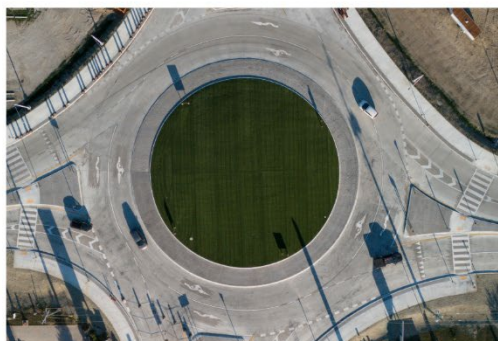




2026 Proposed Budget





Contact Information

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Land Acknowledgement

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.



Our Strategic Plan

Mission

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

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.

Values

Accountability

Inclusion

Teamwork

Equity

Champion

Service Excellence



County of Essex Council

Warden Hilda MacDonald (Leamington)
Deputy Warden Joe Bachetti (Tecumseh)
Mayor Michael Prue (Amherstburg)
Deputy Mayor Chris Gibb (Amherstburg)
Mayor Sherry Bondy (Essex)
Deputy Mayor Rob Shepley (Essex)
Mayor Dennis Rogers (Kingsville)

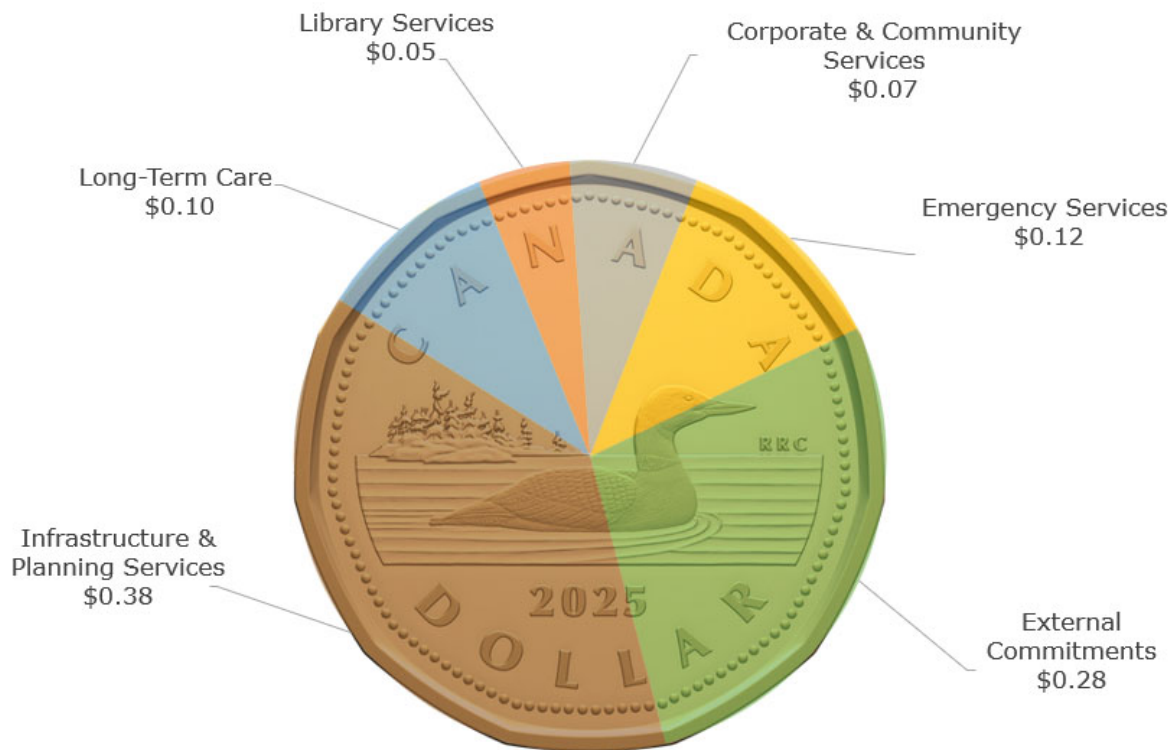
Deputy Mayor Kimberly DeYong (Kingsville)
Mayor Tracy Bailey (Lakeshore)
Deputy Mayor Kirk Walstedt (Lakeshore)
Mayor Crystal Meloche (LaSalle)
Deputy Mayor Mike Akpata (LaSalle)
Deputy Mayor Larry Verbeke (Leamington)
Mayor Gary McNamara (Tecumseh)



2026 Budget Summary

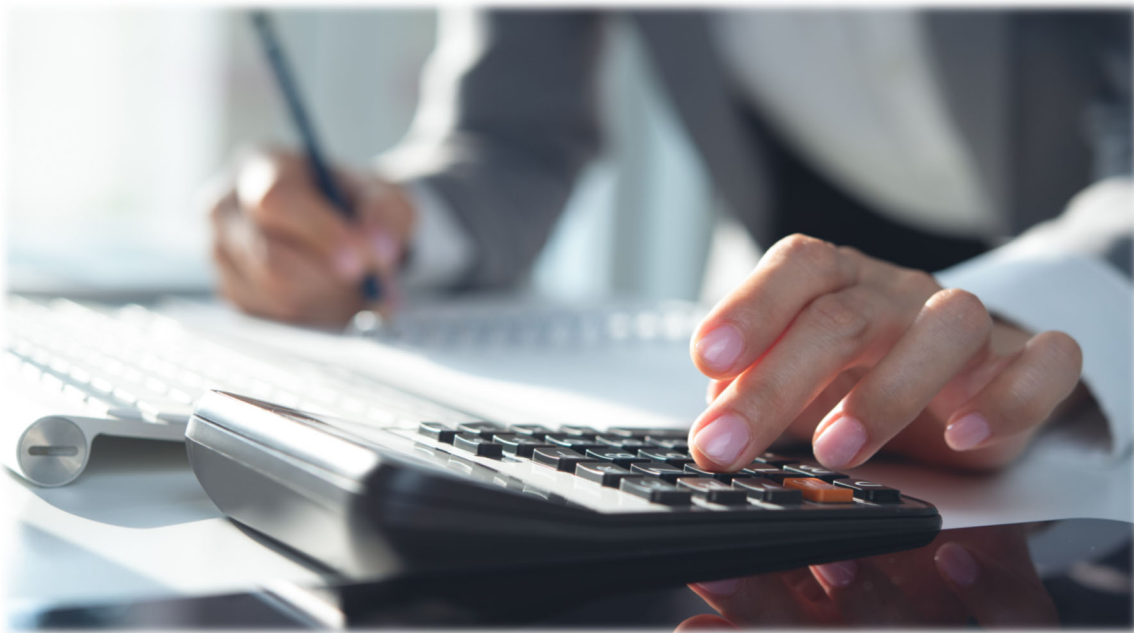
Budget Summary	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Operating Expenditures	\$166,622,420	\$167,058,460	\$177,149,300
Operating Recoveries	81,624,390	93,428,800	85,632,300
Contribution to Reserves	7,747,210	19,115,580	5,294,780
Net Operating Budget:	\$92,745,240	\$92,745,240	\$96,811,780
Capital Expenditures	\$116,819,100	\$81,993,240	\$132,564,780
Capital Recoveries	9,745,870	17,536,380	22,365,320
Contribution (from) Reserves	(59,774,780)	(17,158,410)	(61,294,690)
Net Capital Budget:	\$47,298,450	\$47,298,450	\$48,904,770
County Responsibility	\$140,043,690	\$140,043,690	\$145,716,550

Where Tax Levy Dollars Go





Treasurer's Report





Administrative Report

To: Warden MacDonald and Members of Essex County Council

From: Melissa Ryan, CPA, Director, Financial Services/Treasurer

Date: Wednesday, December 3, 2025

Subject: 2026 Budget Overview- Treasurer's Report

Report #: 2025-1203-FIN-R35-MR

Purpose

The purpose of this report is to provide County Council with a clear summary of the proposed 2026 budget, outlining the main financial priorities, allocation of funds, and key objectives for the upcoming year. In addition, it identifies potential risks and challenges, offering insight to help Council make informed decisions. This report ensures that the budget aligns with the County's strategic goals and community needs, while highlighting expected operating and capital activities.

Background

The preparation of the annual estimates for Essex County is governed by Section 289 of the Municipal Act, 2001, S.O. 2001, c.25, which mandates that upper-tier municipalities must prepare and adopt a budget each year. This budget must include estimates of all sums required during the year for municipal purposes, while also addressing any previous year's surpluses or deficits and determining appropriate reserves.

The County's annual budget process follows a multi-stage, collaborative approach that ensures alignment with strategic priorities and fiscal responsibility. Beginning in May 2025, Administration engaged in several review and planning meetings with Senior Leadership to establish assumptions, identify pressures, and refine departmental work plans.

Following Council's receipt of the 2025 Pre-Budget Report and Proposed Staffing Report on October 15, 2025, Administration finalized estimates and

incorporated direction received from Council to prepare the 2026 Budget for deliberation.

The 2026 Budget is organized by service area and includes both operating and capital estimates for directly delivered services and external commitments, providing a comprehensive financial plan for the upcoming year.

Discussion

The 2026 County of Essex Budget reflects Administration's commitment to accountability, transparency, and sound financial management. Below are explanations identifying key issues affecting our budget, focusing on risks, financial implications, challenges, opportunities, and external factors that will shape operations in 2026 and beyond.

Inflation

Although inflation has trended lower compared to the highs of recent years, it remains a significant cost pressure for municipal operations and long-term planning. In 2025, Canada's annual Consumer Price Index (CPI) rose by approximately 1.7 % year-over-year, with Ontario averaging around 2.2 % in the first quarter of the year.

Even though overall inflation is relatively modest, select cost categories continue to show stronger pressures. For example, food purchased from stores increased by about 3.3 % year-over-year, and shelter costs rose by roughly 3.0 %. These factors continue to affect household spending and wage pressures, which can influence County service delivery costs.

On the capital side, the Industrial Product Price Index (IPPI), which tracks manufacturing and construction material prices, increased by about 2.0 % year-over-year. These ongoing supply chain and material cost pressures directly affect infrastructure, construction, and equipment procurement.

For the 2026 Budget, the County must continue to account for price increases even as headline inflation has cooled. Vendors and service providers continue to incorporate inflationary and supply-chain driven cost escalations into new contracts and procurement. If actual cost increases exceed budgeted assumptions, any related overruns will be managed using the County's Rate Stabilization Reserves, consistent with the Reserve Management Policy.

Looking ahead, forecasts for Ontario suggest that CPI inflation in 2026 will remain within a moderate range of approximately 1.6 % to 2.5 %. While this indicates a more stable inflationary environment, the County should remain cautious, particularly because specific cost drivers such as labour, materials, and fuel may exceed these averages and have a disproportionate impact on municipal operations and capital projects.

Growth

Essex County is seeing continued growth driven by major investments in the electric vehicle (EV), manufacturing, and commercial sectors, although tariffs and global economic uncertainty have slowed expansion slightly as businesses adapt. The NextStar Energy battery plant, is expected to generate over 2,500 direct jobs and several thousand indirect roles, positioning the region as a key player in the EV supply chain. Additional investments include DS Actimo Canada's \$60 million facility, Kautex Textron's nearly \$23 million plant, and Ford's expansion of the Windsor Engine Complex, adding 150 jobs by 2026.

Beyond automotive, local manufacturers and commercial enterprises continue to invest in expansions, creating new jobs across multiple sectors. Healthcare infrastructure is advancing with Hôtel-Dieu Grace Healthcare's new rehabilitation clinic in Tecumseh and the New Windsor Essex Hospital anticipated to begin construction in 2026.

While these investments bring opportunities for employment and economic development, they also present challenges for the County. The rapid pace of growth, combined with inflationary pressures and infrastructure demands, may strain capital plans. Housing, workforce, and service needs must be carefully managed to ensure sustainable development.

Fiscally Responsible Government

In addition to the previously mentioned inflationary and growth pressures, Essex County grapples with escalating financial challenges stemming from increases in operational costs, internal capital needs (related to growth and asset replacement), infrastructure demands for facilities and roadways (both replacement and expansion), as well as constrained provincial funding, competing requests for new County-wide initiatives, and regional capital projects. Furthermore, the indefinite deferral of property value reassessment has led to modest in-year growth only. The Province continues its review of the property assessment and taxation system. Provincewide property tax

reassessments will continue to be deferred until this work is complete. These collective pressures will significantly influence Council decisions regarding program delivery, priorities, and service levels throughout 2026 and beyond. Despite these challenges, the County maintains established service delivery standards that effectively balance resident needs while minimizing the impact of rising costs on the community's property tax base.

During the 2026 Budget development, Administration has been guided by fundamental principles previously endorsed by Council, namely:

- **The current levels of service being delivered to the community are appropriate. Unless otherwise explained, enhancements are proposed to maintain service levels and achieve Provincial service level targets.**
- **The Corporation is prepared to maintain its commitment to the community as represented by current discretionary funding levels (i.e. external commitments).**
- **In making decisions with respect to the 2026 Budget, consideration has been given to the consequences of such decisions upon the Corporation's future financial stability.**

Standard and Poor's, a leading financial market intelligence provider and the Corporation's credit rating agency, currently rates the County of Essex highly, reflecting its strong financial practices. This recognition is based on factors such as healthy budgetary performance, disciplined financial management, a pay-as-you-go capital funding strategy, and substantial liquidity holdings, all of which contribute to the County's creditworthiness. The County will continue to monitor its financial position and await the outcome of the 2025 rating review.

These sound financial stewardship principles have positioned the County in a firm position, enabling effective management of tax rates year over year. Additionally, a solid reserve policy and balanced reserves play a crucial role in fiscal responsibility and long-term sustainability. Establishing reserves for managing uncertainties, addressing asset management lifecycle costs, and seizing future opportunities provides the Corporation with flexibility and financial strength during periods of fiscal challenge. Appendix I offers a summary of the Corporation's Reserves, showcasing the projected 2025 year-end balance and the impact of changes resulting from the Proposed 2026 Budget.

2026 Budget

As noted above, Administration initiated the formal budget process in May of 2025, and after gathering all departmental requests, the initial levy increase was just over \$13.3 million.

Following a thorough review of the budget and current service levels by Finance, the CAO, and the Senior Leadership Team (SLT), we have made significant reductions bringing the current proposed levy increase to \$5,672,860, a reduction in potential additional spending of \$7.6 million.

Provided in Chart 1, below, is a condensed summary of the proposed 2026 Budget, compared to 2025 Budget and Projected Actuals (see Appendix II for full Budget Summary Comparison). Operations are budgeted to require \$96.8 million while the Corporation's Capital program is budgeted to require \$48.9 million. The Total County Requirement proposed in the 2026 Budget is \$145.7 million representing a **tax rate increase of 2.65%**.

Chart 1: Budget Summary (excerpt from Appendix II)

Budget Summary	2025 Budget	2025 Projection	2026 Budget
Operating Expenditures	\$166,622,420	\$167,058,460	\$177,149,300
Operating Recoveries	81,614,390	93,428,800	85,632,300
Contribution to (from) Reserves	7,737,210	19,115,580	5,294,780
Net Operating Budget:	\$92,745,240	\$92,745,240	\$96,811,780
Capital Expenditures	\$166,819,100	\$81,993,240	\$132,564,780
Capital Recoveries	9,745,870	17,536,380	22,365,320
Contribution to (from) Reserves	(59,774,780)	(17,158,410)	(61,294,690)
Net Capital Budget:	\$47,298,450	\$47,298,450	\$48,904,770
County Responsibility	\$140,043,690	\$140,043,690	\$145,716,550

For 2026, the County of Essex is challenged by a number of key operating conditions and capital expenditures imposing a year-over-year increase in net levy requirements. Offsetting these expenditures, in part, are savings achieved through: a net positive change in Current Value Assessment / assessment growth and various departmental cost reductions / containment initiatives proposed throughout the departmental Budgets.

Highlighted in Chart 2 and discussed in the following pages are various external influences or County of Essex specific conditions giving rise to a projected **levy increase of \$5,672,860**. If further reductions from Council are requested, it would be an approximate decrease of \$1.42 million to reduce the tax rate by 1%.

Of the total budget increase, approximately \$4 million is allocated to contractual salary and benefit increases previously presented to Council, with additional investments supporting key priorities across the County. These include funding for eight new paramedic positions, one human resources assistant and one HR generalist, and increased per diem funding for residential services, along with expansion of the overnight program, a Service Delivery Review for the IPS department, additional funding for EMS station maintenance, and investments in emergency management, workforce planning, and information technology. Facility improvements are also included at the County Administration building, such as the Library space in the basement, elevator accessibility upgrades and water line replacement, while enhancements at Sun Parlor Home provide expanded nurse practitioner services and additional recreational programming.

Most of the remaining increases are driven by inflationary pressures. This is a lean budget with minimal room for significant service enhancements. Administration worked hard to balance all priorities within a realistic budget framework for the year.

As noted in the Pre-Budget report, several items were excluded from the Draft 2026 Budget in order to achieve the target 2.65% increase. A detailed list of these items is provided in Appendix III, ranked by importance based on an exercise conducted by the Senior Leadership Team. While not included in the draft budget, many of these items represent important investments that support the long-term sustainability of the County and may have future implications for service delivery and infrastructure planning. Administration has excluded them to align with Council's direction to remain at or below inflation, while recognizing the value they bring to the County's operations and long-term planning.

The proposed 2026 Budget was structured to strategically utilize the in-year assessment growth to fund growth related operational and capital cost increases. The in-year growth for 2025 is anticipated to be a 1.49% increase (1.71% for 2024, 2.12% for 2023, 2.22% for 2022) in weighted assessment. Chart 2 below highlights the increases to the expiring levy proposed in 2025.

Chart 2: Summary of Levy Impacts

Budget Summary	Levy Impact
County Levy 2025	140,043,690
Community Services	438,550
Sun Parlor Home	0
Emergency Services	754,480
Infrastructure & Planning Services	1,789,620
Library Services	158,820
General Government Services	1,000,960
External Commitments	1,530,430
County Levy 2026	\$145,716,550

Community Services/ Residential Services Homes

The 2026 Community Services budget totals \$1.2 million, an increase of \$438,550 from 2025, reflecting expanded responsibilities and rising service demands. The division continues to deliver the Residential Services Homes Program, supporting 226 subsidized beds across the County, and now oversees Homelessness Programs, including the Essex County Homelessness Hub, Emergency Shelter Program, and County Outreach Worker.

Inflation and wage pressures continue to strain providers, prompting a proposed \$5 per diem increase to help sustain services. The ECH2 Overnight Program, launched in mid-2025, has seen strong demand and will continue in 2026 with partial funding from the Province and the County. The County also remains an active partner in advancing the Regional Affordable Housing Strategy and supporting The Bridge's tiny home expansion, reflecting Council's ongoing commitment to housing stability and vulnerable residents.

Sun Parlor Home

Sun Parlor Home continues to provide essential long-term care to 206 residents with the support of over 380 dedicated staff. As resident care needs become increasingly complex, the Home remains focused on maintaining high-quality, person-centered care while managing staffing pressures and inflationary cost increases.

The 2026 proposed budget for Sun Parlor Home totals \$14,080,840, consistent with the restated 2025 budget, no increase is required. The budget supports the addition of a full-time Nurse Practitioner through a provincial partnership and half of a Human Resources Generalist position to strengthen recruitment and retention efforts. It also includes funding for recreation program backfill to enhance resident engagement and well-being. Ongoing capital maintenance and a facility feasibility study, scheduled for completion in 2026, will guide future planning to ensure the Home remains safe, accessible, and compliant with provincial standards.

Emergency Medical Services

Essex-Windsor EMS (EWEMS) continues to provide high-quality, responsive land ambulance services to residents of the County of Essex, the City of Windsor, and the Township of Pelee. Demand for service continues to rise, with approximately 68,500 responses projected for 2025, a 4.36% increase over the prior year, consistent with long-term growth trends.

The 2026 proposed budget for Emergency Services totals \$18,003,340, representing an increase of \$754,480 (4.37%) over the restated 2025 budget of \$17,248,860. This budget supports the addition of eight full-time paramedics, a Manager of Physical Resources, and a Human Resources Generalist, along with ongoing investment in fleet renewal, technology upgrades, and front-line operational tools to improve efficiency and staff wellness.

EWEMS continues to collaborate with the Windsor-Essex Ontario Health Team and advance the Community Paramedicine for Long-Term Care program which remains fully funded by the Ministry of Long-Term Care. These initiatives strengthen local health system integration, reduce hospital pressures, and enhance care for vulnerable residents.

Infrastructure and Planning Services

The 2026 Budget for Infrastructure & Planning Services totals \$54.3 million, representing an increase of 3.4% (\$1.79 million) over 2025. The budget continues to prioritize the maintenance and renewal of the County's extensive road and bridge network, while advancing key multi-year capital projects such as County Roads 22, 42, and 43. These investments are critical to supporting growth, improving traffic flow, and maintaining safety and accessibility across the region.

In addition to core infrastructure work, the 2026 Budget includes funding to support facility maintenance, asset management planning, and ongoing planning and development initiatives. The Department remains focused on delivering efficient, sustainable infrastructure solutions that align with the County's long-term growth strategy and climate resilience objectives.

Library

The 2026 Essex County Library (ECL) budget totals \$7.17 million, representing a 2.3% increase (\$158,820) over 2025. The budget supports the Library's ongoing mission to connect residents across seven municipalities through 14 branches and a robust 24/7 online platform. ECL continues to provide diverse collections and services that promote literacy, learning, and community engagement for residents of all ages.

While the 2026 Budget does not include any new staff positions, it reflects contractual wage and benefit increases, as well as strategic reallocations within existing budgets to address shifts in circulation trends and rising costs of eResource licensing. Inflationary pressures, fluctuating exchange rates, and the growing demand for digital content continue to shape ECL's financial outlook, as the Library remains focused on providing accessible, high-quality resources across Essex County.

General Government

The General Government area plays a central role in providing leadership, financial planning, risk management, and policy setting for the entire Corporation. Here are the highlights of the proposed 2026 budget in relation to the individual areas that encompass General Government Services.

The 2026 Council Services budget totals \$1,036,640, an increase of 14.2% over 2025. The budget reflects updated salary and benefit costs under the Council and Committee Remuneration Policy and continued support for conferences and meetings. It also includes higher membership fees and service costs, annualized contributions to reserves for Warden receptions and end-of-term events, and election-related expenses such as a Regional Orientation Program to support the transition of the next term of Council.

The 2026 Corporate Management budget totals \$2,474,470, a decrease of 15.5% from 2025, primarily due to shifting of an administrative cost recovery from the Finance department. While contractual wage and benefit costs have increased, overall wages are lower following position and classification adjustments. Records Management will retain a summer

student, and Legal Services will transition to an articling student beginning in summer 2026, with minimal budget impact this year.

The 2026 Financial Services budget totals \$2,062,230, an increase of \$1.7 million from 2025, reflecting the County's continued focus on financial sustainability and strategic capital investment. Key highlights include a \$1 million contribution to the EMS Capital Reserve to support the new hub and spoke stations identified in the EMS Master Plan. Investment income remains stable, supported by prudent management of reserves and interest rate trends. Administrative cost recoveries have been realigned to better reflect actual service delivery, ensuring improved transparency and accountability across departments.

The 2026 Information Technology Services budget totals \$2,654,790, a decrease of \$237,280 (8.2%) from 2025. The department continues to advance the County's digital transformation by aligning with corporate priorities and implementing recommendations from the Service Delivery Review. Key initiatives for 2026 include establishing a Project Management Office to standardize project delivery, continuing the migration to cloud-based systems and M365, transitioning the phone system to a cloud service, and refreshing network equipment to enhance security and efficiency across the organization.

The 2026 Human Resources budget totals \$1,306,160, a decrease of \$174,030 (11.8%) from 2025. The budget reflects continued investment in employee development and organizational growth, supporting key corporate initiatives under the County's Strategic Plan. It includes two new positions: a shared Human Resources Generalist to support EMS and Sun Parlor Home, and a Human Resources Assistant to help implement the redesigned Attendance Support Policy. These positions will assist with strengthening recruitment, compliance, and employee support across the organization.

External Commitments

The 2026 External Commitments budget totals \$41,386,130, an increase of \$1,530,430 (3.8%) over 2025. The budget reflects the County's continued commitment to meeting both legislated and discretionary obligations while supporting community partners. Key drivers include modest increases in funding for the Windsor Essex County Health Unit and property assessment costs, as well as rising Social Services and Social Housing operating costs due to wage adjustments and changes to the Child Care administrative funding formula. Discretionary commitments include contributions to Erie Shores HealthCare, the New Windsor Essex Hospital Reserve, Invest

WindsorEssex, and Tourism Windsor Essex Pelee Island, as well as support for the Community Safety and Well-Being Plan.

Reserve Management Policy Targets

The County's Reserve Management Policy provides a framework for responsible oversight of reserve funds, ensuring that financial decisions support long-term needs and that reserves are maintained at appropriate levels. If reserves fall below target in any year, Administration will implement a plan to restore them to a stable position.

For the 2026 Budget, reserve levels are generally on track, reflecting positive progress. However, as noted in the 2025 audit report to Council, the capital reserve remains underfunded, which continues to challenge the County's ability to fully address capital replacement needs when required. Affordability and tax rate considerations limit the pace at which this gap can be closed. Additionally, the roadway expansion reserve will dip below ideal levels in 2026 due to planned projects, and Administration has advised Council of the potential need to use debt in 2028 to fund necessary work. Ongoing levy contributions will aim to reduce reliance on debt. Reserve levels will be closely monitored throughout the year, with adjustments made where possible to maintain a balance between current financial stability and future obligations.

Budget Risk Factors

It is important to highlight for Council that there are risk factors inherent with any budget, in most cases beyond the control or discretion of Administration or Council. Key economic realities potentially impacting operations include, but are not limited to:

- Provincial funding constraints in service areas related to Public Health, EMS, Social Services, Social Housing, Community Services and Long-Term Care
- EMS delivery issues related to hospital emergency off-load delays
- EMS call volume – demographics & response time framework
- Service requirements to care for an increasingly frail and higher level of acuity resident complement at Sun Parlor Home
- Increase in social service caseloads

- Winter control maintenance costs
- Cost of fuel, medical and other supplies necessary across a diverse set of operating programs, specifically in EMS, Sun Parlor Home and Infrastructure & Planning Services
- Further escalation in the cost to construct and maintain linear assets
- Persistent global and domestic inflation
- Operational impact of US Exchange rate and higher import fees
- Interest earned on investments
- Premium increases for WSIB and other statutory deductions
- Health & welfare premiums (usage & escalation in service costs)
- Outstanding collective bargaining / arbitration results
- Social Housing – advanced timelines for capital renewal requirements and/or addressing of need to increase housing inventory

These outlined risks could significantly influence the proposed budget's outcome. Should any additional requirements arise during the fiscal year that exceed the proposed 2026 Budget, Council will be informed, and a funding strategy will be developed to address these necessary items.

County Levy & Tax Rates

Over the past decade the County Levy has increased, due in large part, to address expansion requirements of the County roadway and active transportation infrastructure and more recently, service enhancements to address growth, demographics and systemic health related issues/services. Also impacting annual levy increases is the commitment towards the New Windsor Essex Hospital System. Further, as the County assessment increases relative to the City, a greater shift of costs is transferred from the City to the County for shared programs including: Social Services, Social Housing and Emergency Medical Services.

Although the County Levy has steadily grown over the years, tax rates remain fairly constant, due in large part, to prudent financial management decisions and moderate but stable growth in assessment in the County of Essex over this same period.

The impacts of certain inflation and their projected persistence at even a moderate degree have made it challenging for Administration to maintain service levels in 2026 without an increase to the levy. Growth in the region is also a significant factor in the year over year levy requirement increase. In the absence of development charges, the cost of growth is born primarily on the Corporation's tax rate.

The consolidation of the departmental budget estimates produces a residential tax rate for County purposes for 2026, assuming no significant change in tax policy, of **.0057414081**.

Chart 3 illustrates the change in County taxes on a per \$350,000 basis.

Chart 3: Residential Tax Rate Comparison, 2025-2026

Year	Assessed Value	Res. Tax Rate	Taxes	Tax Change
2025	\$350,000	.0055932794	\$1,957.65	
2026	\$350,000	.0057414081	\$2,009.49	\$51.84

Financial Implications

Administration believes this budget represents a practical plan that's been carefully put together in consultation with all County departments. It's designed to keep the County running smoothly under current conditions, balance demands for services, and prepare us for future growth. The approach focuses on:

- **Maintaining Service and Responsiveness:** The budget supports essential services while being mindful of the impact on taxpayers. The goal is to continue delivering quality services without putting undue financial strain on residents.
- **Planning for the Future:** This budget helps the County keep up with long-term commitments, including funding the New Windsor Essex Hospital System, addressing capital and infrastructure needs, and supporting economic and community growth initiatives. Proactive planning ensures that key projects can proceed efficiently and sustainably.
- **Keeping Inflation in Check:** Inflationary pressures have been considered, with contingency funds in place to help manage rising costs without reducing service quality.

- **Protecting Financial Stability:** The County's strong reserve and financial management policies help maintain a solid foundation while minimizing the risk of large tax increases in the future.

A large part of the County's spending is tied to services required by law, and past experience shows that cutting or delaying these services can create greater costs and risks later. This budget balances those obligations while advancing key priorities.

To achieve the targeted 2.65% levy increase, some important initiatives were excluded from the draft 2026 Budget, even though they represent meaningful investments in the County's operations and long-term sustainability. Administration has documented these items so that Council can still consider them for inclusion in 2026, should they wish to prioritize them, while remaining aligned with the direction to maintain a responsible tax impact. Despite these constraints, the proposed levy increase is manageable and allows the County to continue delivering quality services today while preparing for the future.

Consultations

Hoa Du, Financial Analyst

Kelli Schmidt, Financial Analyst

Kelly Robinson, Financial Analyst

Marcia Mallia, Financial Analyst

Heidi McLeod, Manager, Accounting - Administration/Deputy Treasurer

County Senior Leadership Team (SLT)

Strategic Plan Alignment

Working as Team Essex County	Growing as Leaders in Public Service Excellence	Building a Regional Powerhouse
☒ Scaling Sustainable Services through Innovation ☒ Focusing "Team Essex County" for Results ☒ Advocating for Essex County's Fair Share	☒ Being an Employer with Impact ☒ A Government Working for the People ☒ Promoting Transparency and Awareness	☒ Providing Reliable Infrastructure for Partners ☒ Supporting Dynamic and Thriving Communities Across the County ☒ Harmonizing Action for Growth ☒ Advancing Truth and Reconciliation

Recommendation

That Essex County Council receive report number 2025-1203-FIN-R34-MR, 2026 Budget Overview- Treasurer's Report as information and for public deliberation.

Approvals

Respectfully Submitted,

Melissa Ryan

Melissa Ryan, CPA, Director, Financial Services/Treasurer

Concurred With,

Sandra Zwiers

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

Appendix	Title
I	2026 Reserve Schedule
II	2026 Budget Summary
III	2026 Business Case Requests Excluded from Budget in Ranked Order

County of Essex - 2026 Reserve Schedule

Appendix I

Category	Account Number	Reserve	2023 Actual (restated)	2024 Actual	2025 Projection (unaudited)	2026 Budget
General Reserves	8501	Rate Stabilization	22,457,668	17,505,461	16,512,193	15,182,881
General Reserves	8510	Capital	84,617,536	115,289,028	117,759,374	107,418,378
General Reserves	8520	WSIB	4,425,310	552,000	624,467	656,624
General Reserves	8521	Health Benefit Rate Stabilization	2,842,682	926,250	956,566	960,636
General Reserves	8522	Insurance	1,067,729	700,000	722,911	725,987
General Reserves	8523	Official Plan	567,933	485,965	507,370	489,529
General Reserves	8530	Donations (Sun Parlor Home)	79,803	76,757	74,769	66,087
General Reserves	8540	New Windsor Essex Hospital System	42,310,000	51,073,701	59,785,337	67,799,718
General Reserves	Category	Total	158,368,660	186,609,162	196,942,987	193,299,839
Infrastructure Reserves	8512	Roadway Expansion	118,283,900	110,619,286	102,014,512	48,885,013
Infrastructure Reserves	Category	Total	118,283,900	110,619,286	102,014,512	48,885,013
Emergency Medical Services	8515	Vehicles & Equipment	13,775,608	17,499,286	17,618,926	18,417,562
Emergency Medical Services	Category	Total	13,775,608	17,499,286	17,618,926	18,417,562
Library Reserves	8501	Rate Stabilization	247,078	252,422	315,502	315,502
Library Reserves	8503	Enhanced Service	36,581	36,581	36,581	15,281
Library Reserves	8510	Capital	1,286,139	1,173,336	1,203,336	1,183,336
Library Reserves	8515	Vehicles	158,659	95,860	111,260	126,660
Library Reserves	8520	WSIB	134,734	134,790	134,790	134,790
Library Reserves	Category	Total	1,863,191	1,692,989	1,801,469	1,775,569
Total		Reserves	292,291,359	316,420,723	318,377,893	262,377,983

County of Essex - 2026 Budget Summary

Appendix II

Category	Department	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Net Operations	Community Services	761,450	754,370	1,200,000
Net Operations	Sun Parlor Home	12,499,540	11,937,420	12,498,040
Net Operations	Emergency Services	15,124,380	14,947,880	16,282,990
Net Operations	Infrastructure Services	12,662,910	13,628,260	13,427,950
Net Operations	Library Services	5,931,060	5,931,060	6,131,780
Net Operations	General Government Services	5,910,200	5,752,660	5,884,890
Net Operations	External Commitments	39,855,700	39,649,180	41,386,130
Net Operations	Net Operating Surplus	0	144,410	0
Total County Responsibility - Operations		92,745,240	92,745,240	96,811,780
Net Capital	Community Services	730	730	730
Net Capital	Sun Parlor Home	1,581,300	1,564,800	1,582,800
Net Capital	Emergency Services	2,124,480	2,183,810	1,720,350
Net Capital	Infrastructure Services	39,893,410	39,561,780	40,917,990
Net Capital	Library Services	1,075,400	1,075,400	1,033,500
Net Capital	General Government Services	2,623,130	2,619,830	3,649,400
Net Capital	External Commitments	0	0	0
Net Capital	Net Capital Surplus	0	292,100	0
Total County Responsibility - Capital		47,298,450	47,298,450	48,904,770
Total Departmental Requirement	Community Services	762,180	755,100	1,200,730
Total Departmental Requirement	Sun Parlor Home	14,080,840	13,502,220	14,080,840
Total Departmental Requirement	Emergency Services	17,248,860	17,131,690	18,003,340
Total Departmental Requirement	Infrastructure Services	52,556,320	53,190,040	54,345,940
Total Departmental Requirement	Library Services	7,006,460	7,006,460	7,165,280
Total Departmental Requirement	General Government Services	8,533,330	8,372,490	9,534,290
Total Departmental Requirement	External Commitments	39,855,700	39,649,180	41,386,130
Total Departmental Requirement	Overall County Surplus	0	436,510	0
Total County Responsibility		140,043,690	140,043,690	145,716,550

County of Essex - 2026 Budget Summary

Appendix II

Operating Category	Department	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Operating Expenditures	Community Services	3,561,150	3,811,820	3,732,600
Operating Expenditures	Sun Parlor Home	35,979,850	36,006,000	37,631,240
Operating Expenditures	Emergency Services	58,050,850	58,482,590	61,406,900
Operating Expenditures	Infrastructure Services	16,783,760	18,073,710	18,010,250
Operating Expenditures	Library Services	6,340,060	6,186,780	6,487,780
Operating Expenditures	General Government Services	12,856,950	13,128,540	12,985,000
Operating Expenditures	External Commitments	33,049,800	31,369,020	36,895,530
Operating Expenditures	Total	166,622,420	167,058,460	177,149,300
Operating Recoveries	Community Services	2,799,700	3,057,450	2,532,600
Operating Recoveries	Sun Parlor Home	24,178,670	25,203,620	25,344,070
Operating Recoveries	Emergency Services	42,726,470	43,334,710	45,123,910
Operating Recoveries	Infrastructure Services	3,885,600	4,365,700	4,282,300
Operating Recoveries	Library Services	334,700	336,800	334,700
Operating Recoveries	General Government Services	7,699,250	17,130,520	8,014,720
Operating Recoveries	External Commitments	0	0	0
Operating Recoveries	Total	81,624,390	93,428,800	85,632,300
Contributions to (from) Reserves	Community Services	0	0	0
Contributions to (from) Reserves	Sun Parlor Home	698,360	1,135,040	210,870
Contributions to (from) Reserves	Emergency Services	(200,000)	(200,000)	0
Contributions to (from) Reserves	Infrastructure Services	(235,250)	(79,750)	(300,000)
Contributions to (from) Reserves	Library Services	(74,300)	81,080	(21,300)
Contributions to (from) Reserves	General Government Services	752,500	9,754,640	914,610
Contributions to (from) Reserves	External Commitments	6,805,900	8,280,160	4,490,600
Contributions to (from) Reserves	Rate Stabilization Reserve - Surplus	0	144,410	0
Contributions to (from) Reserves	Total	7,747,210	19,115,580	5,294,780
Net Departmental Operations	Community Services	761,450	754,370	1,200,000
Net Departmental Operations	Sun Parlor Home	12,499,540	11,937,420	12,498,040
Net Departmental Operations	Emergency Services	15,124,380	14,947,880	16,282,990
Net Departmental Operations	Infrastructure Services	12,662,910	13,628,260	13,427,950
Net Departmental Operations	Library Services	5,931,060	5,931,060	6,131,780
Net Departmental Operations	General Government Services	5,910,200	5,752,660	5,884,890
Net Departmental Operations	External Commitments	39,855,700	39,649,180	41,386,130
Net Departmental Operations	Net Operating Surplus	0	144,410	0
Net Departmental Operations	Total County Responsibility - Operations	92,745,240	92,745,240	96,811,780

County of Essex - 2026 Budget Summary

Appendix II

Capital Category	Department	2025 Budget	2025 Projection (unaudited)	2026 Budget
Capital Expenditures	Community Services	1,000,730	1,000,730	730
Capital Expenditures	Sun Parlor Home	2,264,750	1,230,670	1,515,900
Capital Expenditures	Emergency Services	4,546,700	5,887,520	4,012,000
Capital Expenditures	Infrastructure Services	106,848,690	65,265,190	120,881,450
Capital Expenditures	Library Services	1,090,000	1,103,000	1,068,100
Capital Expenditures	General Government Services	1,068,230	7,506,130	5,086,600
Capital Expenditures	External Commitments	0	0	0
Capital Expenditures	Total	116,819,100	81,993,240	132,564,780
Capital Recoveries	Community Services	0	0	0
Capital Recoveries	Sun Parlor Home	39,100	186,000	60,700
Capital Recoveries	Emergency Services	3,196,190	3,450,600	3,015,320
Capital Recoveries	Infrastructure Services	5,539,080	12,943,280	18,344,000
Capital Recoveries	Library Services	60,000	55,000	30,000
Capital Recoveries	General Government Services	901,500	901,500	915,300
Capital Recoveries	External Commitments	0	0	0
Capital Recoveries	Total	9,735,870	17,536,380	22,365,320
Contributions to (from) Reserves	Community Services	(1,000,000)	(1,000,000)	0
Contributions to (from) Reserves	Sun Parlor Home	(644,350)	520,130	127,600
Contributions to (from) Reserves	Emergency Services	773,970	(253,110)	723,670
Contributions to (from) Reserves	Infrastructure Services	(61,416,200)	(12,760,130)	(61,619,460)
Contributions to (from) Reserves	Library Services	45,400	27,400	(4,600)
Contributions to (from) Reserves	General Government Services	2,456,400	(3,984,800)	(521,900)
Contributions to (from) Reserves	External Commitments	0	0	0
Contributions to (from) Reserves	Capital Reserve - Surplus	0	292,100	0
Contributions to (from) Reserves	Total	(59,784,780)	(17,158,410)	(61,294,690)
Net Departmental Capital	Community Services	730	730	730
Net Departmental Capital	Sun Parlor Home	1,581,300	1,564,800	1,582,800
Net Departmental Capital	Emergency Services	2,124,480	2,183,810	1,720,350
Net Departmental Capital	Infrastructure Services	39,893,410	39,561,780	40,917,990
Net Departmental Capital	Library Services	1,075,400	1,075,400	1,033,500
Net Departmental Capital	General Government Services	2,623,130	2,619,830	3,649,400
Net Departmental Capital	External Commitments	0	0	0
Net Departmental Capital	Net Capital Surplus	0	292,100	0
Net Departmental Capital	Total County Responsibility - Capital	47,298,450	47,298,450	48,904,770

2026 Business Case Requests Excluded from Budget in Ranked Order

Appendix III

0	Title	Department	Purpose / Key Responsibilities	Estimated Cost (Annualized)	Funding Source	Strategic Plan Alignment
*1	Community Programs Coordinator	EWEMS	Provide dedicated coordination of Essex-Windsor EMS community programs, education, and outreach. Represent EMS at community events, schools, and municipal forums; deliver presentations and public CPR/AED training; oversee the Public Access Defibrillator (PAD) program; and manage EMS booths, displays, and outreach activities. Collaborate with Fire, Police, Public Health, and community partners on joint initiatives. Support fundraising and charitable efforts, maintain promotional materials, and coordinate staff/volunteer involvement to enhance EMS visibility, strengthen public trust, and build community resilience.	\$ 121,467	Levy funded	Working as Team Essex County, Growing as Leaders in Public Service Excellence
*2	Vehicle Services Technician	EWEMS	Provide dedicated technical support for Essex-Windsor EMS fleet and medical equipment maintenance. Perform preventative maintenance, timely repairs, and documentation to ensure operational readiness and compliance with Ministry of Health standards. Support a growing fleet, Early Response Units, and patient conveyance equipment while reducing reliance on external vendors. Enhance operational reliability, minimize downtime, and provide coverage during peak periods, staff absences, and emergent operational demands.	\$ 129,820	Levy funded	Working as Team Essex County, Growing as Leaders in Public Service Excellence, Building a Regional Powerhouse

0	Title	Department	Purpose / Key Responsibilities	Estimated Cost (Annualized)	Funding Source	Strategic Plan Alignment
*3	Commander of Operations	EWEMS	Provide dedicated operational leadership for Essex-Windsor EMS, serving as the on-duty or on-call Operations Commander. Oversee daily operations, deployment planning, resource allocation, and operational readiness. Lead incident command during critical events, coordinate with allied emergency services, and supervise frontline personnel. Support scheduling, program development, data analysis, and interagency initiatives. Enhance staff mentorship, operational efficiency, system resiliency, and succession planning while alleviating pressures on the Deputy Chief of Operations.	\$ 194,124	Levy funded	Working as Team Essex County, Growing as Leaders in Public Service Excellence
4	Maintenance Supervisor	Sun Parlor Home	The Maintenance Supervisor will provide dedicated leadership for maintenance, housekeeping, and laundry operations at Sun Parlor Home, ensuring timely completion of tasks, compliance with Ministry of Long-Term Care standards, and enhanced operational efficiency. This role will support the Manager by overseeing day-to-day workflows, monitoring preventative maintenance, enforcing IPAC protocols, and coordinating contractors. By providing expanded coverage across shifts and rapid response to issues, the supervisor will reduce overtime, improve staff support and retention, and strengthen compliance and quality assurance. The position also supports succession planning by creating a clear leadership pathway and ensuring continuity in the Manager's absence.	\$ 109,298	Levy funded	Working as Team Essex County, Growing as Leaders in Public Service Excellence, Building a Regional Powerhouse

0	Title	Department	Purpose / Key Responsibilities	Estimated Cost (Annualized)	Funding Source	Strategic Plan Alignment
*5	Additional Training Hours	EWEMS	The purpose of this initiative is to ensure Essex Windsor EMS has the dedicated resources and training capacity required to meet the growing complexity of modern paramedic practice, safeguard workforce wellbeing, and sustain high-quality patient care. Responsibilities include providing structured and recurring education on new clinical protocols, provincial reforms, and organizational priorities; delivering trauma-informed and mental health training to support workforce sustainability; and fostering leadership development to strengthen retention and succession planning. This approach ensures paramedics remain clinically current, resilient, and prepared to integrate emerging best practices while aligning with County priorities of service excellence, employee wellness, and cost-effective system integration.	\$ 199,935	Levy funded	Working as Team Essex County, Growing as Leaders in Public Service Excellence, Building a Regional Powerhouse
6	Part Time Physiotherapy Assistant	Sun Parlor Home	The additional Physiotherapy Assistant (PTA) position will expand capacity to ensure residents receive consistent daily support in achieving their individualized physiotherapy goals. By increasing staffing, the department can close service gaps, provide reliable coverage across all neighbourhoods, and reduce waitlists. This role will enable more residents to engage in physical exercise, maintain mobility and strength, lower fall risk, and prevent avoidable hospital transfers. It will also support backfill for existing full-time PTAs, improve equity of care, reduce administrative burden, and strengthen integration of physiotherapy into the broader holistic care model, enhancing overall resident outcomes and safety.	\$ 127,323	Levy funded	Working as Team Essex County, Growing as Leaders in Public Service Excellence, Building a Regional Powerhouse

0	Title	Department	Purpose / Key Responsibilities	Estimated Cost (Annualized)	Funding Source	Strategic Plan Alignment
7	Systems Analyst-1 (SPH)	Information Technology	The Business Systems Analyst will support the County's digital transformation by analyzing, documenting, and optimizing business systems, applications, and data. Acting as a bridge between operational needs and IT strategy, the role will improve system integration, eliminate duplication, and enhance data accessibility and quality to support evidence-based decision-making. The analyst will collaborate with departments to gather requirements, identify opportunities for automation, and develop a systems roadmap aligned with strategic goals. This position ensures that technology investments are coordinated, efficient, and responsive to evolving community and organizational needs.	\$ 105,500	Levy funded	Working as Team Essex County, Growing as Leaders in Public Service Excellence, Building a Regional Powerhouse
8	Business Systems Analyst-EWEMS	Information Technology	The Business Systems Analyst for EMS will support the County's digital transformation by analyzing, documenting, and optimizing EMS-specific IT systems, applications, and data. This role will bridge operational needs with strategic IT delivery, improving system integration, reducing duplication, and enhancing data quality to support evidence-based decision-making. The analyst will collaborate with EMS and other departments to gather requirements, identify automation opportunities, and develop a roadmap aligned with enterprise priorities. By providing dedicated, in-house analytical expertise, this position ensures technology investments are coordinated, secure, and effectively support EMS service delivery while enabling innovation, efficiency, and transparency.	\$ 105,500	Levy funded	Working as Team Essex County, Growing as Leaders in Public Service Excellence, Building a Regional Powerhouse

0	Title	Department	Purpose / Key Responsibilities	Estimated Cost (Annualized)	Funding Source	Strategic Plan Alignment
*9	Communications Officer	EWEMS	Provide dedicated communications support to Essex-Windsor EMS, including social media, website updates, marketing, photography, video, and campaign development. Lead communications for the community AED program and promote EMS initiatives, health promotion, recruitment, and public engagement through timely, consistent, and targeted messaging.	\$ 131,050	Levy funded	Working as Team Essex County, Growing as Leaders in Public Service Excellence, Building a Regional Powerhouse
10	Traffic Signal at CR 20 & CR 23 (Essex/Kingsville)	Infrastructure & Planning Services	The purpose of this initiative is to improve safety at the subject intersection in the Town of Kingsville, which experienced 19 collisions between 2014 and 2023, including one fatality and multiple injuries, primarily due to failure to yield. Oversized stop signs and flashing red beacons have been installed, and analysis concluded that a temporary all-way stop is unnecessary given planned upgrades. The recommended action is the installation of a permanent traffic signal, expected by the end of 2026, to provide a long-term, safer solution for all road users.	\$ 500,000	Levy funded	Growing as Leaders in Public Service Excellence, Building a Regional Powerhouse

0	Title	Department	Purpose / Key Responsibilities	Estimated Cost (Annualized)	Funding Source	Strategic Plan Alignment
11	Roads Supervisor	Infrastructure & Planning Services	Provide operational leadership and supervision for the Roads Department, supporting day-to-day activities, staff oversight, and winter operations. Relieve pressure on existing supervisors by ensuring coverage during vacations, illness, and peak workload periods, including snow and ice control. Supervise Roads staff and contracted resources, coordinate operational priorities, and ensure timely completion of projects and maintenance activities. Contribute to safe, efficient, and effective road operations year-round, while supporting workload balance and continuity of service.	\$ 160,985	Levy funded	Working as Team Essex County, Growing as Leaders in Public Service Excellence, Building a Regional Powerhouse
12	Access Rights Management & Audit Software	Information Technology	The purpose of this initiative is to implement an Access and Records Management (ARM) solution that enhances security, efficiency, and compliance in managing user access and County records. Responsibilities include automating onboarding, offboarding, and role transitions; centralizing access controls and audit logs to meet provincial privacy and security requirements; and equipping Legal and Legislative Services with advanced records management tools for classification, retention, and legal discovery. By modernizing governance practices and reducing manual workloads, this initiative safeguards sensitive data, strengthens compliance with FIPPA and County policies, and positions Essex County as a leader in secure, efficient public service delivery.	\$ 175,000	Levy funded	Working as Team Essex County, Building a Regional Powerhouse

0	Title	Department	Purpose / Key Responsibilities	Estimated Cost (Annualized)	Funding Source	Strategic Plan Alignment
13	Bi-Annual Employee Engagement Survey	Corporate Management	The purpose of this initiative is to formalize the funding and scheduling of a County-wide Employee Engagement Survey every two years, rather than relying on ad hoc or reserve-based funding. The proposal includes a base budget allocation of \$20,000 per year to cover the cost of conducting the survey and providing employee incentives, ensuring consistent administration and reporting. Key responsibilities include administering the biennial survey, analyzing results, and reporting findings to leadership to inform programs and initiatives that enhance employee engagement, recognition, and retention.	\$ 20,000	Levy funded	Working as Team Essex County
14	Traffic Signal at CR 20 & Martin Lane (Lasalle)	Infrastructure & Planning Services	The purpose of this initiative is to improve traffic control and safety at the intersection of CR 20 and Martin Lane in LaSalle. Following County Council direction, Administration has completed preliminary designs and cost estimates, and the recommended action is to proceed with construction of a new traffic signal. This will provide a safer and more efficient intersection for road users. Alternative options include maintaining the status quo or completing the design without construction to allow future cost-sharing with development proponents.	\$ 500,000	Levy funded	Growing as Leaders in Public Service Excellence, Building a Regional Powerhouse

0	Title	Department	Purpose / Key Responsibilities	Estimated Cost (Annualized)	Funding Source	Strategic Plan Alignment
15	WSIB & Legal Support Specialist	Human Resources	Centralize WSIB claims management across the County while reducing overlap with wellness functions. Serve as the lead liaison between the County, WSIB, injured employees, health care providers, and internal stakeholders. Manage end-to-end WSIB claims processes, including filing, tracking, compliance, cost relief applications, and appeals. Provide guidance on return-to-work plans, modified duties, and case-specific consultation. Maintain accurate records, monitor trends for risk mitigation, and deliver WSIB-related training. Support Legal Services with research, correspondence, and policy development related to claims management, workplace accommodation, and applicable legislation.	\$ 148,700	Levy funded	Working as Team Essex County, Growing as Leaders in Public Service Excellence
16	Systems Analyst-2	Information Technology	The Business Systems Analyst will support the County's digital transformation by analyzing, documenting, and optimizing business systems, applications, and data. Acting as a bridge between operational needs and IT strategy, the role will improve system integration, eliminate duplication, and enhance data accessibility and quality to support evidence-based decision-making. The analyst will collaborate with departments to gather requirements, identify opportunities for automation, and develop a systems roadmap aligned with strategic goals. This position ensures that technology investments are coordinated, efficient, and responsive to evolving community and organizational needs.	\$ 105,500	Levy funded	Working as Team Essex County, Growing as Leaders in Public Service Excellence, Building a Regional Powerhouse

0	Title	Department	Purpose / Key Responsibilities	Estimated Cost (Annualized)	Funding Source	Strategic Plan Alignment
17	Systems Analyst-3	Information Technology	The Business Systems Analyst will support the County's digital transformation by analyzing, documenting, and optimizing business systems, applications, and data. Acting as a bridge between operational needs and IT strategy, the role will improve system integration, eliminate duplication, and enhance data accessibility and quality to support evidence-based decision-making. The analyst will collaborate with departments to gather requirements, identify opportunities for automation, and develop a systems roadmap aligned with strategic goals. This position ensures that technology investments are coordinated, efficient, and responsive to evolving community and organizational needs.	\$ 105,500	Levy funded	Working as Team Essex County, Growing as Leaders in Public Service Excellence, Building a Regional Powerhouse
18	County Admin Bldg Generator Study	Infrastructure & Planning Services	Undertake an engineering study to assess cleaner, modern alternatives to the existing diesel generator, which supplies both the Administration Building and the IESO grid. The study will address safety concerns (lack of wiring diagrams), staff concerns about diesel exhaust near air intakes, and explore options such as natural gas or dual-fuel generators. The goal is to ensure reliable emergency backup power for the County's Emergency Centre, maintain IESO commitments, and reduce the County's carbon footprint.	\$ 35,000	Reserve funded	Working as Team Essex County, Growing as Leaders in Public Service Excellence, Building a Regional Powerhouse

0	Title	Department	Purpose / Key Responsibilities	Estimated Cost (Annualized)	Funding Source	Strategic Plan Alignment
19	Room G28 Safety and Efficiency	Corporate Management	The purpose of this initiative is to improve the safety, security, and efficiency of the County's physical records storage by consolidating records from multiple basement rooms into Room G28. Key responsibilities include implementing purpose-built shelving to maximize storage capacity and ensure safe handling of bankers' boxes, establishing an ergonomic work surface for processing and retention verification, upgrading lighting to provide adequate workspace visibility, and installing FOB access to secure and track entry to confidential records. The Records Management Team will continue processing and disposing of records according to retention schedules, with the ultimate goal of freeing up valuable basement space, improving workflow, and supporting proper records management practices across the County.	\$ 39,200	Reserve funded	Building a Regional Powerhouse
20	Records Management-Student Intern	Corporate Management	Provide short-term support to the Records Management team during the Network Drive Cleanup and implementation of Access Rights Management software. Assist with record classification, clean-up, and filing to ensure compliance, efficiency, and continuity while allowing permanent staff to focus on complex and strategic records management work.	\$ 49,140	Levy funded	Working as Team Essex County
21	Roadway Expansion-Total Ask as per Council report.	Finance	The original goal in our 2025 report was to increase our levy portion by \$1.5M, we are only currently including \$1.25M. They cut the levy funded portion of this budget in 2025.	\$ 250,000	Levy funded	Growing as Leaders in Public Service Excellence, Building a Regional Powerhouse

0	Title	Department	Purpose / Key Responsibilities	Estimated Cost (Annualized)	Funding Source	Strategic Plan Alignment
22	AMP-Total Ask as per C/R	Finance	The original goal in our 2025 report was to increase our AMP by \$1.125, we are only currently including \$482K.	\$ 643,000	Levy funded	Growing as Leaders in Public Service Excellence, Building a Regional Powerhouse
23	County Administration Building Summer Humidity Investigation	Infrastructure & Planning Services	Undertake an engineering study to assess cleaner, modern alternatives to the existing diesel generator, which supplies both the Administration Building and the IESO grid. The study will address safety concerns (lack of wiring diagrams), staff concerns about diesel exhaust near air intakes, and explore options such as natural gas or dual-fuel generators. The goal is to ensure reliable emergency backup power for the County's Emergency Centre, maintain IESO commitments, and reduce the County's carbon footprint.	\$ 45,000	Reserve funded	Growing as Leaders in Public Service Excellence, Building a Regional Powerhouse
24	County Admin Bldg - West to South sidewalk	Infrastructure & Planning Services	Extend the sidewalk to connect the west side to the south lot, creating a continuous, designated walkway around the entire building and improving pedestrian safety and accessibility.	\$ 20,000	Reserve funded	Growing as Leaders in Public Service Excellence, Building a Regional Powerhouse

0	Title	Department	Purpose / Key Responsibilities	Estimated Cost (Annualized)	Funding Source	Strategic Plan Alignment
25	S&P Global Ratings	Finance	S&P Global Ratings is an independent credit rating agency that assesses the County's financial strength and creditworthiness. Council has deferred consideration of this item to the 2026 Budget; it is removed from the current budget but may be reinstated if requested.	\$ 28,000	Levy funded	Growing as Leaders in Public Service Excellence
26	Maintenance 1	Infrastructure & Planning Services	Provide operational support for County Facilities by bridging the gap between core skilled trades (Maintenance 2) and general facility needs. Respond to service requests that do not require specialized trade skills, including light janitorial tasks, basic repairs, and support for after-hour events. Support Maintenance 2 staff by allowing them to focus on technical maintenance, preventative maintenance programs, and urgent facility needs. Act as a training position for career progression toward Maintenance 2 responsibilities. Assist in maintaining safe, functional, and compliant facilities across all County properties, including EMS bases, Roads depots, SPH, Library, and Administrative buildings.	\$ 96,315	Levy funded	Growing as Leaders in Public Service Excellence
Total				\$4,145,357		

*The costs shown in the funding source column reflect the full amount. For EWEMS initiatives, costs will be shared 50/50 with partners in Year 1; therefore, the County's share would be half of the total.



Community Services





Community Services

Service Delivery Promise

The Community Services Division includes the delivery of the Residential Services Homes Program and the oversight of County Homelessness Programs.

The Residential Services Homes Program provides financial assistance to County residents who require residential care and assistance with daily living activities. This Program is supported by the Province through the Human and Health Services Department of the City of Windsor, the provincially designated Regional Service Manager for the Homelessness Prevention Program (HPP). This Program is a discretionary service for the County.

Effective April 1, 2024, the County gained oversight of the County Homelessness Programs which include the Essex County Homelessness Hub, the County Emergency Shelter Program, and the County Outreach Worker. The County Homelessness Programs are funded through the HPP funding provided by the Province to support the entire Essex/Windsor Region.

Level of Service Statement

The Residential Services Homes Program is provided through purchase of service agreements with nine (9) rest and retirement homes throughout the County to subsidize 226 beds.

Quality is measured through the completion of yearly inspections by County staff who assess the homes' compliance with the Residential Services Homes Standards. Staff visit the homes regularly on a scheduled and unscheduled basis to monitor compliance and quality of care.

Opportunities, Challenges and Risks for 2026

Inflation rates and cost of living increases have had an ongoing and significant impact on Residential Services Homes Providers. In addition, providers have indicated that the minimum wage increases, as well as pay increases necessary to remain competitive and retain healthcare staff have resulted in significant financial pressures.

Further, some Residential Services Homes Providers have indicated having great difficulty maintaining their financial viability in the absence of a funding increase. Other providers, those who are designated Registered Retirement Homes, have decreased the number of subsidized beds in their homes to be able to increase their private pay beds in order to be financially viable.

The majority of the Residential Services Homes Providers are at full capacity and unable to absorb additional subsidies. This poses a significant risk: if any of the homes need to cease their operations, there are few options to relocate subsidized residents. County Administration continues to proactively seek new opportunities with existing providers and new potential partners and will report back to Council with any related developments.

As outlined above, effective April 1, 2024, the County began administering the County Homelessness Programs - more specifically, the County Emergency Shelter Program, the County Outreach Worker, and the Essex County Homelessness Hub. These County Homelessness Programs are delivered by Family Services Windsor-Essex through a funding agreement with the County, but with the County continuing to provide oversight.

There continues to be an increase in visits to the Essex County Homelessness Hub (ECH2) and it is estimated that the total number of visits to ECH2 for 2025 will see an almost 60% increase. In addition, the County is now experiencing several homeless encampments across the region and, through the County's Outreach Team, is working diligently to engage with individuals living in encampments and provide them with multiple services to assist them in obtaining safe and affordable housing. Further, due to the lack of emergency housing options regionally, the ECH2 expanded its hours to include an Overnight Program to provide a safe environment for unhoused individuals in the County. Although only operational since July 21st, 2025, the Overnight Program is receiving an average of eighteen (18) visits per night, an increase of 45% from when ECH2 operated an overnight warming center during the winter months for the past two years.

With homelessness needs rising regionally, there is insufficient funding available to deliver these programs and meet service demands. County Administration continues to advocate for the City of Windsor, as the Regional Consolidated Service Manager, to provide more of the provincial and federal funding in its

control to the County, while also advocating to upper levels of government to provide additional funding to meet the needs of the residents of the County.

In 2025, the County continued to be a partner in the design and development of the Regional Affordable Housing Strategy. The consultants completed a presentation to County Council in September 2025 outlining the strategy and providing recommended actions to begin the implementation. Administration intends to report to Council during 2026 on recommended action items to advance the Regional Affordable Housing Strategy.

The Bridge (Bridges of Erie Shores) has begun the expansion of their tiny house community which includes 38 homes over the next year. During the 2024 budget deliberations, County Council approved a \$2 million capital investment to be drawn from the Social Housing Capital Renewal reserve. This funding was instrumental in The Bridge receiving additional funding from upper levels of government. This previously approved recommendation allowed County Council to make a capital investment to support a much-needed housing project and unlocked further funding to support the project.

Proposed 2026 Budget Plan

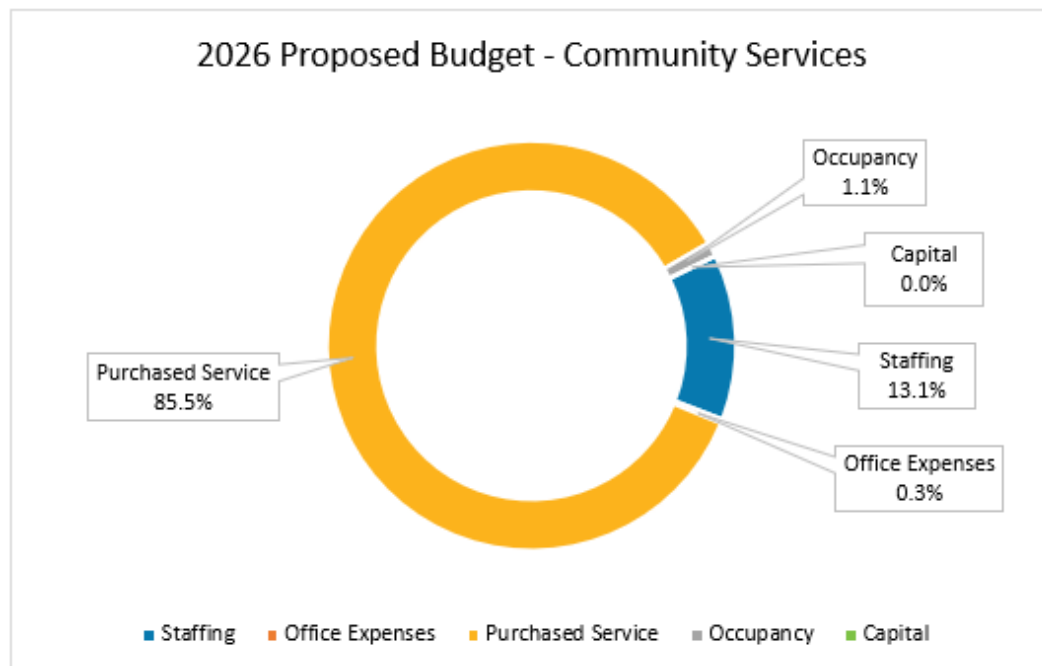
The proposed 2026 Budget recognizes significant growth experienced by the Community Services division, which will continue with the delivery of the County Homelessness Programs and making recommendations with respect to the implementation of the Regional Affordable Housing Strategy.

In addition, the proposed 2026 Budget reflects the 20-year operational funding commitment that was previously approved by County Council to support The Bridge's 12 supportive housing units. The commitment includes a \$48,000 annual contribution to this project which started in 2022.

The proposed 2026 Budget also includes funding to continue the operation of the ECH2 Overnight Program until December 31, 2026. The Overnight Program will be partially funded by provincial HPP funding, federal Reaching Home funding, and a municipal contribution from the County of \$114,600 to maintain the current service level.

Furthermore, the proposed 2026 Budget includes a \$5.00 per diem increase to the service providers of the Residential Services Homes Program. This additional funding aims to address the significant financial challenges that providers are experiencing and aims to ensure the long-term viability of the program. Both City and County Administrations are requesting that their respective Councils support the per diem increase. The per diem increase will have to be addressed with municipal funding, unless the City of Windsor is able to secure additional funding from upper levels of government.

The graph below illustrates the key areas of proposed 2026 Budget spending in Community Services.



Overall, the proposed 2026 Budget for Community Services, net of recoveries, totals \$1,200,730 (an increase of \$438,550 (57.5%) over the restated 2025 Budget of \$762,180).

Alignment with Strategic Plan Initiatives

Advocating for Essex County's Fair Share

County Administration's efforts to secure its own funding to deliver homelessness programs in the county was a result of the County "Advocating for Essex County's Fair Share". In addition, County Administration continues to seek dedicated funding from upper levels of government to address the unique housing and homelessness needs of the rural communities in the County.

A Government Working for the People

With the continuation of the Overnight Program at ECH2 and the investments in increasing the per diem rate for the providers of the Residential Services Homes Program, the County is ensuring that the basic needs of its most vulnerable residents are addressed and that housing support for 226 vulnerable individuals is maintained through the Residential Services Homes Program.

Community Services

Operating Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Salaries & Wages	10-500-1101	Full-Time Salaries	305,700	298,630	318,100
Salaries & Wages	10-500-1105	Students	12,600	11,630	12,900
Salaries & Wages	Category	Total	318,300	310,260	331,000
Benefits	10-500-1201	Employment Insurance	4,400	4,590	4,500
Benefits	10-500-1202	Canada Pension Plan	13,800	14,560	14,300
Benefits	10-500-1203	OMERS	32,700	31,010	34,200
Benefits	10-500-1204	Employer Health Tax	6,300	6,080	6,500
Benefits	10-500-1205	Health Insurance	23,400	25,130	27,400
Benefits	10-500-1206	Group Insurance	1,800	1,500	1,400
Benefits	10-500-1207	Long-Term Disability Insurance	5,400	6,120	3,700
Benefits	10-500-1208	Short-Term Disability Insurance	2,100	2,440	3,100
Benefits	10-500-1209	WSIB	1,500	930	1,300
Benefits	Category	Total	91,400	92,360	96,400
Staff Expense	10-500-3001	Mileage	12,000	12,000	12,000
Staff Expense	10-500-3002	Training & Conferences	6,500	6,500	7,000
Staff Expense	10-500-3695	Administration Fees	36,500	36,500	41,740
Staff Expense	Category	Total	55,000	55,000	60,740
Office Expense	10-500-3101	Telephone	3,400	3,400	3,400
Office Expense	10-500-3103	Office Supplies	1,500	1,500	1,500
Office Expense	10-500-3199	Other - Provider Meetings	1,400	1,400	1,400
Office Expense	10-500-3450	Facility Lease	41,860	41,860	41,860
Office Expense	Category	Total	48,160	48,160	48,160
Lease & Maintenance	10-500-3202	Computer Maintenance	4,130	4,130	4,650
Lease & Maintenance	10-500-3203	Copier Lease & Maintenance	1,400	1,400	1,400
Lease & Maintenance	Category	Total	5,530	5,530	6,050
Purchased Service	10-500-3303	Legal & Consultant Fees	500	500	500
Purchased Service	10-500-3330	Municipal Discretionary & Client Transportation	19,250	19,250	19,250
Purchased Service	10-500-3632	Transitional Relocation Costs	0	348,630	100,400
Purchased Service	10-500-5112	Homelessness Programs	612,500	516,620	888,600
Purchased Service	10-500-5113	The Bridge	48,000	48,000	48,000
Purchased Service	10-500-5130	Residential Services Homes Per Diem	2,362,510	2,367,510	2,133,500
Purchased Service	Category	Total	3,042,760	3,300,510	3,190,250
Operating Expenditures	Category	Total	3,561,150	3,811,820	3,732,600
Recoveries	10-500-6321	Safe Restart	367,500	623,630	100,400
Recoveries	10-500-6361	Provincial Subsidy	1,917,200	1,722,910	1,658,100
Recoveries	10-500-6362	Homelessness Programs	515,000	710,910	774,100
Recoveries	Category	Total	2,799,700	3,057,450	2,532,600
Net Operating		Expenditures	761,450	754,370	1,200,000

Community Services

Capital Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Capital Expenditures	10-500-3801	Equipment	730	730	730
Capital Expenditures	10-500-5113	The Bridge	1,000,000	1,000,000	0
Capital Expenditures	Category	Total	1,000,730	1,000,730	730
Contributions to (from)	10-500-6810	Social Housing Renewal Reserve	(1,000,000)	(1,000,000)	0
Contributions to (from)	Category	Total	(1,000,000)	(1,000,000)	0
	Net Capital	Expenditures	730	730	730
	Total Departmental	Requirement	762,180	755,100	1,200,730



Sun Parlor Home





Sun Parlor Home for Senior Citizens



Service Delivery Promise

The Sun Parlor Home is the municipal long-term care home, owned and operated by the Corporation of the County of Essex. The Home was originally established in 1901 as the County House of Refuge and has a long history of caring for others. Today, the Sun Parlor Home is first and foremost a home to 206 residents, cared for by more than 380 dedicated team members.

Level of Service Statement

The Sun Parlor Home is a municipally run home with 206 long-term care beds. This means that 206 diverse residents requiring 24-hour nursing and personal long-term care reside within the Home at any given time. The Home principally serves the communities of Essex County including Amherstburg, Essex, Kingsville, Lakeshore, LaSalle, Leamington, and Tecumseh. In the Home, there

are a total of eight neighbourhoods, including a secure area of 30 beds for people with severe dementia and Alzheimer's disease.

The demographics and statistics for 2025 are as follows:

- Residents moved into Sun Parlor Home from all municipalities within Essex County as well as Chatham-Kent, Mississauga and Burlington.
- 63% of our residents have some form of dementia
- 60% of residents require extensive assistance or are totally dependent on team members for care
- 34 team members hired this year to date.

The Sun Parlor Home has approximately 382 full-time and part-time team members. There are also many volunteers and allied health professionals at the Home on a daily basis to provide support and perform specialized tasks.

We provide a safe and secure home that operates 24 hours a day, 365 days a year, providing a continuum of care and services to enhance quality of life by responding to individual resident needs. The diverse resident population including the aging demographic, acuity and complexity of resident care needs continues to increase with a corresponding increase in demand for specialized services. We strive to enhance quality of life for the residents in each and every interaction. With continued focus on innovative care delivery as well as team member well-being and workplace culture, the Sun Parlor Home is committed to providing care and services that supports residents' rights to safety, dignity, wellness and quality of life.

We are proud of our Home and continuously strive to provide high quality, responsive, individualized and innovative care to meet the increasingly complex needs of our residents.

Opportunities, Challenges and Risks for 2026

Steadily growing aging demographic pressures, increasing acuity and complexity of resident care needs continues to drive the need for additional specialized services. These challenges are being felt within the broader healthcare system which further impacts long-term care. Level of care of our residents continues to increase and the need for additional team members to provide their activities of daily living also increases.

Due to the age and layout, maintaining the Home in a state of good repair continues to be a challenge and repairs are increasing in demand as well as cost. Ensuring an adequate maintenance plan is essential for the safety, security and comfort of residents, mitigates risk to the residents and County and supports compliance with legislated requirements.

The Home has taken advantage of additional Provincial funding incentives and opportunities in order to increase direct hours of care to residents while maintaining a fiscally responsible budget. The Ministry has remained committed to increasing funding to meet 4 hours of direct care in long-term care homes across the province. In addition, the increased complexity of the residents we serve has resulted in an increase of funding to align with associated funding through case mix indexing.

Proposed 2026 Budget Plan

The proposed 2026 Budget will enable the Home to support Essex County seniors by meeting the growing demand for long-term care services. Legislative, service delivery and funding changes announced by the provincial government present the largest challenges to the Home's operations.

The proposed 2026 Budget reflects an increase in funding for life enrichment to provide backfill support for recreational staff. Recreation activities are a core component of resident care and regulatory requirements. Recreation programs provide emotion-focused care which enhance overall well-being by providing meaningful engagement and activities that enrich quality of life.

The Sun Parlor Home will be further supported by a Nurse Practitioner who will provide clinical leadership on a full-time basis. The Nurse Practitioner is fully funded by the Ministry of Long-Term Care and will be seconded from Erie Shores Healthcare further increasing our collaborative partnerships across the health sector.

The proposed budget also includes an allocation for a Human Resources Generalist who will support key functions including but not limited to recruitment and retention, employee relations and support for performance management across Sun Parlor Home.

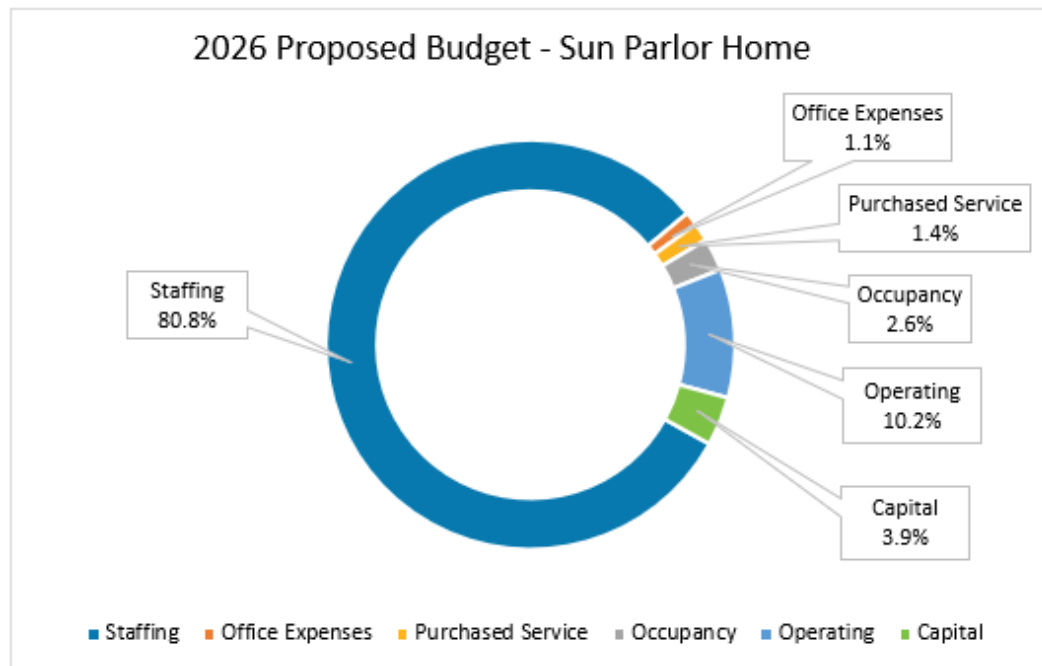
The proposed 2026 Budget looks to maintain current levels of service with minimal enhancements across the remaining departments.

To ensure our infrastructure is responsibly maintained, the execution of a feasibility study was initiated in 2025 with completion planned for spring 2026. Additionally, utilizing the capital maintenance plan highlights priorities to maintain the existing service level and maintain the Home in a state of good repair until redevelopment is possible.

The Fixing Long-Term Care Act, 2021, requires ongoing programs including emergency management plan, palliative, Infection Prevention and Control (IPAC) and quality improvement initiatives. These requirements continue to be mandatory, and the Ministry of Long-Term Care provides direct funding for most of these requirements.

Inflationary pressures continue to have a significant effect on the day-to-day operations and these additional costs in food, supplies and utilities are reflected in the proposed 2026 Budget. Further pressure on the budget is evident in contractual salary increases and benefit increases.

The following graph illustrates the key areas of proposed 2026 Budget spending at the Sun Parlor Home:



Overall, the proposed 2026 Budget for Sun Parlor Home, net of recoveries, totals \$14,080,840 (an increase of \$0 (0%) over the restated 2025 Budget of \$14,080,840).

Alignment with Strategic Plan Initiatives

Scaling Sustainable Services through Innovation

The Sun Parlor Home developed the proposed 2026 Budget based on identified priorities necessary to ensure sustainable care delivery. It seeks to maintain levels of service while making enhancements to meet the level of care needs of our residents. The proposed 2026 Budget supports stabilization in long-term care while navigating the sector's constantly fluctuating funding dynamics.

Being an Employer with Impact

Every team member plays an important role in the care of our residents. We recognize that the Home's success is deeply interwoven with the compassion, caring, dedication and talent of our team members. This budget supports the ongoing people strategy to provide the resources, tools and opportunities for team members to be successful. Through ongoing education, training, development opportunities, employee engagement initiatives and a strong culture of continuous improvement we are able to enable team member growth.

We strive to create a positive and inclusive workplace culture and build a Home where everyone feels respected, valued and empowered.

A Government Working for the People

It is well known that seniors are the fastest growing segment of the population. The Sun Parlor Home is committed to providing long-term care and services within the context of a rapidly changing long-term care landscape.

It is important that we respond to community needs and demands for complex health care needs such as behaviours, dementia and mental health concerns. This requires continuous improvement through increased education, training and new approaches to care.

We continue to develop, based on research and best practices, enhanced end-of-life care to support residents and their family members.

We are committed to supporting quality of life and care for residents by recognizing the cultural, religious, sexual orientation and gender diversity of each resident.

Sun Parlor Home - Summary

Operating Category	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Operating Expenditures	Administration	2,421,890	2,812,840	2,957,680
Operating Expenditures	Nursing & Personal Care	22,588,220	22,632,160	23,222,150
Operating Expenditures	Life Enrichment	1,600,330	1,586,810	1,810,780
Operating Expenditures	Food & Nutrition	4,365,370	4,033,750	4,461,070
Operating Expenditures	Laundry	1,169,740	1,083,000	1,193,240
Operating Expenditures	Housekeeping	1,905,830	1,983,390	1,949,430
Operating Expenditures	Maintenance	1,928,470	1,874,050	2,036,890
Operating Expenditures	Total	35,979,850	36,006,000	37,631,240
Provincial Subsidy	Nursing & Personal Care	7,841,400	8,046,400	8,113,600
Provincial Subsidy	Program & Support	949,600	964,290	969,200
Provincial Subsidy	Food	982,700	1,003,570	1,010,500
Provincial Subsidy	Accommodation	4,631,100	4,688,450	4,631,100
Provincial Subsidy	Equalization Adjustment	210,500	210,500	210,500
Provincial Subsidy	Total	14,615,300	14,913,210	14,934,900
Resident Revenue	Total	(4,692,000)	(4,692,000)	(4,818,800)
	Net Provincial Subsidy	9,923,300	10,221,210	10,116,100
Recoveries	Provincial - Pay Equity Funding	33,800	33,800	33,800
Recoveries	Provincial - Global Increase	585,770	734,750	597,090
Recoveries	Provincial - IPAC Funding	42,900	227,900	30,200
Recoveries	Provincial - Medication Safety Technology	24,200	24,200	28,300
Recoveries	Provincial - Physician On-Call	21,400	19,950	23,900
Recoveries	Provincial - High Intensity Needs	721,000	723,000	931,200
Recoveries	Provincial - RAI Early Adopter	114,700	118,200	118,800
Recoveries	Provincial - RN, RPN, PSW Staffing Supplement	4,228,800	4,635,100	4,643,700
Recoveries	Provincial - Allied Health Supplement	379,000	428,200	430,100
Recoveries	Provincial - Supporting Professional Growth Fund	12,100	40,150	27,100
Recoveries	Provincial - PSW Funding	232,300	234,210	236,100
Recoveries	Provincial - PSW Wage Enhancement	1,006,800	1,032,900	1,022,200
Recoveries	Provincial - Comprehensive Minor Capital	20,600	20,600	20,600
Recoveries	Provincial - Registered Nurse (RN)	106,000	106,000	106,000
Recoveries	Provincial - Behavioural Supports Ontario	147,000	147,000	147,000
Recoveries	Subsidy - Nurse Practitioner	0	0	158,100
Recoveries	Preferred Accommodation	1,170,000	1,170,000	1,186,000
Recoveries	Safe Restart	417,200	293,950	375,300
Recoveries	Departmental Recoveries	299,800	300,500	293,680
Recoveries	Total	9,563,370	10,290,410	10,409,170
	Total Recoveries (incl. Resident Revenue)	24,178,670	25,203,620	25,344,070
Contributions to (from)	Donation Reserve	(9,000)	(4,500)	(9,000)
Contributions to (from)	Capital Reserve	1,024,520	1,548,000	377,550
Contributions to (from)	Rate Stabilization Reserve	(317,160)	(408,460)	(157,680)
Contributions to (from)	Total	698,360	1,135,040	210,870
	Net Operating Expenditures	12,499,540	11,937,420	12,498,040

Sun Parlor Home - Summary

Capital Category	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Capital Expenditures	Administration	234,800	236,800	63,600
Capital Expenditures	Nursing & Personal Care	21,500	5,000	21,500
Capital Expenditures	Life Enrichment	5,000	5,000	5,000
Capital Expenditures	Food & Nutrition	32,300	32,300	32,300
Capital Expenditures	Maintenance	95,500	95,500	95,500
Capital Expenditures	Other Capital	1,875,650	856,070	1,298,000
Capital Expenditures	Total	2,264,750	1,230,670	1,515,900
Recoveries	Subsidy - Comprehensive Minor Capital	36,100	183,000	57,700
Recoveries	Donations	1,000	1,000	1,000
Recoveries	Other	2,000	2,000	2,000
Recoveries	Total	39,100	186,000	60,700
Contributions to (from)	Capital Reserve	(644,350)	520,130	127,600
Contributions to (from)	Total	(644,350)	520,130	127,600
Net Capital Expenditures		1,581,300	1,564,800	1,582,800
Total Departmental Requirement		14,080,840	13,502,220	14,080,840

Sun Parlor Home - Administration

Operating Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Salaries & Wages	D01-100-1101	Full-Time Salaries	658,400	664,800	605,100
Salaries & Wages	D01-100-1103	Full-Time Hourly	65,240	84,540	61,900
Salaries & Wages	Category	Total	723,640	749,340	667,000
Benefits	D01-100-1201	Employment Insurance	8,790	14,200	8,000
Benefits	D01-100-1202	Canada Pension Plan	27,080	42,200	24,600
Benefits	D01-100-1203	OMERS	80,350	107,000	74,700
Benefits	D01-100-1204	Employer Health Tax	14,110	17,800	13,100
Benefits	D01-100-1205	Health Insurance	84,810	57,540	72,900
Benefits	D01-100-1206	Group Insurance	4,090	4,030	2,900
Benefits	D01-100-1207	Long-Term Disability Insurance	22,600	19,070	13,400
Benefits	D01-100-1208	Short-Term Disability Insurance	4,130	5,630	3,900
Benefits	D01-100-1209	WSIB	9,690	11,480	8,100
Benefits	Category	Total	255,650	278,950	221,600
Staff Expense	D01-100-3001	Mileage	3,000	2,500	3,000
Staff Expense	D01-100-3002	Training & Conferences	18,000	12,000	18,000
Staff Expense	D01-100-3003	Membership Fees	30,000	18,000	30,000
Staff Expense	Category	Total	51,000	32,500	51,000
Office Expense	D01-100-3101	Telephone	56,800	69,150	60,100
Office Expense	D01-100-3103	Office Supplies	36,960	30,450	36,960
Office Expense	Category	Total	93,760	99,600	97,060
Lease & Maintenance	D01-100-3201	Equipment Maintenance	1,000	1,000	1,000
Lease & Maintenance	D01-100-3202	Computer Maintenance	253,300	253,300	243,930
Lease & Maintenance	Category	Total	254,300	254,300	244,930
Purchased Service	D01-100-3301	Consultant Fees	211,000	426,900	105,000
Purchased Service	D01-100-3302	Audit Fees	12,630	16,300	6,210
Purchased Service	D01-100-3303	Legal Fees	20,000	90,000	20,000
Purchased Service	D01-100-3309	Staff Medicals	6,000	6,000	6,000
Purchased Service	Category	Total	249,630	539,200	137,210
Occupancy	D01-100-3440	Property Taxes	5,200	6,400	6,400
Occupancy	D01-100-3441	Insurance	96,700	96,700	96,700
Occupancy	Category	Total	101,900	103,100	103,100
Other Expense	D01-100-3306	Payroll Services	71,800	91,000	105,700
Other Expense	D01-100-3504	Bad Debt Expense	5,000	52,000	5,000
Other Expense	D01-100-3622	Outbreak & Pandemic Supplies	42,000	127,650	112,000
Other Expense	D01-100-3627	Quality Management Program	6,000	6,000	6,000
Other Expense	D01-100-3660	Health & Safety	18,000	6,000	18,000
Other Expense	D01-100-3695	Administration Fees	544,210	466,300	1,184,080
Other Expense	D01-100-3699	Other	5,000	6,900	5,000
Other Expense	Category	Total	692,010	755,850	1,435,780
Operating Expenditures	Category	Total	2,421,890	2,812,840	2,957,680

Sun Parlor Home - Administration

Operating Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Recoveries	D01-100-6321	Safe Restart	141,900	127,650	112,000
Recoveries	D01-100-6501	Administration Recovery	0	0	11,880
Recoveries	D01-100-6710	Rental Income	19,200	6,000	19,200
Recoveries	D01-100-6723	Telephone	26,500	21,200	23,500
Recoveries	D01-100-6729	Donations	2,000	3,000	2,000
Recoveries	D01-100-6799	Miscellaneous	15,000	15,000	15,000
Recoveries	Category	Total	204,600	172,850	183,580
Contributions to (from)	D01-100-6801	Rate Stabilization Reserve	(282,360)	(373,660)	(157,680)
Contributions to (from)	Category	Total	(282,360)	(373,660)	(157,680)
	Net Operating	Expenditures	1,934,930	2,266,330	2,616,420

Capital Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Capital Expenditures	D01-100-3801	Equipment	234,800	236,800	63,600
Capital Expenditures	Category	Total	234,800	236,800	63,600
Recoveries	D01-100-6750	Sale of Surplus Equipment	500	500	500
Recoveries	Category	Total	500	500	500
Contributions to (from)	D01-100-4110	Capital Reserve	(149,800)	(151,800)	21,900
Contributions to (from)	Category	Total	(149,800)	(151,800)	21,900
	Net Capital	Expenditures	84,500	84,500	85,000
	Total Departmental	Requirement	2,019,430	2,350,830	2,701,420

Sun Parlor Home - Nursing

Operating Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Salaries & Wages	D01-200-1101	Full-Time Salaries (Mgt, RAI & RN)	1,936,800	1,820,710	2,062,100
Salaries & Wages	D01-200-1102	Part-Time Salaries (RN)	1,286,700	1,181,000	1,225,800
Salaries & Wages	D01-200-1103	Full-Time Hourly (PSW, RPN, Ward Clerks)	6,401,900	6,086,100	6,651,100
Salaries & Wages	D01-200-1104	Part-Time Hourly (PSW, RPN, Ward Clerks)	6,229,900	7,302,100	6,569,800
Salaries & Wages	D01-200-1107	Permanent Wage Enhancement	946,900	1,099,500	949,300
Salaries & Wages	Category	Total	16,802,200	17,489,410	17,458,100
Benefits	D01-200-1201	Employment Insurance	336,700	275,100	349,000
Benefits	D01-200-1202	Canada Pension Plan	899,200	756,500	907,200
Benefits	D01-200-1203	OMERS	1,375,100	1,176,000	1,266,800
Benefits	D01-200-1204	Employer Health Tax	327,600	327,600	340,400
Benefits	D01-200-1205	Health Insurance	968,700	944,220	1,064,800
Benefits	D01-200-1206	Group Insurance	38,400	31,970	32,100
Benefits	D01-200-1207	Long-Term Disability Insurance	571,800	457,820	378,800
Benefits	D01-200-1208	Short-Term Disability Insurance	6,200	5,910	6,500
Benefits	D01-200-1209	WSIB	275,200	272,310	250,900
Benefits	Category	Total	4,798,900	4,247,430	4,596,500
Staff Expense	D01-200-3001	Mileage	3,500	1,200	3,500
Staff Expense	D01-200-3002	Training & Conferences	40,000	18,000	40,000
Staff Expense	D01-200-3003	Membership Fees	10,900	25,000	22,900
Staff Expense	Category	Total	54,400	44,200	66,400
Lease & Maintenance	D01-200-3203	Copier Lease & Maintenance	2,800	2,800	2,800
Lease & Maintenance	D01-200-3204	Resident Charting Software	52,720	52,720	60,550
Lease & Maintenance	Category	Total	55,520	55,520	63,350
Purchased Services	D01-200-3324	Nurse Practitioner	0	0	158,100
Purchased Services	D01-200-3625	Home Physician	33,000	33,000	33,000
Purchased Services	D01-200-3626	Physician On-Call	21,400	21,400	23,900
Purchased Services	Category	Total	54,400	54,400	215,000
Operating	D01-200-3620	Medical Supplies	153,000	140,000	153,000
Operating	D01-200-3621	Incontinence Supplies - Disposables	170,000	162,000	170,000
Operating	D01-200-3622	Outbreak & Pandemic Supplies	150,000	63,000	150,000
Operating	D01-200-3623	High Intensity Needs (Claims Based)	249,200	249,200	229,200
Operating	D01-200-3624	High Intensity Needs (Per Diem Based)	60,000	77,000	80,000
Operating	D01-200-3627	Quality Management Expenditures	15,000	15,000	15,000
Operating	D01-200-3628	Falls Prevention Equipment	20,600	30,000	20,600
Operating	D01-200-3699	Other	5,000	5,000	5,000
Operating	Category	Total	822,800	741,200	822,800
Operating Expenditures	Category	Total	22,588,220	22,632,160	23,222,150

Sun Parlor Home - Nursing

Operating Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Recoveries	D01-200-6301	Subsidy - Nursing & Personal Care	7,841,400	8,046,400	8,113,600
Recoveries	D01-100-6302	Subsidy - Global Increase	445,200	594,180	453,800
Recoveries	D01-200-6303	Subsidy - RN, RPN, & PSW Staffing Supplement	4,228,800	4,635,100	4,643,700
Recoveries	D01-200-6304	Subsidy - Supporting Professional Growth	12,100	40,150	27,100
Recoveries	D01-200-6306	Subsidy - RAI - MDS Early Adopter	114,700	118,200	118,800
Recoveries	D01-200-6307	Subsidy - Registered Nurse (RN)	106,000	106,000	106,000
Recoveries	D01-200-6308	Subsidy - PSW Funding	232,300	234,210	236,100
Recoveries	D01-200-6309	Subsidy - PSW Wage Enhancement	1,006,800	1,032,900	1,022,200
Recoveries	D01-200-6310	Subsidy - Behavioural Supports Ontario	147,000	147,000	147,000
Recoveries	D01-200-6312	Subsidy - High Intensity Needs (Per Diem)	51,700	53,700	54,100
Recoveries	D01-200-6313	Subsidy - High Int. Needs (Claims Based)	669,300	669,300	877,100
Recoveries	D01-200-6314	Subsidy - Integrated Technology Solutions	24,200	24,200	28,300
Recoveries	D01-200-6315	Subsidy - Physician On-Call	21,400	19,950	23,900
Recoveries	D01-200-6321	Safe Restart	150,000	63,000	150,000
Recoveries	D01-200-6322	Subsidy - IPAC Funding	42,900	227,900	30,200
Recoveries	D01-200-6324	Subsidy - Nurse Practitioner	0	0	158,100
Recoveries	D01-100-6330	Subsidy - Comprehensive Minor Capital	20,600	20,600	20,600
Recoveries	D01-200-6720	Quality Management Recoveries	21,300	21,300	16,300
Recoveries	D01-200-6799	Miscellaneous	55,000	60,000	55,000
Recoveries	Category	Total	15,190,700	16,114,090	16,281,900
Contributions to (from)	D01-200-6801	Rate Stabilization Reserve	(26,800)	(26,800)	0
Contributions to (from)	D01-200-4113	Capital Reserve	1,014,520	1,532,000	362,550
Contributions to (from)	Category	Total	987,720	1,505,200	362,550
Net Operating		Expenditures	8,385,240	8,023,270	7,302,800
Capital Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Capital Expenditures	D01-200-3801	Equipment	21,500	5,000	21,500
Capital Expenditures	Category	Total	21,500	5,000	21,500
Net Capital		Expenditures	21,500	5,000	21,500
Total Departmental		Requirement	8,406,740	8,028,270	7,324,300

Sun Parlor Home - Life Enrichment

Operating Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Salaries & Wages	D01-210-1101	Full-Time Salaries	328,600	325,200	360,600
Salaries & Wages	D01-210-1103	Full-Time Hourly	571,900	559,900	579,700
Salaries & Wages	D01-210-1104	Part-Time Hourly	155,300	199,500	298,500
Salaries & Wages	Category	Total	1,055,800	1,084,600	1,238,800
Benefits	D01-210-1201	Employment Insurance	19,700	20,200	23,000
Benefits	D01-210-1202	Canada Pension Plan	53,700	54,700	62,500
Benefits	D01-210-1203	OMERS	99,600	99,200	108,000
Benefits	D01-210-1204	Employer Health Tax	20,600	20,900	24,200
Benefits	D01-210-1205	Health Insurance	106,100	92,240	115,300
Benefits	D01-210-1206	Group Insurance	4,400	3,770	3,900
Benefits	D01-210-1207	Long-Term Disability Insurance	50,200	42,500	32,500
Benefits	D01-210-1208	Short-Term Disability Insurance	2,300	1,920	2,700
Benefits	D01-210-1209	WSIB	17,500	14,550	17,900
Benefits	Category	Total	374,100	349,980	390,000
Staff Expense	D01-210-3001	Mileage	500	500	500
Staff Expense	D01-210-3002	Training	5,000	3,000	5,000
Staff Expense	D01-210-3003	Memberships	1,000	600	700
Staff Expense	Category	Total	6,500	4,100	6,200
Lease & Maintenance	D01-210-3201	Equipment Maintenance	500	500	500
Lease & Maintenance	Category	Total	500	500	500
Purchased Services	D01-210-3307	Chaplain Services	14,000	0	14,500
Purchased Services	D01-210-3308	Physiotherapist Services	108,700	112,900	116,480
Purchased Services	D01-210-3310	Transportation	15,000	7,500	15,000
Purchased Services	Category	Total	137,700	120,400	145,980
Operating	D01-210-3630	Entertainment	10,000	11,500	12,000
Operating	D01-210-3631	Program Supplies	11,730	11,730	12,000
Operating	D01-210-3632	Event Expenditures	4,000	4,000	5,300
Operating	Category	Total	25,730	27,230	29,300
Operating Expenditures	Category	Total	1,600,330	1,586,810	1,810,780
Recoveries	D01-210-6301	Subsidy - Program & Support Subsidy	949,600	964,290	969,200
Recoveries	D01-100-6302	Subsidy - Global Increase	41,000	41,000	41,800
Recoveries	D01-210-6305	Subsidy - Allied Health Supplement	379,000	428,200	430,100
Recoveries	D01-210-6316	Subsidy - Physiotherapy Funding - Exercise	20,300	20,300	20,300
Recoveries	D01-210-6799	Miscellaneous Revenue	0	200	0
Recoveries	Category	Total	1,389,900	1,453,990	1,461,400
Contributions to (from)	D01-210-6830	Donations Reserve	(9,000)	(4,500)	(9,000)
Contributions to (from)	Category	Total	(9,000)	(4,500)	(9,000)
	Net Operating	Expenditures	201,430	128,320	340,380

Sun Parlor Home - Life Enrichment

Capital Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Capital Expenditures	D01-210-3801	Equipment	5,000	5,000	5,000
Capital Expenditures	Category	Total	5,000	5,000	5,000
Recoveries	D01-210-6729	Donations - Life Enrichment	1,000	1,000	1,000
Recoveries	Category	Total	1,000	1,000	1,000
	Net Capital	Expenditures	4,000	4,000	4,000
	Total Departmental	Requirement	205,430	132,320	344,380

Sun Parlor Home - Food & Nutrition

Operating Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Salaries & Wages	D01-220-1101	Full-Time Salaries	231,000	217,400	246,300
Salaries & Wages	D01-220-1103	Full-Time Hourly	974,300	979,500	1,009,700
Salaries & Wages	D01-220-1104	Part-Time Hourly	1,104,700	1,049,500	1,155,400
Salaries & Wages	Category	Total	2,310,000	2,246,400	2,411,400
Benefits	D01-220-1201	Employment Insurance	48,500	45,500	49,700
Benefits	D01-220-1202	Canada Pension Plan	124,200	117,000	129,700
Benefits	D01-220-1203	OMERS	200,500	177,600	205,300
Benefits	D01-220-1204	Employer Health Tax	45,100	42,500	47,100
Benefits	D01-220-1205	Health Insurance	154,800	136,680	159,500
Benefits	D01-220-1206	Group Insurance	5,800	4,410	5,000
Benefits	D01-220-1207	Long-Term Disability Insurance	76,500	54,850	50,000
Benefits	D01-220-1208	Short-Term Disability Insurance	1,600	1,270	1,900
Benefits	D01-220-1209	WSIB	37,500	30,730	34,600
Benefits	Category	Total	694,500	610,540	682,800
Staff Expense	D01-220-3001	Mileage	3,000	1,500	3,000
Staff Expense	D01-220-3002	Training & Conferences	9,000	5,000	9,000
Staff Expense	Category	Total	12,000	6,500	12,000
Lease & Maintenance	D01-220-3201	Equipment Maintenance	18,700	9,500	18,700
Lease & Maintenance	Category	Total	18,700	9,500	18,700
Purchased Services	D01-220-3301	Consultant Fees - Dietitian	69,300	69,300	69,300
Purchased Services	Category	Total	69,300	69,300	69,300
Operations	D01-220-3622	Outbreak & Pandemic Supplies	20,000	10,000	20,000
Operations	D01-220-3639	Non Resident Food Purchases	4,000	10,000	10,000
Operations	D01-220-3640	Food	1,116,960	960,600	1,116,960
Operations	D01-220-3641	Dishes, Cutlery and Smallwares	34,000	26,000	34,000
Operations	D01-220-3642	Cleaning Supplies	50,000	50,000	50,000
Operations	D01-220-3650	Service Contracts	34,410	34,410	34,410
Operations	D01-220-3699	Other	1,500	500	1,500
Operations	Category	Total	1,260,870	1,091,510	1,266,870
Expenditures	Category	Total	4,365,370	4,033,750	4,461,070
Recoveries	D01-220-6301	Subsidy - Food	982,700	1,003,570	1,010,500
Recoveries	D01-100-6302	Subsidy - Global Increase	82,000	82,000	83,580
Recoveries	D01-220-6321	Safe Restart	20,000	10,000	20,000
Recoveries	D01-220-6721	Food Rebates	64,000	64,000	64,000
Recoveries	D01-220-6722	Vending	4,600	4,600	4,600
Recoveries	D01-220-6799	Miscellaneous	2,000	2,000	2,000
Recoveries	Category	Total	1,155,300	1,166,170	1,184,680
Contributions to (from)	D01-220-6801	Rate Stabilization Reserve	(8,000)	(8,000)	0
Contributions to (from)	Category	Total	(8,000)	(8,000)	0
Net Operating		Expenditures	3,202,070	2,859,580	3,276,390

Sun Parlor Home - Food & Nutrition

Capital Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Capital Expenditures	D01-220-3801	Equipment	32,300	32,300	32,300
Capital Expenditures	Category	Total	32,300	32,300	32,300
Recoveries	D01-220-6750	Sale of Surplus Equipment	1,000	1,000	1,000
Recoveries	Category	Total	1,000	1,000	1,000
Contributions to (from)	D01-220-4110	Capital Reserve	0	0	1,000
Contributions to (from)	Category	Total	0	0	1,000
	Net Capital	Expenditures	31,300	31,300	32,300
	Total Departmental	Requirement	3,233,370	2,890,880	3,308,690

Sun Parlor Home - Laundry

Operating Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Salaries & Wages	D01-230-1103	Full-Time Hourly	419,100	382,300	434,200
Salaries & Wages	D01-230-1104	Part-Time Hourly	402,900	401,800	421,200
Salaries & Wages	Category	Total	822,000	784,100	855,400
Benefits	D01-230-1201	Employment Insurance	18,100	16,400	18,500
Benefits	D01-230-1202	Canada Pension Plan	45,600	41,800	47,600
Benefits	D01-230-1203	OMERS	57,900	56,800	60,200
Benefits	D01-230-1204	Employer Health Tax	16,100	14,900	16,700
Benefits	D01-230-1205	Health Insurance	96,300	82,790	93,100
Benefits	D01-230-1206	Group Insurance	2,000	1,570	1,700
Benefits	D01-230-1207	Long-Term Disability Insurance	30,500	24,060	19,900
Benefits	D01-230-1209	WSIB	13,600	11,180	12,500
Benefits	Category	Total	280,100	249,500	270,200
Staff Expense	D01-230-3001	Mileage	300	300	300
Staff Expense	D01-230-3002	Training	1,200	500	1,200
Staff Expense	Category	Total	1,500	800	1,500
Operating	D01-230-3622	Outbreak & Pandemic Supplies	2,000	2,000	2,000
Operating	D01-230-3642	Cleaning & Laundry Supplies	36,100	36,100	36,100
Operating	D01-230-3643	Linen Replacement	27,540	10,000	27,540
Operating	D01-230-3699	Other	500	500	500
Operating	Category	Total	66,140	48,600	66,140
Operating Expenditures	Category	Total	1,169,740	1,083,000	1,193,240
Recoveries	D01-230-6321	Safe Restart	2,000	2,000	2,000
Recoveries	D01-230-6799	Miscellaneous Revenue	0	10,000	0
Recoveries	Category	Total	2,000	12,000	2,000
Net Operating		Expenditures	1,167,740	1,071,000	1,191,240
Total Departmental		Requirement	1,167,740	1,071,000	1,191,240

Sun Parlor Home - Housekeeping

Operating Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Salaries & Wages	D01-240-1103	Full-Time Hourly	717,700	733,000	743,500
Salaries & Wages	D01-240-1104	Part-Time Hourly	651,300	736,400	679,200
Salaries & Wages	Category	Total	1,369,000	1,469,400	1,422,700
Benefits	D01-240-1201	Employment Insurance	30,100	30,500	30,800
Benefits	D01-240-1202	Canada Pension Plan	75,900	77,900	79,100
Benefits	D01-240-1203	OMERS	115,500	107,800	99,600
Benefits	D01-240-1204	Employer Health Tax	26,700	27,300	27,800
Benefits	D01-240-1205	Health Insurance	114,300	110,880	135,700
Benefits	D01-240-1206	Group Insurance	3,400	3,030	2,900
Benefits	D01-240-1207	Long-Term Disability Insurance	52,300	41,340	34,100
Benefits	D01-240-1209	WSIB	22,600	19,910	20,700
Benefits	Category	Total	440,800	418,660	430,700
Staff Expense	D01-240-3001	Mileage	500	500	500
Staff Expense	D01-240-3002	Training	1,200	500	1,200
Staff Expense	Category	Total	1,700	1,000	1,700
Operating	D01-240-3622	Outbreak & Pandemic Supplies	40,800	40,800	40,800
Operating	D01-240-3642	Cleaning & Laundry Supplies	52,530	52,530	52,530
Operating	D01-240-3699	Other	1,000	1,000	1,000
Operating	Category	Total	94,330	94,330	94,330
Operating Expenditures	Category	Total	1,905,830	1,983,390	1,949,430
Recoveries	D01-240-6321	Safe Restart	85,300	85,300	85,300
Recoveries	Category	Total	85,300	85,300	85,300
	Net Operating	Expenditures	1,820,530	1,898,090	1,864,130
	Total Departmental	Requirement	1,820,530	1,898,090	1,864,130

Sun Parlor Home - Maintenance

Operating Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Salaries & Wages	D01-250-1103	Full-Time Hourly	417,200	404,600	435,200
Salaries & Wages	D01-250-1104	Part-Time Hourly	209,000	118,600	217,500
Salaries & Wages	Category	Total	626,200	523,200	652,700
Benefits	D01-250-1201	Employment Insurance	13,600	10,800	14,000
Benefits	D01-250-1202	Canada Pension Plan	35,000	24,200	36,600
Benefits	D01-250-1203	OMERS	47,000	35,700	49,000
Benefits	D01-250-1204	Employer Health Tax	12,300	10,100	12,800
Benefits	D01-250-1205	Health Insurance	61,100	58,730	63,600
Benefits	D01-250-1206	Group Insurance	2,000	1,180	1,700
Benefits	D01-250-1207	Long-Term Disability Insurance	30,500	15,160	20,100
Benefits	D01-250-1209	WSIB	10,400	6,910	9,500
Benefits	Category	Total	211,900	162,780	207,300
Staff Expense	D01-250-3001	Mileage	500	500	500
Staff Expense	D01-250-3002	Training	1,000	500	1,000
Staff Expense	Category	Total	1,500	1,000	1,500
Occupancy	D01-250-3401	Repairs & Maintenance - Building	140,250	181,250	140,250
Occupancy	D01-250-3410	Building Maintenance Supplies	64,260	64,260	64,260
Occupancy	D01-250-3420	Repairs & Maintenance - Grounds	12,000	12,000	12,000
Occupancy	D01-250-3430	Gas	159,600	147,500	150,500
Occupancy	D01-250-3431	Hydro	329,100	387,800	395,500
Occupancy	D01-250-3432	Water	29,100	32,300	32,900
Occupancy	D01-250-3433	Sewage	87,300	111,700	113,900
Occupancy	Category	Total	821,610	936,810	909,310
Operating	D01-250-3602	Vehicle Operations	7,000	1,000	7,000
Operating	D01-250-3622	Outbreak & Pandemic Supplies	18,000	6,000	6,000
Operating	D01-250-3650	Service Contracts	173,960	173,960	181,880
Operating	D01-250-3651	Cable TV	67,700	68,700	70,600
Operating	D01-250-3699	Other	600	600	600
Operating	Category	Total	267,260	250,260	266,080
Operating Expenditures	Category	Total	1,928,470	1,874,050	2,036,890
Recoveries	D01-100-6302	Subsidy - Global Increase	17,570	17,570	17,910
Recoveries	D01-250-6321	Safe Restart	18,000	6,000	6,000
Recoveries	D01-250-6726	Export of Electricity	10,000	16,000	15,000
Recoveries	D01-250-6724	Cable TV	59,400	50,900	59,400
Recoveries	D01-250-6799	Miscellaneous	500	6,000	500
Recoveries	Category	Total	105,470	96,470	98,810
Contributions to (from)	D01-250-4110	Capital Reserve	10,000	16,000	15,000
Contributions to (from)	Category	Total	10,000	16,000	15,000
Net Operating		Expenditures	1,833,000	1,793,580	1,953,080

Sun Parlor Home - Maintenance

Capital Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Capital Expenditures	D01-250-3801	Equipment	95,500	95,500	95,500
Capital Expenditures	Category	Total	95,500	95,500	95,500
Recoveries	D01-250-6750	Sale of Surplus Equipment	500	500	500
Recoveries	Category	Total	500	500	500
	Net Capital	Expenditures	95,000	95,000	95,000
	Total Departmental	Requirement	1,928,000	1,888,580	2,048,080

Sun Parlor Home - Other Capital

Capital Category	Project Code (D01-100-3802)	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Building	SU1000	Doors	100,000	100,000	50,000
Building	SU1001	Flooring - Dining Room/Servery	50,000	10,000	50,000
Building	SU1002	Flooring - Hallways	100,000	0	50,000
Building	SU1003	Flooring - Resident Rooms	150,000	20,000	50,000
Building	SU1004	Infection Control	50,000	5,000	150,000
Building	SU1005	LED Lighting	50,000	50,000	50,000
Building	SU1006	Lounges	45,000	45,000	45,000
Building	SU1010	Resident Washrooms	0	0	20,000
Building	SU1011	Reception Area	0	0	10,000
Building	SU1007	Roof	0	20,000	20,000
Building	SU1012	Shower Rooms	0	0	25,000
Building	SU1008	Tub Rooms	100,000	30,000	75,000
Building	SU1009	Windows	100,000	0	5,000
Building	Category	Total	745,000	280,000	600,000
Direct Resident Care	SU2000	Air Mattresses	20,000	20,000	20,000
Direct Resident Care	SU2001	Bath Tubs	70,000	70,000	70,000
Direct Resident Care	SU2002	Ceiling Lifts	28,000	28,000	28,000
Direct Resident Care	SU2003	Floor Lifts	12,000	12,000	12,000
Direct Resident Care	SU2004	Euroflushers	30,000	25,000	15,000
Direct Resident Care	SU2005	Hospital Beds	50,000	50,000	75,000
Direct Resident Care	SU2006	Hygiene Systems (Tub & Shower Chairs)	105,000	100,000	15,000
Direct Resident Care	SU2007	Mattresses	25,000	25,000	25,000
Direct Resident Care	Category	Total	340,000	330,000	260,000
Exterior	SU3004	Courtyard	0	0	15,000
Exterior	SU3000	Fence	0	50,000	20,000
Exterior	SU3001	Gazebo	0	4,000	0
Exterior	SU3005	Parking Lot/Driveway	0	0	75,000
Exterior	SU3002	Sidewalks	0	30,000	20,000
Exterior	SU3003	Staff Smoking Shelter	0	4,000	0
Exterior	Category	Total	0	88,000	130,000
Furniture & Appliances	SU4000	Café Furniture	15,000	15,000	0
Furniture & Appliances	SU4001	Dishes	50,000	10,000	10,000
Furniture & Appliances	SU4002	Dishwashers	6,400	18,970	7,500
Furniture & Appliances	SU4003	Documentation Areas & Treatment Rooms Furniture	50,000	50,000	50,000
Furniture & Appliances	SU4004	Garburator	10,000	10,000	0
Furniture & Appliances	SU4009	Laundry - Washers	0	0	30,000
Furniture & Appliances	SU4010	Laundry - Dryers	0	0	18,000
Furniture & Appliances	SU4005	Ovens, Combi Ovens & Steam Kettles	43,350	35,000	0
Furniture & Appliances	SU4011	Refrigerators	0	0	30,000
Furniture & Appliances	SU4006	Steam Tables	7,000	7,000	7,000
Furniture & Appliances	SU4007	Worktop Cooler (kitchen)	6,600	6,600	0
Furniture & Appliances	Category	Total	188,350	152,570	152,500
Information Technology	SU5000	Nurse Call & Patient Wandering System	596,800	0	0
Information Technology	Category	Total	596,800	0	0
Mechanical	SU6000	Electrical Systems	0	0	50,000
Mechanical	SU6001	Heating Boilers	0	0	100,000
Mechanical	Category	Total	0	0	150,000

Sun Parlor Home - Other Capital

Capital Category	Project Code (D01-100-3802)	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Vehicles & Equipment	SU7000	Floor Scrubbers	5,500	5,500	5,500
Vehicles & Equipment	Category	Total	5,500	5,500	5,500
Capital Expenditures	Category	Total	1,875,650	856,070	1,298,000
Recoveries	D01-100-6330	Comprehensive Minor Capital Program	36,100	183,000	57,700
Recoveries	Category	Total	36,100	183,000	57,700
Contributions to	D01-100-4110	Capital Reserve – Asset Management	1,285,000	1,285,000	1,285,000
Contributions (from)	D01-100-6810	Capital Reserve	(1,779,550)	(613,070)	(1,180,300)
Contributions to (from)	Category	Total	(494,550)	671,930	104,700
	Net Capital	Expenditures	1,345,000	1,345,000	1,345,000
	Total Departmental	Requirement	1,345,000	1,345,000	1,345,000



Emergency Services





Emergency Services

Service Delivery Promise

EWEMS is responsible for providing land ambulance services to the County of Essex, the City of Windsor, and the Township of Pelee. The service remains committed to delivering the highest quality emergency medical services in a manner that is accessible, accountable, responsive, and integrated, ensuring residents receive timely and compassionate care when they need it most.

In 2025, EWEMS is projected to have responded to approximately 68,567 clients requiring paramedic interventions, treatment, transport, or assistance. This represents a 4.36% increase in call volume compared to 2024, consistent with the Master Plan projection of annual call growth at approximately 4.5%. This continued increase reflects the growing demand for pre-hospital emergency medical care.

The Mobile Integrated Healthcare Community Paramedicine program continues to focus on supporting individuals who frequently access 911 or emergency services. The program's primary goal is to connect these individuals with appropriate community supports and health care systems, helping stabilize their conditions in their place of residence and reducing unnecessary emergency calls.

For awareness, EWEMS has transitioned leadership and oversight for Emergency Management, Preparedness, and Coordination to the County's Human Resources Department, under the Manager, Corporate Health and Safety. This new alignment ensures that the County of Essex and its local municipal partners are equipped with robust plans to respond effectively to emergencies or events that may impact the region. Emergency Planning and Preparedness works collaboratively with local service providers, community agencies, provincial ministries, and first responder organizations to enhance readiness, strengthen coordination, and ensure a unified response to potential or emerging threats across the region.

Departmental Overview

2025 was a year of measurable progress for Essex-Windsor EMS (EWEMS), with reductions in unscheduled down-staffing, Code Red and Code Black events, and a continued downward trend in hospital offload delays. However, most response times remained consistent with the previous year, with a slight decline in CTAS 2 performance and a moderate decline in Sudden Cardiac Arrest performance.

Recruitment efforts remained a key focus, with a successful spring intake bringing new Paramedics to support front-line operations and meet the community's growing needs. The Logistics Technician and Manager of Employee Wellness positions implemented in 2025 directly support operational readiness and staff well-being. Through strong collaboration between the Scheduling and Administration team and the CUPE 2974.2 Executive, EWEMS achieved a 100% vacation request approval rate, supported by a Letter of Understanding regarding summer staffing constraints.

The leadership team also completed a thorough review of the updated Master Plan and, for the first time, a comprehensive Service Delivery Review (SDR). Together, these documents provide a clear roadmap for the next five years. The recommendations have been prioritized to form a five-year strategic implementation plan, focused on achieving and exceeding Council-approved response time standards while ensuring sustainability and operational excellence.

The proposed 2026 Budget reflects this strategic direction. It includes investments in additional front-line Paramedics, one administrative position, new and replacement ambulances, administrative and operational support vehicles, and the ongoing cyclical replacement of aging fleet assets. Collectively, these initiatives aim to meet increasing service demands, enhance patient care, and improve overall system efficiency.

EWEMS continues to be funded through two key program areas:

- Essex-Windsor EMS
- Community Paramedicine for Long-Term Care

Emergency Medical Services



Level of Service Statement

Essex-Windsor EMS is committed to providing the highest quality emergency medical pre-hospital care to the citizens of the County of Essex, the City of Windsor, and the Township of Pelee.

Our purpose is to foster fiscally responsible quality care by:

- Maintaining mutually supportive relationships with other emergency services and health care agencies in our community.
- Participating in public education for prevention and awareness.
- Providing continuous quality improvement to ensure the highest standards are achieved.
- Supporting our employees and providing them with the tools and methods to accomplish the highest quality of care.

Opportunities, Challenges and Risks for 2026



Opportunities for 2026 include bolstering recruitment, infrastructure planning to support regional demand, preparing for the transition to the Medical Priority Dispatch System (MPDS) for call handling, collaboration with health system partners, leveraging new models of care to respond more efficiently, enhancing employee wellness supports, and ongoing efforts to improve out-of-hospital cardiac arrest survival rates.

Recruitment remains a key priority as the province faces a shortfall of approximately 1,000 paramedics each year due to limited output from college paramedic programs and high demand for paramedic services. EWEMS continues to position itself as an employer of choice and actively engages with colleges and recruitment fairs to promote the opportunities available in Windsor and the County of Essex.

Collective bargaining is planned for early 2026, providing an opportunity to further strengthen the appeal of working in the region. Additionally, St. Clair College has increased the paramedic program seat count to 100; however, historical attrition rates suggest that the actual number of graduates may be significantly lower. Maintaining a strong partnership with St. Clair College and supporting students throughout their programs helps to promote high graduation rates and supports long-term staffing needs.

Securing land for a new headquarters will enable the organization to enter the design phase and move closer to operationalizing this critical next step. This project provides opportunities for logistical improvements by consolidating paramedic crews and ambulances from seven stations and converting existing facilities into satellite stations. The construction of two new satellite stations in Windsor will ensure that county ambulances remain within the region. Developing a new headquarters also presents the potential for partnerships with allied agencies, which may improve efficiency, reduce costs, enhance response times, and improve the quality of care.

Preparing for the launch of MPDS in early 2027 will enable EWEMS to redesign its deployment plan. Early experiences across the province indicate that MPDS allows Ambulance Communications Officers to triage calls more deeply, which helps reduce urgent responses and improve resource allocation. Ensuring a successful transition will require dedicated personnel, a comprehensive review of protocols, and updated training materials.

EWEMS remains an active partner on the Windsor-Essex Ontario Health Team and engages in initiatives to improve community health, enhance system efficiency, and support regional priorities. In mid-2025, the Community Paramedicine program partnered with ONHealth Alliance to provide real-time virtual primary care consultations. Initiatives such as this enhance the quality of care delivered during EMS responses while reducing unnecessary demand on hospital emergency departments. Similar opportunities will continue to be pursued throughout 2026.

Spikes in call volumes, and hospital offload delays continue to challenge available resources. Alternate models of care, including the Community Assessment Triage Team, are being evaluated to reduce unnecessary transports to emergency departments safely. Periods of Code Red and Code Black have decreased significantly from previous years, and hospital and EMS administration remain actively engaged in further reducing offload delays.

Challenges remain in the over-prioritization of ambulance responses due to the current 911 call-handling triage system, which will be resolved in 2027 when the Windsor Central Ambulance Communication Centre upgrades to the modern MPDS system. Until that time, revisions to the deployment plan will continue to support operational efficiencies. EWEMS continues to work closely with the Ministry of Health on innovative strategies to improve the efficiency of the ambulance communication system and overall emergency medical response.

Proposed 2026 Budget Plan

The proposed 2026 Budget continues to prioritize asset management, including the replacement of seven ambulances, one support vehicle, one administrative vehicle, personal protective equipment for front-line staff, and technology upgrades. In addition, two new ambulances will be added to the front line starting in June, creating two twelve-hour day shifts and adding eight full-time paramedics to the complement.

The budget also provides for software to support front-line supervisors in monitoring real-time paramedic utilization rates and operational pressures. This tool will assist in creating opportunities to reduce operational pressures and potentially improve mental wellness by ensuring balanced assignments across the front line and providing early indicators of a Paramedic who needs a break. Data from paramedics' populated electronic patient care records will flow into a new system, enabling more robust reporting and enhanced quality assurance processes. An increase to the Public Relations and Wellness budget line will support ongoing community engagement and provide resources for the Manager of Employee Wellness to continue supporting staff.

In 2025, computers in ambulances and early response vehicles are being replaced with iPads, generating significant future cost savings in replacement equipment and improving mapping software to optimize response routing. The 2026 Budget includes ongoing support to maintain these iPads throughout their life cycle.

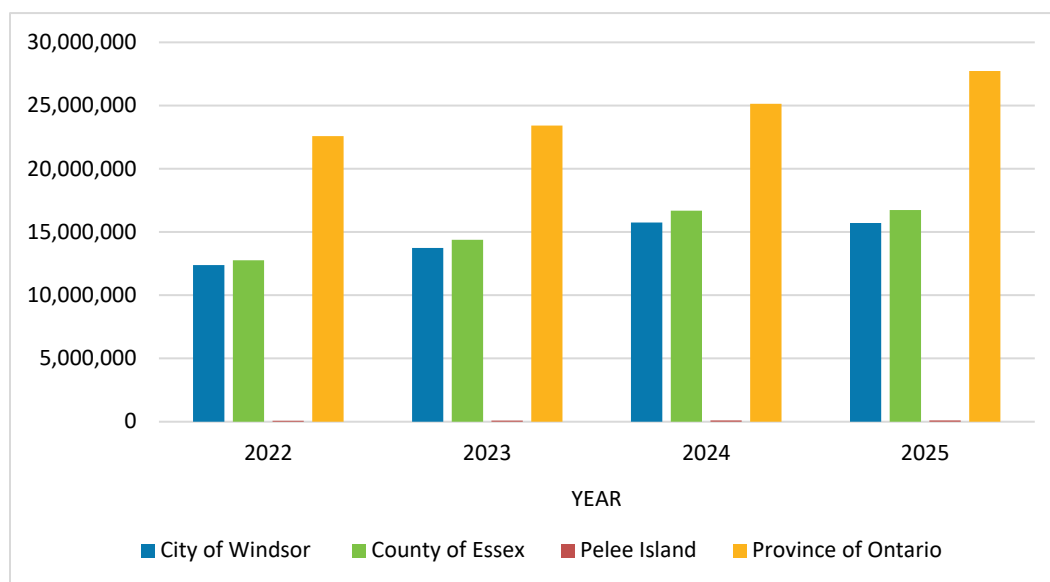
A Manager of Physical Resources position is included beginning in the second quarter of 2026. The position provides an important layer of leadership, ensuring continuity, accountability, and standardization across the management of fleet, facilities, equipment, and supply chain operations.

This position addresses capacity constraints within the existing leadership team, supports recommendations from the 2024 Master Plan refresh, and directly responds to capacity gaps identified in the 2025 Service Delivery Review. By providing focused oversight of physical resources, the Manager will allow the Deputy Chief to devote more attention to strategic planning, capital projects, and inter-agency coordination, while enabling the Supervisor of Equipment Maintenance to focus on day-to-day operational execution without additional administrative demands.

The proposed budget also includes an allocation for a Human Resources Generalist position which will support ongoing HR demands and anticipated staffing growth. Currently, gaps in HR service delivery are absorbed at the management level, which maintains core functions but diverts capacity from proactive workforce initiatives and long-term planning. Looking ahead, EMS faces significant recruitment needs for paramedics and support staff to sustain service delivery. Dedicated HR capacity will ensure timely, compliant, and effective hiring.

From a funding standpoint, the proposed 2026 Budget assumes the provincial funding formula used in 2025 will remain in place. The Provincial funding model is structured to provide 50% funding of EMS services.

The following chart illustrates the funding partners' share over the past 4 years.



Community Paramedicine for Long-Term Care



The Community Paramedicine for Long-Term Care (CPLTC) program provides services to individuals who are waiting for placement in a long-term care home or who are soon to be eligible for long-term care placement. This initiative is part of the province's modernization plan to address systemic barriers in long-term care bed development and the growing demand for long-term care.

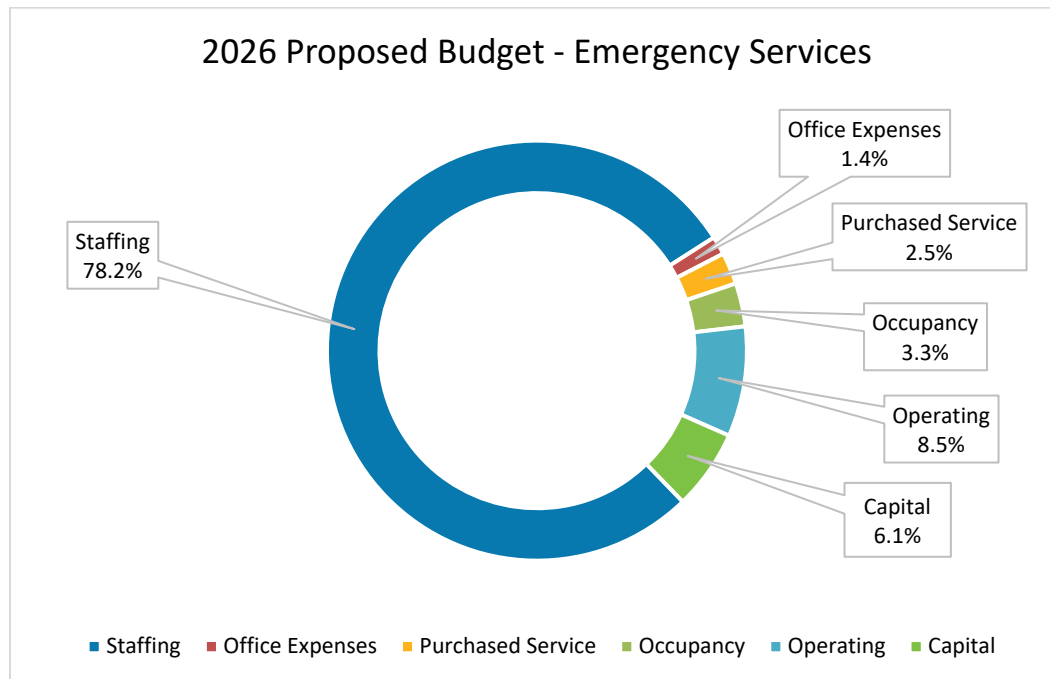
CPLTC is currently staffed by:

- Two full-time Vulnerable Patient Navigator (VPN) Paramedics, 12 hours per day, 7 days per week
- One Clerk, 8 hours per day, 5 days per week
- One Captain, 8 hours per day, 5 days per week
- One quarter of a Captain, 10 hours per week
- One Data Analyst, 7.5 hours per day, 5 days per week

The CPLTC program is fully funded by the Ministry of Long-Term Care. The County of Essex has received \$4,179,400 in one-time funding over the initial five-year Transfer Payment agreement (2020-2025) with an additional \$983,400 in one-time funding for 2025-26.

In 2025, the Ministry of Long-Term Care announced that CPLTC funding would be made permanent. This is an encouraging sign that the Ministry is recognizing the value of Community Paramedicine, and efforts will focus on continuing to grow the program without impacting the tax levy.

The following chart illustrates the key areas of the proposed 2026 Budget spending for Emergency Services:



Overall, the proposed 2026 Budget for Emergency Services, net of recoveries, totals \$18,003,340 (an increase of \$754,480 (4.37%) over the restated 2025 Budget of \$17,248,860).

Alignment with Strategic Plan Initiatives

Scaling Sustainable Services through Innovation

EWEMS exemplifies collaboration and teamwork through strong partnerships with local municipalities, health system stakeholders, and community agencies. Initiatives such as the Community Paramedicine program, engagement with the Windsor-Essex Ontario Health Team (WEOHT), and ongoing coordination with hospital and emergency management partners demonstrate a commitment to shared priorities and coordinated responses. Internally, EWEMS fosters a culture of teamwork by supporting front-line staff, enhancing employee wellness, and aligning scheduling and operational practices with union leadership, ensuring staff are empowered to deliver high-quality care efficiently.

Being an Employer with Impact

EWEMS continues to strengthen its leadership and operational excellence through strategic planning, evidence-based decision-making, and implementation of innovative models of care. The recent Master Plan refresh, Service Delivery Review, and the planned transition to the Medical Priority Dispatch System illustrate the organization's focus on improving service delivery and operational efficiency. By investing in leadership capacity, data-driven reporting, quality assurance, and employee wellness, EWEMS is positioning itself as a recognized leader in regional governance and a trusted provider of public services that meets the evolving needs of the community.

Providing Reliable Infrastructure for Partners

EWEMS contributes to building a regional powerhouse by creating the conditions that support safe, reliable, and efficient emergency medical services. Strategic infrastructure initiatives, including the development of a new headquarters, new satellite stations, and modernized fleet management, improve system reliability and response times across the County. These investments, combined with innovative programs such as Community Paramedicine and virtual primary care partnerships, enhance community health outcomes and strengthen the region's reputation as a well-supported, resilient, and investable area.

Advancing Truth and Reconciliation

EWEMS continues to participate in education and awareness opportunities and grow our relationship with the Caldwell First Nation. Early discussions with Caldwell First Nation have revealed numerous opportunities for collaboration to enhance community well-being, including opportunities in Community Paramedicine and community preparedness with public access defibrillators and CPR awareness training. Being a collaborative partner that listens to understand, EWEMS sees training opportunities for all staff through this relationship.

Emergency Services

Operating Category	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Operating Expenditures	Emergency Medical Services	57,067,450	57,521,910	60,423,500
Operating Expenditures	Community Paramedicine - LTC	983,400	960,680	983,400
Operating Expenditures	Total	58,050,850	58,482,590	61,406,900
Recoveries	Emergency Medical Services	41,743,070	42,374,030	44,140,510
Recoveries	Community Paramedicine - LTC	983,400	960,680	983,400
Recoveries	Total	42,726,470	43,334,710	45,123,910
Contributions to (from)	Vehicle & Equipment Reserve	(200,000)	(200,000)	0
Contributions to (from)	Total	(200,000)	(200,000)	0
Net Operating Expenditures		15,124,380	14,947,880	16,282,990

Capital Category	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Capital Expenditures	Emergency Medical Services	4,546,700	5,887,520	4,012,000
Capital Expenditures	Total	4,546,700	5,887,520	4,012,000
Recoveries	Emergency Medical Services	3,196,190	3,450,600	3,015,320
Recoveries	Total	3,196,190	3,450,600	3,015,320
Contributions to	Vehicle & Equipment Reserve	3,752,000	3,952,000	4,394,400
Contributions (from)	Vehicle & Equipment Reserve	(2,978,030)	(4,205,110)	(3,670,730)
Contributions to (from)	Total	773,970	(253,110)	723,670
Net Capital Expenditures		2,124,480	2,183,810	1,720,350
Total Departmental Requirement		17,248,860	17,131,690	18,003,340

Emergency Medical Services

Operating Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Salaries & Wages	D02-100-1101	Management Salaries	4,826,100	4,743,800	4,935,920
Salaries & Wages	D02-110-1103	Full-Time Hourly	22,059,900	20,550,000	23,496,900
Salaries & Wages	D02-1XX-1104	Part-Time Hourly	9,063,100	10,605,000	10,430,200
Salaries & Wages	Category	Total	35,949,100	35,898,800	38,863,020
Benefits	D02-1XX-1201	Employment Insurance	488,800	483,700	506,040
Benefits	D02-1XX-1202	Canada Pension Plan	1,516,100	1,481,150	1,634,430
Benefits	D02-1XX-1203	OMERS	2,980,100	3,058,000	3,293,440
Benefits	D02-1XX-1204	Employer Health Tax	697,200	687,000	752,410
Benefits	D02-1XX-1205	Health Insurance	2,344,000	2,396,700	2,585,430
Benefits	D02-1XX-1206	Group Insurance	155,700	159,450	147,420
Benefits	D02-1XX-1207	Long-Term Disability Insurance	942,600	841,000	671,030
Benefits	D02-1XX-1208	Short-Term Disability Insurance	22,800	20,000	26,080
Benefits	D02-1XX-1209	WSIB	1,718,200	1,605,600	1,730,410
Benefits	Category	Total	10,865,500	10,732,600	11,346,690
Staff Expense	D02-1XX-3001	Mileage	2,500	3,600	2,500
Staff Expense	D02-1XX-3002	Training	93,400	88,000	93,400
Staff Expense	D02-100-3003	Membership Fees	6,900	5,000	6,900
Staff Expense	D02-110-3005	Out-of-Town Meal Allowance	2,000	500	2,000
Staff Expense	D02-110-3007	Tuition Reimbursement	36,000	36,000	36,000
Staff Expense	Category	Total	140,800	133,100	140,800
Office Expense	D02-1XX-3101	Telephone	72,970	80,620	79,850
Office Expense	D02-1XX-3103	Office Supplies	42,900	35,700	42,900
Office Expense	D02-100-3110	Advertising	3,500	1,000	3,500
Office Expense	D02-100-3320	Internet at Bases	17,900	15,360	15,500
Office Expense	Category	Total	137,270	132,680	141,750
Lease & Maintenance	D02-1XX-3203	Copier Lease & Maintenance	13,600	10,500	13,600
Lease & Maintenance	D02-110-3202	Computer Maintenance	623,120	1,316,040	658,310
Lease & Maintenance	Category	Total	636,720	1,326,540	671,910
Purchased Service	D02-1XX-3301	Consultant Fees	255,000	290,970	55,000
Purchased Service	D02-100-3303	Legal Expenses	150,000	140,000	150,000
Purchased Service	D02-110-3305	Employee Assistance	76,600	56,600	59,100
Purchased Service	D02-100-3306	Payroll Services	72,200	60,140	105,700
Purchased Service	D02-110-3309	Staff Medicals	4,500	3,800	4,500
Purchased Service	D02-110-3310	Pelee Island Transportation	12,000	11,500	12,000
Purchased Service	D02-100-3311	Public Relations/Employee Recognition	20,000	20,000	30,000
Purchased Service	D02-100-3312	ER Nursing	1,123,940	1,123,940	1,123,940
Purchased Service	D02-100-3313	High Priority Community Service	0	13,610	0
Purchased Service	D02-110-3322	Janitorial Services	93,150	89,300	71,680
Purchased Service	Category	Total	1,807,390	1,809,860	1,611,920
Occupancy	D02-110-3401	Repairs & Maintenance	240,000	250,000	240,000
Occupancy	D02-110-3413	Medical Waste Disposal	6,900	6,600	6,900
Occupancy	D02-110-3431	Utilities	225,000	230,000	225,000
Occupancy	D02-110-3441	Insurance	449,240	444,000	448,510
Occupancy	D02-110-3442	Insurance Deductibles	30,000	2,500	30,000
Occupancy	D02-1XX-3450	Facility Lease	1,208,930	1,208,930	1,232,000
Occupancy	Category	Total	2,160,070	2,142,030	2,182,410

Emergency Medical Services

Operating Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Operating	D02-110-3601	Repairs & Maintenance - Operating Equipment	420,000	410,000	431,600
Operating	D02-110-3602	Repairs & Maintenance - Vehicle	691,700	730,000	691,700
Operating	D02-110-3603	Vehicle Fuel	950,000	900,000	925,000
Operating	D02-110-3620	Medical Supplies & Equipment	1,080,000	1,100,000	1,080,000
Operating	D02-110-3622	Pandemic Supplies	4,000	4,000	4,000
Operating	D02-110-3642	Cleaning Supplies	70,000	95,000	70,000
Operating	D02-110-3644	Laundry - Linen	200,000	150,000	175,000
Operating	D02-110-3645	Laundry - Uniforms	200,000	215,000	200,000
Operating	D02-110-3646	Uniforms	230,000	220,000	277,700
Operating	D02-110-3647	Oxygen	60,000	60,000	60,000
Operating	D02-100-3648	Tiered Medical Response	66,000	60,000	66,000
Operating	D02-100-3695	Administration Fees	1,394,600	1,394,600	1,479,700
Operating	D02-1XX-3699	Other	4,300	7,700	4,300
Operating	Category	Total	5,370,600	5,346,300	5,465,000
Operating Expenditures	Category	Total	57,067,450	57,521,910	60,423,500
Recoveries	D02-110-6340	WEOHT	0	45,200	12,200
Recoveries	D02-110-6340	Enbridge Funding	0	30,000	0
Recoveries	D02-100-6341	Province - Operating	26,056,300	26,703,980	27,321,700
Recoveries	D02-100-6342	Community Paramedicine	237,800	249,700	246,700
Recoveries	D02-100-6343	High Priority Community Service	0	13,610	0
Recoveries	D02-100-6345	Dedicated ER Nurse	1,123,940	1,123,940	1,123,940
Recoveries	D02-100-6510	Service Partners - Operating	14,285,030	14,133,600	15,395,970
Recoveries	D02-100-6650	Special Events	20,000	20,000	20,000
Recoveries	D02-100-6728	Staff Recovery - CUPE	0	25,000	0
Recoveries	D02-1XX-6799	Miscellaneous - Operating	20,000	29,000	20,000
Recoveries	Category	Total	41,743,070	42,374,030	44,140,510
Contributions to (from)	D02-1XX-6815	Vehicle & Equipment Reserve - Logistics Hub	(200,000)	(200,000)	0
Contributions to (from)	Category	Total	(200,000)	(200,000)	0
Net Operating		Expenditures	15,124,380	14,947,880	16,282,990
Capital Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Capital Expenditures	D02-1XX-3801	Equipment	2,001,540	2,069,220	1,007,010
Capital Expenditures	D02-110-3804	Vehicles	2,545,160	3,818,300	3,004,990
Capital Expenditures	Category	Total	4,546,700	5,887,520	4,012,000
Recoveries	D02-100-6344	Province - Capital	1,675,000	1,675,000	1,876,000
Recoveries	D02-100-6511	Service Partners - Capital	1,521,190	1,575,600	1,139,320
Recoveries	D02-110-6750	Miscellaneous - Capital	0	200,000	0
Recoveries	Category	Total	3,196,190	3,450,600	3,015,320
Contributions to (from)	D02-1XX-4115	Vehicle & Equipment Reserve	3,752,000	3,952,000	4,394,400
Contributions to (from)	D02-1XX-6815	Vehicle & Equipment Reserve	(2,978,030)	(4,205,110)	(3,670,730)
Contributions to (from)	Category	Total	773,970	(253,110)	723,670
Net Capital		Expenditures	2,124,480	2,183,810	1,720,350
Total Departmental		Requirement	17,248,860	17,131,690	18,003,340

Community Paramedicine for Long-Term Care

Operating Category	Account Number	Description	2025 Budget	2025 Projection (unaudited)	2026 Budget
Salaries & Wages	Category	Total	560,000	654,910	583,400
Benefits	D02-300-1201	Employment Insurance	7,600	7,140	7,900
Benefits	D02-300-1202	Canada Pension Plan	24,200	23,000	25,000
Benefits	D02-300-1203	OMERS	57,700	68,200	60,200
Benefits	D02-300-1204	Employer Health Tax	11,000	12,800	11,400
Benefits	D02-300-1205	Health Insurance	34,000	38,570	37,100
Benefits	D02-300-1206	Group Insurance	3,100	3,480	2,200
Benefits	D02-300-1207	Long-Term Disability Insurance	16,400	17,120	10,700
Benefits	D02-300-1208	Short-Term Disability Insurance	1,300	1,180	1,500
Benefits	D02-300-1209	WSIB	25,900	28,020	23,900
Benefits	Category	Total	181,200	199,510	179,900
Staff Expense	D02-300-3002	Training	25,000	7,000	20,000
Staff Expense	Category	Total	25,000	7,000	20,000
Office Expense	D02-300-3103	Office Supplies	30,000	3,000	30,000
Office Expense	D02-300-3202	Computer Maintenance	80,000	38,000	80,000
Office Expense	D02-300-3203	Copier Lease & Maintenance	2,000	760	2,000
Office Expense	Category	Total	112,000	41,760	112,000
Operating	D02-300-3603	Vehicle Operations	25,000	15,000	20,000
Operating	D02-300-3646	Uniforms	1,700	250	1,600
Operating	D02-300-3620	Medical Supplies & Equipment	70,000	33,750	60,000
Operating	Category	Total	96,700	49,000	81,600
Operating Expenditures	Category	Total	974,900	952,180	976,900
Capital Category	Account Number	Description	2025 Budget	2025 Projection (unaudited)	2026 Budget
Capital Expenditures	D02-300-3801	Equipment	8,500	8,500	6,500
Capital Expenditures	Category	Total	983,400	960,680	983,400
Recoveries	Category	Total	983,400	960,680	983,400
Total Departmental Requirement			0	0	0



Infrastructure and Planning Services





Infrastructure & Planning Services

Service Delivery Promise

The County of Essex continues to prioritize the well-being of its residents by fostering communities that offer quality jobs, education, recreation, and sustainable development. The Infrastructure & Planning Services (IPS) Department plays a vital role in shaping these communities through reliable infrastructure, responsible planning, and effective service delivery.

IPS is committed to maintaining and enhancing the County's infrastructure and built environment through policy, planning, construction, maintenance, traffic operations, permits, and facility management. With a focus on mobility, asset management, and service excellence, IPS aims to harmonize procedures and deliver high-quality transportation and facilities services.

Level of Service Statement

IPS strives to maintain infrastructure in a state of good repair, integrate sound planning and design, support multi-modal transportation, and deliver timely services aligned with the County's strategic goals. The department oversees:

- County-wide land use and Planning services
- 1,500 km of roads
- 84 bridges, 125 culverts, and 42 traffic control systems
- 400+ km of bike lanes/trails/routes
- Custodial and maintenance services for County-owned facilities



Opportunities, Challenges and Risks for 2026

Infrastructure & Planning Services continues to face a complex set of challenges that impact its ability to deliver services efficiently and sustainably across Essex County. These challenges include:

- **Rising Service Level Expectations:** Increasing demands for timely maintenance and rehabilitation of roads, bridges, culverts, and facilities are straining existing resources and operational capacity.
- **Accelerating Development Pressures:** Population growth and economic expansion are driving up traffic volumes and infrastructure usage, leading to faster asset deterioration and heightened demand for corridor management and expansion.
- **Labour Force Constraints:** Skilled labour shortages persist across engineering, construction, and maintenance sectors, affecting project delivery timelines and operational flexibility.
- **Escalating Construction Costs:** Inflationary pressures continue to impact material, labour, and equipment costs. For example, the unit cost of hot mix asphalt has risen from \$93/tonne in 2012 to \$165/tonne in 2025, a 77% increase.
- **Persistent Funding Gaps:** Limited levy increases have widened the gap between infrastructure needs, available resources and rising costs. This has led to deferred projects and reduced paving output year-over-year.

- **Corridor Management Complexity:** Balancing the competing demands of mobility, safety, development access, and active transportation within constrained rights-of-way requires increasingly sophisticated planning and coordination.
- **Risk of Declining Asset Condition:** Without increased annual investment, the County's ability to maintain infrastructure in a state of good repair will continue to erode, impacting long-term service levels and network reliability.

These challenges underscore the importance of strategic planning, inter-governmental collaboration, and continued advocacy for Essex County's fair share of infrastructure funding.

IPS will continue to advance studies, designs, and construction projects that align with the County's strategic goals for asset management, active transportation, and roadway capacity improvements. In 2026, the Department will focus on:

- **Sustaining the State of Good Repair Program** for roads, bridges, and culverts, with increased investment in drainage related infrastructure and bridge/culvert rehabilitation
- **Expanding the CWATS (County-Wide Active Transportation System)** with a budget of \$5.7 million for paved shoulders, multi-use paths, and active transportation facilities
- **Advancing construction on County Road 42 and County Road 43,** including Phase 4 works between roundabouts at key intersections
- **Continuing detailed design and property acquisition for County Road 22,** with \$17.5 million allocated in 2026 for pre-construction, utility relocation, and expropriations
- **Supporting corridor management and intersection improvements,** including County Road 8 and South Talbot Road, and County Roads 19 & 22, to address congestion and safety concerns
- **Collaborating with local municipalities** to integrate water and sewer infrastructure during County Road reconstruction projects
- **Accessibility** remains a priority. The division continues to design and implement infrastructure that meets or exceeds accessibility standards, promoting inclusive mobility options for all residents

These objectives reflect a commitment to sustainable infrastructure growth, regional collaboration, and enhanced mobility across Essex County.

In 2026, the Construction & Engineering division will continue its commitment to maintaining and improving the County's transportation network through strategic rehabilitation and expansion projects. The State of Good Repair (SOGR) Program includes a mix of road, bridge, and culvert preservation efforts aimed at extending asset lifecycles and improving safety and reliability.

The program will deliver approximately 32 km of roadway rehabilitation, a slight reduction from previous years due to rising construction costs and reduced external funding. Rehabilitation techniques include Cold In-Place Recycling with Expanded Asphalt Mix (CIREAM), overlays, and full-depth milling and paving. These methods support cost-effective renewal while extending the lifecycle of aging infrastructure.

Key bridge and culvert projects include:

- Big Creek Bridge (County Road 42) – \$2.93M rehabilitation requiring early tendering due to seasonal constraints.
- Lonsberry Drain Culvert (County Road 50) – \$1.83M replacement with potential spring scheduling to minimize tourism impacts.
- River Canard Bridge (County Road 12) – \$2.19M replacement.
- Multiple culvert replacements and engineering assessments across County Roads 9, 14, 20, 27, 31, and 34.

CWATS is integrated into the SOGR through the Paved Shoulder Program, which adds approximately 16 km of active transportation facilities. Projects include:

- County Road 3 (County Road 8 to Canard Drive) – \$510K
- County Road 8 (County Road 23 to Cameron Sideroad and County Road 31 to Hwy 77) – \$1.9M
- County Road 9 (South Talbot Road to County Road 7) – \$542K
- County Road 31 (County Road 8 to County Road 14) – \$730K

These CWATS investments are funded separately from the SOGR envelope and reflect a strategic effort to maximize construction value while supporting regional mobility goals.

Despite the program's scope, the County continues to face a significant funding gap in its Asset Management Plan. Without increased annual investment, the overall condition of the County's infrastructure will decline under the pressures of inflation, reduced grant support, and growing asset demands.

The Transportation Planning and Development division continues to lead long-range planning initiatives that shape the future of mobility across Essex County. In 2026, the division will complete several strategic projects, including:

- **CWATS Asset Management** – refining the County-Wide Active Transportation System to address maintenance, ownership and rehabilitation
- **Transportation Master Plan** – aligning infrastructure investment with growth, sustainability, and multimodal transportation goals
- **Road Rationalization Strategy** – optimizing jurisdictional responsibilities and improving network efficiency
- **County Road 46 Environmental Assessment** – evaluating corridor improvements to support future development and safety

As traffic volumes rise and development intensifies, the demand for safer, more efficient roadways has grown. The division is responding to an increasing number of requests for safety enhancements, particularly for vulnerable road users such as pedestrians, schoolchildren, older adults, and cyclists.

Through regular assessments of the County road network, several opportunities for improvement have been identified, including:

- Intersection operations and visibility
- Excessive vehicle speeds
- Gaps in pedestrian infrastructure

To address these challenges, the proposed 2026 Budget includes targeted investments in traffic signal upgrades, intersection improvements, and active transportation facilities. These enhancements are prioritized based on legislative compliance, engineering recommendations, Council direction, and community need.

The division remains committed to delivering data-driven, collaborative solutions that improve safety, accessibility, and mobility for all users of the County's transportation network.

The new County of Essex Official Plan, titled *One Land, One Climate, One Future, Together*, was approved by the Province with modifications and came into effect on August 16, 2025. This comprehensive plan sets the course for growth and development through to 2051, emphasizing fiscal and environmental responsibility, land stewardship, natural heritage protection, and the integration of active transportation and reconciliation principles.

In 2026, the Planning division will focus on implementing the policies outlined in the Official Plan, including:

- Advancing the **Regional Employment Land Strategy**, which identifies and promotes Regionally Significant Employment Lands to attract investment and support economic development across the County
- Finalizing and implementing the **Large Scale Industrial Grant Matching Program ("LSI-GMP")**, which will enable the County to participate in local municipal Industrial CIP grant and incentive programs aimed at attracting large scale industrial development
- Continuing work on implementation of recommendations included in the Regional **Energy Plan**, aligning land use planning with sustainability and climate resilience goals
- Providing one-window coordination for planning applications, including Official Plan amendments, plans of subdivision and condominium, and Part Lot Control exemptions, as the County's Planning Services division serves as the Provincially delegated approval authority for these matters
- Facilitating intergovernmental collaboration and ensuring consistency with the Provincial Planning Statement, while guiding local municipalities in the preparation and implementation of their own Official Plans and zoning by-laws

The Planning Services division will also continue to engage with stakeholders, Ministries, and Local Municipal Partners (LMPs) to ensure that development across Essex County is strategic, sustainable, and responsive to community needs.

Proposed 2026 Budget Plan

The Maintenance Operations program supports the day-to-day upkeep of the County's transportation network, ensuring safe, reliable, and efficient movement for all users. The 2026 program is distributed across four key areas:

- Summer (roadside, pavement, drainage, culvert)
- Winter (patrol, plowing, salting)
- Traffic/Safety Devices
- Equipment Maintenance



Regular roadside maintenance activities include:

- Mowing, brushing, and tree trimming to maintain roadside visibility and safety
- Ditching and surface sweeping to manage drainage and debris
- Grading of shoulders to preserve road edge integrity
- Pothole and spray patching to extend pavement life
- Guidepost installation and maintenance
- Centreline marking and painting
- Catch basin flushing to prevent flooding
- Invasive species control, including phragmites management

The County applies the Minimum Maintenance Standards for Municipal Highways to guide snow and ice control across various road classes. These standards ensure timely and appropriate responses based on traffic volumes, road classifications, and risk management needs. The program prioritizes safe and efficient travel during winter conditions, balancing service levels with available resources and is essential to preserving infrastructure, supporting public safety, and maintaining the County's commitment to service excellence.



The Construction program supports the County's strategic infrastructure goals through the following diverse areas:

- Roadway Expansion
- State of Good Repair (current and deferred projects)
- Traffic Operations
- Municipal Drainage
- Planning/Engineering
- CWATS
- Equipment and Software

The 2026 program includes a broad range of infrastructure initiatives designed to support the County's strategic priorities in transportation, safety, and sustainability. The program encompasses:

- **Environmental Assessments and Engineering Studies:** These foundational activities support future capital projects and ensure compliance with environmental regulations and design standards.
- **Preliminary and Detailed Design Assignments:** Design work continues for key corridors such as County Road 22 and County Road 19, enabling future construction phases and integration with municipal servicing needs.
- **Capital Budget Prioritization:** The 2026 Annual Capital Budget includes both new and previously approved projects, selected based on readiness, funding availability, and the County's capacity to deliver. The Multi-Year Capital Budget reflects all approved multi-year projects.
- **Road Network Data Collection and Analysis:** Ongoing monitoring and evaluation of pavement condition, traffic volumes, and safety metrics inform project selection and long-term planning.

- **Highway Capacity Expansion and Rehabilitation:** Projects include corridor improvements, bridge and culvert replacements, and pavement rehabilitation across multiple County roads.
- **Municipal Drainage and Connecting Links:** Investments in drainage infrastructure and inter-municipal road connections support regional development and resilience.
- **CWATS Program Delivery:** The County-Wide Active Transportation System (CWATS) continues to be a significant subprogram, with \$3.6M allocated for paved shoulder construction in 2026. CWATS also includes educational initiatives and performance monitoring.
- **Traffic Signal Operations:** The County maintains and upgrades traffic control systems to ensure safe and efficient movement. Responsibilities include:
 - Operation and coordination of traffic signals
 - Maintenance and repair of streetlights
 - Implementation of signal timing changes
 - Adjustments for construction schedules and special events.
- **Transit Feasibility Study:** The Regional Transit Working Group will continue discussions in 2026. Council approved \$100,000 in 2026 to begin a Transit Feasibility Study. The Study will gather data, and weigh benefits against cost and risk to allow Council to make an informed decision.

This comprehensive program reflects the County's commitment to maintaining infrastructure in a state of good repair while advancing strategic expansion, safety, and mobility goals.



The Fleet & Facilities program supports the renewal and modernization of County assets that enable service delivery across the department, as well as supporting General Government Services. The total program is allocated between two key areas:

- Fleet & Equipment
- Facility Renewal

Facilities Management provides custodial, security, building maintenance, energy management, and construction services for County-owned buildings. In 2026, the division will continue investing in tools and technologies to manage a growing volume of work orders and improve operational efficiency.

Key initiatives include:

- **Security Upgrades:** Enhancement of security system at Roads depots
- **Ground-Floor Renovations:** Reconstruction of aging ground floor spaces to improve functionality, safety, accessibility, in Library and Facilities spaces, and storage areas of Records Management, IPS and Essex Region Conservation Authority.

The program also oversees the lifecycle management of the County's road maintenance and equipment fleet, including acquisition, maintenance, and disposal. The 2026 program aligns with the County's Asset Management Plan and includes:

- Scheduled replacement of various pickup trucks
- Replacement of key heavy equipment such as a loader, grader, bushhog mowers, bucket truck, crash truck, water truck, sweeper truck, and forklift
- Replacement of four tandem cab & chassis units (2 from 2024 and 2 from 2025)

IPS will continue to explore cost-saving opportunities through enhanced preventative maintenance programs, ensuring compliance with provincial regulations while optimizing asset performance and longevity.



The proposed 2026 Budget includes funding for the Planning Services division to advance the work on a Specialty Crop Study, which will formally identify and map these areas so that they can be protected in accordance with policies in the Provincial Planning Statement (PPS). These areas are recognized by the PPS as the highest category of prime agricultural land as they are suitable for high-value crops like tender fruits, grapes and specific vegetables. Specialty crop areas are finite based on a specific combination of soil and climate and once these areas are identified, they will be recognized in both the County and Local Official Plans.

The purpose of the Pelee Coastal Resilience project is to create a coastal climate resilience and adaptation action plan for the south shore of Essex County along Lake Erie from Amherstburg through Leamington. This project received funding from Natural Resources Canada's Climate Resilience Coastal Communities Program in the amount of \$1,000,000 and through the leadership of a multi-stakeholder working group consisting of membership of all levels of government, the Indigenous Community and NGOs, this project will conduct a vulnerability assessment to address forthcoming climate change impacts and co-develop integrated regional resilience plans and adaptation actions that are equitable, sustainable and transformative.

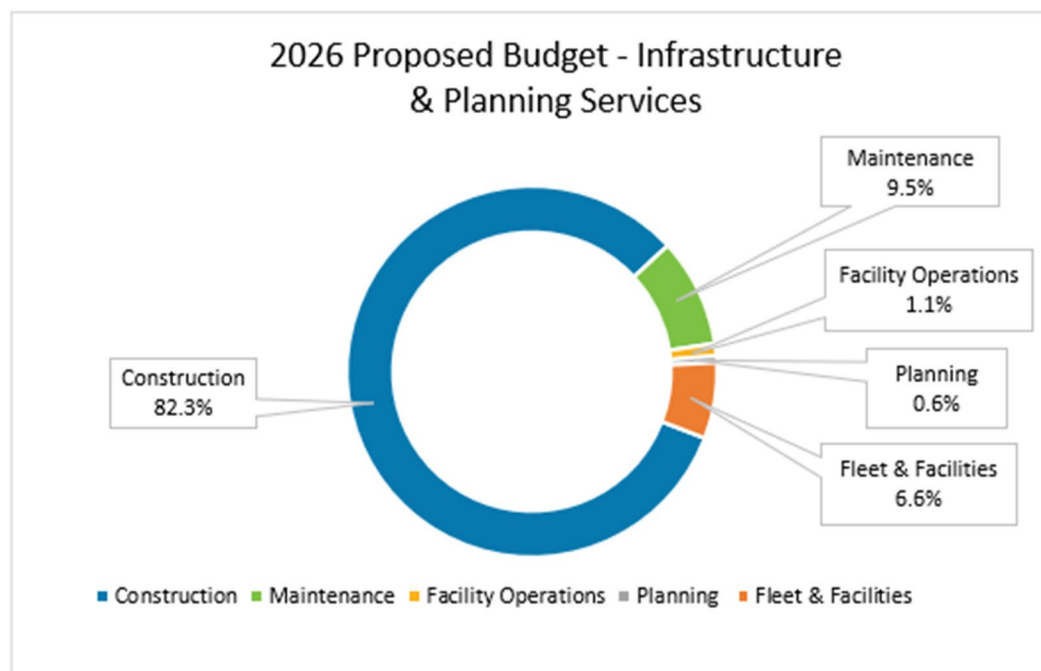
The Regional Employment Land Strategy will assess the merits and potential location for a significant area of land to be targeted as regional employment lands. Regional employment lands would be recognized and protected for business and economic activities in highly strategic areas of the County. The

development of the regional employment lands will be undertaken in partnership with local municipalities relating to the acquisition, servicing and development aimed at promoting this parcel on the larger North American and World trading market platform. To support the forecasted growth and number of jobs, a variety of local employment lands, along with the potential for a regional employment centre has been targeted through the new County Official Plan.

In 2026 Administration will continue to implement recommendations of the Regional Energy Plan, which focuses on energy efficiency, reducing emissions, and supporting sustainable growth. Key efforts include aligning municipal planning with climate goals—all part of a coordinated strategy to meet long-term environmental and economic targets.

Also included in the proposed 2026 Budget are funds to complete a Service Delivery Review for IPS. The last review, completed nearly five years ago, had a limited scope and no longer reflects the department's current structure or service demands. Significant growth in the department and other operational changes warrant a comprehensive update. This initiative will be reserve funded.

The graph below illustrates the key areas of proposed 2026 Budget spending in Infrastructure & Planning Services:



Overall, the proposed 2026 Budget for Infrastructure & Planning Services, net of recoveries, totals \$54,345,940 (an increase of \$1,789,620 (3.4%) over the restated 2025 Budget of \$52,556,320).

Alignment with Strategic Plan Initiatives

Providing Reliable Infrastructure for Partners

IPS fosters collaboration with LMPs through joint pavement rehabilitation and full reconstruction projects. Municipalities are encouraged to participate in larger County-led contracts to benefit from economies of scale. The County also coordinates with LMPs to install water and sewer infrastructure during road reconstruction, reducing restoration costs and improving service integration.

Supporting Dynamic and Thriving Communities Across the County

The County hosts regional functional groups in Engineering and Planning, facilitating quarterly meetings with LMP administrations. These forums promote shared learning, policy alignment, and coordinated development across jurisdictions.

Advocating for Essex County's Fair Share

IPS continues to advocate for increased provincial and federal infrastructure funding. Staff actively engage with upper levels of government to ensure Essex County receives equitable support for its growing infrastructure needs.

Following the approval of the County's Official Plan in 2025, the Planning Services division is leading several strategic initiatives:

- Advancing the Regional Employment Land Strategy to support economic development
- Developing Community Improvement Plans (CIPs) for heavy industrial, commercial, and residential areas
- Harmonizing planning and development policies across the region to streamline approvals and promote consistency

IPS looks forward to continuing its leadership role in delivering infrastructure and planning solutions that support vibrant communities and sustainable growth across Essex County.

Infrastructure & Planning Services - Summary

Operating Category	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Operating Expenditures	Construction & Engineering	2,548,740	2,688,390	2,824,300
Operating Expenditures	Maintenance Operations	12,149,300	13,405,140	13,114,400
Operating Expenditures	Facility Operations	1,249,270	1,314,990	1,246,300
Operating Expenditures	Planning	836,450	665,190	825,250
Operating Expenditures	Total	16,783,760	18,073,710	18,010,250
Recoveries	Construction & Engineering	157,200	230,000	167,200
Recoveries	Maintenance Operations	2,600,000	3,000,000	3,010,000
Recoveries	Facility Operations	1,048,400	1,110,700	1,055,100
Recoveries	Planning	80,000	25,000	50,000
Recoveries	Total	3,885,600	4,365,700	4,282,300
Contributions to (from)	Rate Stabilization Reserve	0	0	(80,000)
Contributions to (from)	Official Plan Review Reserve	0	5,500	(20,000)
Contributions to (from)	Rate Stabilization Reserve - Planning	(235,250)	(85,250)	(200,000)
Contributions to (from)	Total	(235,250)	(79,750)	(300,000)
Net Operating Expenditures		12,662,910	13,628,260	13,427,950
Capital Category	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Capital Expenditures	Construction & Engineering	98,119,210	59,543,090	111,457,650
Capital Expenditures	Maintenance Operations	20,000	20,000	20,000
Capital Expenditures	Facility Operations	99,000	108,300	225,800
Capital Expenditures	Planning	7,500	8,000	7,500
Capital Expenditures	Fleet & Facilities	8,602,980	5,585,800	9,170,500
Capital Expenditures	Total	106,848,690	65,265,190	120,881,450
Recoveries	Construction & Engineering	5,170,480	12,579,680	17,962,500
Recoveries	Facility Operations	60,000	60,000	130,000
Recoveries	Fleet & Facilities	308,600	303,600	251,500
Recoveries	Total	5,539,080	12,943,280	18,344,000
Contributions to (from)	Capital Reserve	(9,425,460)	(254,100)	(7,715,900)
Contributions to (from)	Roadway Expansion Reserve	(51,508,140)	(12,225,330)	(53,563,560)
Contributions to (from)	Rate Stabilization Reserve	(482,600)	(280,700)	(340,000)
Contributions to (from)	Total	(61,416,200)	(12,760,130)	(61,619,460)
Net Capital Expenditures		39,893,410	39,561,780	40,917,990
Total Departmental Requirement		52,556,320	53,190,040	54,345,940

Infrastructure & Planning Services - Construction & Engineering

Operating Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Salaries & Wages	D03-400-1101	Full-Time Salaries	1,541,500	1,530,400	1,605,800
Salaries & Wages	D03-400-1105	Students	47,200	47,200	48,600
Salaries & Wages	Category	Total	1,588,700	1,577,600	1,654,400
Benefits	D03-400-1201	Employment Insurance	21,350	21,550	22,100
Benefits	D03-400-1202	Canada Pension Plan	63,270	62,770	69,800
Benefits	D03-400-1203	OMERS	157,310	156,110	163,900
Benefits	D03-400-1204	Employer Health Tax	31,060	30,860	32,300
Benefits	D03-400-1205	Health Insurance	135,730	137,330	154,700
Benefits	D03-400-1206	Group Insurance	8,160	8,060	7,200
Benefits	D03-400-1207	Long-Term Disability Insurance	25,710	25,510	16,800
Benefits	D03-400-1208	Short-Term Disability Insurance	9,770	9,670	10,200
Benefits	D03-400-1209	WSIB	7,080	7,080	5,900
Benefits	Category	Total	459,440	458,940	482,900
Staff Expense	D03-400-3001	Mileage	2,000	2,000	2,000
Staff Expense	D03-400-3002	Training & Conferences	50,000	46,000	50,000
Staff Expense	D03-400-3003	Membership Fees	12,300	12,500	12,300
Staff Expense	D03-400-3004	Clothing Allowance	4,800	5,000	4,800
Staff Expense	D03-400-3309	Staff Medicals	300	300	300
Staff Expense	Category	Total	69,400	65,800	69,400
Office Expense	D03-400-3101	Telephone	14,400	12,200	14,400
Office Expense	D03-400-3103	Office Supplies	8,000	7,000	8,000
Office Expense	D03-400-3199	Other	800	800	800
Office Expense	Category	Total	23,200	20,000	23,200
Lease & Maintenance	D03-400-3202	Computer Maintenance	253,400	250,300	249,800
Lease & Maintenance	Category	Total	253,400	250,300	249,800
Purchased Service	C03-400-3301	Consultant Fees	0	0	80,000
Purchased Service	D03-400-3303	Legal Fees	40,000	200,000	150,000
Purchased Service	D03-400-3503	Credit Card Fees	9,100	10,250	9,100
Purchased Service	Category	Total	49,100	210,250	239,100
Occupancy	D03-400-3450	Facility Lease	103,500	103,500	103,500
Occupancy	Category	Total	103,500	103,500	103,500
Operating	D03-400-3612	Engineering Supplies	2,000	2,000	2,000
Operating	Category	Total	2,000	2,000	2,000
Operating Expenditures	Category	Total	2,548,740	2,688,390	2,824,300
Recoveries	D03-400-6301	Ministry of Natural Resources	50,000	75,000	50,000
Recoveries	D03-400-6601	Permit Fees, Signs & Maps	100,000	100,000	100,000
Recoveries	D03-400-6799	Miscellaneous	7,200	55,000	17,200
Recoveries	Category	Total	157,200	230,000	167,200
Contributions to (from)	D03-400-6801	Rate Stabilization Reserve	0	0	(80,000)
Contributions to (from)	Category	Total Contributions to (from) Reserves	0	0	(80,000)
Net Operating		Expenditures	2,391,540	2,458,390	2,577,100

Infrastructure & Planning Services - Construction & Engineering

Capital Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Capital Expenditures	D03-400-3801	Equipment	291,000	278,350	81,000
Capital Expenditures	D03-400-EX000X	Roadway Expansion Program	67,604,780	34,267,170	79,847,000
Capital Expenditures	D03-400-RR000X	State of Good Repair Program	20,648,830	18,269,870	21,157,850
Capital Expenditures	D03-400-RR000X	State of Good Repair Program - Carryover / LMP	2,966,400	1,556,300	2,925,000
Capital Expenditures	D03-400-TO000X	Traffic Operations Program	710,600	790,000	710,600
Capital Expenditures	D03-400-MD0001	Municipal Drain Projects	800,000	800,000	800,000
Capital Expenditures	D03-400-PE000X	Planning / Engineering	197,600	284,100	240,000
Capital Expenditures	D03-400-CW000X	CWATS Program	4,900,000	3,297,300	5,696,200
Capital Expenditures	Category	Total	98,119,210	59,543,090	111,457,650
Recoveries	D03-400-RR000X	Construction Program	5,170,480	12,517,080	17,466,300
Recoveries	D03-400-CW000X	CWATS Program	0	62,600	496,200
Recoveries	Category	Total	5,170,480	12,579,680	17,962,500
Contributions to (from)	D03-400-6801	Rate Stabilization Reserve	(482,600)	(280,700)	(340,000)
Contributions to (from)	D03-400-6810	Capital Reserve	(5,197,000)	904,400	(2,580,600)
Contributions to (from)	D03-400-6812	Roadway Expansion Reserve	(51,508,140)	(12,225,330)	(53,563,560)
Contributions to (from)	Category	Total	(57,187,740)	(11,601,630)	(56,484,160)
	Net Capital	Expenditures	35,760,990	35,361,780	37,010,990
	Total Departmental	Requirement	38,152,530	37,820,170	39,588,090

Infrastructure & Planning Services - Maintenance Operations

Operating Category	Account Number	Description	2025 Budget	2025 Projection (unaudited)	2026 Budget
Salaries & Wages	D03-110-1101	Full-Time Salaries	722,400	722,350	787,600
Salaries & Wages	D03-110-1103	Full-Time Hourly	2,840,400	2,840,360	2,949,800
Salaries & Wages	D03-110-1105	Students	113,100	111,610	115,100
Salaries & Wages	Category	Total	3,675,900	3,674,320	3,852,500
Benefits	D03-110-1201	Employment Insurance	56,500	57,100	58,400
Benefits	D03-110-1202	Canada Pension Plan	171,600	173,100	187,300
Benefits	D03-110-1203	OMERS	327,700	327,400	345,900
Benefits	D03-110-1204	Employer Health Tax	71,600	71,500	75,000
Benefits	D03-110-1205	Health Insurance	359,000	363,100	364,700
Benefits	D03-110-1206	Group Insurance	18,300	18,300	16,100
Benefits	D03-110-1207	Long-Term Disability Insurance	57,600	57,600	38,100
Benefits	D03-110-1208	Short-Term Disability Insurance	21,800	21,800	22,800
Benefits	D03-110-1209	WSIB	62,100	62,200	48,600
Benefits	Category	Total	1,146,200	1,152,100	1,156,900
Staff Expense	D03-110-3001	Mileage	1,500	1,200	1,200
Staff Expense	D03-110-3002	Training & Conferences	53,700	50,000	53,700
Staff Expense	D03-110-3003	Membership Fees	2,000	2,600	2,500
Staff Expense	D03-110-3004	Clothing Allowance	35,100	36,000	38,800
Staff Expense	D03-110-3309	Staff Medical	1,800	1,500	1,500
Staff Expense	Category	Total	94,100	91,300	97,700
Office Expense	D03-110-3101	Telephone	18,300	19,000	19,500
Office Expense	D03-110-3103	Office Supplies	4,000	3,000	3,500
Office Expense	D03-110-3320	Communications Services	10,000	9,700	10,600
Office Expense	D03-110-3321	Answering & Security Services	3,500	3,200	3,500
Office Expense	D03-110-3199	Other	500	2,500	500
Office Expense	Category	Total	36,300	37,400	37,600
Lease & Maintenance	D03-110-3203	Copier Lease & Maintenance	5,500	5,600	5,500
Lease & Maintenance	D03-110-3202	Computer Maintenance	15,300	16,200	4,700
Lease & Maintenance	D03-110-3220	Tool & Tool Repairs	15,000	15,000	15,000
Lease & Maintenance	D03-110-3221	Radio Communications Maintenance	65,600	66,720	68,000
Lease & Maintenance	D03-110-3206	Enterprise Lease Charges	0	2,000	0
Lease & Maintenance	Category	Total	101,400	105,520	93,200
Occupancy	D03-110-3401	Repairs & Maintenance - Facilities	75,000	77,000	75,000
Occupancy	D03-110-3322	Janitorial Services & Supplies	34,400	34,200	34,400
Occupancy	D03-110-3431	Utilities	55,700	65,000	65,000
Occupancy	D03-110-3441	Insurance	511,900	451,600	461,900
Occupancy	D03-110-3442	Insurance Deductibles	75,000	75,000	75,000
Occupancy	Category	Total	752,000	702,800	711,300
Operating	D03-110-3606	Enterprise Maintenance Charges	0	1,000	19,800
Operating	D03-110-3660	Health & Safety	7,500	7,500	7,000
Operating	D03-110-3699	Other	500	5,000	500
Operating	Category	Total	8,000	13,500	27,300
Labour Allocation	D03-110-3698	Labour Allocation - Union Employees	(2,215,600)	(1,901,800)	(2,215,600)
Maintenance Operations	D03-110-BC0001	Bridges & Culverts	180,000	275,000	382,500
Maintenance Operations	D03-110-RM000X	Roadside Maintenance	1,960,000	2,010,000	2,320,000
Maintenance Operations	D03-110-PR000X	Pavement Maintenance	1,115,000	1,225,000	1,180,000
Maintenance Operations	D03-110-WC000X	Winter Control	2,750,000	3,470,000	2,750,000
Maintenance Operations	D03-110-RM000X	Safety Devices	435,000	500,000	555,000
Maintenance Operations	D03-110-RM000X	Traffic Operations	541,000	550,000	566,000
Maintenance Operations	D03-110-RM000X	Miscellaneous	400,000	400,000	400,000
Maintenance Operations	D03-110-3601	Equipment Maintenance	1,170,000	1,100,000	1,200,000
Maintenance Operations	Category	Total	8,551,000	9,530,000	9,353,500
Operating Expenditures	Category	Total	12,149,300	13,405,140	13,114,400

Infrastructure & Planning Services - Maintenance Operations

Operating Category	Account Number	Description	2025 Budget	2025 Projection (unaudited)	2026 Budget
Recoveries	D03-110-3613	Equipment Utilization Recovery	2,600,000	3,000,000	2,800,000
Recoveries	D03-110-6510	Municipal Recoveries	0	0	150,000
Recoveries	D03-110-6602	Motor Vehicle Collision Recoveries	0	0	60,000
Recoveries	Category	Total	2,600,000	3,000,000	3,010,000
	Net Operating	Expenditures	9,549,300	10,405,140	10,104,400

Capital Category	Account Number	Description	2025 Budget	2025 Projection (unaudited)	2026 Budget
Capital Expenditures	D03-110-3801	Equipment	20,000	20,000	20,000
Capital Expenditures	Category	Total	20,000	20,000	20,000
	Net Capital	Expenditures	20,000	20,000	20,000
	Total Departmental	Requirement	9,569,300	10,425,140	10,124,400

Infrastructure & Planning Services - Facilities Operations

Operating Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Salaries & Wages	D03-410-1101	Full-Time Salaries	333,000	332,900	361,300
Salaries & Wages	D03-410-1104	Part-Time Hourly	36,400	36,400	37,500
Salaries & Wages	D03-410-1105	Students	13,500	13,500	13,000
Salaries & Wages	Category	Total	382,900	382,800	411,800
Benefits	D03-410-1201	Employment Insurance	6,450	6,550	6,700
Benefits	D03-410-1202	Canada Pension Plan	20,840	20,840	19,800
Benefits	D03-410-1203	OMERS	36,040	36,040	39,500
Benefits	D03-410-1204	Employer Health Tax	7,460	7,460	8,100
Benefits	D03-410-1205	Health Insurance	30,810	31,310	33,900
Benefits	D03-410-1206	Group Insurance	1,830	1,830	1,700
Benefits	D03-410-1207	Long-Term Disability Insurance	5,730	6,400	3,900
Benefits	D03-410-1208	Short-Term Disability Insurance	2,160	2,600	2,400
Benefits	D03-410-1209	WSIB	1,960	1,960	1,700
Benefits	Category	Total	113,280	114,990	117,700
Staff Expense	D03-410-3001	Mileage	500	300	500
Staff Expense	D03-410-3002	Training & Conferences	8,000	6,000	8,000
Staff Expense	D03-410-3003	Association Membership Fees	1,200	1,200	1,200
Staff Expense	D03-410-3004	Clothing Allowance	2,700	2,500	2,500
Staff Expense	Category	Total	12,400	10,000	12,200
Office Expense	D03-410-3101	Telephone	4,900	4,300	4,900
Office Expense	D03-410-3103	Office Supplies	500	300	300
Office Expense	D03-410-3199	Other	4,500	10,100	14,800
Office Expense	Category	Total	9,900	14,700	20,000
Lease & Maintenance	D03-410-3202	Computer Maintenance	34,500	35,800	32,100
Lease & Maintenance	D03-410-3220	Tool & Tool Repairs	1,500	1,500	1,500
Lease & Maintenance	Category	Total	36,000	37,300	33,600
Occupancy	D03-410-3322	Janitorial Service	229,700	232,000	122,800
Occupancy	D03-410-3401	Repairs & Maintenance - Building	62,700	70,000	75,000
Occupancy	D03-410-3402	Elevator Maintenance	4,000	4,000	4,000
Occupancy	D03-410-3403	HVAC Controls Maintenance	20,000	30,000	22,000
Occupancy	D03-410-3404	Chiller Maintenance	13,000	10,000	10,000
Occupancy	D03-410-3405	Boiler Maintenance	2,000	1,000	2,000
Occupancy	D03-410-3406	Water Treatment Maintenance	4,100	3,800	4,100
Occupancy	D03-410-3407	Generator Maintenance	15,590	29,400	29,400
Occupancy	D03-410-3408	Alarm Monitoring (Security)	3,100	4,200	5,100
Occupancy	D03-410-3409	Document Destruction / Shredding	15,000	14,000	15,000
Occupancy	D03-410-3411	Janitorial Supplies	16,000	14,000	16,000
Occupancy	D03-410-3412	Fire Extinguisher/Fire Alarm Maintenance	5,600	5,800	5,600
Occupancy	D03-410-3413	Garbage Disposal	5,000	4,200	5,000
Occupancy	D03-410-3420	Repairs & Maintenance - Grounds	15,000	10,000	15,000
Occupancy	D03-410-3421	Snow Removal	9,000	5,000	9,000
Occupancy	D03-410-3430	Heat	45,000	64,000	60,000
Occupancy	D03-410-3431	Hydro	220,000	241,500	240,000
Occupancy	D03-410-3432	Water/Sewage	7,000	6,800	8,000
Occupancy	Category	Total	691,790	749,700	648,000
Operating	D03-410-3660	Health & Safety	3,000	5,500	3,000
Operating	Category	Total	3,000	5,500	3,000
Operating Expenditures	Category	Total	1,249,270	1,314,990	1,246,300
Recoveries	D03-410-6321	Safe Restart	0	44,300	0
Recoveries	D03-410-6726	Export of Electricity	20,000	35,000	20,000
Recoveries	D03-410-6710	Facility Lease	1,023,400	1,023,400	1,030,100
Recoveries	D03-410-6799	Miscellaneous	5,000	8,000	5,000
Recoveries	Category	Total	1,048,400	1,110,700	1,055,100
Net Operating		Expenditures	200,870	204,290	191,200

Infrastructure & Planning Services - Facilities Operations

Capital Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Capital Expenditures	D03-410-3801	Equipment & Software Purchases	26,000	26,000	26,000
Capital Expenditures	D03-410-3810	Capital - Civic Centre Facility	73,000	82,300	199,800
Capital Expenditures	Category	Total	99,000	108,300	225,800
Recoveries	D03-410-6321	Safe Restart	60,000	60,000	130,000
Capital Expenditures	Category	Total	60,000	60,000	130,000
Contributions to (from)	D03-410-4110	Capital Reserve - Asset Management	650,000	650,000	650,000
Contributions to (from)	D03-410-6810	Capital Reserve	(13,000)	(13,000)	(69,800)
Contributions to (from)	Category	Total	637,000	637,000	580,200
	Net Capital	Expenditures	676,000	685,300	676,000
	Total Departmental	Requirement	876,870	889,590	867,200

Infrastructure & Planning Services - Planning Services

Operating Category	Account Number	Description	2025 Budget	2025 Projection (unaudited)	2026 Budget
Salaries & Wages	D03-420-1101	Full-Time Salaries	383,000	383,000	395,000
Salaries & Wages	D03-420-1105	Students	15,800	15,720	16,200
Salaries & Wages	Category	Total	398,800	398,720	411,200
Benefits	D03-420-1201	Employment Insurance	4,400	4,500	4,600
Benefits	D03-420-1202	Canada Pension Plan	12,900	12,900	14,500
Benefits	D03-420-1203	OMERS	43,500	43,500	44,800
Benefits	D03-420-1204	Employer Health Tax	7,800	7,800	8,100
Benefits	D03-420-1205	Health Insurance	23,100	23,400	25,400
Benefits	D03-420-1206	Group Insurance	2,100	2,100	1,800
Benefits	D03-420-1207	Long-Term Disability Insurance	6,600	6,600	4,300
Benefits	D03-420-1208	Short-Term Disability Insurance	2,500	2,500	2,600
Benefits	D03-420-1209	WSIB	1,800	1,800	1,500
Benefits	Category	Total	104,700	105,100	107,600
Staff Expense	D03-420-3001	Mileage	2,000	1,000	1,800
Staff Expense	D03-420-3002	Training & Conferences	14,800	13,000	14,800
Staff Expense	D03-420-3003	Memberships	3,300	3,000	3,500
Staff Expense	Category	Total	20,100	17,000	20,100
Office Expense	D03-420-3101	Telephone	3,100	3,000	3,100
Office Expense	D03-420-3103	Office Supplies	1,500	1,000	1,200
Office Expense	Category	Total	4,600	4,000	4,300
Lease & Maintenance	D03-420-3202	Computer Maintenance	2,500	20,520	26,550
Lease & Maintenance	Category	Total	2,500	20,520	26,550
Purchased Services	D03-420-3303	Legal Fees	10,000	5,000	5,000
Purchased Services	D03-420-3301	Consultant Fees - Speciality Crop Study	60,000	10,000	50,000
Purchased Services	D03-420-3301	Consultant Fees - Reg. Employment Land Strategy	40,000	10,000	30,000
Purchased Services	D03-420-3301	Consultant Fees - DC Background Study & By-Law	25,250	44,300	0
Purchased Services	D03-420-3301	Energy Plan - Implementation of Priority Projects	120,000	0	120,000
Purchased Services	D03-420-3301	Shoreline Coastal Resilience Plan	50,000	50,000	50,000
Purchased Services	Category	Total	305,250	119,300	255,000
Operating	D03-420-3699	Other	500	550	500
Operating	Category	Total	500	550	500
Operating Expenditures	Category	Total	836,450	665,190	825,250
Recoveries	D03-420-6717	Planning Application Fees	80,000	25,000	50,000
Recoveries	Category	Total	80,000	25,000	50,000
Contributions to	D03-420-4123	Official Plan Review Reserve	60,000	15,500	30,000
Contributions (from)	D03-420-6823	Official Plan Review Reserve	(60,000)	(10,000)	(50,000)
Contributions to (from)	D03-420-6801	Rate Stabilization Reserve	(235,250)	(85,250)	(200,000)
Contributions to (from)	Category	Total	(235,250)	(79,750)	(220,000)
Net Operating		Expenditures	521,200	560,440	555,250
Capital Category	Account Number	Description	2025 Budget	2025 Projection (unaudited)	2026 Budget
Capital Expenditures	D03-420-3801	Equipment	7,500	8,000	7,500
Capital Expenditures	Category	Total	7,500	8,000	7,500
Net Capital		Expenditures	7,500	8,000	7,500
Total Departmental		Requirement	528,700	568,440	562,750

Infrastructure & Planning Services - Fleet & Facilities

Capital Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Capital Expenditures	D03-110-3805	Pickups - ½ Ton	360,000	319,000	60,000
Capital Expenditures	D03-110-3805	Pickups - ¾ Ton	160,000	137,000	0
Capital Expenditures	D03-110-3805	Pickups - 1½ Ton	345,000	0	345,000
Capital Expenditures	D03-110-3805	Bucket Truck	400,000	302,900	360,000
Capital Expenditures	D03-110-3805	Crash Truck	505,000	419,000	220,000
Capital Expenditures	D03-110-3805	Tandem Dump Trucks (2026)	0	0	500,000
Capital Expenditures	D03-110-3805	Tandem Dump Trucks (2024/2025)	1,700,000	0	1,700,000
Capital Expenditures	D03-110-3805	Tandem Dump Trucks (Prior Year Retrofits)	360,000	772,400	0
Capital Expenditures	D03-110-3873	Mower (Lawn)	28,480	23,000	0
Capital Expenditures	D03-110-3873	Bush Hog Mowers (2)	0	0	90,000
Capital Expenditures	D03-110-3899	Paint Truck	1,000,000	0	1,000,000
Capital Expenditures	D03-110-3899	Water Truck	0	0	400,000
Capital Expenditures	D03-110-3899	Sweeper Truck	0	0	525,000
Capital Expenditures	D03-110-3899	Loader	800,000	720,000	400,000
Capital Expenditures	D03-110-3899	Grader			560,000
Capital Expenditures	D03-110-3899	Trailers (4)	74,500	74,500	0
Capital Expenditures	D03-110-3899	Forklift	0	0	140,000
Capital Expenditures	D03-110-3899	Wood Chipper	135,000	103,000	0
Capital Expenditures	D03-110-3899	Hoist (4)	14,660	0	14,660
Capital Expenditures	D03-110-3899	5 Ton Gantry Cranes (2)	15,340	0	15,340
Capital Expenditures	D03-110-3899	Hoe Pack	0	0	12,500
Capital Expenditures	D03-110-3899	Breaker	0	0	21,000
Capital Expenditures	D03-110-3899	Asphalt Distributor	0	0	31,000
Capital Expenditures	D03-110-3899	Hotsy Pressure Washer (2)	0	0	36,000
Capital Expenditures	D03-110-3899	Miscellaneous Equipment	50,000	50,000	50,000
Capital Expenditures	D03-110-3802	Welding / Parts Room Renovation	50,000	60,000	0
Capital Expenditures	D03-110-3802	Salt Dome Maintenance Program	25,000	10,000	40,000
Capital Expenditures	D03-110-3802	Security Upgrades	0	0	150,000
Capital Expenditures	D03-410-3830	Design - Civic Centre	80,000	80,000	0
Capital Expenditures	D03-410-3833	Construction - Administration Office (Phase 1)	0	10,000	0
Capital Expenditures	D03-410-3834	Construction - Suite 215 & Cafeteria (Phase 2)	0	5,000	0
Capital Expenditures	D03-410-3835	Demo & Construction - Committee Rooms (Phase 3)	2,500,000	2,500,000	0
Capital Expenditures	D03-410-3837	Construction - Library / Ground Floor	0	0	2,500,000
Capital Expenditures	Category	Total	8,602,980	5,585,800	9,170,500
Recoveries	D03-110-6750	Sale of Surplus Equipment	308,600	298,600	251,500
Recoveries	D03-110-6798	Miscellaneous	0	5,000	0
Recoveries	Category	Total	308,600	303,600	251,500
Contributions to (from)	D03-110-4110	Capital Reserve - Surplus Equipment	308,600	298,600	251,500
Contributions to (from)	D03-110-4110	Capital Reserve - Asset Management	1,200,000	1,200,000	1,200,000
Contributions to (from)	D03-110-6810	Capital Reserve - Equipment	(3,719,060)	(629,100)	(4,477,000)
Contributions to (from)	D03-110-6810	Capital Reserve - Facilities	(2,655,000)	(2,665,000)	(2,690,000)
Contributions to (from)	Category	Total	(4,865,460)	(1,795,500)	(5,715,500)
				0	
Total	Departmental	Requirement	3,428,920	3,486,700	3,203,500



Essex County Library





Essex County Library



Service Delivery Promise

The Essex County Library (ECL) is the community's connection to information resources and services for residents living in the 7 local municipalities within the County of Essex.

ECL is governed by the Essex County Library Board, and its Mission is to create a space of discovery for all at the heart of our communities.

It is the vision of the Essex County Library to be a trusted community partner, enriching the lives of residents by providing responsive services and creating connections to information, entertainment, and knowledge. As a cornerstone of our County, ECL fosters engagement and lifelong learning through spaces and services that evolve to meet the needs of the community.

Level of Service Statement

ECL connects residents to resources through our community branch locations and through 24/7 online service at www.essexcountylibrary.ca

Town of Amherstburg	Amherstburg Branch
Town of Essex	Essex Branch Harrow Branch McGregor Branch
Town of Kingsville	Cottam Branch Highline Branch (Kingsville) Ruthven Branch
Municipality of Lakeshore	Comber Branch Stoney Point Branch Toldo Branch (Emeryville) Libro Centre Branch (Woodslee)
Town of LaSalle	William Varga Branch (LaSalle)
Municipality of Leamington	Leamington Branch
Town of Tecumseh	Cada Branch (Tecumseh)

Through its 14 branches, ECL provides direct access to and staffing support for its collections, programs, and services. The 24/7 online service strengthens the library's collections and resources by providing access to its expanding digital content of eBooks, eMagazines and Databases.

Opportunities, Challenges and Risks for 2026

The Essex County Library enters 2026 with a renewed focus on adaptability and community engagement. ECL continues to see strong growth in program participation and circulation, including potentially record-setting levels of adult participation in programming. This trend—combined with the dramatic growth of drop-in programming—presents an opportunity to reimagine adult services in 2026, including targeted outreach across a broad spectrum of demographics such as seniors and other historically underserved County residents.

The reopening of the Stoney Point Branch and the relocation of the Cottam Branch mark significant progress in ECL's long-term facilities strategy. These capital investments, along with the continued focus on system-wide furniture 'refresh' projects demonstrate ECL's commitment to modern, flexible, and welcoming spaces all while maintaining a fiscally responsible position.

ECL's implementation of new digital tools—including the *Mugo* book club management platform, an internal IT ticketing system, and staff cybersecurity training through the *CIRA Awareness Program*—has increased operational efficiency and aims to reduce or prevent service disruptions. Building on these gains, 2026 offers the opportunity to strengthen the library's digital infrastructure, expand staff cyber-awareness and provide better, more efficient customer service.

Demand for both physical and digital collections continues to grow. Circulation of eBooks, eAudio, and streaming media increased by roughly 15% in 2024 with further upward trending in 2025, while the use of physical materials remains high. Managing this dual service model—within a largely static budget—requires the strategic reallocation of resources, careful collection development, and sustained investment in online platforms.

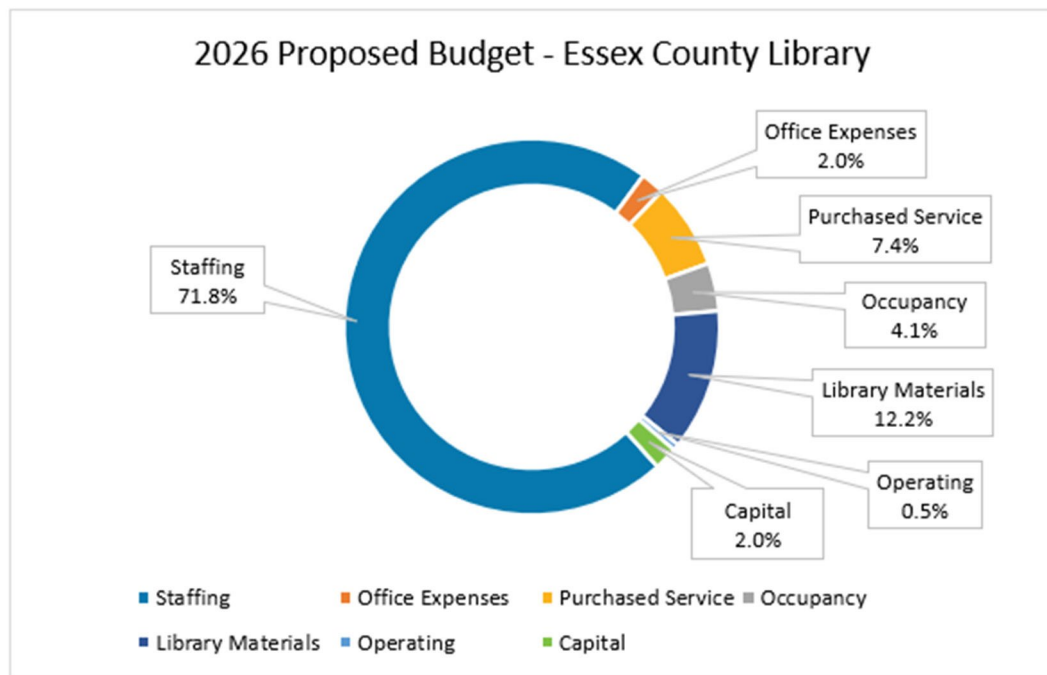
Proposed 2026 Budget Plan

Costs associated with maintaining library collections are impacted by several factors, including inflation in manufacturing costs of physical resources, pricing for content licensing for eResources, and fluctuation of the US exchange rate.

The proposed 2026 Budget does not request a significant increase in spending, however it does demonstrate a re-allocation of funds to account for circulation trends, and to mitigate increases related to content licensing for eResources.

While the proposed 2026 Budget does not seek to increase the staff complement, it does include contractual wage increases and benefit cost increases.

The following graph illustrates the key areas of proposed 2026 Budget spending at the Essex County Library:



Overall, the proposed 2026 Budget for Essex County Library net of recoveries, totals \$7,165,280 (an increase of \$158,820 (2.3%) over the 2025 Budget of \$7,006,460).

Alignment with Strategic Plan Initiatives

Focusing "Team Essex County" for Results

Included in the ECL Strategic Plan is an increased emphasis on developing partnerships with community stakeholders and municipal organizations to increase visibility and name recognition. Additionally, leveraging support from County Administration further deepens the Essex County Library's ties to 'Team Essex County'.

A Government Working for the People

ECL continues to ensure that all programs, services, and facilities remain welcoming, barrier-free, and accessible to every resident. Improvements to digital access, adaptive technology, and inclusive programming reflect ECL's commitment to equitable service and its role as a trusted, people-focused public institution.

Supporting Dynamic and Thriving Communities Across the County

In 2025, ECL expanded community partnerships, enhanced digital offerings, and revitalized branch spaces to foster learning and connection. In 2026, through its collections, programs and spaces, ECL will continue to empower residents of all ages to participate fully in the cultural and civic life of Essex County.

Library Services

Operating Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Salaries & Wages	20-6XX-1101	Full-Time Salaries	2,779,900	2,629,900	2,893,900
Salaries & Wages	20-6XX-1104	Part-Time Hourly	994,500	1,279,700	876,500
Salaries & Wages	20-6XX-1105	Students	196,000	0	328,900
Salaries & Wages	Category	Total	3,970,400	3,909,600	4,099,300
Benefits	20-6XX-1201	Employment Insurance	64,700	63,700	73,500
Benefits	20-6XX-1202	Canada Pension	184,400	181,600	210,400
Benefits	20-6XX-1203	OMERS	336,600	331,400	368,000
Benefits	20-6XX-1204	Employer Health Tax	69,900	68,800	80,000
Benefits	20-6XX-1205	Health Insurance	442,200	397,500	426,100
Benefits	20-6XX-1206	Group Life Insurance	19,400	19,400	15,600
Benefits	20-6XX-1207	Long-Term Disability Insurance	69,500	77,800	44,500
Benefits	20-6XX-1208	Short-Term Disability Insurance	29,200	24,000	28,800
Benefits	20-6XX-1209	WSIB	12,000	12,000	11,700
Benefits	Category	Total	1,227,900	1,176,200	1,258,600
Board Expense	20-100-2191	Indemnities	9,000	9,000	9,000
Board Expense	20-100-2192	Mileage	2,000	2,000	2,000
Board Expense	20-100-2193	Conferences	4,000	4,000	4,000
Board Expense	Category	Total	15,000	15,000	15,000
Staff Expense	20-6XX-3001	Mileage	12,000	14,800	12,000
Staff Expense	20-100-3002	Training	30,000	25,000	30,000
Staff Expense	20-100-3003	Membership Fees	2,500	2,500	2,500
Staff Expense	20-100-3099	Other	7,000	7,000	7,000
Staff Expense	Category	Total	51,500	49,300	51,500
Office Expense	20-6XX-3101	Telephone	12,200	6,000	10,500
Office Expense	20-100-3102	Postage	3,000	3,000	3,000
Office Expense	20-100-3103	Office Supplies	10,200	16,000	16,000
Office Expense	20-100-3104	Cataloguing Supplies	10,000	10,000	10,000
Office Expense	20-100-3110	Advertising	25,000	25,000	25,000
Office Expense	Category	Total	60,400	60,000	64,500
Lease & Maintenance	20-100-3202	Computer Maintenance	65,000	65,000	65,000
Lease & Maintenance	20-6XX-3203	Copier Lease & Maintenance	25,000	20,000	25,000
Lease & Maintenance	Category	Total	90,000	85,000	90,000
Purchased Services	20-100-3301	Consultant Fees	3,500	3,500	3,500
Purchased Services	20-100-3302	Audit Fees	5,680	5,680	6,200
Purchased Services	20-100-3303	Legal Fees	40,000	20,000	20,000
Purchased Services	20-100-3306	Payroll Service	14,500	10,600	13,200
Purchased Services	20-6XX-3320	Communication / Connectivity	146,300	141,270	146,300
Purchased Services	20-6XX-3322	Janitorial & Maintenance Contracts	194,600	194,600	194,600
Purchased Services	20-100-3350	Software / Licenses - Internal	172,810	171,810	171,580
Purchased Services	Category	Total	577,390	547,460	555,380
Occupancy	20-6XX-3401	Repairs & Maintenance - Branches	25,000	25,000	25,000
Occupancy	20-6XX-3411	Janitorial & Maintenance Supplies	6,000	6,000	6,000
Occupancy	20-6XX-3430	Gas	37,100	35,000	35,000
Occupancy	20-6XX-3431	Hydro	122,200	120,000	120,000
Occupancy	20-100-3441	Insurance	25,650	29,600	34,000
Occupancy	20-100-3450	Facility Lease	90,020	90,020	92,000
Occupancy	Category	Total	305,970	305,620	312,000

Library Services

Operating Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Operating	20-100-3602	Vehicle Operations	16,500	11,000	16,500
Operating	20-100-3631	Program & Outreach Supplies	25,000	27,600	25,000
Operating	Category	Total	41,500	38,600	41,500
Operating Expenditures	Category	Total	6,340,060	6,186,780	6,487,780
Recoveries	20-100-6202	Provincial Grant	273,600	273,600	273,600
Recoveries	20-100-6318	Provincial Grant - Pay Equity	14,100	14,100	14,100
Recoveries	20-100-6510	Municipal Recoveries - Kingsville	2,500	2,500	2,500
Recoveries	20-100-6630	Lost / Damaged Materials Recovery	5,000	5,000	5,000
Recoveries	20-6XX-6631	Copier Fees	23,000	23,000	23,000
Recoveries	20-100-6740	Book Sales	2,000	1,500	2,000
Recoveries	20-6XX-6799	Miscellaneous	14,500	17,100	14,500
Recoveries	Category	Total	334,700	336,800	334,700
Contributions to (from)	20-100-6801	Rate Stabilization Reserve	(24,300)	(730)	(21,300)
Contributions to (from)	20-100-4101	Rate Stabilization Reserve - Surplus / (Deficit)	0	81,810	0
Contributions to (from)	10-520-6801	County Rate Stabilization Reserve	(50,000)	0	0
Contributions to (from)	Category	Total	(74,300)	81,080	(21,300)
Net Operating		Expenditures	5,931,060	5,931,060	6,131,780
Capital Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Library Materials	20-100-3850	Books - Tangible	406,000	406,000	406,000
Library Materials	20-100-3851	Periodicals - Tangible	32,000	32,000	32,000
Library Materials	20-100-3852	Audio Visual Materials - Tangible	76,000	76,000	76,000
Library Materials	20-100-3325	Electronic Collections - Public	430,000	448,000	404,100
Library Materials	Category	Total	944,000	962,000	918,100
Capital Expenditures	20-6XX-3801	Furnishings & Equipment	60,000	55,000	30,000
Capital Expenditures	20-100-3806	Computer Equipment / Software	86,000	86,000	70,000
Capital Expenditures	20-6XX-3831	Branch Renovations	0	0	50,000
Capital Expenditures	Category	Total	146,000	141,000	150,000
Capital Expenditures	Category	Total	1,090,000	1,103,000	1,068,100
Recoveries	20-100-6320	Safe Restart	60,000	55,000	30,000
Recoveries	Category	Total	60,000	55,000	30,000
Contributions to (from)	20-100-4116	Vehicle Reserve - Asset Management	15,400	15,400	15,400
Contributions to (from)	20-100-4110	Capital Reserve - Asset Management	30,000	30,000	30,000
Contributions to (from)	20-100-6805	Rate Stabilization Reserve - Surplus / (Deficit)	0	(18,000)	0
Contributions to (from)	20-100-6810	Capital Reserve - Branch Renovations	0	0	(50,000)
Contributions to (from)	Category	Total	45,400	27,400	(4,600)
Net Capital		Expenses	1,075,400	1,075,400	1,033,500
Total Departmental		Requirement	7,006,460	7,006,460	7,165,280



General Government Services





General Government Services



Service Delivery Promise

General Government Services provides leadership, financial planning, risk management and policy direction for the entire Corporation. As a key support division, it works to equip all other departments with the essential tools and information they need to deliver the programs and services set by County Council. This division includes experts in areas like Council Services, Corporate Management, Communications, Legal, Accounting, Payroll, Procurement, IT and Human Resources. The team's goal is to understand the needs of County Council and County departments and turn those needs into clear practices and procedures that not only coordinate efforts across the organization but also ensure compliance with legislation. Ultimately, General Government Services aims to help the Corporation work efficiently and effectively, delivering the best value to taxpayers.

General Government Services - Summary

Operating Category	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Operating Expenditures	Council Services	902,740	880,760	1,038,840
Operating Expenditures	Corporate Management	3,061,450	2,856,580	3,052,400
Operating Expenditures	Financial Services	2,551,450	2,623,430	2,499,660
Operating Expenditures	Information Technology	3,722,170	3,268,070	3,580,800
Operating Expenditures	Human Resources	2,619,140	3,499,700	2,813,300
Operating Expenditures	Total	12,856,950	13,128,540	12,985,000
Operating Recoveries	Council Services	0	0	14,380
Operating Recoveries	Corporate Management	100	100	519,930
Operating Recoveries	Financial Services	5,810,670	14,579,180	5,065,530
Operating Recoveries	Information Technology	680,300	680,300	963,240
Operating Recoveries	Human Resources	1,208,180	1,870,940	1,451,640
Operating Recoveries	Total	7,699,250	17,130,520	8,014,720
Contributions to (from) Reserves	Council Services	5,000	5,000	(65,420)
Contributions to (from) Reserves	Corporate Management	(190,300)	(111,200)	(75,000)
Contributions to (from) Reserves	Financial Services	1,264,500	10,230,500	1,321,300
Contributions to (from) Reserves	Information Technology	(382,200)	(373,730)	(194,370)
Contributions to (from) Reserves	Human Resources	55,500	4,070	(71,900)
Contributions to (from) Reserves	Total	752,500	9,754,640	914,610
Net Operations	Council Services	907,740	876,640	959,040
Net Operations	Corporate Management	2,871,050	2,745,280	2,457,470
Net Operations	Financial Services	(1,994,720)	(1,725,250)	(1,244,570)
Net Operations	Information Technology	2,659,670	2,214,040	2,423,190
Net Operations	Human Resources	1,466,460	1,632,830	1,289,760
Net Operations	Total County Responsibility - Operations	5,910,200	5,752,660	5,884,890
Capital Category	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Capital Expenditures	Council Services	0	0	77,600
Capital Expenditures	Corporate Management	56,100	56,100	17,000
Capital Expenditures	Financial Services	621,900	7,204,900	4,366,800
Capital Expenditures	Information Technology	326,500	181,400	458,800
Capital Expenditures	Human Resources	63,730	63,730	166,400
Capital Expenditures	Total	1,068,230	7,506,130	5,086,600
Capital Recoveries	Council Services	0	0	0
Capital Recoveries	Corporate Management	0	0	0
Capital Recoveries	Financial Services	901,500	901,500	915,300
Capital Recoveries	Information Technology	0	0	0
Capital Recoveries	Human Resources	0	0	0
Capital Recoveries	Total	901,500	901,500	915,300
Contributions to (from) Reserves	Council Services	0	0	0
Contributions to (from) Reserves	Corporate Management	0	0	0
Contributions to (from) Reserves	Financial Services	2,600,500	(3,985,800)	(144,700)
Contributions to (from) Reserves	Information Technology	(94,100)	51,000	(227,200)
Contributions to (from) Reserves	Human Resources	(50,000)	(50,000)	(150,000)
Contributions to (from) Reserves	Total	2,456,400	(3,984,800)	(521,900)
Net Capital	Council Services	0	0	77,600
Net Capital	Corporate Management	56,100	56,100	17,000
Net Capital	Financial Services	2,320,900	2,317,600	3,306,800
Net Capital	Information Technology	232,400	232,400	231,600
Net Capital	Human Resources	13,730	13,730	16,400
Net Capital	Total County Responsibility - Capital	2,623,130	2,619,830	3,649,400
Total County Requirement	Council Services	907,740	885,760	1,036,640
Total County Requirement	Corporate Management	2,927,150	2,801,380	2,474,470
Total County Requirement	Financial Services	326,180	592,350	2,062,230
Total County Requirement	Information Technology	2,892,070	2,446,440	2,654,790
Total County Requirement	Human Resources	1,480,190	1,646,560	1,306,160
	Total County Requirement	8,533,330	8,372,490	9,534,290

Council Services



Service Delivery Promise

Essex County Council is comprised of the Mayors and Deputy Mayors of the seven (7) constituent lower-tier municipalities of the County, namely Amherstburg, Essex, Kingsville, Lakeshore, LaSalle, Leamington and Tecumseh. County Council is responsible for setting levels of service, establishing the policies governing the operations of the County and providing direction to County Administration. Members of County Council collectively represent all of the residents within the County, through their participation in meetings, conferences, associations, boards, consultation opportunities, and attendance at various events. County Councillors work collaboratively and share the responsibility for regional decision-making, which ensures that their direction, as the elected voice of the County, is translated into services and programs available to the residents at the right time, and in the right place across the County.

Level of Service Statement

The Budget for Council Services provides support to County Council and includes the remuneration for Council's fourteen (14) Members, seven (7) alternate Members, and the Members of committees of the County. Expenses relating to training, education, meetings, conferences, and travel for Members of Council

and Members of committees of the County are also provided for in the proposed 2026 Budget in accordance with Council-approved Corporate Policies.

In accordance with the *Municipal Act, 2001*, the proposed 2026 Budget for Council Services also includes funding to support the contracted services of an Integrity Commissioner.

Opportunities, Challenges and Risks for 2026

During 2025, Council endorsed the Annual Council Education and Training Plan (the "Plan"), which formalizes the frequency and structure of education and training opportunities for Members of Council. Throughout 2026, and beyond, the Plan's implementation is intended to ensure compliance with the County's Strategic Plan, while, and more importantly, is also intended to assist members of Council in building their knowledge, honing their skills, and expanding their competencies in their capacity as Councillors. Through a commitment to ongoing learning, Council will be better supported to perform their roles as effectively and ethically as possible, enhancing their collective understanding of governance, policy-making, legislative and regulatory requirements, and responsibilities. In addition to this Plan, the County continues to provide opportunities for Council to attend conferences and workshops that are relevant to their roles with the County, and supporting Council in such attendances will remain a priority for Council Services throughout 2026.

County Council ensures compliance with principles of Accountability and Transparency by making County information accessible to the public through various communication channels. County Council and Administration are accessible to the public, and the public are encouraged and provided with opportunities to engage with the County. Information supporting County Council decisions, meetings, programs, and services is available in an accessible format, for the public, ensuring an open and transparent municipal government, which, as part of the County's Strategic Plan, remain a continued goal for 2026.

Proposed 2026 Budget Plan

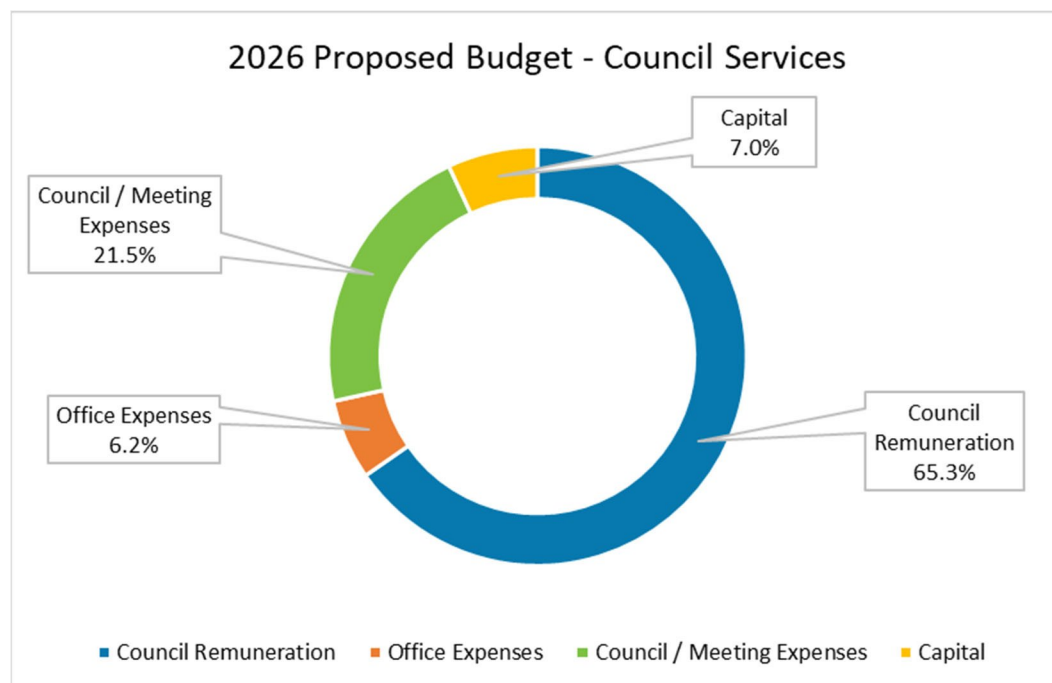
Salaries and related benefits for members of Council have been included at the rates set by Council in accordance with the approved Council and Committee Remuneration Policy #2024-018. There is an increase in the proposed 2026 Budget, which is in-line with that Policy. The proposed 2026 Budget further supports Council's attendance at conferences, workshops, and meetings, with the amounts contained in the 2026 Budget aligning with the Travel, Meetings and Conferences – Council, Committees, Agencies and Boards Policy #2022-003.

Although the inflation rate has stabilized, the proposed 2026 Budget still accounts for an increase in membership costs and anticipated increased costs for services and tools that support County Council and Committee meetings as well as operations and participation.

Finally, the County has traditionally budgeted every 4 years for a reception to celebrate the outgoing Warden and commemorate their service to the County. To normalize the budget for this expense, the proposed 2026 Budget includes an annualized amount to be contributed to reserve throughout the in-between years.

There is also an increase in the proposed budget to address election related expenses in 2026, such as the County taking the lead on a Regional Orientation Program. It is intended that, similar to the end of term events as well as the Warden's reception noted above, future budgets will annualize these expenses, to avoid large increases to the budget in election years.

The graph below illustrates the key areas of proposed 2026 Budget spending in Council Services:



Overall, the proposed 2026 Budget for Council Services totals \$1,036,640 (an increase of \$128,900 (14.2%) over the 2025 Budget of \$907,740).

Alignment with Strategic Plan Initiatives

Promoting Transparency and Awareness

Continuing to meet the County's requirements to make its meetings accessible will promote access to more County residents to participate in reviewing the publicly available Council reports and viewing meetings of County Council.

Focusing Team "Essex County" for Results

By providing members of Council and members of Committees and Boards of the County with increased training opportunities, as well as increased opportunities to attend at conferences with other municipal and provincial leaders, Council will be more informed and better positioned to advocate for the needs of its residents.

Harmonizing Action for Growth

Similar to the point above, the County once again taking the lead on Regional Orientation following the 2026 Election will continue to ensure that the County is a regional leader that supports its constituent local municipalities.

General Government Services - Council Services

Operating Category	Account Number	Description	2025 Budget	2025 Projection (unaudited)	2026 Budget
Salaries & Indemnities	10-560-1101	County Council Salaries	520,700	518,100	538,100
Salaries & Indemnities	10-560-1114	Agency, Board, Committee Indemnities	28,700	32,100	37,100
Salaries & Indemnities	Category	Total	549,400	550,200	575,200
Benefits	10-560-1202	Canada Pension Plan	26,300	19,400	27,500
Benefits	10-560-1204	Employer Health Tax	11,000	11,200	11,500
Benefits	Category	Total	37,300	30,600	39,000
Warden's Office	10-560-2109	General Expenses	14,900	10,000	14,900
Warden's Office	10-560-2101	Telephone	1,000	1,000	1,000
Warden's Office	10-560-2102	Meeting Expenses	3,300	2,000	3,300
Warden's Office	10-560-2104	Election Expenses	0	0	50,000
Warden's Office	Category	Total	19,200	13,000	69,200
Council	10-560-2110	Meeting Expenses	40,300	30,000	97,400
Council	10-560-2111	Accessibility Initiatives	9,000	9,000	9,000
Council	10-560-2112	Subscriptions	2,300	2,300	2,300
Council	10-560-2113	Municipal Membership Fees	95,840	95,840	97,340
Council	10-560-2114	Agenda Software	28,600	28,600	28,600
Council	10-560-2115	Mileage - Council Sessions	10,600	8,300	10,600
Council	10-560-2116	Mileage - Other	4,700	7,400	4,700
Council	10-560-2119	Other	5,500	14,620	5,500
Council	Category	Total	196,840	196,060	255,440
Conferences	10-560-2125	Mileage - Conferences	3,100	4,000	3,100
Conferences	10-560-2129	Other - Conferences	81,900	81,900	81,900
Conferences	Category	Total	85,000	85,900	85,000
Conferences - Committee	10-560-2135	Mileage - Committee	600	200	600
Conferences - Committee	10-560-2139	Other - Committee	14,400	4,800	14,400
Conferences - Committee	Category	Total	15,000	5,000	15,000
Operating Expenditures	Category	Total	902,740	880,760	1,038,840
Recoveries	10-560-6321	Safe Restart	0	0	5,000
Recoveries	10-560-6799	Miscellaneous	0	0	9,380
Recoveries	Category	Total	0	0	14,380
Contributions to	10-560-4101	Rate Stabilization Reserve	5,000	5,000	10,200
Contributions (from)	10-560-6801	Rate Stabilization Reserve	0	0	(75,620)
Contributions to (from)	Category	Total	5,000	5,000	(65,420)
Net Operating		Expenditures	907,740	885,760	959,040
Capital Category	Account Number	Description	2025 Budget	2025 Projection (unaudited)	2026 Budget
Capital Expenditures	10-560-3801	Equipment	0	0	77,600
Capital Expenditures	Category	Total	0	0	77,600
Net Capital		Expenditures	0	0	77,600
Total Departmental		Requirement	907,740	885,760	1,036,640

Corporate Management



Service Delivery Promise

Corporate Management reflects the combined operations 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 with the CAO fulfilling the role of key advisor to Council and the Senior Leadership Team. The Legislative and Legal Services Department is tasked with ensuring the County is compliant with its legal obligations, is open and transparent, and that the County's message is being communicated to residents and stakeholders.

Level of Service Statement

Corporate Management provides support to all service areas of the County. By providing strategic, legislative, legal and communication advice and supports, these service areas act as part of the administrative backbone for the County's operations.

We strive to be a regional resource to peers at the local level, strengthening intergovernmental relations, sharing ideas and best practices, and working together to advance regional interests and initiatives.

Opportunities, Challenges and Risks for 2026

In 2025 there has been an increase in the level of resources required to respond to Freedom of Information requests, with resources from within the Legislative and Legal Services Department being reassigned, as needed, to ensure the timely response to these requests. The increasing complexity of the requests being made also requires collaboration with various internal departments to ensure all records are located and reviewed. Further, this has increased the level of dependence on support from the County's IT Department. It is anticipated that the demands to respond to Freedom of Information Requests and to continue to implement the County's Records Management Program will require further tools/software and a growing level of administrative resources in the future. These future supports will be essential to balance the protection of the County's information with the County's stated goal of being open and transparent, while also complying with statutory obligations.

The Legal Services division will continue to experience a heavy workload, as the County road network continues to expand, resulting in further property acquisitions being required. In addition, ongoing matters being dealt with before the Ontario Land Tribunal, administration of claims, the review of procurement contracts, tasks associated with insurance and risk management matters, and handling various other legal matters continue to require significant resources. With the addition of a Deputy County Solicitor in 2025, and the commencement of an articling student in the summer of 2026, there will now be supports in place to assist in addressing the rising demand on internal legal services and to manage any required external legal services.

Recruitment and retention of staff are ongoing concerns. Ensuring our workforce is engaged and informed is a continuous challenge for our Communications and Employee Engagement division. In addition to continuing to ensure the residents of the County are kept informed of the County's initiatives, ongoing road construction, and decisions of Council, this division will continue to take the lead on employee engagement in support of Council's goal of ensuring the County is "Being an Employer with Impact".

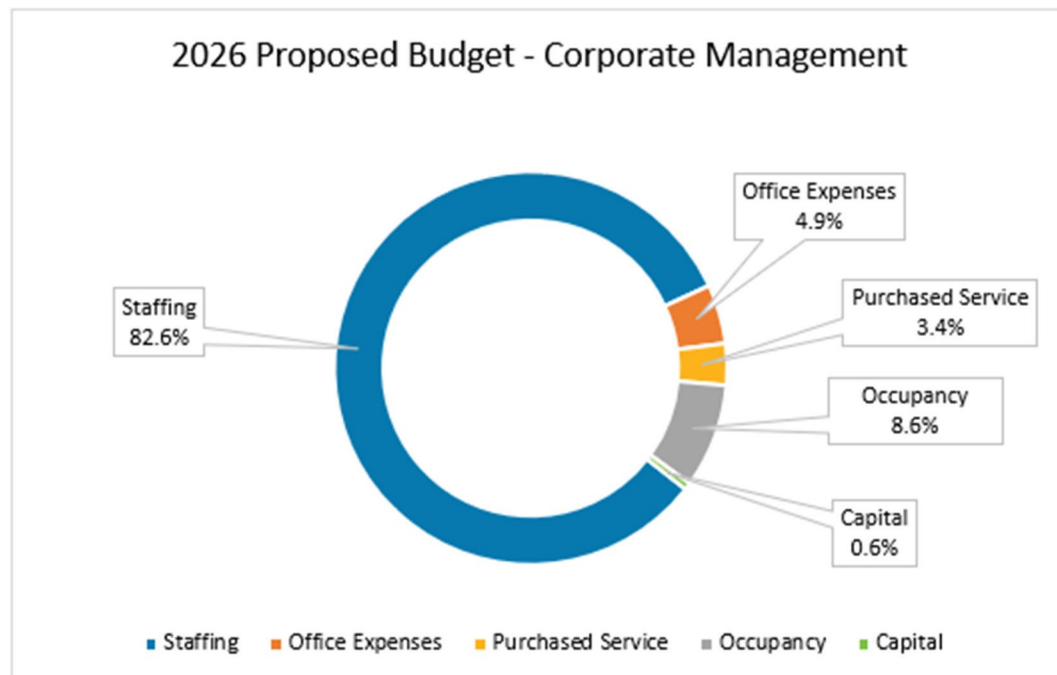
Ensuring the day-to-day needs of the County are being met and ensuring that the goals outlined in the County's new Strategic Plan are being implemented will continue to be key priorities for 2026 and beyond.

Proposed 2026 Budget Plan

Despite an increase in contractual wages and benefits, there is still an overall reduction in the budget for wages for 2026 due to a realignment of positions and job classifications. Inflationary pressures have subsided, with most of the costs projected to remain steady for 2026.

In 2026, Records Management will maintain the position of summer student, but Legal Services will transition from a summer student to an articling student. As the articling student position will not commence until the summer of 2026, there is limited impact on the 2026 budget for this new position, which was approved by County Council in 2024.

The graph below illustrates the key areas of proposed 2026 Budget spending in Corporate Management:



Overall, the proposed 2026 Budget for Corporate Management, net of recoveries, totals \$2,474,470 (a decrease of \$452,680 (15.5%) over the restated 2025 Budget of \$2,927,150). The decrease is primarily due to staffing realignment, and a new administrative cost recovery from other County Departments.

Alignment with Strategic Plan Initiatives

Focusing "Team Essex County" for Results

The CAO and the Clerk have a longstanding tradition of facilitating and participating in regional groups to address common needs and concerns. Additionally, the Clerk has taken the lead on efforts with the County's local municipalities to harmonize records management standards and ensure the County is continuing to work towards meetings accessibility requirements.

The Legal Services division has also recently initiated regular meetings between legal staff from the local municipalities, to enable discussions around shared concerns regarding risk management and common legal issues. The goal is to ensure that regular meetings are held in 2026 and subsequent years.

Being an Employer with Impact

The Communications and Employee Engagement division (Communications) will work with the CAO's office in 2026 to leverage the results of an Employee Engagement Survey conducted in late 2025 to refine and improve existing employee engagement initiatives at the County.

Further, the division will also spearhead the second annual Employee Excellence Awards, following up on last year's inaugural event, where 26 employees from various Departments at the County of Essex were honoured at a Council meeting for excellence in four categories aligning with the County's Strategic Plan: Innovation, Team Spirit, Service Excellence, and Empowerment.

Long-Term Service Pins will also be distributed for the third consecutive year. In 2025, 188 Long-Term Service Pins were distributed to employees with combined years of services totalling more than 3,000 years.

Finally, the division will also continue to manage and refine existing engagement initiatives like the Cheers for Peers recognition program and the Corporate Volunteering program while overseeing other staff appreciation events.

Advancing Truth and Reconciliation

Corporate Management is taking the lead on ensuring that local indigenous stakeholders are invited to participate in the development of a Truth and Reconciliation Plan for the County. Council and the public will be provided with an opportunity to participate in this process as well, and it is anticipated that further updates will be provided on the County's efforts with respect to Truth and Reconciliation during 2026.

General Government Services - Corporate Management

Operating Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Salaries & Wages	10-510-1101	Full-Time Salaries	1,797,500	1,727,700	1,741,100
Salaries & Wages	10-510-1105	Students	30,400	25,400	43,700
Salaries & Wages	Category	Total	1,827,900	1,753,100	1,784,800
Benefits	10-510-1201	Employment Insurance	19,200	18,400	19,500
Benefits	10-510-1202	Canada Pension Plan	56,500	54,200	60,900
Benefits	10-510-1203	OMERS	210,900	202,300	195,500
Benefits	10-510-1204	Employer Health Tax	35,700	34,200	34,900
Benefits	10-510-1205	Health Insurance	101,900	109,600	131,700
Benefits	10-510-1206	Group Insurance	9,700	8,500	8,100
Benefits	10-510-1207	Long-Term Disability Insurance	24,700	25,400	18,600
Benefits	10-510-1208	Short-Term Disability Insurance	11,600	10,300	12,800
Benefits	10-510-1209	WSIB	7,100	7,100	5,600
Benefits	Category	Total	477,300	470,000	487,600
Staff Expense	10-510-3001	Mileage	4,000	1,500	4,000
Staff Expense	10-510-3002	Training & Conferences	89,300	60,000	93,450
Staff Expense	10-510-3003	Membership Fees	20,800	18,800	18,800
Staff Expense	Category	Total	114,100	80,300	116,250
Office Expense	10-510-3101	Telephone	5,300	5,300	5,300
Office Expense	10-510-3103	Office Supplies	9,000	5,500	9,000
Office Expense	10-510-3105	Subscriptions & Reference Material	23,400	17,400	20,100
Office Expense	10-510-3199	Other	1,000	1,000	1,300
Office Expense	Category	Total	38,700	29,200	35,700
Lease & Maintenance	10-510-3202	Computer Maintenance	71,800	64,100	74,300
Lease & Maintenance	10-510-3203	Copier Lease & Maintenance	3,200	3,200	3,200
Lease & Maintenance	10-510-3602	Vehicle Operations	4,000	2,500	4,000
Lease & Maintenance	Category	Total	79,000	69,800	81,500
Purchased Service	10-510-3301	Consultant Fees	105,000	12,500	105,000
Purchased Service	Category	Total	105,000	12,500	105,000
Occupancy	10-510-3441	Insurance	27,400	40,630	52,000
Occupancy	10-510-3450	Facility Lease	211,900	211,900	211,900
Occupancy	Category	Total	239,300	252,530	263,900
Corporate Communication	10-510-3110	Corporate Advertising	32,500	32,500	32,500
Corporate Communication	10-510-3655	Communication / Employee Engagement	147,650	156,650	145,150
Corporate Communication	Category	Total	180,150	189,150	177,650
Operating Expenditures	Category	Total	3,061,450	2,856,580	3,052,400
Recoveries	10-510-6501	Administration Recovery	0	0	519,830
Recoveries	10-510-6799	Miscellaneous Revenue	100	100	100
Recoveries	Category	Total	100	100	519,930
Contributions (from)	10-510-6801	Rate Stabilization Reserve	(190,300)	(111,200)	(75,000)
Contributions to (from)	Category	Total	(190,300)	(111,200)	(75,000)
Net Operating		Expenditures	2,871,050	2,745,280	2,457,470

General Government Services - Corporate Management

Capital Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Capital Expenditures	10-510-3801	Equipment	56,100	56,100	17,000
Capital Expenditures	Category	Total	56,100	56,100	17,000
	Net Capital	Expenditures	56,100	56,100	17,000
	Total Departmental	Requirement	2,927,150	2,801,380	2,474,470

Financial Services



Service Delivery Promise

The Financial Services Department plays a crucial role in maintaining the County's strong financial position. Under the leadership of the Director of Financial Services/Treasurer, the team is responsible for managing the County's finances, procurement and overseeing risk management. These efforts ensure that resources are utilized effectively, supporting the delivery of dynamic services to the community.

The Finance team handles the County's financial planning, budgeting and reporting, ensuring that everything stays on track. Cash flow and investments are managed with a focus on the prudent and secure use of the County's funds. Additionally, payroll and employee benefits are overseen to ensure staff are compensated promptly and have the necessary support.

The team develops the County's budget in alignment with service priorities and the County's Strategic Plan, ensuring resources are allocated to support both current operations and future needs. Investments of County funds are approached carefully to balance safety and return, while financial reporting remains accurate and compliant with regulations. Payroll and benefits administration are closely monitored to ensure compliance with contractual obligations.

The Procurement team is responsible for developing, maintaining, and ensuring compliance with the County's procurement policies, procedures and best practices. The team oversees all procurement activity including Requests for Proposals (RFPs), Request for Quotations (RFQ)s and tenders while promoting competition, fairness and transparency in securing goods and services for the County. The team also negotiates contracts and oversees supplier relationships, ensuring adherence with trade agreements, procurement legislation and regulatory requirements.

Dedicated to supporting the County's operational effectiveness, the procurement team focuses on delivering value for money, through open, fair and transparent processes that align with the County's Procurement Bylaw and industry best practices. By collaborating closely with departments across the organization, the team facilitates procurement need efficiently and fosters strong partnerships with suppliers to ensure seamless operations.

Risk management is integrated into the daily functions of both the Finance and Procurement teams. This commitment to protecting the County involves identifying potential risks and implementing plans to address them. This includes managing insurance coverage and taking proactive measures to prevent losses. Adequate insurance is ensured, efforts are made to minimize risk exposure and assistance is provided in developing contingency plans to maintain service continuity during unforeseen events.

Level of Service Statement

The Financial Services Department supports all departments of the County, including Community Services, Sun Parlor Home, Emergency Services, Infrastructure and Planning Services, the Essex County Library and other General Government Services departments. Our team provides financial, procurement and risk management support to keep County operations running smoothly and efficiently. We actively collaborate with local partners to share best practices and enhance relationships throughout the County.

Opportunities, Challenges and Risks for 2026

2026 will be an important transition year for the County as we continue modernizing our financial systems and preparing for full integration of several new tools and processes. Many of the projects launched over the past year are now moving from setup to full implementation, setting the stage for greater efficiency and improved financial management as we head into 2026.

A major focus will be on the continued rollout of the new budgeting software, which is currently being used in parallel with our traditional process. While the preparation of the 2026 Budget is still a hybrid year, the goal is to be fully transitioned for the 2027 budget cycle which begins in summer of 2026. The new system will significantly modernize how we plan, review, and manage budgets by reducing manual work, improving accuracy, and providing better access to real-time data. Once fully in place, it will give staff stronger tools for forecasting, scenario planning, and financial analysis. Training and process alignment will continue throughout 2026 to ensure a smooth transition.

Following the successful 2025 launch of the Human Resources Information System (HRIS), we're already seeing improvements in payroll accuracy and efficiency. In 2026, we'll continue to strengthen the collaboration between the HRIS and Finance systems to enhance reporting, workforce analytics, and long-term planning.

Work will continue on embedding the Asset Management Plan (AMP) into day-to-day financial decision-making. With the regulatory update completed in 2025, the focus this year will be on applying the plan's data and financial strategies directly into budget discussions. Over the next few years, emphasis will also be placed on continuously improving the quality and completeness of the data. This ongoing effort will help ensure infrastructure funding and service levels remain sustainable and aligned with long-term goals.

On the investment side, markets appear to be stabilizing after several volatile years. While the County continues to benefit from relatively strong short-term investment returns, uncertainty in timing and market trends remains a factor. The updated Investment Policy, coupled with regular performance reviews, will help ensure funds are invested safely and strategically to balance liquidity, security, and return.

We continue to face challenges in procurement, particularly with ongoing tariff impacts and uneven price adjustments across suppliers. While overall inflation has eased, the cost of certain commodities, especially those affected by international trade tariffs, remain higher than expected. This will continue to pressure budgets for fleet replacements, and specialized equipment. In response, we will keep focusing on strategic sourcing, cooperative purchasing, and exploring ways to manage costs without compromising quality or timelines.

Finally, Financial Services will keep supporting departments with provincial reporting, funding applications, and grant compliance. Even without major new reporting requirements for 2026, our focus remains on ensuring financial accuracy, maximizing external funding, and maintaining transparency.

Proposed 2026 Budget Plan

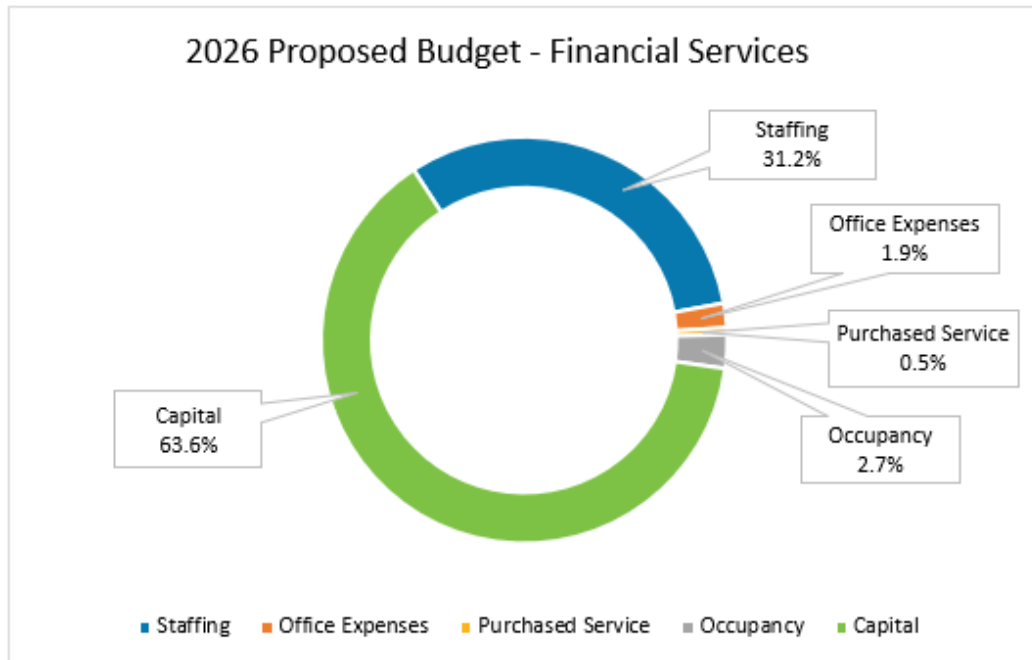
The proposed 2026 Budget continues the County's focus on long-term financial sustainability while addressing immediate operational priorities and supporting key capital investments. This year's plan builds on the work initiated through the new HRIS and budgeting systems, positioning the organization for more efficient, data-driven financial management heading into 2026.

A significant investment in 2026 is the \$1 million allocation to the EMS Capital Reserve to fund the new hub and other priorities identified in the updated EMS Master Plan. Additional funds have also been set aside to support the construction of the three spoke stations identified in the Plan. These projects are managed under Financial Services as the County will own the related facilities.

Investment income has remained stable for 2026. Despite expected reserve draws for specific capital purchases, this target remains achievable given current interest rate trends and the County's prudent investment strategy.

Administrative recoveries have been significantly reduced to better align departmental budgets with actual service delivery. This reallocation ensures that areas such as Corporate Management, IT, HR, and other support functions receive the appropriate funding based on where the services are delivered, improving transparency and accountability across the organization.

The following graph illustrates the key areas of proposed 2026 Budget spending in Financial Services:



Overall, the proposed 2026 Budget for Financial Services, net of recoveries, totals \$2,062,230 (an increase of \$1,736,050 over the restated 2025 Budget of \$326,180).

Alignment with Strategic Plan Initiatives

Focusing "Team Essex County" for Results

The ongoing collaboration between Finance, HR, and departmental teams demonstrates the County's commitment to working as "Team Essex County." The continued rollout of the new budgeting software, set for full transition in 2026, reflects a unified approach to modernizing financial management. This system will enhance cross-departmental communication, streamline reporting, and allow for more accurate, real-time financial analysis. Together with the HRIS implemented in 2025, these initiatives strengthen integration between Finance and all departments, supporting more efficient processes and a shared commitment to service excellence.

Providing Reliable Infrastructure for Partners

Financial Services plays a key role in advancing the County's infrastructure priorities by supporting sustainable financing strategies for major projects. In 2026, this includes a \$1 million investment into the EMS Capital Reserve to fund the new regional hub and other Master Plan initiatives, as well as financing the three spoke stations. These projects ensure reliable infrastructure for partners and residents across the County. Additionally, the continued implementation of the Asset Management Plan supports evidence-based investment decisions, helping maintain and renew assets responsibly.

A Government Working for the People

The department remains focused on transparency, accountability, and efficient financial stewardship. Administrative recoveries were refined in 2026 to better align with service delivery, ensuring accurate and transparent budgeting across departments. Financial Services also continues to provide analytical support and oversight to ensure that every dollar spent reflects Council's priorities and delivers value to residents.

Scaling Sustainable Services through Innovation

By embracing new technologies and data-driven decision-making, the County is scaling its financial capacity for the future. The move toward fully integrated budgeting software in 2026 will reduce manual processes, enhance forecasting accuracy, and support continuous improvement in financial planning. Despite expected reserve draws for specific capital needs, investment income is being maintained at sustainable levels, demonstrating strong fiscal management and adaptability in a changing economic environment.

General Government Services - Financial Services

Operating Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Salaries & Wages	10-520-1101	Full Time Salaries	1,581,240	1,591,100	1,615,100
Salaries & Wages	Category	Total	1,581,240	1,591,100	1,615,100
Benefits	10-520-1201	Employment Insurance	22,060	32,780	22,500
Benefits	10-520-1202	Canada Pension Plan	66,420	98,120	68,600
Benefits	10-520-1203	OMERS	164,960	217,940	163,600
Benefits	10-520-1204	Employer Health Tax	30,880	42,330	31,500
Benefits	10-520-1205	Health Insurance	125,550	148,210	143,600
Benefits	10-520-1206	Group Insurance	9,470	9,710	7,300
Benefits	10-520-1207	Long Term Disability Insurance	26,320	32,790	17,200
Benefits	10-520-1208	Short Term Disability Insurance	13,800	14,180	11,600
Benefits	10-520-1209	WSIB	9,550	9,770	5,700
Benefits	Category	Total	469,010	605,830	471,600
Staff Expense	10-520-3001	Mileage	2,000	1,000	2,000
Staff Expense	10-520-3002	Training & Conferences	50,700	35,500	49,000
Staff Expense	10-520-3003	Membership Fees	8,000	8,000	8,000
Staff Expense	Category	Total	60,700	44,500	59,000
Office Expense	10-520-3101	Telephone	6,800	8,500	6,800
Office Expense	10-520-3103	Office Supplies	10,100	10,100	10,100
Office Expense	10-520-3199	Other	3,900	3,900	1,000
Office Expense	Category	Total	20,800	22,500	17,900
Lease & Maintenance	10-520-3201	Office Equipment Lease & Maintenance	1,300	1,300	1,300
Lease & Maintenance	10-520-3202	Computer Maintenance	123,500	80,800	67,760
Lease & Maintenance	10-520-3203	Copier Lease & Maintenance	3,400	3,900	3,400
Lease & Maintenance	Category	Total	128,200	86,000	72,460
Purchased Service	10-520-3301	Consultant Fees	10,000	4,400	5,000
Purchased Service	10-520-3302	Audit Fees	17,500	17,500	32,500
Purchased Service	Category	Total	27,500	21,900	37,500
Occupancy	10-520-3441	Insurance	19,500	18,000	4,800
Occupancy	10-520-3442	Insurance Claims & Deductibles	50,000	50,000	50,000
Occupancy	10-520-3450	Facility Lease	128,100	128,100	128,100
Occupancy	Category	Total	197,600	196,100	182,900
Financial	10-520-3306	Payroll Services	35,000	32,900	39,600
Financial	10-520-3502	Bank Charges	3,000	3,000	3,000
Financial	10-520-3505	Bond Rating Service (S&P)	28,000	19,000	0
Financial	Category	Total	66,000	54,900	42,600
Operating	10-520-3622	Emergency & Pandemic Expenditures	400	600	600
Operating	Category	Total	400	600	600
Operating Expenditures	Category	Total	2,551,450	2,623,430	2,499,660

General Government Services - Financial Services

Operating Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Recoveries	10-520-6321	Safe Restart	400	600	600
Recoveries	10-520-6501	Administration Recovery	1,542,870	1,498,380	797,530
Recoveries	10-520-6502	Administration - EWSWA	217,400	217,400	217,400
Recoveries	10-520-6701	Interest Income	3,850,000	12,804,000	3,850,000
Recoveries	10-520-6799	Miscellaneous	200,000	58,800	200,000
Recoveries	Category	Total	5,810,670	14,579,180	5,065,530
Contributions to	10-520-41XX	Various Reserves - Interest	1,347,000	10,301,000	1,347,000
Contributions (from)	10-520-6801	Rate Stabilization Reserve	(82,500)	(70,500)	(25,700)
Contributions to (from)	Category	Total	1,264,500	10,230,500	1,321,300
Net Operating		Expenditures	(1,994,720)	(1,725,250)	(1,244,570)
Capital Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Capital Expenditures	10-520-3401	EMS Stations - Property R&M	30,000	30,000	50,000
Capital Expenditures	10-520-3801	Equipment	91,900	99,900	16,800
Capital Expenditures	10-520-3810	Integrated Software Conversion (HRIS)	0	75,000	0
Capital Expenditures	10-520-3820	EMS Stations - General	500,000	7,000,000	4,300,000
Capital Expenditures	Category	Total	621,900	7,204,900	4,366,800
Recoveries	10-520-6710	Rental Income - EMS Facilities	901,500	901,500	915,300
Recoveries	Category	Total	901,500	901,500	915,300
Contributions to	10-520-4110	Capital Reserve - Asset Management	200,000	200,000	200,000
Contributions to	10-520-4110	Capital Reserve - Facility Asset Renewal	2,100,000	2,100,000	2,100,000
Contributions to	10-520-4110	Capital Reserve - EMS Master Plan	0	0	1,000,000
Contributions to	10-520-4110	Capital Reserve - EMS Base Rent	901,500	901,500	915,300
Contributions (from)	10-520-6805	Rate Stabilization Reserve - Capital	(71,000)	(157,300)	(10,000)
Contributions (from)	10-520-6810	Capital Reserve - EMS Base Renewal	(30,000)	(30,000)	(50,000)
Contributions (from)	10-520-6810	Capital Reserve - Capital Projects	(500,000)	(7,000,000)	(4,300,000)
Contributions to (from)	Category	Total	2,600,500	(3,985,800)	(144,700)
Net Capital		Expenditures	2,320,900	2,317,600	3,306,800
Total Departmental		Requirement	326,180	592,350	2,062,230

Information Technology Services



Service Delivery Promise

The Information Technology (IT) Services department is instrumental in delivering technical support and strategic guidance for the County's technological and risk management needs. The collaborative expertise of the Department serves to enhance the business of the County, ensuring alignment with its strategic objectives and is always looking to lead initiatives to improve project prioritization and service delivery.

Level of Service Statement

IT Services provides support to all departments of the County, including Community Services, Sun Parlor Home, Emergency Services, Infrastructure and Planning Services, the Essex County Library and other General Government Services departments. By providing expert advice and supports, the Department forms an important part of the administrative backbone for the County. In the two-tier municipal system, County staff also strive to be a regional resource to peers at the local level, strengthening intergovernmental relations and sharing ideas and best practices. Additionally, the department is engaged in working with other counties and public sector entities across the province.

Opportunities, Challenges and Risks for 2026

In 2024, IT Services became an independent department within the County of Essex. Throughout the following year, IT continued enhancing its processes and strengthening its governance framework. The focus is on improving service delivery, enhancing its cybersecurity posture, and aligning initiatives to the County's corporate priorities.

In 2025, a path was established to continue the modernization process and IT Services continued moving services to the cloud. More importantly, the County migrated its email environment to the cloud environment M365 (Microsoft 365). This was an important step in improving productivity and better securing its digital resources.

For 2026, we are excited to continue integrating modern solutions for collaboration and analysis.

In the upcoming year, the Department is committed to continuing the momentum towards moving to the cloud. IT Services will be integrating additional tools from the M365 suite to help improve collaboration and reduce the number of files across the organization, representing a strategic investment in modernizing its digital workplace. By adopting cloud-based tools such as Outlook, Teams, SharePoint, and OneDrive, staff can collaborate more effectively across departments and locations while built-in protections and centralized management provide a safeguard for digital resources. This shift enhances productivity, supports hybrid work, and ensures that employees have secure access to the tools they need, underscoring the County's commitment to secure, modern, and responsive service delivery.

Proposed 2026 Budget Plan

Aligning the department to the goals and objectives of the Strategic Plan continues to set the framework of the proposed 2026 Budget.

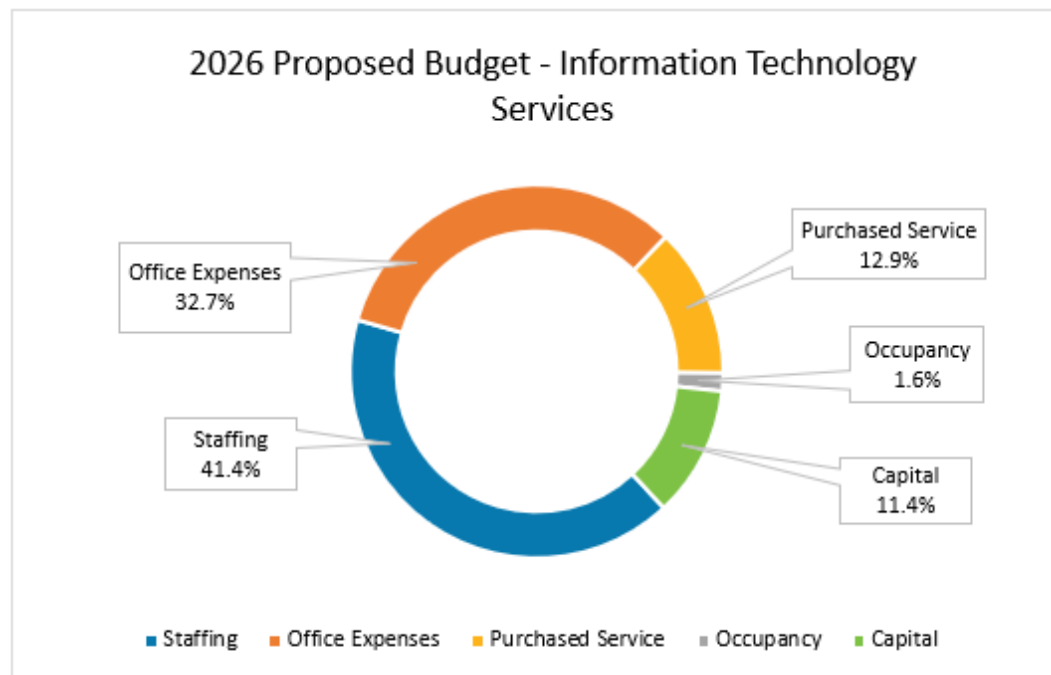
Adding the role of the Business Analyst in July 2025 has realized immediate benefits to the organization. The Project Manager and Business Analyst are establishing a Project Management Office (PMO) to aid in the organization of corporate wide IT-adjacent projects. The PMO will be standardizing project delivery, methodology, and prioritizing projects based on multiple factors to match corporate resources.

IT Services will continue its cloud migration and efforts to adopt M365 while supporting other departments as they implement their technology projects. One of the key projects to execute in 2026 will be moving the phone system to a cloud-based service and integrating in to other solutions as much as possible to reduce ongoing costs.

Additionally, the County will refresh its networking equipment, a crucial element to providing improved security and access to the network and digital resources.

Overall, 2026 will be another exciting year for IT Services as we continue to work with the recommendations from the Service Delivery Review, and implement M365, a solution the County has long been waiting for.

The following graph illustrates the key areas of proposed 2026 Budget spending in Information Technology Services:



Overall, the proposed 2026 Budget for Information Technology Services, net of recoveries, totals \$2,654,790 (a decrease of \$237,280, (8.2%) over the restated 2025 Budget of \$2,892,070).

Alignment with Strategic Plan Initiatives

Harmonizing Action for Growth

IT Services will be continuing to transform its operations and expand its capabilities. Our growth will help our efforts to reach this goal as we review existing digital solutions and evaluate new opportunities.

Scaling Sustainable Services through Innovation

IT Services will be guided by the principle of continuous improvement, reviewing internal processes to enhance the customer experience, while also collaborating with other departments to implement solutions based on industry best practices.

General Government Services - Information Technology Services

Operating Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Salaries & Wages	10-530-1101	Full-Time Salaries	1,098,000	1,003,700	1,218,400
Salaries & Wages	10-530-1105	Students	64,500	58,400	45,000
Salaries & Wages	Category	Total	1,162,500	1,062,100	1,263,400
Benefits	10-530-1201	Employment Insurance	15,100	13,800	17,200
Benefits	10-530-1202	Canada Pension Plan	46,100	42,100	53,900
Benefits	10-530-1203	OMERS	122,600	112,000	124,600
Benefits	10-530-1204	Employer Health Tax	22,700	20,700	24,700
Benefits	10-530-1205	Health Insurance	82,200	83,800	96,000
Benefits	10-530-1206	Group Insurance	6,600	5,500	5,500
Benefits	10-530-1207	Long-Term Disability Insurance	15,300	18,000	12,800
Benefits	10-530-1208	Short-Term Disability Insurance	9,600	8,200	8,600
Benefits	10-530-1209	WSIB	5,200	4,000	4,600
Benefits	Category	Total	325,400	308,100	347,900
Staff Expense	10-530-3001	Mileage	4,000	7,000	8,000
Staff Expense	10-530-3002	Training & Conferences	48,800	48,800	50,700
Staff Expense	10-530-3003	Membership Fees	900	2,100	2,800
Staff Expense	Category	Total	53,700	57,900	61,500
Office Expense	10-530-3101	Telephone	10,170	10,170	8,300
Office Expense	10-530-3103	Office Supplies	2,900	2,900	2,000
Office Expense	10-530-3107	Computer Supplies	9,000	9,000	10,000
Office Expense	10-530-3199	Other	500	500	500
Office Expense	Category	Total	22,570	22,570	20,800
Lease & Maintenance	10-530-3202	Computer Maintenance	1,295,200	1,142,300	1,299,500
Lease & Maintenance	10-530-3203	Copier Lease & Maintenance	1,600	1,000	1,600
Lease & Maintenance	Category	Total	1,296,800	1,143,300	1,301,100
Purchased Service	10-530-3301	Consultant Fees	315,500	201,100	226,900
Purchased Service	10-530-3304	GIS - Computer Maintenance	249,200	176,500	87,700
Purchased Service	10-530-3320	Regional Communication	233,500	233,500	208,500
Purchased Service	Category	Total	798,200	611,100	523,100
Occupancy	10-530-3450	Facility Lease	63,000	63,000	63,000
Occupancy	Category	Total	63,000	63,000	63,000
Operating Expenditures	Category	Total	3,722,170	3,268,070	3,580,800
Recoveries	10-530-6501	Administration Recovery	103,200	103,200	329,290
Recoveries	10-530-6505	Allocated IT Maintenance	577,100	577,100	633,950
Recoveries	Category	Total	680,300	680,300	963,240
Contributions to (from)	10-530-6801	Rate Stabilization Reserve	(382,200)	(373,730)	(194,370)
Contributions to (from)	Category	Total	(382,200)	(373,730)	(194,370)
Net Operating		Expenditures	2,659,670	2,214,040	2,423,190

General Government Services - Information Technology Services

Capital Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Capital Expenditures	10-530-3801	Equipment	274,100	129,000	407,200
Capital Expenditures	10-530-3808	Aerial Photography	52,400	52,400	51,600
Capital Expenditures	Category	Total	326,500	181,400	458,800
Contributions to (from)	10-530-6810	Capital Reserve	(94,100)	51,000	(227,200)
Contributions to (from)	Category	Total	(94,100)	51,000	(227,200)
	Net Capital	Expenditures	232,400	232,400	231,600
	Total Departmental	Requirement	2,892,070	2,446,440	2,654,790

Human Resources



Service Delivery Promise

The Human Resources (HR) Department plays a central role in supporting the County's most valuable asset—its people. Our mission is to optimize employee potential, strengthen engagement, and advance initiatives that enable the County to achieve its strategic goals. Guided by a team of dedicated HR professionals, the HR Department partners with leaders across all departments to foster a workplace culture that is collaborative and results driven.

Level of Service Statement

The HR Department is committed to providing high-quality, equitable, and efficient services across the full employment lifecycle, including the administration of 6 collective agreements. As a service department, HR strives to deliver balanced, solution-focused support to employees and leaders across all divisions.

Opportunities, Challenges and Risks for 2026

In 2026, HR will engage in collective bargaining with 5 of the 6 union groups (CUPE 2974.1 – Inside/Outside and EWSWA, CUPE 2974.2 – EMS, ONA, Teamsters – Roads, and CUPE 2318 – Library). This will be a key area of focus, particularly in the first half of the year. Our objective is to engage in respectful, collaborative negotiations that recognize the valuable contributions of our workforce while ensuring fiscal sustainability.

Building on the recruitment enhancements made in 2025, HR will continue to strengthen strategies that attract and retain diverse, skilled, and motivated employees. We will refine onboarding processes, enhance the candidate experience, and ensure equity and accessibility at every stage. In addition, we will continue to assess compensation and benefit offerings to maintain competitiveness in the labour market.

Investing in employee growth remains a top priority. In 2026, we will continue to expand leadership and professional development opportunities, including at the Quarterly Leadership Meetings, to strengthen organizational capacity and support long-term success.

HR will continue to advance initiatives that promote employee well-being, engagement, and work-life balance. The implementation of the refreshed Attendance Support Policy will be a major focus, providing a proactive and supportive framework for addressing attendance concerns and encouraging open communication between employees and leaders.

A positive and inclusive culture is foundational to employee engagement and retention. Building on previous culture conversations, HR will expand discussions County-wide to reinforce shared values, expectations, and daily practices that contribute to a respectful and collaborative workplace.

Ensuring policies remain current, compliant, and reflective of best practices will continue to be a key priority. HR will continue to undertake systematic policy reviews and updates to align with evolving legislation and County operations.

Following the successful implementation of the new Human Resources Information System ("HRIS") in 2025, HR will leverage technology and data analytics to enhance decision-making and operational efficiency. The 2026 focus includes deploying the workforce management and scheduling module to improve integration and enable data-driven insights for workforce planning and performance management.

As the County grows, HR will continue to strengthen its health and safety programs to ensure all workplaces meet or exceed regulatory requirements. We will promote proactive risk identification, targeted training, and a culture of shared responsibility for workplace safety.

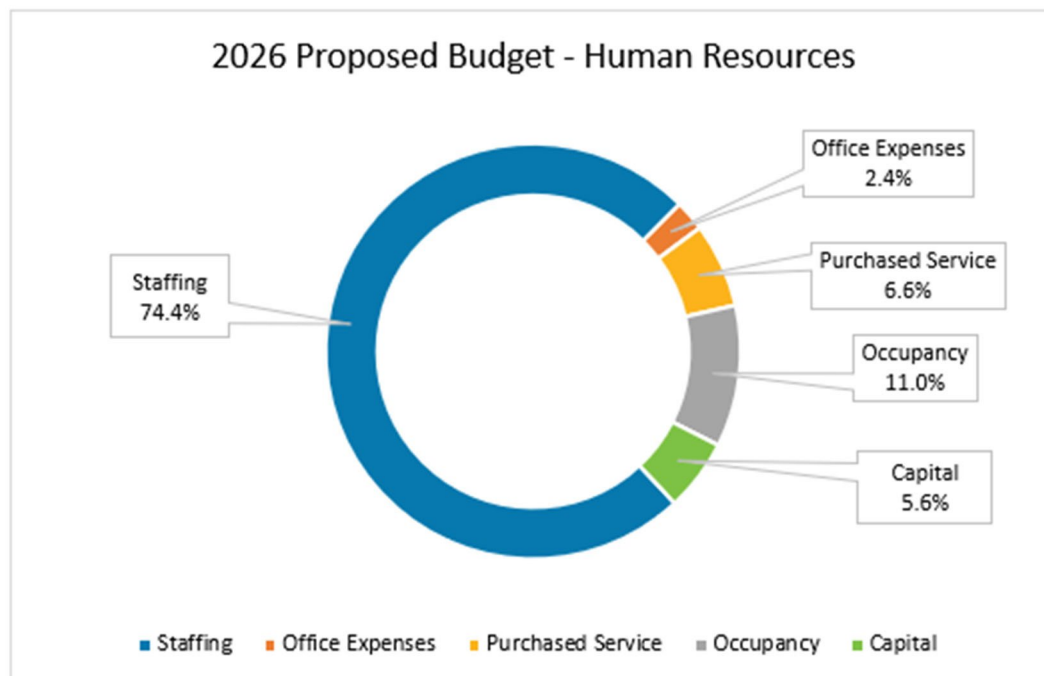
Proposed 2026 Budget Plan

The proposed 2026 Budget represents a strategic investment in our employees and the continued growth of the organization. It supports the County's Strategic Plan by allocating resources effectively and ensuring that Human Resources can deliver on key corporate initiatives.

To strengthen service delivery and meet increasing operational demands, the 2026 budget includes two new HR positions: a shared Human Resources Generalist to support EMS and Sun Parlor Home, and a Human Resources Assistant to facilitate the implementation and administration of the redesigned Attendance Support Policy.

Together, these additions will enhance recruitment, compliance, and employee support across the corporation, helping optimize the potential of every employee and ensure sustainable service delivery.

The graph below illustrates the key areas of proposed 2026 Budget spending in Human Resources:



Overall, the proposed 2026 Budget for Human Resources, net of recoveries, totals \$1,306,160 (a decrease of \$174,030 (11.8%) over the restated 2025 Budget of \$1,480,190).

Alignment with Strategic Plan Initiatives

Scaling Sustainable Services through Innovation

The HR Department will leverage the new HRIS to streamline processes, strengthen workforce analytics, and support data-driven decision-making. The next phase of implementation, including the workforce management and scheduling module, will enhance efficiency, improve resource allocation, and enable greater integration across departments.

Being an Employer with Impact

HR will continue to focus on attracting, developing, and retaining a talented and diverse workforce. In 2026, we will advance initiatives that promote equity, inclusion, and belonging throughout the employee lifecycle. Priorities include strengthening recruitment and onboarding practices, expanding leadership and professional development opportunities, and implementing the refreshed Attendance Support Policy to foster well-being and engagement. HR will also continue to lead collaborative, solutions-oriented collective bargaining processes that recognize employee contributions while ensuring fiscal responsibility.

Supporting Dynamic and Thriving Communities Across the County

The HR Department will continue to encourage civic engagement and community involvement through employee volunteerism and participation in County and community events. By fostering a strong organizational culture grounded in respect, collaboration, and shared values, HR will help ensure County employees are positive ambassadors in our community.

Advancing Truth and Reconciliation

HR will continue to partner with departments across the organization to promote cultural awareness and understanding, including embedding land acknowledgements and inclusive practices in County programs and events.

General Government Services - Human Resources

Operating Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Salaries & Wages	10-540-1101	Full-Time Salaries	1,221,130	1,683,730	1,515,800
Salaries & Wages	10-540-1104	Part-Time Hourly	7,500	7,500	7,500
Salaries & Wages	10-540-1105	Students	27,200	27,200	28,100
Salaries & Wages	Category	Total	1,255,830	1,718,430	1,551,400
Benefits	10-540-1201	Employment Insurance	15,610	19,600	20,100
Benefits	10-540-1202	Canada Pension Plan	46,930	59,390	62,700
Benefits	10-540-1203	OMERS	135,090	165,700	160,000
Benefits	10-540-1204	Employer Health Tax	24,560	30,600	30,400
Benefits	10-540-1205	Health Insurance	93,260	147,120	131,700
Benefits	10-540-1206	Group Insurance	7,160	7,580	6,900
Benefits	10-540-1207	Long-Term Disability Insurance	19,150	26,820	17,200
Benefits	10-540-1208	Short-Term Disability Insurance	7,450	9,170	10,300
Benefits	10-540-1209	WSIB	7,010	13,960	8,400
Benefits	10-540-1210	WSIB Claims	130,000	120,000	130,000
Benefits	Category	Total	486,220	599,940	577,700
Staff Expense	10-540-3001	Mileage	10,500	14,400	15,000
Staff Expense	10-540-3002	Training & Conferences	40,600	40,600	40,600
Staff Expense	10-540-3003	Membership Fees	4,600	4,600	7,100
Staff Expense	10-540-3007	Tuition Reimbursement	24,000	24,000	24,000
Staff Expense	10-540-3309	Staff Medicals	1,500	1,500	1,500
Staff Expense	Category	Total	81,200	85,100	88,200
Office Expense	10-540-3101	Telephone	4,820	6,020	6,200
Office Expense	10-540-3103	Office Supplies	5,200	4,200	4,200
Office Expense	10-540-3105	Subscriptions	9,400	8,800	9,500
Office Expense	10-540-3199	Other	3,770	3,770	3,800
Office Expense	Category	Total	23,190	22,790	23,700
Lease & Maintenance	10-540-3202	Computer Maintenance	132,500	46,860	45,600
Lease & Maintenance	10-540-3203	Copier Lease & Maintenance	1,700	2,200	1,700
Lease & Maintenance	Category	Total	134,200	49,060	47,300
Purchased Service	10-540-3301	Consultant Fees	10,000	10,000	10,000
Purchased Service	10-540-3301	Consultant Fees - Job Evaluation	5,000	5,000	5,000
Purchased Service	10-540-3303	Legal Fees	70,000	15,000	20,000
Purchased Service	10-540-3305	Employee Assistance Program	40,000	40,000	40,000
Purchased Service	10-540-3314	Emergency Management Services	66,500	61,890	66,500
Purchased Service	10-540-3316	Emergency Management Communications	45,900	47,460	52,600
Purchased Service	10-540-3317	Emergency Management Training	2,000	2,000	2,000
Purchased Service	Category	Total	239,400	181,350	196,100
Occupancy	10-540-3441	Insurance	97,600	95,100	99,700
Occupancy	10-540-3450	Facility Lease	60,200	60,200	60,200
Occupancy	Category	Total	157,800	155,300	159,900
Operating	10-540-3601	Repairs & Maintenance - Operating Equipment	300	310	3,000
Operating	10-540-3622	Pandemic Supplies	10,000	7,000	10,000
Operating	10-540-3649	Special Projects	215,000	664,420	140,000
Operating	10-540-3660	Health & Safety	16,000	16,000	16,000
Operating	Category	Total	241,300	687,730	169,000
Operating Expenditures	Category	Total	2,619,140	3,499,700	2,813,300

General Government Services - Human Resources

Operating Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Recoveries	10-540-6302	Special Projects Grant	215,000	730,600	140,000
Recoveries	10-540-6321	Safe Restart	10,000	7,000	10,000
Recoveries	10-540-6501	Administration Recovery	669,680	863,840	1,047,040
Recoveries	10-540-6728	Allocated WSIB Premiums	313,500	269,500	254,600
Recoveries	Category	Total	1,208,180	1,870,940	1,451,640
Contributions to (from)	10-540-6801	Rate Stabilization Reserve	(30,400)	(50,330)	(101,400)
Contributions to (from)	10-540-4120	WSIB Reserve	85,900	54,400	29,500
Contributions to (from)	Category	Total	55,500	4,070	(71,900)
	Net Operating	Expenditures	1,466,460	1,632,830	1,289,760
Capital Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Capital Expenditures	10-540-3801	Equipment	63,730	63,730	166,400
Capital Expenditures	Category	Total	63,730	63,730	166,400
Contributions to (from)	10-540-6805	Rate Stabilization Reserve - Capital	(50,000)	(50,000)	(150,000)
Contributions to (from)	Category	Total	(50,000)	(50,000)	(150,000)
	Net Capital	Expenditures	13,730	13,730	16,400
	Total Departmental	Requirement	1,480,190	1,646,560	1,306,160



External Commitments





External Commitments

Service Delivery Promise

The County of Essex works closely with our regional partners to address important issues affecting our community. Some of these issues go beyond the County's direct responsibilities, but we recognize their importance and choose to contribute. In other cases, our contributions are required as part of legislation and service agreements. The County continues to manage these commitments to support the well-being of our residents.

Level of Service Statement

The County's external commitments are categorized as either legislated or discretionary. Legislated commitments include funding for shared services relating to public health, property assessment, social services and social housing. Currently, the County supports discretionary commitments related to hospital support, regional economic development, tourism, housing and homelessness and regional tax appeal support.

Opportunities and Challenges for 2026

As we move into 2026, the County of Essex is responding to important opportunities and challenges. While inflation remains stable, the City of Windsor, as the regional provider for social services and housing, has identified increased pressures due to environmental and economic factors, resulting in a need for additional funding for social services and social housing.

Collaboration with regional partners will be essential in addressing these challenges and ensuring that the community's needs are met while maintaining fiscal responsibility.

Proposed 2026 Budget Plan

The proposed 2026 Budget emphasizes our commitment to collaborating with the community to meet both legislated and discretionary obligations. We are dedicated to ensuring that our resources are effectively allocated to address the pressing needs of our residents while fostering partnerships that enhance service delivery.

Legislated Commitments

The County's contribution to the Windsor Essex County Health Unit costs is expected to rise slightly by just over 1% compared to last year's budget. MPAC costs for property assessments are anticipated to increase by 2% over the 2025 projected amount.

The primary drivers of increases in the legislated area include a rise in the budget for Social Services and Social Housing operating costs. This is due to contractual wage increases for City staff as well as due to changes in the Child Care administrative funding formula from the Ministry of Education (MEDU).

The Windsor Essex Community Housing Corporation (WECHC) has also requested additional operating funds. The projection above reflects only a portion of this request based on the County's anticipated share, with any further adjustments subject to future City Council approvals.

Social Housing capital renewal spending is projected to be significantly higher in 2026 based on the WECHC's 10-year plan. Significant increases in spending are planned for the next several years which will deplete our reserves over the next few years. To plan for the long-term, we continue to increase our contribution to the Social Housing Capital Reserve annually by \$200,000. Despite our best efforts to increase the reserve to fund the heavier spending years in the 10-year plan, we will fall short should the City ask for the anticipated funds in the plan. We will continue to build this reserve to ensure adequate funds are available when required.

Discretionary Commitments

Our long-term discretionary commitment to Erie Shores HealthCare remains in place, with \$200,000 allocated for year three of a 10-year agreement.

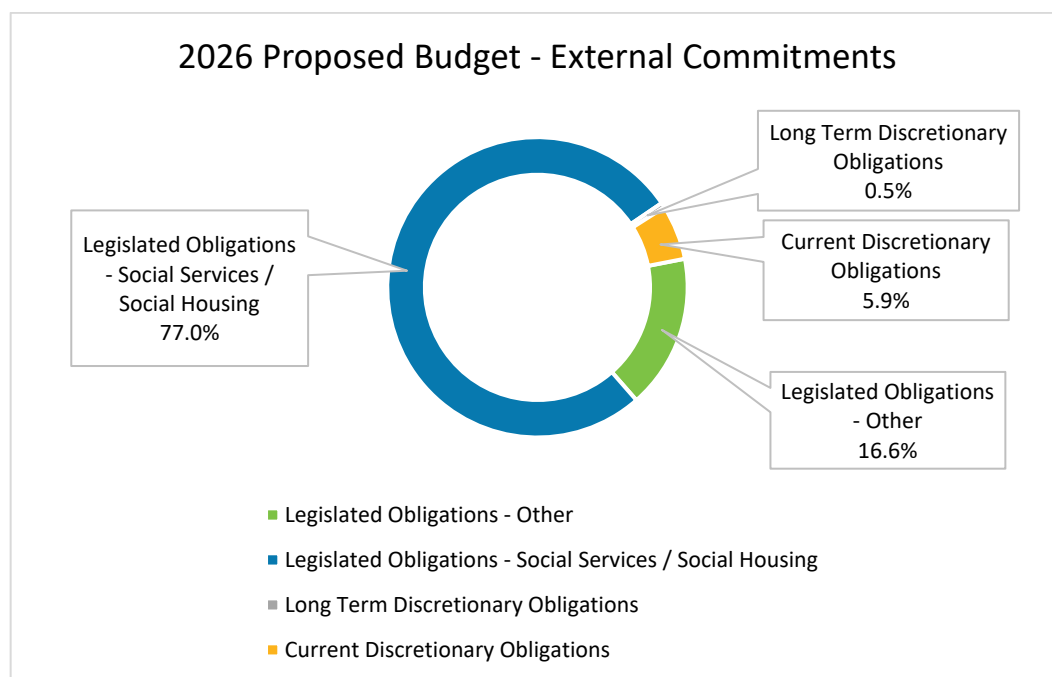
We continue to allocate funds to the New Windsor Essex Hospital Reserve, following the historical funding model. This year's budget includes an increase of \$720,000, bringing our total contribution to \$7,760,000 for 2026.

In terms of current discretionary commitments, we continue to support Invest WindsorEssex, the region's economic development agency. No budget increase has been requested since 2023. Tourism Windsor Essex Pelee Island (TWEPI)

also continues to be supported at funding levels consistent since 2022. Additionally, there is funding for MTE (Municipal Tax Equity), a consulting firm which provides tax assessment appeal services for local municipalities. This item was reduced last year, however, as shown by the 2025 projections, a slight increase was included this year to accommodate what is actually being spent annually.

Contributions to the Community Safety and Well-Being Plan in partnership with the City of Windsor have increased due to anticipated contractual increases for City of Windsor staff who support the program. This plan, developed in collaboration with various municipalities, agencies and organizations, aims to enhance the safety and well-being of communities across Windsor and Essex County. These funds will support the execution of this important initiative.

The following graph illustrates the key areas of proposed 2026 Budget spending in External Commitments:



Overall, the proposed 2026 Budget for External Commitments, net of recoveries, totals \$41,386,130 (an increase of \$1,530,430 (3.8%) over the 2025 Budget of \$39,855,700).

Alignment with Strategic Plan Initiatives

Harmonizing Action for Growth

Community Safety and Well-Being Plan: The collaboration between the County, the City of Windsor, and various agencies underlines the emphasis on teamwork across different sectors to enhance safety and community well-being. This initiative demonstrates a commitment to addressing regional issues through partnership and joint action, making sure all municipalities are aligned toward common goals.

Supporting Dynamic and Thriving Communities Across the County

Invest WindsorEssex: The funding for economic development supports efforts to attract investment and boost the regional economy, aligning with the County's objective of strengthening the County of Essex as a competitive and thriving region. This initiative contributes to building a stronger regional economy by leveraging opportunities for growth and sustainability.

Tourism Windsor Essex Pelee Island (TWEPI): Maintaining consistent funding for TWEPI supports the growth of tourism, which plays a vital role in driving economic activity. This investment in tourism infrastructure contributes to the County's vision of being a regional powerhouse, attracting visitors and boosting local businesses.

Focusing "Team Essex County" for Results

Social Services and Social Housing: The budget increases for social services and social housing operations reflect a focus on addressing the immediate needs of vulnerable populations within the County. These services are crucial for maintaining the health and well-being of the community and ensuring that County residents receive the support they need.

Erie Shores HealthCare: By maintaining the \$200,000 discretionary commitment to healthcare services in year three of a 10-year plan, the County is ensuring that it delivers assistance for the healthcare sector in our region.

External Commitments

Operating Category	Account Number	Description	2025 Budget	2025 Projection (unaudited)	2026 Budget
Legislated Obligation	10-550-5101	Windsor Essex County Health Unit	3,325,940	3,325,920	3,360,120
Legislated Obligation	10-550-5102	Property Assessment	2,680,400	2,725,060	2,779,600
Legislated Obligation	10-550-5103	Social Services	8,077,100	6,674,680	8,282,000
Legislated Obligation	10-550-5104	Social Housing - Operations	14,267,500	13,967,800	14,472,650
Legislated Obligation	10-550-5105	Social Housing - Capital Renewal	2,284,100	2,284,100	5,719,400
Legislated Obligation	10-550-5106	Social Housing - Affordable Housing Strategy	200,000	128,160	0
Legislated Obligation	Category	Total	30,835,040	29,105,720	34,613,770
Long Term Discretionary	10-550-5111	Erie Shores HealthCare	200,000	200,000	200,000
Long-Term Discretionary	Category	Total	200,000	200,000	200,000
Current Discretionary	10-550-5120	Invest WindsorEssex	1,122,060	1,122,060	1,122,060
Current Discretionary	10-550-5121	Tourism Windsor Essex Pelee Island	782,700	782,700	782,700
Current Discretionary	10-550-5122	Community Safety and Well Being Plan	100,000	91,800	127,000
Current Discretionary	10-550-5129	MTE - Tax Appeals for Lower Tiers	10,000	66,740	50,000
Current Discretionary	Category	Total	2,014,760	2,063,300	2,181,760
Operating Expenditures	Category	Total	33,049,800	31,378,140	36,995,530
Contributions to	10-550-4110	Capital Reserve - Social Housing	2,250,000	3,652,420	2,450,000
Contributions (from)	10-550-6813	Capital Reserve - Social Housing	(2,284,100)	(2,284,100)	(5,719,400)
Contributions to	10-550-4140	New Windsor Essex Hospital System Reserve	7,040,000	7,040,000	7,760,000
Contributions to (from)	10-550-6801	Rate Stabilization Reserve	200,000	128,160	100,000
Contributions to (from)	Category	Total	6,805,900	8,280,160	4,390,600
Total Departmental		Requirement	39,855,700	39,658,300	41,386,130

Appendices



County of Essex - 2026 Reserve Schedule

Appendix A

Category	Account Number	Reserve	2023 Actual (restated)	2024 Actual	2025 Projection (unaudited)	2026 Budget
General Reserves	8501	Rate Stabilization	22,457,668	17,505,461	16,512,193	15,182,881
General Reserves	8510	Capital	84,617,536	115,289,028	117,759,374	107,418,378
General Reserves	8520	WSIB	4,425,310	552,000	624,467	656,624
General Reserves	8521	Health Benefit Rate Stabilization	2,842,682	926,250	956,566	960,636
General Reserves	8522	Insurance	1,067,729	700,000	722,911	725,987
General Reserves	8523	Official Plan	567,933	485,965	507,370	489,529
General Reserves	8530	Donations (Sun Parlor Home)	79,803	76,757	74,769	66,087
General Reserves	8540	New Windsor Essex Hospital System	42,310,000	51,073,701	59,785,337	67,799,718
General Reserves	Category	Total	158,368,660	186,609,162	196,942,987	193,299,839
Infrastructure Reserves	8512	Roadway Expansion	118,283,900	110,619,286	102,014,512	48,885,013
Infrastructure Reserves	Category	Total	118,283,900	110,619,286	102,014,512	48,885,013
Emergency Medical Services	8515	Vehicles & Equipment	13,775,608	17,499,286	17,618,926	18,417,562
Emergency Medical Services	Category	Total	13,775,608	17,499,286	17,618,926	18,417,562
Library Reserves	8501	Rate Stabilization	247,078	252,422	315,502	315,502
Library Reserves	8503	Enhanced Service	36,581	36,581	36,581	15,281
Library Reserves	8510	Capital	1,286,139	1,173,336	1,203,336	1,183,336
Library Reserves	8515	Vehicles	158,659	95,860	111,260	126,660
Library Reserves	8520	WSIB	134,734	134,790	134,790	134,790
Library Reserves	Category	Total	1,863,191	1,692,989	1,801,469	1,775,569
Total		Reserves	292,291,359	316,420,723	318,377,893	262,377,983

County of Essex - 2026 Budget Summary

Appendix B

Category	Department	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Net Operations	Community Services	761,450	754,370	1,200,000
Net Operations	Sun Parlor Home	12,499,540	11,937,420	12,498,040
Net Operations	Emergency Services	15,124,380	14,947,880	16,282,990
Net Operations	Infrastructure Services	12,662,910	13,628,260	13,427,950
Net Operations	Library Services	5,931,060	5,931,060	6,131,780
Net Operations	General Government Services	5,910,200	5,752,660	5,884,890
Net Operations	External Commitments	39,855,700	39,649,180	41,386,130
Net Operations	Net Operating Surplus	0	144,410	0
Total County Responsibility - Operations		92,745,240	92,745,240	96,811,780
Net Capital	Community Services	730	730	730
Net Capital	Sun Parlor Home	1,581,300	1,564,800	1,582,800
Net Capital	Emergency Services	2,124,480	2,183,810	1,720,350
Net Capital	Infrastructure Services	39,893,410	39,561,780	40,917,990
Net Capital	Library Services	1,075,400	1,075,400	1,033,500
Net Capital	General Government Services	2,623,130	2,619,830	3,649,400
Net Capital	External Commitments	0	0	0
Net Capital	Net Capital Surplus	0	292,100	0
Total County Responsibility - Capital		47,298,450	47,298,450	48,904,770
Total Departmental Requirement	Community Services	762,180	755,100	1,200,730
Total Departmental Requirement	Sun Parlor Home	14,080,840	13,502,220	14,080,840
Total Departmental Requirement	Emergency Services	17,248,860	17,131,690	18,003,340
Total Departmental Requirement	Infrastructure Services	52,556,320	53,190,040	54,345,940
Total Departmental Requirement	Library Services	7,006,460	7,006,460	7,165,280
Total Departmental Requirement	General Government Services	8,533,330	8,372,490	9,534,290
Total Departmental Requirement	External Commitments	39,855,700	39,649,180	41,386,130
Total Departmental Requirement	Overall County Surplus	0	436,510	0
Total County Responsibility		140,043,690	140,043,690	145,716,550

County of Essex - 2026 Budget Summary

Appendix B

Operating Category	Department	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Operating Expenditures	Community Services	3,561,150	3,811,820	3,732,600
Operating Expenditures	Sun Parlor Home	35,979,850	36,006,000	37,631,240
Operating Expenditures	Emergency Services	58,050,850	58,482,590	61,406,900
Operating Expenditures	Infrastructure Services	16,783,760	18,073,710	18,010,250
Operating Expenditures	Library Services	6,340,060	6,186,780	6,487,780
Operating Expenditures	General Government Services	12,856,950	13,128,540	12,985,000
Operating Expenditures	External Commitments	33,049,800	31,369,020	36,895,530
Operating Expenditures	Total	166,622,420	167,058,460	177,149,300
Operating Recoveries	Community Services	2,799,700	3,057,450	2,532,600
Operating Recoveries	Sun Parlor Home	24,178,670	25,203,620	25,344,070
Operating Recoveries	Emergency Services	42,726,470	43,334,710	45,123,910
Operating Recoveries	Infrastructure Services	3,885,600	4,365,700	4,282,300
Operating Recoveries	Library Services	334,700	336,800	334,700
Operating Recoveries	General Government Services	7,699,250	17,130,520	8,014,720
Operating Recoveries	External Commitments	0	0	0
Operating Recoveries	Total	81,624,390	93,428,800	85,632,300
Contributions to (from) Reserves	Community Services	0	0	0
Contributions to (from) Reserves	Sun Parlor Home	698,360	1,135,040	210,870
Contributions to (from) Reserves	Emergency Services	(200,000)	(200,000)	0
Contributions to (from) Reserves	Infrastructure Services	(235,250)	(79,750)	(300,000)
Contributions to (from) Reserves	Library Services	(74,300)	81,080	(21,300)
Contributions to (from) Reserves	General Government Services	752,500	9,754,640	914,610
Contributions to (from) Reserves	External Commitments	6,805,900	8,280,160	4,490,600
Contributions to (from) Reserves	Rate Stabilization Reserve - Surplus	0	144,410	0
Contributions to (from) Reserves	Total	7,747,210	19,115,580	5,294,780
Net Departmental Operations	Community Services	761,450	754,370	1,200,000
Net Departmental Operations	Sun Parlor Home	12,499,540	11,937,420	12,498,040
Net Departmental Operations	Emergency Services	15,124,380	14,947,880	16,282,990
Net Departmental Operations	Infrastructure Services	12,662,910	13,628,260	13,427,950
Net Departmental Operations	Library Services	5,931,060	5,931,060	6,131,780
Net Departmental Operations	General Government Services	5,910,200	5,752,660	5,884,890
Net Departmental Operations	External Commitments	39,855,700	39,649,180	41,386,130
Net Departmental Operations	Net Operating Surplus	0	144,410	0
Net Departmental Operations	Total County Responsibility - Operations	92,745,240	92,745,240	96,811,780

County of Essex - 2026 Budget Summary

Appendix B

Capital Category	Department	2025 Budget	2025 Projection (unaudited)	2026 Budget
Capital Expenditures	Community Services	1,000,730	1,000,730	730
Capital Expenditures	Sun Parlor Home	2,264,750	1,230,670	1,515,900
Capital Expenditures	Emergency Services	4,546,700	5,887,520	4,012,000
Capital Expenditures	Infrastructure Services	106,848,690	65,265,190	120,881,450
Capital Expenditures	Library Services	1,090,000	1,103,000	1,068,100
Capital Expenditures	General Government Services	1,068,230	7,506,130	5,086,600
Capital Expenditures	External Commitments	0	0	0
Capital Expenditures	Total	116,819,100	81,993,240	132,564,780
Capital Recoveries	Community Services	0	0	0
Capital Recoveries	Sun Parlor Home	39,100	186,000	60,700
Capital Recoveries	Emergency Services	3,196,190	3,450,600	3,015,320
Capital Recoveries	Infrastructure Services	5,539,080	12,943,280	18,344,000
Capital Recoveries	Library Services	60,000	55,000	30,000
Capital Recoveries	General Government Services	901,500	901,500	915,300
Capital Recoveries	External Commitments	0	0	0
Capital Recoveries	Total	9,735,870	17,536,380	22,365,320
Contributions to (from) Reserves	Community Services	(1,000,000)	(1,000,000)	0
Contributions to (from) Reserves	Sun Parlor Home	(644,350)	520,130	127,600
Contributions to (from) Reserves	Emergency Services	773,970	(253,110)	723,670
Contributions to (from) Reserves	Infrastructure Services	(61,416,200)	(12,760,130)	(61,619,460)
Contributions to (from) Reserves	Library Services	45,400	27,400	(4,600)
Contributions to (from) Reserves	General Government Services	2,456,400	(3,984,800)	(521,900)
Contributions to (from) Reserves	External Commitments	0	0	0
Contributions to (from) Reserves	Capital Reserve - Surplus	0	292,100	0
Contributions to (from) Reserves	Total	(59,784,780)	(17,158,410)	(61,294,690)
Net Departmental Capital	Community Services	730	730	730
Net Departmental Capital	Sun Parlor Home	1,581,300	1,564,800	1,582,800
Net Departmental Capital	Emergency Services	2,124,480	2,183,810	1,720,350
Net Departmental Capital	Infrastructure Services	39,893,410	39,561,780	40,917,990
Net Departmental Capital	Library Services	1,075,400	1,075,400	1,033,500
Net Departmental Capital	General Government Services	2,623,130	2,619,830	3,649,400
Net Departmental Capital	External Commitments	0	0	0
Net Departmental Capital	Net Capital Surplus	0	292,100	0
Net Departmental Capital	Total County Responsibility - Capital	47,298,450	47,298,450	48,904,770

Infrastructure & Planning Services - Construction Project Listing

Appendix C

Capital Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Roadway Expansion	D03-400-3803	Land for Right-of-Way - Major	250,000	250,000	250,000
Roadway Expansion	D03-400-EX0001	CR 19 / 22 Intersection - (TEC)	12,500,000	10,296,000	29,000,000
Roadway Expansion	D03-400-EX0008	CR 42 / 43 Phase 1 Construction (TEC)	0	2,070,900	3,000,000
Roadway Expansion	D03-400-EX0012	CR 42 / 43 Phase 2 Construction (TEC)	2,000,000	5,238,270	1,000,000
Roadway Expansion	D03-400-EX0013	CR 42 / 43 Phase 3 & 4 Construction (TEC)	32,500,000	12,500,000	20,000,000
Roadway Expansion	D03-400-EX0002	CR 46 - Intersection CR 46 @ Rochester Townline - Detailed Design (LS)	3,400,000	80,000	3,320,000
Roadway Expansion	D03-400-EX0010	CR 22 - Corridor Design	13,570,000	2,464,000	17,500,000
Roadway Expansion	D03-400-EX0005	CR 46 - CoW Limits (401) to CR 19	267,780	268,000	0
Roadway Expansion	D03-400-EX0011	CR 19 - CR 22 to Lanoue	100,000	70,000	30,000
Roadway Expansion	D03-400-EX0014	CR 22 - Westlake Dr Extension & Lesperance (TEC)	1,127,000	0	1,127,000
Roadway Expansion	D03-400-EX0016	Lauson Parkway - City of Windsor Limits (401) to Hwy 3	0	0	1,500,000
Roadway Expansion	D03-400-CL2002	Maidstone Ave & South Talbot - Engineering Design (SX-CCL)	75,000	30,000	20,000
Roadway Expansion	D03-400-CL2003	Talbot Rd - Maidstone Ave to Cameron Ave (SX-CCL)	40,000	0	40,000
Roadway Expansion	D03-400-CL2004	Intersection Improvement - Maidstone Ave & Talbot Rd (SX-CCL)	50,000	0	65,000
Roadway Expansion	D03-400-CL2005	Storm Sewer Reconstruction - Maidstone Ave (SX-CCL)	0	0	255,000
Roadway Expansion	D03-400-CL6001	Seacliff East (Phases 2-4) - Regatta Dr to CR 33 (LEA-CCL)	1,100,000	0	1,100,000
Roadway Expansion	D03-400-CL6002	Seacliff West - Sherk to Mun #97 Seacliff W (LEA-CCL)	240,000	0	240,000
Roadway Expansion	D03-400-CL6003	Oak St - Fraser Rd to White St (LEA-CCL)	240,000	1,000,000	0
Roadway Expansion	D03-400-CL5001	Malden Rd (Phase 1A) - Normandy to Stuart Blvd (LA-CCL)	0	0	1,000,000
Roadway Expansion	D03-400-CL3001	Heritage Road Extension - Main (CR20) to Road 2 West (KV-CCL)	0	0	400,000
Roadway Expansion	D03-400-CL0001	2025 CCL Projects	145,000	0	0
Roadway Expansion	Category	Total	67,604,780	34,267,170	79,847,000
State of Good Repair	D03-400-RR000X	2026 State of Good Repair Program (see Appendix E)	0	0	21,157,850
Resurfacing	D03-400-RR0001	Various Preservation Projects - Roads	250,000	250,000	0
Resurfacing	D03-400-RR0003	Concrete Panel Repairs	200,000	200,000	0
Resurfacing	D03-400-RR0070	CR 8 - Pavement Rehab - CR 11 to Walker Sideroad	0	1,000	0
Resurfacing	D03-400-RR0071	CR 11 - Pavement Rehab - North Malden Rd to Texas Rd	0	500	0
Resurfacing	D03-400-RR0072	CR 20 - Pavement Rehab - Iler Road to CR 23	0	1,000	0
Resurfacing	D03-400-RR0073	CR 27 - Pavement Rehab - CR 14 to CR 34	0	800	0
Resurfacing	D03-400-RR0074	CR 34 - Pavement Rehab - CR 19 to Wilson Sideroad	0	1,000	0
Resurfacing	D03-400-RR0075	CR 42 - Pavement Rehab - CR 37 to Hwy 401	0	2,000	0
Resurfacing	D03-400-RR0076	CR 46 - Pavement Rehab - CR 19 to Lakeshore Road 203	0	2,000	0
Resurfacing	D03-400-RR0077	CR 50 - Pavement Rehab - CR 41 to Wright Rd	0	2,000	0
Resurfacing	D03-400-RR0082	CR 46 - Pavement Rehab - Webster Rd to 8th Concession	645,000	345,600	0
Resurfacing	D03-400-RR0087	Wright Road - Pavement Rehab - Gore Rd to CR 50 (SX)	0	5,000	0
Resurfacing	D03-400-RR0088	CR 8 - Pavement Rehab - Cameron Sideroad to CR 27	680,000	664,000	0
Resurfacing	D03-400-RR0089	CR 8 - Pavement Rehab - Walker Sideroad to CR 15	810,000	777,330	0
Resurfacing	D03-400-RR0090	CR 20 - Pavement Rehab - CR 3 to Canard Bridge	1,795,000	1,418,500	0
Resurfacing	D03-400-RR0091	CR 20 - Pavement Rehab - CR 23 to McCain Sideroad	1,365,000	1,145,700	0
Resurfacing	D03-400-RR0092	CR 34 - Pavement Rehab - Wilson Sideroad to Essex Limit	720,000	621,400	0
Resurfacing	D03-400-RR0093	CR 42 - Pavement Rehab - CR 31 to Rochester Townline	1,580,000	1,365,900	0
Resurfacing	D03-400-RR0094	CR 2 - Pavement Rehab - CR 35 to CR 37	1,170,000	948,700	0
Resurfacing	D03-400-RR0095	CR 18 - Pavement Rehab - McCain Sideroad to CR 29	955,000	905,600	0
Resurfacing	D03-400-RR0096	CR 27 - Pavement Rehab - Mun#2678 to 350m N of CR 8	520,000	456,400	0
Resurfacing	D03-400-RR0097	CR 31 - Pavement Rehab - CR 42 to MTO Limit (Hwy 401)	1,195,000	1,079,200	0
Resurfacing	D03-400-RR0098	CR 37 - Pavement Rehab - CR 42 to CR 2	925,000	683,300	0
Resurfacing	D03-400-RR0099	CR 50 - Pavement Rehab - Park St to Bell Rd	985,000	927,100	0
Resurfacing	D03-400-SR0001	Fox Sideroad/Gore Road - Pavement Rehab - CR 20 to Wright Rd (SX)	0	401,500	0
Resurfacing	D03-400-SR0002	Essex Centre (Section A) - Pavement Rehab - Oak Dr & Park Lane (SX)	0	329,400	0
Resurfacing	D03-400-SR0003	Essex Centre (Section B) - Pavement Rehab - Kingsway Ct & Earl Ct	0	170,200	0
Resurfacing	D03-400-SR0004	Harrow Centre (Section C) - Fernwood/Treeline/Woodland/Murdoch (SX)	0	282,800	0
Resurfacing	D03-400-SR0005	Harrow Centre (Section E) - Pavement Rehab - Maple Street (SX)	0	109,800	0
Resurfacing	D03-400-SR0006	Joan Flood Drive - Mill & Pave (SX)	0	0	105,000
Resurfacing	D03-400-SR0007	Grondin Ave, Stewart St & Charles St - Mill & Pave (SX)	0	0	470,000
Resurfacing	Category	Total	13,795,000	13,097,730	575,000

Infrastructure & Planning Services - Construction Project Listing

Appendix C

Capital Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Bridges & Culverts	D03-400-BC0002	Various Preservation Projects - Bridges & Culverts	208,830	208,830	0
Bridges & Culverts	D03-400-BC0021	CR 8 - Culvert at Cameron Curry Drain (RC-08-335) (LS/KV)	0	3,100	0
Bridges & Culverts	D03-400-BC0023	CR 37 - Culvert at Wiper Drain (C-37-239) (LEA)	0	88,000	0
Bridges & Culverts	D03-400-BC0024	CR 50 - Culvert at Tom Wright Drain (RC-50-135) D&A (SX)	0	38,050	0
Bridges & Culverts	D03-400-BC0026	CR 31 - Culvert at Irwin Drain (C-31-147) D&A (KV/LEA)	0	729,310	0
Bridges & Culverts	D03-400-BC0027	CR 18 - Culvert at Long Marsh Drain (C-18-088) D&A (AB)	0	1,500	0
Bridges & Culverts	D03-400-BC0030	CR 8 - Culvert at Robb Dales Drain (C-08-479)	1,310,000	903,500	0
Bridges & Culverts	D03-400-BC0031	CR 8 - Bridge at Merrick Creek (B-08-07) - D&A	2,246,400	1,085,700	0
Bridges & Culverts	D03-400-BC0032	CR 34 - Culvert at South Dales Drain (C-34-454) - D&A	0	22,000	0
Bridges & Culverts	D03-400-BC0033	CR 29 - Culvert at East Branch No. 47 Drain (RC-29-032)	0	3,100	0
Bridges & Culverts	D03-400-BC0034	CR 11 - Bridge at McLean Drain (B-11-14B)	1,665,000	1,185,280	0
Bridges & Culverts	D03-400-BC0035	CR 27 - Bridge at Batten Sideroad Drain (B-27-11A)	1,335,000	969,590	0
Bridges & Culverts	D03-400-BC0036	CR 42 - Bridge at Big Creek (B-42-41) - D&A	157,500	183,200	0
Bridges & Culverts	D03-400-BC0037	CR 27 - Culvert at Seventh Concession Drain (C-27-256) - D&A	25,000	80,980	0
Bridges & Culverts	D03-400-BC0038	CR 12 - Culvert at Batten Sideroad Drain (RC-12-126)	990,000	726,380	0
Bridges & Culverts	D03-400-BC0039	CR 20 - Culvert at Sancrainte Drain (RC-20-111)	1,350,000	0	1,350,000
Bridges & Culverts	D03-400-BC0040	CR 12 - Bridge at River Canard Bridge (B-12-03) - D&A	132,500	154,700	0
Bridges & Culverts	D03-400-BC0041	CR 12 - Culvert at Adams Sweet Drain (C-12-070) - D&A	120,000	97,300	0
Bridges & Culverts	D03-400-BC0042	CR 14 - Culvert at East Ogle Drain (C-14-186) - D&A	120,000	97,320	0
Bridges & Culverts	D03-400-BC0043	CR 50 - Culvert at Lonsberry Drain (RC-50-165) - D&A	160,000	150,600	0
Bridges & Culverts	D03-400-BC0032	CR 34 - Culvert at South Dales Drain (C-34-454)	0	0	1,000,000
Bridges & Culverts	Category	Total	9,820,230	6,728,440	2,350,000
Traffic Operations	D03-400-TO0001	Various - Pedestrian Crossover Updates	180,000	180,000	180,000
Traffic Operations	D03-400-TO0002	Rural Intersection Illumination (annual)	130,600	80,000	130,600
Traffic Operations	D03-400-TO0003	Road Safety Improvements - Design	300,000	100,000	300,000
Traffic Operations	D03-400-TO0007	Road Safety Improvements - Construction	100,000	40,000	100,000
Traffic Operations	D03-400-TO0008	Signalization at CR 9 & CR 10	0	390,000	0
Traffic Operations	Category	Total	710,600	790,000	710,600
Municipal Drain	D03-400-MD0001	Various Municipal Drains	800,000	800,000	800,000
Municipal Drain	Category	Total	800,000	800,000	800,000
Planning / Engineering	D03-400-PE0002	Consultant Fees	100,000	50,000	100,000
Planning / Engineering	D03-400-PE0003	Essex Windsor Regional Transportation Master Plan Update	32,600	152,600	40,000
Planning / Engineering	D03-400-PE0004	Road Rationalization Study	40,000	40,000	0
Planning / Engineering	D03-400-PE0005	FS - Widening of CR 50 RoW - Conservation Blvd E to Mun #505	25,000	41,500	0
Planning / Engineering	D03-400-PE0006	Transit Feasibility Study	0	0	100,000
Planning / Engineering	Category	Total	197,600	284,100	240,000
Capital Expenditures	Category	Total	92,928,210	55,967,440	105,680,450
Recoveries	D03-400-6401	Canada Community-Building Fund	2,527,900	2,527,900	2,527,900
Recoveries	D03-400-6351	Ontario Communities Infrastructure Fund	1,540,280	1,185,280	2,049,300
Recoveries	D03-400-EX0001	CR 19 / 22 Intersection - (TEC)	0	0	10,000,000
Recoveries	D03-400-EX0001	CR 19 / 22 Intersection - (TEC)	1,022,000	1,022,000	0
Recoveries	D03-400-RR0004	Road User Agreement Fees	10,300	10,300	10,300
Recoveries	D03-400-EX0008	CR 42 / 43 Phase 1 Construction (TEC)	0	6,279,900	0
Recoveries	D03-400-EX0012	CR 42 / 43 Phase 3 Construction (TEC)	0	0	1,193,800
Recoveries	D03-400-EX0013	BL - CR 42 - CR 42/43 Roundabout to CR 42/19 Roundabout (Tec-24)	0	0	1,110,000
Recoveries	D03-400-EX0005	CR 46 - CoW Limits (401) to CR 19	70,000	70,000	0
Recoveries	D03-400-EX0011	CR 19 - CR 22 to Lanoue	0	70,000	0
Recoveries	D03-400-SR0001	Fox Sideroad/Gore Road - Pavement Rehab - CR 20 to Wright Rd (SX)	0	401,500	0
Recoveries	D03-400-SR0002	Essex Centre (Section A) - Pavement Rehab - Oak Dr & Park Lane (SX)	0	329,400	0
Recoveries	D03-400-SR0003	Essex Centre (Section B) - Pavement Rehab - Kingsway Crt & Earl Court	0	170,200	0
Recoveries	D03-400-SR0004	Harrow Centre (Section C) - Fernwood/Treeline/Woodland/Murdoch (SX)	0	282,800	0
Recoveries	D03-400-SR0005	Harrow Centre (Section E) - Pavement Rehab - Maple Street (SX)	0	109,800	0
Recoveries	D03-400-PE0003	Essex Windsor Regional Transportation Master Plan Update	0	58,000	0
Recoveries	D03-400-SR0006	Joan Flood Drive - Mill & Pave (SX)	0	0	105,000
Recoveries	D03-400-SR0007	Grondin Ave, Stewart St & Charles St - Mill & Pave (SX)	0	0	470,000
Recoveries	Category	Total	5,170,480	12,517,080	17,466,300
Contributions to (from)	D03-400-6812	Roadway Expansion Reserve	(48,708,140)	(11,090,630)	(50,463,560)
Contributions to (from)	D03-400-6810	Capital Reserve - Prior year projects carried over (net)	(5,197,000)	904,400	(2,580,600)
Contributions to (from)	D03-400-6801	Rate Stabilization Reserve - Various Studies	(272,600)	(162,600)	(340,000)
Contributions to (from)	Category	Total	(54,177,740)	(10,348,830)	(53,384,160)
Total Departmental	Requirement		33,579,990	33,101,530	34,829,990

Infrastructure & Planning Services - CWATS Project Listing

Appendix D

Capital Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Capital Expenditures	D03-400-CW0001	County-Wide Active Transportation Infrastructure	1,170,000	0	910,400
Capital Expenditures	D03-400-CW0002	Municipal Partnership Program	20,000	20,000	20,000
Capital Expenditures	D03-400-CW0003	Supportive Partnership Program	20,000	20,000	20,000
Capital Expenditures	D03-400-CW0004	Consultant Fees	20,000	20,000	20,000
Capital Expenditures	D03-400-CW0005	Education & Encouragement	20,000	20,000	20,000
Capital Expenditures	D03-400-CW0006	Monitoring & Evaluation	20,000	20,000	20,000
Capital Expenditures	D03-400-CW0007	Lifecycle Management Programs	20,000	20,000	20,000
Capital Expenditures	D03-400-CW0045	FDS (MUT) - CR 10 - CR 11 to Cypher Systems Greenway (Amh-27)	0	0	552,500
Capital Expenditures	D03-400-CW0058	FDS (PS) - 170m S of Gosfield to Irwin to 200m S of Irwin (Ess-9, 17)	0	36,100	0
Capital Expenditures	D03-400-CW0057	PS #1 -- CR 50 - CR 41 to Wright Road (Ess-7, 11)	0	700	0
Capital Expenditures	D03-400-CW000X	DD (MUT) - CR 22 - Terra Lou Dr to Duck Creek Bridge (Lake-25a)	0	0	26,900
Capital Expenditures	D03-400-CW000X	FDS (MUT) - CR 22 - Duck Creek Bridge to CR 2 (Lake-22)	0	0	94,400
Capital Expenditures	D03-400-CW0061	PS -- CR 20 - CR 3 to River Canard (Amh-7c)	250,000	395,600	0
Capital Expenditures	D03-400-CW0062	PS -- CR 42 - CR 31 to Rochester Townline (Lake-49)	70,000	0	0
Capital Expenditures	D03-400-CW0067	PS -- CR 2 - CR 35 to CR 37 (Lake-53c)	100,000	0	0
Capital Expenditures	D03-400-CW0065	PS -- CR 31 - CR 42 to CR 2 (Lake-44)	390,000	0	0
Capital Expenditures	D03-400-CW000X	FDS - Maidstone Ave - S. Talbot Rd to Allan Ave (Ess-28)	0	25,300	0
Capital Expenditures	D03-400-CW000X	DD (MUT) - Maidstone Ave - S. Talbot Rd to Allan Ave (Ess-28)	0	0	10,100
Capital Expenditures	D03-400-CW000X	DD (MUT) - Maidstone Ave - Allen Ave to 196 Talbot St N (Ess-28)	0	0	17,500
Capital Expenditures	D03-400-CW000X	DD (MUT) - Maidstone Ave - 196 Talbot N. to 13 Maidstone Ave E (Ess-28)	0	0	4,900
Capital Expenditures	D03-400-CW000X	MUT - Maidstone Ave - Construction (Ess-28)	0	0	300,000
Capital Expenditures	D03-400-CW000X	MUT - Maidstone Ave - Talbot St North Intersection Construction (Ess-28)	0	0	125,000
Capital Expenditures	D03-400-CW000X	MUT - Malden Road - Normandy to Reaume (Las-18)	0	0	242,500
Capital Expenditures	D03-400-CW000X	DD (MUT) - CR33 - 350m S of Monarch Lane to Mersea Rd 12 (Leam-17a)	0	0	34,000
Capital Expenditures	D03-400-CW000X	MUT - Seacliff Dr E (CR 20 & Bevel Line / CR 33) (Leam-22C, 10)	0	0	108,000
Capital Expenditures	D03-400-CW000X	MUT - Oak Street (Oak St. W to CR 48) (Leam-19)	0	0	50,000
Capital Expenditures	D03-400-CW000X	2026 Paved Shoulder Program	0	0	2,800,000
Capital Expenditures	D03-400-CW0066	PS #1 -- CR 50 Utility Relocation - CR 41 to 7th Conc (SX)	300,000	0	300,000
Capital Expenditures	D03-400-CW0055	PS #1 -- CR 8 - CR 11 to Walker Sideroad (COE-12a)	0	5,000	0
Capital Expenditures	D03-400-CW0056	PS #1 -- CR 20 - Iler Road to CR 23 (Ess-38b)	0	5,000	0
Capital Expenditures	D03-400-CW0059	PS #1 -- CR 8 - Cameron Sideroad to CR 27 (COE-4a)	545,000	415,200	0
Capital Expenditures	D03-400-CW0060	PS #1 -- CR 8 - Walker Sideroad to CR 15 (COE-12a)	600,000	465,200	0
Capital Expenditures	D03-400-CW0063	PS #1 -- CR 2 - CR 35 to CR 37 (Lake-2a)	410,000	1,079,800	0
Capital Expenditures	D03-400-CW0064	PS #1 -- CR 18 - McCain Sideroad to CR 29 (Kings-3a)	945,000	749,400	0
Capital Expenditures	Category	Total	4,900,000	3,297,300	5,696,200
Recoveries	D03-400-CW0044	FDS (MUT) - CR 8 - Hwy 3 to Talbot Rd N (Ess-12, 13, 28)	0	12,500	0
Recoveries	D03-400-CW0045	FDS (MUT) - CR 10 - CR 11 to Cypher Systems Greenway (Amh-27)	0	13,200	0
Recoveries	D03-400-CW0058	FDS (PS) - 170m S of Gosfield to Irwin to 200m S of Irwin (Ess-9, 17)	0	21,700	0
Recoveries	D03-400-CW000X	MUT - Maidstone Ave - S. Talbot Rd to Allan Ave (Ess-28)	0	15,200	0
Recoveries	D03-400-CW0045	FDS (MUT) - CR 10 - CR 11 to Cypher Systems Greenway (Amh-27)	0	0	241,200
Recoveries	D03-400-CW000X	MUT - Maidstone Ave - Construction (Ess-28)	0	0	180,000
Recoveries	D03-400-CW000X	MUT - Maidstone Ave - Talbot St North Intersection Construction (Ess-28)	0	0	75,000
Recoveries	Category	Total	0	62,600	496,200
Contributions to (from)	D03-400-6812	Roadway Expansion Reserve	(2,800,000)	(1,134,700)	(3,100,000)
Contributions to (from)	Category	Total	(2,800,000)	(1,134,700)	(3,100,000)
Total Departmental		Requirement	2,100,000	2,100,000	2,100,000

Infrastructure & Planning Services - State of Good Repair Program

Appendix E

Project	Road #	Description	Remarks	Estimate
BC0002	Various	Various Preservation Projects: Bridges and Culverts	Extend Lifecycle	200,000
RR0001	Various	Various Preservation Projects: Roads	Extend Lifecycle	182,000
RR0003	Various	Concrete Panel Repairs	Extend Lifecycle	180,850
BC0036	CR 42	B-42-41 (Big Creek Bridge)	Structural Deterioration - Rehabilitation	2,930,000
BC0043	CR 50	RC-50-165 (Lonsberry Drain Culvert)	Structural Deterioration - Replacement	1,830,000
BC0040	CR 12	B-12-03 (River Canard Bridge)	Structural Deterioration - Replacement	2,190,000
BC0042	CR 14	C-14-186 (East Ogle Drain Culvert)	Structural Deterioration - Replacement	880,000
BC0039	CR 20	RC-20-111 (Sancrainte Drain Culvert)	Structural Deterioration - Replacement	1,425,000
BC0037	CR 27	C-27-256 (Seventh Concession Drain Culvert)	Structural Deterioration - Replacement	1,190,000
BC0032	CR 34	C-34-454 (South Dales Drain Culvert)	Structural Deterioration - Replacement	1,210,000
BC0044	CR 27	B-27-11B (Belle River Bridge)	Structural Deterioration - Engineering and Approvals	105,000
BC0045	CR 14	C-14-01 (Collard Drain Bridge)	Structural Deterioration - Engineering and Approvals	110,000
BC0046	CR 9	RC-09-063 (Antaya Drain Culvert)	Structural Deterioration - Engineering and Approvals	95,000
BC0047	CR 14	RC-14-113 (West Branch Reid Drain Culvert)	Structural Deterioration - Engineering and Approvals	95,000
BC0048	CR 31	C-31-082 (North Rear Road Drain Culvert)	Structural Deterioration - Engineering and Approvals	95,000
RR0100	CR 8	Pavement Rehabilitation: County Road 23 - Cameron Sideroad	Deteriorated Pavement - CIREAM & Overlay	1,225,000
RR0101	CR 8	Pavement Rehabilitation: County Road 31 to Highway 77	Deteriorated Pavement - CIREAM & Overlay	1,170,000
RR0102	CR 9	Pavement Rehabilitation: South Talbot Road to County Road 7	Deteriorated Pavement - CIREAM & Overlay	1,040,000
RR0103	CR 11	Pavement Rehabilitation: Texas Road to County Road 12	Deteriorated Pavement - CIREAM & Overlay	410,000
RR0104	CR 46	Pavement Rehabilitation: 8th Concession to County Road 17	Deteriorated Pavement - CIREAM & Overlay	865,000
RR0105	CR 3	Pavement Rehabilitation: County Road 8 to Canard Drive	Deteriorated Pavement - Mill and Pave	455,000
RR0106	CR 20	Pavement Rehabilitation: Mun#1484 to County Road 10	Deteriorated Pavement - Mill and Pave	1,205,000
RR0107	CR 23	Pavement Rehabilitation: County Road 8 Roundabout	Deteriorated Pavement - Mill and Pave	340,000
RR0108	CR 27	Pavement Rehabilitation: South Middle Rd to B-27-11A	Deteriorated Pavement - Mill and Pave	690,000
RR0109	CR 31	Pavement Rehabilitation: County Road 8 to County Road 14	Deteriorated Pavement - Mill and Pave	1,290,000
RR0110	CR 35	Pavement Rehabilitation: Lakeshore Road 305 to County Road 42	Deteriorated Pavement - Mill and Pave	355,000
RR0111	CR 8	Pavement Rehabilitation: County Road 31 to Kent Road 1	Deteriorated Pavement - Overlay	815,000
RR0112	CR 37	Pavement Rehabilitation: B-37-07 to Lakeshore Rd 310	Deteriorated Pavement - Overlay	895,000
Total Contribution from Capital Reserve				(2,315,000)
Total 2026 SOGR Program Budget				21,157,850
Total 2026 Early Release Program				4,760,000

Infrastructure & Planning Services - Maintenance Operations Detail

Appendix F

Operating Category	Account Number	Description	2025 Budget (restated)	2025 Projection (unaudited)	2026 Budget
Bridge & Culverts Bridge & Culverts	D03-110-BC0001 Category	Bridge & Culvert Repair Total	180,000 180,000	275,000 275,000	382,500 382,500
Roadside Maintenance	D03-110-RM0001	Spraying	50,000	50,000	105,000
Roadside Maintenance	D03-110-RM0002	Mowing / Sweeping	440,000	475,000	470,000
Roadside Maintenance	D03-110-RM0003	Brush / Tree Trim Removal	150,000	150,000	150,000
Roadside Maintenance	D03-110-RM0004	Ditching Maintenance	285,000	300,000	390,000
Roadside Maintenance	D03-110-RM0005	Catch Basin / Drains / Curb / Gutter	250,000	220,000	220,000
Roadside Maintenance	D03-110-RM0006	Debris Pick-up	25,000	55,000	50,000
Roadside Maintenance	D03-110-RM0007	Lane Line Marking	600,000	625,000	775,000
Roadside Maintenance	D03-110-RM0008	CWATS Signs & Lane Line Marking	50,000	25,000	30,000
Roadside Maintenance	D03-110-RM0009	Guiderails & Posts	100,000	100,000	120,000
Roadside Maintenance	D03-110-RM0010	Washouts, Mail Boxes & Other	10,000	10,000	10,000
Roadside Maintenance	Category	Total	1,960,000	2,010,000	2,320,000
Pavement Maintenance	D03-110-PR0001	Surface Asphalt (Patching)	350,000	400,000	380,000
Pavement Maintenance	D03-110-PR0002	Base Repairs	60,000	50,000	50,000
Pavement Maintenance	D03-110-PR0003	Shouldering / Grading Shoulders	555,000	625,000	600,000
Pavement Maintenance	D03-110-PR0004	Surface Treatment / Crack Filling by Contract	150,000	150,000	150,000
Pavement Maintenance	Category	Total	1,115,000	1,225,000	1,180,000
Winter Control	D03-110-WC0001	Snow Plowing & Salting	2,408,000	3,100,000	2,325,000
Winter Control	D03-110-WC0002	Hired Contractor & Standby	342,000	370,000	425,000
Winter Control	Category	Total	2,750,000	3,470,000	2,750,000
Safety Devices	D03-110-RM0011	Signs	370,000	425,000	480,000
Safety Devices	D03-110-RM0012	Railroad Signal Maintenance	65,000	75,000	75,000
Safety Devices	Category	Total	435,000	500,000	555,000
Traffic Operations	D03-110-RM0013	Traffic Signal Maintenance	400,000	400,000	425,000
Traffic Operations	D03-110-RM0014	Streetlight Maintenance	110,000	120,000	110,000
Traffic Operations	D03-110-RM0015	Signal Communications Maintenance	31,000	30,000	31,000
Traffic Operations	Category	Total	541,000	550,000	566,000
Miscellaneous	D03-110-RM0016	Drainage Assessment	350,000	350,000	350,000
Miscellaneous	D03-110-RM0017	Essex / Kent County Road 1	50,000	50,000	50,000
Miscellaneous	Category	Total	400,000	400,000	400,000
Equipment Maintenance	D03-110-3601	Equipment Maintenance	1,170,000	1,100,000	1,200,000
Equipment Maintenance	Category	Total	1,170,000	1,100,000	1,200,000
Operating Expenditures	Category	Total	8,551,000	9,530,000	9,353,500
Recoveries	D03-110-3613	Equipment Utilization Recovery	2,600,000	3,000,000	2,800,000
Recoveries	D03-110-6510	Municipal Recoveries	0	0	150,000
Recoveries	D03-110-6602	Motor Vehicle Collision Recoveries	0	0	60,000
Recoveries	Category	Total	2,600,000	3,000,000	3,010,000
Total Departmental		Requirement	5,951,000	6,530,000	6,343,500