demands may be compromised.

## Operating Impact

| Category | 2027 Budget |
|---|---|
| Wages & Benefits | 16,130 |
| Contributions from Reserves | (16,130) |
| **Total Operating Cost** | **0** |





# Staffing Enhancement

## Design Engineer

Business Case #2027-IPS-005

Department: Infrastructure & Planning Services

Recurrence: Ongoing

## Business Need

The County's continued delivery of road and bridge lifecycle programs, road safety initiatives, CWATS, and support to LMPs on connecting infrastructure projects has resulted in sustained growth in workload and project delivery demands. The County has also been issued a CLI-ECA by the MECP which entails additional responsibilities for stormwater infrastructure administration, compliance and reporting. Current resources have limited capacity to support these expanding requirements.

## Proposed Solution

Transition a vacant Inspector position into a second Design Engineer position to support the delivery of the County's roadway lifecycle programs. This revised position will support capital planning, project delivery, and coordination with local municipal partners for the roads programs, implementation of road safety and transportation initiatives, and administration of CLI-ECA responsibilities, complementing the existing Design Engineer position which supports the bridge infrastructure program. This transition results in no increase to overall staffing headcount.

## Risks

Recruitment challenges may delay implementation. If the position is not approved, workload pressures and project delays are possible.

## Operating Impact

| Category | 2027 Budget |
|---|---|
| Wages & Benefits - Design Engineer | 115,223 |
| Wages & Benefits - Inspector | (114,571) |
| Purchased Services + Occupancy Expenses | 7,563 |
| Contributions to Reserves | 8,700 |
| **Total Operating Cost** | **16,915** |

# Staffing Enhancement

## Municipal Internship Initiative Program

Business Case #2027-Corp Mgmt-004

Department: Corporate Management

Recurrence: One-Time

## Business Need

The County maintains a volume of policies that guide governance, service delivery, accountability, and administrative practices. Many of these policies require review to ensure: 1) Legislative compliance with evolving provincial requirements 2) Consistency and clarity across departments 3) Alignment with operational practices and Council priorities. Due to limited resources, policy modernization is difficult and has historically been delayed in favour of other priorities.

## Proposed Solution

Participate in the AMCTO Internship Program, by establishing a short-term Policy Review and Modernization Intern position, with the County only being obligated to pay $15,000 as its share of the cost. This initiative will support the systematic review, modernization, and alignment of County policies while providing real municipal experience to a student intern. This opportunity will advance key governance priorities while supporting a future municipal worker, at a reduced cost to the County.

## Risks

Potential risks include supervision capacity and competing priorities; these will be mitigated through structured work planning, regular supervision, and clearly defined deliverables.

## Operating Impact

| Category | 2027 Budget |
|---|---|
| Purchased Services | 2,540 |
| Contributions to Reserves | 20,090 |
| Contributions from Reserves | (15,000) |
| **Total Operating Cost** | **7,630** |

# Community Services



# Community Services

## 2027 DEPARTMENT BUDGET



### *MANDATE*

The Community Services Department delivers the Residential Services Homes (RSH) Program and oversees the County Homelessness Programs, which are delivered by Family Services Windsor-Essex (FSWE) under a funding agreement with the County.

### *WHO WE SERVE*

The RSH Program supports Essex County residents who need financial support, residential care and help with daily living activities. The County Homelessness Programs serve people experiencing, or at risk of, homelessness.

### *CORE SERVICES*

- **Residential Services Homes Program:** purchase of service agreements with nine rest and retirement homes in the County. County staff inspect each home annually and visit regularly to monitor compliance and quality of care.
- **County Homelessness Programs:** ECH2 Day and Overnight Programs, the Emergency Shelter Motel Program and Community Outreach Services.

## SERVICE AT A GLANCE

- **Residential Services Homes:** 226 subsidized beds across nine rest and retirement homes in the County.
- **Essex County Homelessness Hub (Leamington):** a Day Program and an Overnight Program offering a safe place, basic needs and connections to supports.
- **Emergency shelter:** two emergency shelter rooms available in Leamington.
- **Community outreach:** an Outreach Worker who connects people across the County, including those living in encampments, with housing and support services.
- **County Community Services team:** a Manager and two Housing Support Workers who determine RSH eligibility, inspect homes, visit residents and oversee the County Homelessness Programs.

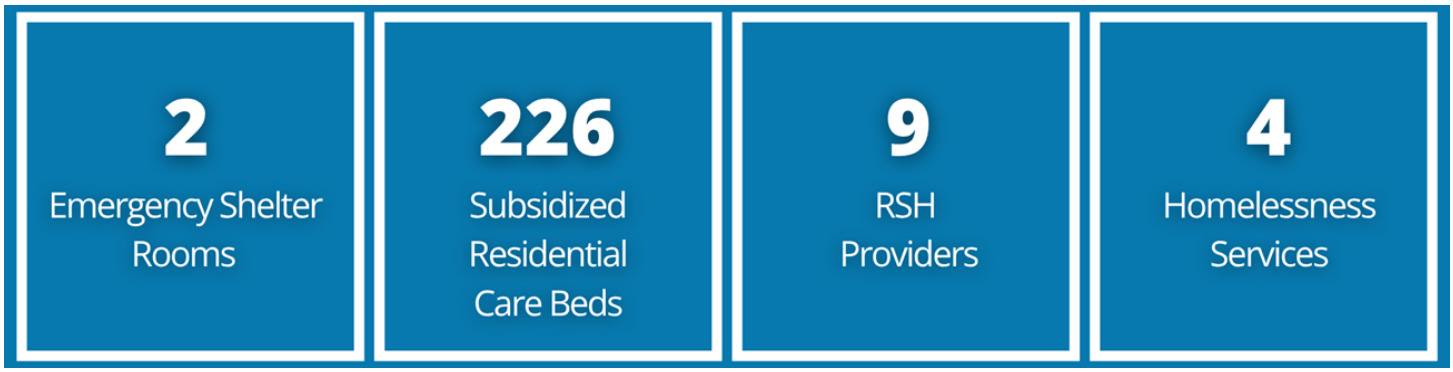
## 2027 BUDGET STORY

The proposed 2027 operating budget of $1,270,000 reflects an increase of $69,270 (5.8%) over the combined 2026 operating and capital budgets of $1,200,730. The proposed budget maintains service levels across all Community Services programs and strengthens outreach at the Essex County Homelessness Hub (ECH2). This increase supports ongoing daytime security for clients and staff at ECH2, replacing the one-time Safe Restart funding used in 2026.

## SERVICE LEVEL STATUS

**Strengthened.** Daytime security at ECH2 is now included as an ongoing, annualized cost in the base budget, rather than being funded through one-time dollars. A second Outreach Worker is also being restored to support community demand and encampment response. This position had been reduced due to limited funding and is now supported within the Hub's existing budget. County staffing remains unchanged.

# Community Services AT A GLANCE




## *PRIOR YEAR RESULTS (April 1, 2025 to March 31, 2026)*

| Program | Unique Individuals | Visits | Period |
|---|---|---|---|
| ECH2 Day Program | 368 | 7,219 | Full year |
| ECH2 Overnight Program | 105 | 3,319 | July 2025 onward |
| Community Outreach | 129 | 831 | Full year |

| Measure | 2025 Actual | 2026 Projected |
|---|---|---|
| Residential Services Homes (RSH) net County cost per funded bed | $2,735 | $3,513 |
| Homelessness Programs net County cost per unique individual | $201 | $359 |

*Note: The cost of the Residential Services Homes program is projected to be $175,700 higher than 2025 due to the additional $5 per diem paid to the RSH providers, resulting in a significant increase in the annual cost per funded bed. The cost of the Homelessness Programs per individual has increased primarily due to the new overnight program, which began in August 2026. Program efficiency is expected to improve as utilization continues to grow. The 2026 projected cost per individual assumes a 50% increase in individuals utilizing the overnight program.*

# STAFFING AND ORGANIZATION

| Position | 2026 Budget | 2027 Proposed | Net Change |
|---|---|---|---|
| Full-Time | 3.00 | 3.00 | 0.00 |
| Student | 0.36 | 0.36 | 0.00 |
| **Total FTEs** | **3.36** | **3.36** | **0.00** |

*Note: The Director, Health & Community Services / Administrator is accounted for in the Sun Parlor Home budget.*




*Note: students are not included in this chart.*

# OPERATING BUDGET SUMMARY

| Account Group | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Wages & Benefits | $446,400 | $425,230 | $455,806 | $9,406 | 2.1% |
| Purchased Services | 3,089,850 | 3,017,210 | 3,149,356 | 59,506 | 1.9% |
| Occupancy Expenses | 54,210 | 54,210 | 47,300 | (6,910) | (12.7%) |
| Operating Expenses | 142,140 | 142,120 | 49,738 | (92,402) | (65.0%) |
| **Total Operating Expenses** | **3,732,600** | **3,638,770** | **3,702,200** | **(30,400)** | **(0.8%)** |
| Government Grants | (2,532,600) | (2,608,130) | (2,432,200) | 100,400 | (4.0%) |
| User Fees | 0 | (1,830) | 0 | 0 | 0.0% |
| **Total County Responsibility** | **$1,200,000** | **$1,028,810** | **$1,270,000** | **$70,000** | **5.8%** |

**BUDGET EXPLANATION**: The proposed 2027 operating budget of $1,270,000 reflects an increase of $69,270 (5.8%) over the combined 2026 operating and capital budgets, or an increase of $70,000 (5.8%) over the comparable 2026 operating budget. The 2026 operating budget is projected to be $171,190 under budget due to lower than anticipated RSH per diem costs.

The cost of the Homelessness and Residential Services Homes programs are outlined in the following table, along with their respective cost-share allocations.

| Program | Total Program Cost | Provincial $ | County $ | Provincial % | County % |
|---|---|---|---|---|---|
| ECH2 Day Program | $477,536 | $391,226 | $86,310 | 81.9% | 18.1% |
| ECH2 Overnight Program | $332,027 | $175,612 | $156,415 | 52.9% | 47.1% |
| Outreach Worker | $114,553 | $87,220 | $27,333 | 76.1% | 23.9% |
| Emergency Shelter Beds | $115,688 | $93,700 | $21,988 | 81.0% | 19.0% |
| **Total Homelessness Programs Costs** | **$1,039,804** | **$747,758** | **$292,046** | **71.9%** | **28.1%** |
| Residential Services Homes | $2,041,802 | $1,684,442 | $357,360 | 82.5% | 17.5% |
| **Total All Program Costs** | **$3,081,606** | **$2,432,200** | **$649,406** | **78.9%** | **21.1%** |

# CAPITAL BUDGET SUMMARY

| Project | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| CS0001 - Equipment | $730 | $730 | $0 |
| **Total Capital Expenditures** | **730** | **730** | **0** |
| **Total County Responsibility** | **$730** | **$730** | **$0** |

**BUDGET EXPLANATION:** No capital investments are proposed for 2027. The 2026 costs for replacement IT equipment have been reallocated to the Information Technology budget.

# BUDGET DRIVERS

| Budget Driver | 2027 Impact | Explanation |
|---|---|---|
| Purchased services | $70,000 | Daytime security at ECH2 is essential to providing a safe environment for clients and staff, and is consistent with practices in other regions. |
| Capital expenditures | (730) | Capital expenditures moved to IT budget |
| **Net Change** | **$69,270** | |

# FUNDING STRATEGY

Government grants fund 66% of 2027 operating costs, down from 68% in 2026, as Safe Restart funding decreases by $100,400. In 2027, Government grants represent provincial Homelessness Prevention Program (HPP) funding, allocated by the City of Windsor as the Consolidated Municipal Service Manager for the Windsor-Essex region. The budget also continues the County's 20-year commitment, started in 2022, of $48,000 per year to support The Bridge's 12 supportive housing units.

### *WHERE THE FUNDING COMES FROM*

| | 2026 Budget | 2027 Budget | 2026 Share | 2027 Share |
|---|---|---|---|---|
| Government Grants | $2,532,600 | $2,432,200 | 68% | 66% |
| County Levy | 1,200,000 | 1,270,000 | 32% | 34% |
| **Total Operating Cost** | **$3,732,600** | **$3,702,200** | **100%** | **100%** |

# LOOKING AHEAD

## *FUTURE PRESSURES AND RISKS*

- **Residential Services Homes Program sustainability:** Providers continue to face pressures from inflation, staffing shortages, employee retention and increasingly complex resident care needs. Four homes have closed in the past five years, displacing about 80 residents, and the remaining homes have little capacity to absorb further relocations. Future changes to the per diem funding model may require Council consideration.
- **Homelessness Programs sustainability:** County Homelessness Programs rely heavily on funding from the Consolidated Municipal Service Manager and upper levels of government. Funding pressures or increased demand could create additional costs for the County if current service levels are maintained.
- **Housing affordability and homelessness:** Affordability challenges, limited housing supply and rising homelessness continue to increase demand for housing supports and homelessness services across Essex County.

## *OUR RESPONSE*

- Advocate to the City of Windsor, as Consolidated Municipal Service Manager, and to upper levels of government for funding that reflects the needs of rural Essex County.
- Work with existing and new RSH providers to protect the 226 subsidized beds.
- Continue to help implement the Windsor-Essex Regional Affordable Housing Strategy.

# WHY IT MATTERS

Community Services keeps 226 subsidized residential care beds available for those in need while the County Homelessness Programs provide daytime support, overnight shelter and community outreach for people experiencing or at risk of homelessness. These services are essential to protecting the well-being of the County's most vulnerable residents.

# STRATEGIC ALIGNMENT

**Advocating for Essex County's Fair Share:** The department advocates for equitable funding and resources to address housing and homelessness challenges in the County. It works with the City of Windsor, provincial and federal partners, service providers and community agencies so County residents have access to housing and support services.

**A Government Working for the People:** The RSH Program and County Homelessness Programs help vulnerable residents access safe housing, maintain stability and connect with community supports.

# Sun Parlor Home

# Sun Parlor Home

## 2027 DEPARTMENT BUDGET



### *MANDATE*

Sun Parlor Home is the County of Essex's municipally owned and operated long-term care home. Under Section 122 of the *Fixing Long-Term Care Act, 2021*, the County, as a southern upper-tier municipality, is legislatively required to establish and maintain a municipal long-term care home. The County fulfils this responsibility through the operation of Sun Parlor Home.

Established in 1901 as the County House of Refuge, the Home provides long-term care, accommodation, nursing, personal support, recreation, dining and support services for 206 residents who require 24-hour care. The Home is committed to delivering safe, compassionate, resident-centred care that promotes dignity, well-being and quality of life.

### *WHO WE SERVE*

Sun Parlor Home serves the residents who live at the Home, their families and substitute decision-makers, and the broader Essex County region. The Home primarily serves residents from Amherstburg, Essex, Kingsville, Lakeshore, LaSalle, Leamington and Tecumseh, while also supporting admissions from outside Essex County. Residents increasingly require specialized support for dementia, complex health conditions and extensive assistance with daily living.

## CORE SERVICES

- **24/7 long-term care:** nursing, personal care, medication management and clinical support.
- **Resident life and well-being:** life enrichment, recreation, social engagement, spiritual support and end-of-life care.
- **Food, nutrition and accommodation:** meal service, housekeeping, laundry, building maintenance and a safe resident environment.
- **Quality and compliance:** infection prevention and control, emergency management, palliative care and continuous quality improvement under the Fixing Long-Term Care Act, 2021.

## SERVICE AT A GLANCE

- **206** long-term care beds across 8 resident neighbourhoods
- **75,190** resident days of care available each year (206 beds × 365 days)
- **24/7** nursing, personal support and clinical care
- **300+** staff providing care and support services
- **$41.7 million** gross operating budget for 2027

## 2027 BUDGET STORY

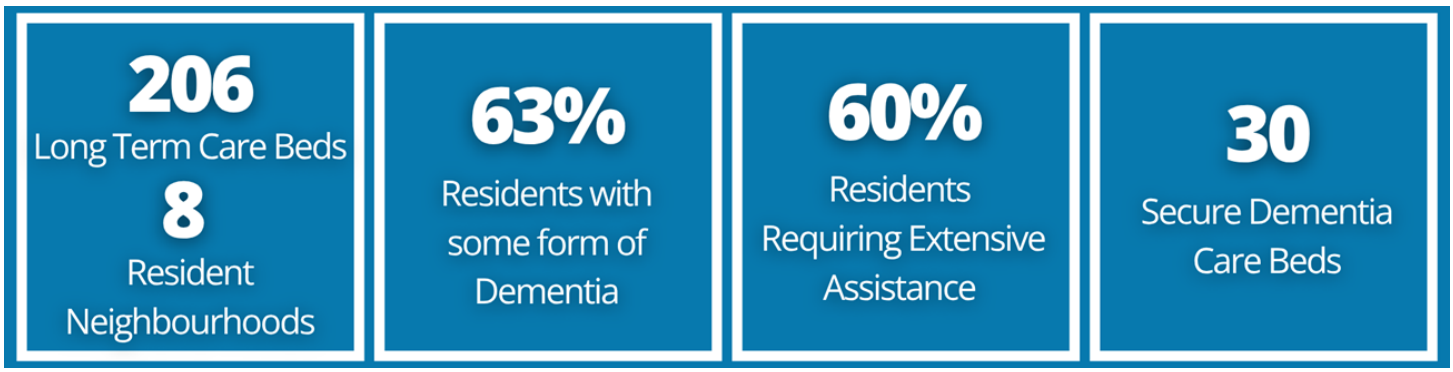
The proposed 2027 budget is a net requirement of $15,748,100, an increase of $1,667,260 (11.8%) over the combined 2026 operating and capital budgets of $14,080,840. Starting in 2027, levy funding for capital is shown in the operating budget as a contribution to reserve, rather than in the capital budget. Due to this change in presentation, care must be taken when comparing 2026 and 2027 budget figures.

The proposed 2027 budget maintains 24-hour resident care while responding to higher labour and benefit costs, increased operating pressures and the need to strengthen the Home’s capital reserve. Key priorities are to maintain safe, high-quality care for 206 residents, support resident quality of life through individualized care, meaningful activities and inclusive services, strengthen workforce capacity and operational oversight in priority areas, complete priority capital work and sustain the Home’s capital reserve strategy.

## SERVICE LEVEL STATUS

**Strengthened.** The budget preserves the Home’s 206-bed service level and existing care model, adds 1.3 positions to the staffing complement to strengthen operational oversight and facility maintenance, and continues investments that keep the building, equipment and resident environment safe and functional.

# Sun Parlor Home AT A GLANCE




## *PRIOR YEAR RESULTS*

- Maintained occupancy levels above 97% provincial minimum, ensuring the Home qualified for full provincial funding needed to deliver long-term care services for its residents.
- Continued to serve a resident population with increasing acuity, complexity and dementia-related care needs.
- Continued to strengthen quality improvement, resident engagement and staff development initiatives.
- Enhanced positive resident experiences through expanded recreation, social and wellness programming.

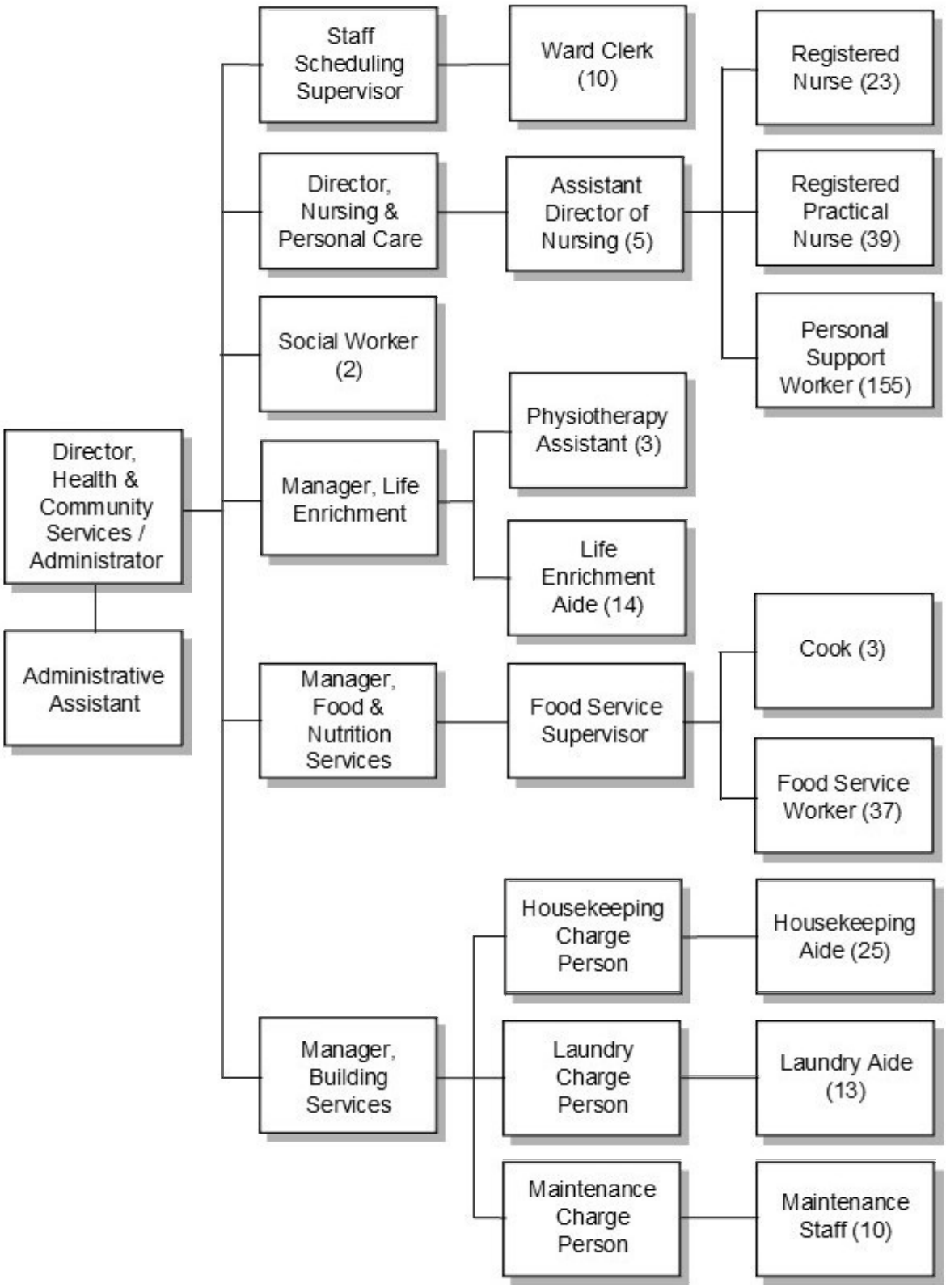
| Measure | 2025 Actual | 2026 Projected |
|---|---|---|
| Occupancy Rate | 97.5% | 98.2% |
| Resident Satisfaction | 95.2% | 96.0% |
| Net County cost per resident day | $183.40 | $184.75 |

# STAFFING AND ORGANIZATION

| Position | 2026 Budget | 2027 Proposed | Net Change |
|---|---|---|---|
| Full-Time | 175.00 | 176.00 | 1.00 |
| Part-Time | 129.01 | 129.01 | 0.00 |
| Student | 0.00 | 0.31 | 0.31 |
| **Total FTEs** | **304.31** | **305.31** | **1.31** |

The staffing complement increases by 1.3 positions in 2027: a full-time Supervisor, Environmental Services, Safety & Privacy, and a Maintenance Summer Student.

*Sun Parlor Home- Organization Chart*



# OPERATING BUDGET SUMMARY

| Account Group | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Wages & Benefits | $31,645,500 | $31,373,550 | $33,950,688 | $2,305,188 | 7.3% |
| Purchased Services | 616,290 | 486,690 | 386,870 | (229,420) | (37.2%) |
| Occupancy Expenses | 1,436,950 | 1,359,450 | 1,184,920 | (252,030) | (17.5%) |
| Operating Expenses | 3,932,500 | 3,766,300 | 4,555,962 | 623,462 | 15.9% |
| **Total Operating Expenses** | **37,631,240** | **36,985,990** | **40,078,440** | **2,447,200** | **6.5%** |
| Contributions to Reserves | 377,550 | 918,950 | 1,626,800 | 1,249,250 | 330.9% |
| Contributions from Reserves | (151,680) | (211,680) | (25,130) | 126,550 | (83.4%) |
| Government Grants | (19,253,590) | (19,396,490) | (19,195,610) | 57,980 | (0.3%) |
| User Fees | (5,828,980) | (5,828,980) | (6,365,801) | (536,821) | 9.2% |
| Investment & Other Revenue | (276,500) | (409,200) | (370,600) | (94,100) | 34.0% |
| **Total County Responsibility** | **$12,498,040** | **$12,058,590** | **$15,748,100** | **$3,250,060** | **26.0%** |

**BUDGET EXPLANATION**: The proposed 2027 budget is a net requirement of $15,748,100, an increase of $1,667,260 (11.8%) over the combined 2026 operating and capital budgets, or an increase of $3,250,060 (26.0%) over the comparable 2026 operating budget. The $1,249,250 increase in contributions to reserves is a major part of this operating budget change. Most of this reflects the presentation change that moves levy-supported capital funding from capital to operating. Provincial grants are budgeted to remain stable as changes in Ministry of Long Term Care funding are generally not announced until the Spring. The 2026 operating budget is projected to be $439,450 under budget mainly due to salary gapping and additional Ministry funding.

# CAPITAL BUDGET SUMMARY

| Project | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| SU1000 - Doors | $50,000 | $50,000 | $25,000 |
| SU1001 - Flooring - Dining Room / Servery | 50,000 | 50,000 | 50,000 |
| SU1002 - Flooring - Hallways | 50,000 | 50,000 | 100,000 |
| SU1003 - Flooring - Resident Rooms | 50,000 | 50,000 | 50,000 |
| SU1004 - Infection Control | 150,000 | 150,000 | 150,000 |
| SU1005 - LED Lighting test | 50,000 | 38,000 | 50,000 |
| SU1006 - Lounges (staff room) | 45,000 | 45,000 | 45,000 |
| SU1007 - Roof | 20,000 | 20,000 | 100,000 |
| SU1008 - Tub Rooms | 75,000 | 75,000 | 50,000 |
| SU1009 - Windows | 5,000 | 5,000 | 5,000 |
| SU1010 - Resident Washrooms | 20,000 | 20,000 | 20,000 |
| SU1011 - Reception Area | 10,000 | 10,000 | 10,000 |
| SU1012 - Shower Rooms | 25,000 | 25,000 | 25,000 |
| SU2000 - Air Mattresses | 20,000 | 20,000 | 20,000 |
| SU2001 - Bath Tubs | 70,000 | 55,000 | 70,000 |

| | | | |
|---|---|---|---|
| SU2002 - Ceiling Lifts | 28,000 | 28,000 | 50,000 |
| SU2003 - Floor Lifts | 12,000 | 12,000 | 40,000 |
| SU2004 - Euroflushers | 15,000 | 15,000 | 15,000 |
| SU2005 - Hospital Beds | 75,000 | 50,000 | 75,000 |
| SU2006 - Hygiene Systems (Tub & Shower Chairs) | 15,000 | 15,000 | 15,000 |
| SU2007 - Mattresses | 25,000 | 25,000 | 25,000 |
| SU3000 - Fence | 20,000 | 20,000 | 0 |
| SU3002 - Sidewalks | 20,000 | 20,000 | 20,000 |
| SU3004 - Courtyard | 15,000 | 15,000 | 20,000 |
| SU3005 - Parking Lot/Driveway | 75,000 | 75,000 | 100,000 |
| SU4001 - Dishes | 10,000 | 10,000 | 50,000 |
| SU4002 - Dishwashers | 7,500 | 7,500 | 20,000 |
| SU4003 - Documentation Areas & Treatment Rooms Furniture | 50,000 | 50,000 | 5,000 |
| SU4006 - Steam Tables | 7,000 | 7,000 | 0 |
| SU4009 - Laundry - Washers | 30,000 | 30,000 | 30,000 |
| SU4010 - Laundry - Dryers | 18,000 | 18,000 | 18,000 |
| SU4011 - Refrigerators | 30,000 | 30,000 | 0 |
| SU4012 - Drapery & Window Coverings | 0 | 0 | 5,000 |
| SU4013 - Resident Dining Room Furniture | 0 | 0 | 30,000 |
| SU4014 - Resident Room Furniture | 0 | 0 | 10,000 |
| SU4015 - Ice Machines | 0 | 0 | 32,000 |
| SU5001 - Camera System | 0 | 52,000 | 0 |
| SU6000 - Electrical Systems | 50,000 | 50,000 | 100,000 |
| SU6001 - Heating Boilers | 100,000 | 100,000 | 0 |
| SU6002 - Building System Controls | 0 | 0 | 10,000 |
| SU6003 - Rooftop HVAC units | 0 | 0 | 100,000 |
| SU7000 - Floor Scrubbers | 5,500 | 5,500 | 0 |
| SU7001 - Tractors/Winter Control | 0 | 0 | 50,000 |
| SU9100 - Equipment - Administration (SPH) | 63,600 | 63,600 | 5,000 |
| SU9200 - Equipment - Nursing | 21,500 | 21,500 | 21,500 |
| SU9210 - Equipment - Life Enrichment | 5,000 | 5,000 | 5,000 |
| SU9220 - Equipment - Food & Nutrition | 32,300 | 32,300 | 32,300 |
| SU9250 - Equipment - Maintenance | 95,500 | 95,500 | 95,500 |
| **Total Capital Expenditures** | **1,515,900** | **1,515,900** | **1,749,300** |
| 4110 - Contrib to Capital Reserve - General (Capital) | 1,307,900 | 1,308,700 | 0 |
| 6331 - Comprehensive Minor Capital | (57,700) | (213,200) | (81,060) |
| 6730 - Donations (Capital) | (1,000) | (1,000) | (1,000) |
| 6750 - Proceeds on sale of asset | (2,000) | (2,800) | (2,000) |
| 6810 - Contrib from Capital Reserve - General | (1,180,300) | (1,024,800) | (1,665,240) |
| **Total County Responsibility** | **$1,582,800** | **$1,582,800** | **$0** |

**BUDGET EXPLANATION:** The 2027 capital program is $1,749,300, up $233,400 from 2026. The main increases relate to rooftop HVAC units and roof work (+$180,000), partly offset by no heating boiler work (−$100,000). The program is funded from the capital reserve and the provincial Comprehensive Minor Capital grant.





# BUDGET DRIVERS

| Budget Driver | 2027 Impact | Explanation |
|---|---|---|
| Wages & Benefits | $2,305,188 | Collective agreement increases, higher benefit and OMERS costs, step increases for staff and 1.3 new positions to strengthen operational oversight and facility maintenance. Approximately $700,000 reflects improved budgeting of existing staffing schedules and collective agreement rules, not additional positions or service levels. There is no further change in service levels aside from the new positions indicated. |
| Capital Reserve Contribution | 1,249,250 | Builds the Home's capital reserve to fund lifecycle repairs and equipment for an aging facility. No change from prior year as these contributions are moved from capital to operating budget. |
| Corporate Administration allocation | 580,068 | Reallocation of actual program support costs to align with the County's Financial Information Return (FIR). IT costs previously budgeted directly in the Home are now budgeted in IT and recovered through this allocation. |
| Resident accommodation revenue | (536,821) | An increase in basic and private accommodation revenue based on provincially set co-payment rates. |
| All other account changes (net) | (347,625) | Includes lower direct IT costs (now recovered through the corporate allocation), lower consulting costs, and reduced use of the Rate Stabilization reserve for one-time expenses. |
| **Net Change** | **$3,250,060** | |

# FUNDING STRATEGY

Provincial grants, resident accommodation fees and other revenue fund 62% of 2027 operating costs, down from 67% in 2026. Provincial grants are essentially flat (−$57,980), so the County levy share rises from 33% to 38% as wages, benefits and the capital reserve contribution grow.

Grants from the Ministry of Long-Term Care include level-of-care per diems and the RN, RPN and PSW staffing supplement which support the Ministry's goal to provide four hours of direct care to residents. Resident accommodation fees are set by the Province, and the County levy funds the balance of the Home's operating and capital needs.

### *WHERE THE FUNDING COMES FROM*

| Funding Source | 2026 Budget | 2027 Budget | 2026 Share | 2027 Share |
|---|---|---|---|---|
| Government Grants | $19,253,590 | $19,195,610 | 51.0% | 46.0% |
| Resident Accommodation Charges | 5,828,980 | 6,365,800 | 15.0% | 15.0% |
| Other revenue and reserve contributions | 428,180 | 395,730 | 1.0% | 1.0% |
| County Levy | 12,498,040 | 15,748,100 | 33.0% | 38.0% |
| **Total Operating Cost** | **$38,008,790** | **$41,705,240** | **100%** | **100%** |

*Note: Total Operating Cost = Total Operating Expenditures + Contributions to Reserves*

# LOOKING AHEAD

### *FUTURE PRESSURES AND RISKS*

- **Resident acuity and complexity:** Higher care needs increase demand for specialized clinical, behavioural, dementia and end-of-life supports.
- **Workforce capacity:** Recruitment, retention, sick time, overtime and leadership capacity continue to affect service sustainability.
- **Aging facility:** The age and layout of the Home increase the frequency and cost of repairs and make lifecycle planning essential.
- **Funding uncertainty:** Provincial funding models, case mix adjustments and time-limited programs may not align fully with operating cost growth.
- **Redevelopment planning:** Long-term decisions about the existing building must balance resident needs, regulatory requirements, affordability and operational disruption.

### *OUR RESPONSE*

- Use the capital maintenance plan to prioritize safety, compliance and state-of-good-repair investments.
- Continue to pursue available provincial funding and maximize existing funding envelopes.
- Invest in education, training, employee engagement and continuous improvement.
- Advance redevelopment and feasibility planning while maintaining the existing Home safely and responsibly.

# WHY IT MATTERS

Sun Parlor Home provides a safe and comfortable Home, quality care and sense of community for 206 residents every day of the year. The 2027 budget protects service continuity while addressing the workforce, operating and infrastructure pressures that are essential to resident safety, dignity, wellness and quality of life.

# STRATEGIC ALIGNMENT

**Scaling Sustainable Services through Innovation:** Supports stable long-term care delivery while adapting care models, funding and operations to increasing resident complexity.

**Being an Employer with Impact:** Provides team members with resources, training, development opportunities and a workplace culture focused on respect and continuous improvement.

**A Government Working for the People:** Responds to community need for complex long-term care, dementia support, mental health awareness and enhanced end-of-life care.

**Providing Reliable Infrastructure for Partners:** Maintains the Home and its equipment in a safe, compliant state while longer-term redevelopment options are considered.

# Administration

## Operating Budget

| Account Group | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Wages & Benefits | $939,600 | $977,710 | $949,527 | $9,927 | 1.1% |
| Purchased Services | 242,910 | 281,910 | 165,720 | (77,190) | (31.8%) |
| Occupancy Expenses | 341,990 | 337,390 | 102,810 | (239,180) | (69.9%) |
| Operating Expenses | 1,433,180 | 1,427,180 | 2,041,948 | 608,768 | 42.5% |
| **Total Operating Expenses** | **2,957,680** | **3,024,190** | **3,260,005** | **302,325** | **10.2%** |
| Contributions to Reserves | 0 | 0 | 1,430,000 | 1,430,000 | N/A |
| Contributions from Reserves | (142,680) | (202,680) | 0 | 142,680 | (100.0%) |
| Government Grants | (356,300) | (356,300) | (356,300) | 0 | 0.0% |
| User Fees | (5,828,980) | (5,828,980) | (6,365,801) | (536,821) | 9.2% |
| Investment & Other Revenue | (59,700) | (56,200) | (54,200) | 5,500 | (9.2%) |
| **Total County Responsibility** | **($3,429,980)** | **($3,419,970)** | **($2,086,296)** | **$1,343,684** | **(39.2%)** |

*Starting in 2027, levy funding for capital projects is shown in the operating budget as Contributions to Reserves, rather than in the capital budget. The Contributions to Reserves of $1,430,000 do not reflect an increase in levy funding but funds previously levied for current equipment purchases and asset management contributions for future replacement and rehabilitation.*

## Capital Budget

| Project | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| SU1000 - Doors | $50,000 | $50,000 | $25,000 |
| SU1001 - Flooring - Dining Room / Servery | 50,000 | 50,000 | 50,000 |
| SU1002 - Flooring - Hallways | 50,000 | 50,000 | 100,000 |
| SU1003 - Flooring - Resident Rooms | 50,000 | 50,000 | 50,000 |
| SU1004 - Infection Control | 150,000 | 150,000 | 150,000 |
| SU1005 - LED Lighting test | 50,000 | 38,000 | 50,000 |
| SU1006 - Lounges (staff room) | 45,000 | 45,000 | 45,000 |
| SU1007 - Roof | 20,000 | 20,000 | 100,000 |
| SU1008 - Tub Rooms | 75,000 | 75,000 | 50,000 |
| SU1009 - Windows | 5,000 | 5,000 | 5,000 |
| SU1010 - Resident Washrooms | 20,000 | 20,000 | 20,000 |

| | | | |
|---|---|---|---|
| SU1011 - Reception Area | 10,000 | 10,000 | 10,000 |
| SU1012 - Shower Rooms | 25,000 | 25,000 | 25,000 |
| SU2000 - Air Mattresses | 20,000 | 20,000 | 20,000 |
| SU2001 - Bath Tubs | 70,000 | 55,000 | 70,000 |
| SU2002 - Ceiling Lifts | 28,000 | 28,000 | 50,000 |
| SU2003 - Floor Lifts | 12,000 | 12,000 | 40,000 |
| SU2004 - Euroflushers | 15,000 | 15,000 | 15,000 |
| SU2005 - Hospital Beds | 75,000 | 50,000 | 75,000 |
| SU2006 - Hygiene Systems (Tub & Shower Chairs) | 15,000 | 15,000 | 15,000 |
| SU2007 - Mattresses | 25,000 | 25,000 | 25,000 |
| SU3000 - Fence | 20,000 | 20,000 | 0 |
| SU3002 - Sidewalks | 20,000 | 20,000 | 20,000 |
| SU3004 - Courtyard | 15,000 | 15,000 | 20,000 |
| SU3005 - Parking Lot/Driveway | 75,000 | 75,000 | 100,000 |
| SU4001 - Dishes | 10,000 | 10,000 | 50,000 |
| SU4002 - Dishwashers | 7,500 | 7,500 | 20,000 |
| SU4003 - Documentation Areas & Treatment Rooms Furniture | 50,000 | 50,000 | 5,000 |
| SU4006 - Steam Tables | 7,000 | 7,000 | 0 |
| SU4009 - Laundry - Washers | 30,000 | 30,000 | 30,000 |
| SU4010 - Laundry - Dryers | 18,000 | 18,000 | 18,000 |
| SU4011 - Refrigerators | 30,000 | 30,000 | 0 |
| SU4012 - Drapery & Window Coverings | 0 | 0 | 5,000 |
| SU4013 - Resident Dining Room Furniture | 0 | 0 | 30,000 |
| SU4014 - Resident Room Furniture | 0 | 0 | 10,000 |
| SU4015 - Ice Machines | 0 | 0 | 32,000 |
| SU5001 - Camera System | 0 | 52,000 | 0 |
| SU6000 - Electrical Systems | 50,000 | 50,000 | 100,000 |
| SU6001 - Heating Boilers | 100,000 | 100,000 | 0 |
| SU6002 - Building System Controls | 0 | 0 | 10,000 |
| SU6003 - Rooftop HVAC units | 0 | 0 | 100,000 |
| SU7000 - Floor Scrubbers | 5,500 | 5,500 | 0 |
| SU7001 - Tractors/Winter Control | 0 | 0 | 50,000 |
| SU9100 - Equipment - Administration (SPH) | 63,600 | 63,600 | 5,000 |
| **Total Capital Expenditures** | **1,361,600** | **1,361,600** | **1,595,000** |
| 4110 - Contrib to Capital Reserve - General (Capital) | 1,306,900 | 1,307,700 | 0 |
| 6331 - Comprehensive Minor Capital | (57,700) | (213,200) | (81,060) |
| 6750 - Proceeds on sale of asset | (500) | (1,300) | (500) |
| 6810 - Contrib from Capital Reserve - General | (1,180,300) | (1,024,800) | (1,513,440) |
| **Total County Responsibility** | **$1,430,000** | **$1,430,000** | **$0** |

# Nursing

## Operating Budget

| Account Group | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Wages & Benefits | $22,121,000 | $22,167,850 | $23,672,512 | $1,551,512 | 7.0% |
| Purchased Services | 158,100 | 0 | 0 | (158,100) | (100.0%) |
| Occupancy Expenses | 63,350 | 63,350 | 70,500 | 7,150 | 11.3% |
| Operating Expenses | 879,700 | 718,500 | 886,700 | 7,000 | 0.8% |
| **Total Operating Expenses** | **23,222,150** | **22,949,700** | **24,629,712** | **1,407,562** | **6.1%** |
| Contributions to Reserves | 362,550 | 891,450 | 21,500 | (341,050) | (94.1%) |
| Government Grants | (16,210,600) | (16,317,900) | (16,100,095) | 110,505 | (0.7%) |
| Investment & Other Revenue | (71,300) | (200,000) | (140,000) | (68,700) | 96.4% |
| **Total County Responsibility** | **$7,302,800** | **$7,323,250** | **$8,411,117** | **$1,108,317** | **15.2%** |

## Capital Budget

| Project | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| SU9200 - Equipment - Nursing | $21,500 | $21,500 | $21,500 |
| **Total Capital Expenditures** | **21,500** | **21,500** | **21,500** |
| 6810 - Contrib from Capital Reserve - General | 0 | 0 | (21,500) |
| **Total County Responsibility** | **$21,500** | **$21,500** | **$0** |

# Life Enrichment

## Operating Budget

| Account Group | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Wages & Benefits | $1,635,000 | $1,445,810 | $1,846,985 | $211,985 | 13.0% |
| Purchased Services | 145,980 | 135,480 | 150,550 | 4,570 | 3.1% |
| Occupancy Expenses | 500 | 500 | 500 | 0 | 0.0% |
| Operating Expenses | 29,300 | 31,300 | 30,120 | 820 | 2.8% |
| **Total Operating Expenses** | **1,810,780** | **1,613,090** | **2,028,155** | **217,375** | **12.0%** |
| Contributions to Reserves | 0 | 0 | 4,000 | 4,000 | N/A |
| Contributions from Reserves | (9,000) | (9,000) | (9,000) | 0 | 0.0% |
| Government Grants | (1,461,400) | (1,482,800) | (1,490,764) | (29,364) | 2.0% |
| **Total County Responsibility** | **$340,380** | **$121,290** | **$532,391** | **$192,011** | **56.4%** |

## Capital Budget

| Project | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| SU9210 - Equipment - Life Enrichment | $5,000 | $5,000 | $5,000 |
| **Total Capital Expenditures** | **5,000** | **5,000** | **5,000** |
| 6730 - Donations (Capital) | (1,000) | (1,000) | (1,000) |
| 6810 - Contrib from Capital Reserve - General | 0 | 0 | (4,000) |
| **Total County Responsibility** | **$4,000** | **$4,000** | **$0** |

# Food & Nutrition

## Operating Budget

| Account Group | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Wages & Benefits | $3,106,200 | $3,060,400 | $3,275,277 | $169,077 | 5.4% |
| Purchased Services | 69,300 | 69,300 | 70,600 | 1,300 | 1.9% |
| Occupancy Expenses | 18,700 | 10,000 | 18,700 | 0 | 0.0% |
| Operating Expenses | 1,266,870 | 1,270,870 | 1,295,270 | 28,400 | 2.2% |
| **Total Operating Expenses** | **4,461,070** | **4,410,570** | **4,659,847** | **198,777** | **4.5%** |
| Contributions to Reserves | 0 | 0 | 31,300 | 31,300 | N/A |
| Government Grants | (1,114,080) | (1,129,280) | (1,136,083) | (22,003) | 2.0% |
| Investment & Other Revenue | (70,600) | (71,600) | (76,000) | (5,400) | 7.6% |
| **Total County Responsibility** | **$3,276,390** | **$3,209,690** | **$3,479,064** | **$202,674** | **6.2%** |

## Capital Budget

| Project | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| SU9220 - Equipment - Food & Nutrition | $32,300 | $32,300 | $32,300 |
| **Total Capital Expenditures** | **32,300** | **32,300** | **32,300** |
| 4110 - Contrib to Capital Reserve - General (Capital) | 1,000 | 1,000 | 0 |
| 6750 - Proceeds on sale of asset | (1,000) | (1,000) | (1,000) |
| 6810 - Contrib from Capital Reserve - General | 0 | 0 | (31,300) |
| **Total County Responsibility** | **$32,300** | **$32,300** | **$0** |

# Laundry

## Operating Budget

| Account Group | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Wages & Benefits | $1,127,100 | $1,091,630 | $1,195,283 | $68,183 | 6.0% |
| Operating Expenses | 66,140 | 65,140 | 66,940 | 800 | 1.2% |
| **Total Operating Expenses** | **1,193,240** | **1,156,770** | **1,262,223** | **68,983** | **5.8%** |
| Government Grants | (2,000) | (1,000) | (2,800) | (800) | 40.0% |
| Investment & Other Revenue | 0 | (3,400) | 0 | 0 | 0.0% |
| **Total County Responsibility** | **$1,191,240** | **$1,152,370** | **$1,259,423** | **$68,183** | **5.7%** |

# Housekeeping

## Operating Budget

| Account Group | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Wages & Benefits | $1,855,100 | $1,870,220 | $2,026,096 | $170,996 | 9.2% |
| Operating Expenses | 94,330 | 94,330 | 94,330 | 0 | 0.0% |
| **Total Operating Expenses** | **1,949,430** | **1,964,550** | **2,120,426** | **170,996** | **8.8%** |
| Government Grants | (85,300) | (85,300) | (85,300) | 0 | 0.0% |
| **Total County Responsibility** | **$1,864,130** | **$1,879,250** | **$2,035,126** | **$170,996** | **9.2%** |

# Maintenance

## Operating Budget

| Account Group | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Wages & Benefits | $861,500 | $759,930 | $985,007 | $123,507 | 14.3% |
| Operating Expenses | 1,175,390 | 1,107,190 | 1,133,064 | (42,326) | (3.6%) |
| **Total Operating Expenses** | **2,036,890** | **1,867,120** | **2,118,071** | **81,181** | **4.0%** |
| Contributions to Reserves | 15,000 | 27,500 | 140,000 | 125,000 | 833.3% |
| Contributions from Reserves | 0 | 0 | (16,130) | (16,130) | N/A |
| Government Grants | (23,910) | (23,910) | (24,268) | (358) | 1.5% |
| Investment & Other Revenue | (74,900) | (78,000) | (100,400) | (25,500) | 34.0% |
| **Total County Responsibility** | **$1,953,080** | **$1,792,710** | **$2,117,274** | **$164,194** | **8.4%** |

## Capital Budget

| Project | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| SU9250 - Equipment - Maintenance | $95,500 | $95,500 | $95,500 |
| **Total Capital Expenditures** | **95,500** | **95,500** | **95,500** |
| 6810 - Contrib from Capital Reserve - General | 0 | 0 | (95,000) |
| 6750 - Proceeds on sale of asset | (500) | (500) | (500) |
| **Total County Responsibility** | **$95,000** | **$95,000** | **$0** |

# Emergency Medical Services



# Emergency Medical Services

## 2027 DEPARTMENT BUDGET




### *MANDATE*

Essex-Windsor Emergency Medical Services (EWEMS) provides 24/7 pre-hospital emergency care and ambulance transport across the County of Essex, the City of Windsor and the Township of Pelee. The service helps patients get the right care, at the right time, from the right resource, while prioritizing ambulance availability for urgent and life-threatening calls. EWEMS is committed to care that is accessible, accountable, responsive and integrated, so residents receive timely and compassionate care when they need it most.

### *WHO WE SERVE*

Residents and visitors across Essex County, Windsor and Pelee Island. EWEMS also works closely with hospitals, the Windsor-Essex Ontario Health Team, local municipalities, other emergency services and community agencies to support coordinated patient care.

## CORE SERVICES

- **Emergency response and patient care:** 911 emergency response and pre-hospital patient care by paramedics.
- **Ambulance transport and deployment:** patient transport and regional deployment of ambulances and response units.
- **Community paramedicine:** alternative care pathways, including Community Paramedicine for Long-Term Care, which is fully funded by the Ministry of Long-Term Care and helps people stay safely at home while they wait for long-term care.
- **Clinical quality and training:** clinical quality, training and professional standards.
- **Community safety:** emergency preparedness, public education and community safety.

## SERVICE AT A GLANCE

- **Service area:** 422,860 residents across 1,852 km² (2021 Census).
- **Stations:** 12 ambulance stations across Windsor, Essex County and Pelee Island.
- **Fleet on the road:** up to 32 transport ambulances and 3 emergency response units at maximum staffing.
- **Demand:** Forecasting 73,000 paramedic responses for 2026, up 6.6% over 2025, including 48,239 urgent or life-threatening responses.

## 2027 BUDGET STORY

The proposed 2027 budget is a net requirement of $19,511,409, an increase of $1,342,869 (7.4%) over the combined 2026 operating and capital budget of $18,168,540. Starting in 2027, levy funding for capital is shown in the operating budget as a contribution to reserve, rather than in the capital budget. Funding for the capital budget is a combination of government grants, municipal recoveries and contributions from reserve, with no levy requirement. Due to this change in presentation, care must be taken when comparing 2026 and 2027 budget figures.

The budget focuses on implementing the ratified collective agreement while maintaining service, renewing vehicles and equipment, and preparing for future demand. Planned fleet replacements, and two additional ambulances will support response capacity during high-demand periods when staff are available, without adding permanent full-time positions. Two additional Rapid Response Units will allow for a deployment plan adjustment to focus on the most time sensitive responses while two bariatric stretchers will support safer patient transport. One full-time position is transferred from EMS to Human Resources, allowing this position to assist employees organization-wide who are returning to work from medical leaves of absence.

## *SERVICE LEVEL STATUS*

**Maintained, with added flexibility.** Two net new ambulances will not be staffed full time, but they will be ready for ad-hoc deployment during high-demand periods when staff are available. Two new Rapid Response Units will replace two existing Emergency Response vehicles in 2028 and support a new deployment model for the highest-priority, time-sensitive calls. Service levels are not impacted by the transfer of an existing position from EMS to the Human Resources department.

# Emergency Medical Services AT A GLANCE




## *PRIOR YEAR RESULTS*

- **Labour stability:** ratified a three-year collective agreement, providing a solid foundation for the future growth and development of the EWEMS team.
- **More ambulances available in the community:** from November 2026, Code Zero events dropped by 67.7% and offload delays by 25.7% compared with the same period last year.
- **Smarter dispatch and more daytime capacity:** launched the Medical Priority Dispatch System (MPDS) and added two front-line ambulances to the day shift, improving call prioritization and maintaining daytime response.

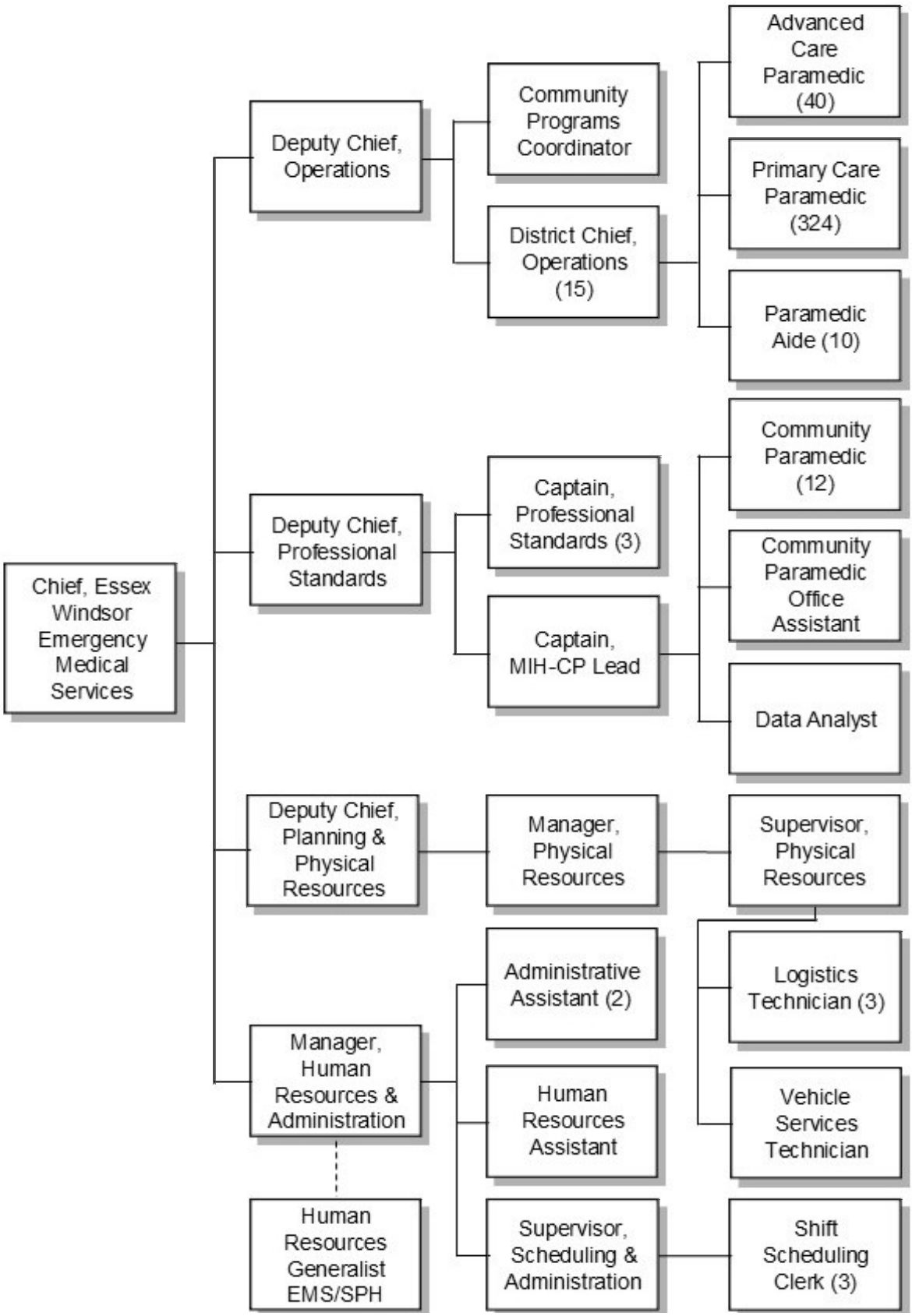
| Measure | 2025 Actual | 2026 Projected | Change |
|---|---|---|---|
| Call volume | 68,599 | 73,116 | 6.6% |
| Hospital offload delay hours | 15,000 | 11,143 | (25.7%) |
| Code Zero minutes | 563 | 182 | (67.7%) |
| Net County cost per call | $264.84 | $241.50 | (8.8%) |

*Note: Offload delay hours count time spent waiting at hospital beyond the first 30 minutes.*

# STAFFING AND ORGANIZATION

| Position | 2026 Budget | 2027 Proposed | Net Change |
|---|---|---|---|
| Full-Time | 259.00 | 258.00 | (1.00) |
| Part-Time | 56.27 | 56.27 | 0.00 |
| Student | 5.48 | 5.48 | 0.00 |
| Casual | 9.84 | 9.84 | 0.00 |
| **Total FTEs** | **330.59** | **329.59** | **(1.00)** |

## *EWEMS Organization Chart*



# OPERATING BUDGET SUMMARY

| Account Group | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Wages & Benefits | $51,455,220 | $50,613,610 | $55,801,252 | $4,346,032 | 8.4% |
| Purchased Services | 1,627,420 | 1,662,320 | 1,903,710 | 276,290 | 17.0% |
| Occupancy Expenses | 3,092,570 | 3,026,800 | 4,038,911 | 946,341 | 30.6% |
| Operating Expenses | 5,553,100 | 5,557,890 | 6,015,023 | 461,923 | 8.3% |
| **Total Operating Expenses** | **61,728,310** | **60,860,620** | **67,758,896** | **6,030,586** | **9.8%** |
| Contributions to Reserves | 0 | 0 | 1,455,840 | 1,455,840 | N/A |
| Government Grants | (29,687,940) | (29,756,700) | (32,837,590) | (3,149,650) | 10.6% |
| User Fees | (15,572,180) | (14,996,800) | (16,845,737) | (1,273,557) | 8.2% |
| Investment & Other Revenue | (20,000) | (278,060) | (20,000) | 0 | 0.0% |
| **Total County Responsibility** | **$16,448,190** | **$15,829,060** | **$19,511,409** | **$3,063,219** | **18.6%** |

**BUDGET EXPLANATION**: The proposed 2027 budget is a net requirement of $19,511,409, an increase of $1,342,869 (7.4%) over the combined 2026 operating and capital budgets, or an increase of $3,063,219 (18.6%) over the comparable 2026 operating budget. Contributions to reserve of $1,455,840 for capital expenditures make up part of this change, and do not reflect an increase in levy dollars.

The main pressures are collective agreement increases, higher benefit and OMERS costs, and step increases with no new full-time positions proposed. The administration allocation is also updated to reflect actual corporate support costs reported in the County's Financial Information Return (FIR), IT costs remain directly charged to EMS. Higher station and operating costs add to the pressures, partly offset by $3.1 million in additional provincial grants and $1.3 million in additional partner recoveries. The 2026 operating budget is projected to be $619,130 under budget mainly due to salary gapping.

# CAPITAL BUDGET SUMMARY

| Project | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| EM0100 - Equipment - IT | $392,100 | $472,630 | $142,325 |
| EM0110 - Equipment - Operations | 3,619,900 | 5,297,480 | 1,016,999 |
| FE1103 - Ambulance #1103 | 0 | 0 | 184,796 |
| FE1108 - Ambulance #1108 | 0 | 0 | 275,795 |
| FE1117 - Ambulance #1117 | 0 | 0 | 297,559 |
| FE1123 - Ambulance #1123 | 0 | 0 | 184,796 |
| FE1127 - Ambulance #1127 | 0 | 0 | 184,796 |
| FE1148 - Ambulance #1148 | 0 | 0 | 184,796 |
| FE1157 - Ambulance #1157 | 0 | 0 | 297,559 |
| FE1328 - 2021 Dodge Durango #1328 | 0 | 0 | 117,393 |
| FE1334 - 2021 Dodge Durango #1334 | 0 | 0 | 117,393 |
| FE1378 - Rapid Response Unit #1378 | 0 | 0 | 197,287 |
| FE1379 - Rapid Response Unit #1379 | 0 | 0 | 197,287 |
| FE1382 - Ambulance #1382 | 0 | 0 | 146,765 |
| FE1549 - Ambulance #1549 | 0 | 0 | 297,559 |
| FE1550 - Ambulance #1550 | 0 | 0 | 297,559 |
| **Total Capital Expenditures** | **4,012,000** | **5,770,110** | **4,140,662** |
| 4115 - Contrib to Vehicle & Equipment Reserve (Capital) | 4,394,400 | 4,654,400 | 2,995,260 |
| 6344 - Provincial Recoveries (Capital) | (1,876,000) | (1,876,000) | (2,117,320) |
| 6511 - Municipal Recoveries (Capital) | (1,139,320) | (1,241,700) | (877,940) |
| 6798 - Miscellaneous Revenue (Capital) | 0 | (260,000) | 0 |
| 6815 - Contrib from Equipment Reserve | (3,670,730) | (5,218,270) | (4,140,662) |
| **Total County Responsibility** | **$1,720,350** | **$1,828,540** | **$0** |

**BUDGET EXPLANATION:** The 2027 capital program focuses on fleet renewal and station capacity. It includes vehicle replacements under the asset management plan, two net new ambulances, and two Rapid Response Units that replace two existing emergency response vehicles in 2028. It also funds two bariatric stretchers for safer patient transport. An expansion of the Amherstburg station has been included in the Finance Budget. EMS equipment is funded through the EMS Vehicle and Equipment Reserve. Reserve contributions are cost-shared with the City of Windsor and the Township of Pelee based on weighted assessment, as the Province does not fund capital. The 2026 capital budget is projected to be $108,190 over budget.

# BUDGET DRIVERS

| Budget Driver | 2027 Impact | Explanation |
|---|---|---|
| Wages & benefits | $4,346,032 | Collective agreement increases, and higher benefit and OMERS costs. New budget software applies complex scheduling and collective agreement rules position by position, adjusting the budget for the existing staffing complement. One full-time position is transferred to Human Resources. |
| Operating expenses & purchase services | 738,213 | Operating expenses (+$461,923) and purchased services (+$276,290) increase to support front-line operations, fleet and equipment. The administration allocation is updated to reflect actual program support costs reported in the FIR |
| Occupancy expenses | 946,341 | The biggest driver of this is FirstWatch ($1.3M), which is offset 100% by provincial funding. |
| Contributions to reserves | 1,455,840 | Contribution to the EMS Vehicle and Equipment Reserve to fund future replacements. Levy dollars shifted from capital budget to operating, with no net increase. |
| Provincial grant funding | (3,149,650) | Higher provincial land ambulance funding. The provincial model is designed to fund 50% of EMS operating costs (non-capital related). |
| User fees & recoveries | (1,273,557) | Higher recoveries from cost-sharing partners, which rise as total EMS costs increase. |
| **Net Change** | **$3,063,219** | |

# FUNDING STRATEGY

EMS is funded through three main sources: provincial grants, recoveries from partner municipalities and the County levy. In 2027, provincial grants cover 47.4% of gross costs, service partner recoveries and user fees cover 24.4%, and the County levy covers 28.2%, up from 26.6% in 2026. The Province funds up to 50% of approved land ambulance operating costs, but it does not fund capital expenditures. Provincial funding is based on prior-year approved budget and therefore typically lags actual expenditures by one year. As a result, new service enhancements and associated operating costs are initially funded entirely by the municipal partners in the year they are implemented. The Ministry's share of eligible costs is reflected in provincial funding the following year. This timing results in a temporary increase in the municipal funding requirement. Because of this, the provincial share sits slightly below 50%. The remaining municipal share is split between the County of Essex, the City of Windsor and the Township of Pelee based on weighted assessment. The proportionate share of weighted assessment has been shifting as assessment grows faster in the County than the City. This means, in 2026, the County is paying for 51.77% of the remaining costs while the municipal service partners' allocation is 48.23% combined.

The Community Paramedicine for Long-Term Care program is fully funded (100%) by the Ministry of Long-Term Care.

### *WHERE THE FUNDING COMES FROM*

| Funding Source | 2026 Budget | 2027 Budget | 2026 Share | 2027 Share |
|---|---|---|---|---|
| Government grants | $29,687,940 | $32,837,590 | 48.1% | 47.4% |
| Service Partners, user fees and other | 15,592,180 | 16,865,737 | 25.3% | 24.4% |
| County Levy | 16,448,190 | 19,511,409 | 26.6% | 28.2% |
| **Total Operating Cost** | **$61,728,310** | **$69,214,736** | **100%** | **100%** |

***Total Operating Cost = Total Operating Expenditures + Contributions to Reserve*

# LOOKING AHEAD

### *FUTURE PRESSURES AND RISKS*

- **Ratified wage increases:** the new collective agreement creates significant operating cost pressure over the next three years.
- **Growing call demand without permanent staffing growth:** call volumes keep rising, which may strain response capacity during peak periods.
- **Aging infrastructure and future facility needs:** existing stations and the need for a new regional headquarters create service-capacity and long-term funding risk.
- **Paramedic recruitment:** Ontario faces a shortfall of about 1,000 paramedics each year, making recruitment and retention an ongoing priority.

### *OUR RESPONSE*

- Control other costs and limit enhancements to targeted operational and capital needs.
- Keep two net new ambulances ready for ad-hoc deployment during high-demand periods when staff are available, and continue working with hospital partners to reduce offload delays.
- Mobilize two Rapid Response Units to improve our response to the most time sensitive, critical calls.
- Continue planning for the Regional EMS Headquarters, supported by a $1 million County contribution to reserves in the Finance budget, and complete the expansion of the Amherstburg station.
- Build on the partnership with St. Clair College and continue promoting EWEMS as an employer of choice.

## WHY IT MATTERS

The 2027 EMS budget manages the ratified wage settlement while controlling costs. It protects reliable, responsive patient care through fleet renewal, flexible deployment for high-demand periods and targeted patient-care equipment.

## STRATEGIC ALIGNMENT

**Scaling Sustainable Services through Innovation:** Two demand-ready ambulances and new Rapid Response Units give EWEMS flexible deployment for busy periods and the most time-sensitive calls. Bariatric stretchers support safe, appropriate patient care, and programs like Community Paramedicine help patients get care without an unnecessary trip to the emergency department.

**Providing Reliable Infrastructure for Partners:** The Amherstburg station expansion and asset-managed fleet replacement strengthen long-term regional response capacity and reliability. A $1 million County reserve contribution, held in the Finance budget, prepares for future infrastructure such as the Regional EMS Headquarters.

# Emergency Medical Services (excluding CPLTC)

## Operating Budget

| Account Group | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Wages & Benefits | $50,671,920 | $49,795,500 | $54,988,196 | $4,316,276 | 8.5% |
| Purchased Services | 1,627,420 | 1,662,320 | 1,903,710 | 276,290 | 17.0% |
| Occupancy Expenses | 2,980,570 | 2,969,800 | 3,970,006 | 989,436 | 33.2% |
| Operating Expenses | 5,465,000 | 5,459,890 | 5,913,583 | 448,583 | 8.2% |
| **Total Operating Expenses** | **60,744,910** | **59,887,510** | **66,775,495** | **6,030,585** | **9.9%** |
| Contributions to Reserves | 0 | 0 | 1,455,840 | 1,455,840 | N/A |
| Government Grants | (28,704,540) | (28,783,590) | (31,854,190) | (3,149,650) | 11.0% |
| User Fees | (15,572,180) | (14,996,800) | (16,845,737) | (1,273,557) | 8.2% |
| Investment & Other Revenue | (20,000) | (278,060) | (20,000) | 0 | 0.0% |
| **Total County Responsibility** | **$16,448,190** | **$15,829,060** | **$19,511,408*** | **$3,063,218** | **18.6%** |

*Note: Figures are rounded to the nearest dollar. Totals may differ by $1 from the sum of displayed amounts due to rounding of underlying financial data.

*Starting in 2027, levy funding for capital projects is shown in the operating budget as Contributions to Reserves, rather than in the capital budget. The Contributions to Reserves of $1,455,840 reflected above represents County dollars levied for future replacement of vehicles and equipment.*

# Capital Budget

| Project | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| EM0100 - Equipment - IT | $392,100 | $472,630 | $142,325 |
| EM0110 - Equipment - Operations | 3,619,900 | 5,297,480 | 1,016,999 |
| FE1103 - Ambulance #1103 | 0 | 0 | 184,796 |
| FE1108 - Ambulance #1108 | 0 | 0 | 275,795 |
| FE1117 - Ambulance #1117 | 0 | 0 | 297,559 |
| FE1123 - Ambulance #1123 | 0 | 0 | 184,796 |
| FE1127 - Ambulance #1127 | 0 | 0 | 184,796 |
| FE1148 - Ambulance #1148 | 0 | 0 | 184,796 |
| FE1157 - Ambulance #1157 | 0 | 0 | 297,559 |
| FE1328 - 2021 Dodge Durango #1328 | 0 | 0 | 117,393 |
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| FE1379 - Rapid Response Unit #1379 | 0 | 0 | 197,287 |
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| FE1549 - Ambulance #1549 | 0 | 0 | 297,559 |
| FE1550 - Ambulance #1550 | 0 | 0 | 297,559 |
| **Total Capital Expenditures** | **4,012,000** | **5,770,110** | **4,140,662** |
| 4115 - Contrib to Vehicle & Equipment Reserve (Capital) | 4,394,400 | 4,654,400 | 2,995,260 |
| 6344 - Provincial Recoveries (Capital) | (1,876,000) | (1,876,000) | (2,117,320) |
| 6511 - Municipal Recoveries (Capital) | (1,139,320) | (1,241,700) | (877,940) |
| 6798 - Miscellaneous Revenue (Capital) | 0 | (260,000) | 0 |
| 6815 - Contrib from Equipment Reserve | (3,670,730) | (5,218,270) | (4,140,662) |
| **Total County Responsibility** | **$1,720,350** | **$1,828,540** | **$0** |

*Starting in 2027, levy funding for capital projects is shown in the operating budget as Contributions to Reserves, rather than in the capital budget. The 2027 Contributions to Reserves of $2,995,260 reflects the capital funding received from the Province ($2,117,320) and municipal service partners ($877,940) that is contributed to reserve for replacement of vehicles and equipment.*

# Community Paramedicine - Long-Term Care

## Operating Budget

| Account Group | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Wages & Benefits | $783,300 | $818,110 | $813,055 | $29,755 | 3.8% |
| Occupancy Expenses | 112,000 | 57,000 | 68,905 | (43,095) | (38.5%) |
| Operating Expenses | 88,100 | 98,000 | 101,440 | 13,340 | 15.1% |
| **Total Operating Expenses** | **983,400** | **973,110** | **983,400** | **0** | **0.0%** |
| Government Grants | (983,400) | (973,110) | (983,400) | 0 | 0.0% |
| **Total County Responsibility** | **$0** | **$0** | **$0** | **$0** | **0.0%** |

# Infrastructure & Planning Services

# Infrastructure & Planning Services

## 2027 DEPARTMENT BUDGET



### *MANDATE*

Infrastructure and Planning Services (IPS) plans, builds, renews, operates and maintains the County's transportation network so people and goods can move safely across Essex County. The department also leads regional land use planning and development approvals in collaboration with local municipal partners, and provides facilities management and facility project delivery for County-owned buildings. Through responsible asset management, long-term planning and strong partnerships, IPS delivers reliable infrastructure, supports sustainable growth and protects the County's infrastructure investments for current and future generations.

### *WHO WE SERVE*

Residents, businesses and visitors who travel County roads every day, along with County Council, developers, local municipal partners and external agencies across the region. IPS services support safe mobility, reliable infrastructure, responsible land use planning and community growth throughout Essex County.

## *CORE SERVICES*

- **Road operations and maintenance:** maintains County roads, bridges, culverts, traffic signals, streetlighting and drainage infrastructure, including year-round and seasonal maintenance activities (i.e. winter specific maintenance responsibilities such as winter control) delivered in line with Ontario's Minimum Maintenance Standards.
- **Capital construction and renewal:** plans and delivers road rehabilitation, reconstruction and expansion projects that repair and improve the County road network for all road users, including active transportation through the County Wide Active Transportation System (CWATS).
- **Transportation planning and road safety:** long-term transportation network planning, including mobility, growth and development, road safety, traffic operations, and active transportation.
- **Land use planning and development approvals:** regional land use planning, growth management and development approvals, serving as the provincially delegated approval authority for Official Plan amendments and plans of subdivision and condominium.
- **Facilities management:** facilities operations, custodial and maintenance services, asset management, capital planning and project delivery to support the long-term stewardship of County-owned buildings.

## *SERVICE AT A GLANCE*

- **Roads and winter control:** 1,354 lane kilometres of County roads maintained year-round, including patrolling, plowing and salting, pothole and road repairs, shoulder grading, ditching, mowing and line painting.
- **Bridges, culverts and drainage:** 84 bridges and 125 culverts >3m managed as part of the County's infrastructure network, with rehabilitation and replacement prioritized based on condition and lifecycle needs.
- **Traffic operations:** 42 traffic signal systems operated across the County road network, as well as controlled pedestrian crossings, streetlighting, etc.
- **Road safety:** $300k-$400k annually in funding directed to targeted safety measures, as well as broader capital improvements including new traffic signal installations and intersection improvements.
- **State of Good Repair:** approximately $20 million a year invested in road and bridge renewal, with 69.5 lane kilometres projected to be rehabilitated in 2026, along with 5 major bridge and culvert rehabilitation and replacement projects.
- **Capital program:** $116.5 million in gross capital investment planned across 157 projects in 2027, covering road expansion, rehabilitation, structures, safety, CWATS, fleet and facilities.
- **Active transportation:** 400+ km of cycling routes, paved shoulders and trails through the County Wide Active Transportation System (CWATS), with 16.6 kilometres of new paved shoulders projected in 2026.

- **Land use planning:** County-wide planning under the County Official Plan, which guides growth through to 2051. Administration of development approvals, including Official Plan amendments and plans of subdivision and condominium, processed online through Cloudpermit.
- **Fleet and equipment:** ongoing lifecycle management of road maintenance fleet and heavy equipment to support year-round road operations, with equipment replaced based on condition, age and operational needs.
- **Facilities:** ongoing lifecycle renewal and capital improvements including $2.26 million for renovations to the County Administration building, roof repairs, wayfinding signage, etc.

## *2027 BUDGET STORY*

The proposed 2027 budget is a net requirement of $54,564,705, an increase of $218,765 (0.4%) over the combined 2026 operating and capital budget of $54,345,940. Starting in 2027, levy funding for capital is shown in the operating budget as a contribution to reserve, rather than in the capital budget. Funding for the capital budget is a combination of government grants, municipal recoveries and contributions from reserve, with no levy requirement. Due to this change in presentation, care must be taken when comparing 2026 and 2027 budget figures.

The budget maintains existing infrastructure and day-to-day services while preparing for future growth. In 2027, IPS will complete the Transportation Master Plan and CWATS Master Plan updates to establish a long-term roadmap for road and active transportation investment. Implementation of the County Official Plan will continue through priority planning studies, including employment lands and other growth-related initiatives, to support investment and responsible growth.

Major roadway expansion projects will advance through planning, design, land acquisition and construction in 2027 and beyond to add capacity and improve safety. A $750,000 increase in roadway expansion funding strengthens support for this long-term program. Continued annual State of Good Repair investments will renew roads, bridges and culverts to protect asset condition and keep the network reliable, with an increase of $497,000 included as a key funding driver. The budget also provides $250,000 in additional levy funding for contributions to the County Wide Active Transportation System (CWATS) Reserve, supporting the network’s long-term infrastructure needs.

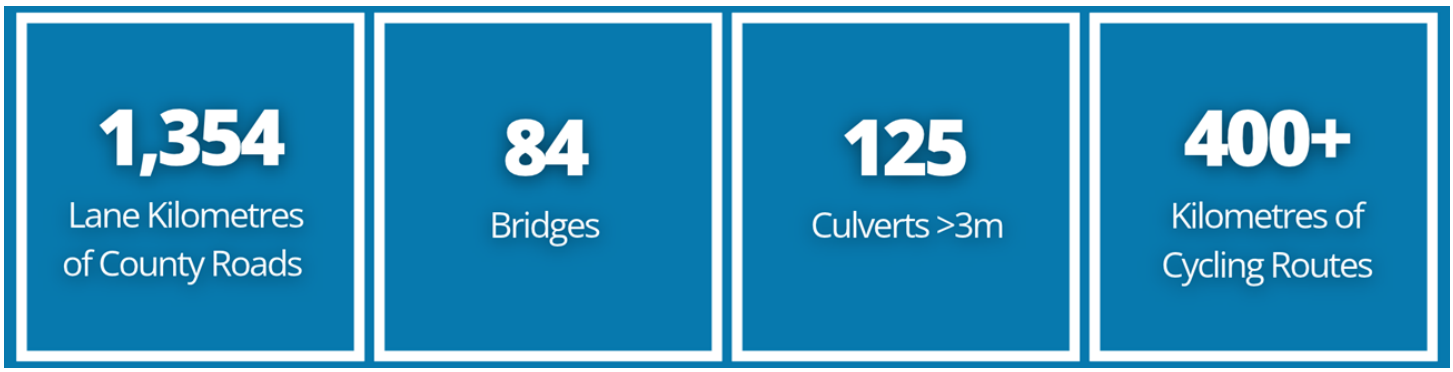
The budget also responds to new responsibilities and workload. A new stormwater operation and maintenance program is required to meet Provincial requirements under the County's Consolidated Linear Infrastructure Environmental Compliance Approval (CLI-ECA). A Design Engineer position, created through the transition of an existing position, is proposed to support the delivery of the County's capital programs and stormwater compliance.

Alongside these investments, IPS will expand the Road Safety Management Program in 2027 and on an ongoing basis, using data to guide improvements at intersections and along corridors, with a focus on vulnerable road users. Together, these priorities connect long-term planning with infrastructure renewal, network expansion and safer travel across the County.

## *SERVICE LEVEL STATUS*

**Enhanced.** The proposed budget maintains current service levels for road operations and maintenance, capital project delivery, transportation planning, land use planning and Planning Act approvals, facilities management and road safety programs, and adds targeted enhancements through the included business cases. These include a new Design Engineer position, offset by the transition of an existing position to better align with operational requirements, a stormwater operation and maintenance program required under the County's CLI-ECA, expanded StreetScan asset condition data, planning consulting support, grounds maintenance and wayfinding signage for the Administration Building, and a replacement fuel management system. The 2027 budget includes modest increases to reserves for the Roadway Expansion, State of Good Repair and CWATS programs, balancing infrastructure funding needs with broader budget pressures. Further increases will need to be considered in future years in response to continued construction cost escalation and the need to continue closing the Asset Management funding gap. The budget also maintains support for the Pelee Coastal Resilience Initiative. Lower fleet and equipment requirements in 2027 also help to partially offset the added cost, keeping the net increase to 0.4%.

# Infrastructure & Planning Services AT A GLANCE




## *PRIOR YEAR RESULTS*

- **Roads kept in a state of good repair:** continued delivery of the annual State of Good Repair program, investing approximately $20 million each year in road and bridge lifecycle renewal, with 69.5 lane kilometres projected to be rehabilitated in 2026, protecting the condition and service life of County assets.
- **Major corridor progress:** advanced the County Road 42 improvements between Manning Road and County Road 43, improving capacity and safety on a key regional link to the City of Windsor.
- **Faster, more consistent development approvals:** building on the new County Official Plan, in effect since August 2025, IPS focused on putting the Plan into practice and implemented Cloudpermit, an online system that streamlines development approvals across Essex County.

| Measure | 2025 Actual | 2026 Projected | Change |
|---|---|---|---|
| Capital construction projects delivered on schedule | 88.0% | 96.9% | 8.9 |
| Capital construction projects delivered within budget | 90.9% | 100.0% | 9.1 |
| Lane kilometres rehabilitated | 75.0 | 69.5 | (7.3%) |
| Lane kilometres of new paved shoulders (CWATS) | 12.1 | 16.6 | 37.2% |

IPS is delivering more of its capital construction program on schedule and within budget, reflecting stronger project planning and cost forecasting. Lane kilometres rehabilitated are projected to dip slightly in 2026 as rising construction costs stretch the State of Good Repair program, while new paved shoulders continue to grow the County's active transportation network.

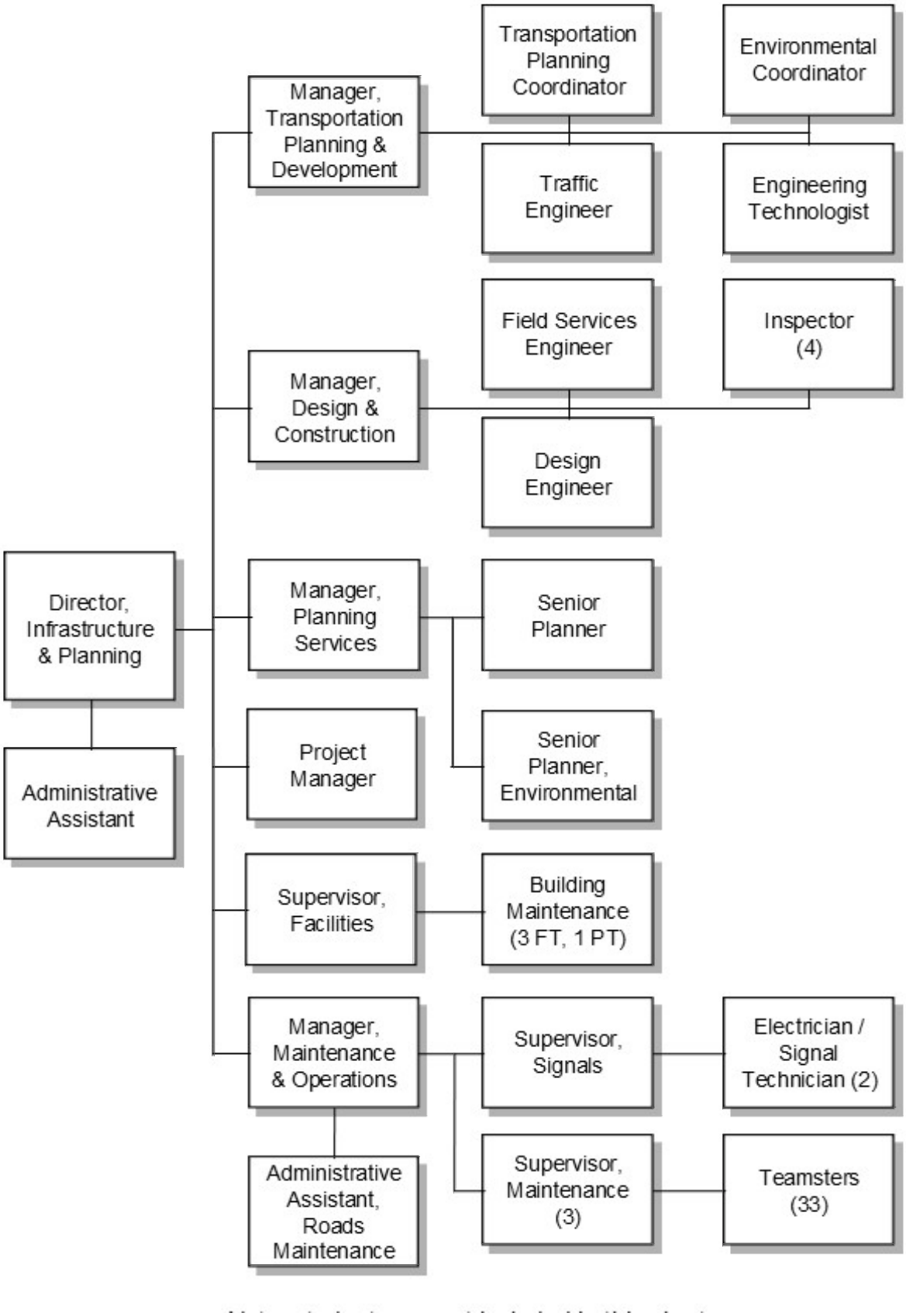
# STAFFING AND ORGANIZATION

| Position | 2026 Budget | 2027 Proposed | Net Change |
|---|---|---|---|
| Full-Time | 61.00 | 61.00 | 0.00 |
| Student | 4.50 | 4.50 | 0.00 |
| Casual | 0.58 | 0.58 | 0.00 |
| **Total FTEs** | **66.08** | **66.08** | **0.00** |





# IPS Organization Chart



Note: students are not included in this chart.

# OPERATING BUDGET SUMMARY

| *Account Group* | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Wages & Benefits | $8,392,600 | $8,169,950 | $8,607,219 | $214,619 | 2.6% |
| Purchased Services | 2,121,600 | 1,975,140 | 2,434,126 | 312,526 | 14.7% |
| Occupancy Expenses | 1,779,750 | 1,774,700 | 1,468,660 | (311,090) | (17.5%) |
| Operating Expenses | 5,716,300 | 3,003,100 | 2,894,000 | (2,822,300) | (49.4%) |
| **Total Operating Expenses** | **18,010,250** | **14,922,890** | **15,404,005** | **(2,606,245)** | **(14.5%)** |
| Contributions to Reserves | 30,000 | 30,000 | 41,062,600 | 41,032,600 | 136775.3% |
| Contributions from Reserves | (330,000) | (209,700) | (475,000) | (145,000) | 43.9% |
| Government Grants | (50,000) | (94,300) | (50,000) | 0 | 0.0% |
| User Fees | (310,000) | (310,000) | (310,000) | 0 | 0.0% |
| Investment & Other Revenue | (3,922,300) | (1,067,760) | (1,066,900) | 2,855,400 | (72.8%) |
| **Total County Responsibility** | **$13,427,950** | **$13,271,130** | **$54,564,705** | **$41,136,755** | **306.4%** |

**BUDGET EXPLANATION**: The proposed 2027 operating budget of $54,564,705 reflects an increase of $218,765 (0.4%) over the combined 2026 operating and capital budgets, or an increase of $41,136,755 (306.4%) over the comparable 2026 operating budget. Contributions to reserves increase by $41,032,600, bringing the 2027 total to $41,062,600. The 2026 operating budget is projected to be $156,820 under budget.

*NOTE: In 2026, an internal equipment utilization recovery of $2,800,000 was reflected as "Investment & Other Revenue", however in 2027, this re-allocation of expenditures has been netted with Operating Expenses rather than reported separately as a revenue. This change affects how the amounts are presented in the budget, but does not change the underlying equipment cost recovery.*

# MAJOR CAPITAL AND INVESTMENTS

The 2027 capital program balances keeping existing roads, bridges and culverts in good repair with building the network the County needs to grow. Key investments Council should be aware of include:

- **State of Good Repair – roads, bridges and culverts:**
  - Continued implementation of annual asset management works including road, bridge and culvert rehabilitation and renewal projects. In 2027, this includes:
    - Renewal and resurfacing of approximately 60 lane kilometres of the County road network ($13 million);

        - Culvert rehabilitation on County Road 14 east of County Road 27 at the Collard Drain in Kingsville ($1.8 million);
        - Culvert replacement on County Road 14 west of Highway 77 at the West Branch Reid Drain in Leamington ($1.3 million);
        - Culvert replacement on County Road 12 west of County Road 23 at the Adams Sweet Drain in Essex ($1.2 million);
        - Culvert replacement on County Road 9 south of County Road 8 at the Antaya Drain in Amherstburg ($1.0 million); and
        - Rehabilitation work on the Belle River bridge on County Road 27 north of County Road 8 in Lakeshore ($1.1 million).
    - Ongoing refinement of lifecycle planning and asset management practices to support long-term infrastructure decision-making.
    - Implementation work for the County Road Rationalization Program and associated asset transfer initiatives.
- **Roadway expansion and corridor improvements:**
    - Completion of the final phase of the County Road 42 expansion program in the Town of Tecumseh westerly to the City of Windsor boundary ($11.52 million).
    - Continued planning and design of the County Road 22 roadway improvements in the Municipality of Lakeshore from I.C. Roy Drive to West Belle River Road ($9.4 million).
    - Detailed design, continued land acquisition, and capital planning for the County Road 19 and County Road 22 grade-separated intersection improvements, as well as corridor improvements along County Road 19 in the Town of Tecumseh in support of significant regional growth and transportation capacity needs ($13 M).
    - Detailed design, continued land acquisition and capital planning for the extension of Lauzon Parkway south of Highway 401 in the Town of Tecumseh ($9 million).
    - Continued investment in road safety, including:
        - Implementation of new traffic signals/improvements at three intersections ($4.3 million);
        - Implementation of a roundabout at the intersection of County Road 46 and Rochester Townline ($3.3 million);
        - Road Safety Program Implementations across the County ($400,000);
        - New rural intersection lighting across the County ($193,000);
        - Design for new traffic signals on County Road 42 at Rourke Line and Renaud Line in Lakeshore ($300,000).
- **Partner projects:**
    - Joint work with local municipalities on connecting links, including the Malden Road reconstruction from Normandy to Reaume Road led by the Town of LaSalle ($7.5 million estimated County contribution).
    - Continued expansion of the County Wide Active Transportation System, including:
        - Paved shoulders on County Road 8 from Graham Sideroad to County Road 31
        - Paved shoulders on County Road 14 from Highway 77 to Mersea Road 12

***Amounts are 2027 budget values. Many of these are multi-year projects. See the Capital Budget Summary for the full project list.*

# CAPITAL BUDGET SUMMARY

| Project | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| BC0002 - Various Preservation Projects | $200,000 | $235,000 | $180,000 |
| BC0026 - CR 31 - Culvert at Irwin Drain (C-31-147) D&A - KV/LEA | 0 | 6,200 | 0 |
| BC0030 - CR 8 - Culvert at Robb Dales Drain (C-08-479) | 0 | 776,300 | 0 |
| BC0032 - CR 34 - Culvert at South Dales Drain (C-34-454) | 1,210,000 | 1,956,500 | 0 |
| BC0036 - CR 42 - Bridge at Big Creek (B-42-41) | 2,930,000 | 2,688,300 | 0 |
| BC0037 - CR 27 - Culvert at Seventh Concession Drain (C-27-256) | 1,190,000 | 1,176,600 | 0 |
| BC0038 - CR 12 - Culvert at Batten Sideroad Drain (RC-12-126) | 0 | 900,000 | 0 |
| BC0039 - CR 20 - Culvert at Sancrainte Drain (RC-20-111) | 1,460,000 | 660,100 | 0 |
| BC0040 - CR 12 - Bridge at River Canard (B-12-03) | 2,190,000 | 1,645,500 | 0 |
| BC0041 - CR 12 - Culvert at Adams Sweet Drain (C-12-070) | 0 | 37,800 | 1,085,000 |
| BC0042 - CR 14 - Culvert at East Ogle Drain (C-14-186) | 880,000 | 836,400 | 0 |
| BC0043 - CR 50 - Culvert at Lonsberry Drain (C-50-165) | 1,830,000 | 1,455,600 | 0 |
| BC0044 - CR 27 - Bridge at Belle River (B-27-11B) | 105,000 | 69,000 | 1,131,000 |
| BC0045 - CR 14 - Culvert at Collard Drain (C-14-01) | 110,000 | 85,000 | 1,800,000 |
| BC0046 - CR 9 - Culvert at Antaya Drain (RC-09-063) | 95,000 | 59,000 | 1,031,000 |
| BC0047 - CR 14 - Culvert at West Branch Reid Drain (RC-14-113) | 95,000 | 72,000 | 1,323,000 |
| BC0048 - CR 31 - Culvert at North Rear Road Drain (C-31-082) | 95,000 | 66,000 | 79,000 |
| BC0049 - CR 27 - Bridge at Belle River (B-27-11C) | 0 | 0 | 100,000 |
| BC0050 - CR 8 - Bridge at River Canard (B-08-04) | 0 | 0 | 105,000 |
| BC0051 - CR 2 - Bridge at Duck Creek (B-02-13) | 0 | 0 | 105,000 |
| BC0052 - CR 18 - Culvert at West Townline Drain (C-18-231) | 0 | 0 | 95,000 |
| BC0053 - CR 20 - Culvert at Richmond Drain (C-20-396) | 0 | 0 | 95,000 |
| BC0054 - CR 8 - Culvert at Dupuis Drain (RC-08-004) | 0 | 0 | 95,000 |
| BC0055 - CR 33 - Culvert at B&C Concession Drain (RC-33-091) | 0 | 0 | 65,000 |
| BC0056 - CR 31 - Bridge at Ruscom River (B-31-13) | 0 | 0 | 150,000 |
| BC0057 - CR 22 - Bridge at Pike Creek Bridge (B-22-05) | 0 | 0 | 505,000 |
| BC0058 - CR 33 - Bridge at Sturgeon Creek (B-33-03) | 0 | 0 | 245,000 |
| CL2002 - Essex - Maidstone South Talbot - Engineering & Design (SX-CCL) | 20,000 | 10,000 | 35,000 |
| CL2003 - Essex Streetscape Ph 2 - Maidstone Ave to Cameron Ave (SX-CCL) | 40,000 | 0 | 40,000 |
| CL2004 - Essex - Intersection Improvement - Maidstone & Talbot (SX-CCL) | 65,000 | 65,000 | 0 |
| CL2005 - Essex - Maidstone Ave - Storm Sewer Reconstruction (SX-CCL) | 255,000 | 0 | 255,000 |
| CL3001 - Kingsville - Heritage Rd Extension - Main St to Heritage Rd - (KV-CCL) | 400,000 | 0 | 400,000 |
| CL3002 - Kingsville - Main/Heritage intersection (KV-CCL) | 0 | 0 | 150,000 |
| CL5001 - Lasalle - Malden Rd (Ph 1A) - Normandy Rd to Stuart Blvd | 1,000,000 | 1,000,000 | 0 |
| CL5002 - Lasalle - CR 20 - Front Road - Paving (LAS-CCL) | 0 | 50,000 | 50,000 |
| CL5003 - Lasalle - Malden Rd - Normandy to Reaume (LAS-CCL) | 0 | 0 | 7,500,000 |
| CL6001 - Leamington - Seacliff E - Phase 2-3 - Regatta to CR33 (LEA-CCL) | 1,100,000 | 1,265,000 | 165,000 |
| CL6002 - Leamington - Seacliff W - Sherk St to 97-101 Seacliffe W (LEA-CCL) | 240,000 | 430,000 | 190,000 |
| CW0001 - CWATS Infrastructure (General) | 23,150 | 0 | 177,500 |
| CW0002 - Partnership Development and Supportive Programming | 20,000 | 24,000 | 40,000 |
| CW0003 - Supportive Parternship Program | 20,000 | 16,500 | 0 |
| CW0004 - Advisory and Engagement Services | 20,000 | 15,350 | 40,000 |
| CW0005 - Education & Encouragement | 20,000 | 20,000 | 0 |
| CW0006 - Performance and Minor Improvements | 20,000 | 14,570 | 40,000 |
| CW0007 - Lifecycle Management Programs | 20,000 | 29,580 | 0 |
| CW0045 - MUT - CR 10 - CR 11 to Cypher Sys Group Greenway (AB) | 552,500 | 552,500 | 241,200 |
| CW0057 - PS - CR 50 - CR 41 to Wright Rd (Ess-7, Ess-11)) | 0 | 5,000 | 0 |





| Project | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| CW0066 - PS - CR 50 Utility Relocation - 7th Concession to CR 41 | 300,000 | 0 | 0 |
| CW0068 - PS #1 - CR 3 - CR 8 to Canard Dr. (COE-12b) | 510,000 | 269,800 | 0 |
| CW0069 - PS #1 - CR 8 - CR 23 to Cameron Sideroad (COE-4) | 945,000 | 863,900 | 449,730 |
| CW0070 - PS #1 - CR 8 - CR 31 to Hwy 77 (COE-4) | 960,000 | 776,200 | 0 |
| CW0071 - PS #1 - CR 9 - South Talbot Rd to CR 7 (COE-1/COE-6) | 475,000 | 594,400 | 0 |
| CW0072 - PS #1 - CR 31 - CR 8 to CR 14 (COE-17a) | 730,000 | 663,000 | 0 |
| CW0073 - PS #1 - CR 9 - South Talbot Road to CR 7 (COE-6) | 67,250 | 560 | 0 |
| CW0074 - FDS (MUT) - CR 22 - Terra Lou Dr to Duck Creek Bridge (Lake-25a) | 26,900 | 26,900 | 0 |
| CW0075 - FDS (MUT) - CR 22 - Duck Creek Bridge to CR 2 (Lake-22) | 94,400 | 94,400 | 0 |
| CW0076 - DD (MUT) - Maidstone Ave - S. Talbot Rd to Allan Ave (Ess-28) | 10,100 | 0 | 0 |
| CW0077 - MUP on Maidstone Avenue (Allen Ave to Bell Ave) (Ess-28) | 17,500 | 17,500 | 135,000 |
| CW0078 - DD (MUT) - Maidstone Ave - 196 Talbot N. to 13 Maidstone Ave E (Ess-28 | 4,900 | 4,070 | 0 |
| CW0079 - MUT - Maidstone Ave - Construction (Ess-28) | 300,000 | 122,110 | 165,240 |
| CW0080 - MUT - Maidstone Ave - Talbot N Intersection(Ess-28) | 125,000 | 50,880 | 75,000 |
| CW0081 - MUT - Malden Road - Normandy to Reaume (Las-18) | 242,500 | 123,400 | 0 |
| CW0082 - DD (MUT) - CR 33 - 350 S. of Monarch Lane to Mersea Rd 12 (Leam-17a) | 34,000 | 34,000 | 0 |
| CW0083 - MUT - Seacliff Dr. E (CR 20 & Bevel Line / CR 33) (Leam-22c, Leam-10) | 108,000 | 108,000 | 0 |
| CW0084 - MUT - Oak Street (Oak St W to CR 48) (Leam-19) | 50,000 | 0 | 0 |
| CW0085 - PS - ECWay 100 - CR 42 - CR 31 to Lakeshore Rd 129 (Lake-49) | 625,000 | 277,800 | 347,200 |
| CW0086 - PS #1 - CR 8 - Graham Sideroad to CR 31 (COE-4a) | 0 | 0 | 970,000 |
| CW0087 - PS #1 - CR 14 - Hwy 77 to Mersea Rd 12 (Leam-14) | 0 | 0 | 765,000 |
| CW0088 - PS #1 - CR 20 - McCain Sideroad to CR 50 (Kings-30) | 0 | 0 | 985,000 |
| CW0089 - PS #1 - CR 21 - Little Baseline Rd to CR 42 (Lake-21) | 0 | 0 | 420,000 |
| CW0090 - PS #1 - CR 50 - Lake Dr to Harold Cull Dr (Kings-9) | 0 | 0 | 115,000 |
| CW0091 - PS #1 - CR 39 - Lakeshore Rd 301 to CR 2 (Lake-3) | 0 | 0 | 1,195,000 |
| CW0092 - CR 34 (Talbot St S ) - Gosfield Townline to Town limits (SX) | 0 | 0 | 17,500 |
| EX0001 - CR 19 - Jamsyl to CR 22 | 29,000,000 | 13,230,050 | 8,771,150 |
| EX0002 - CR 46 - Intersection @ Rochester Townline (LAK) | 3,320,000 | 98,210 | 3,321,790 |
| EX0005 - CR 46 - CoW Limits (Hwy 401) to CR 19 (TEC) | 0 | 0 | 3,000,000 |
| EX0006 - CR 11 & South Talbot RAB - (TEC) | 0 | 82,100 | 0 |
| EX0008 - CR 42 / 43 - Phase 1 (TEC) | 3,000,000 | 3,000,000 | 3,000,000 |
| EX0010 - CR 22 - IC Roy to W Belle River Rd (LAK) | 17,500,000 | 6,000,000 | 9,400,000 |
| EX0011 - CR 19 - Intersection @ Amy Croft Drive (LAK/TEC) | 30,000 | 30,000 | 517,880 |
| EX0012 - CR 42 / 43 - Phase 2 (TEC) | 1,000,000 | 1,000,000 | 3,300,000 |
| EX0013 - CR 42 / 43 - Phase 3 & 4 (TEC) | 20,000,000 | 13,000,000 | 300,000 |
| EX0014 - CR 22 - Westlake Dr Extension & Lesperance (TEC) | 1,127,000 | 281,750 | 1,550,000 |
| EX0016 - Lauzon Pkwy Extension - Hwy 401 to CR 46 (TEC) | 1,500,000 | 500,000 | 5,000,000 |
| EX0017 - CR 19 - Jamsyl to CPR (TEC) | 0 | 0 | 1,975,000 |
| EX0018 - CR 42 / 43 - Phase 5 | 0 | 1,000,000 | 11,520,000 |
| EX0019 - Lauzon Pkwy Extension - CR 46 to Hwy 3 (TEC) | 0 | 0 | 4,000,000 |
| EX0020 - CR 19 - Intersection @ CR 22 (TEC) | 0 | 0 | 11,000,000 |
| EX0022 - CR 50 - Drainage and Road Improvements | 0 | 0 | 350,000 |
| EX9999 - Land - Right-of-Way | 0 | 0 | 250,000 |
| FI0056 - 2027 180kw Backup Generator | 0 | 0 | 100,000 |
| FI0057 - 2027 50kw Backup Generator | 0 | 0 | 60,000 |
| FI0087 - 2027 Hoist | 0 | 0 | 50,000 |
| FI0130 - 2027 ½ Ton Pickup | 0 | 0 | 60,000 |
| FI0131 - 2027 ½ Ton Pickup | 0 | 0 | 60,000 |
| FI0165 - 2027 ¾ Ton Pickup | 0 | 0 | 70,000 |





| Project | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| FI0275 - 2026 Tandem Dump with Retrofit | 0 | 0 | 500,000 |
| FI0276 - 2027 Tandem Dump with Retrofit | 0 | 0 | 530,000 |
| FI0277 - 2027 Tandem Dump with Retrofit | 0 | 0 | 530,000 |
| FI0318 - 2026 Line Paint Truck | 0 | 0 | 1,000,000 |
| FI0361 - 2027 Utility Trailer | 0 | 0 | 20,000 |
| FI0454 - 2027 Boom Mower | 0 | 0 | 170,000 |
| FO0001 - Admin Building - Southwest Sidewalk Installation | 20,000 | 19,850 | 0 |
| FO0002 - Admin Building - Council Chamber Roof Replacement | 0 | 0 | 225,000 |
| FO0003 - Admin Building - Granite Caulking and Sealing | 0 | 0 | 40,000 |
| FO0004 - Admin Building - Wayfinding Signage | 0 | 0 | 80,000 |
| FO0005 - Admin Building - Library/Basement Reno | 2,500,000 | 625,000 | 1,875,000 |
| FO0006 - Admin Building - Basement RM Room | 39,200 | 0 | 39,200 |
| FO0007 - Fuel Management System | 0 | 0 | 130,000 |
| IP0110 - Equipment - Maintenance Operations | 6,690,500 | 4,331,300 | 50,000 |
| IP0400 - Equipment - Construction & Engineering | 331,000 | 331,000 | 0 |
| IP0410 - Equipment - Facilities Operations | 305,800 | 156,850 | 94,000 |
| IP0420 - Equipment - Planning | 7,500 | 7,500 | 0 |
| MD0001 - Various Municipal Drain Assessment - Capital | 800,000 | 800,000 | 800,000 |
| MO0001 - Salt Dome Maintenance | 0 | 0 | 25,000 |
| PE0002 - Consulting Services | 100,000 | 80,000 | 100,000 |
| PE0003 - Essex Windsor Regional Transportation Master Plan Update | 40,000 | 57,200 | 0 |
| PE0004 - Road Rationalization Implementation | 0 | 0 | 75,000 |
| PE0006 - Regional Transit Feasibility Study | 100,000 | 10,000 | 90,000 |
| RR0001 - Various Preservation Projects - Roads | 182,000 | 182,000 | 180,000 |
| RR0003 - Various Preservation Projects - Concrete Panel Repairs | 180,850 | 180,850 | 150,000 |
| RR0100 - CR 8 - Pavement Rehab - CR 23 to Cameron Sideroad (KV) | 1,225,000 | 1,400,200 | 0 |
| RR0101 - CR 8 - Pavement Rehab - CR 31 to Hwy 77 (LAK/LEA) | 1,170,000 | 1,182,000 | 0 |
| RR0102 - CR 9 - Pavement Rehab - South Talbot Rd to CR 7 (LEA) | 1,040,000 | 887,500 | 0 |
| RR0103 - CR 11 - Pavement Rehab - Texas Road to CR 12 (AMH) | 410,000 | 370,100 | 0 |
| RR0104 - CR 46 - Pavement Rehab - 8th Concession to CR 17 (TEC) | 865,000 | 881,800 | 0 |
| RR0105 - CR 3 - Pavement Rehab - CR 8 to Canard Drive (LAS) | 455,000 | 395,600 | 0 |
| RR0106 - CR 20 - Pavement Rehab - Mun#1484 to CR 10 (AB) | 1,205,000 | 1,092,800 | 0 |
| RR0107 - CR 23 - Pavement Rehab - CR 8 Roundabout (SX) | 340,000 | 241,400 | 0 |
| RR0108 - CR 27 - Pavement Rehab - South Middle Road to B-27-11A (LAK) | 690,000 | 730,000 | 0 |
| RR0109 - CR 31 - Pavement Rehab - CR 8 to CR 14 (KV/LEA) | 1,290,000 | 1,148,100 | 0 |
| RR0110 - CR 35 - Pavement Rehab - Lakeshore Road 305 to CR 42 (LAK) | 355,000 | 376,600 | 0 |
| RR0111 - CR 8 - Pavement Rehab - CR 31 to Kent Road 1 (LAK/LEA) | 815,000 | 916,300 | 0 |
| RR0112 - CR 37 - Pavement Rehab - B-37-07 to Lakeshore Road 310 (LAK) | 895,000 | 891,100 | 0 |
| RR0113 - CR 8 - Pavement Rehab - Graham Sideroad to CR 31 | 0 | 0 | 1,580,000 |
| RR0114 - CR 12 - Pavement Rehab - CR 11 to Brush Road | 0 | 0 | 1,490,000 |
| RR0115 - CR 14 - Pavement Rehab - Hwy 77 to Mersea Rd 12 | 0 | 0 | 1,355,000 |
| RR0116 - CR 20 - Pavement Rehab - Canard Bridge to MN#1484 | 0 | 0 | 1,360,000 |
| RR0117 - CR 20 - Pavement Rehab - McCain Sideroad to CR 50 | 0 | 0 | 1,080,000 |
| RR0118 - CR 42 - Pavement Rehab - CR 19 to Patillo Road | 0 | 0 | 1,495,000 |
| RR0119 - CR 17 - Pavement Rehab - Hwy 401 to CR 46 | 0 | 0 | 760,000 |
| RR0120 - CR 21 - Pavement Rehab - Little Baseline Rd to CR 42 | 0 | 0 | 640,000 |
| RR0121 - CR 27 - Pavement Rehab - CR 46 to South Middle Rd. | 0 | 0 | 560,000 |
| RR0122 - CR 50 - Pavement Rehab - Lake Drive to Harold Cull Drive | 0 | 0 | 410,000 |
| RR0123 - CR 50 - Pavement Rehab - Harold Cull Drive to CR 20 | 0 | 0 | 350,000 |
| RR0124 - CR 39 - Pavement Rehab - Lakeshore Road 301 to CR 2 | 0 | 0 | 525,000 |

| Project | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| RR0125 - CR 37 - Pavement Rehab - Lakeshore 310 to CR 8 | 0 | 0 | 785,000 |
| RR0126 - CR 23 - Pavement Rehab - CR 18 to 5th Concession | 0 | 0 | 285,000 |
| RR0127 - CR 8 - Intersection @ CR 11 - M&P | 0 | 0 | 405,000 |
| SP0003 - Library Water Leak Cleanup | 0 | 365,700 | 0 |
| SR0006 - Essex - Joan Flood Drive - M&P | 105,000 | 112,400 | 0 |
| SR0007 - Essex - Grondin Ave, Stewart St & Charles St - M&P | 470,000 | 230,200 | 0 |
| SR0008 - Essex - Scott Lane - Section C - Mill & Pave (SX) | 0 | 112,400 | 0 |
| TC0001 - New traffic signals - Martin/Front (CR20) | 0 | 0 | 1,500,000 |
| TC0002 - New traffic signals - CR 20/23 | 0 | 0 | 1,500,000 |
| TC0003 - New traffic signals - CR 9/Alma | 0 | 0 | 1,000,000 |
| TC0004 - New traffic signals - CR 42 at Renaud | 0 | 0 | 150,000 |
| TC0005 - New traffic signals - CR 42 at Rourke | 0 | 0 | 150,000 |
| TO0001 - Various - Pedestrian Crossover Updates | 180,000 | 180,000 | 548,000 |
| TO0002 - Rural Intersection Illumination | 130,600 | 130,600 | 193,000 |
| TO0003 - Intersection Safety Improvements - Design | 300,000 | 100,000 | 0 |
| TO0007 - Road Safety Improvements Program | 100,000 | 100,000 | 400,000 |
| TO0008 - Traffic Signals - CR 9 / CR 10 | 0 | 58,300 | 0 |
| TO0009 - Road Safety Improvements - CR 20 Traffic Signal Installation | 1,000,000 | 0 | 0 |
| TO0010 - Traffic Signals Lifecycle | 0 | 0 | 500,000 |
| **Total Capital Expenditures** | **122,645,650** | **77,156,480** | **116,532,390** |
| 4110 - Contrib to Capital Reserve - General (Capital) | 2,101,500 | 2,110,200 | 116,500 |
| 6320 - Safe Restart (Capital) | (130,000) | 0 | (80,000) |
| 6351 - Ontario Community Infrastructure Fund (OCIF) | (2,049,300) | (2,527,900) | (1,692,390) |
| 6401 - Build Communities Strong Fund (BCSF) | (2,527,900) | (2,049,300) | (2,629,030) |
| 6404 - Development Charge Reduction Program (DCRP) | 0 | 0 | (6,145,100) |
| 6511 - Municipal Recoveries (Capital) | (13,635,300) | (10,096,070) | (6,769,005) |
| 6678 - Contractor Recoveries | $0 | $0 | (782,700) |
| 6733 - Insurance Proceeds | 0 | (301,700) | 0 |
| 6750 - Proceeds on sale of asset | (251,500) | (260,200) | (116,500) |
| 6798 - Miscellaneous Revenue (Capital) | 0 | (22,700) | 0 |
| 6805 - Contrib from Rate Stabilization Reserve (Capital) | (420,000) | (264,100) | (795,000) |
| 6810 - Contrib from Capital Reserve - General | (9,876,600) | (5,780,800) | (6,740,020) |
| 6812 - Contrib from Roadway Expansion Reserve | (54,938,560) | (17,186,120) | (71,532,685) |
| 6814 - Contribution from SOGR Reserve | 0 | 0 | (17,266,460) |
| 6817 - Contribution from CWATS Reserve | 0 | 0 | (2,100,000) |
| 6822 - Contrib from Insurance Reserve | 0 | (64,000) | 0 |
| **Total County Responsibility** | **$40,917,990** | **$40,752,990** | **$0** |

**BUDGET EXPLANATION:** The 2027 capital program totals $116.5 million, down $6.1 million (5.0%) from 2026, reflecting the timing of projects. Roadway expansion is the largest area at $67.3 million, including major investments in the County Road 42/43 corridor, County Road 19/22 intersection, County Road 22, Lauzon Parkway Extension and County Road 19. State of Good Repair work totals $21.6 million, with another $4.3 million for new traffic signals. The program is funded primarily from reserves, supplemented by DCRP, OCIF, BCSF and municipal recoveries, with no development charges included yet. The 2026 capital program is projected to be $165,000 under budget.

# BUDGET DRIVERS

| Budget Driver | 2027 Impact | Explanation |
|---|---|---|
| Wages & Benefits | $214,619 | Annual wage and benefit adjustments for existing staff |
| Purchased services | 312,526 | Higher contracted and professional service costs, reflecting rising contract prices and service demands. |
| Contributions to Reserves | 114,610 | Includes additional investments of $497,000 for State of Good Repair, $750,000 for roadway expansion and $250,000 for CWATS within the overall reserve funding changes. |
| Operating expenses and other revenue | 33,100 | Decrease in planning application fees and facility lease income due to one less external tenant |
| Occupancy expenses | (311,090) | Lower occupancy costs, a large portion of this is due to savings in insurance. |
| Contributions from Reserves | (145,000) | Funding drawn from reserves increases from $330,000 to $475,000. |
| **Net Change** | **$218,765** | |

# FUNDING STRATEGY

IPS operating costs are funded mainly by the County levy. The levy pays for day-to-day operations, and contributions to reserves to fund the capital program. Other funding comes from user fees, government grants, other revenue and reserves.

The capital program also uses government and municipal partner funding. In 2027, this includes $13 million in federal and provincial grants, including the Development Charge Reduction Program (DCRP), the Ontario Community Infrastructure Fund (OCIF) and the Build Communities Strong Fund (BCSF), and $6.8 million in recoveries from local municipalities for shared projects. Growth-related projects are funded mainly from the Roadway Expansion Reserve ($71.5 million).

## *WHERE THE FUNDING COMES FROM*

| Funding Source | 2026 Budget | 2027 Budget | 2026 Share | 2027 Share |
|---|---|---|---|---|
| Government grants, user fees and other revenue | $4,282,300 | $1,426,900 | 23.7% | 2.5% |
| Contributions from Reserves | 330,000 | 475,000 | 1.8% | 0.8% |
| County Levy | 13,427,950 | 54,564,705 | 74.4% | 96.6% |
| **Total Operating Cost** | **$18,040,250** | **$56,466,605** | **100.0%** | **100.0%** |

# LOOKING AHEAD

## *FUTURE PRESSURES AND RISKS*

- **Infrastructure funding and financial sustainability:** growing infrastructure needs and rising construction costs put pressure on available funding and reserves. Without sustained investment, the condition of the County road network will decline over time.
- **Growth and infrastructure demand:** population growth and economic development increase demand for roadway capacity, transportation planning and development services, and add wear to existing roads.
- **Workforce capacity and service demands:** higher project volumes, regulatory requirements and operational responsibilities stretch staff and organizational capacity, while skilled engineering, construction and maintenance labour remains in short supply.

## *OUR RESPONSE*

- Use asset management planning, lifecycle-based investment, long-term capital forecasting and risk-based project prioritization to get the most from available funding, while pursuing external funding and advocating for Essex County's fair share.
- Use long-range planning studies, environmental assessments, growth forecasting and phased capital planning to identify and prioritize future infrastructure needs across the County.
- Continue recruitment, succession planning and employee development, and complete a department-wide service delivery review to keep resources aligned with current and future service needs.

# WHY IT MATTERS

Infrastructure and Planning Services keeps Essex County moving by maintaining and improving the County's transportation infrastructure, managing County facilities and facility projects, and supporting responsible growth through land use planning and development approvals.

# STRATEGIC ALIGNMENT

**Providing Reliable Infrastructure for Partners:** IPS maintains and improves the regional transportation network through the State of Good Repair program, corridor improvements and road safety investments. The department partners with local municipalities on joint rehabilitation and reconstruction projects, including coordinating water and sewer work during County road reconstruction to reduce costs and disruption.

**Supporting Dynamic and Thriving Communities Across the County:** Through the County Official Plan, regional studies, growth management and Planning Act approvals, IPS helps guide sustainable growth, economic development and connected communities. Regional engineering and planning working groups with local municipal partners support shared learning, consistent policies and coordinated development across the region.

# Construction & Engineering

## Operating Budget

| Account Group | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Wages & Benefits | $2,206,400 | $2,144,110 | $2,308,556 | $102,156 | 4.6% |
| Purchased Services | 230,300 | 90,300 | 474,314 | 244,014 | 106.0% |
| Occupancy Expenses | 376,500 | 374,600 | 138,477 | (238,023) | (63.2%) |
| Operating Expenses | 11,100 | 10,600 | 9,100 | (2,000) | (18.0%) |
| **Total Operating Expenses** | **2,824,300** | **2,619,610** | **2,930,447** | **106,147** | **3.8%** |
| Contributions to Reserves | 0 | 0 | 39,055,100 | 39,055,100 | N/A |
| Contributions from Reserves | (80,000) | (20,000) | (140,000) | 60,000 | 75.0% |
| Government Grants | (50,000) | (75,000) | (50,000) | 0 | 0.0% |
| User Fees | (100,000) | (100,000) | (100,000) | 0 | 0.0% |
| Investment & Other Revenue | (17,200) | (16,200) | (17,200) | 0 | 0.0% |
| **Total County Responsibility** | **$2,577,100** | **$2,408,410** | **$41,678,347** | **$39,101,247** | **1517.3%** |

*Starting in 2027, levy funding for capital projects is shown in the operating budget as Contributions to Reserves, rather than in the capital budget. The Contributions to Reserves of $39,055,100 do not reflect an increase in levy funding, but funds previously levied for the State of Good Repair, CWATS and Roadway Expansion programs, as well as smaller capital purchases funded from capital and rate stabilization reserves.*

# Capital Budget

| Project | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| BC0002 - Various Preservation Projects | $200,000 | $235,000 | $180,000 |
| BC0026 - CR 31 - Culvert at Irwin Drain (C-31-147) D&A - KV/LEA | 0 | 6,200 | 0 |
| BC0030 - CR 8 - Culvert at Robb Dales Drain (C-08-479) | 0 | 776,300 | 0 |
| BC0032 - CR 34 - Culvert at South Dales Drain (C-34-454) | 1,210,000 | 1,956,500 | 0 |
| BC0036 - CR 42 - Bridge at Big Creek (B-42-41) | 2,930,000 | 2,688,300 | 0 |
| BC0037 - CR 27 - Culvert at Seventh Concession Drain (C-27-256) | 1,190,000 | 1,176,600 | 0 |
| BC0038 - CR 12 - Culvert at Batten Sideroad Drain (RC-12-126) | 0 | 900,000 | 0 |
| BC0039 - CR 20 - Culvert at Sancrainte Drain (RC-20-111) | 1,460,000 | 660,100 | 0 |
| BC0040 - CR 12 - Bridge at River Canard (B-12-03) | 2,190,000 | 1,645,500 | 0 |
| BC0041 - CR 12 - Culvert at Adams Sweet Drain (C-12-070) | 0 | 37,800 | 1,085,000 |
| BC0042 - CR 14 - Culvert at East Ogle Drain (C-14-186) | 880,000 | 836,400 | 0 |
| BC0043 - CR 50 - Culvert at Lonsberry Drain (C-50-165) | 1,830,000 | 1,455,600 | 0 |
| BC0044 - CR 27 - Bridge at Belle River (B-27-11B) | 105,000 | 69,000 | 1,131,000 |
| BC0045 - CR 14 - Culvert at Collard Drain (C-14-01) | 110,000 | 85,000 | 1,800,000 |
| BC0046 - CR 9 - Culvert at Antaya Drain (RC-09-063) | 95,000 | 59,000 | 1,031,000 |
| BC0047 - CR 14 - Culvert at West Branch Reid Drain (RC-14-113) | 95,000 | 72,000 | 1,323,000 |
| BC0048 - CR 31 - Culvert at North Rear Road Drain (C-31-082) | 95,000 | 66,000 | 79,000 |
| BC0049 - CR 27 - Bridge at Belle River (B-27-11C) | 0 | 0 | 100,000 |
| BC0050 - CR 8 - Bridge at River Canard (B-08-04) | 0 | 0 | 105,000 |
| BC0051 - CR 2 - Bridge at Duck Creek (B-02-13) | 0 | 0 | 105,000 |
| BC0052 - CR 18 - Culvert at West Townline Drain (C-18-231) | 0 | 0 | 95,000 |
| BC0053 - CR 20 - Culvert at Richmond Drain (C-20-396) | 0 | 0 | 95,000 |
| BC0054 - CR 8 - Culvert at Dupuis Drain (RC-08-004) | 0 | 0 | 95,000 |
| BC0055 - CR 33 - Culvert at B&C Concession Drain (RC-33-091) | 0 | 0 | 65,000 |
| BC0056 - CR 31 - Bridge at Ruscom River (B-31-13) | 0 | 0 | 150,000 |
| BC0057 - CR 22 - Bridge at Pike Creek Bridge (B-22-05) | 0 | 0 | 505,000 |
| BC0058 - CR 33 - Bridge at Sturgeon Creek (B-33-03) | 0 | 0 | 245,000 |
| CL2002 - Essex - Maidstone South Talbot - Engineering & Design (SX-CCL) | 20,000 | 10,000 | 35,000 |
| CL2003 - Essex Streetscape Ph 2 - Maidstone Ave to Cameron Ave (SX-CCL) | 40,000 | 0 | 40,000 |
| CL2004 - Essex - Intersection Improvement - Maidstone & Talbot (SX-CCL) | 65,000 | 65,000 | 0 |
| CL2005 - Essex - Maidstone Ave - Storm Sewer Reconstruction (SX-CCL) | 255,000 | 0 | 255,000 |
| CL3001 - Kingsville - Heritage Rd Extension - Main St to Heritage Rd - (KV-CCL) | 400,000 | 0 | 400,000 |
| CL3002 - Kingsville - Main/Heritage intersection (KV-CCL) | 0 | 0 | 150,000 |
| CL5001 - Lasalle - Malden Rd (Ph 1A) - Normandy Rd to Stuart Blvd | 1,000,000 | 1,000,000 | 0 |
| CL5002 - Lasalle - CR 20 - Front Road - Paving (LAS-CCL) | 0 | 50,000 | 50,000 |
| CL5003 - Lasalle - Malden Rd - Normandy to Reaume (LAS-CCL) | 0 | 0 | 7,500,000 |
| CL6001 - Leamington - Seacliff E - Phase 2-3 - Regatta to CR33 (LEA-CCL) | 1,100,000 | 1,265,000 | 165,000 |
| CL6002 - Leamington - Seacliff W - Sherk St to 97-101 Seacliffe W (LEA-CCL) | 240,000 | 430,000 | 190,000 |
| CW0001 - CWATS Infrastructure (General) | 23,150 | 0 | 177,500 |
| CW0002 - Partnership Development and Supportive Programming | 20,000 | 24,000 | 40,000 |
| CW0003 - Supportive Parternship Program | 20,000 | 16,500 | 0 |
| CW0004 - Advisory and Engagement Services | 20,000 | 15,350 | 40,000 |
| CW0005 - Education & Encouragement | 20,000 | 20,000 | 0 |
| CW0006 - Performance and Minor Improvements | 20,000 | 14,570 | 40,000 |
| CW0007 - Lifecycle Management Programs | 20,000 | 29,580 | 0 |
| CW0045 - MUT - CR 10 - CR 11 to Cypher Systems Group Greenway (AB) | 552,500 | 552,500 | 241,200 |

| Project | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| CW0057 - PS - CR 50 - CR 41 to Wright Rd (Ess-7, Ess-11)) | 0 | 5,000 | 0 |
| CW0066 - PS - CR 50 Utility Relocation - 7th Concession to CR 41 | 300,000 | 0 | 0 |
| CW0068 - PS #1 - CR 3 - CR 8 to Canard Dr. (COE-12b) | 510,000 | 269,800 | 0 |
| CW0069 - PS #1 - CR 8 - CR 23 to Cameron Sideroad (COE-4) | 945,000 | 863,900 | 449,730 |
| CW0070 - PS #1 - CR 8 - CR 31 to Hwy 77 (COE-4) | 960,000 | 776,200 | 0 |
| CW0071 - PS #1 - CR 9 - South Talbot Road to CR 7 (COE-1/COE-6) | 475,000 | 594,400 | 0 |
| CW0072 - PS #1 - CR 31 - CR 8 to CR 14 (COE-17a) | 730,000 | 663,000 | 0 |
| CW0073 - PS #1 - CR 9 - South Talbot Road to CR 7 (COE-6) | 67,250 | 560 | 0 |
| CW0074 - FDS (MUT) - CR 22 - Terra Lou Dr to Duck Creek Bridge (Lake-25a) | 26,900 | 26,900 | 0 |
| CW0075 - FDS (MUT) - CR 22 - Duck Creek Bridge to CR 2 (Lake-22) | 94,400 | 94,400 | 0 |
| CW0076 - DD (MUT) - Maidstone Ave - S. Talbot Rd to Allan Ave (Ess-28) | 10,100 | 0 | 0 |
| CW0077 - MUP on Maidstone Avenue (Allen Ave to Bell Ave) (Ess-28) | 17,500 | 17,500 | 135,000 |
| CW0078 - DD (MUT) - Maidstone Ave - 196 Talbot N. to 13 Maidstone Ave E (Ess-28) | 4,900 | 4,070 | 0 |
| CW0079 - MUT - Maidstone Ave - Construction (Ess-28) | 300,000 | 122,110 | 165,240 |
| CW0080 - MUT - Maidstone Ave - Talbot North Intersection Construction (Ess-28) | 125,000 | 50,880 | 75,000 |
| CW0081 - MUT - Malden Road - Normandy to Reaume (Las-18) | 242,500 | 123,400 | 0 |
| CW0082 - DD (MUT) - CR 33 - 350 S. of Monarch Lane to Mersea Rd 12 (Leam-17a) | 34,000 | 34,000 | 0 |
| CW0083 - MUT - Seacliff Dr. E (CR 20 & Bevel Line / CR 33) (Leam-22c, Leam-10) | 108,000 | 108,000 | 0 |
| CW0084 - MUT - Oak Street (Oak St W to CR 48) (Leam-19) | 50,000 | 0 | 0 |
| CW0085 - PS - ECWay 100 - CR 42 - CR 31 to Lakeshore 129 (Lake-49) | 625,000 | 277,800 | 347,200 |
| CW0086 - PS #1 - County Road 8 - Graham Sideroad to County Road 31 (COE-4a) | 0 | 0 | 970,000 |
| CW0087 - PS #1 - County Road 14 - Highway 77 to Mersea Road 12 (Leam-14) | 0 | 0 | 765,000 |
| CW0088 - PS #1 - County Road 20 - McCain Sideroad to County Road 50 (Kings-30) | 0 | 0 | 985,000 |
| CW0089 - PS #1 - County Road 21 - Little Baseline Road to County Road 42 (Lake-21) | 0 | 0 | 420,000 |
| CW0090 - PS #1 - County Road 50 - Lake Drive to Harold Cull Drive (Kings-9) | 0 | 0 | 115,000 |
| CW0091 - PS #1 - County Road 39 - Lakeshore Road 301 to County Road 2 (Lake-3) | 0 | 0 | 1,195,000 |
| CW0092 - County Road 34 (Talbot St S ) - Gosfield Townline to Town limits (SX) | 0 | 0 | 17,500 |
| EX0001 - CR 19 - Jamsyl to CR 22 | 29,000,000 | 13,230,050 | 8,771,150 |
| EX0002 - CR 46 - Intersection CR 46 @ Rochester Townline (LAK) | 3,320,000 | 98,210 | 3,321,790 |
| EX0005 - CR 46 - CoW Limits (Hwy 401) to CR 19 (TEC) | 0 | 0 | 3,000,000 |
| EX0006 - CR 11 & South Talbot RAB - (TEC) | 0 | 82,100 | 0 |
| EX0008 - CR 42 / 43 - Phase 1 (TEC) | 3,000,000 | 3,000,000 | 3,000,000 |
| EX0010 - CR 22 - IC Roy to West Belle River Road (LAK) | 17,500,000 | 6,000,000 | 9,400,000 |
| EX0011 - CR 19 - CR 22 to Lanoue (LAK/TEC) | 30,000 | 30,000 | 517,880 |
| EX0012 - CR 42 / 43 - Phase 2 (TEC) | 1,000,000 | 1,000,000 | 3,300,000 |
| EX0013 - CR 42 / 43 Road Improvements - Phase 3 & 4 Construction (TEC) | 20,000,000 | 13,000,000 | 300,000 |
| EX0014 - CR 22 - Westlake Dr Extension & Lesperance (TEC) | 1,127,000 | 281,750 | 1,550,000 |
| EX0016 - Lauzon Parkway Extension - Hwy 401 to CR 46 (TEC) | 1,500,000 | 500,000 | 5,000,000 |
| EX0017 - CR 19 - Jamsyl to CPR (TEC) | 0 | 0 | 1,975,000 |
| EX0018 - CR 42 / 43 - Phase 5 | 0 | 1,000,000 | 11,520,000 |
| EX0019 - Lauzon Parkway Extension - CR 46 to Hwy 3 (TEC) | 0 | 0 | 4,000,000 |
| EX0020 - CR 19 / 22 Intersection (TEC) | 0 | 0 | 11,000,000 |
| EX0022 - CR 50 - Drainage and Road Improvements | 0 | 0 | 350,000 |
| EX9999 - Land - Right-of-Way | 0 | 0 | 250,000 |
| IP0400 - Equipment - Construction & Engineering | 331,000 | 331,000 | 0 |
| MD0001 - Various Municipal Drain Assessment - Capital | 800,000 | 800,000 | 800,000 |
| PE0002 - Consulting Services | 100,000 | 80,000 | 100,000 |
| PE0003 - Essex Windsor Regional Transportation Master Plan Update | 40,000 | 57,200 | 0 |
| PE0004 - Road Rationalization Implementation | 0 | 0 | 75,000 |
| PE0006 - Regional Transit Feasibility Study | 100,000 | 10,000 | 90,000 |





| Project | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| RR0001 - Various Preservation Projects - Roads | 182,000 | 182,000 | 180,000 |
| RR0003 - Various Preservation Projects - Concrete Panel Repairs | 180,850 | 180,850 | 150,000 |
| RR0100 - CR 8 - Pavement Rehab - CR 23 to Cameron Sideroad (KV) | 1,225,000 | 1,400,200 | 0 |
| RR0101 - CR 8 - Pavement Rehab - CR 31 to Hwy 77 (LAK/LEA) | 1,170,000 | 1,182,000 | 0 |
| RR0102 - CR 9 - Pavement Rehab - South Talbot Rd to CR 7 (LEA) | 1,040,000 | 887,500 | 0 |
| RR0103 - CR 11 - Pavement Rehab - Texas Road to CR 12 (AMH) | 410,000 | 370,100 | 0 |
| RR0104 - CR 46 - Pavement Rehab - 8th Concession to CR 17 (TEC) | 865,000 | 881,800 | 0 |
| RR0105 - CR 3 - Pavement Rehab - CR 8 to Canard Drive (LAS) | 455,000 | 395,600 | 0 |
| RR0106 - CR 20 - Pavement Rehab - Mun#1484 to CR 10 (AB) | 1,205,000 | 1,092,800 | 0 |
| RR0107 - CR 23 - Pavement Rehab - CR 8 Roundabout (SX) | 340,000 | 241,400 | 0 |
| RR0108 - CR 27 - Pavement Rehab - South Middle Road to B-27-11A (LAK) | 690,000 | 730,000 | 0 |
| RR0109 - CR 31 - Pavement Rehab - CR 8 to CR 14 (KV/LEA) | 1,290,000 | 1,148,100 | 0 |
| RR0110 - CR 35 - Pavement Rehab - Lakeshore Road 305 to CR 42 (LAK) | 355,000 | 376,600 | 0 |
| RR0111 - CR 8 - Pavement Rehab - CR 31 to Kent Road 1 (LAK/LEA) | 815,000 | 916,300 | 0 |
| RR0112 - CR 37 - Pavement Rehab - B-37-07 to Lakeshore Road 310 (LAK) | 895,000 | 891,100 | 0 |
| RR0113 - CR 8 - Pavement Rehab - Graham Sideroad to CR 31 | 0 | 0 | 1,580,000 |
| RR0114 - CR 12 - Pavement Rehab - CR 11 to Brush Road | 0 | 0 | 1,490,000 |
| RR0115 - CR 14 - Pavement Rehab - Hwy 77 to Mersea Rd 12 | 0 | 0 | 1,355,000 |
| RR0116 - CR 20 - Pavement Rehab - Canard Bridge to MN#1484 | 0 | 0 | 1,360,000 |
| RR0117 - CR 20 - Pavement Rehab - McCain Sideroad to CR 50 | 0 | 0 | 1,080,000 |
| RR0118 - CR 42 - Pavement Rehab - CR 19 to Patillo Road | 0 | 0 | 1,495,000 |
| RR0119 - CR 17 - Pavement Rehab - Hwy 401 to CR 46 | 0 | 0 | 760,000 |
| RR0120 - CR 21 - Pavement Rehab - Little Baseline Rd to CR 42 | 0 | 0 | 640,000 |
| RR0121 - CR 27 - Pavement Rehab - CR 46 to South Middle Rd. | 0 | 0 | 560,000 |
| RR0122 - CR 50 - Pavement Rehab - Lake Drive to Harold Cull Drive | 0 | 0 | 410,000 |
| RR0123 - CR 50 - Pavement Rehab - Harold Cull Drive to CR 20 | 0 | 0 | 350,000 |
| RR0124 - CR 39 - Pavement Rehab - Lakeshore Road 301 to CR 2 | 0 | 0 | 525,000 |
| RR0125 - CR 37 - Pavement Rehab - Lakeshore 310 to CR 8 | 0 | 0 | 785,000 |
| RR0126 - CR 23 - Pavement Rehab - CR 18 to 5th Concession | 0 | 0 | 285,000 |
| RR0127 - CR 8 - CR 11 Intersection - M&P | 0 | 0 | 405,000 |
| SR0006 - Essex - Joan Flood Drive - M&P | 105,000 | 112,400 | 0 |
| SR0007 - Essex - Grondin Ave, Stewart St & Charles St - M&P | 470,000 | 230,200 | 0 |
| SR0008 - Essex - Scott Lane - Section C - Mill & Pave (SX) | 0 | 112,400 | 0 |
| TC0001 - New traffic signals - Martin/Front (CR20) | 0 | 0 | 1,500,000 |
| TC0002 - New traffic signals - CR 20/23 | 0 | 0 | 1,500,000 |
| TC0003 - New traffic signals - CR 9/Alma | 0 | 0 | 1,000,000 |
| TC0004 - New traffic signals - CR 42 at Renaud | 0 | 0 | 150,000 |
| TC0005 - New traffic signals - CR 42 at Rourke | 0 | 0 | 150,000 |
| TO0001 - Various - Pedestrian Crossover Updates | 180,000 | 180,000 | 548,000 |
| TO0002 - Rural Intersection Illumination | 130,600 | 130,600 | 193,000 |
| TO0003 - Intersection Safety Improvements - Design | 300,000 | 100,000 | 0 |
| TO0007 - Road Safety Improvements Program | 100,000 | 100,000 | 400,000 |
| TO0008 - Traffic Signals - CR 9 / CR 10 | 0 | 58,300 | 0 |
| TO0009 - Road Safety Improvements - CR 20 Traffic Signal Installation | 1,000,000 | 0 | 0 |
| TO0010 - Traffic Signals Lifecycle | 0 | 0 | 500,000 |
| **Total Capital Expenditures** | **113,082,650** | **71,650,280** | **110,824,190** |
| 6351 - Ontario Community Infrastructure Fund (OCIF) | (2,049,300) | (2,527,900) | (1,692,390) |
| 6401 - Build Communities Strong Fund (BCSF) | (2,527,900) | (2,049,300) | (2,629,030) |
| 6404 - Development Charge Reduction Program (DCRP) | 0 | 0 | (6,145,100) |
| 6511 - Municipal Recoveries (Capital) | (13,635,300) | (10,096,070) | (6,769,005) |





| Project | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| 6678 - Contractor Recoveries | 0 | 0 | (782,700) |
| 6805 - Contrib from Rate Stabilization Reserve (Capital) | (340,000) | (230,000) | (665,000) |
| 6810 - Contrib from Capital Reserve - General | (2,580,600) | (2,769,200) | (1,241,820) |
| 6812 - Contrib from Roadway Expansion Reserve | (54,938,560) | (17,186,120) | (71,532,685) |
| 6814 - Contribution from SOGR Reserve | 0 | 0 | (17,266,460) |
| 6817 - Contribution from CWATS Reserve | 0 | 0 | (2,100,000) |
| **Total County Responsibility** | **$37,010,990** | **$36,791,690** | **$0** |





# Maintenance Operations

## Operating Budget

| Account Group | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Wages & Benefits | $5,105,600 | $4,953,870 | $5,163,440 | $57,840 | 1.1% |
| Purchased Services | 1,513,500 | 1,567,340 | 1,495,212 | (18,288) | (1.2%) |
| Occupancy Expenses | 793,600 | 772,400 | 742,863 | (50,737) | (6.4%) |
| Operating Expenses | 5,701,700 | 2,989,000 | 2,881,900 | (2,819,800) | (49.5%) |
| **Total Operating Expenses** | **13,114,400** | **10,282,610** | **10,283,415** | **(2,830,985)** | **(21.6%)** |
| Contributions to Reserves | 0 | 0 | 1,270,000 | 1,270,000 | N/A |
| User Fees | (210,000) | (210,000) | (210,000) | 0 | 0.0% |
| Investment & Other Revenue | (2,800,000) | 0 | 0 | (2,800,000) | (100.0%) |
| **Total County Responsibility** | **$10,104,400** | **$10,072,610** | **$11,343,415** | **$1,239,015** | **12.3%** |

*Note: In 2026, an internal equipment utilization recovery of $2,800,000 was reflected as Investment & Other Revenue, however in 2027, this re-allocation of expenditures has been netted with Operating Expenses rather than reported separately as a revenue. This change affects how the amounts are presented in the budget, but does not change the underlying equipment cost recovery. The 2026 operating budget is projected to be $31,790 under budget.*

*Starting in 2027, levy funding for capital projects is shown in the operating budget as Contributions to Reserves, rather than in the capital budget. The Contributions to Reserves of $1,270,000 do not reflect an increase in levy funding, but funds previously levied for current equipment purchases and asset management contributions for future replacements.*

# Capital Budget

| | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| FI0056 - 2027 180kw Backup Generator | $0 | $0 | $100,000 |
| FI0057 - 2027 50kw Backup Generator | 0 | 0 | 60,000 |
| FI0087 - 2027 Hoist | 0 | 0 | 50,000 |
| FI0130 - 2027 ½ Ton Pickup | 0 | 0 | 60,000 |
| FI0131 - 2027 ½ Ton Pickup | 0 | 0 | 60,000 |
| FI0165 - 2027 ¾ Ton Pickup | 0 | 0 | 70,000 |
| FI0275 - 2026 Tandem Dump with Retrofit | 0 | 0 | 500,000 |
| FI0276 - 2027 Tandem Dump with Retrofit | 0 | 0 | 530,000 |
| FI0277 - 2027 Tandem Dump with Retrofit | 0 | 0 | 530,000 |
| FI0318 - 2026 Line Paint Truck | 0 | 0 | 1,000,000 |
| FI0361 - 2027 Utility Trailer | 0 | 0 | 20,000 |
| FI0454 - 2027 Boom Mower | 0 | 0 | 170,000 |
| IP0110 - Equipment - Maintenance Operations | 6,690,500 | 4,331,300 | 50,000 |
| MO0001 - Salt Dome Maintenance | 0 | 0 | 25,000 |
| **Total Capital Expenditures** | **6,690,500** | **4,331,300** | **3,225,000** |
| 4110 - Contrib to Capital Reserve - General (Capital) | 1,451,500 | 1,460,200 | 116,500 |
| 6750 - Proceeds on sale of asset | (251,500) | (260,200) | (116,500) |
| 6798 - Miscellaneous Revenue (Capital) | 0 | (5,000) | 0 |
| 6810 - Contrib from Capital Reserve - General | (4,667,000) | (2,307,600) | (3,225,000) |
| **Total County Responsibility** | **$3,223,500** | **$3,218,700** | **$0** |

*Note - 2026 budgeted expenditures of $6,690,500 represents the total cost of equipment and vehicles budgeted for the year, and is not broken out using new project codes. Please refer to the 2026 Approved Budget for Fleet and Facilities (Page 107) for a detailed listing. The 2026 projection includes anticipated savings of approximately $800,000 on retrofit of tandem dump trucks. Additionally, one 2026 Tandem Dump truck is not anticipated to be delivered until 2027, and has therefore been carried forward to the 2027 budget (Project #FI0275). The Line Paint Truck (Project #FI0318) has also been carried forward to 2027 due to procurement issues. The 2026 capital budget is projected to be $2,359,200 under budget.*

*Starting in 2027, levy funding for capital projects is shown in the operating budget as Contributions to Reserves, rather than in the capital budget. The 2027 Contributions to Reserves of $116,500 reflect the budgeted proceeds on sale of assets planned for replacement during the budget year.*





# Facilities Operations

## Operating Budget

| Account Group | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Wages & Benefits | $541,700 | $534,450 | $581,090 | $39,390 | 7.3% |
| Purchased Services | 122,800 | 122,800 | 124,600 | 1,800 | 1.5% |
| Occupancy Expenses | 578,800 | 597,150 | 573,065 | (5,735) | (1.0%) |
| Operating Expenses | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| **Total Operating Expenses** | **1,246,300** | **1,257,400** | **1,281,755** | **35,455** | **2.8%** |
| Contributions to Reserves | 0 | 0 | 710,000 | 710,000 | N/A |
| Government Grants | 0 | (19,300) | 0 | 0 | 0.0% |
| Investment & Other Revenue | (1,055,100) | (1,009,560) | (1,019,700) | 35,400 | (3.4%) |
| **Total County Responsibility** | **$191,200** | **$228,540** | **$972,055** | **$780,855** | **408.4%** |

*Starting in 2027, levy funding for capital projects is shown in the operating budget as Contributions to Reserves, rather than in the capital budget. The Contributions to Reserves of $710,000 do not reflect an increase in levy funding, but funds previously levied for current equipment purchases and asset management contributions for future replacement and rehabilitation.*

# Capital Budget

| Project | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| FO0001 - Admin Building - Southwest Sidewalk Installation | $20,000 | $19,850 | $0 |
| FO0002 - Admin Building - Council Chamber Roof Replacement | 0 | 0 | 225,000 |
| FO0003 - Admin Building - Granite Caulking and Sealing | 0 | 0 | 40,000 |
| FO0004 - Admin Building - Wayfinding Signage | 0 | 0 | 80,000 |
| FO0005 - Admin Building - Library/Basement Reno | 2,500,000 | 625,000 | 1,875,000 |
| FO0006 - Admin Building - Basement RM Room | 39,200 | 0 | 39,200 |
| FO0007 - Fuel Management System | 0 | 0 | 130,000 |
| IP0410 - Equipment - Facilities Operations | 305,800 | 156,850 | 94,000 |
| SP0003 - Library Water Leak Cleanup | 0 | 365,700 | 0 |
| **Total Capital Expenditures** | **2,865,000** | **1,167,400** | **2,483,200** |
| 4110 - Contrib to Capital Reserve - General (Capital) | 650,000 | 650,000 | 0 |
| 6320 - Safe Restart (Capital) | (130,000) | 0 | (80,000) |
| 6733 - Insurance Proceeds | 0 | (301,700) | 0 |
| 6798 - Miscellaneous Revenue (Capital) | 0 | (17,700) | 0 |
| 6805 - Contrib from Rate Stabilization Reserve (Capital) | (80,000) | (34,100) | (130,000) |
| 6810 - Contrib from Capital Reserve - General | (2,629,000) | (704,000) | (2,273,200) |
| 6822 - Contrib from Insurance Reserve | 0 | (64,000) | 0 |
| **Total County Responsibility** | **$676,000** | **$695,900** | **$0** |

*Starting in 2027, levy funding for capital projects is shown in the operating budget as Contributions to Reserves, rather than in the capital budget.*

# Planning Services

## Operating Budget

| Account Group | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Wages & Benefits | $538,900 | $537,520 | $554,132 | $15,232 | 2.8% |
| Consulting - Specialty Crop Study | 50,000 | 10,000 | 50,000 | 0 | 0.0% |
| Consulting - Pelee Coastal Resilience Initiative | 50,000 | 50,000 | 50,000 | 0 | 0.0% |
| Consulting - Energy Plan Implementation | 120,000 | 0 | 120,000 | 0 | 0.0% |
| Consulting - AI High-Density Data Centres | 0 | 0 | 100,000 | 100,000 | N/A |
| Consulting - Regional Employment Land Strategy | 30,000 | 126,600 | 0 | (30,000) | (100.0%) |
| Consulting - DC Background Study & Bylaw | 0 | 3,100 | 0 | 0 | 0.0% |
| Consulting - General | 0 | 0 | 15,000 | 15,000 | N/A |
| Legal Fees | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| Occupancy Expenses | 30,850 | 30,550 | 3,200 | (27,650) | (89.6%) |
| Operating Expenses | 500 | 500 | 11,055 | 10,555 | 2111.0% |
| **Total Operating Expenses** | **825,250** | **763,270** | **908,387** | **83,137** | **10.1%** |
| Contributions to Reserves | 30,000 | 30,000 | 27,500 | (2,500) | (8.3%) |
| Contributions from Reserves | (250,000) | (189,700) | (335,000) | (85,000) | 34.0% |
| Investment & Other Revenue | (50,000) | (42,000) | (30,000) | 20,000 | (40.0%) |
| **Total County Responsibility** | **$555,250** | **$561,570** | **$570,887** | **$15,637** | **2.8%** |

## Capital Budget

| Project | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| IP0420 - Equipment - Planning | $7,500 | $7,500 | $0 |
| **Total Capital Expenditures** | **7,500** | **7,500** | **0** |
| **Total County Responsibility** | **$7,500** | **$7,500** | **$0** |

# Essex County Library

# Essex County Library

## 2027 DEPARTMENT BUDGET



### *MANDATE*

The Essex County Library (ECL) provides high-quality physical and digital resources, welcoming public spaces, and engaging community programming across its 14 branches. ECL serves residents of all ages across Essex County, fostering literacy, lifelong learning, and equitable access to information and technology. Governed by the Essex County Library Board, its mission is to create a space of discovery for all at the heart of our communities.

### *WHO WE SERVE*

Residents, families, students, educators, and visitors across the seven local municipalities within Essex County.

### *CORE SERVICES*

- **Collections and digital resources:** Curating and circulating physical books, media, e-books, e-audiobooks, and research databases.
- **Public programming and outreach:** Hosting literacy programs, community events, and specialized programming for children, teens, and adults.
- **Community spaces:** Providing public computer access, Wi-Fi, study spaces, and customer support across 14 rural and urban branches.

## *SERVICE AT A GLANCE*

- **Local access, shared resources:** Rural and urban branches connect residents to the library's collections, programs, and services close to home, with staff available to help find materials and information.
- **Library access beyond branch hours:** Online services extend access to e-books, e-audiobooks, digital magazines, and research databases, allowing residents to connect with resources outside an in-person visit.
- **Learning at every stage:** Children's literacy activities, teen and adult programs, community events, and drop-in opportunities support reading, discovery, and lifelong learning.
- **Technology and practical support:** Public computers, Wi-Fi, and staff assistance help residents access information and use the library's physical and digital resources.
- **Spaces for everyday connection:** Welcoming public spaces provide places to read, study, participate in programming, and connect with others, supporting the library's role as a community gathering place.

## *2027 BUDGET STORY*

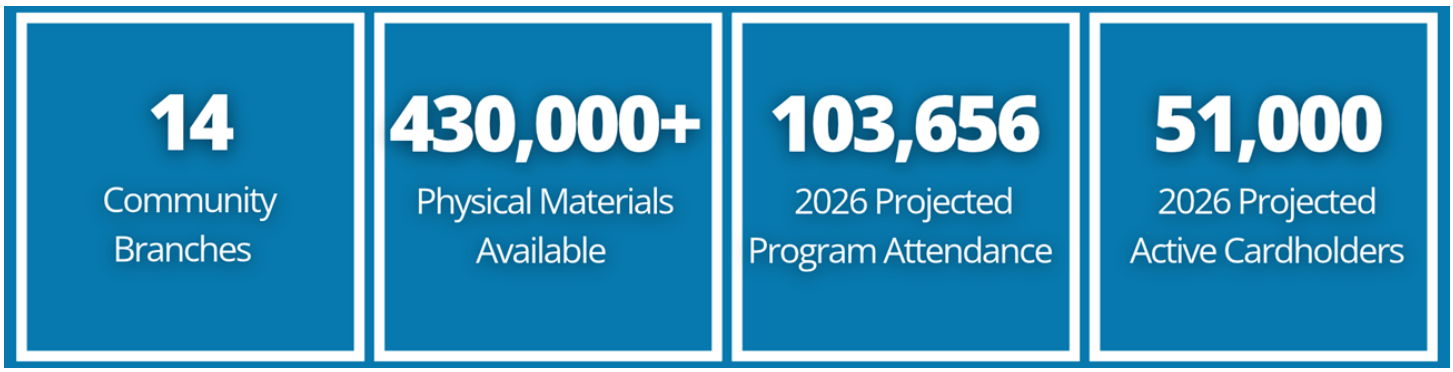
The proposed 2027 budget is a net requirement of $7,360,595, an increase of $195,315 (2.7%) over the combined 2026 operating and capital budget of $7,165,280. Starting in 2027, levy funding for capital is shown in the operating budget as a contribution to reserve, rather than in the capital budget.  Due to this change in presentation, care must be taken when comparing 2026 and 2027 budget figures.

The budget maintains services across 14 branches while supporting wage and benefit commitments, asset renewal, expanded children's print collections, and digital licensing to manage waitlists. Priorities also include replacing flood-damaged office furnishings and equipment and completing re-occupancy of administrative and processing areas.

## *SERVICE LEVEL STATUS*

**Maintained, with targeted enhancements.** Service levels are maintained, with investments in children's print materials, digital collections, and added branch security. Security is supported by one-time Safe Restart funding while the Library assesses the long-term requirement. Negotiated wage increases are partially offset by structural realignments, including the 2026 elimination of the Administrative Assistant – Finance position. The staffing schedule moves from 35.00 full-time equivalents (FTEs) in 2026 to 34.00 FTEs in 2027.

# Essex County Library AT A GLANCE




## *PRIOR YEAR RESULTS*

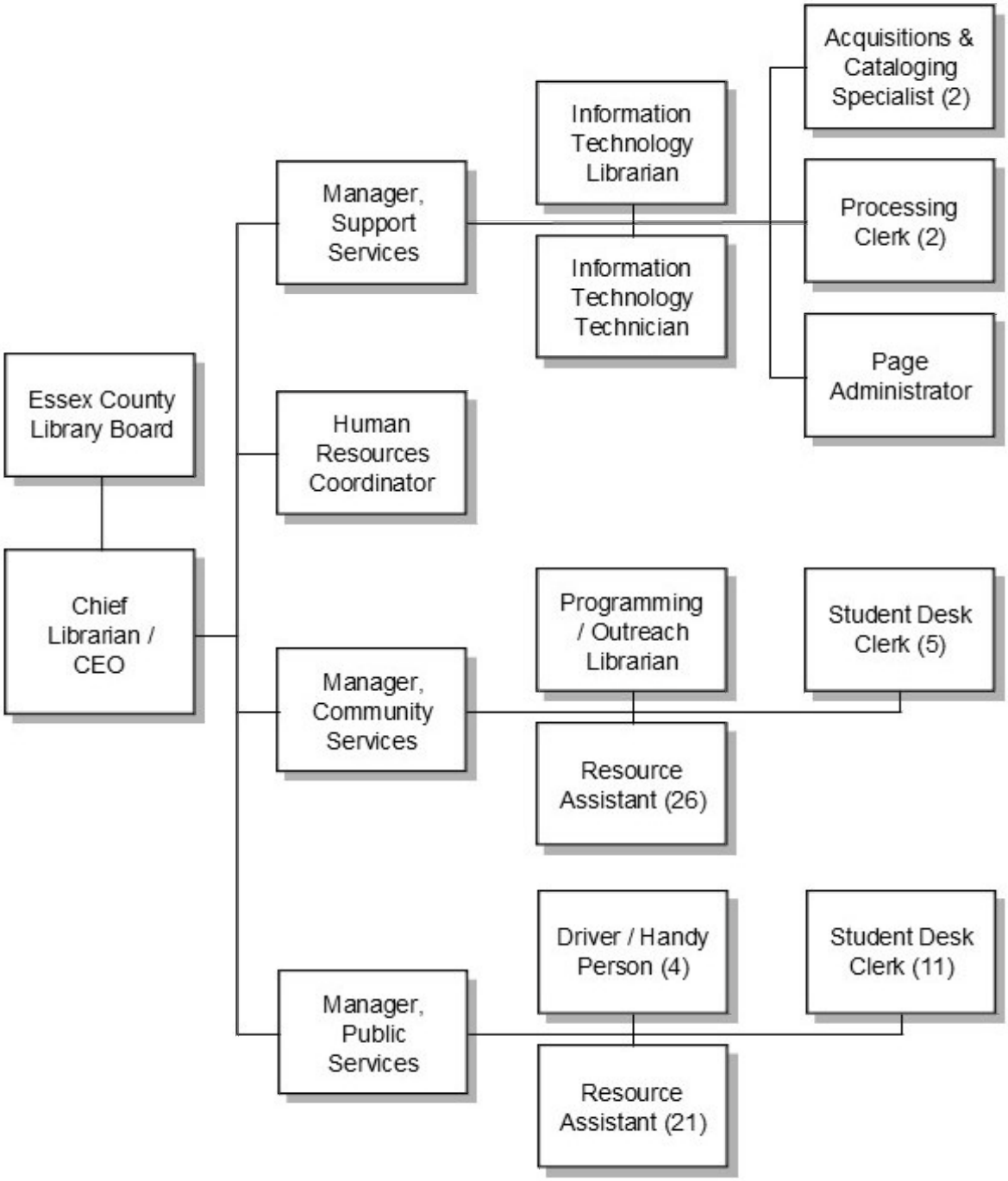
- **Growing program participation:** 69,104 attendees through August support a full-year projection of 103,656 participants, compared with 99,224 in 2025.
- **Expanding membership:** Active membership is projected to reach 51,000 cardholders, up from 46,456 in 2025, demonstrating the growing reach of local library services.
- **Sustained collection use:** More than half a million physical and digital circulations system-wide reflect continued reliance on core collections.

| Measure | 2025 Actual | 2026 Projected | Change |
|---|---|---|---|
| Circulation per capita | 2.62 | 2.66 | 1.5% |
| Program attendance | 99,224 | 103,656 | 4.5% |
| Active cardholders (% of population) | 24.2% | 26.6% | 2.4% |
| Materials spending per capita | $4.68 | $4.74 | $0.06 |

# STAFFING AND ORGANIZATION

| Position | 2026 Budget | 2027 Proposed | Net Change |
|---|---|---|---|
| Full-Time | 35.00 | 34.00 | (1.00) |
| Part-Time | 14.37 | 14.37 | 0.00 |
| Student | 4.98 | 4.98 | 0.00 |
| Casual | 1.65 | 1.65 | 0.00 |
| **Total FTEs** | **56.00** | **55.00** | **(1.00)** |

# *Essex County Library - Organization Chart*



# OPERATING BUDGET SUMMARY

| Logo for Essex County Library | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Wages & Benefits | $5,409,400 | $5,310,900 | $5,500,168 | $90,768 | 1.7% |
| Purchased Services | 555,380 | 618,210 | 650,420 | 95,040 | 17.1% |
| Occupancy Expenses | 466,500 | 485,290 | 449,490 | (17,010) | (3.6%) |
| Operating Expenses | 56,500 | 52,600 | 136,178 | 79,678 | 141.0% |
| **Total Operating Expenses** | **6,487,780** | **6,467,000** | **6,736,256** | **248,476** | **3.8%** |
| Contributions to Reserves | 0 | 82,150 | 1,067,300 | 1,067,300 | N/A |
| Contributions from Reserves | (21,300) | 0 | (18,071) | 3,229 | (15.2%) |
| Government Grants | (287,700) | (351,350) | (352,890) | (65,190) | 22.7% |
| User Fees | (30,500) | (35,200) | (35,000) | (4,500) | 14.8% |
| Investment & Other Revenue | (16,500) | (30,820) | (37,000) | (20,500) | 124.2% |
| **Total County Responsibility** | **$6,131,780** | **$6,131,780** | **$7,360,595** | **$1,228,815** | **20.0%** |

**BUDGET EXPLANATION**: The proposed 2027 operating budget of $7,360,595 reflects an increase of $195,315 (2.7%) over the combined 2026 operating and capital budgets, or an increase of $1,228,815 (20.0%) over the comparable 2026 operating budget. Contributions to Reserves of $1,067,300 make up the bulk of this change, and reflect levy dollars for materials and collections that are part of the capital budget. A business case has been included for $65,190 to continue security guard coverage at the Leamington branch, supported by one-time Safe Restart funding while long-term needs and funding are assessed. The 2026 operating budget is projected to be $82,150 under budget.

# CAPITAL BUDGET SUMMARY

| Project | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| EL1001 - Books (Tangible) | $406,000 | $396,000 | $430,000 |
| EL1002 - Periodicals (Tangible) | 32,000 | 20,000 | 27,000 |
| EL1003 - Audio Visual Materials (Tangible) | 76,000 | 90,000 | 86,000 |
| EL1004 - Electronic Collections - Public | 404,100 | 404,100 | 413,900 |
| EL2001 - Furnishings & Equipment | 30,000 | 30,000 | 96,000 |
| EL2002 - Computer Equipment | 70,000 | 50,000 | 70,000 |
| EL2003 - Branch Renovations | 50,000 | 50,000 | 0 |
| **Total Capital Expenditures** | **1,068,100** | **1,040,100** | **1,122,900** |
| 4110 - Contrib to Capital Reserve - General (Capital) | 30,000 | 58,000 | 0 |
| 4115 - Contrib to Vehicle & Equipment Reserve (Capital) | 15,400 | 15,400 | 0 |
| 6320 - Safe Restart (Capital) | (30,000) | (30,000) | (96,000) |
| 6810 - Contrib from Capital Reserve - General | (50,000) | (50,000) | (1,026,900) |
| **Total County Responsibility** | **$1,033,500** | **$1,033,500** | **$0** |

**BUDGET EXPLANATION:** The capital budget supports collections, furnishings, and computer replacements. Business cases propose an additional $24,000 for physical collections, focused on children's books with reductions in lower-demand formats, and $10,000 for e-books and audiobooks to help cover rising license costs and manage wait times. A further business case supports replacing flood-damaged office furniture so administrative and book-processing staff can return to their workspaces. The budget includes $96,000 for furnishings and equipment, funded through Safe Restart as a one time draw. The 2026 capital budget is projected to be $28,000 under budget.

# BUDGET DRIVERS

| Budget Driver | 2027 Impact | Explanation |
|---|---|---|
| Wages & benefits | $90,768 | Contractual wage and benefit increases are partly offset by staffing-related budget adjustments. |
| Purchased services | 95,040 | Continued security coverage at the Leamington branch and higher payroll software and licence costs, including built-in contract inflation, drive the increase. Security is supported by one-time Safe Restart funding while long-term needs are assessed. |
| Occupancy expenses | (17,010) | This reduction represents expenses that were reclassified as Purchased Services. |
| Operating expenses | 79,678 | A new $79,678 administration fee covers increased Finance support following the removal of the Library's administrative position. Lower insurance costs partly offset this increase, while facility lease costs rise a nominal 2%. |
| Additional operating revenues | (90,190) | One-time Safe Restart funding covers branch security costs. Higher miscellaneous revenue and budgeted revenue from proctoring, fines, and promotional sales provide additional offsets. |
| Contributions to Reserves | 33,800 | Capital funding is now collected through operating reserve contributions, then drawn from reserves to pay for collections and equipment. Most of this change reflects where funding appears, rather than new spending. |
| Contributions from Reserve | 3,229 | One-time recovery in 2026 not required in 2027. |
| **Net Change** | **$195,315** | |

# FUNDING STRATEGY

The Library is funded primarily through the County levy, supplemented by grants, user fees, and other revenue. Capital purchases are funded through reserves, with levy contributions included in the operating budget. One-time Safe Restart funding supports additional branch security as well as flood-damaged furnishings, pending confirmation of any applicable insurance recoveries. Any ongoing security costs will require a sustainable funding source in future budgets.

## *WHERE THE FUNDING COMES FROM*

| Funding Source | 2026 Budget | 2027 Budget | 2026 Share | 2027 Share |
|---|---|---|---|---|
| Government grants | $287,700 | $352,890 | 4.4% | 4.5% |
| User fees | 30,500 | 35,000 | 0.5% | 0.4% |
| Other Revenue | 16,500 | 37,000 | 0.3% | 0.5% |
| Contribution from Reserve | 21,300 | 18,071 | 0.3% | 0.2% |
| County Levy | 6,131,780 | 7,360,595 | 94.5% | 94.4% |
| **Total Operating Cost** | **$6,487,780** | **$7,803,556** | **100%** | **100%** |

***Total Operating Cost = Total Operating Expenditures + Contributions to Reserve*

# LOOKING AHEAD

## *FUTURE PRESSURES AND RISKS*

- **Increasing materials and digital licensing costs:** Inflation in print purchasing and digital licenses can reduce collection depth and increase wait times. Manufacturing costs and exchange-rate fluctuations also affect purchasing power.
- **Aging infrastructure:** Facilities and technology across 14 locations create risks of unplanned downtime and reduced service quality.
- **Demand and organizational capacity:** Membership and program growth place pressure on front-line staffing and administrative capacity. Workflow efficiencies provide short-term relief, but sustained demand may require investment in future budget cycles.
- **Ongoing security needs:** If ongoing security is needed, a sustainable funding source will need to be considered in future budgets.

### *OUR RESPONSE*

- Use demand-driven acquisitions and usage data to guide physical purchases and digital licensing.
- Optimize IT replacement cycles and coordinate facility upgrades with municipal building owners.
- Streamline workflows and monitor organizational capacity as service demand grows, informing future budget planning.
- Assess the need for ongoing security during the one-time-funded period to inform future service and funding decisions.

## WHY IT MATTERS

Through steady circulation growth, expanding program attendance, and a growing active cardholder base, the Essex County Library delivers community value and equitable access across all 14 branches. The proposed 2027 net County investment of $7,360,595 maintains services while supporting collections, welcoming spaces, and long-term asset renewal.

## STRATEGIC ALIGNMENT

**A Government Working for the People:** Physical and digital resources, children's literacy materials, inclusive programming, and welcoming public spaces support equitable access to information, technology, and lifelong learning.

**Focusing "Team Essex County" for Results:** Partnerships with community stakeholders, municipal organizations, and County Administration strengthen library services and community connections. Targeted collection investment and grant-supported refurbishment support responsive services and responsible use of resources.

# Council Services



# Council Services

## 2027 DEPARTMENT BUDGET



### *MANDATE*

Essex County Council is comprised of the Mayors and Deputy Mayors of the County's seven constituent lower-tier municipalities: Amherstburg, Essex, Kingsville, Lakeshore, LaSalle, Leamington and Tecumseh. Members represent all residents of the County, not just those of their home municipality. County Councillors work collaboratively and share responsibility for regional decision-making, translating their direction into services and programs available across the County. Council sets service levels, establishes corporate policies and provides direction to County Administration.

### *WHO WE SERVE*

The Council Services budget supports County Council, alternate members and County committee members in carrying out their governance responsibilities for the benefit of all County residents. It provides for remuneration and related benefits, training, education, meetings, conferences and travel, together with the tools and services that support Council's work.

## CORE SERVICES

- **Council and committee remuneration:** remuneration and related benefits in accordance with Council-approved policy.
- **Education and professional development:** training and learning opportunities that support understanding of governance, legislation and regional responsibilities.
- **Meetings and regional representation:** support for Council business, committee and board participation, conferences, travel and advocacy.
- **Accountability and governance support:** provision for Integrity Commissioner services and other supports for accountable decision-making.

## SERVICE AT A GLANCE

- **14 Council members:** the Mayors and Deputy Mayors of seven local municipalities.
- **7 alternate members:** supported alongside members of County committees.
- **Generally 2 meetings per month:** formal Council business, in addition to committee and board responsibilities.
- **2027:** the first full budget year of the new four-year Council term, with continued education, regional representation and governance support.

## 2027 BUDGET STORY

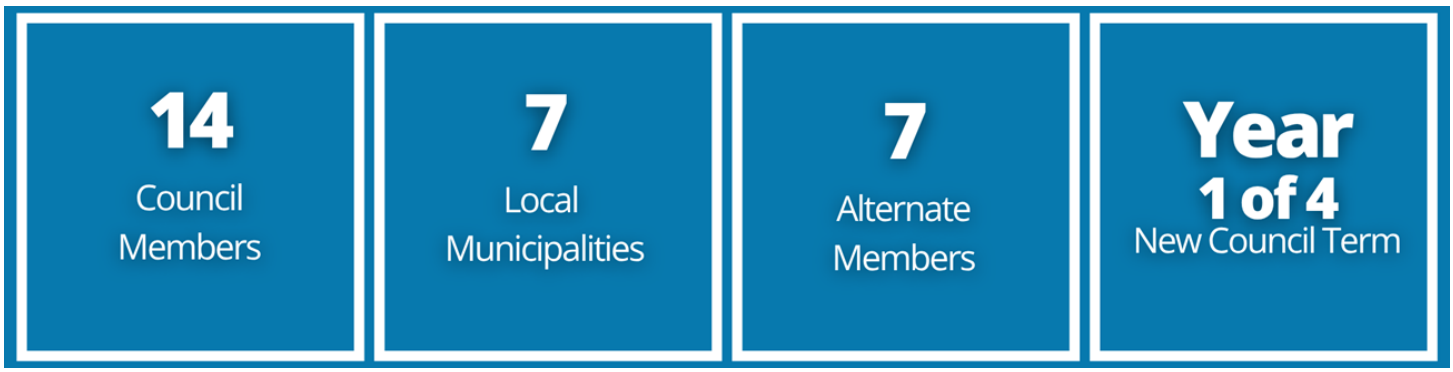
The proposed 2027 budget is a net requirement of $986,125, a decrease of $33,715 (3.3%) from the 2026 combined operating and capital budgets of $1,019,840. Capital expenditures related to technology have shifted to the Information Technology budget, further supporting the overall decrease in this particular budget.

Priorities for 2027 focus on supporting the new Council term through continued learning, regional collaboration and accessible decision-making.

## SERVICE LEVEL STATUS

**Maintained.** The proposed budget maintains the current level of support for Council, including education, training, meetings and regional representation. The focus for 2027 is supporting the new term of Council within existing policies.

# Council Services AT A GLANCE




### *PRIOR YEAR RESULTS*

- **Council education and training:** Supported training and professional development during 2026, providing opportunities to build knowledge of governance, policy-making, legislative requirements and Council responsibilities.
- **Regional collaboration:** Supported Council's participation in regional initiatives and discussions with municipal partners on shared issues and priorities, providing a forum for County-wide perspectives and coordinated approaches.
- **Transition to the new Council term:** Provided election-year funding for regional orientation and related transition activities to support incoming members' understanding of County services, governance responsibilities and regional priorities.

## STAFFING AND ORGANIZATION

Council Services is a governance budget supporting 14 elected Council members, seven alternate members and County committees, rather than a stand-alone staff complement. The remuneration and benefits provision relates to Council responsibilities and should not be interpreted as a count of employee full-time equivalents. Administrative support is provided through the County's organizational structure.

# OPERATING BUDGET SUMMARY

| Account Group | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Wages & Benefits | $597,400 | $583,070 | $612,485 | $15,085 | 2.5% |
| Operating Expenses | 424,640 | 360,130 | 367,265 | (57,375) | (13.5%) |
| **Total Operating Expenses** | **1,022,040** | **943,200** | **979,750** | **(42,290)** | **(4.1%)** |
| Contributions to Reserves | 10,200 | 10,200 | 13,875 | 3,675 | 36.0% |
| Contributions from Reserves | (75,620) | (81,340) | 0 | 75,620 | (100.0%) |
| Government Grants | (5,000) | (2,200) | (7,500) | (2,500) | 50.0% |
| Investment & Other Revenue | (9,380) | (6,250) | 0 | 9,380 | (100.0%) |
| **Total County Responsibility** | **$942,240** | **$863,610** | **$986,125** | **$43,885** | **4.7%** |

**BUDGET EXPLANATION**: The proposed 2027 budget is a net requirement of $986,125, a decrease of $33,715 (3.3%) from the 2026 combined operating and capital budgets of $1,019,840, or an increase of $43,885 (4.7%) over the comparable 2026 operating budget. An annual contribution to reserve $13,875 is levied for election-related expenses required every 4 years, to help smooth future levy requirements. Contributions from reserves and other revenues will offset these expenses in election years. Finally, Safe Restart funding of $7,500 will support security costs for Council Meetings, ensuring a safe environment for all attendees.

# CAPITAL BUDGET SUMMARY

| Project | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| CC0001 - Equipment | $77,600 | $60,490 | $0 |
| **Total Capital Expenditures** | **77,600** | **60,490** | **0** |
| **Total County Responsibility** | **$77,600** | **$60,490** | **$0** |

**BUDGET EXPLANATION:** No capital expenditures are proposed within Council Services for 2027. IT expenses have been transferred to the IT budget, where future Council device replacements will be managed through the technology renewal cycle. Council iPads were purchased in 2026; their ongoing renewal remains part of IT asset management lifecycle.

# BUDGET DRIVERS

| Budget Driver | 2027 Impact | Explanation |
|---|---|---|
| Wages & benefits | $15,085 | 2.5% increase to $612,485, mainly higher salaries and Agency, Board and Committee indemnities. |
| Operating expenses | (57,375) | The 2026 Warden's Election and Reception ($50,000) is not repeated and IT expenses move to the IT budget (no levy change), partly offset by higher Council meeting and membership costs. |
| Government grants | (2,500) | Additional Safe Restart funding to support security services at Council meetings. |
| Other revenue | 9,380 | Recoveries related to council transition activities such as Regional Municipal Election Candidate Information and Training Session, end-of-term Warden's banquet, Inaugural Meeting, County and Regional Council Orientation Sessions, etc. |
| Contributions to Reserves | 3,675 | Increases to $13,875 annually to set aside funding for council transition costs |
| Contributions from Reserves | 75,620 | Supports costs for council transition activities |
| **Net Change** | **$43,885** | |

# FUNDING STRATEGY

Council Services is funded primarily through the County levy (99.2%) with Safe Restart temporarily funding the added security costs. Levy funding will be required in future years if these costs persist. The annual contribution to reserve of $13,875 sets aside a modest amount each year for expenses related to council transition activities, to avoid a larger in-year budget increase.

## *WHERE THE FUNDING COMES FROM*

| Funding Source | 2026 Budget | 2027 Budget | 2026 Share | 2027 Share |
|---|---|---|---|---|
| Government grants | $5,000 | $7,500 | 0.5% | 0.8% |
| Other revenue | 9,380 | 0 | 0.9% | 0.0% |
| Contributions from reserves | 65,420 | 0 | 6.4% | 0.0% |
| County levy | 942,240 | 986,125 | 92.2% | 99.2% |
| **Total Operating Cost** | **$1,022,040** | **$993,625** | **100%** | **100%** |

*Note: Other revenue in 2026 represents costs recovered for events such as the Warden's Banquet.*





# LOOKING AHEAD

## *FUTURE PRESSURES AND RISKS*

- **Four-year expense cycle:** the Warden's banquet, gifts and other end-of-term costs can create budget fluctuations when concentrated in a single year.
- **Governance costs:** remuneration, education, conferences and contracted services require ongoing monitoring within approved funding.
- **New-term requirements:** continued education and access to regional information support Council's governance responsibilities in the first full year of the term.

## *OUR RESPONSE*

- Contribute $13,875 to reserves annually to spread election-related expenses across the Council term.
- Manage remuneration, travel, conferences and professional development in accordance with Council-approved policies and available funding.
- Continue structured education and training on governance, legislative requirements and regional responsibilities.
- Coordinate Council device replacements through IT's renewal cycle rather than a separate Council Services capital budget.

# WHY IT MATTERS

The Council Services budget supports informed, transparent and collaborative regional decision-making for all County residents. In the first full year of the new Council term, it maintains governance support and learning opportunities while spreading four-year expenses across annual budgets.

# STRATEGIC ALIGNMENT

**Promoting Transparency and Awareness:** Accessible Council meetings and publicly available information help residents follow regional decisions and engage with County government.

**Focusing "Team Essex County" for Results:** Education, training and regional representation support Council's understanding of shared priorities and its advocacy on behalf of residents across all seven local municipalities.

# Corporate Management

# Corporate Management

## 2027 DEPARTMENT BUDGET



### *MANDATE*

Corporate Management is comprised of the Office of the Chief Administrative Officer (CAO) and the Legislative and Legal Services Department. Together, Corporate Management is responsible for the strategic leadership of the County. The CAO is the key advisor to Council, supported by the Senior Leadership Team. Legislative and Legal Services supports compliance with legal obligations, open and transparent government, and communication of the County's initiatives to residents and stakeholders.

### *WHO WE SERVE*

Corporate Management serves Council and provides support to all County service areas, acting as part of the administrative backbone for County operations. It is also a regional resource to local municipalities, strengthening intergovernmental relations, sharing ideas and best practices, and working together to advance regional interests and initiatives.

### *CORE SERVICES*

- **Turning Council direction into action:** Coordinate work across County departments, provide strategic advice and advance the Strategic Plan alongside day-to-day operational needs.
- **Supporting open and accountable government:** Support Council meetings and decision-making, maintain official records and help make County business accessible to the public.

- **Managing information responsibly:** Coordinate responses to Freedom of Information requests, protect personal information and oversee how County records are retained, organized and retrieved.
- **Providing legal support across County operations:** Advise on procurement contracts, road-related property acquisitions, tribunal matters, claims and insurance and risk management issues.
- **Keeping residents and employees informed:** Communicate Council decisions, County initiatives and road construction updates, while supporting internal communication, employee recognition and engagement programs.
- **Connecting regional partners:** Bring municipal administrative, legislative and legal peers together to share best practices and address common service and governance issues.

## *SERVICE AT A GLANCE*

- **Office of the CAO:** primary advisor to Council and leader of County Administration.
- **Office of the Clerk / Council Services Division:** administrative support for Council, privacy matters and oversight of the County's Records Management Program.
- **Office of the County Solicitor / Legal Services Division:** legal advice and support for Council and Administration, including contracts, property matters and risk management.
- **Communications and Employee Engagement Division:** information about County initiatives for Council, employees, stakeholders and the public, together with employee engagement and recognition programs.

## *2027 BUDGET STORY*

The proposed 2027 budget is a net requirement of $2,762,687, an increase of $288,217 (11.6%) over the combined 2026 operating and capital budgets of $2,474,470. Starting in 2027, levy funding for capital is shown in the operating budget as a contribution to reserve, rather than in the capital budget. In addition, technology expenses have been shifted to the Information Technology Services budget. Due to these changes in presentation, care must be taken when comparing 2026 and 2027 budget figures.

Priorities include updating the Strategic Plan, advancing the Truth and Reconciliation Action Plan, strengthening records management and meeting new privacy requirements. New records software and a proposed internship initiative will support records and policy improvements. This internship is funded 50/50 through an agreement with AMCTO, while the County's share will be funded from reserves.

### *SERVICE LEVEL STATUS*

**Maintained, with targeted improvements.** Core executive, legislative, legal and communications services will continue, with targeted improvements to records management and privacy practices. New records audit software will strengthen information searches and cleanup, while the approved policy internship will provide time-limited support for policy modernization, subject to program acceptance. These initiatives support more consistent information management and governance without committing to a permanent service expansion.

# Corporate Management AT A GLANCE

Corporate Management is leading the implementation of the Strategic Plan, with statistics below showing progress to date. The department has 4 core divisions: Executive, Legislative, Legal and Communications. Each of these divisions plays an important role in the success of the department.




### *PRIOR YEAR RESULTS*

- **County-wide Strategic Plan implementation:** completed action items increased from 19 in 2024 to 31 by 2025 and 40 in the latest departmental update, reflecting work across County departments coordinated by Corporate Management.
- **Continued progress:** a further 34 action items are progressing toward completion, with four ongoing activities requiring regular renewal.
- **Readiness for the next planning cycle:** this progress provides a foundation for Council's review and update of the Strategic Plan in 2027.

| Measure | 2025 Actual | 2026 Projected | Change |
|---|---|---|---|
| FOI requests received | 478 | 420 | (12.1%) |
| FOI requests answered within applicable timelines, including authorized extensions | 469 | 420 | (10.4%) |
| Council and committee agendas published within established timelines | 49 | 50 | 2.0% |

# STAFFING AND ORGANIZATION

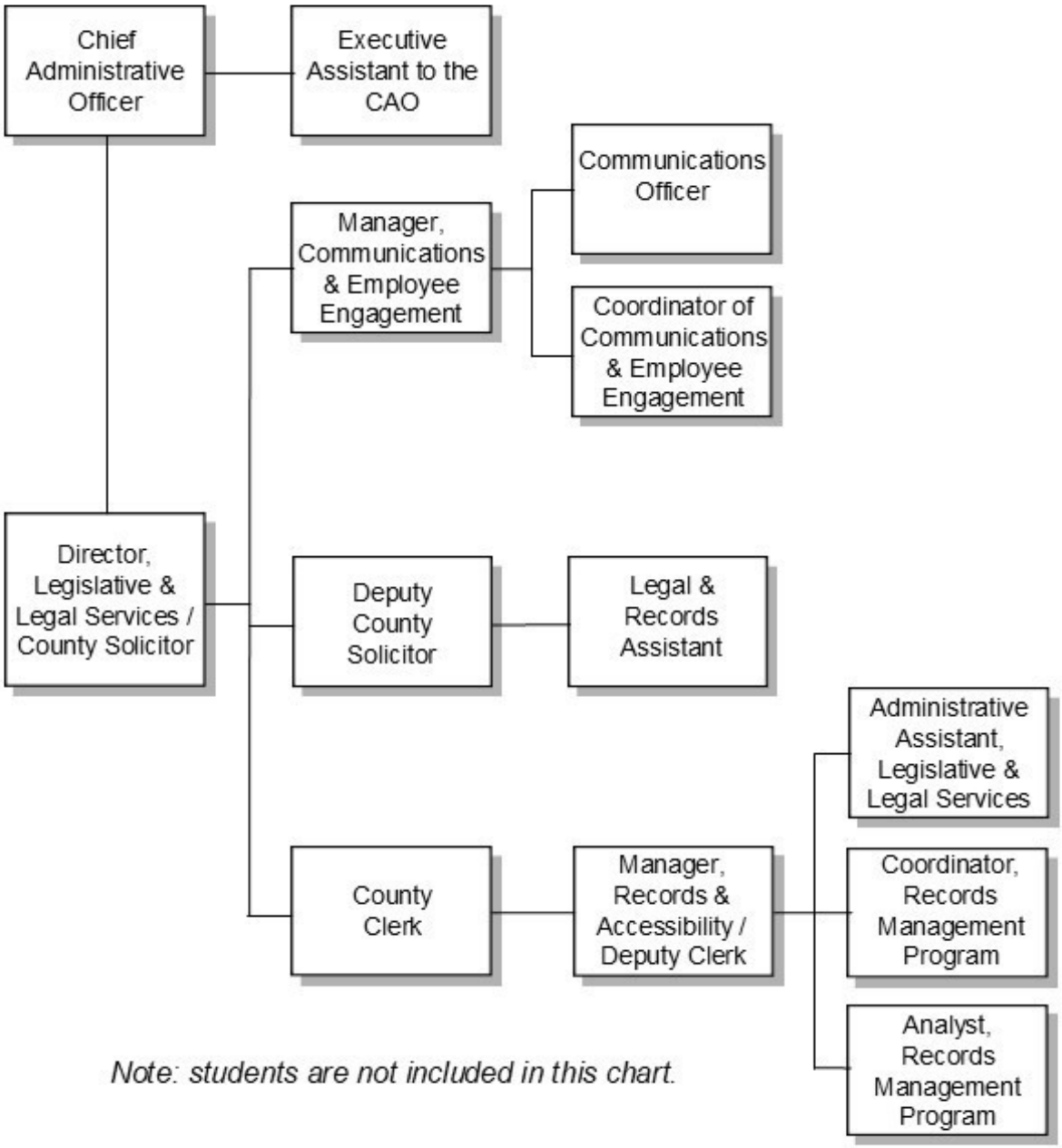
| Position | 2026 Budget | 2027 Proposed | Net Change |
|---|---|---|---|
| Full-Time | 13.00 | 13.00 | 0.00 |
| Student | 1.04 | 1.04 | 0.00 |
| **Total FTEs** | **14.04** | **14.04** | **0.00** |





## *Corporate Management - Organization Chart*

The Office of the CAO, including the CAO and Executive Assistant, is included within Corporate Management for budget and organizational reporting purposes.



# OPERATING BUDGET SUMMARY

| Account Group | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Wages & Benefits | $2,388,650 | $2,302,470 | $2,576,753 | $188,103 | 7.9% |
| Purchased Services | 105,000 | 162,300 | 145,000 | 40,000 | 38.1% |
| Occupancy Expenses | 409,600 | 398,790 | 330,083 | (79,517) | (19.4%) |
| Operating Expenses | 149,150 | 153,150 | 118,900 | (30,250) | (20.3%) |
| **Total Operating Expenses** | **3,052,400** | **3,016,710** | **3,170,737** | **118,337** | **3.9%** |
| Contributions to Reserves | 0 | 0 | 67,500 | 67,500 | N/A |
| Contributions from Reserves | (75,000) | (62,600) | (160,000) | (85,000) | 113.3% |
| User Fees | (519,830) | (519,830) | (315,549) | 204,281 | (39.3%) |
| Investment & Other Revenue | (100) | (1,000) | 0 | 100 | (100.0%) |
| **Total County Responsibility** | **$2,457,470** | **$2,433,280** | **$2,762,687** | **$305,217** | **12.4%** |

**BUDGET EXPLANATION**: The proposed 2027 budget is a net requirement of $2,762,687, an increase of $288,217 (11.6%) over the combined 2026 operating and capital budgets of $2,474,470, or an increase of $305,217 (12.4%) over the comparable 2026 operating county responsibility. The 2026 operating budget is projected to be $24,190 under budget.

# CAPITAL BUDGET SUMMARY

| Project | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| CM0001 - Equipment | $17,000 | $17,000 | $0 |
| **Total Capital Expenditures** | **17,000** | **17,000** | **0** |
| **Total County Responsibility** | **$17,000** | **$17,000** | **$0** |

**BUDGET EXPLANATION:** No capital expenditures are proposed for 2027 as IT-related equipment expenditures have been moved to the Information Technology Services budget.

# BUDGET DRIVERS

| Budget Driver | 2027 Impact | Explanation |
|---|---|---|
| Wages & benefits | $188,103 | Contractual increases to wages & benefits |
| Purchased services | 40,000 | Additional consulting fees for the Truth and Reconciliation Action Plan and new records management software to streamline responses to MFIPPA requests |
| Occupancy expenses | (79,517) | Insurance savings under the new program |
| Operating expenses | (30,250) | Some employee engagement expenses have moved back to individual department budgets. This is a change in where costs are tracked, not a reduction in spending. |
| User fees and recoveries | 204,281 | Lower internal administration recoveries as part of a realignment with the FIR |
| Other revenue | 100 | Freedom of Information Requests now tracked separately. |
| Contributions to reserves | 67,500 | A contribution for Strategic Plan expenditures on a 4-year-cycle helps to smooth out the levy requirement. |
| Contributions from reserve | (85,000) | Additional reserve funding supports time-limited initiatives, including Truth and Reconciliation consulting |
| **Net Change** | **$305,217** | |

# FUNDING STRATEGY

Corporate Management is funded primarily through the County levy, supplemented by user fees, internal administrative recoveries and contributions from reserves.

The budget includes $67,500 in contributions to reserves for cyclical Strategic Plan expenditures and $160,000 in contributions from reserves to pay for one-time consulting fees related to the Strategic Plan, Truth and Reconciliation and other one time consultant reviews occurring in 2027. The County's share of the Municipal Internship initiative, which is funded 50% by AMCTO, will be funded from reserves over 2027–2028 to assess its benefits and ongoing need.

### *WHERE THE FUNDING COMES FROM*

| Funding Source | 2026 Budget | 2027 Budget | 2026 Share | 2027 Share |
|---|---|---|---|---|
| User fees and other recoveries | 519,930 | $315,549 | 17.0% | 9.7% |
| Contributions from reserves | 75,000 | 160,000 | 2.5% | 4.9% |
| County levy | 2,457,470 | 2,762,687 | 80.5% | 85.3% |
| **Total Operating Cost** | **$3,052,400** | **$3,238,236** | **100%** | **100%** |

# LOOKING AHEAD

### *FUTURE PRESSURES AND RISKS*

- **Legislative and privacy requirements:** The new written PIA requirement takes effect January 1, 2027, alongside additional privacy breach assessment, reporting and notification obligations. Assessing proposed collections of personal information, documenting risks and safeguards, and coordinating reviews across departments will add to the privacy and records management workload. This work must be planned alongside existing access requests and day-to-day services.
- **Software implementation and information quality:** Records are held across multiple systems, making manual searches and identification of sensitive, duplicate or obsolete information challenging. The approved software requires coordinated implementation and appropriate oversight of records cleanup. Pricing is volume-based, potential future savings depend on actual reductions in stored information and are not guaranteed.
- **Capacity and sustainable funding:** Legal matters, policy reviews and strategic initiatives compete with day-to-day service demands. The policy internship depends on program acceptance and available supervision. Reserve funding provides temporary support in 2027–2028, with any continuation requiring a review of results, ongoing needs and a sustainable funding source.

### *OUR RESPONSE*

- Establish a consistent PIA review process using the Province's PIA Guidance Document, PIA Template and Template User Guide. Clarify departmental responsibilities, provide staff guidance and integrate privacy reviews into program and technology planning before personal information is collected. Update related policies and breach response procedures to support the new requirements.
- Implement records audit software with coordinated departmental and IT support to improve searches, identify sensitive information and support authorized records cleanup.
- Advance the policy internship, subject to program acceptance, using a prioritized policy inventory, clear deliverables and regular supervision. Review the reserve-funded trial before deciding whether to continue the initiative.
- Complete the Records Management Program review and monitor workload, implementation costs and service benefits to inform recommendations and future budgets.

## WHY IT MATTERS

Corporate Management will continue delivering the essential services that Council, Administration and the public rely on. Strategic leadership, legislative and legal advice, responsible information management and clear communication support informed decisions, transparent government and coordinated regional services.

## STRATEGIC ALIGNMENT

**Focusing "Team Essex County" for Results:** The CAO, Clerk and County Solicitor organize, facilitate and participate in regional meetings with their municipal peers, sharing knowledge and supporting coordinated approaches to common issues.

**Being an Employer with Impact:** Communications and Employee Engagement supports employee recognition, engagement and internal communication, contributing to the County's goal of being an employer of choice in the region.

# Financial Services



# Financial Services

## 2027 DEPARTMENT BUDGET



### *MANDATE*

Financial Services safeguards the County's financial position and provides the planning, reporting, procurement, payroll, risk and funding expertise needed to deliver public services. The department turns Council priorities into sustainable budgets and ensures public funds are managed transparently, responsibly and with a long-term view.

### *WHO WE SERVE*

County Council, all County departments and employees, suppliers, local municipalities, funding partners and the residents who rely on sustainable County services and infrastructure. Financial Services provides corporate support across County operations and works with local partners to share best practices and strengthen financial planning.

## *CORE SERVICES*

- **Financial planning and reporting:** budget development, forecasting, financial reporting and support for departmental decisions.
- **Treasury and funding:** cash flow, investments, reserves, taxation and development charges.
- **Financial operations:** accounts payable, payroll, benefits administration and financial systems.
- **Procurement:** competitive purchasing, supplier relationships and guidance on procurement policies, trade agreements and value for money.
- **Long-term stewardship:** asset management, infrastructure financing, grant administration, insurance, risk management and financial governance.

## *SERVICE AT A GLANCE*

- **Keeping County operations moving:** coordinate supplier payments, payroll and benefits administration so departments have the financial support needed to deliver services. This work includes reviewing transactions, maintaining financial controls and meeting payment and reporting obligations.
- **Turning budgets into everyday decisions:** work with departments to develop budgets, monitor spending, update forecasts and explain financial results. Council and staff receive financial analysis to assess service needs, funding options and the longer-term impact of decisions.
- **Supporting fair purchasing and value for money:** guide departments through quotations, tenders and proposals, coordinate competitive purchasing and support supplier relationships. Procurement oversight helps align purchases with the County’s by-law, trade agreements and requirements for fairness and transparency.
- **Preparing for future infrastructure needs:** connect asset information, reserve planning, development charges and grant funding with long-term capital requirements. This work helps departments plan for replacement and renewal while considering affordability and the timing of major investments.
- **Protecting public funds and maintaining accountability:** manage cash flow and investments with a focus on security, liquidity and return, coordinate insurance and risk management, and prepare financial and funding reports. Together, these activities support transparent use of public money and continuity of County services.

## *2027 BUDGET STORY*

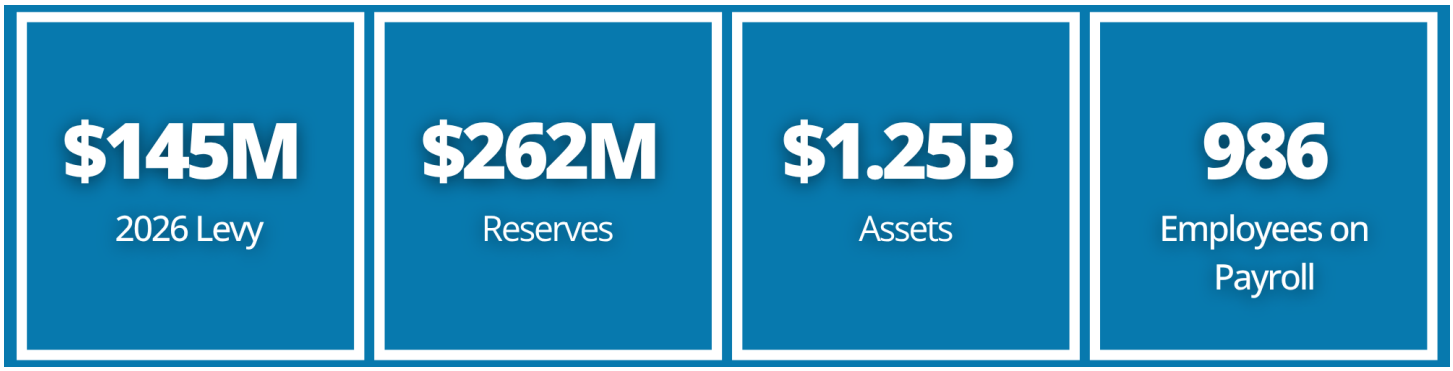
The proposed 2027 budget is a net requirement of $3,402,118, an increase of $1,339,888 (65.0%) over the combined 2026 operating and capital budgets of $2,062,230. Starting in 2027, levy funding for capital is shown in the operating budget as a contribution to reserve, rather than in the capital budget. Due to this change in presentation, care must be taken when comparing 2026 and 2027 budget figures.

The budget maintains core services with 17 full-time positions and seeks to enhance reserve contributions for future expansion of EMS infrastructure. Priorities include strengthening budgeting, payroll, forecasting and reporting tools, advancing strategic and cooperative purchasing, and connecting asset management information with long-term financial planning to support reliable services and financial readiness.

## *SERVICE LEVEL STATUS*

**Maintained, with capacity pressures.** Financial Services will maintain current staffing and core service levels. However, increasing transaction volumes, reporting obligations, system administration and demand for financial analysis are placing sustained pressure on the existing team. Priorities and timelines will need to be actively managed to protect statutory reporting, financial controls and critical services.

# Financial Services AT A GLANCE



## *PRIOR YEAR RESULTS*

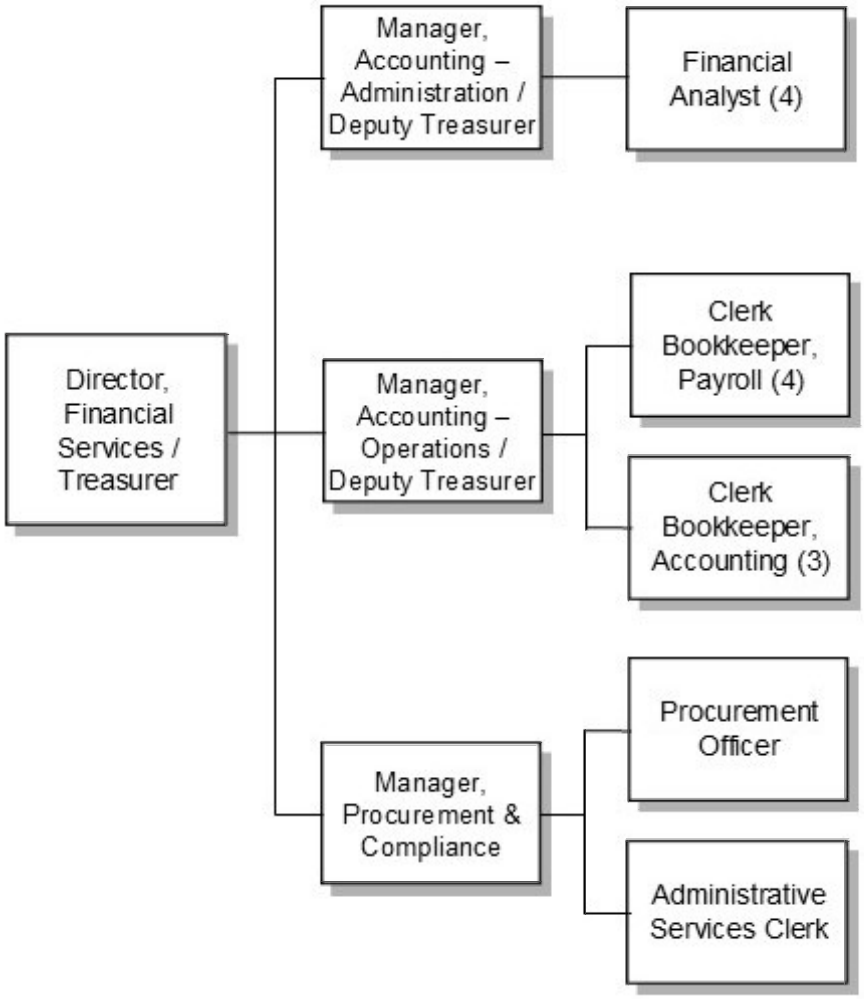
- **Budget modernization:** used EUNA Budget software to prepare the 2027 Budget through the County's first full budget cycle in the system, improving consistency in departmental submissions and supporting review of compensation, revenues, funding sources and reserve transfers. Reconciliation and reporting refinements continued through the transition.
- **Payroll and human resources integration:** continued working with Human Resources to strengthen the use of VIP software for integrated payroll and HR administration, workforce reporting and more efficient processes.
- **Buy Ontario implementation:** began incorporating the Province's new procurement requirements into County purchasing processes, including domestic-content information and evaluation considerations on applicable projects. Regional collaboration supported implementation while maintaining attention to fair competition, trade obligations and value for money.
- **Growth-related funding:** completed the Development Charges Study and updated by-law, supporting equitable funding for growth.
- **Stronger financial governance:** updated major investment, debt, procurement and hedging policies and maintained strong investment income performance.
- **Infrastructure planning and reporting:** advanced the Asset Management Plan, long-term infrastructure funding models and financial systems, while completing all required provincial financial reporting for EMS and Sun Parlor Home.

| Measure | 2025 Actual | 2026 Projected | Change |
|---|---|---|---|
| Procurement projects processed | 106 | 110 | 3.8% |
| Payroll deposits processed | 26,290 | 26,496 | 0.8% |
| Account payable invoices processed | 13,646 | 13,755 | 0.8% |
| Tangible capital assets managed | 2,378 | 2,694 | 13.3% |

# STAFFING AND ORGANIZATION

| Position | 2026 Budget | 2027 Proposed | Net Change |
|---|---|---|---|
| Full-Time | 17.00 | 17.00 | 0.00 |
| **Total FTEs** | **17.00** | **17.00** | **0.00** |

## *Financial Services - Organization Chart*



# OPERATING BUDGET SUMMARY

| Account Group | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Wages & Benefits | $2,145,700 | $2,132,420 | $2,367,011 | $221,311 | 10.3% |
| Purchased Services | 77,100 | 78,120 | 84,500 | 7,400 | 9.6% |
| Occupancy Expenses | 273,260 | 328,890 | 211,381 | (61,879) | (22.6%) |
| Operating Expenses | 3,600 | 14,620 | 3,600 | 0 | 0.0% |
| **Total Operating Expenses** | **2,499,660** | **2,554,050** | **2,666,493** | **166,833** | **6.7%** |
| Contributions to Reserves | 1,347,000 | 9,504,810 | 6,588,600 | 5,241,600 | 389.1% |
| Contributions from Reserves | (25,700) | (93,410) | (18,984) | 6,716 | (26.1%) |
| Government Grants | (600) | (600) | (600) | 0 | 0.0% |
| User Fees | (1,014,930) | (1,051,080) | (1,031,120) | (16,190) | 1.6% |
| Investment & Other Revenue | (4,050,000) | (12,103,810) | (4,802,270) | (752,270) | 18.6% |
| **Total County Responsibility** | **($1,244,570)** | **($1,190,040)** | **$3,402,118** | **$4,646,688** | **(373.4%)** |

**BUDGET EXPLANATION**: The proposed 2027 budget is a net requirement of $3,402,118, an increase of $1,339,888 (65.0%) over the combined 2026 operating and capital budgets of $2,062,230, or an increase of $4,646,688 (373.4%) over the comparable 2026 operating budget. This increase is primarily attributed to additional contributions to reserve of $5,241,600, dollars previously levied in the capital budget for future projects, but shifted to the operating budget beginning in 2027. The increase in Total Operating Expenses can be primarily attributed to contractual wages and benefits. The 2026 operating budget is projected to be $54,530 under budget.

# CAPITAL BUDGET SUMMARY

| Project | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| FN0001 - EMS Base Capital Repairs | $5,866,800 | $12,206,620 | $60,000 |
| FN0002 - EMS Base - Hub | 0 | 0 | 200,000 |
| FN0005 - EMS Base - Lasalle | 0 | 0 | 1,300,000 |
| FN0006 - EMS Base - Amherstburg | 0 | 0 | 3,604,000 |
| **Total Capital Expenditures** | **5,866,800** | **12,206,620** | **5,164,000** |
| 4110 - Contrib to Capital Reserve - General (Capital) | 3,300,000 | 3,300,000 | 0 |
| 6810 - Contrib from Capital Reserve - General | (5,860,000) | (12,098,880) | (5,164,000) |
| **Total County Responsibility** | **$3,306,800** | **$3,407,740** | **$0** |

**BUDGET EXPLANATION:** The proposed 2027 capital budget includes $5,164,000 of expenditures across four EMS capital projects, including base repairs and infrastructure investments at EMS stations. As these expenditures are presented under new capital project accounts, prior year comparisons are not readily available. Capital Reserves fully fund these expenditures, resulting in no requirement for levy dollars. Beginning in 2027, funding for ongoing capital purchases and future asset replacements is reflected through contributions to reserves in the operating budget. The 2026 capital budget is projected to be $100,940 over budget.

# BUDGET DRIVERS

| Budget Driver | 2027 Impact | Explanation |
|---|---|---|
| Wages & benefits | $221,311 | Contractual increases for existing staffing complement |
| Purchased services and operating expenses | 7,400 | Rising costs of payroll processing |
| Occupancy expenses | (61,879) | Technology & computer-related costs re-allocated to the IT budget |
| Investment and other revenue | (752,270) | Re-allocation of EMS Base rent from capital to operating budget |
| User fees | (16,190) | Nominal adjustment to internal administrative recoveries |
| Contributions to Reserves | 5,241,600 | Asset Management contributions previously levied in capital budget, plus additional $1 million for future EMS infrastructure |
| Contributions from Reserve | 6,716 | Reduction in one-time expenditures requiring reserve funding |
| **Net Change** | **$4,646,688** | |

# FUNDING STRATEGY

Financial Services is funded through a combination of investment and other revenue, user fees, limited grant funding, and levy support, while contributions from reserves support capital and one-time operating expenses.

The proposed 2027 budget maintains a conservative investment income estimate of $3,850,000, recognizing that market conditions and planned reserve balances can affect returns. Of this amount, $1,347,000 is contributed to various reserves based on their balances, supporting future funding needs. The remaining $2,503,000 supports the operating budget and directly reduces the amount required from the tax levy. This approach balances current taxpayer affordability with long-term financial sustainability.

The EMS Master Plan includes a significant investment in infrastructure to support the forecasted growth. As a result, the financing strategy includes an additional $1 million of levy funds to this capital reserve, bringing the annual reserve contribution to $2 million for this initiative. This will help build recurring funding capacity for future infrastructure rather than relying fully on debt.

## *WHERE THE FUNDING COMES FROM*

| Funding Source | 2026 Budget | 2027 Budget | 2026 Share | 2027 Share |
|---|---|---|---|---|
| Investment and other revenue | $4,050,000 | $4,802,270 | 105.3% | 51.9% |
| User fees | 1,015,960 | 1,031,120 | 26.4% | 11.1% |
| Government grants | 600 | 600 | 0.0% | 0.0% |
| Contributions from reserves | 25,700 | 18,984 | 0.7% | 0.2% |
| County levy | (1,244,570) | 3,402,118 | (32.3%) | 36.8% |
| **Total Operating Cost** | **$3,847,690** | **$9,255,092** | **100%** | **100%** |

***Total Operating Cost = Total Operating Expenditures + Contributions to Reserve*

# LOOKING AHEAD

## *FUTURE PRESSURES AND RISKS*

- **Capacity:** growing transaction volumes, reporting obligations and financial analysis needs place pressure on the existing staffing complement.
- **Infrastructure funding:** changes in construction costs and EMS project timing may affect the adequacy of reserves and future contributions.
- **Cost and revenue uncertainty:** compensation, supplier pricing and tariffs can affect budgets, while market conditions and reserve draws can affect investment revenue and available cash.

## *OUR RESPONSE*

- Prioritize statutory reporting, core financial controls and Council deliverables while monitoring capacity and turnaround times.
- Review the EMS infrastructure reserve funding model annually against project costs, timing and planned reserve draws.
- Update forecasts, pursue competitive and cooperative purchasing, and monitor investment performance and cash flow.

# WHY IT MATTERS

Financial Services is maintaining core services and staffing while managing compensation pressures, strengthening long-term reserves and supporting $5.164 million in reserve-funded EMS facility projects. The focus is reliable financial administration today and sustainable funding for essential County services and infrastructure for the future.

# STRATEGIC ALIGNMENT

**Scaling Sustainable Services through Innovation:** improved financial systems, forecasting and procurement processes support efficient operations and better-informed decisions. Long-term financial planning and disciplined reserve strategies help sustain services without relying on sudden funding increases.

**Providing Reliable Infrastructure for Partners:** the $5.164 million EMS facility capital program and $2.0 million annual hub-and-spoke reserve contribution support regional infrastructure needs. The contribution includes a further $1.0 million added to the ongoing levy base in 2027. Asset management and reserve planning connect project decisions with long-term funding capacity.

# Information Technology Services



# Information Technology Services

## 2027 DEPARTMENT BUDGET



### *MANDATE*

The Information Technology (IT) Services department leads the organization's digital transformation efforts by enabling improvements in processes and technology. The department keeps systems and infrastructure available and secure so employees can perform their duties effectively. It also maintains reliable end-user devices that support day-to-day service delivery.

### *WHO WE SERVE*

The IT department partners with County of Essex employees and elected representatives to support the delivery of services to the public. The department also collaborates with the technology teams of the seven local municipalities and the City.

### *CORE SERVICES*

- **Network infrastructure:** provide and support secure, reliable connectivity and access to information.
- **Geographic Information Systems (GIS):** deliver systems and data that support County planning, construction and maintenance activities.
- **Cybersecurity:** protect County systems, networks and information from external threats.
- **Technical support:** support hardware and software so employees can remain productive.

## SERVICE AT A GLANCE

- **County-wide support:** technology services connect employees across 17 locations and support 1,158 user accounts.
- **Reliable infrastructure:** the department maintains 97 servers and supports and protects 899 devices.
- **Front-line technical assistance:** each service desk team member supports approximately 290 user accounts, highlighting the scale of daily support needs.

## 2027 BUDGET STORY

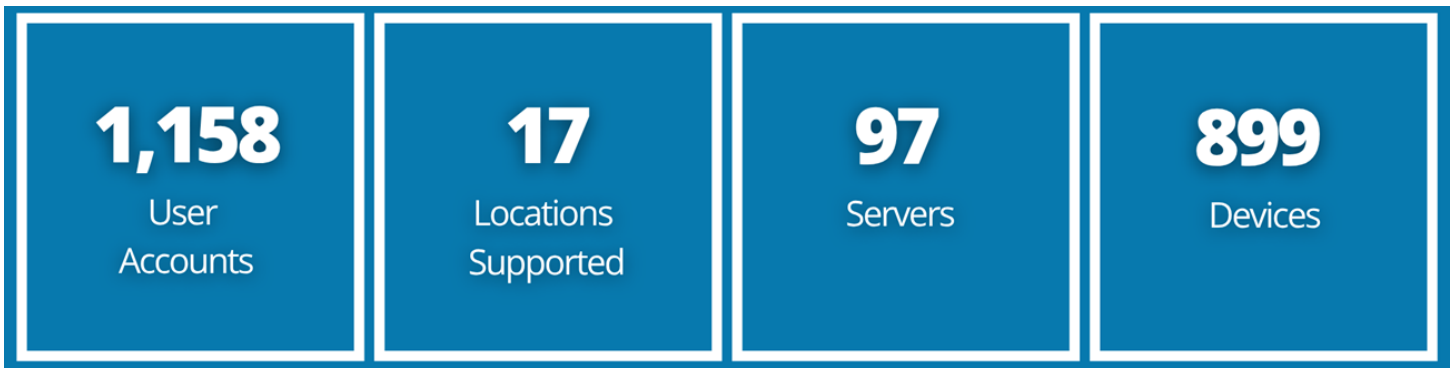
The proposed 2027 budget is a net requirement of $2,875,579, an increase of $220,789 (8.3%) over the combined 2026 operating and capital budgets of $2,654,790. Starting in 2027, departmental IT costs are now centralized in the Information Technology Services budget, accounting for a substantial change in where technology budgeted costs appear. Account reclassifications to align with FIR categories also create significant movements between expense categories but do not result in an increase in spending. Contractual compensation and higher software and licensing costs add ongoing budget pressure. The plan also provides $426,620 in reserve-funded capital equipment and a $198,420 contribution to the capital reserve.

In 2027, IT will focus on strengthening cybersecurity, expanding cloud adoption and continuing to make better use of Microsoft 365 to support secure, reliable services and collaboration across departments. Launching the IT Project Management Office will help prioritize technology projects and keep delivery aligned with available resources, timelines and budgets.

## SERVICE LEVEL STATUS

**Maintained.** Service levels are maintained in the 2027 budget, with no change to the department's staffing levels. Employees will continue to receive the technical support, secure access and reliable devices needed for day-to-day service delivery.

# Information Technology Services AT A GLANCE




## *PRIOR YEAR RESULTS*

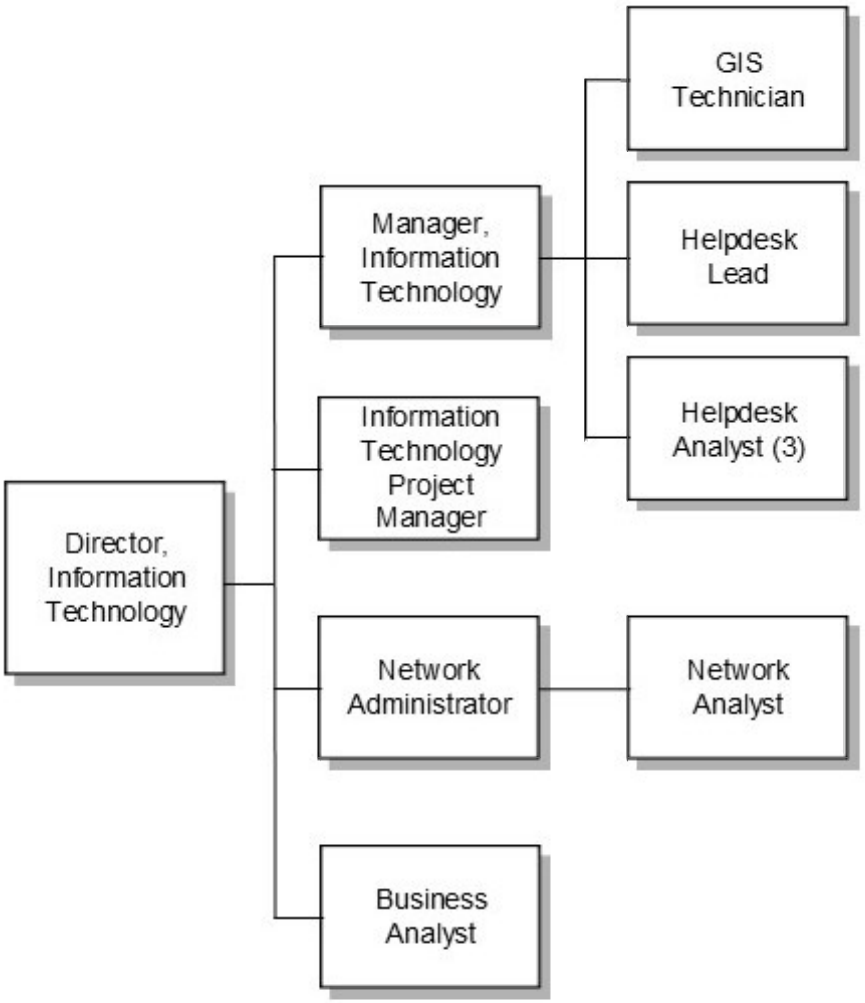
- Strengthened the County's cybersecurity posture, helping protect systems, information and business operations from an increasing volume of cyber threats.
- Enabled employees to deliver services effectively by supporting more than 1,100 user accounts and resolving over 6,450 technology requests across the organization.
- Positioned the County for future innovation by completing a major Microsoft 365 modernization initiative that strengthened collaboration, security and future readiness.

| Measure | 2025 Actual | 2026 Projected |
|---|---|---|
| Cybersecurity awareness completion | 99.7% | 98.9% |
| Average time to close an incident (hours) | 12.1 | 25.0 |
| Average time to resolve security monitoring actions (days) | 4.3 | 2.0 |

Success in 2027 will be measured by maintaining the availability of core systems through improved monitoring and timely response to potential issues, while continuing to protect the organization from external threats.

# STAFFING AND ORGANIZATION

| Position | 2026 Budget | 2027 Proposed | Net Change |
|---|---|---|---|
| Full-Time | 11.00 | 11.00 | 0.00 |
| Student | 1.00 | 1.00 | 0.00 |
| **Total FTEs** | **12.00** | **12.00** | **0.00** |




**Note: Students are not included in this chart.

# OPERATING BUDGET SUMMARY

| Account Group | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Wages & Benefits | $1,672,800 | $1,455,390 | $1,794,605 | $121,805 | 7.3% |
| Purchased Services | 523,100 | 460,360 | 2,460,901 | 1,937,801 | 370.4% |
| Occupancy Expenses | 1,384,900 | 1,244,030 | 119,676 | (1,265,224) | (91.4%) |
| **Total Operating Expenses** | **3,580,800** | **3,159,780** | **4,375,182** | **794,382** | **22.2%** |
| Contributions to Reserves | 0 | 0 | 198,420 | 198,420 | N/A |
| Contributions from Reserves | (194,370) | (90,000) | (211,461) | (17,091) | 8.8% |
| User Fees | (963,240) | (963,240) | (1,486,562) | (523,322) | 54.3% |
| **Total County Responsibility** | **$2,423,190** | **$2,106,540** | **$2,875,579** | **$452,389** | **18.7%** |

**BUDGET EXPLANATION**: The proposed 2027 operating budget of $2,875,579 represents an increase of $220,789 (8.3%) over the combined 2026 operating and capital budgets, or an increase of $452,389 (18.7%) over the comparable 2026 operating budget.

Starting in 2027, levy funding for capital projects is shown in the operating budget as Contributions to Reserves, rather than in the capital budget. The contributions to reserves of $198,420 make up almost half of this change and do not reflect an increase in levy funding but funds previously levied for current equipment purchases and asset management contributions for future replacements.

Additionally, departmental IT costs are now centralized in the Information Technology Services budget. Decreases in IT repairs and maintenance costs (included in Occupancy Expenses) are reallocated and offset increases in licensing and support costs (included in Purchased Services). This realignment was necessary to streamline reporting with the annual FIR categories. Internal administration fees have also been adjusted to align with FIR allocations. Contributions from Rate Stabilization reserves of $211,461 will support one-time costs such as Microsoft 365 continued implementation, staff transitions and various other smaller projects.

The 2026 operating budget is projected to be $316,650 under budget, primarily due to salary gapping and lower-than-budgeted computer maintenance costs.





# CAPITAL BUDGET SUMMARY

| Project | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| IT0001 - Computers | $458,800 | $281,840 | $57,690 |
| IT0002 - Cell phones | 0 | 0 | 6,080 |
| IT0003 - Equipment - Other | 0 | 0 | 362,850 |
| **Total Capital Expenditures** | **458,800** | **281,840** | **426,620** |
| 6810 - Contrib from Capital Reserve - General | (227,200) | (50,190) | (426,620) |
| **Total County Responsibility** | **$231,600** | **$231,650** | **$0** |

**BUDGET EXPLANATION:** The proposed 2027 capital budget includes expenditures of $426,620, split between three new simplified capital projects. As a result, comparative figures are not readily available. Capital Reserves fully fund these expenditures, resulting in no requirement for levy dollars.

# BUDGET DRIVERS

| Budget Driver | 2027 Impact | Explanation |
|---|---|---|
| Wages & benefits | $121,805 | Contractual salary and benefit adjustments, with no change in staffing |
| Purchased services and occupancy expenses | 661,501 | Centralized departmental IT costs, higher software and communication costs, and transfers between expense categories. |
| Other operating expenses | 11,076 | Insurance costs and a modest 2% facility lease increase |
| Recoveries | (523,322) | Higher administration recoveries, partly offset by lower IT maintenance allocations |
| Contributions to Reserves | 198,420 | Operating contribution to fund future technology needs |
| Contributions from Reserve | (17,091) | One-time projects in 2026 not recurring |
| **Net Change** | **$452,389** | |

# FUNDING STRATEGY

Information Technology Services is funded primarily through internal administrative recoveries (including $198,792 recovered from EWSWA), IT maintenance allocation recoveries, and Rate Stabilization and Capital reserve funding.

Centralizing departmental technology costs in IT provides a corporate view of software, support and communications spending. Transfers between departments have no levy impact. Recoveries help allocate the cost of these support services to the functional groups who rely on them. Future budgets will need to consider ongoing subscription costs as part of ongoing financial planning.

## *WHERE THE FUNDING COMES FROM*

| Funding Source | 2026 Budget | 2027 Budget | 2026 Share | 2027 Share |
|---|---|---|---|---|
| Administration recovery | $329,290 | $1,052,720 | 9.2% | 24.1% |
| Administration recovery - EWSWA | 0 | 198,792 | 0.0% | 4.5% |
| IT Maintenance allocation | 633,950 | 235,050 | 17.7% | 5.4% |
| Contributions from Reserves | 194,370 | 13,041 | 5.4% | 0.3% |
| County levy | 2,423,190 | 2,875,579 | 67.7% | 65.7% |
| **Total Operating Cost** | **$3,580,800** | **$4,375,182** | **100%** | **100.0%** |

***Total Operating Cost = Total Operating Expenditures + Contributions to Reserve*

# LOOKING AHEAD

## *FUTURE PRESSURES AND RISKS*

- **Technology complexity and technical debt:** rapid growth in artificial intelligence and the number of systems increases complexity and the work required to maintain and update existing technology. This creates service and organizational risk.
- **Staff capacity:** the department's lean staffing model creates pressure to keep pace with evolving technology while maintaining daily support and advancing modernization projects.
- **Ongoing technology costs:** subscription, licensing and communications commitments create recurring pressures. Centralized reporting makes these costs more visible, while reserve support requires attention to future funding capacity.

### *OUR RESPONSE*

- **Prioritize investments and strengthen governance:** assess technology needs across the organization and manage risk within available capacity.
- **Maintain technical skills:** continue technical training and professional development so staff can apply and support industry best practices as technology evolves.
- **Build on existing investments:** take a coordinated approach to solutions and make fuller use of existing digital resources to support reliable, secure services.
- **Plan for sustainable funding:** monitor centralized technology spending, recoveries and reserve requirements to support transparent reporting and future replacement needs.

## WHY IT MATTERS

The IT department is committed to maintaining a reliable and secure technology environment that enables the County of Essex to deliver effective public services.

## STRATEGIC ALIGNMENT

**Scaling Sustainable Services through Innovation:** the department supports this strategic priority by creating a robust technology environment and taking a holistic approach to solutions so the County can optimize its existing digital resources.

**Harmonizing Action for Growth:** consistent project prioritization and collaboration across departments and municipal partners help align technology initiatives with corporate priorities and available resources.

# Human Resources



# Human Resources

## 2027 DEPARTMENT BUDGET




### *MANDATE*

The Human Resources (HR) Department plays a key role in ensuring the County attracts, develops and retains a skilled workforce capable of delivering high-quality services to residents and partners. Through recruiting and retaining employees, employee support and engagement, leadership development, and strategic workforce planning across all County departments and service areas, HR strengthens the organizational capacity needed to achieve the County's strategic goals.

### *WHO WE SERVE*

While HR does not provide services directly to residents of Essex County, it supports the people who do. HR works closely with leaders, managers, employees and union representatives across all County departments and service areas. HR also provides support to the Essex-Windsor Solid Waste Authority (EWSWA) and Essex County Library (ECL) through a service agreement.

## CORE SERVICES

- **Workforce planning and recruitment:** attract employees, conduct recruitments, support onboarding and orientation, and prepare for future staffing and succession needs.
- **Employee and labour relations:** negotiate and administer collective agreements and provide practical advice on employment policies and workplace issues.
- **Health, safety and employee support:** coordinate workplace safety, attendance support, disability management and employee well-being initiatives.
- **Compensation and development:** administer compensation and benefits and support employee learning and leadership development.
- **HR systems and reporting:** improve digital processes and workforce information to support planning and decision-making.

## SERVICE AT A GLANCE

- **County-wide reach:** supports approximately 1,060 County employees—683 full-time and 377 part-time.
- **Labour relations:** administers six collective agreements across the County.
- **Shared services:** provides human resources services pursuant to service agreements, as required to meet the needs of the Essex County Library and EWSWA.

## 2027 BUDGET STORY

The proposed 2027 budget is a net requirement of $1,135,045, a decrease of $171,115 (13.1%) from the combined 2026 operating and capital budgets of $1,306,160. Starting in 2027, capital expenditures related to technology have shifted to the Information Technology Services budget.

In 2027, HR plans to advance an integrated workforce strategy and non-union compensation study, strengthen recruitment, onboarding and succession planning, and modernize HR systems to improve the employee experience. HR will also support the implementation of new legislation, collective agreements and policies while promoting employee well-being and a supportive workplace culture.

## SERVICE LEVEL STATUS

**Improved employee support and HR services.** The internal transfer of one full-time employee from EMS to HR will provide dedicated resources to assist employees who are returning to work from medical leaves of absence. Modernizing HR software will improve the user experience and increase reporting capabilities, helping leaders to manage their employees effectively. The integrated workforce strategy and compensation review will provide data to strengthen workforce attraction, retention and succession planning and plan for future growth.

# Human Resources AT A GLANCE




## *PRIOR YEAR RESULTS*

- **Collective bargaining:** supported collective bargaining activities and labour-management relations, resulting in the ratification and execution of three collective agreements in 2026.
- **Systems modernization:** continued modernizing HR systems and digital processes, creating efficiencies and improving workforce reporting to support decision-making.
- **Policy clarity and compliance:** updated employment-related policies and procedures, giving employees the clarity and tools needed to perform their duties and supporting regulatory compliance.

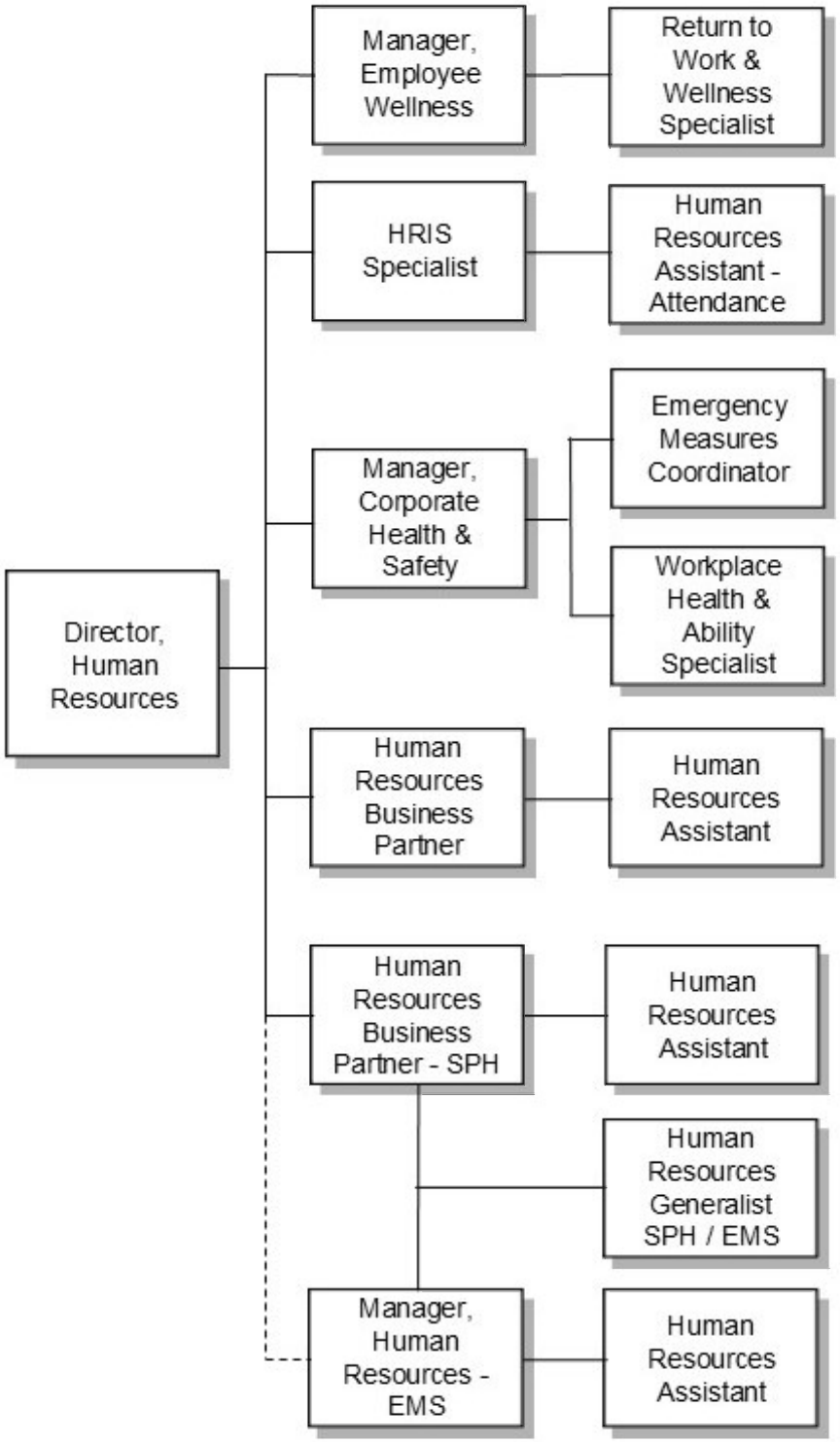
| Measure | 2025 Actual | 2026 Projected | Change |
|---|---|---|---|
| Number of applications | 12,379 | 8,718 | (29.6%) |
| Number of job postings | 473 | 357 | (24.5%) |
| Number of departures / including retirements | 99 / 20 | 119 / 13 | 20 / 7 |
| Number of Tuition Reimbursement applications processed | 65 | 68 | 4.6% |

*Note: Regarding the Number of Applications received, in 2025, there were 40 postings which generated 100+ applicants, compared with only 18 postings in 2026 generating 100+ applicants. The reduction in the number of job postings relates to fewer internal postings at Sun Parlor Home.*

# STAFFING AND ORGANIZATION

| Position | 2026 Budget | 2027 Proposed | Net Change |
|---|---|---|---|
| Full-Time | 13.00 | 14.00 | 1.00 |
| Student | 0.69 | 0.69 | 0.00 |
| Casual* | 3.00 | 3.00 | 0.00 |
| **Total FTEs** | **16.69** | **17.69** | **1.00** |

**Note - Casual includes Fire Coordinators*




*Note: students are not included in this chart.*

# OPERATING BUDGET SUMMARY

| Account Group | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| Wages & Benefits | $2,215,800 | $2,234,630 | $2,556,799 | $340,999 | 15.4% |
| Purchased Services | 197,600 | 248,760 | 465,100 | 267,500 | 135.4% |
| Occupancy Expenses | 230,900 | 227,760 | 175,592 | (55,308) | (24.0%) |
| Operating Expenses | 169,000 | 716,740 | 101,100 | (67,900) | (40.2%) |
| **Total Operating Expenses** | **2,813,300** | **3,427,890** | **3,298,590** | **485,290** | **17.2%** |
| Contributions to Reserves | 29,500 | 0 | 10,645 | (18,855) | (63.9%) |
| Contributions from Reserves | (101,400) | (243,540) | (297,331) | 195,931 | 193.2% |
| Government Grants | (150,000) | (741,030) | (83,000) | (67,000) | (44.7%) |
| User Fees | (1,047,040) | (1,047,040) | (1,528,114) | 481,074 | 45.9% |
| Investment & Other Revenue | (254,600) | (254,600) | (265,745) | 11,145 | 4.4% |
| **Total County Responsibility** | **$1,289,760** | **$1,141,680** | **$1,135,045** | **($154,715)** | **(12.0%)** |

**BUDGET EXPLANATION**: The proposed 2027 budget is a net requirement of $1,135,045, a decrease of $171,115 (13.1%) from the combined 2026 operating and capital budgets of $1,306,160, or a decrease of $154,715 (12.0%) from the comparable 2026 operating budget. This budget reflects the internal transfer of an existing position from EMS to HR as well as consulting support for the integrated workforce strategy and non-union compensation study requested by Council. Corporate IT costs have moved to the Information Technology Services budget, while HR-specific licensing and support remains in HR. The administration allocation is also updated to reflect actual corporate support costs reported in the County's Financial Information Return (FIR). These reallocations do not represent an increase or decrease in County costs, just a realignment of expenses by function. The 2026 operating budget is projected to end the year with a $148,080 surplus.





# CAPITAL BUDGET SUMMARY

| Project | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|
| HR0001 - Equipment | $166,400 | $50,030 | $0 |
| **Total Capital Expenditures** | **166,400** | **50,030** | **0** |
| **Total County Responsibility** | **$166,400** | **$50,030** | **$0** |

**BUDGET EXPLANATION:**

No capital spending or capital reserve funding is proposed for 2027 as licensing and support related costs have been reallocated to the operating budget, and all computer equipment and technology expenditures have been reallocated to the Information Technology Services budget. The 2026 capital budget is projected to end the year with a $116,370 surplus due to the delay of implementing time management software.

# BUDGET DRIVERS

| Budget Driver | 2027 Impact | Explanation |
|---|---|---|
| Wages & benefits | $340,999 | Existing position moved from EMS to HR to provide county-wide return-to-work support; contractual wage & benefit increases |
| Purchased services | 267,500 | Consultant to undertake the integrated workforce strategy, non-union compensation study, and continued enhancement of integrated HRIS/payroll system, funded from Rate Stabilization Reserve |
| Occupancy and operating expenses | (123,208) | Increased occupancy costs (lease & insurance) offset by reduction in operating expenses |
| Administration recoveries | (481,074) | Updated reconciliation of administration allocations |
| Government grants and other revenue | 55,855 | One-time grant in 2026 |
| Contributions to Reserves | (18,855) | Reduction in WSIB recoveries contributed to reserve |
| Contributions from Reserves | (195,931) | Integrated HRIS/payroll system enhancements |
| **Net Change** | **($154,715)** | |

# FUNDING STRATEGY

As a service department, administrative recoveries from other internal departments are the primary source of funding. The increase in 2027 follows an updated reconciliation of administration allocations to the FIR, which redistributes more recoveries to HR (no overall levy impact).

## *WHERE THE FUNDING COMES FROM*

| Funding Source | 2026 Budget | 2027 Budget | 2026 Share | 2027 Share |
|---|---|---|---|---|
| Administration recovery | 1,047,040 | 1,451,104 | 36.8% | 43.9% |
| Administration recovery - EWSWA | 0 | 77,010 | 0.0% | 2.3% |
| Government grants | 150,000 | 83,000 | 5.3% | 2.5% |
| Internal WSIB recoveries | 254,600 | 265,745 | 9.0% | 8.0% |
| Contributions from reserves | 101,400 | 297,331 | 3.6% | 9.0% |
| County levy | 1,289,760 | 1,135,045 | 45.4% | 34.3% |
| **Total Operating Cost** | **$2,842,800** | **$3,309,235** | **100%** | **100%** |

***Total Operating Cost = Total Operating Expenditures + Contributions to Reserve*

# LOOKING AHEAD

## *FUTURE PRESSURES AND RISKS*

- **Workforce needs and succession:** attracting and retaining employees, developing leaders, improving employee engagement and supporting succession planning to ensure effective knowledge transfers and build organizational capacity.
- **Collective agreement implementation and culture change:** following multiple rounds of bargaining in 2026, the County is implementing new terms while undergoing a culture transformation. Risks include employee dissatisfaction, disputes about collective agreement language and non-compliance.
- **Costs and funding sustainability:** WSIB claims are budgeted at $160,000, compared with a 2026 projection of $254,020. Claims volatility, recurring software costs and the use of operating reserves require ongoing monitoring.

### *OUR RESPONSE*

- **Use evidence to guide workforce decisions:** draw on the integrated workforce strategy, compensation review, improved reporting and exit interview information to support recruitment, retention and succession planning.
- **Manage change and employment risks:** develop and update policies and procedures, provide employee development and training, and track and address grievances to support consistent implementation of collective agreements and legislative requirements.
- **Promote health, safety and wellness:** provide dedicated return-to-work support and employee well-being resources, initiatives and training that reinforce a supportive workplace culture.
- **Monitor costs and funding:** track claims, project spending, recoveries and reserve use, distinguishing temporary initiatives from ongoing commitments.

## WHY IT MATTERS

By investing in an integrated workforce strategy and non-union compensation study and modernizing HR software, the department can make targeted, effective improvements to workforce planning, recruitment and retention, employee wellness and succession planning, helping the County continue to provide high-quality services to residents and community partners in Essex County.

## STRATEGIC ALIGNMENT

**Being an Employer with Impact:** HR supports a workplace where employees can build their careers, develop their skills and contribute to meaningful public service. Stronger recruitment and onboarding, leadership development, employee wellness and constructive labour relations help attract and retain the workforce the County needs. The integrated workforce strategy and non-union compensation review will inform targeted improvements, while workplace culture initiatives reinforce a respectful and supportive employee experience.

**Team Essex County:** HR partners with leaders across departments to align workforce capacity with the County's priorities and service needs. Workforce and succession planning help prepare for future staffing requirements, while employee development and dedicated return-to-work support strengthen organizational capacity. Modernized HR systems and clearer workforce reporting give departments better information to plan, manage change and sustain the services residents and municipal partners rely on.

# External Commitments

# External Commitments

## 2027 DEPARTMENT BUDGET



### *MANDATE*

The County manages legislated and discretionary funding commitments that support essential regional services. These include public health, Municipal Property Assessment Corporation (MPAC) funding, Ontario Works, Children's Services, health care, economic development, tourism, social housing and community safety. Through required contributions and Council-approved investments, the County helps residents access services delivered with regional partners.

### *WHO WE SERVE*

County residents and families, local municipalities, businesses and regional partners, including residents who rely on social services and community supports.

- **Oversight and delivery:** External Commitments is a funding portfolio overseen by Financial Services, not a separately staffed department. Regional partners deliver most services, while the County assumes administration of Pathway to Potential's recreation and transit assistance programs.
- **Social housing operations and renewal:** Windsor Essex Community Housing Corporation (WECHC) operates housing and carries out capital repairs and renewal. The County's contributions flow through the City of Windsor to support WECHC's operating and capital requirements; the City administers the funding rather than directly delivering WECHC's housing services.
- **Local program access:** Pathway to Potential supports recreation and transit access in participating municipalities, availability depends on the program and municipality.
- **Regional coordination:** The County also participates in the Community Safety and Well-Being committee.

## *CORE SERVICES*

- **Essential regional services:** fund public health, MPAC, social services and social housing obligations.
- **Health-care investments:** support hospitals and contribute to the new regional hospital reserve.
- **Economic and municipal partnerships:** support economic development, tourism and local municipal tax-appeal services.
- **Community supports:** fund community safety and poverty-reduction initiatives, including Pathway to Potential programs.

## *2027 BUDGET STORY*

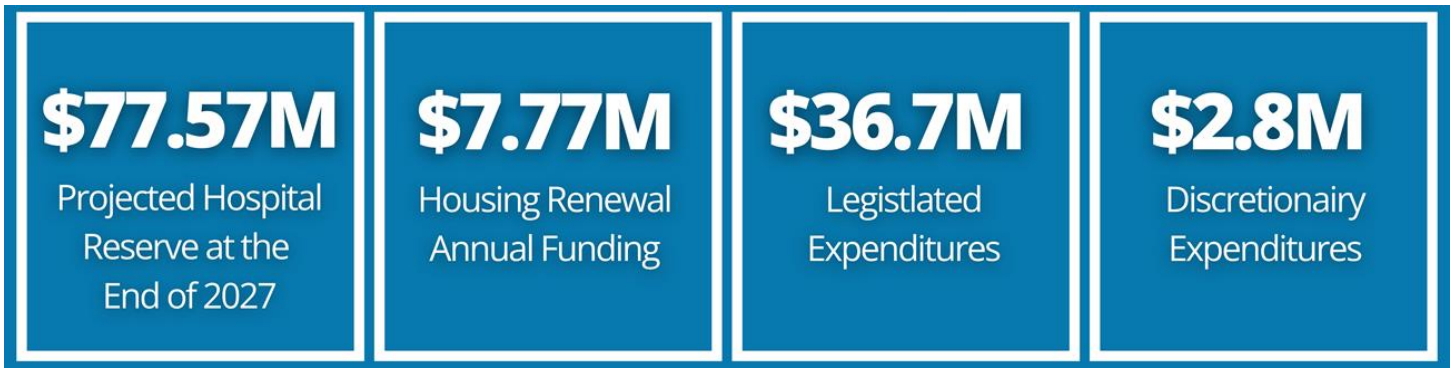
The proposed 2027 budget is a net requirement of $43,039,896, an increase of $2,373,766 (5.8%) over the 2026 budget of $40,666,130. Main pressures include increased social housing operating costs and social services costs for Children's Services, including EarlyON funding to maintain current services. In addition, increases in reserve contributions for the new Windsor-Essex Hospital and social house capital renewal are prioritized to prepare for those future commitments.

## *SERVICE AT A GLANCE*

## *SERVICE LEVEL STATUS*

**Core services maintained; no service expansion proposed.**

# External Commitments AT A GLANCE




## *PRIOR YEAR RESULTS*

- **Overall result:** Net spending is projected at $39,150,250 against a $40,666,130 budget, a favourable variance of $1,515,880 (3.7%).
- **Reported account variances:** The City of Windsor anticipates favourable operations in Social Services ($950,000) and Social Housing operations ($350,000) for 2026. Additionally, $387,000 was returned from the Windsor Essex County Health Unit for an underpayment in 2024. Property Assessment costs from MPAC are anticipated to be $42,880 above budget.
- **Housing renewal:** The City also reports projected capital spending of $5,719,400, in line with budget and fully funded from capital (social housing) reserve.

| Measure | 2025 Actual | 2026 Projected |
|---|---|---|
| Pathway to Potential County individuals served | 1359 | 1607 |
| Cumulative hospital funding commitment as % of $100M target | 60.94% | 69.52% |

# OPERATING BUDGET SUMMARY

| Account | 2026 Budget | 2026 Projection | 2027 Budget | Increase ($) | Increase (%) |
|---|---|---|---|---|---|
| 5101 - Windsor Essex County Health Unit | $3,360,120 | $2,972,880 | $3,393,720 | $33,600 | 1.0% |
| 5102 - Property Assessment | 2,779,600 | 2,822,480 | 2,878,900 | 99,300 | 3.6% |
| 5103 - Social Services - Administration | 1,242,300 | 906,360 | 1,071,707 | (170,593) | (13.7%) |
| 5104 - Social Housing - Operations | 14,472,650 | 14,116,120 | 15,074,772 | 602,122 | 4.2% |
| 5105 - Social Housing - Capital Renewal | 5,719,400 | 5,719,400 | 7,774,000 | 2,054,600 | 35.9% |
| 5107 - Social Services - Children's Services | 3,027,070 | 0 | 3,274,167 | 247,097 | 8.2% |
| 5108 - Social Services - Ontario Works | 4,012,630 | 6,424,510 | 3,996,070 | (16,560) | (0.4%) |
| 5111 - Erie Shores HealthCare | 200,000 | 200,000 | 200,000 | 0 | 0.0% |
| 5115 - Pathway 2 Potential - Neighbourhoods Program | 0 | 0 | 305,800 | 305,800 | N/A |
| 5116 - Pathway 2 Potential - APP& RAP Programs | 0 | 188,240 | 335,000 | 335,000 | N/A |
| 5120 - Invest WindsorEssex | 1,122,060 | 1,122,060 | 1,122,060 | 0 | 0.0% |
| 5121 - Tourism Windsor Essex Pelee Island | 782,700 | 782,700 | 782,700 | 0 | 0.0% |
| 5122 - Community Safety and Well Being Plan | 127,000 | 101,600 | 135,000 | 8,000 | 6.3% |
| 5129 - MTE - Tax Appeals for Lower Tiers | 50,000 | 11,000 | 50,000 | 0 | 0.0% |
| 5199 - Other | 0 | 12,300 | 0 | 0 | 0.0% |
| **Total Operating Expenses** | **36,895,530** | **35,379,650** | **40,393,896** | **3,498,366** | **9.5%** |
| 4113 - Contrib to Capital Reserve - General (Operating) | 2,450,000 | 2,450,000 | 2,650,000 | 200,000 | 8.2% |
| 4140 - Contrib to NWEHS Reserve | 7,040,000 | 7,040,000 | 7,770,000 | 730,000 | 10.4% |
| 6813 - Contrib from Capital Reserve - General (Operating) | (5,719,400) | (5,719,400) | (7,774,000) | (2,054,600) | 35.9% |
| **Total County Responsibility** | **$40,666,130** | **$39,150,250** | **$43,039,896** | **$2,373,766** | **5.8%** |

**BUDGET EXPLANATION**: Other expenditures projected for 2026 include costs related to the Border City Mayors Alliance. The 2026 operating budget is projected to be 1,515,880 under budget, primarily related to anticipated savings in the Social Services, Social Housing operations, and a recovery from WECHU relating to 2024.

# BUDGET DRIVERS

| Budget Driver | 2027 Impact | Explanation |
|---|---|---|
| Windsor Essex County Health Unit | $33,600 | 1% increase requested by WECHU |
| Property Assessment | 99,300 | Forecasted increase, final 2027 costs typically communicated by MPAC end of December. |
| Social Services | 700,744 | As provided by the City of Windsor |
| Social Housing Operations | 602,122 | As provided by the City of Windsor |
| Community Safety and Well Being Plan | 8,000 | As provided by the City of Windsor |
| Contributions to Reserves | 930,000 | Increase for new Hospital ($730,000) and Social Housing Capital ($200,000) |
| **Net Change** | **$2,373,766** | |

# FUNDING STRATEGY

**New Windsor Essex Hospital System:** The annual levy-funded contribution increases by $730,000 to $7.77 million in 2027, continuing to build the reserve toward the County's $100 million commitment.

**Social Housing renewal:** The annual levy-funded contribution increases by $200,000 to $2.65 million to help rebuild the depleted housing reserve. The 10-year plan forecasts lower renewal costs in 2028, allowing contributions to begin restoring the balance; however, the reserve is not projected to return to a positive balance for another three years. Contributions and the timing of partner funding requests will be monitored throughout this recovery period.

# LOOKING AHEAD

## *FUTURE PRESSURES AND RISKS*

- **Required partner contributions:** The County has limited direct control over costs set by administering partners. Significant increases, as experienced in past years, could place additional pressure on the levy and long-term funding plans.
- **Social housing reserve capacity:** The depleted reserve limits flexibility to absorb accelerated partner invoices or higher renewal costs. Although the 10-year plan forecasts lower costs in 2028, recovery to a positive balance is projected to take another three years and depends on planned contributions and expenditure timing.

## *OUR RESPONSE*

- **Seek earlier funding forecasts:** Work with administering partners to obtain timely cost estimates and explanations for significant changes, assess levy impacts and encourage predictable multi-year funding requirements. Monitoring improves planning but does not eliminate the County's exposure to required increases.
- **Track service outcomes:** confirm reporting requirements and obtain consistent participation, housing and financial data from funded partners.
- **Review long-term affordability:** monitor hospital funding progress alongside housing commitments and future levy requirements.

# WHY IT MATTERS

These contributions help County residents access housing, health care and community supports. Planning for major commitments helps sustain those services while managing future taxpayer costs.

# STRATEGIC ALIGNMENT

**Supporting Dynamic and Thriving Communities:** funding for housing, health care, economic development and tourism supports community well-being and the regional economy.

**Harmonizing Action for Growth:** consistent project prioritization and collaboration across departments and municipal partners help align technology initiatives with corporate priorities and available resources.

# Reserve Strategy

How reserves help keep the County financially stable while funding infrastructure, service needs and future priorities.




## Why Reserves Matter

Reserves are one of the County's main tools for keeping the budget steady and planning ahead. They help pay for major projects, smooth one-time pressures, reduce reliance on debt, and make sure future taxpayers are not carrying the full cost of infrastructure that is already being used today.

While reserve balances are generally healthy, much of this funding is already intended for future capital, infrastructure, stabilization, and Council-approved commitments. Reserves should not be viewed as surplus cash, they are part of the County's long-term financial plan.

# What to Watch in 2027

The 2027 budget continues to use reserves as intended: to fund planned capital work and support long-term financial stability. Overall reserve balances are expected to decrease in 2027 as funds are used for infrastructure and other approved priorities. This is not unexpected; reserves are built over time so they are available when major needs arise.

The chart on this page compares the 2026 budgeted reserve balances, 2026 projected balances, and 2027 budgeted balances. The main message is simple: the County still has a strong reserve position. The decrease in 2027 reflects planned use of reserves for approved capital and infrastructure projects.

| County Reserves | 2024 Actual | 2025 Actual | 2026 Projection | 2027 Budget | Target* |
|---|---|---|---|---|---|
| Rate Stabilization | $17,505,461 | $20,202,416 | $19,558,713 | $18,097,851 | $15,279,933 |
| Health Benefit Rate Stabilization | 926,250 | 706,359 | 724,182 | 709,135 | 937,237 |
| Capital - General | 115,289,028 | 130,362,535 | 119,801,920 | 111,011,105 | 169,662,906 |
| WSIB | 552,000 | 570,000 | 490,782 | 503,476 | 572,535 |
| Insurance | 700,000 | 700,000 | 653,662 | 656,391 | 700,000 |
| Roadway Expansion | 110,619,286 | 103,300,658 | 88,721,018 | 36,188,436 | 36,524,960 |
| State of Good Repair | 0 | 0 | 149,000 | 622 | 4,279,365 |
| CWATS | 0 | 2,381,537 | 2,441,628 | 2,701,823 | 852,825 |
| Official Plan Review | 485,965 | 537,838 | 571,409 | 543,795 | 550,000 |
| New Windsor Essex Hospital System | 51,073,701 | 60,938,050 | 69,515,637 | 77,575,907 | 100,000,000 |
| Donations | 17,239 | 18,192 | 18,651 | 18,729 | N/A |
| Donations - SPH Auxiliary | 59,518 | 56,893 | 49,329 | 40,535 | N/A |
| EMS Vehicles & Equipment | 17,499,286 | 19,953,138 | 19,892,726 | 20,286,227 | 11,409,153 |
| **Total County Reserves** | **$314,727,735** | **$339,727,617** | **$322,588,657** | **$268,334,033** | **$340,768,914** |

**Note - The proposed CWATS reserve target will be reassessed following completion of the CWATS Master Plan and the next Asset Management Plan update, as additional lifecycle renewal cost are identified and incorporated into the program's long-term funding requirements.*

| Library Reserves | 2024 Actual | 2025 Actual | 2026 Projection | 2027 Budget | Target |
|---|---|---|---|---|---|
| Rate Stabilization | $252,422 | $148,079 | $258,229 | $258,229 | N/A |
| Enhanced Service | 36,581 | 36,581 | 36,581 | 36,581 | N/A |
| Capital - Repairs and Renovations | 1,173,336 | 1,243,119 | 1,223,119 | 1,248,119 | N/A |
| Capital - Vehicle Replacement | 95,860 | 111,260 | 126,660 | 142,060 | N/A |
| WSIB | 134,790 | 134,790 | 134,790 | 134,790 | N/A |
| **Total Library Reserves** | **$1,692,989** | **$1,673,830** | **$1,779,380** | **$1,819,780** | **$0** |
| **Total Consolidated Reserves** | **$316,420,724** | **$341,401,447** | **$324,368,037** | **$270,153,813** | **$340,768,914** |

# Key Takeaways

- **Planned reserve use:** Reserve balances are expected to decline in 2027 because funding is being applied to approved capital and infrastructure priorities.
- **Stability remains important:** The Rate Stabilization Reserve continues to help manage one-time or cyclical pressures and reduce unnecessary levy spikes.
- **Infrastructure renewal is a priority:** Capital reserves support replacement and renewal of assets so the County can maintain services over the long term.
- **New dedicated reserves improve transparency:** The State of Good Repair and CWATS reserves were added in 2026 to make it easier to see how funds are being set aside and used for these specific infrastructure programs. Showing these reserves separately also improves transparency for Council, the public, and future budget planning.
- **Targets will continue to evolve:** Initial targets for SOGR and CWATS were developed through the 2027 budget process and will continue to be refined through asset management and long-range capital planning.
- **What this means:** The County is using reserves as intended: balancing today's infrastructure needs with long-term financial sustainability.

# Appendix A

## State of Good Repair Program

| Project | Account | 2027 Budget |
|---|---|---|
| BC0002 - Various Preservation Projects | 3332 - Construction Contracts (Capital) | 180,000 |
| **BC0002 Total** | | **180,000** |
| BC0041 - CR 12 - Culvert at Adams Sweet Drain (C-12-070) | 3332 - Construction Contracts (Capital) | 1,085,000 |
| **BC0041 Total** | | **1,085,000** |
| BC0044 - CR 27 - Bridge at Belle River (B-27-11B) * | 3331 - Consultant Fees (Capital) | 36,000 |
| BC0044 - CR 27 - Bridge at Belle River (B-27-11B) | 3332 - Construction Contracts (Capital) | 1,095,000 |
| **BC0044 Total** | | **1,131,000** |
| BC0045 - CR 14 - Culvert at Collard Drain (C-14-01) * | 3331 - Consultant Fees (Capital) | 25,000 |
| BC0045 - CR 14 - Culvert at Collard Drain (C-14-01) | 3332 - Construction Contracts (Capital) | 1,775,000 |
| **BC0045 Total** | | **1,800,000** |
| BC0046 - CR 9 - Culvert at Antaya Drain (RC-09-063) * | 3331 - Consultant Fees (Capital) | 36,000 |
| BC0046 - CR 9 - Culvert at Antaya Drain (RC-09-063) | 3332 - Construction Contracts (Capital) | 995,000 |
| **BC0046 Total** | | **1,031,000** |
| BC0047 - CR 14 - Culvert at W Branch Reid Drain (RC-14-113) * | 3331 - Consultant Fees (Capital) | 23,000 |
| BC0047 - CR 14 - Culvert at W Branch Reid Drain (RC-14-113) | 3332 - Construction Contracts (Capital) | 1,300,000 |
| **BC0047 Total** | | **1,323,000** |
| BC0048 - CR 31 - Culvert at North Rear Rd Drain (C-31-082) ** | 3331 - Consultant Fees (Capital) | 79,000 |
| **BC0048 Total** | | **79,000** |
| BC0049 - CR 27 - Bridge at Belle River (B-27-11C) | 3331 - Consultant Fees (Capital) | 100,000 |
| **BC0049 Total** | | **100,000** |
| BC0050 - CR 8 - Bridge at River Canard (B-08-04) | 3331 - Consultant Fees (Capital) | 105,000 |
| **BC0050 Total** | | **105,000** |
| BC0051 - CR 2 - Bridge at Duck Creek (B-02-13) | 3331 - Consultant Fees (Capital) | 105,000 |
| **BC0051 Total** | | **105,000** |
| BC0052 - CR 18 - Culvert at West Townline Drain (C-18-231) | 3331 - Consultant Fees (Capital) | 95,000 |
| **BC0052 Total** | | **95,000** |
| BC0053 - CR 20 - Culvert at Richmond Drain (C-20-396) | 3331 - Consultant Fees (Capital) | 95,000 |
| **BC0053 Total** | | **95,000** |
| BC0054 - CR 8 - Culvert at Dupuis Drain (RC-08-004) | 3331 - Consultant Fees (Capital) | 95,000 |
| **BC0054 Total** | | **95,000** |
| BC0055 - CR 33 - Culvert at B&C Concession Drain (RC-33-091) | 3331 - Consultant Fees (Capital) | 65,000 |
| **BC0055 Total** | | **65,000** |
| BC0056 - CR 31 - Bridge at Ruscom River (B-31-13) | 3332 - Construction Contracts (Capital) | 150,000 |
| **BC0056 Total** | | **150,000** |
| BC0057 - CR 22 - Bridge at Pike Creek Bridge (B-22-05) | 3332 - Construction Contracts (Capital) | 505,000 |
| **BC0057 Total** | | **505,000** |
| BC0058 - CR 33 - Bridge at Sturgeon Creek (B-33-03) | 3332 - Construction Contracts (Capital) | 245,000 |
| **BC0058 Total** | | **245,000** |
| RR0001 - Various Preservation Projects - Roads | 3332 - Construction Contracts (Capital) | 180,000 |
| **RR0001 Total** | | **180,000** |
| RR0003 - Various Preservation Projects - Concrete Panel Repairs | 3332 - Construction Contracts (Capital) | 150,000 |
| **RR0003 Total** | | **150,000** |

| | | |
|---|---|---|
| RR0113 - CR 8 - Pavement Rehab - Graham Sideroad to CR 31 | 3332 - Construction Contracts (Capital) | 1,580,000 |
| **RR0113 Total** | | **1,580,000** |
| RR0114 - CR 12 - Pavement Rehab - CR 11 to Brush Road | 3332 - Construction Contracts (Capital) | 1,490,000 |
| **RR0114 Total** | | **1,490,000** |
| RR0115 - CR 14 - Pavement Rehab - Hwy 77 to Mersea Rd 12 | 3332 - Construction Contracts (Capital) | 1,355,000 |
| **RR0115 Total** | | **1,355,000** |
| RR0116 - CR 20 - Pavement Rehab - Canard Bridge to Mun#1484 | 3332 - Construction Contracts (Capital) | 1,360,000 |
| **RR0116 Total** | | **1,360,000** |
| RR0117 - CR 20 - Pavement Rehab - McCain Sideroad to CR 50 | 3332 - Construction Contracts (Capital) | 1,080,000 |
| **RR0117 Total** | | **1,080,000** |
| RR0118 - CR 42 - Pavement Rehab - CR 19 to Patillo Road | 3332 - Construction Contracts (Capital) | 1,495,000 |
| **RR0118 Total** | | **1,495,000** |
| RR0119 - CR 17 - Pavement Rehab - Hwy 401 to CR 46 | 3332 - Construction Contracts (Capital) | 760,000 |
| **RR0119 Total** | | **760,000** |
| RR0120 - CR 21 - Pavement Rehab - Little Baseline Rd to CR 42 | 3332 - Construction Contracts (Capital) | 640,000 |
| **RR0120 Total** | | **640,000** |
| RR0121 - CR 27 - Pavement Rehab - CR 46 to South Middle Rd | 3332 - Construction Contracts (Capital) | 560,000 |
| **RR0121 Total** | | **560,000** |
| RR0122 - CR 50 - Pavement Rehab - Lake Dr to Harold Cull Dr | 3332 - Construction Contracts (Capital) | 410,000 |
| **RR0122 Total** | | **410,000** |
| RR0123 - CR 50 - Pavement Rehab - Harold Cull Dr to CR 20 | 3332 - Construction Contracts (Capital) | 350,000 |
| **RR0123 Total** | | **350,000** |
| RR0124 - CR 39 - Pavement Rehab - Lakeshore 301 to CR 2 | 3332 - Construction Contracts (Capital) | 525,000 |
| **RR0124 Total** | | **525,000** |
| RR0125 - CR 37 - Pavement Rehab - Lakeshore 310 to CR 8 | 3332 - Construction Contracts (Capital) | 785,000 |
| **RR0125 Total** | | **785,000** |
| RR0126 - CR 23 - Pavement Rehab - CR 18 to 5th Concession | 3332 - Construction Contracts (Capital) | 285,000 |
| **RR0126 Total** | | **285,000** |
| RR0127 - CR 8 - Intersection @ CR 11 - M&P | 3332 - Construction Contracts (Capital) | 405,000 |
| **RR0127 Total** | | **405,000** |
| | **TOTAL 2027 SOGR Program** | **$21,599,000** |
| | 6351 - Ontario Community Infrastructure Fund | (1,692,390) |
| | 6401 - Build Communities Strong Fund (BCSF) | (2,629,030) |
| | 6605 - Road User Agreement Fees | (10,300) |
| | 6810 - Contrib from Capital Reserve - General | (820) |
| | 6814 - Contribution from SOGR Reserve | (17,266,460) |
| | **Total County Responsibility** | **$0** |

| 2026 Carry-Over Projects: (denoted above with *) | Amount |
|---|---|
| BC0044 - CR 27 - Bridge at Belle River (B-27-11B) | $36,000 |
| BC0045 - CR 14 - Culvert at Collard Drain (C-14-01) | 25,000 |
| BC0046 - CR 9 - Culvert at Antaya Drain (RC-09-063) | 36,000 |
| BC0047 - CR 14 - Culvert at W Branch Reid Drain (RC-14-113) | 23,000 |
| BC0048 - CR 31 - Culvert at North Rear Rd Drain (C-31-082) | 29,000 |
| **Total 2026 Carry-over Projects:** | **$149,000** |

# APPENDIX B

## Expansion Program

| Project | Account | 2027 Budget |
|---|---|---|
| EX0001 - CR 19 - Jamsyl to CR 22 | 3331 - Consultant Fees (Capital) | 771,150 |
| EX0001 - CR 19 - Jamsyl to CR 22 | 3332 - Construction Contracts (Capital) | 8,000,000 |
| **EX0001 Total** | | **8,771,150** |
| EX0002 - CR 46 - Intersection @ Rochester Townline (LAK) | 3331 - Consultant Fees (Capital) | 100,000 |
| EX0002 - CR 46 - Intersection @ Rochester Townline (LAK) | 3332 - Construction Contracts (Capital) | 3,221,790 |
| **EX0002 Total** | | **3,321,790** |
| EX0005 - CR 46 - CoW Limits (Hwy 401) to CR 19 (TEC) | 3803 - Land | 3,000,000 |
| **EX0005 Total** | | **3,000,000** |
| EX0008 - CR 42 / 43 - Phase 1 (TEC) | 3803 - Land | 3,000,000 |
| **EX0008 Total** | | **3,000,000** |
| EX0010 - CR 22 - IC Roy to West Belle River Road (LAK) | 3331 - Consultant Fees (Capital) | 400,000 |
| EX0010 - CR 22 - IC Roy to West Belle River Road (LAK) | 3332 - Construction Contracts (Capital) | 4,000,000 |
| EX0010 - CR 22 - IC Roy to West Belle River Road (LAK) | 3803 - Land | 5,000,000 |
| **EX0010 Total** | | **9,400,000** |
| EX0011 - CR 19 - Intersection @ Amy Croft Drive (LAK/TEC) | 3331 - Consultant Fees (Capital) | 17,880 |
| EX0011 - CR 19 - Intersection @ Amy Croft Drive (LAK/TEC) | 3332 - Construction Contracts (Capital) | 500,000 |
| **EX0011 Total** | | **517,880** |
| EX0012 - CR 42 / 43 - Phase 2 (TEC) | 3332 - Construction Contracts (Capital) | 3,000,000 |
| EX0012 - CR 42 / 43 - Phase 2 (TEC) | 3803 - Land | 300,000 |
| **EX0012 Total** | | **3,300,000** |
| EX0013 - CR 42 / 43 - Phase 3 & 4 (TEC) | 3803 - Land | 300,000 |
| **EX0013 Total** | | **300,000** |
| EX0014 - CR 22 - Westlake Dr Extension & Lesperance (TEC) | 3331 - Consultant Fees (Capital) | 350,000 |
| EX0014 - CR 22 - Westlake Dr Extension & Lesperance (TEC) | 3332 - Construction Contracts (Capital) | 1,200,000 |
| **EX0014 Total** | | **1,550,000** |
| EX0016 - Lauzon Parkway Extension - Hwy 401 to CR 46 (TEC) | 3331 - Consultant Fees (Capital) | 2,000,000 |
| EX0016 - Lauzon Parkway Extension - Hwy 401 to CR 46 (TEC) | 3803 - Land | 3,000,000 |
| **EX0016 Total** | | **5,000,000** |
| EX0017 - CR 19 - Jamsyl to CPR (TEC) | 3331 - Consultant Fees (Capital) | 875,000 |
| EX0017 - CR 19 - Jamsyl to CPR (TEC) | 3803 - Land | 1,100,000 |
| **EX0017 Total** | | **1,975,000** |
| EX0018 - CR 42 / 43 - Phase 5 | 3331 - Consultant Fees (Capital) | 1,800,000 |
| EX0018 - CR 42 / 43 - Phase 5 | 3332 - Construction Contracts (Capital) | 9,720,000 |
| **EX0018 Total** | | **11,520,000** |
| EX0019 - Lauzon Parkway Extension - CR 46 to Hwy 3 (TEC) | 3331 - Consultant Fees (Capital) | 2,000,000 |
| EX0019 - Lauzon Parkway Extension - CR 46 to Hwy 3 (TEC) | 3803 - Land | 2,000,000 |
| **EX0019 Total** | | **4,000,000** |
| EX0020 - CR 19 - Intersection @ CR 22 (TEC) | 3331 - Consultant Fees (Capital) | 3,000,000 |
| EX0020 - CR 19 - Intersection @ CR 22 (TEC) | 3803 - Land | 8,000,000 |
| **EX0020 Total** | | **11,000,000** |
| EX0022 - CR 50 - Drainage and Road Improvements | 3331 - Consultant Fees (Capital) | 350,000 |
| **EX0022 Total** | | **350,000** |
| EX9999 - Land - Right-of-Way | 3803 - Land | 250,000 |

| | | |
|---|---|---|
| **EX9999 Total** | | **250,000** |
| | **TOTAL 2027 Expansion Program** | **$67,255,820** |
| | 6404 - Development Charge Reduction Program ( | (6,145,100) |
| | 6511 - Municipal Recoveries (Capital) | (6,013,685) |
| | 6678 - Contractor Recoveries | (772,400) |
| | 6812 - Contrib from Roadway Expansion Reserve | (54,324,635) |
| | **Total County Responsibility** | **$0** |





# APPENDIX C

## CWATS Program

| Project | Account | 2027 Budget |
|---|---|---|
| CW0001 - CWATS Infrastructure (General) | 3332 - Construction Contracts (Capital) | 177,500 |
| **CW0001 Total** | | **177,500** |
| CW0002 - Partnership Development and Supportive Programming | 3899 - Other | 40,000 |
| **CW0002 Total** | | **40,000** |
| CW0004 - Advisory and Engagement Services | 3331 - Consultant Fees (Capital) | 40,000 |
| **CW0004 Total** | | **40,000** |
| CW0006 - Performance and Minor Improvements | 3899 - Other | 40,000 |
| **CW0006 Total** | | **40,000** |
| CW0045 - MUT - CR 10 - CR 11 to Cypher Sys Grp Greenway (AB) | 3332 - Construction Contracts (Capital) | 241,200 |
| **CW0045 Total** | | **241,200** |
| CW0069 - PS #1 - CR 8 - CR 23 to Cameron Sideroad (COE-4) | 3332 - Construction Contracts (Capital) | 449,730 |
| **CW0069 Total** | | **449,730** |
| CW0077 - MUP on Maidstone Ave (Allen Ave to Bell Ave) (Ess-28) | 3332 - Construction Contracts (Capital) | 135,000 |
| **CW0077 Total** | | **135,000** |
| CW0079 - MUT - Maidstone Ave - Construction (Ess-28) | 3332 - Construction Contracts (Capital) | 165,240 |
| **CW0079 Total** | | **165,240** |
| CW0080 - MUT - Maidstone Ave - Talbot N Intersection (Ess-28) | 3332 - Construction Contracts (Capital) | 75,000 |
| **CW0080 Total** | | **75,000** |
| CW0085 - PS - CR 42 - CR 31 to Lakeshore Rd 129 (Lake-49) | 3332 - Construction Contracts (Capital) | 347,200 |
| **CW0085 Total** | | **347,200** |
| CW0086 - PS #1 - CR 8 - Graham Sideroad to CR 31 (COE-4a) | 3332 - Construction Contracts (Capital) | 970,000 |
| **CW0086 Total** | | **970,000** |
| CW0087 - PS #1 - CR 14 - Hwy 77 to Mersea Rd 12 (Leam-14) | 3332 - Construction Contracts (Capital) | 765,000 |
| **CW0087 Total** | | **765,000** |
| CW0088 - PS #1 - CR 20 - McCain Sideroad to CR 50 (Kings-30) | 3332 - Construction Contracts (Capital) | 985,000 |
| **CW0088 Total** | | **985,000** |
| CW0089 - PS #1 - CR 21 - Little Baseline Rd to CR 42 (Lake-21) | 3332 - Construction Contracts (Capital) | 420,000 |
| **CW0089 Total** | | **420,000** |
| CW0090 - PS #1 - CR 50 - Lake Dr to Harold Cull Dr (Kings-9) | 3332 - Construction Contracts (Capital) | 115,000 |
| **CW0090 Total** | | **115,000** |
| CW0091 - PS #1 - CR 39 - Lakeshore Rd 301 to CR 2 (Lake-3) | 3332 - Construction Contracts (Capital) | 1,195,000 |
| **CW0091 Total** | | **1,195,000** |
| CW0092 - CR 34 (Talbot St S ) - Gosfield Tline to Town limits (SX) | 3331 - Consultant Fees (Capital) | 17,500 |
| **CW0092 Total** | | **17,500** |
| | **TOTAL 2027 CWATS Program** | **$6,178,370** |
| | 6511 - Municipal Recoveries (Capital) | (755,320) |
| | 6812 - Contrib from Roadway Expansion Reserve | (3,323,050) |
| | 6817 - Contribution from CWATS Reserve | (2,100,000) |
| | **Total County Responsibility** | **$0** |

# APPENDIX D

## GL ACCOUNT GROUPINGS

| GL Account | Group |
|---|---|
| 1101 - Full Time Salaries | Wages & Benefits |
| 1102 - Part Time Salaries | Wages & Benefits |
| 1103 - Full Time Hourly | Wages & Benefits |
| 1104 - Part Time Hourly | Wages & Benefits |
| 1105 - Students | Wages & Benefits |
| 1106 - Nursing Management | Wages & Benefits |
| 1107 - Funded Pandemic Pay | Wages & Benefits |
| 1108 - Full Time Hourly - Ward Clerk | Wages & Benefits |
| 1109 - Part Time Hourly - Ward Clerk | Wages & Benefits |
| 1110 - Full Time Hourly - RPN | Wages & Benefits |
| 1111 - Part Time Hourly - RPN | Wages & Benefits |
| 1114 - Agency, Board & Committee Indemnities | Wages & Benefits |
| 1130 - RPN Temporary Wage Enhancement | Wages & Benefits |
| 1201 - EI | Wages & Benefits |
| 1202 - CPP | Wages & Benefits |
| 1203 - OMERS | Wages & Benefits |
| 1204 - Employer Health Tax | Wages & Benefits |
| 1205 - Health Insurance | Wages & Benefits |
| 1206 - Group Life Insurance | Wages & Benefits |
| 1207 - Long-Term Disability Insurance | Wages & Benefits |
| 1208 - Short-Term Disability Insurance | Wages & Benefits |
| 1209 - WSIB | Wages & Benefits |
| 1210 - WSIB Claims | Wages & Benefits |
| 1211 - Health Care Spending Account | Wages & Benefits |
| 2101 - Telephone | Operating Expenses |
| 2102 - Meeting Expenses - Warden | Operating Expenses |
| 2104 - Warden's Election & Reception | Operating Expenses |
| 2109 - General Expenses | Operating Expenses |
| 2110 - Meeting Expenses - Council | Operating Expenses |
| 2111 - Accessibility Initiatives | Operating Expenses |
| 2112 - Subscriptions | Operating Expenses |
| 2113 - Municipal Membership Fees | Operating Expenses |
| 2114 - Agenda Software | Operating Expenses |
| 2115 - Mileage - Council Sessions | Operating Expenses |
| 2116 - Mileage - Other | Operating Expenses |
| 2119 - Other | Operating Expenses |
| 2125 - Mileage - Conferences | Operating Expenses |
| 2129 - Other | Operating Expenses |
| 2135 - Mileage - Committee | Operating Expenses |
| 2139 - Other - Committee | Operating Expenses |
| 2191 - Indemnities | Operating Expenses |
| 2192 - Mileage | Operating Expenses |
| 2193 - Conference | Operating Expenses |

| | |
|---|---|
| 3001 - Mileage | Wages & Benefits |
| 3002 - Training and Conferences | Wages & Benefits |
| 3003 - Membership Fees | Wages & Benefits |
| 3004 - Clothing Allowance | Wages & Benefits |
| 3005 - Meal Allowance | Wages & Benefits |
| 3007 - Tuition Reimbursement | Wages & Benefits |
| 3009 - Conferences | Wages & Benefits |
| 3099 - Other | Wages & Benefits |
| 3101 - Telephone | Occupancy Expenses |
| 3102 - Postage | Occupancy Expenses |
| 3103 - Office Supplies | Occupancy Expenses |
| 3104 - Cataloguing Supplies | Occupancy Expenses |
| 3105 - Subscriptions | Occupancy Expenses |
| 3107 - Computer Supplies | Occupancy Expenses |
| 3110 - Advertising | Occupancy Expenses |
| 3199 - Other | Occupancy Expenses |
| 3201 - Office Equipment Lease and Maintenance | Occupancy Expenses |
| 3202 - Repairs & Maintenance - IT | Occupancy Expenses |
| 3203 - Copier Lease and Maintenance | Occupancy Expenses |
| 3204 - Resident Charting Software Maintenance | Occupancy Expenses |
| 3206 - Enterprise Lease Charges | Occupancy Expenses |
| 3210 - Pickup | Occupancy Expenses |
| 3211 - Dump truck | Occupancy Expenses |
| 3212 - Grader | Occupancy Expenses |
| 3213 - Excavator | Occupancy Expenses |
| 3220 - Tools and Tool Repair | Occupancy Expenses |
| 3221 - Radio Communication Maintenance | Occupancy Expenses |
| 3299 - Other | Occupancy Expenses |
| 3301 - Consultant Fees | Purchased Services |
| 3302 - Audit Fees | Purchased Services |
| 3303 - Legal Expenses | Purchased Services |
| 3304 - Licensing & Support | Purchased Services |
| 3305 - Employee Assistance Program | Purchased Services |
| 3306 - Payroll Services | Purchased Services |
| 3307 - Chaplain Services | Purchased Services |
| 3308 - Physiotherapist Services | Purchased Services |
| 3309 - Staff Medicals | Purchased Services |
| 3310 - Transportation | Purchased Services |
| 3311 - Media/Public Relations | Purchased Services |
| 3312 - ER Nursing | Purchased Services |
| 3313 - High Priority Community Expenditures | Purchased Services |
| 3314 - Emergency Management Services | Purchased Services |
| 3316 - Emergency Management Communications | Purchased Services |
| 3317 - Emergency Management Training | Purchased Services |
| 3320 - Communications Services | Purchased Services |
| 3321 - Security Services | Purchased Services |
| 3322 - Janitorial Services (contract) | Purchased Services |
| 3324 - Nurse Practitioner | Purchased Services |
| 3330 - Municipal Discretionary Expenditures | Purchased Services |
| 3341 - Contracts | Purchased Services |
| 3350 - Software / Licenses - Internal | Purchased Services |
| 3401 - Repairs & Maintenance - Building | Occupancy Expenses |





| | |
|---|---|
| 3402 - Elevator Maintenance | Occupancy Expenses |
| 3403 - HVAC Controls Maintenance | Occupancy Expenses |
| 3404 - Chiller Maintenance | Occupancy Expenses |
| 3405 - Boiler Inspection / Maintenance | Occupancy Expenses |
| 3406 - Water Treatment Maintenance | Occupancy Expenses |
| 3407 - Generator Maintenance | Occupancy Expenses |
| 3408 - Alarm Monitoring | Occupancy Expenses |
| 3409 - Document Destruction / Shredding | Occupancy Expenses |
| 3410 - Building Maintenance Supplies | Occupancy Expenses |
| 3411 - Janitorial Supplies | Occupancy Expenses |
| 3412 - Fire and Evacuation | Occupancy Expenses |
| 3413 - Waste Disposal | Occupancy Expenses |
| 3420 - Repairs & Maintenance - Grounds | Occupancy Expenses |
| 3421 - Snow Removal | Occupancy Expenses |
| 3430 - Gas | Occupancy Expenses |
| 3431 - Hydro | Occupancy Expenses |
| 3432 - Water | Occupancy Expenses |
| 3433 - Sewage | Occupancy Expenses |
| 3440 - Property Taxes | Occupancy Expenses |
| 3441 - Insurance | Occupancy Expenses |
| 3442 - Insurance Deductibles | Occupancy Expenses |
| 3450 - Facility Lease | Occupancy Expenses |
| 3502 - Bank Charges | Operating Expenses |
| 3503 - Credit Card Fees | Operating Expenses |
| 3504 - Bad Debt Expense | Operating Expenses |
| 3505 - Bond Rating Service | Operating Expenses |
| 3601 - Repairs & Maintenance - Operating Equipment | Operating Expenses |
| 3602 - Repairs & Maintenance - Vehicle | Operating Expenses |
| 3603 - Vehicle Fuel | Operating Expenses |
| 3606 - Enterprise Maintenance Charges | Operating Expenses |
| 3611 - Labour | Operating Expenses |
| 3612 - Material | Operating Expenses |
| 3613 - Equipment Rental | Operating Expenses |
| 3620 - Medical Supplies | Operating Expenses |
| 3621 - Incontinence Supplies | Operating Expenses |
| 3622 - Pandemic Supplies | Operating Expenses |
| 3623 - High Intensity Needs (Claims Based Expense) | Operating Expenses |
| 3624 - High Intensity Needs (Per Diem Expense) | Operating Expenses |
| 3625 - Home Physician | Operating Expenses |
| 3626 - Physician On-Call | Operating Expenses |
| 3627 - Quality Management Expenditures | Operating Expenses |
| 3628 - Falls Prevention Equipment | Operating Expenses |
| 3629 - Equipent | Operating Expenses |
| 3630 - Entertainment | Operating Expenses |
| 3631 - Program Supplies | Operating Expenses |
| 3632 - Life Enrichment Event Expenditure | Operating Expenses |
| 3639 - Non-Resident Food Purchases | Operating Expenses |
| 3640 - Food | Operating Expenses |
| 3641 - Dishes, Cutlery and Smallwares | Operating Expenses |
| 3642 - Cleaning and Laundry Supplies | Operating Expenses |
| 3643 - Linen Replacement | Operating Expenses |
| 3644 - Laundry - Linen | Operating Expenses |





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|---|---|
| 3645 - Laundry - Uniforms | Operating Expenses |
| 3646 - Uniforms | Operating Expenses |
| 3647 - Oxygen | Operating Expenses |
| 3648 - Tiered Medical Response Expenditures | Operating Expenses |
| 3649 - Special Projects Expenditures | Operating Expenses |
| 3650 - Service Contacts | Operating Expenses |
| 3651 - Cable T.V. | Operating Expenses |
| 3655 - Employee Engagement | Operating Expenses |
| 3660 - Health and Safety | Operating Expenses |
| 3695 - Administration Fees | Operating Expenses |
| 3698 - Operating Recoveries | Operating Expenses |
| 3699 - Other | Operating Expenses |
| 4101 - Contrib to Rate Stabilization Reserve (Operating) | Contributions to Reserves |
| 4113 - Contrib to Capital Reserve - General (Operating) | Contributions to Reserves |
| 4114 - Contribution to SOGR Reserve | Contributions to Reserves |
| 4117 - Contribution to CWATS Reserve | Contributions to Reserves |
| 4118 - Contribution to Expansion Reserve (Operating) | Contributions to Reserves |
| 4120 - Contrib to WSIB Reserve | Contributions to Reserves |
| 4123 - Contrib to Official Plan Reserve | Contributions to Reserves |
| 4140 - Contrib to NWEHS Reserve | Contributions to Reserves |
| 4155 - Contrib to Vehicle & Equipment Reserve (Operating) | Contributions to Reserves |
| 5101 - Windsor Essex County Health Unit | Legislated Obligations |
| 5102 - Property Assessment | Legislated Obligations |
| 5103 - Social Services - Administration | Legislated Obligations |
| 5104 - Social Housing - Operations | Legislated Obligations |
| 5105 - Social Housing - Capital Renewal | Legislated Obligations |
| 5107 - Social Services - Children's Services | Legislated Obligations |
| 5108 - Social Services - Ontario Works | Legislated Obligations |
| 5111 - Erie Shores HealthCare | Discretionary Contributions |
| 5112 - Homelessness Programs | Purchased Services |
| 5113 - The Bridge (Operating) | Purchased Services |
| 5115 - Pathway 2 Potential - Neighbourhoods Program | Legislated Obligations |
| 5116 - Pathway 2 Potential - APP& RAP Programs | Legislated Obligations |
| 5120 - Invest WindsorEssex | Discretionary Contributions |
| 5121 - Tourism Windsor Essex Pelee Island | Discretionary Contributions |
| 5122 - Community Safety and Well Being Plan | Discretionary Contributions |
| 5129 - MTE - Tax Appeals for Lower Tiers | Discretionary Contributions |
| 5130 - Residential Services Homes Per Diem | Purchased Services |
| 5133 - ECH2 Day Program | Purchased Services |
| 5134 - ECH2 Overnight Program | Purchased Services |
| 5135 - Outreach Worker | Purchased Services |
| 5136 - Emergency Shelter Beds | Purchased Services |
| 5199 - Other | Discretionary Contributions |
| 6202 - Provincial Grant | Government Grants |
| 6301 - Provincial Subsidy | Government Grants |
| 6302 - Global Increase Subsidy | Government Grants |
| 6303 - RN, RPN and PSW Staffing Supplement | Government Grants |
| 6304 - Supporting Professional Growth Fund | Government Grants |
| 6305 - Allied Health Professionals Staffing Supplement | Government Grants |
| 6306 - RAI-MDS | Government Grants |
| 6307 - Registered Nurse (RN) | Government Grants |
| 6308 - PSW (Personal Support Worker) | Government Grants |





| | |
|---|---|
| 6309 - PSW Wage Enhancement | Government Grants |
| 6310 - BSO (Behavioural Supports Ontario) | Government Grants |
| 6312 - High Intensity Needs (Per Diem) | Government Grants |
| 6313 - High Intensity Needs (Claims Based) | Government Grants |
| 6314 - Integrated Technology Solutions | Government Grants |
| 6315 - Physician On-Call | Government Grants |
| 6316 - Physiotherapy Funding for Exercise (per diem) | Government Grants |
| 6317 - Equalization | Government Grants |
| 6318 - Pay Equity | Government Grants |
| 6321 - Safe Restart (Operating) | Government Grants |
| 6322 - Pandemic Funding | Government Grants |
| 6324 - Nurse Practitioner | Government Grants |
| 6325 - Renal Network | Government Grants |
| 6330 - Falls Prevention Equipment | Government Grants |
| 6340 - Special Projects Grant | Government Grants |
| 6341 - Provincial Recoveries (Operating) | Government Grants |
| 6342 - Community Paramedicine Initiative | Government Grants |
| 6343 - High Priority Community Funding | Government Grants |
| 6361 - Subsidy - Lodging Homes | Government Grants |
| 6362 - Homelessness Programs | Government Grants |
| 6363 - Subsidy - ECH2 Day Program | Government Grants |
| 6364 - Subsidy - ECH2 Overnight Program | Government Grants |
| 6365 - Subsidy - Outreach Worker | Government Grants |
| 6366 - Subsidy - Emergency Shelter Beds | Government Grants |
| 6501 - Administration Recovery | User Fees |
| 6502 - Administration Recovery - EWSWA | User Fees |
| 6505 - IT Maintenance Allocation | User Fees |
| 6510 - Municipal Recoveries (Operating) | User Fees |
| 6601 - Permit Fees | User Fees |
| 6602 - Motor Vehicle Collision Recoveries | User Fees |
| 6604 - User Fees | User Fees |
| 6610 - Basic Accommodation | User Fees |
| 6611 - Private Accommodation | User Fees |
| 6630 - Lost/Damaged Materials Recovery | User Fees |
| 6631 - Copier Fees | User Fees |
| 6632 - Fines & Penalties | User Fees |
| 6633 - Promotional Items | User Fees |
| 6634 - Proctoring | User Fees |
| 6640 - Recovery - Lodging Homes | User Fees |
| 6650 - Special Events Revenue | User Fees |
| 6701 - Interest Income | Investment & Other Revenue |
| 6702 - Investment Income - Realized | Investment & Other Revenue |
| 6710 - Rental Income | Investment & Other Revenue |
| 6717 - Planning Application Fees | Investment & Other Revenue |
| 6720 - Quality Management Recoveries | Investment & Other Revenue |
| 6721 - Food Rebates | Investment & Other Revenue |
| 6722 - Cafeteria/Vending Revenue | Investment & Other Revenue |
| 6723 - Telephone Recoveries | Investment & Other Revenue |
| 6724 - Cable TV Recoveries | Investment & Other Revenue |
| 6725 - Renal Network | Investment & Other Revenue |
| 6726 - Power Generation Revenue | Investment & Other Revenue |
| 6728 - WSIB Recoveries | Investment & Other Revenue |





| | |
|---|---|
| 6729 - Donations | Investment & Other Revenue |
| 6740 - Book Sales | Investment & Other Revenue |
| 6799 - Miscellaneous Revenue (Operating) | Investment & Other Revenue |
| 6801 - Contrib from Rate Stabilization Reserve (Operating) | Contributions from Reserves |
| 6813 - Contrib from Capital Reserve - General (Operating) | Contributions from Reserves |
| 6820 - Contrib from WSIB Reserve | Contributions from Reserves |
| 6821 - Contrib from Health Benefit Rate Stabilization Reserve | Contributions from Reserves |
| 6823 - Contrib from Official Plan Reserve | Contributions from Reserves |
| 6830 - Contrib from Donation Reserve - SPH | Contributions from Reserves |





# Glossary

This glossary is intended to help readers understand common financial, municipal, departmental, and capital project terms used throughout the County of Essex budget book.

## FINANCIAL AND BUDGET TERMS

- **Accrual Basis:** A method of accounting where revenues are recorded when they are earned and expenses are recorded when the related goods or services are received, even if cash has not yet changed hands.
- **Administration Recovery:** An amount charged to another department, program, or partner to recover the cost of support services provided by the County.
- **Amortization:** The process of spreading the cost of a long-term asset over the years it is expected to be used.
- **Annualized Cost:** The full-year cost of an item or position, even if it is only included for part of the budget year.
- **Assessment Growth:** The increase in taxable property assessment from new development or changes to property values, which can help raise additional tax revenue without changing the tax rate.
- **Asset Management Plan (AMP)** A long-term plan that identifies the County's infrastructure needs, expected replacement timing, service levels, and funding requirements.
- **Budget:** The County's financial plan for a year. It estimates the cost of delivering services and identifies how those costs will be funded.
- **Budget Projection:** An estimate of what the County expects to spend or receive by year-end, based on activity to date and known changes.
- **Capital Budget:** The part of the budget that funds long-term assets such as roads, bridges, buildings, vehicles, equipment, and major technology projects.
- **Capital Expenditure:** Spending on an asset or project that provides benefit over several years, rather than only in the current year.
- **Capital Recovery:** Funding received to offset capital costs, such as grants, partner contributions, recoveries from other municipalities, or proceeds from asset sales.
- **Capital Reserve:** Money set aside to fund future capital needs, such as asset replacement, rehabilitation, or major construction projects.
- **Contribution from Reserves:** Money taken from a reserve to help fund a budget item or project.
- **Contribution to Reserves:** Money added to a reserve to help fund future needs or stabilize future budgets.
- **County Responsibility:** The amount of budgeted cost that remains the County's responsibility after revenues, recoveries, grants, and reserve transfers are included.

- **Debt:** Borrowed money that must be repaid over time, usually with interest.
- **Departmental Requirement:** The net amount required to fund a department after recoveries and reserve transfers are applied.
- **Expenditure:** An amount spent or expected to be spent to deliver services, operate programs, purchase goods, or complete projects.
- **External Commitments:** Funding the County provides to outside organizations, shared services, or regional partners. Some commitments are required by legislation, while others are discretionary.
- **Grant:** Funding received from another level of government or organization, usually for a specific purpose or program.
- **Gross Expenditures:** The total cost of services or projects before subtracting recoveries, grants, revenues, or reserve funding.
- **Levy:** The total amount the County needs to raise through property taxes to fund the portion of the budget not covered by other revenues.
- **Net Budget:** The amount required after revenues, recoveries, grants, and reserve transfers are applied.
- **Operating Budget:** The part of the budget that funds day-to-day services, staffing, supplies, utilities, maintenance, contracted services, and ongoing program costs.
- **Operating Recovery:** Funding that offsets operating costs, such as grants, partner contributions, user fees, rental income, or internal recoveries.
- **Projection:** A forecast of expected results based on current information. Budget projections are usually updated as the year progresses.
- **Rate Stabilization Reserve:** A reserve used to help manage unexpected costs, smooth budget impacts, or reduce large changes in the tax levy from year to year.
- **Reserve:** Money set aside for a specific future purpose, such as asset replacement, cost stabilization, or known future obligations.
- **Reserve Fund:** Money set aside for a specific purpose, often where the funds are restricted by legislation, agreement, or Council direction.
- **Revenue:** Money received by the County from sources such as taxes, grants, fees, investment income, and recoveries.
- **Tax Rate:** The rate applied to assessed property value to calculate property taxes.
- **Tax Rate Increase:** The percentage change in the tax rate compared to the prior year.
- **Unaudited Projection:** A year-end estimate that has not yet been reviewed through the annual audit process.
- **User Fees:** Fees paid by individuals, businesses, or organizations that directly use a County service or program.
- **Variance:** The difference between budgeted and actual or projected amounts.





# ACRONYMS AND ABBREVIATIONS

- **AMCTO:** Association of Municipal Managers, Clerks and Treasurers of Ontario
- **AMP:** Asset Management Plan.
- **BCSF:** Build Communities Strong Fund (former CCBF).
- **CAO:** Chief Administrative Officer.
- **CCBF:** Canada Community-Building Fund (now BCSF).
- **CCL:** Connecting Link. In the capital project listings, this generally refers to a road connection or project involving another municipality or jurisdiction.
- **CIREAM:** Cold In-Place Recycling with Expanded Asphalt Mix, a road rehabilitation method used to renew pavement by removing a layer of existing asphalt, and mixing it with new asphalt to resurface the road.
- **CLI-ECA:** Consolidated Linear Infrastructure Environmental Compliance Approval
- **CoW:** City of Windsor.
- **CPLTC:** Community Paramedicine for Long-Term Care.
- **CPR:** Cardiopulmonary Resuscitation.
- **CR:** County Road.
- **CUPE:** Canadian Union of Public Employees.
- **CWATS:** County-Wide Active Transportation System.
- **DC:** Development Charges.
- **DCRP:** Development Charge Reduction Program
- **EA:** Environmental Assessment.
- **ECH2:** Essex County Homelessness Hub.
- **ECL:** Essex County Library.
- **EMS:** Emergency Medical Services.
- **ER:** Emergency Room.
- **EWEMS:** Essex-Windsor Emergency Medical Services.
- **EWSWA:** Essex-Windsor Solid Waste Authority.
- **FIR:** Financial Information Return
- **FTE:** Full Time Equivalent
- **HR:** Human Resources.
- **HRIS:** Human Resources Information System.
- **IPAC:** Infection Prevention and Control.
- **IPS:** Infrastructure and Planning Services.
- **IT:** Information Technology.
- **LMP:** Local Municipal Partner.
- **LSI-GMP:** Large Scale Industrial Grant Matching Program.

- **LTC:** Long-Term Care.
- **M&P:** Mill & Pave, a road rehabilitation method used to renew pavement by removing a layer of existing asphalt and replacing with new asphalt.
- **MFIPPA:** Municipal Freedom of Information and Protection of Privacy Act.
- **MPAC:** Municipal Property Assessment Corporation.
- **MPDS:** Medical Priority Dispatch System.
- **MTE:** Municipal Tax Equity.
- **MUP:** Multi-Use Path.
- **MUT:** Multi-Use Trail.
- **OCIF:** Ontario Community Infrastructure Fund.
- **OMERS:** Ontario Municipal Employees Retirement System.
- **ONA:** Ontario Nurses' Association.
- **PS:** Paved Shoulder.
- **PSW:** Personal Support Worker.
- **RAI-MDS:** Resident Assessment Instrument – Minimum Data Set, a clinical assessment tool used in long-term care**.**
- **RN:** Registered Nurse.
- **RPN:** Registered Practical Nurse.
- **ROW / RoW:** Right-of-way, the land corridor used for roads, utilities, sidewalks, trails, and related infrastructure.
- **RSH:** Residential Services Homes
- **SOGR:** State of Good Repair.
- **SPH:** Sun Parlor Home.
- **TWEPI:** Tourism Windsor Essex Pelee Island.
- **WECHC:** Windsor Essex Community Housing Corporation.
- **WSIB:** Workplace Safety and Insurance Board.

# CAPITAL PROJECT AND INFRASTRUCTURE

The capital project listings use short project codes and category labels to identify the type of work being budgeted. This legend can be included with the glossary so readers can understand the project listings without having to interpret each code separately.

- **BC – Bridges and Culverts:** Projects related to the inspection, repair, rehabilitation, or replacement of bridges and culverts.
- **CC - Council Services:** Capital project codes use for Council Services projects, including AV equipment and other Council-related capital expenditures.
- **CL – Connecting Link:** Projects involving road connections or shared corridors that may involve local municipal partners or other jurisdictions.
- **CM - Corporate Management:** Capital project codes used for Corporate Management equipment (2026)
- **CS - Community Services**: Capital project code used for Community Services equipment (2026)
- **CW – CWATS:** Projects related to the County-Wide Active Transportation System, including paved shoulders, multi-use trails, and active transportation infrastructure.
- **EL - Essex County Library:** Capital project codes use for Essex County Library including branch renovations, tangible material purchases (books, periodicals, etc.), vehicles and equipment.
- **EM - Emergency Medical Services:** Capital project codes use for EMS equipment expenditures.
- **FE - Fleet (EMS):** Capital project codes used for vehicle purchases for EMS.
- **FI - Fleet (IPS):** Capital project codes used for vehicle and equipment purchases for IPS.
- **FN - Financial Services:** Capital project codes used for EMS station capital maintenance, renovation and construction projects.
- **FO - Facilities Operations:** Capital project codes used for Administration Building renovations, major projects and other Facilities Operations-led capital projects.
- **HR - Human Resources:** Capital project codes used for Human Resources equipment (2026).
- **IP - Infrastructure & Planning Services:** Capital project code used for smaller equipment expenditures for the IPS divisions.
- **IT - Information Technology Services:** Capital project codes related to purchase of computers, cell phones and other corporate IT equipment expenditures.
- **EX – Roadway Expansion:** Projects that expand road capacity, improve major intersections, add lanes, or support significant corridor upgrades.
- **MD – Municipal Drain:** Projects related to municipal drainage infrastructure and related assessments or works.
- **MO - Maintenance Operations:** Projects related to building capital maintenance, renovations and major repairs for the IPS Maintenance Operations division.

- **PE – Planning / Engineering:** Studies, design work, engineering assignments, feasibility reviews, and other planning work that supports future infrastructure projects.
- **PR – Pavement Maintenance:** Operating maintenance work that helps preserve pavement condition, such as patching, shouldering, and surface treatment.
- **RM – Roadside Maintenance:** Operating maintenance work along roadsides, such as mowing, sweeping, ditching, guideposts, signs, and related seasonal work.
- **RR – Road Rehabilitation / State of Good Repair:** Capital projects that rehabilitate existing roads to extend their useful life and maintain the road network in a state of good repair.
- **RS - Road Rehabilitation Study:** Projects related to the IPS Road Rehabilitation Study
- **SP - Special Projects:** One-time or short-term capital projects that don't meet the criteria for other Project Codes, sometimes cross-departmental projects.
- **SR – Local or shared road rehabilitation:** Projects listed as local or shared road rehabilitation, often connected to partner road work or specific municipal road sections.
- **SU – Sun Parlor Home:** Capital project codes used for Sun Parlor Home building, equipment, direct resident care, exterior, furniture, appliances, information technology, and mechanical projects.
- **TC – Transportation Capital:** Projects related to capital expenditures for traffic signals, pedestrian crossovers, intersection improvements, illumination, and road safety measures.
- **TO - Transportation Lifecycle:** Projects related to lifecycle activities for traffic signals, pedestrian crossovers, intersection improvements, illumination, and road safety measures.
- **WC – Winter Control:** Operating costs related to winter road maintenance, including snow plowing, salting, hired contractors, and standby requirements.