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December 12, 2025

Town of Amherstburg  
Town of Essex  
Town of Kingsville  
Town of LaSalle  
Municipality of Leamington  
Municipality of Lakeshore  
Township of Pelee  
Town of Tecumseh  
City of Windsor

Attention: Municipal Council Clerks (for distribution)

**RE: ESSEX REGION CONSERVATION AUTHORITY 2026 DRAFT BUDGET NOTICE TO MEMBER MUNICIPALITIES**

Please find attached the 2026 Draft Budget for the Essex Region Conservation Authority (ERCA). We do not anticipate that there will be changes to this document and the draft Budget was approved for circulation by the ERCA Board of Directors at the regular meeting on December 11, 2025. Please be kind enough to provide feedback or comments, if any, prior to January 30, 2026. Should Administration receive further direction from the Board, revised materials will be circulated at the earliest opportunity.

The weighted vote will take place on Thursday, February 12, 2026, at a meeting of the ERCA Board of Directors.

Should you have any questions regarding this 2026 Draft Budget, please feel free to contact Mr. Tim Byrne, [tbyrne@erca.org](mailto:tbyrne@erca.org) or by phone 519-776-5209 ext. 350.

Thank you,

Tim Byrne  
CAO/Secretary-Treasurer

Shelley McMullen  
CFO/Director, Finance and Corporate Services

**CC:** Municipal CFO/Treasurer/Director of Finance

**Attachments:** ERCA 2026 Draft Budget, Discussion & Analysis



## Essex Region Conservation Authority

### Board of Directors

BD24/25

From: Shelley McMullen, CFO/Director of Finance & Corporate Services

Date: Tuesday, December 2, 2025

**Subject: 2026 Draft Budget and Municipal Cost Apportionment and Funding Recommendations**

Compliance Action: [Conservation Authorities Act, R.S.O. 1990, c. C.27](#)  
[O. Reg. 686/21 Mandatory Programs and Services](#)  
[O. Reg. 687/21 Transition Plans and Agreements for Programs and Services](#)  
[O. Reg. 402/22 Budget and Apportionment](#)

Recommendation 1: THAT the 2026 Draft Budget including the Budget Discussion & Analysis companion document, be received for Members' review and approval; and further,

THAT the Board of Directors approve maintaining municipal cost apportionment at \$3,053,491, for mandatory programs and \$327,262 for non-mandatory programs and services, both with no increase from 2025, as recommended by the Finance and Audit Advisory Board (Resolution FAAB 02/25); and further,

THAT the Board of Directors support the requirement for an increase in municipal funding of \$83,143 for mandatory programs and services but support the utilization of the unrestricted accumulated surplus to a maximum of \$83,143, to acknowledge budget pressures of its participating municipalities; and further,

THAT Administration circulate the 2026 Draft Budget, Discussion & Analysis companion document, as attached herein, to member municipalities for consultation in accordance with Ontario Regulation 402/22.

Recommendation 2: THAT the Board of Directors accept the 2026 voluntary municipal contributions of \$171,488 to the Category 3 Land Acquisition & Securement fund, and any future additional voluntary contributions, if directed by any nonparticipating member municipality, and included in its revised Cost Apportioning Agreement with the Authority.

## Background:

In October 2025, the Province introduced significant amendments to the Act through Bill 68 – Plan to Protect Ontario Act (Budget Measures), 2025 (No. 2). These changes establish the Ontario Provincial Conservation Agency (OPCA), a new provincial oversight body tasked with providing centralized governance, setting performance standards, and managing the transition to a regional watershed-based framework. OPCA will oversee strategic planning, financial performance, and modernization initiatives such as a single digital permitting platform and standardized floodplain mapping. Additionally, consolidation and merging of 36 Conservation Authorities to 7 regional Authorities is proposed.

While these changes represent a major shift in oversight and governance, **this budget was prepared prior to the release of Bill 68, therefore potential impacts on operations, governance, or service delivery are not included, as they remain unknown at this time.**

Administration has prepared a comprehensive companion budget document, which forms an integral part of this report, and includes the detailed 2026 draft budget, management’s discussion, and extensive analysis. As required by *Ontario Regulation 402/22*, the budget is segmented by category of program and service, primarily Category 1, the mandatory programs of conservation authorities, as listed in *Ontario Regulation 686/21* and Category 3, the beneficial but non-mandatory programs and services of the Authority, as endorsed by the Board of Directors (BD 09/22). Category 2 services are the municipal services, provided by the Authority at the request of one or more municipalities and operated in accordance with an agreement. Category 2 services are included at the anticipated contracted amount in this budget and reflect the *Part IV Clean Water Act* municipal risk management services. The Category 3 non-mandatory programs, as approved by the Board, are shown in Appendix F including the proposed 2026 cost apportionment for programs which require municipal funding in 2026. Since the last budget cycle, six municipalities have included a voluntary contribution to the land acquisition and securement program.

ERCA Administration continues to uphold the Province’s previous mandate to improve consistency and comparability across all Conservation Authorities and the transparency of program and service delivery, including the identified need for municipal funding of both the mandatory and non-mandatory programs and services. This budget and the companion document respond to those objectives.

## Highlights From Discussion & Analysis Document:

- The 2026 budget document is organized to meet Ontario Regulation 402/22 requirements, clearly showing mandatory and non-mandatory programs and their funding sources.
- The Authority delivers its programs through five key service delivery functions: Watershed Management Services; Conservation Services; Water Quality/Research; Communications/Community Outreach; General/Administration; and details regarding program highlights and budgets, are included in the document, 2026 Draft Budget, Discussion & Analysis (Attachment 1).

- The Authority's total adjusted operating and capital budget is projected to increase from ~\$12million to ~\$13.9million including mandatory operating expenses of ~\$5.4 million and capital expenditures for mandatory projects will exceed \$1.6 million. Non mandatory expenses account for approximately \$6.9 million, a year over year budget increase of ~\$1.3 million, however this relates to special grant term projects, funded by non-municipal sources.
- Year over year budget pressures, for mandatory programs and services total \$455,803 but offsetting items included in the budget total \$372,660, for a net increase in mandatory cost apportionment of \$83,143. Non-mandatory budget pressures were determined to be approximately \$28k but can be completely offset in mitigating items, resulting in no increase in non-mandatory cost apportionment. Details are included in Tables 1 and 2 of the budget discussion document.
- While the net result of budget pressures, after mitigating items were considered, exceeds \$83,000 or an increase of 2.5% in mandatory cost apportionment, Administration and the Finance and Audit Advisory Board are recommending that it be offset with the unrestricted accumulated surplus, to ease one budget pressure source for the Authority's municipal funders.
- The budget reflects significant 2026 activities pertaining to multi-year capital and water quality projects. These grants, exceeding \$15 million over 4 years, are funding the Hillman Marsh coastal erosion and restoration project, two Detroit River erosion and wetland protection/ creation projects, the Kingsville- Leamington nutrient research study and region-wide water quality improvement incentives to rural landowners.
- As in 2025, the 2026 draft budget includes ongoing repair and replacement of greenway infrastructure (bridges/culverts and trail surfaces). With the addition of the CASO trail, the infrastructure reserve will be under future pressure, as that trail is developed. Once asset assessments are completed for all sites/ greenways, the AMP will be updated.
- **The \$13.9 million budget will be funded by:**
  - **Municipal cost apportionment: \$3.5M**
  - **Federal grants: \$5.9M**
  - **Provincial grants: \$347k**
  - **Self-generated funds: \$2.8M**
  - **Reserves: \$759k**
  - **Prior-year revenues: \$292k**
  - **Unrestricted accumulated surplus \$83k**
- Between 2018 and 2025, the local investment of levy and municipal special project funding has attracted investment of \$1.47 for every \$1 of municipal investment, for all non-mandatory programs, special term and capital projects. Between 2018 and 2025, the Authority received municipal funds of \$12,841,732, representing levy and special-project funds, for programs and

projects, that are categorized as non-mandatory under the Act, but during that time, non-municipal funds of \$18,858,568 were received, supporting those very same initiatives. The non-mandatory work relating to the water quality program has attracted \$8 from outside funding sources for every levy dollar, followed by the long-standing tree planting program which attracted \$3.62 for every levy dollar of investment.

- This budget reflects negotiated changes to 2026 wages and benefits as provided for in the collective agreement with CUPE Local 3784, as well as grid increases that are applied as service hours are completed. Overall, approximately 48 FTEs remains consistent with 2025 budgeted FTEs, with some shifting of human resources from special projects to ongoing service delivery.
- The greatest threat to the Authority's financial condition, with implications for increased municipal funding in the future, relates to the risk of infrastructure deterioration, specifically the magnitude of financial obligations associated with required repairs/replacements of bridges, culverts and crossings for three greenways. Recent repairs to the JRPH main house have significantly mitigated that specific financial risk and fundraising efforts for repairs to other buildings are likely to be successful in 2025/2026. The Authority does not own the infrastructure at Holiday Beach and only accounts for minor non-capital repairs and maintenance in the operating budget for the site
- Current value assessment in the Authority's jurisdiction increased 1.53% in the past year, therefore the **total cost apportionment will decrease by 34 cents per household, to \$21.95**, if the cost apportionment is maintained at the 2025 level. **Over the past ten years, CVA in the region grew 26.8% while the household cost apportionment has declined by 8% during this time.**

### Recommendations:

Administration recommends holding the mandatory municipal cost apportionment at \$3,053,491, (Appendix B-0% increase), supported by the Finance and Audit Advisory Board (Resolution FAAB 02/25), to acknowledge budget pressures of its participating municipalities and additionally, recommends non-mandatory municipal cost apportionment of \$327,262 (0% increase) as shown in Appendix F.

Administration also recommends that the Board of Directors accept the 2026 voluntary municipal contributions of \$171,488 to the Category 3 Land Acquisition & Securement fund, and any additional voluntary contributions, if directed by any non-participating member municipality, and included in its revised Agreement with the Authority

Administration recommends that the calculated required increase of \$83,143 be funded with the unrestricted accumulated surplus.

**Approved By:**



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Tim Byrne, CAO/Secretary Treasurer

**Attachments:**

- Attachment 1 – 2026 Budget, Discussion & Analysis

**Appendices (included in the attachment above):**

- Appendix A – 2026 Draft Detailed and Summary Budgets
- Appendix B - 2026 Draft Municipal Cost Apportionment Schedule
- Appendix F – Category 3 Funding Envelope and Cost Apportionment for Non-Mandatory Programs & Services

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## CONSERVATION AUTHORITIES AND LEGISLATIVE BACKGROUND

In Ontario, Conservation Authorities develop and deliver local, watershed-based resource management programs on behalf of the Province and municipalities. Conservation Authorities are public sector organizations established by the Province and governed by the Conservation Authorities Act (Act), which is administered by the Ministry of the Environment, Conservation and Parks (MECP). In October 2025, the Province introduced significant amendments to the Act through Bill 68 – Plan to Protect Ontario Act (Budget Measures), 2025 (No. 2). These changes establish the Ontario Provincial Conservation Agency (OPCA), a new provincial oversight body tasked with providing centralized governance, setting performance standards, and managing the transition to a regional watershed-based framework. OPCA will oversee strategic planning, financial performance, and modernization initiatives such as a single digital permitting platform and standardized floodplain mapping. Additionally, consolidation and merging of 36 Conservation Authorities to 7 regional Authorities is proposed.

While these changes represent a major shift in oversight and governance, this budget was prepared prior to the release of Bill 68. As such, no estimates for potential impacts to operations, governance, or service delivery resulting from the proposed legislative changes have been included, as these impacts remain unknown at this time.

Conservation authorities carry out mandatory programs that serve provincial and municipal interests, including:

- natural hazard management / risk mitigation and protection
- flood and erosion control
- management of conservation authority owned land
- drinking water source protection (under the Clean Water Act)
- surface water and groundwater monitoring programs

They also provide advice to municipalities on natural hazard management, planning matters and regulate impacts of development and activities in hazardous lands, (such as floodplains, shorelines or wetlands) natural hazards, and public safety through a permitting process.

Since its establishment by the Province in 1973, the Essex Region Conservation Authority (ERCA) has been serving its local participating municipalities by providing programs, leadership, the coordination across municipal boundaries,

and the management of local natural resources. In accordance with the legislation, Administration is presenting 2026 budget information based on the segregation of its activities into mandatory and non-mandatory services.

While the Authority delivers its programs through five service delivery areas, they are also further refined into sub-units, as presented in the Programs & Services sections below.

## PRIMARY SERVICE DELIVERY AREAS

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- 1. Watershed Management Services** are identified as mandatory and ensure that development in the region progresses in a sustainable manner. Within this business unit, Development Services, Watershed/Water Resources Engineering, Flood Management/Flood Forecasting and Warning, and Watershed Planning are all identified as mandatory services. Geographic Information Systems services is delivered through Watershed Management Services and supports all mandatory and non-mandatory programs and services across the organization.
- 2. Conservation Services** protects, restores, and manages natural heritage systems within ERCA's watersheds. Conservation lands management, passive recreation at conservation areas, and tree planting and restoration on conservation lands, are identified as mandatory services. Conservation Services identified as non-mandatory include land acquisition tree planting and restoration on private or municipal lands, and Holiday Beach Conservation Area operations.
- 3. Water Quality Services** endeavors to improve the health of local watercourses. Source Water Protection is identified as a mandatory service and ensures local sources of drinking water are protected through the implementation of policies in the Source Protection Plan. Water quality monitoring to support the Provincial Water Quality Monitoring Network is also identified as mandatory, while other watershed science programs such as the more extensive and informative water quality monitoring and agricultural water quality programs fall under the non-mandatory category.
- 4. Community Outreach Services** supports all business units of the Authority, through design and provision of communications collateral material including videos, signage, brochures and website content. Corporate communications, supporting mandatory activities, is identified as mandatory, while curriculum-based outdoor education, museum operations at the John R. Park Homestead and most outreach activities are non-mandatory. Community Outreach Services provides an essential link to external stakeholders
- 5. General/Corporate Services** provides leadership and management in the delivery of all programs and services. Administration and oversight are central to the successful functioning of the entire organization, through the office of the CAO, and services are categorized as General Services under Ontario Regulation 402/22. Corporate Services is organized into four program areas: Governance & Risk; Financial Services; Human Resources; and Information Management/Technology. Team members work collectively to ensure corporate compliance with multiple pieces of legislation and also provide support to the Foundation.

The following table presents the detailed categorization of the Authority’s portfolio of programs and services:

<b>Conservation Authorities Act 21.1 - Mandatory Programs &amp; Services</b>			
<b>Risks of Natural Hazards</b>	<b>Conservation and Management of Lands Owned / Controlled</b>	<b>Water Quality/DWSP</b>	<b>General/Corporate Services</b>
<p><b>S.28 Regulations Permits</b></p> <p>Protection of new development and evaluating proposals for maintenance, upgrades, and repairs to existing development, for compliance with the Regulation</p> <p><b>S.39 Flood/Erosion Program</b></p> <p>Maintaining a regional flood forecasting contingency plan</p> <p><b>Watershed Engineering</b></p> <p>Stormwater Management reviews, hazards modelling and mapping, project management services to municipalities</p> <p><b>Planning – Risk of Hazards</b></p> <p>Review and input on long-range planning instruments (OPs, OPAs), coordination of watershed-scale studies.</p>	<p><b>CA Lands &amp; Infrastructure Management</b></p> <p>(Forest Management, Biodiversity, Long Range Plans &amp; Conservation Strategies)</p> <p><b>CA Lands &amp; Infrastructure Maintenance</b></p> <p>(Operational day to day)</p> <p><b>CA Lands - Restoration of Natural Areas</b></p> <p>(Tree replacement, wetlands, etc.)</p>	<p>Drinking Water Source Protection Authority under the Clean Water Act (2006)</p> <p>Provincial surface and ground water monitoring programs (PWQMN and PGMN)</p>	<p>Corporate Governance, Board of Directors, Office of the CAO</p> <p>Risk Management &amp; Legislative Compliance</p> <p>Finance, Budgets, Financial Statements</p> <p>Human Resources</p> <p>Information Systems / Records / Technology</p>
	<p><b>Climate Change – Risk of Hazards</b></p> <p>Consider impacts to regulatory, engineering, and planning related decisions with respect to natural hazards. This program is integrated into daily work activities</p>	<p><b>Municipal Water &amp; Erosion Control (WECI) Projects</b></p> <p>(50% Municipal / 50% Province)</p> <p><b>Other municipal technical studies or infrastructure projects</b></p> <p>(100% municipally funded)</p>	<p><b>Corporate Communications</b></p>
<b>TRANSFERS TO INFRASTRUCTURE RESERVES – CONSERVATION AREAS ASSET REPLACEMENT</b>			
<b>TRANSFERS TO CORPORATE (ADMINISTRATIVE) RESERVES – LEGAL, HR, IT, ETC.</b>			

## Conservation Authorities Act 21.1 - Non-Mandatory Programs & Services

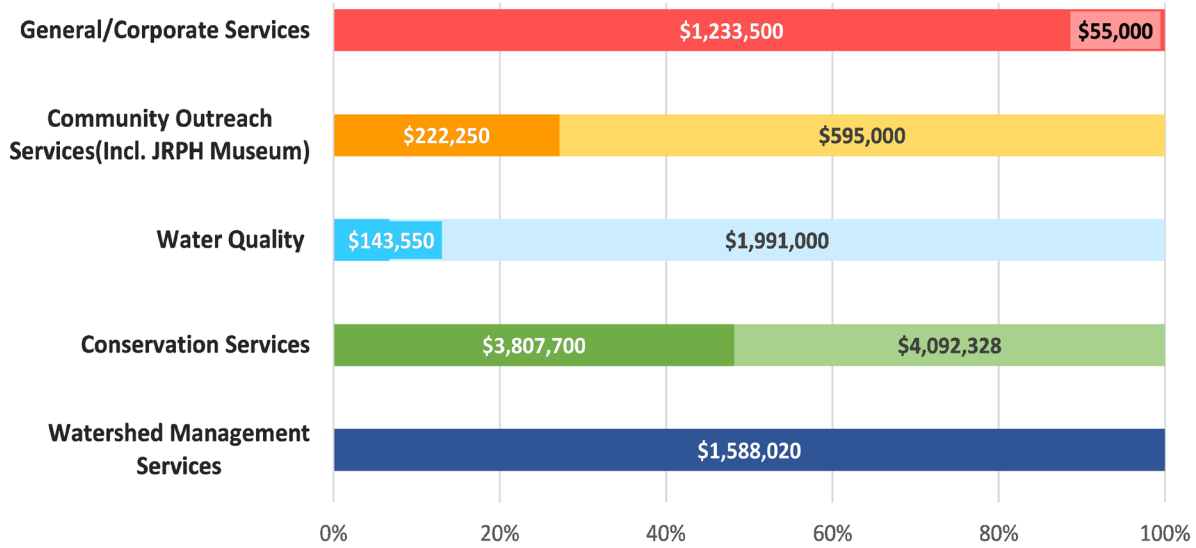
Watershed Management Services	Conservation Services	Water Research	Community & Outreach Services
	<p style="text-align: center;"><b>Land Securement &amp; Acquisition</b></p> <p style="text-align: center;"><b>Restoration - Non ERCA lands</b> (fee for service or grant subsidized)</p> <p style="text-align: center;"><b>Holiday Beach Management - Agreement 2001-2031</b></p>	<p style="text-align: center;">Ongoing Water Quality program, including monitoring sites, report cards, grant securement</p> <p style="text-align: center;">Special grant/term-limited research projects &amp; studies</p> <p style="text-align: center;"><b>Municipal Services provided through agreement</b> (Risk Management Services Part IV CWA) Conservation Authorities Act 21.1.1</p>	<p style="text-align: center;"><b>Educational programming</b> - various CA locations</p> <p style="text-align: center;">General outreach, events and partnership engagement</p> <p style="text-align: center;">Other externally funded community engagement projects</p> <p style="text-align: center;">John R. Park Museum and Education Programs and Preservation of Heritage Buildings</p>
			<p><b>Essex Region Conservation Foundation</b></p>

To enhance the reader’s understanding of the Authority’s programs and current funding mechanisms, and to respond to the Province’s demand for funding transparency, ERCA Administration has provided additional analysis, relating to non-mandatory programming through the identification of activities which require a degree of municipal support and those that are specific to term-limited special projects or fee-for-service activities and do not require municipal funds.

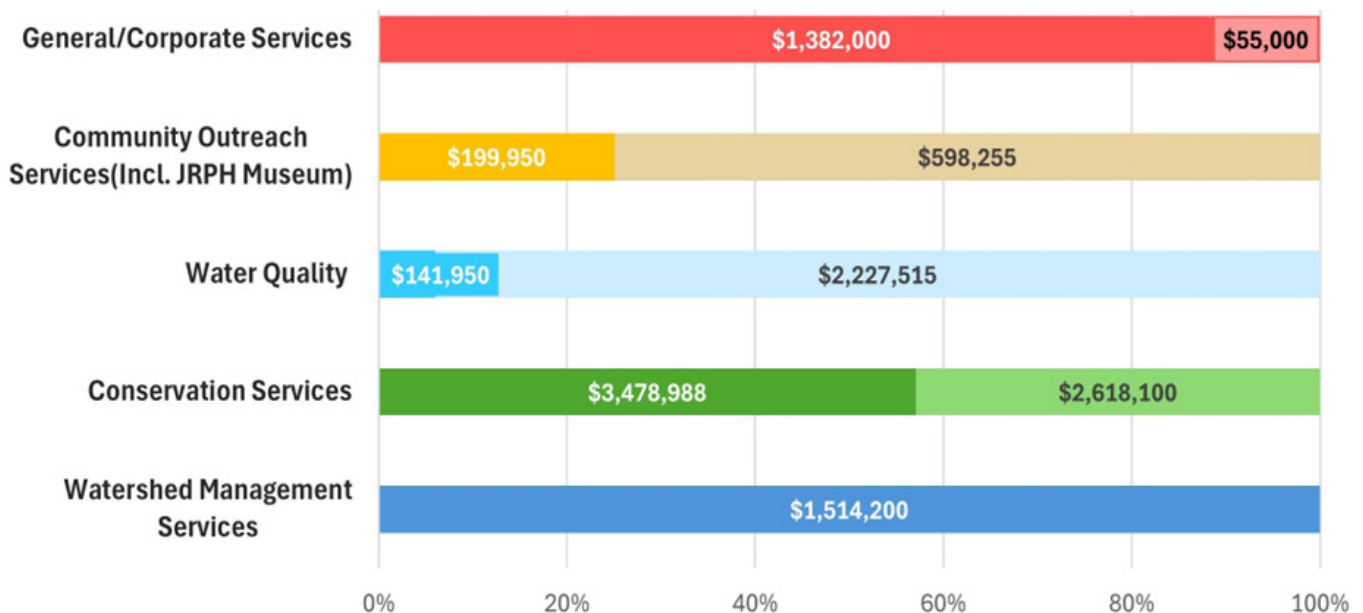


The budget for the five service delivery functions (departments), allocated between mandatory and non-mandatory functions is highlighted below:

**Figure 1 – 2026 Budget by Service Delivery Function with Mandatory and Non-Mandatory Expenses Identified**  
**2026 Budget by Service Delivery Area by Mandatory / Non-Mandatory Functions - \$13.9M**



**Figure 2 – 2025 Budget by Service Delivery Function with Mandatory and Non-Mandatory Expenses Identified**  
**2025 Budget by Service Delivery Area by Mandatory / Non-Mandatory Functions - \$12M**



- While the net result of budget pressures, after mitigating items were considered, exceeds \$83,000 or an increase of 2.5% in mandatory cost apportionment, Administration and the Finance and Audit Advisory Board are recommending that it be offset with the accumulated surplus, to alleviate one budget pressure source for the Authority's municipal funders.
- Year over year budget pressures, for mandatory programs and services total \$455,803 but offsetting items included in the budget total \$372,660, for a net increase in mandatory cost apportionment of \$83,143. Non-mandatory budget pressures amount to \$28,465 but can be completely offset in mitigating items, resulting in a projected increase of \$Nil in non-mandatory cost apportionment. Details are included in Tables 1 and 2.
- The budget reflects significant 2026 activities pertaining to multi-year capital and water quality projects. These grants, exceeding \$15 million over 4 years, are funding the Hillman Marsh coastal erosion and restoration project, two Detroit River erosion and wetland protection/ creation projects, the Kingsville-Leamington nutrient research study and region-wide water quality improvement incentives to rural landowners.
- As in 2025, the 2026 draft budget includes ongoing repair and replacement of greenway infrastructure (bridges/culverts and trail surfaces). With the addition of the CASO trail, the infrastructure reserve will be under future pressure, as that trail is developed. Once asset assessments are completed for all sites/ greenways, the AMP will be updated.
- The Authority's total adjusted operating and capital budget is projected to increase from ~\$12million to ~\$13.9million including mandatory operating expenses of ~\$5.4million and capital expenditures for mandatory projects will exceed \$1.6million. Non mandatory expenses account for approximately \$6.9million, a year over year budget increase of ~\$1.3million, however this relates to special grant term projects, funded by non-municipal sources.
- **Municipal cost apportioning of \$3,053,491 is required to fulfill the Authority's mandated obligations in 2026. Non-mandatory cost apportionment of \$327,262 is required to maintain other core watershed programs**, which operate on a recurrent annual basis. During the 2023 negotiations regarding the Cost Apportioning Agreements, several participating municipalities included an additional voluntary contribution to a new Category 3 land acquisition and securement fund: the 2026 additional contributions total \$171k.
- The budget of \$13.9 million will be funded with ~\$3.5 million from current year cost apportionment, approximately \$6 million from Federal funds, \$347k from Provincial funds, \$3 million from self-generated funds, ~\$375k from previous years' revenues, and ~\$759k from reserves.
- Current value assessment in the Authority's jurisdiction has increased 1.53%, therefore the total cost apportionment would decrease by 34 cents per household, to \$21.95, if the cost apportionment is maintained at the 2025 level. It's worth noting that over the past ten years, CVA in the region has grown 26.8% while the household cost apportionment has declined by 8% during this time.
- Between 2018 and 2025, the local investment of levy and municipal special project funding has attracted investment of \$1.47 for every \$1 of municipal investment, for all non-mandatory programs, special term and

capital projects. Between 2018 and 2025, the Authority received municipal funds of \$ 12,841,732, representing levy and special-project funds, for programs and projects, that are categorized as non-mandatory under the Act, but during that time, non-municipal funds of \$ 18,858,568 were received, supporting those very same initiatives. The non-mandatory work relating to the water quality program has attracted \$8 from outside funding sources for every levy dollar, followed by the long-standing tree planting program which attracted \$3.62 for every levy dollar of investment.

- This budget reflects negotiated changes to 2026 wages and benefits as provided for in the collective agreement with CUPE Local 3784, as well as grid increases that are applied as service hours are completed. Overall, approximately 48 FTEs remains consistent with 2025 budgeted FTEs, with some shifting of human resources from special projects to ongoing service delivery.
- The greatest threat to the Authority’s financial condition, with implications for increased municipal funding in the future, relates to the risk of infrastructure deterioration, specifically the magnitude of financial obligations associated with required repairs/replacements of bridges, culverts and crossings for three greenways. Recent repairs to the JRPH main house have significantly mitigated that specific financial risk and fundraising efforts for repairs to other buildings are likely to be successful in 2025/2026. The Authority does not own the infrastructure at Holiday Beach and only accounts for minor non-capital repairs and maintenance in the operating budget for the site

## CHANGES TO LEVY APPORTIONMENT AND PROCESS

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The changes in the Conservation Authorities Act, brought about by Bill 23, included a requirement to “take the necessary steps to seek to enter into cost apportioning agreements with the participating municipalities on or before the transition date”, of January 1, 2024. Cost apportioning agreements are required, when municipal funds are needed to finance all, or a portion of a non-mandatory Category 3 program. The Authority entered into Cost Apportioning Agreements, prior to January 1, 2024, with each of its participating municipalities, as legislated.

These agreements allow the Authority to cost apportion, in any given year and subject to other available funds, for a suite of non-mandatory programs and services including:

- John R Park Homestead museum operations and programming
- Restoration and tree planting on non-ERCA properties
- Water quality monitoring, research and watershed report cards
- Community outreach and engagement through tree days, cleanups and corporate volunteerism



and additionally, five municipalities agreed to a voluntary contribution, specific to land acquisition and securement, and directed to the next iteration of the former Clean Water ~ Green Spaces program.

As per paragraph 3(g) of the respective agreements, the non-mandatory cost apportioning is capped at the original 2023-provided estimate of \$353,600 plus 5%. Any additional voluntary contributions directed to the restricted land acquisition and securement fund are not included in the cap and these total \$171,488 for 2026.

## YEAR OVER YEAR BUDGET PRESSURES AND MITIGATING MEASURES

### Financial Pressures and Cost Drivers Mandatory Programs and Services

- Costs relating to human resources are the largest driver of the upward pressure on budget, including negotiated wage/grid increases, capacity shifts from special projects and inclusion of two positions, as FTEs, which had previously been included as partial year positions in the 2025 budget due to hiring timelines. This totals approximately \$260k.
- Interest rates have declined and with a large GIC maturing in May 2026 (5.3%), interest revenues will be impacted by approximately \$88k.
- Higher legal expenses of \$45k are included, due to ongoing development application related appeals.
- Increased software and licencing costs attributable to the cloud-based Property Information and Management System are included, as are cloud security measures and SharePoint data backup services.

### Mitigating Measures

- The Director of IT position was determined to be redundant and an IT firm, which provides the Authority’s Microsoft licences now provides technical support and consulting services on high-level IT and security issues. Savings are substantial as presented below.
- A net reduction in budgeted technical consulting/contracted restoration services is anticipated.
- The infrastructure reserve will be utilized, to support asset inventories, condition assessments, asset replacement valuations and AMP updates.
- The fleet/equipment pool reserve will likely be drawn on, to buffer costs of anticipated replacements, although acquisitions are subject to availability.

Full details of increased costs and mitigating items, related to mandatory programs and services are presented in the table below:

**Table 1 - Budget Pressures and Mitigating Items - Mandatory and General (Administrative/Corporate) Programs & Services**

#### 2026 BUDGET PRESSURES

Item	Impacts	Estimated YoY Budget Change
Reduction in interest revenues (lower rates)	Corporate Services	88,000
Neg %/Grid increases/RTW of staff on LOA	Conservation Services	66,803

*Chart continued on next page*

Item	Impacts	Estimated YoY Budget Change
Neg %/Grid increases	Watershed Mgmt Services	63,000
Infrastructure Mngr (adj for full yr from partial year and adj compensation)	Conservation Services	67,000
Legal defence/expert witness costs	Watershed Mgmt Services	45,000
Adjust interest transfer to infrastructure reserve/municipal land acquisition funds (budget correction)	Corporate Services	18,000
Convert seasonal maint'ce tech to FT	Conservation Services	29,000
Return of staff to operations from special projects	Watershed Mgmt Services	19,000
Cloud services, software ,alloc'd shared services	Watershed Mgmt Services	18,000
Neg %/Grid increases	Communication Services	15,000
Neg %/Grid increases/HR supports	Corporate Services	14,600
Increase in cloud services, software and alloc'd shared services	Communication Services	7,300
Reflects level of staff effort	Prov Water Quality sampling	5,100
<b>Total of items increasing mandatory cost apportionment</b>		<b>\$455,803</b>

#### MITIGATING/OFFSETTING ITEMS- MANDATORY & GENERAL PROGRAMS & SERVICES

Item	Impacts	Estimated YoY Budget Change
Net compensation savings - redundant position	Corporate Services	145,000
Reduce subcontracted restoration services	Corporate Services	50,310
Transfer from Infrastructure Reserve for Asset Management Planning	Corporate Services	67,000
Revenue stabilization reserve	Watershed Mgmt Services	16,500
Legal reserve	Watershed Mgmt Services	20,000
Increase in ERCF/Other grants	Conservation Services	25,850
Reduce contracted technical services (Accuweather)	Watershed Mgmt Services	16,000
Reduce transfer to Kingsville Train Station Reserve	Conservation Services	13,300
Net savings in fleet/equip't	Conservation Services	10,200
Misc operating items/revenue adjustments	Watershed Mgmt Services	8,500
<b>Total offsetting items</b>		<b>\$372,660</b>

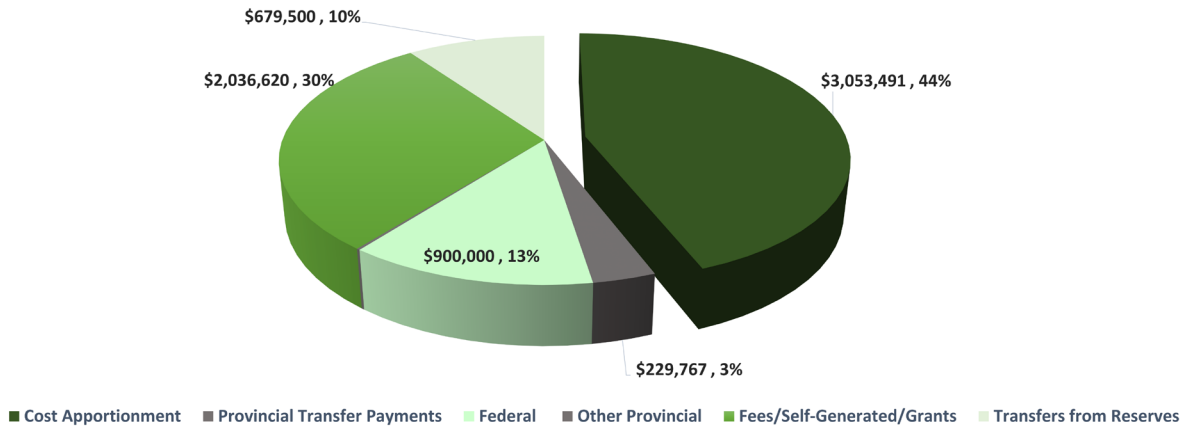
**Net Increase - Mandatory Cost Apportionment**

**\$83,143**

Sources of funds for mandatory programs and services are depicted as follows:

Figure 3 - 2026 Projected Sources of funds - Mandatory Programs & Services

### 2026 Projected Sources of Funds - Mandatory Programs & Services



### Financial Pressures and Cost Drivers Non-Mandatory Programs and Services

- All non-mandatory budget pressures relate to the John R Park Homestead site, museum operations and educational programming.
- Adjust expenses to recent cost experience – Fox Creek Conservation Centre
- Adjust other site operating expenses to recent cost experience

### Mitigating Pressures

- It is anticipated that there will be a program surplus to transfer to 2026 due to robust venue rentals in 2025.
- It is anticipated that there will be a small balance Partners in Sustainability education funding, from the 5 year agreements that expired in 2025, to transfer to 2026.
- Full details of increased costs and mitigating items, related to non- mandatory programs and services are presented in the table below:

Table 2- Budget Pressures and Mitigating Items – Non-Mandatory Programs & Services

**2026 BUDGET PRESSURES / NON-MANDATORY PROGRAMS & SERVICES**

Item	Impacts	Estimated YoY Budget Change
Grid/COLA increases + negotiated standby pay	JRPH	13,445
Anticipated operational expenses Fox Creek Centre	JRPH	2,300
Increase in site/museum operational expenses	JRPH	12,720
		<b>\$28,465</b>

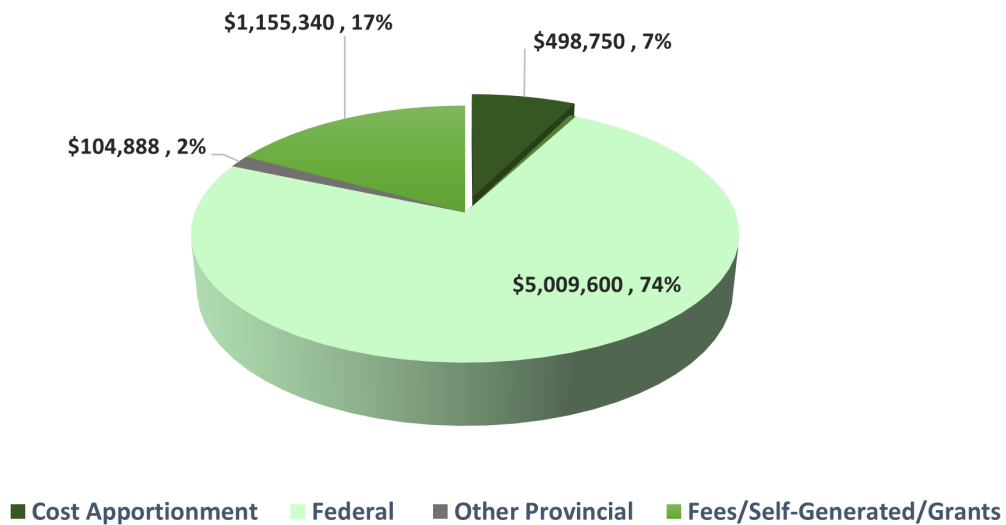
**MITIGATING ITEMS / NON-MANDATORY PROGRAMS & SERVICES**

Item	Impacts	Estimated YoY Budget Change
Increase in program/fee for service revenues	JRPH	1,345
Increase in Maple Fest net revenues	JRPH	2,120
Transfer from deferred revenues	JRPH	25,000
		<b>\$28,465</b>
<b>Net Increase Non Mandatory Cost Apportionment</b>		<b>\$0</b>

Sources of funds for non-mandatory programs and services are depicted as follows:

Figure 4 - 2026 Projected Sources of Funds Non Mandatory Programs & Services

**2026 Projected Sources of Funds-Non-Mandatory Programs & Services**



## COST APPORTIONMENT ANALYSIS AND DRAFT ALLOCATION

After determining operating costs and infrastructure requirements, Administration calculated required municipal cost apportionment funding of \$3,136,634 to fulfil the Authority’s mandated obligations, however, the cost apportionment will remain at the 2025 funding level, to acknowledge the budget pressures of its participating municipalities. The proposed cost apportionment is presented below in Figure 5. The anticipated 2026 operating deficit of \$83,143 can be funded with the previous years’ accumulated surplus as well as the 2025 anticipated unrestricted operating surplus.

The 2025 municipal funding of \$327,262 will also continue in 2026, to support the ongoing non-mandatory services. The Authority will enter year 3 of the Cost Apportioning Agreements, that were effective on January 1, 2024.

### Mandatory Cost Apportionment

The Conservation Authorities Act and O. Regulation 402/22 Budget and Apportionment also make reference to General Programs and Services, defined as operating or capital costs that are not related to the provision of a program or service that an Authority provides. These costs are specific to the administrative, governance, finance, HR, communications, and IS/IT requirements of the Authority and are to be allocated to its participating municipalities using the modified current value assessment method (MVCA).

Figure 5 - 2026 Proposed Cost Apportionment (Municipal Levies) Supporting Mandatory Programs & General Services - \$3,053,491

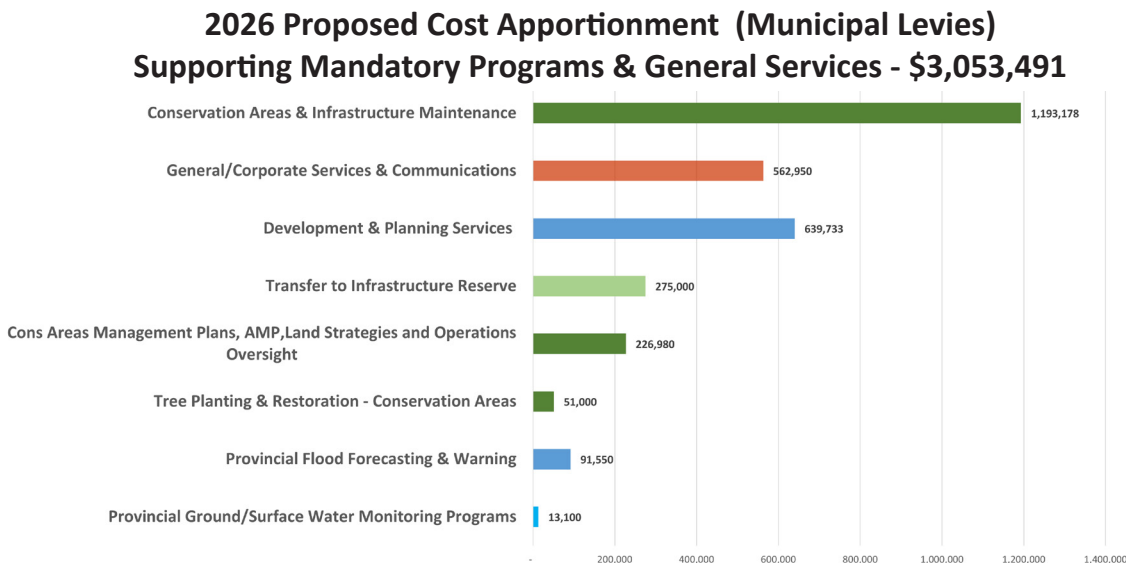


Figure 6 – Mandatory Cost Apportionment Comparison From 2023 to 2026

### Cost Apportionment (Municipal Levies) Supporting Mandatory Programs & Services-2023-2026 Comparison

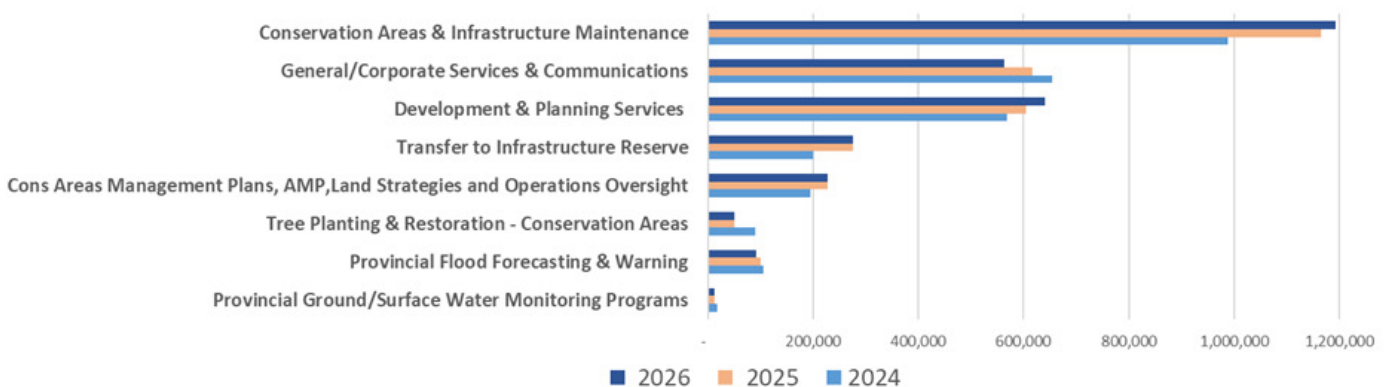
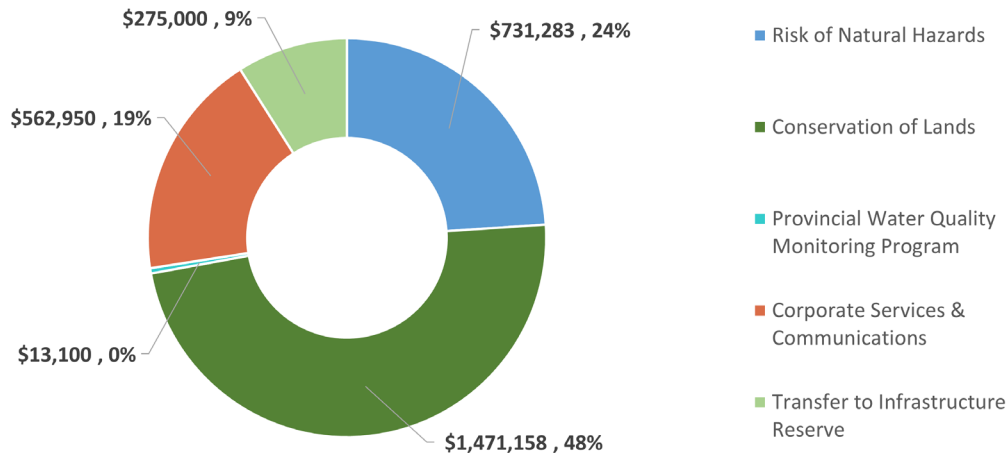


Figure 7 – Summary of Proposed Mandatory Cost Apportionment By Mandatory Programs Specified in Ontario Regulation 686/21

**2026 Proposed Cost Apportionment \$3,053,491 - Mandatory Programs & Services**



**Non-Mandatory Cost Apportionment**

Necessary municipal funding/cost apportionment associated with non-mandatory services (excluding voluntary land acquisition funds) totals \$327,262, representing only 22% of the cost to deliver the ongoing non-mandatory programs and services. While the non-mandatory cost apportionment supports a variety of programs including tree-planting, water quality monitoring, and community outreach, approximately 52% is directed to operational support of the John R Park Homestead.

Note that nearly \$5million is included in the 2026 budget, for term-limited projects, financed by a third party, or government funding, or fee-for-service contracts. These projects do not require municipal financial support and are excluded from municipal non-mandatory cost-apportioning agreements. When these large-scale term projects for restoration and water quality are factored into the non-mandatory programs and services, municipal funding accounts for only 5% of the total.

Figure 8 – Non-Mandatory Cost Apportionment Comparison From 2023 to 2026

**Cost Apportionment (Municipal Levies) Supporting Non-Mandatory Programs & Services 2023-2026 Comparison**

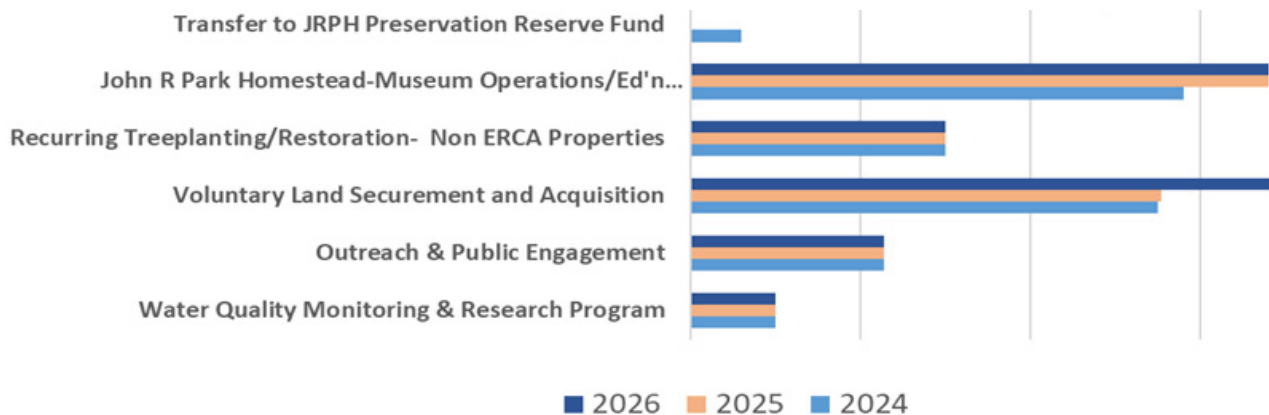
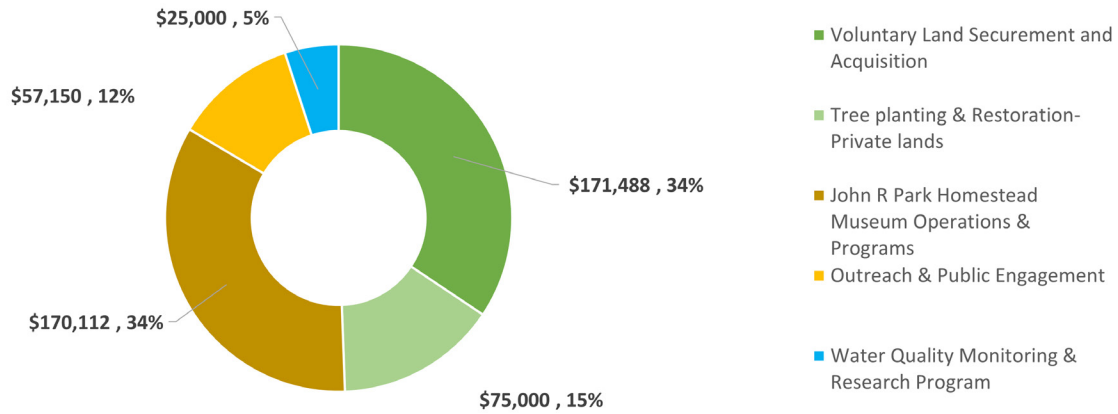


Figure 9 – Proposed 2026 Non-Mandatory Cost Apportionment By Cost Apportioning Agreement Categories

**2026 Proposed Cost Apportionment - \$327,262+ 171,488 (voluntary land acquisition)  
- Non-Mandatory Programs & Services**



Cost Apportionment summary is as follows:

Table 4 – Cost Apportionment Comparison 2025 to 2026

<b>COST APPORTIONMENT - MANDATORY PROGRAMS</b>	<b>2025</b>	<b>2026</b>
CA Lands & infrastructure - operations & maintenance	\$1,165,178	\$1,193,178
Corporate services & Communications	616,450	562,950
Development Services & Planning Services	604,700	639,733
Transfer to Infrastructure Reserve/AMP	275,000	275,000
CA Lands & Infrastructure - management plans/strategies	226,980	226,980
Flood Forecasting & Warning	101,083	91,550
CA Lands -restoration/natural resource management	51,000	51,000
Provincial WQ monitoring program	13,100	13,100
Watershed Management Services special projects	-	-
	<b>\$ 3,053,491</b>	<b>\$ 3,053,491</b>

<b>COST APPORTIONMENT - NON MANDATORY PROGRAMS</b>	<b>2025</b>	<b>2026</b>
John R Park Homestead-Museum ops/school program	\$170,112	\$ 170,112
Restoration and Tree planting - non owned properties	75,000	75,000
Outreach & Public/Corporate Engagement	57,150	57,150
Water Quality - monitoring/research/reporting	25,000	25,000
Water Quality – rural landowners program/agricultural BMPs	-	-
	<b>\$327,262</b>	<b>\$327,262</b>
<b>Land acquisition and securement (voluntary contributions after 2024)</b>	<b>\$138,609</b>	<b>\$171,488</b>
<b>TOTAL COST APPORTIONMENT - MANDATORY &amp; NON MANDATORY</b>	<b>\$3,519,362</b>	<b>\$3,552,241</b>
<b>COST APPORTIONMENT -MANDATORY PROGRAMS REQUIRED UNDER SECTION 21.1</b>	<b>2025</b>	<b>2026</b>
Conservation of Lands	1,718,158	1,746,158
Risk of Natural Hazards	705,783	731,283
Corporate/Shared Services & Communications	616,450	562,950
Drinking Water Source Protection & Prov WQ Monitoring	13,100	13,100
	<b>3,503,491</b>	<b>3,053,491</b>

## **INFRASTRUCTURE RISK AND REQUIRED FUNDING FOR REPAIRS / REPLACEMENT / PRESERVATION OF ASSETS**

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The greatest threat to the Authority's financial condition, with resulting implications for increased municipal funding, relates to the risk of infrastructure deterioration, specifically the magnitude of future financial obligations associated with required repairs/replacements of bridges, culverts and crossings for three greenways. While the infrastructure is most often associated with passive recreation, the Greenways provide connections to other municipal trail systems and may potentially serve as a viable alternate transportation corridor during major flood events. Since they are conservation lands, any maintenance or replacement is captured under the mandatory programs category. Notwithstanding, Administration always pursues non-municipal funding sources, to alleviate the requirement for local municipal funding.

During 2022, the Authority engaged a consultant to undertake an assessment of its Greenways bridges and crossings, excluding the newly acquired CASO rail trail. The preliminary report, indicates significant financial exposure, placing additional pressure on future budgets. Administration has been working with municipal staff to achieve bridge replacements at substantially lower costs than projected and will continue to recommend appropriate bridge replacements and upgrades that are both functional and economical, however the sheer volume will still have a profound impact on the asset management plan. Further refinement with local structural engineering consultants, in conjunction with Authority staff, is required in 2026, to accurately contribute to an updated asset management plan. Currently the Authority has a budgeted vacant position (partial FTE in 2025), intended to manage asset condition assessments, manage the maintenance and replacements of major infrastructure, and to coordinate a multi-disciplinary team, necessary for comprehensive asset management planning.

As the JRPH museum and other heritage buildings are associated with the provision of non-mandatory services, the Authority is precluded from cost apportioning for preservation of these heritage assets, without an agreement to do so. This is despite the fact that the transfer of the property from the Province in 2008, contained many restrictive covenants and obligations, regarding operations and preservation/maintenance of the assets. Recent repairs to the JRPH main house have significantly mitigated this specific financial risk and fundraising efforts for repairs to other buildings are likely to be successful in 2025/2026. Because of this, the budget does not include a provision for capital maintenance nor a transfer to the maintenance reserve and the savings of \$15,000 will be redirected to operational requirements.

While the risk of infrastructure and facilities failure and obsolescence is an on-going concern at Holiday Beach, the Authority does not have ownership nor an easement over the property and is operating the property by way of a management agreement that expires in 2031. Significant investments have been made in this conservation area over the past ten years, utilizing the infrastructure reserve, however site operations are fully non-mandatory. The Authority is not responsible for asset replacement and only accounts for minor non-capital repairs and maintenance in the operating budget in accordance with the Provincial agreement. While Administration has had preliminary discussions with MNR regarding this property and ownership transfer, this will likely not be pursued further.

### **RESERVE FUNDS (Appendix C)**

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The Authority maintains several reserve funds and this budget includes cost apportioning transfers of \$275,000 to the general infrastructure reserve fund and an additional transfer of \$40,000 to the same fund, resulting from an interest allocation. Total transfers to reserves are projected to be \$315,000.

Accounting for the transfers from reserves of \$758,950 results in a net transfer from reserves of \$443,950. As detailed below, transfers from the infrastructure reserve total \$555,000.

Capital projects supporting mandatory programs are as follows:

Table 5: 2026 Capital Projects -Mandatory and Non-Mandatory Programs & Services

<b>Mandatory Projects</b>	<b>Total Cost</b>	<b>Funding from Infrastructure Reserve</b>
Hillman Marsh coastal erosion rehabilitation	940,000	-
Greenway trail resurfacing	122,000	67,000
Greenway culverts/bridges replacement	160,000	160,000
Parking lot(s) resurfacing	253,000	253,000
Contingency for emergency infrastructure repairs	25,000	25,000
Conservation Areas signage	25,000	25,000
Collavino Conservation Area development	85,500	-
	<b>\$ 1,610,500</b>	<b>\$530,000</b>
<b>Non-Mandatory Projects</b>	<b>Total Cost</b>	<b>Funding from Infrastructure Reserve</b>
JRPH repairs to barn and ancillary buildings	\$120,000	\$-
Fox Creek Conservation Centre - mezzanine functionality/capacity expansion	25,000	25,000
	<b>\$145,000</b>	<b>\$25,000</b>

## HUMAN RESOURCES ANALYSIS

Compensation, including payroll taxes and benefits, is the Authority’s largest category of expense, comprising one-third of the budget and 72% of the compensation expense is associated with mandatory services. Overall, approximately 48 FTEs remains consistent with 2025 budgeted FTEs, with some shifting of human resources from special projects to ongoing service delivery. While no new positions are contemplated, the budget reflects full-year employment for one position, and conversion of a seasonal holiday beach position to a full time/year round position to assist with the growing demands of conservation lands management and maintenance, as well it addresses the challenge of maintaining staffing continuity.

Refer to Table 1 Budget Pressures for details of budget pressures related to human resources.

Table 6 - 2025 Compensation Analysis

	2026 BUDGETED WAGES	2025 BUDGETED WAGES	2025 PROJECTED WAGES
Total Wages & Benefits Mandatory/General Programs & Services	\$3,357,400	\$3,244,698	\$3,109,529
Total Wages & Benefits Non-Mandatory Programs & Services-Recurring	927,798	845,285	799,581
Total Wages & Benefits Non-Mandatory Term-Limited Special Projects + Category 2 Municipal Services	374,400	578,947	627,405
<b>Total Wages &amp; Benefits</b>	<b>\$ 4,659,598</b>	<b>\$ 4,668,930</b>	<b>\$ 4,536,515</b>

Table 7 - Summary of Employee Full Time Equivalents

Service Delivery Area	2026 Mandatory	2026 Non-Mandatory Ongoing	2026 Non-Mandatory Term Project	2025 Mandatory	2025 Non-Mandatory Ongoing	2025 Non-Mandatory Term Project
Watershed Management Services	11			11		
Conservation Services	11.9	7.2	.1	10	5.8	.5
Water Quality	1.1	.7	3.4	.9	1.4	4.5
Comm'ns/ Outreach/ Heritage programs	1.7	4.2	.2	1.6	3.9	.4
General/ Corporate Services	6.8	.4		7.6	.4	
<b>Total FTEs</b>	<b>32.5</b>	<b>12.5</b>	<b>3.7</b>	<b>31</b>	<b>11.5</b>	<b>5.4</b>

## RETURN ON LOCAL INVESTMENT

Historically, the local investment of cost apportionment/levy and municipal special project funding has been matched dollar for dollar, and significantly exceeded for some programs. Between 2018 and 2025, the Authority received municipal funds of \$ 12.8 million, representing levy and special-project funds, for programs and projects, that are categorized as non-mandatory under the Act, but during that time, non-municipal funds of nearly \$19 million were received, supporting those very same initiatives, nearly a 150% return on the local investment.

A 2024 report to Board, regarding the 20+-year investment in Clean Water~Green Spaces initiative, has highlighted that since 2003, ERCA has obtained \$15.2 million dollars in external funding, primarily from the Federal and Provincial Governments along with grants from non-governmental agencies (NGOs) and the Essex Region Conservation Foundation. During this same period, the municipal investment was \$14.8 million and financed the protection of vulnerable lands of ecological importance; the restoration of habitat and green spaces; and the improvement of water quality in the region.

Table 8 - Leveraged Funds Analysis-External Grant Funds (excludes self-generated revenues e.g. fees)

<b>2018-2025 Sources of Funds - On going/Core Programs &amp; Services</b>	<b>Mandatory</b>	<b>Non-Mandatory</b>
<b>Levies+ Municipal Special Project \$</b>	<b>\$23,928,642</b>	<b>\$7,968,710</b>
Federal & Provincial Grants	3,088,715	3,107,178
Essex Region Conservation Foundation Grants	175,263	1,046,694
Other Non-Government Grants & Donations	49,150	977,505
<b>Total available funds excluding fee for service revenue</b>	<b>\$27,241,770</b>	<b>\$13,100,087</b>
<b>Cost Apportionment/Levy to External Grants</b>	<b>\$1:\$14</b>	<b>\$1:\$64</b>

<b>2018-2025 Sources of Funds - Non Mandatory Term Limited Special Projects</b>	<b>Mandatory</b>	<b>Non-Mandatory</b>
Levies+ Municipal Special Project \$		\$3,164,870
Federal & Provincial Grants		9,933,590
Essex Region Conservation Foundation Grants		577,775
Other Non-Government Grants & Donations		386,697
Total available funds		\$14,062,932
<b>Levy to External Grants</b>		<b>\$1:\$3.44</b>

For mandatory capital projects, which also support passive recreation, ERCA has attracted \$2, for every \$1 of local taxpayer investment, over the past seven years. Non-mandatory capital projects, have been supported with significant government and ERCF grants, as shown below:

Table 9 – Leveraged Funds Analysis Capital and Infrastructure Projects

<b>2018-2025 Sources of Funds –Capital/Infrastructure Projects</b>	<b>Mandatory</b>	<b>Non-Mandatory</b>
<b>Levies + Municipal Special Project \$</b>	<b>\$1,163,954</b>	<b>\$1,708,152</b>
Federal & Provincial Grants	1,727,541	1,419,987
Essex Region Conservation Foundation Grants	591,776	1,215,932
Other Non-Government Grants & Donations	103,750	193,210
<b>Total available funds</b>	<b>\$3,587,021</b>	<b>\$4,537,281</b>
<b>Levy to External Grants</b>	<b>\$1:\$2.08</b>	<b>\$1:\$1.66</b>

The Essex Region Conservation Foundation has provided almost \$3.7 million in funding, towards mandatory and non-mandatory programs and capital projects, since 2018, with substantial investment directed to the Fox Creek Conservation Centre, various greenway community entrances, restoration projects including Peche Island reefs, and recently, to the JRPH museum and barn repairs.

## **LEVERAGED INVESTMENT HIGHLIGHTS**

### **Watershed Management**

- Since 2018, the Watershed Management Service department has successfully secured \$920,000 in grant funds and transfer payments to support flood and erosion hazard programs and projects across the Essex Region. Through various provincial and federal grant opportunities, the Authority has secured over \$400,000 through funding programs only available to Conservation Authorities, which have enabled significant repair and improvement projects as well as condition assessments for flood and erosion control infrastructure.
- An initial investment of approximately \$46,000 into the development of a Floodplain Prioritization assessment resulted in securing a total of \$422,000 from the federal and provincial governments to undertake updates to hydrologic and hydraulic modelling and subsequent flood mapping updates over the last 5 years.

### **Conservation of Lands**

- ERCA has restored over 479 acres and planted over 531,000 trees over the past eight years with \$790,000 support from the former Clean Water~Green Spaces funding and non-mandatory cost apportionment, attracting \$2,586,000 in government grants, and non-government grants and donations, including \$279,000 from the Foundation (ERCF). This represents \$3.62 for every \$1 of local taxpayer investment.
- In partnership with Federal and Provincial partners, the Conservation Authority continues to facilitate the delisting of the Detroit River. 2026 works include significant habitat works at the south end of Fighting Island with Federal support of \$3,000,000 and no local contribution required.
- The initial Phase 1 construction works at Hillman Marsh occurred in 2024. Phase 2 works in 2025 were funded with over \$1 million in funding from the Federal government to support the detailed engineering, required to move forward with the initiation of capital works in 2026. Current Federal support for 2026 is approximately \$900,000 and Administration is seeking additional funds from Provincial and private sources.

## Water Quality

- Between 2018 and 2025, \$448,789 in municipal funding and \$4,038,887 from grants and federal and provincial contributions, was used to support ERCA's Water Quality Program or \$8 per \$1 of local taxpayer investment.
- Watershed research and water quality sampling has occurred at approximately 62 sampling locations throughout the region and over 835 water quality improvement projects targeting reduction of phosphorus in our watersheds have been implemented, with 230 of those in 2025.

## Community Outreach

- From 2018 – 2025, a total of \$582k of municipal funding was used to support outreach and education programs, while \$1.2M in external funding was contributed through grants, government contributions, and donations, supporting outreach, education and various community projects including the expanded Maple Festival. During that period, a total of 86 Community Outreach events were undertaken across the region, resulting in 9,273 volunteers planting 20,614 trees, 2,660 native plant plugs and removing 3.7 metric tonnes of garbage across the region – even though stewardship events were severely curtailed though 2020 and 2021.
- From 2021 to current, Administration has actively solicited private funding as part of a focused fundraising campaign of the Essex Region Conservation Foundation, which has eliminated the need for municipal funding for curriculum-based outdoor education programs until 2027.

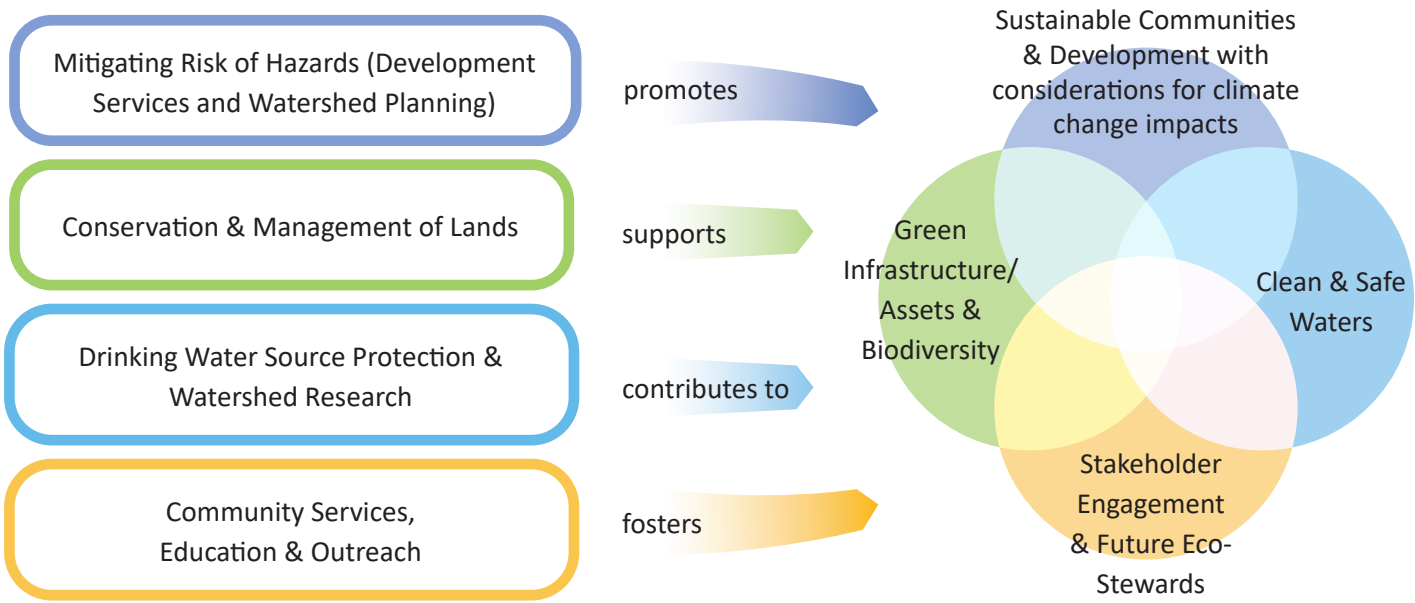
# Integrated Watershed Management

As an integrated watershed management agency, ERCA’s five service delivery areas have developed over decades, and include beneficial programs and services that support our collective shared objectives and goals, related to ecological, social, and economic health.

These programs were developed by and are implemented by recognized experts in civil/environmental engineering, environmental studies, watershed planning, forestry, biology, ecology, agronomy, water quality science, restoration, and natural resource management. ERCA works across all sectors and levels of government, to secure mission support and sustainable funding, in order to achieve the community’s vision for our region.

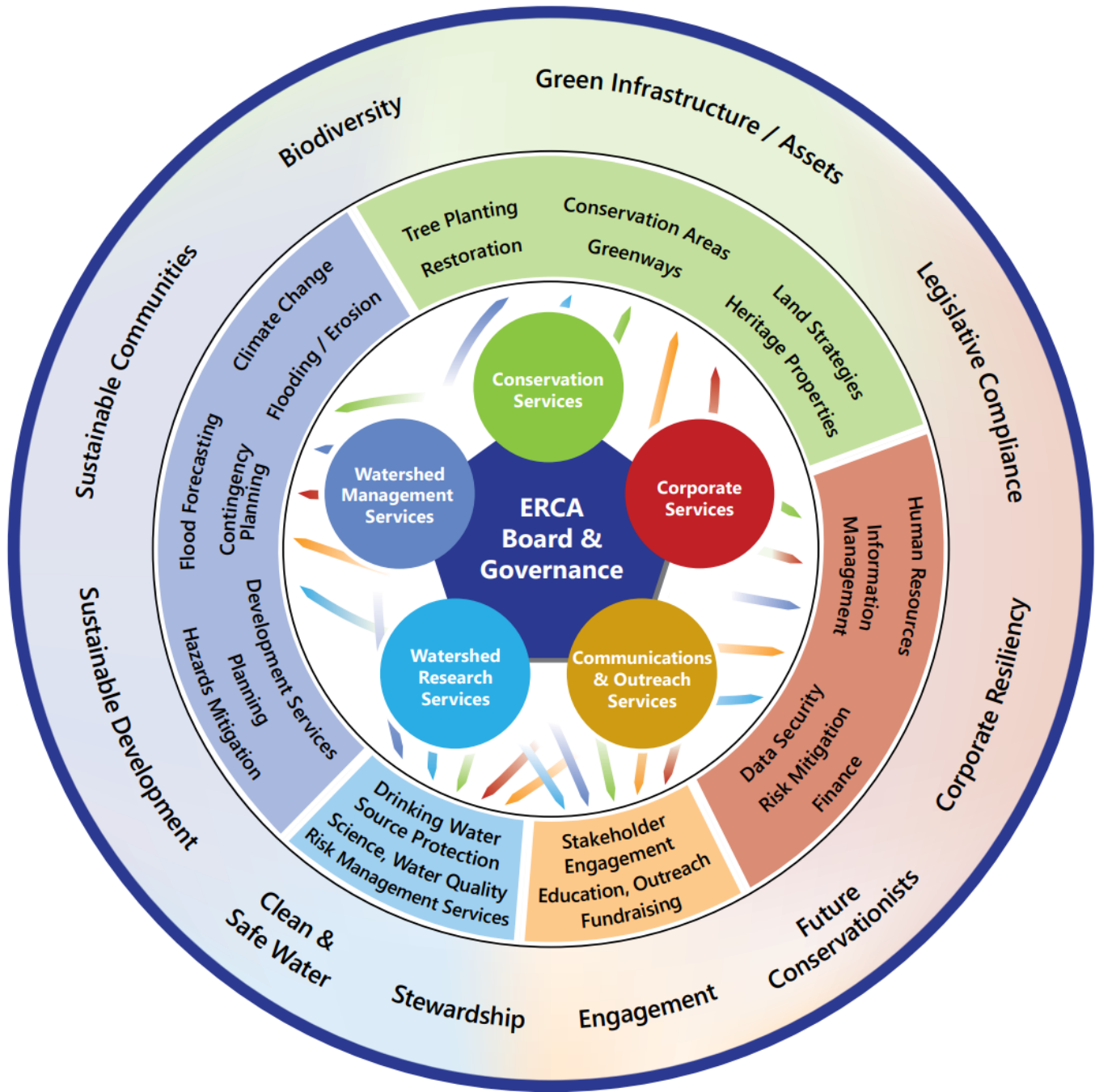
Recent changes to the Conservation Authorities Act confirmed core and the mandatory functions of conservation authorities including: mitigating risks of natural hazards; conserving and managing lands, for heritage, hazards and passive recreation; drinking water source protection; and surface water and groundwater monitoring. To continue to be relevant and to serve the residents of this region, ERCA should be delivering, and can continue to deliver the ancillary programs and services that impact the overall well-being, health and safety of the region and its citizens. The beneficial programs that are now categorized as non-mandatory, have attracted government and other grants of \$1.50 for every local taxpayer dollar since 2018, with some programs attracting almost \$8 per \$1 of municipal support.

While it is convenient to organize business functions by service delivery areas and additionally, they align with Provincial categories, each of ERCA’s programs support environmental objectives, embraced by all:



ERCA delivers programs consistent with the objects of Conservation Authorities, as defined in the Conservation Authorities Act and is committed to delivering the non-mandatory local natural resource programs and services, in consultation with its participating municipalities and with their valued financial support, though the negotiated cost apportioning agreements.

# PROGRAM INTEGRATION MODEL



The Integrated Watershed Management approach requires an understanding of the interactions between our environment, the economy, and society. At the core of everything that ERCA does to better understand, preserve, and enhance our region, is ERCA’s Board of Directors and our five key service areas. Through the Board’s sound governance and oversight, along with Administration’s efforts in delivering the various interconnected programs within these service areas, ERCA continues to gain a better understanding of our watershed. It is through this approach that ERCA will continue to protect our region’s resources, people, and property, and address the escalating environmental challenges we face now and in the future. The Program Integration Model above demonstrates the linkages between each of the various programs and services, both Mandatory and Non-Mandatory, which are all crucial to achieving our region’s objectives of a healthy, sustainable future for the residents of Windsor-Essex.

# Service Delivery Areas

## Operating Plan Highlights



### Watershed Management Services

Watershed Management Services are identified as mandatory services and ensures that development in the region progresses in a sustainable manner, is directed away from natural hazards, while protecting existing development, water resources, and natural features that contribute to flood and erosion attenuation.

Watershed Management Services are delivered through five programs:

- Development Services (mandatory services)
- Watershed/Water Resources Engineering (mandatory services)
- Flood Management/Flood Forecasting and Warning (mandatory services)
- Watershed Planning (mandatory)
- Geographic Information Systems (mandatory services and support to all program areas within ERCA)
- Approximately 11 FTEs to deliver these services

Figure 10 – Mandatory Watershed Management Programs By Function

#### Mandatory Watershed Management Programs & Services - \$1.6M



Figure 11 – Sources of Revenues -Mandatory Watershed Management Programs

**Watershed Management Services Sources of Revenues for MANDATORY Programs - \$1.6M**

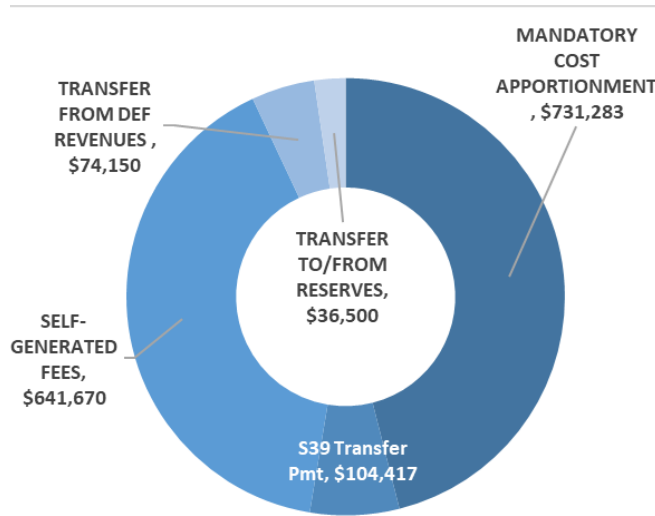
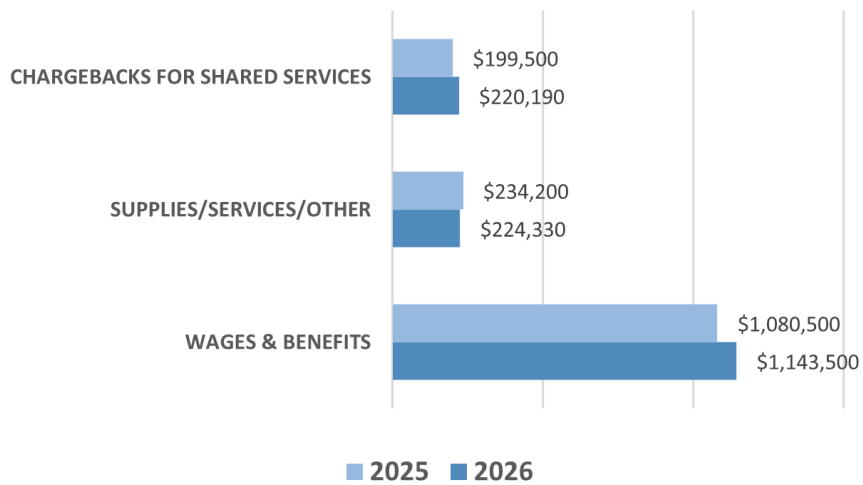


Figure 12 – 2026 and 2025 Mandatory Watershed Management Program Expenses By Type

**MANDATORY Watershed Management Program Expenses by Category**



## DEVELOPMENT SERVICES

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Watershed Management Services, primarily through Development Services, administers Section 28 of the Conservation Authorities Act through Ontario Regulation 41/24: Prohibited Activities, Exemptions and Permits.

The Regulation allows ERCA to regulate development within hazardous lands through a permitting process. These lands could be unsafe for development because of naturally occurring processes associated with flooding, erosion, unstable soils, dynamic beaches, unstable soil or bedrock. The priority is to reduce risk to life, damage to property, and social disruptions resulting from natural hazards.

### 2026 Program Highlights

- Administration will continue efforts to streamline review processes and enhance communications with applicants and stakeholders.
- Staff will continue to participate on various provincial committees, such as the Regulatory and Compliance Committee (RCC), which continues to enhance staff knowledge, build new and support existing relationships, and maintain awareness of ongoing and future legislative changes. Select staff are also part of the provincial Hydro One Working Group and the provincial Drainage Act & S.28 Regulations Team (DART), both of which focus on streamlining approvals where conflicting legislation exists.

## WATERSHED / WATER RESOURCES ENGINEERING

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Managing the risks associated with the natural hazards of flooding and erosion is one of the primary roles of conservation authorities under the Conservation Authorities Act. This role is fulfilled through the delivery of multiple natural resource management programs and services, including flood plain management and mapping, water and erosion control infrastructure planning, and stormwater management. Many projects delivered through the engineering program are considered “special projects” or “ancillary services” that support core responsibilities of the authority within the context of natural hazards management.

### GEOGRAPHIC INFORMATION SYSTEMS (GIS)

Geographic Information Systems services manages location-based data and converts this information into tools for decision-making for all business units within ERCA. Budgets for GIS services are encompassed within individual program areas and special projects as it is a shared service.

### 2026 Program Highlights

- Complete watercourse layer update for entire region and delineate an update to the S.28 Limit of Regulated Area.
- Various special projects across various business units within WMS, Conservation Services, and Communications and Outreach Services.
- Ongoing / annual data maintenance.

### 2026 Program Highlights

- Administration will continue to work with all municipalities to update dated flood hazard mapping within the Essex Region.
- Fee for service peer reviews for other flood mapping projects in Ontario.
- Seek funding opportunities to update flood mapping where development pressures exist or are anticipated.

## FLOOD MANAGEMENT

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Recognizing that protection of life and property from flooding and erosion hazards is dependent on natural system protection, restoration and remediation; and that development and redevelopment should contribute to the prevention, elimination, and reduction in risk from flooding, erosion, and slope instability. The five pillars of flood management: prevention, mitigation, preparedness, response and recovery, are applied.

### 2026 Program Highlights

- Update ERCA's Flood Contingency Plan.
- Finalize an Operating and Maintenance Manual for ERCA owned and managed climate stations.
- Explore opportunities for increasing flood forecasting operational capacity, including grant funds to support field data collection and telemetry.
- Explore grant opportunities through Water and Erosion Control Infrastructure (WECI) mandatory flood management activities across member municipalities.
- Monitor lake levels and a network of 30 climate stations to provide advanced warning of flooding and accelerated erosion.

## WATERSHED PLANNING

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ERCA continues to work towards a 'Planning-first principle', which ensures that appropriate planning permissions are in place before any consideration is made for approvals under the Conservation Authorities Act. The planning program area delivers services that fall under the mandatory service category. ERCA's service delivery through Watershed Planning includes all mandatory-related reviews and comments on various Planning Act instruments, as mandated through the amended [Conservation Authorities Act](#) and [Ontario Regulations 686/21: Mandatory Programs and Services](#). It is through this service that Administration provides the necessary comments related to natural hazards, source water protection, and conservation authority owned lands, ensuring the continued "planning-first approach" to protecting the watershed.

### 2026 Program Highlights

- Watershed Planning currently delivers hazard reviews and comments on circulated Planning Act instruments, as required through Ontario Regulation 686/21: Mandatory Programs and Services, ensuring consistency with the current Provincial Planning Statement and local natural hazard development policy. Source Water Protection, more specifically, the Risk Management Services related to Part IV of the Clean Water Act and comments related to lands owned by ERCA, are also delivered through Watershed Planning. The program is funded through a combination of municipal cost apportionment and supplemented by program user fees, consistent with the "user pay principle".
- Development of new documentation, such as flow charts for the various planning processes, to enhance clarity for applicants and enhance client service.

# Conservation Services

ERCA’s Conservation Services programs protect, restore, and manage natural heritage areas and systems within ERCA’s watersheds. This is accomplished through a system of conservation lands, strategic and leveraged investment in land securement, and by identifying and implementing priority restoration projects. All Conservation Areas within the ERCA watershed are impacted on by natural hazards, fundamental to the management of sites is the access to hazard areas for flood observation and in the case of trails, physical access to areas that would otherwise be inaccessible. Further, some of our properties are designed/engineered to receive flood waters to reduce upstream impacts of flood waters should they occur. Conservation Services are delivered through multiple programs, in a mix of mandatory and non-mandatory services:

Table 10 – Conservation Services Programs

Mandatory Services	Non-Mandatory Services
Conservation Land Management	Tree Planting and Habitat Restoration on Private and Municipal lands
Public Conservation Areas	Land Securement & Acquisition
Tree Planting & Restoration-Conservation Lands	Holiday Beach Conservation Area
Capital Projects	

Approximately 19 FTEs deliver the services and include the Forester, Restoration Biologist, conservation areas maintenance staff, tree planters, and support staff. Included in the 2026 budget are costs associated with staff capacity during the winter months to undertake maintenance along the greenways, including the new CASO property and hazard tree removals to ensure public safety and invasive species management.

Figure 13 – Mandatory Conservation Services Expenses By Function

## Mandatory Conservation Programs & Services - \$3.8M

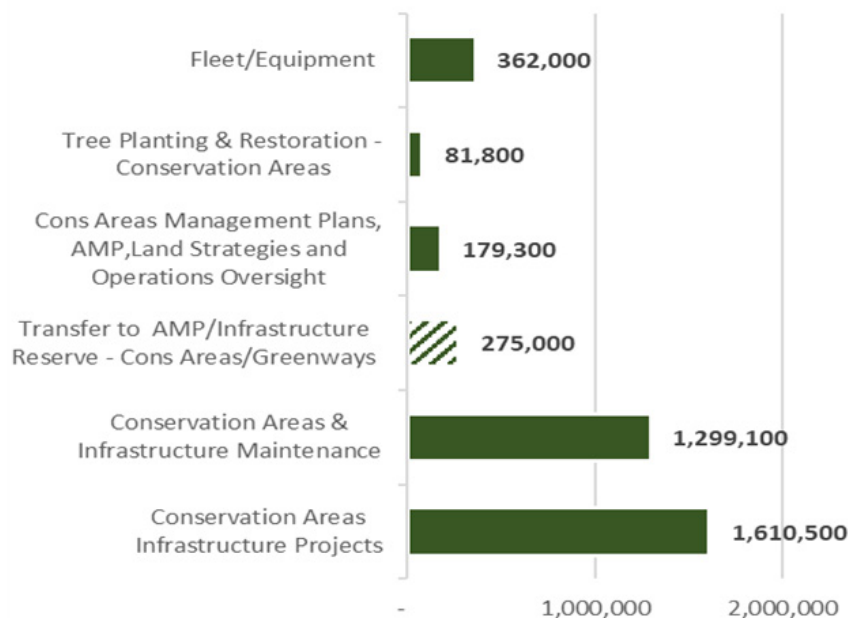


Figure 14 – Sources of Revenues -Mandatory Conservation Services Programs

**Conservation Services Sources of Revenues for MANDATORY Programs - \$3.8M**

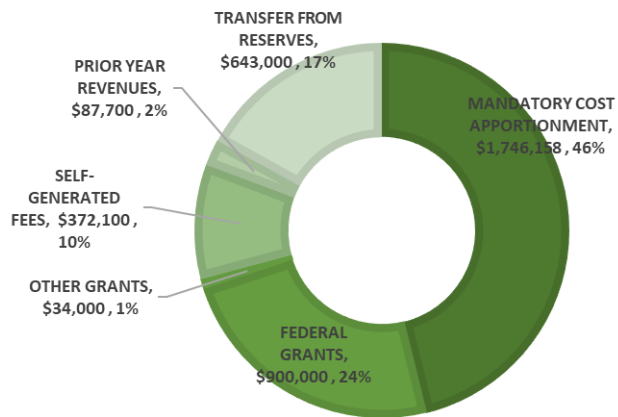
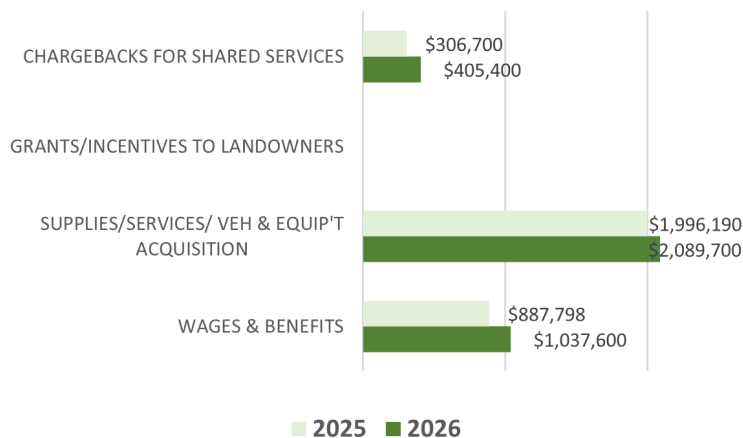


Figure 15 – 2026 and 2025 Mandatory Conservation Services Program Expenses By Type

**MANDATORY Conservation Programs & Services Expenses by Category**



**CONSERVATION LAND MANAGEMENT**

The Essex Region supports a higher diversity of plant and animal species than any other region in Canada and sustains one of the highest concentrations of globally rare species in an area with some of the lowest percentage of natural cover in Canada. Conservation Areas are managed to protect this natural heritage, preserve human and cultural heritage, and support active and healthy living.

ERCA will continue to manage the natural resources of our region as outlined in the updated Conservation Authorities Act and undertake management of Conservation Areas to improve the biodiversity of the region while also improving the resilience of species at risk that are vulnerable to climate change.

**2026 Program Highlights**

- ERCA’s Forester will undertake and update forest inventories in many conservation areas to inform management planning documents.
- Invasive species management will be undertaken along the greenway properties and our Conservation Areas.

- With the completion of the new Conservation Areas Land Management Strategy, staff will initiate a management plan for the new Collavino Conservation Area and CASO greenway.
- ERCA has initiated a restoration and climate adaptation planning process at Hillman Marsh to restore habitat lost in this wetland and to stabilize the eroding shoreline.
- Staff are continuing to add tree cover along sections of the greenway with the assistance of community volunteers.

## **PUBLIC CONSERVATION AREAS**

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Since 1974, ERCA has been acquiring lands to ensure the protection and conservation of their significant natural and cultural heritage features. Conservation Areas ensure that valuable greenspace is protected while allowing for recreational opportunities in safe, well maintained natural settings which are critical to maintaining physical and mental health. Conservation Areas and trails are also identified as key economic drivers and of critical importance to creating an environmentally and economically sustainable region, where people want to live and where companies want to invest.

### **2026 Program Highlights**

- Operate and maintain 17 conservation areas welcoming thousands of visitors each year.
- Ongoing replacement of fleet and equipment assets.
- Improve the Hillman Marsh and Ruscom Shores Conservation Area parking facilities with tar and chip surfacing to improve visitor experience and reduce annual maintenance costs.
- Continue to contribute to the update of ERCA’s Asset Management Plan to accurately reflect future capital funding requirements.
- Continue restoration works at the JRP site to improve the structural integrity of the Horse Barn.
- Continue the wetland and shoreline restoration works at Hillman Marsh Conservation Area.
- Remove vegetation from trail edges and remove hazardous trees, primarily along the Greenway multi-use paths.
- Continue making infrastructure investments in the Collavino Conservation Area with the goal of making the site publicly accessible in 2026.
- Ongoing Tree Planting and Restoration in Conservation Areas.

ERCA continues to expand natural habitat in this region by increasing wetland, prairie and tree cover on properties it owns. Through partnerships, lands will continue to be strategically acquired through purchase or donation to create a more sustainable region. In 2026, a new wetland on ERCA’s Cedar Creek landholdings will prevent ongoing erosion of our site and provide multiple co-benefits such as flood attenuation, water quality improvements and habitat for wildlife.



# CONSERVATION SERVICES - NON-MANDATORY

Figure 16 – Non-Mandatory Conservation Services Expenses By Function

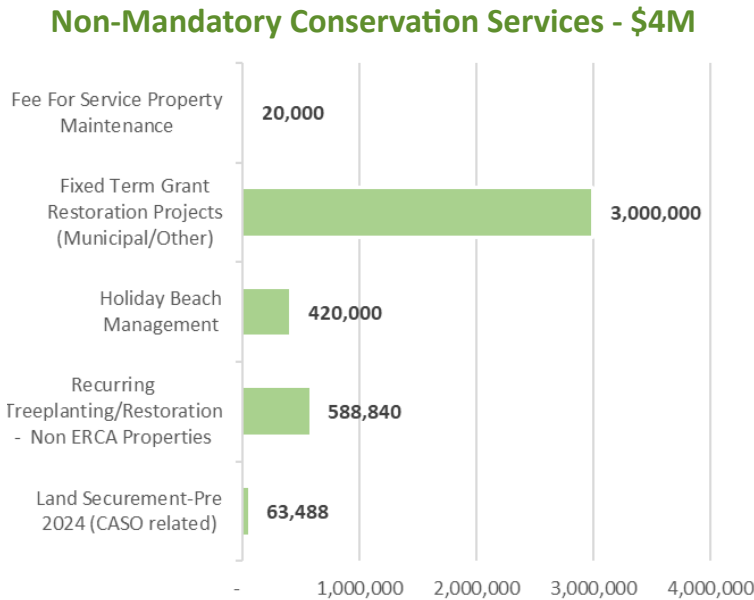


Figure 17 – Sources of Revenues -Non-Mandatory Conservation Services Programs

## Conservation Services Sources of Revenues for NON-MANDATORY Programs - \$4M

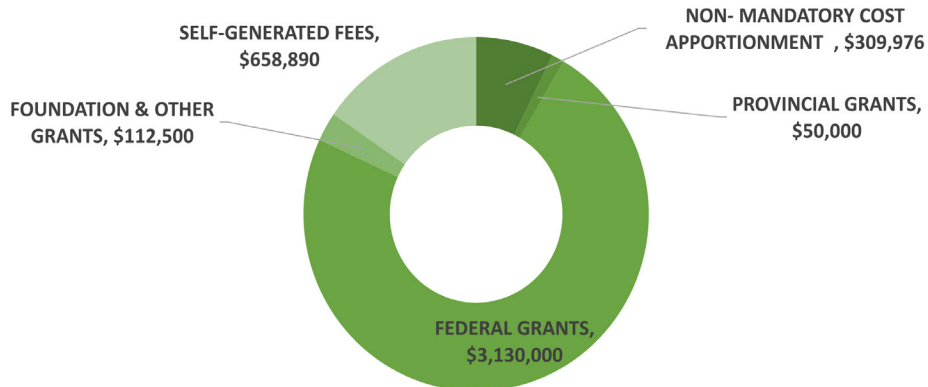
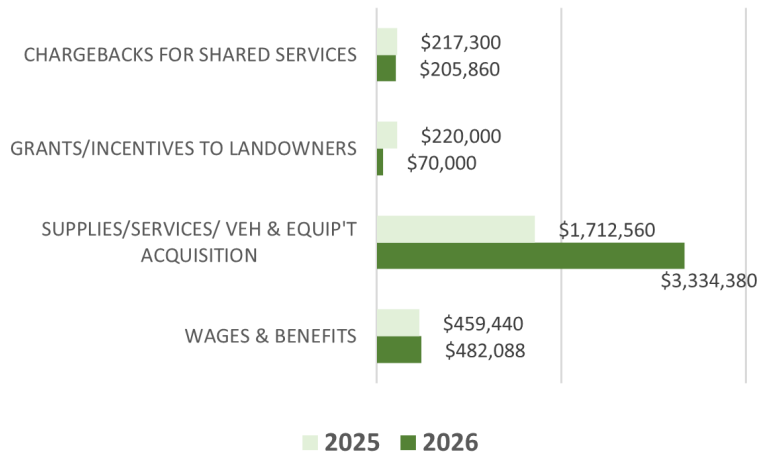


Figure 18 – 2025 and 2024 Non-Mandatory Conservation Services Program Expenses By Type

## NON MANDATORY Conservation Programs & Services Expenses by Category



## Tree Planting and Habitat Restoration on Private and Municipal lands

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To achieve a sustainable future, mitigate climate impacts, expand tree canopy cover, improve water quality and keep endangered species from extinction in Canada, partnerships must continue with private landowners to grow the amount of habitat restored in the region. To assist with the costs of restoration that takes place on private lands and provide the biological professionals needed to undertake this work, ERCA obtains grants and donations to provide incentives and keeps cost reasonable, including funding from the Cost Apportionment Agreement for non-mandatory programs. This funding, to assist with private lands restoration, accounts for approximately 15% of this activity, which does not include the value of land. ERCA has restored over 479 acres of land on private property since 2018. These privately owned restoration sites are an invaluable contribution from our community as they further the rehabilitation of our region.

### 2025 Program Highlights

- Plant 50,000 trees throughout the region on our property as well as privately owned lands leading to the creation of at least 70 acres of new habitat.
- Build a minimum of two new wetlands in the region to reduce erosion, improve water quality and create habitat.
- Continue restoration projects on Caldwell First Nation property involving tree planting and potentially further wetland construction.

## LAND SECUREMENT

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Each year ERCA works towards the strategic purchase of lands that have the highest biological value, as indicated by the Land Securement Strategy and will have the greatest impact on improving the biological health of the region. Specifics of new land acquisitions are managed in Committee of the Whole and once purchased, restoration and management of these lands would be categorized as mandatory.

The budgeted expenses for land acquisition relate to ongoing legacy costs of the CASO acquisition, including property surveys and legal expenses.

**The former CW~GS land acquisition fund has nearly \$1.8 million in available funds. This fund is maintained separately from the fund that was created at the end of 2023, to hold the new voluntary land acquisition contributions, funded through the Non-Mandatory Cost Apportionment Agreements.**

## HOLIDAY BEACH CONSERVATION AREA

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The Province of Ontario with the Ministry of Natural Resources and Forestry as its representative, is the legal owner of Holiday Beach Conservation Area but the site is operated by the Authority via a thirty-year management agreement with the Province, which expires in 2031. The operational costs associated with this site are covered by user fees related to camping, hunting and cottage rentals, however, revenue generation is not sufficient to fund future capital replacement and major renovation costs nor is the Authority contractually responsible for those expenses. Recent trail and amenity improvements have been funded through government grants and contributions from the Foundation.

The upgrades to the cottage amenities and furnishings in 2025 are resulting in higher revenues, as anticipated. Any net surplus is directed towards park operations to the extent that funds are required for operations with remaining surplus funds transferred to the maintenance reserve for the cottage and site.

## CAPITAL PROJECTS

An overview of major mandatory and non-mandatory capital projects included in the 2026 budget is summarized below. These projects will improve accessibility and overall visitor experiences in our Conservation Areas.

Table 11 –2026 Capital Projects with Sources of Funding

Mandatory Projects	Total Cost	Funding from Infrastructure Reserve	Other Funding Sources
Hillman Marsh coastal erosion rehabilitation	940,000	-	Federal grant \$900k, ERCA matching grant reserve \$40k
Asset Management Plans	122,000	67,000	\$55k mandatory levy
Greenway culverts/bridges replacement	160,000	160,000	
Parking lot(s) resurfacing	253,000	253,000	
Contingency for emergency infrastructure repairs	25,000	25,000	
Conservation Areas signage	25,000	25,000	
Collavino Conservation Area development	85,500	-	ERCF \$85k
	\$1,610,500	\$530,000	\$1,080,500
Non-Mandatory Projects	Total Cost	Funding from Infrastructure Reserve	
JRPH repairs to barn and ancillary buildings	\$120,000	\$-	\$68k ERCF, \$52k JRPH capital maintenance reserve
Fox Creek Conservation Centre – mezzanine functionality/capacity expansion	25,000	25,000	
	\$145,000	\$ 25,000	\$120,000

\*Pending contribution agreements



# Watershed Research

Watershed Research endeavors to improve the health of local watercourses through agricultural Best Management Practices, monitoring at the watershed and collection of landscape information through Geographic Information Services. Enhanced water quality monitoring is undertaken only when external sources of funding are available. Strengthened relationships with academic and government scientists and active participation in several ongoing research programs allows solutions to be developed that are best suited to the region’s unique ecosystem. Local sources of drinking water are protected through the implementation of policies in the Source Protection Plan and its amendments.

Watershed Research Services are delivered through three programs:

- Source Water Protection (mandatory)
- Watershed Science (mandatory and non-mandatory)
- Water Quality Improvements (non-mandatory)
- ~ 5 FTEs to deliver the combination of mandatory and non-mandatory programs

Figure 19 – Mandatory and Non-Mandatory Water Quality Programs By Function

## Mandatory & Non Mandatory Water Quality Programs & Services - \$2M

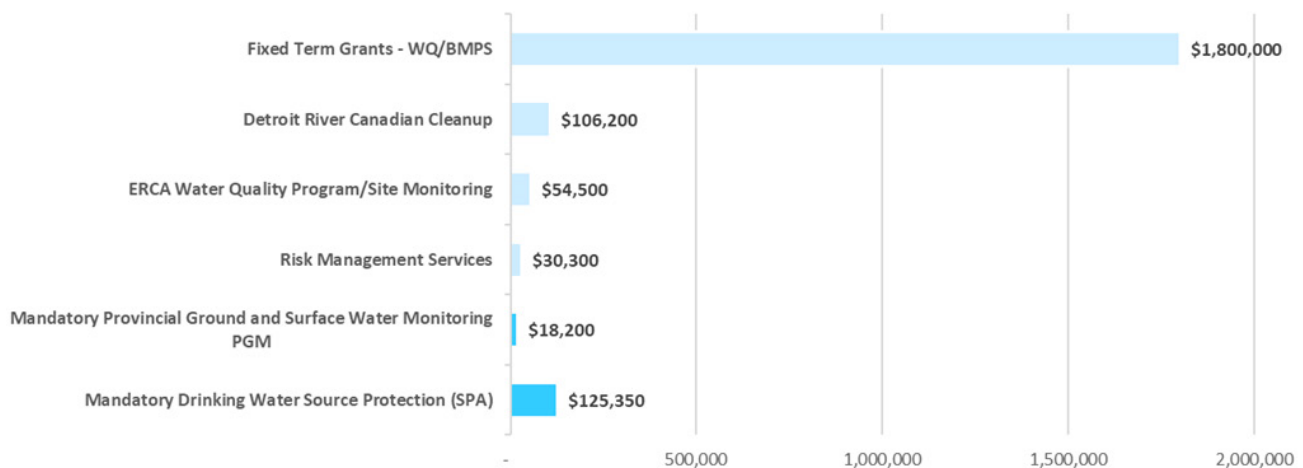


Figure 20 – Sources of Revenues -Mandatory Water Quality Programs

## Water Quality Sources of Revenues for MANDATORY Programs - \$.14M

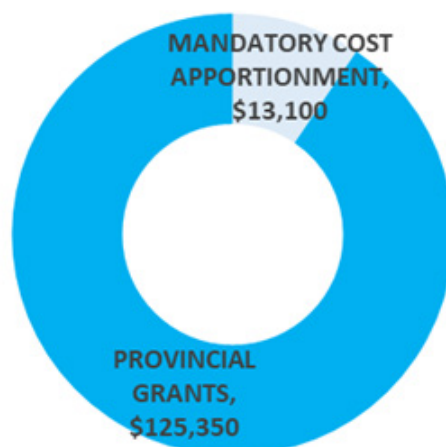
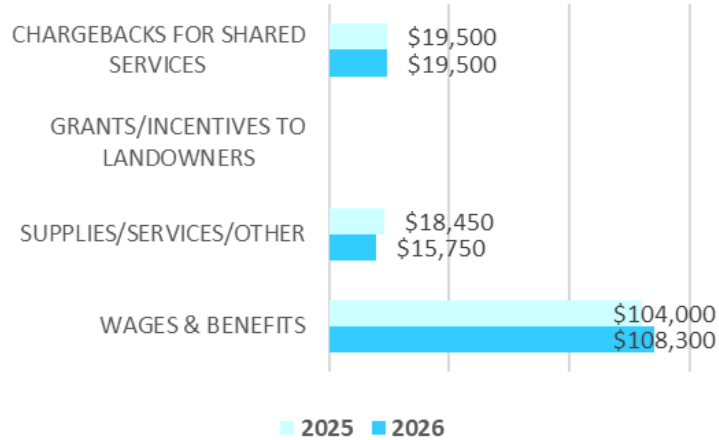


Figure 21 – 2025 and 2024 Mandatory Water Quality Program Expenses By Type

### MANDATORY Water Quality Programs & Services Expenses by Category



## SOURCE WATER PROTECTION

Administered under the Clean Water Act, the watershed-based mandatory Source Protection Program is the first step in a multi-barrier approach to protect drinking water. It complements municipal water treatment and supports sound land use planning decisions. ERCA, and other conservation authorities, have designated responsibilities under the Clean Water Act to work closely with stakeholders to ensure that sources of municipal drinking water are safe and abundant. ERCA’s Risk Management Services implements a specific subset of policies on behalf of municipalities.

- Source Water Protection (Clean Water Act) is identified as a mandatory program and service in the Conservation Authorities Act, and the Province remains committed to providing funding for this program; ERCA received a slight increase for the current three-year funding cycle (2024-2027) to support capacity to accommodate expanded workload while the Source Protection Plan is being amended. This is the first time that the Province has provided three-year funding for this program and their commitment provides greater stability for this mandatory work.
- Risk Management Services are offered on behalf of all municipalities in the Essex Region as a direct service cost through an agreement originally established in 2015. This agreement was renewed twice with 3-year terms. In January 2025, a new perpetual agreement was established where all parties have the option to withdraw with appropriate notice. This allows Risk Management Services to continue uninterrupted.

### 2026 Program Highlights

- Provide annual reporting to the Province and Municipalities.
- Continue technical work to update the Source Protection Plan and Assessment Report to align with changes to the Director Technical Rules and the Section 36 Assessment Report. Conduct the formal consultation process on the comprehensive updates to the Source Protection Plan, policies and Assessment Report.
- Conduct compliance monitoring to ensure properties with Risk Management Plans continue to adhere to Risk Management Measures.
- Continue reviewing s.59 applications for potential new significant drinking water threats.
- A number of staff support this program and deliver DWSP services, which account for approximately one full-time person when combined.

Figure 22 – Sources of Revenues -Non-Mandatory Water Quality Programs

**Water Quality Sources of Revenues for NON-MANDATORY Programs - \$2.2M**

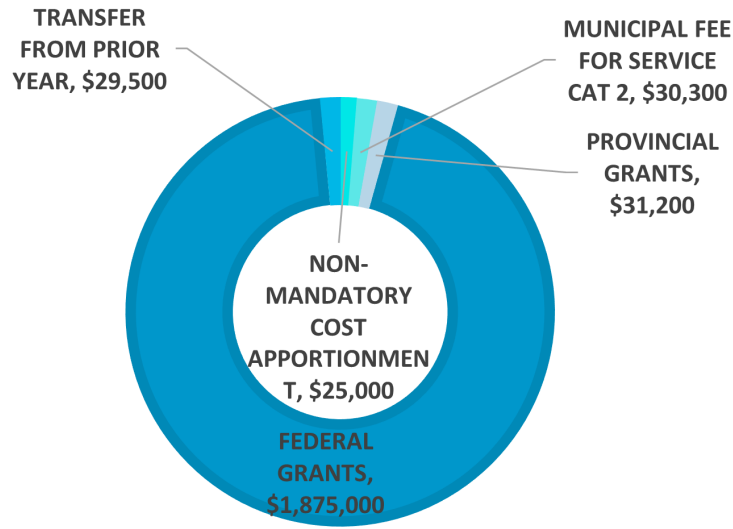
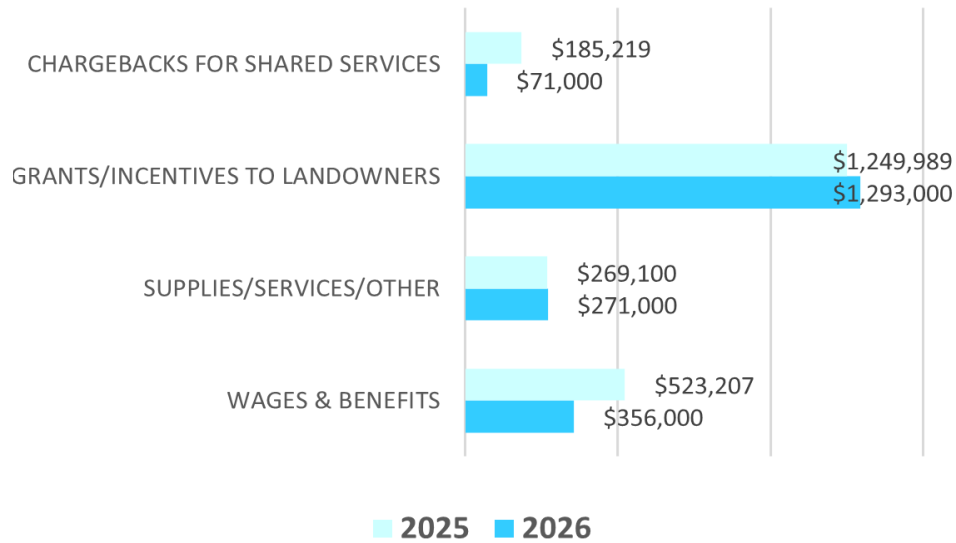


Figure 23 – 2025 and 2024 Non Mandatory Water Quality Program Expenses By Type

**NON-MANDATORY Water Quality Programs & Services Expenses by Category**



## WATERSHED SCIENCE

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Healthy rivers, headwaters, and species in our watershed are key elements of a sustainable and healthy environment that we all rely on for our sources of drinking water, our economy and for recreation. Monitoring allows us to track and report on several indicators of watershed health. Understanding current watershed health and emerging trends is necessary for setting environmental management priorities to manage, protect or enhance watershed resources and to identify research gaps that we can work with academic and other research partners to address. . ERCA undertakes its watershed science programs through partnerships with the Provincial Water Quality Monitoring Network (PWQMN), and the Provincial Groundwater Monitoring Network (PGMN) and works in partnership with Provincial and Federal programs and with universities including the Great Lakes Institute for Environmental Research at the University of Windsor.

- Participation in the PWQMN and PGMN are mandatory programs in the Conservation Authorities Act. However, the majority of the water quality science work, providing residents of this region and partners with critical information, falls outside mandatory services. In 2026, ERCA will continue to monitor ground and surface water quality stations and provide this information to the Province, consistent with most Conservation Authorities. Beyond this fundamental monitoring, ERCA will also undertake the following water quality work, which is supported by Provincial and Federal grants:

### 2026 Program Highlights

- Collect water samples, funded by various external partners as funding is available, to provide samples for research projects that could not otherwise be collected due to travel restrictions or other logistical challenges.
- Continue with ERCA's non mandatory water quality monitoring program to inform the public about our regional watershed health.
- Continue monitoring of greenhouse influenced streams. This sampling was supported by the MECP from 2012 to December 31, 2021. Through the efforts of Administration, this funding was reinstated in 2024 with an agreement until March 2026.
- Conduct enhanced monitoring in the Ruscom and Canard Rivers with the installation of ISCO auto-samplers and the addition of more monitoring locations throughout the watersheds. The work is supported by funding through the Canada Water Agency's Great Lakes Freshwater Ecosystem Initiative. Biological sampling of fish and freshwater mussels will also occur in these watersheds and the Belle River watershed in partnership with the University of Windsor through funding from the Department of Fisheries and Oceans Species at Risk program.
- Deliver a comprehensive agricultural incentive program for best management practices throughout the region. ERCA staff will work directly with the agricultural community to provide funds to support sustainable farming practices. Outreach and knowledge transfer events will be delivered to promote the use of these practices and encourage peer to peer learning. This will include working with the greenhouse sector to find appropriate solutions in those watersheds. Funding for specific types of projects in the Ruscom, Belle and Canard watersheds is provided by the Department of Fisheries and Oceans Species at Risk program. The majority of funding for projects throughout the region is provided by the Canada Water Agency's Great Lakes Freshwater Ecosystem Initiative.

# Communications & Outreach Services

Communications and outreach services support all business units of the Authority. This includes supporting flood messaging, disseminating natural hazard information, engaging landowners in conservation practices and climate action, educating students of all ages about environmental sustainability, promotion of and engagement in tree planting and restoration, connecting people to nature through a variety of programs and events, identifying the value of natural connections to our health, and communicating broadly with stakeholder groups and watershed residents. Communications efforts also support revenue-generating activities for conservation areas and other programs.

Providing stewardship and educational opportunities to residents living within our watersheds is important and critical to conservation success across the region. Providing hands on opportunities for people to connect with nature and take action for the environment will raise awareness about broader local environmental needs, including expanding natural areas coverage, protecting mature forests, and reducing energy use to mitigate climate change impacts such as frequent and more intense flood events.

Community Outreach Services are delivered through four programs:

- Communications (mandatory)
- Outdoor Education (non-mandatory)
- Outreach and Engagement (non-mandatory)
- JRPH Museum Operations & Programming
- ~6 FTEs will deliver the mandatory and non-mandatory programs

Figure 24 – Mandatory and Non-Mandatory Community Outreach Programs By Function

## Communications and Non Mandatory Programs & Services + John R Park Homestead -\$.8M

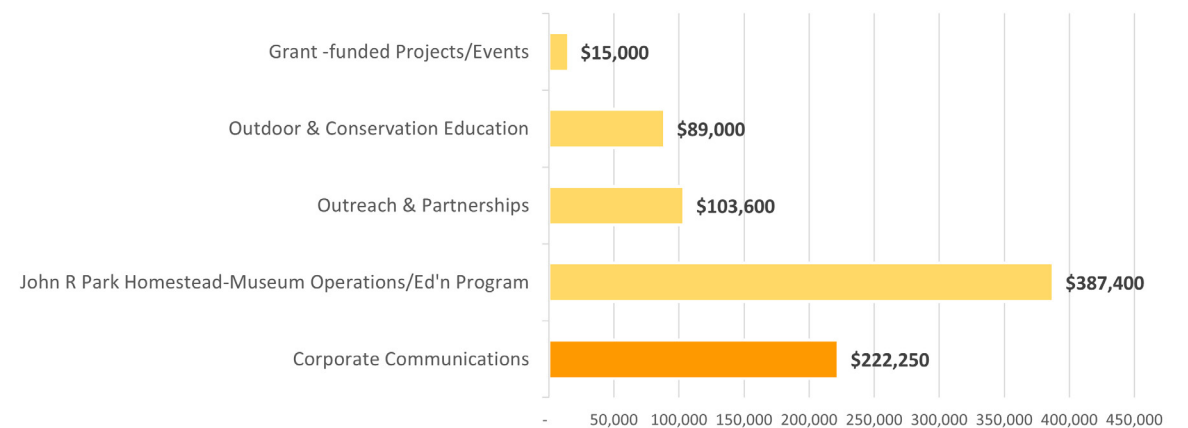


Figure 25 – Sources of Revenues -Mandatory Communications Program

## Communications Outreach Sources of Revenues for MANDATORY Programs - \$.2M

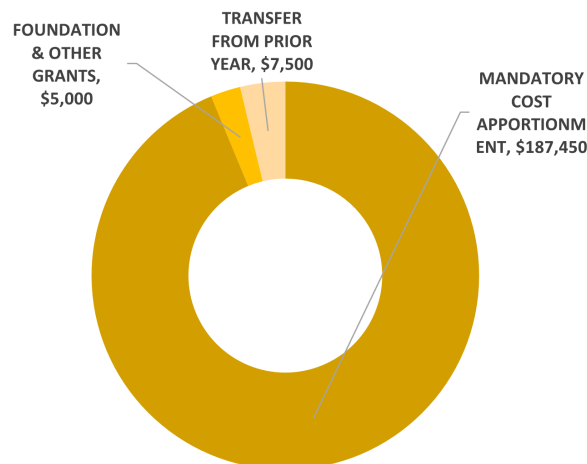
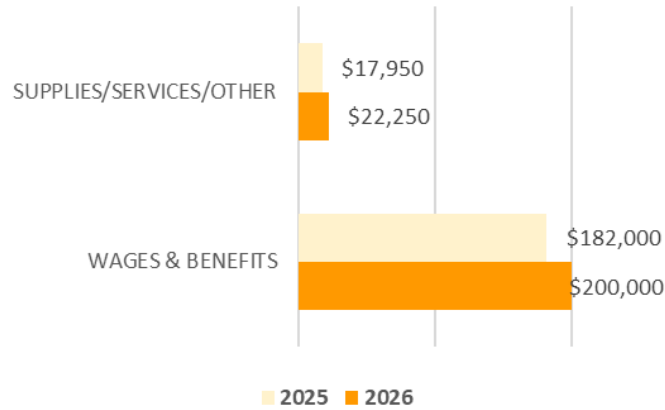


Figure 26 – 2026 and 2025 Mandatory Communications Program Expenses By Type

**MANDATORY Communications Expenses by Category**



**COMMUNICATIONS**

Corporate communications is included as a mandatory service as it supports the communication needs of the Authority’s mandatory functions, including critical flood messaging, to various audiences across multiple platforms. This includes Annual Reporting, stakeholder relations, engagement through traditional and social media, media relations and other communications priorities.

**2026 Program Highlights**

- Continue to engage and inform stakeholders and watershed residents to engage in conservation practices and programs across a variety of platforms.
- Continue to deliver a multi-year communications strategy to engage private landowners in water quality improvement projects.
- Continue to support revenue generation through enhanced marketing of conservation programs.
- Continue to add functionality to the website to improve the customer experience and maximize revenue generation.
- Continue to support the Essex Region Conservation Foundation in fundraising to support conservation projects and program areas.

**NON-MANDATORY PROGRAMS**

Figure 27 – Sources of Revenues -Non Mandatory Community Outreach Programs

**Community Outreach Sources of Revenues for NON-MANDATORY Programs - \$.6M**

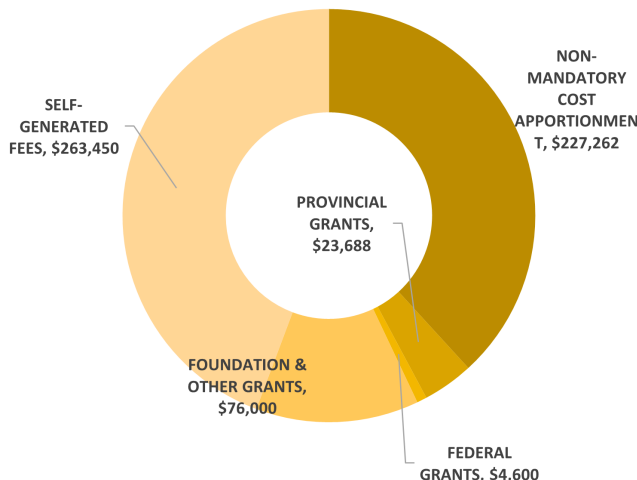
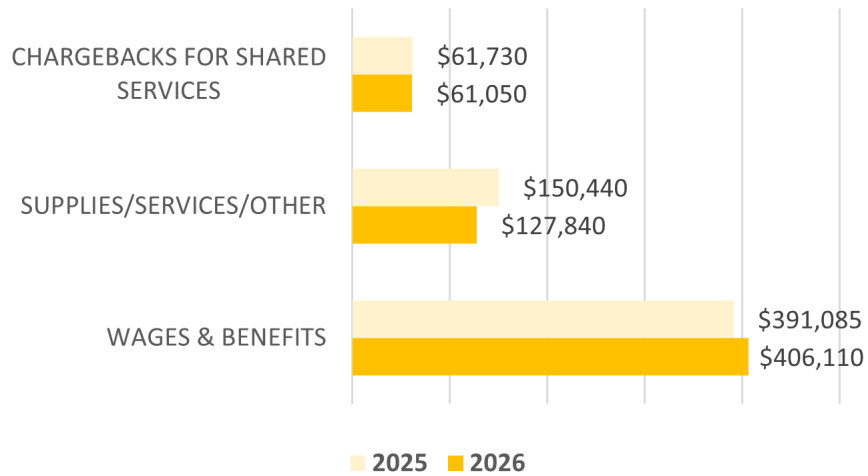


Figure 28 – 2026 and 2025 Non-Mandatory Community Outreach Program Expenses By Type

**NON-MANDATORY Community Outreach Program Expenses by Category**



**OUTDOOR EDUCATION**

ERCA’s Outdoor Education programs provide experiential environmental programs and services for kindergarten to grade 12 students and teachers, meeting the objectives of the provincial curriculum. The demand for outdoor education programs continues to grow and demand typically exceeds capacity to deliver.

Enhanced partnerships and relationships with all major school boards continue to position ERCA’s outdoor education and Specialist High Skills Major programs as a preferred service delivery partner. Nature-Near-You programs continue to be popular when bussing is not available. While outdoor education is identified as non-mandatory, significant fundraising through the Essex Region Conservation Foundation has eliminated the reliance on municipal funding to continue to deliver these vital conservation education programs.

**2026 Program Highlights**

- Continue to deliver both curriculum-based field trips at conservation areas to engage students in environmental learning.
- Continue to deliver Nature Near You – Indigenous Innovation program to all Grade 3 students within the Windsor-Essex Catholic District School Board.
- Continue to deliver Specialist High Skills Major certification programs as a preferred service delivery provider to ensure students across the province can receive training modules required to graduate with the SHSM designation.
- Continue to enhance relationships with teachers and all school boards within the region.

## OUTREACH AND ENGAGEMENT

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There continues to be significant demand to provide opportunities for the community to engage in environmental restoration activities. Tree planting events for 2026 include Earth Day in east Windsor, as well as along the Greenway trail system. Watershed-based cleanup activities also provide hands-on stewardship opportunities. Administration continues to pursue grants and partner funding to implement far-reaching stewardship and outreach programs, as well as support through the Essex Region Conservation Foundation. The Outreach and Partnerships Coordinator position continues to be a shared position also supporting the Detroit River Remedial Action Plan on a cost-recovery basis.

## JOHN R. PARK HOMESTEAD - MUSEUM OPERATIONS

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While passive recreation and related maintenance costs are eligible within the mandatory levy category, the John R. Park Homestead (JRPH) Museum and other heritage buildings are associated with the provision of non-mandatory services and the Authority is precluded from applying mandatory levy for preservation of these heritage assets. This is despite the fact that the transfer of the property from the Province in 2008 contained a number of restrictive covenants and obligations, regarding operations and the maintenance of assets, including that it be operated in accordance with the Community Museum Standards, as defined in the Ontario Heritage Act.

Following the grand reopening of the historic home in 2025, repairs to the Horse Barn will take place through spring 2026. Additionally, funds raised through the Essex Region Conservation Foundation's 2025 Giving Tuesday effort will permit repairs to the Calf Barn, Hog Barn, Tobacco Barn and Grain Barn to be prioritized and completed.

### 2026 Program Highlights

- Tree planting and citizen science programs include Earth Day Tree Planting in Windsor, as well as at various locations along the Greenway trail system and others, with support from a variety of community partners.
- Continue to grow the Adopt-A-Greenway program with various community partners to undertake annual cleanups of the 80km multi-use trail system.
- Continue to engage the local community in delisting the Detroit River as an Area of Concern.

### 2026 Program Highlights

- Update the John R. Park Homestead Strategic Plan, in accordance with the Community Museum Operating Standards.
- Enhance marketing of rental opportunities for the Conservation Centre and rustic event space.
- Undertake an analysis of gift shop items to maximize revenues within this space.
- Complete repairs to the historic Horse Barn and other priority barn repairs across the site, while continuing to support the Essex Region Conservation Foundation in raising funds for this work.
- Continue to grow the Homestead's signature revenue-generating events, such as the Maple Syrup Festival, Harvest & Horses Festival and other seasonal programming.

# Corporate (General) Services

Corporate Services oversees and manages the following functions:

- Administration/Governance
- Compliance/Risk Management
- Finance
- Human Resources
- Information Management/Records/Systems/Network
- All services are provided to the Essex Region Conservation Foundation
- ~7 FTEs deliver and support the diverse functions of Corporate Services

Figure 29 – Mandatory Corporate/General Programs By Function

## General/Corporate Services - \$1.3M

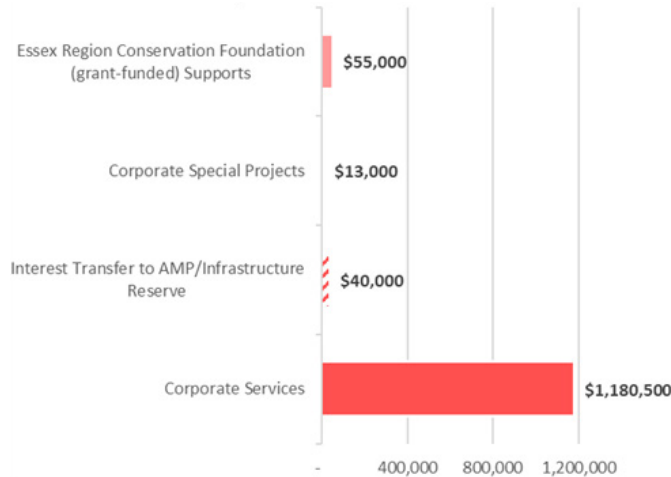


Figure 30 – Sources of Revenues Corporate Services

## Corporate Services Sources of Revenues for MANDATORY Programs - \$1.3M

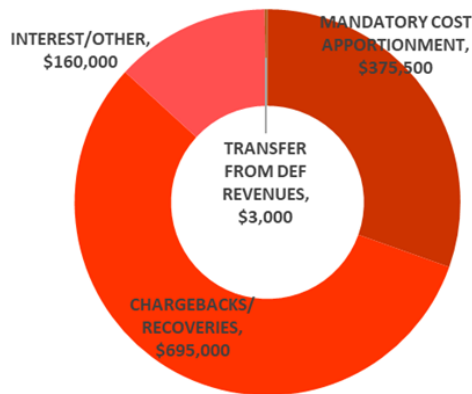
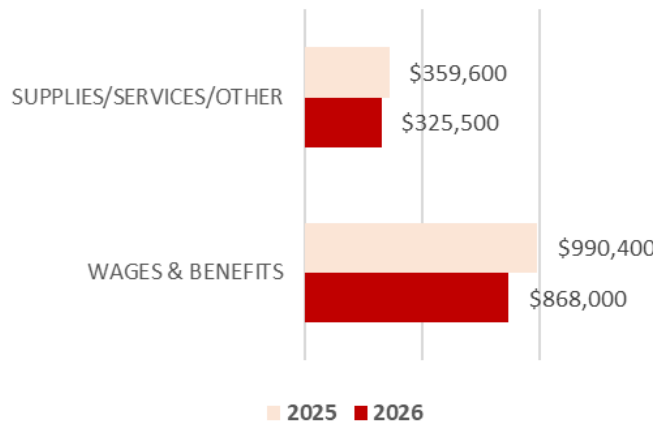


Figure 31 – 2026 and 2024 Corporate Services Program Expenses By Type

## MANDATORY Corporate Services Expenses by Category



## ADMINISTRATION / GOVERNANCE / FINANCE

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### 2026 Program Highlights

- Staff will continue to execute and support the functions of the Conservation Authority and in lieu of special projects in 2026, are anticipated to be engaged in the activities and requirements related to the proposed consolidation of the Lake Erie Conservation Authorities.

## HUMAN RESOURCES

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### 2026 Program Highlights

- Staff will continue to review and update policy, procedures and guidelines to ensure ERCA's Health & Safety program remains robust and compliant with all legislation.
- The joint job evaluation initiative is expected to be completed in 2026 but outcomes of salary adjustments are unknown at this time.
- ERCA will continue to ensure that a qualified, trained workforce is maintained to meet job requirements and health & safety goals.

## INFORMATION SYSTEMS & MANAGEMENT

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### 2026 Program Highlights

- In 2026, the Authority will deploy a cloud-based backup and disaster recovery solution to enhance data integrity, ensure business continuity, and mitigate risks associated with ransomware attacks, malware infiltration, and inadvertent data loss.

# Summary

This 2026 Draft Budget, including appendices, once approved by the Essex Region Conservation Authority Board of Directors, will be posted publicly on the Authority's website at [www.essexregionconservation.ca](http://www.essexregionconservation.ca) and circulated to Municipalities in accordance with Ontario Regulation 402/22. It is expected that the vote on the budget, including the weighted vote will proceed on February 12, 2026.

As budgets are a snapshot in time and represent management's best estimates at the time the budget is prepared, actual results can vary, and projects may proceed in a slightly altered fashion than contemplated in this budget. At any time, the Authority may experience employee attrition, turnover or short-term vacancies in positions, which may result in realized savings for the year but may be utilized to buffer against unanticipated/unbudgeted expenses or declines in revenues.

Administration endeavors to respond to the expectations and wishes of the community it serves, including its member municipalities, by delivering programs and services, as consistent with the objects of the Conservation Authorities Act, and by utilizing public funds efficiently, effectively, responsibly and transparently.

## APPENDICES

- **Appendix A** – 2026 Draft Detailed and Summary Budgets
- **Appendix B** – 2026 Draft Municipal Cost Apportionment Schedule (0%)
- **Appendix C** – 2026 Draft Reserves Continuity Schedule
- **Appendix D** – 2026 Funding Sources by Service Delivery Program Area
- **Appendix E** – 2026 Cost Apportionment Per Household
- **Appendix F** – 2026 Municipal Cost Apportionment Category 3 (Non-Mandatory) Programs & Services



## ERCA Board

Molly Allaire, Town of Amherstburg – Chair  
Jim Morrison, City of Windsor – Vice Chair  
Peter Courtney, Town of Amherstburg  
Thomas Neufeld, Town of Kingsville  
Dennis Rogers, Town of Kingsville  
Jason Matyi, Town of Essex  
Katie McGuire-Blais, Town of Essex

Tracey Bailey, Municipality of Lakeshore  
Ryan McNamara, Municipality of Lakeshore  
Michael Akpata, Town of Lasalle  
Jeff Renaud, Town of Lasalle  
Bill Dunn, Municipality of Leamington  
Larry Verbeke, Municipality of Leamington  
Dayne Malloch, Pelee Island

Tania Jobin, Town of Tecumseh  
Joe Bachetti, Town of Tecumseh  
Angelo Marignani, City of Windsor  
Kieran McKenzie, City of Windsor  
Frazier Fathers, City of Windsor

# ERCA Staff

Tim Byrne, Chief Administrative Officer / Secretary-Treasurer

## Corporate Services

Shelley McMullen	Chief Financial Officer / Director, Finance & Corporate Services
Lori Jacobs	Payroll & Accounting Specialist
Nicole Kupnicki	Manager, Human Resources & Council Services
Lisa Limarzi	Administrative Associate: Corporate Services
Nancy Roy	Accounting Associate
Bryan Schmidt	Application Support Technician

## Watershed Management Services

James Bryant	Director, Watershed Management Services
Tom Dufour	Geomatics Technician
Adrian Enache	Engineering Technologist
Lina Florian	Watershed Engineer
Alicia Good	Watershed Planner
Ashley Gyori	Regulations Analyst
Dan Jenner	Regulations Coordinator
Summer Locknick	Regulations Analyst
Tian Martin	Water Resources Engineer
Lindsay Swackhammer	Administrative Associate: Watershed Management Services
Sydney Richmond	Regulations Analyst
Sean Whitty	Regulations Technician (Contract)

## Conservation Services

Kevin Money	Director, Conservation Services
Kathryn Arthur	Restoration Biologist
Jason Boose	Conservation Area Technician
Madison Dugdale	Detroit River Remedial Action Plan Coordinator (SGE)
Dawn Ferron (LOA)	Water Quality Technician
Paul Giroux	Forester
Jenny Gharib	Special Projects Technical Assistant (SGE)
Russ Jones	Conservation Area Technician
Holly Iles	Water Quality Technician (SGE)
Bevin Martin	Senior Conservation Area Technician
Nathan McDonald	Senior Conservation Area Technician, HBCA
Laura Monforton	Conservation Area Technician
Shawn Palichuk	Watershed Stewardship Technician (SGE)
Jacqueline Richmond	Water Quality Technician (SGE)
Dane Somogyvary	Conservation Area Technician
Katie Stammer	Water Quality Scientist / Project Manager, Source Water Protection
William Tate	Superintendent, Field Operations
Amy Weinz	Water Quality Technical Specialist (SGE)
Charlotte Wills	Geomatics Technician - Special Projects (SGE)

## Communications & Outreach Services

Danielle Breault-Stuebing	Director, Communications & Outreach Services
Kristin Ives	Curator / Education Coordinator
Emily Lockhart	Interpreter
Gina Pannunzio	Community Outreach Coordinator
Jessica Rose	Environmental Educator
Jay Santarossa	Multimedia Specialist

### Project Manager and Contributor

Shelley McMullen, CFO/Director of Corporate Services

### Service Delivery Area Contributors:

James Bryant, Director Watershed Management Services

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**2026 DRAFT DETAILED AND SUMMARY BUDGET MANDATORY AND NON MANDATORY PROGRAMS**

	2024 AUDITED	2025 BUDGET	2025 PROJECTION	2026 DRAFT BUDGET
<b>WATERSHED MANAGEMENT SERVICES</b>				
<b>CATEGORY 1 MANDATORY SERVICES - RISKS OF NATURAL HAZARDS</b>				
<b>DEVELOPMENT SERVICES</b>				
MANDATORY MUNICIPAL COST APPORTIONMENT	526,165	554,050	557,050	601,300
SELF-GENERATED FEES	530,424	535,000	539,750	520,500
TRANSFERS FROM RESERVES	-	-	-	36,500
	<b>1,056,589</b>	<b>1,089,050</b>	<b>1,096,800</b>	<b>1,158,300</b>
WAGES	695,187	818,500	839,000	889,000
CONSULTING	-	-	6,500	10,000
SUPPLIES/OFFICE/JANITORIAL	35,651	46,250	49,250	40,230
VEHICLE/TRAVEL/EQUIP'T USAGE	20,667	19,300	19,300	20,300
CORP SUPPORT/SHARED SVCS	128,187	125,000	157,000	143,870
RENT/INS/TAXES/UTILITIES	76,602	64,000	55,000	60,000
DUES/MEMBERSHIPS	1,401	1,000	1,000	1,200
AUDIT AND LEGAL	21,339	15,000	50,000	50,000
CAP MAINT/LOW VALUE ASSETS	357	-	-	1,000
	<b>979,391</b>	<b>1,089,050</b>	<b>1,177,050</b>	<b>1,215,600</b>
<b>PLANNING RELATED TO HAZARDS</b>				
MANDATORY MUNICIPAL COST APPORTIONMENT	26,650	50,650	40,650	38,433
PROVINCIAL GRANTS	-	3,000	5,000	10,767
SELF GENERATED FEES	111,550	90,000	100,000	110,000
	<b>138,200</b>	<b>143,650</b>	<b>145,650</b>	<b>159,200</b>
WAGES	120,491	115,000	124,000	126,000
SUPPLIES/OFFICE/JANITORIAL	1,197	2,150	2,150	2,300
VEHICLE/TRAVEL/EQUIP'T USAGE	708	500	500	-
CORP SUPPORT/SHARED SVCS	20,694	15,000	15,000	23,000
RENT/INS/TAXES/UTILITIES	11,000	11,000	5,000	7,000
	<b>154,090</b>	<b>143,650</b>	<b>146,650</b>	<b>158,300</b>
<b>FLOOD /EROSION PROGRAM (\$3.39 PROV \$)</b>				
MANDATORY MUNICIPAL COST APPORTIONMENT	120,668	101,083	108,083	91,550
PROVINCIAL GRANTS	104,417	101,417	99,417	93,650
	<b>225,085</b>	<b>202,500</b>	<b>207,500</b>	<b>185,200</b>
WAGES	135,152	114,000	126,000	114,500
CONSULTING/INFO'N/DATA SVCS	36,267	44,000	37,000	28,000
SUPPLIES/OFFICE/JANITORIAL	6,165	1,000	4,500	4,300
VEHICLE/TRAVEL/EQUIP'T USAGE	7,852	6,000	6,000	7,000
CORP SUPPORT/SHARED SVCS	30,713	29,000	29,000	26,000
RENT/INS/TAXES/UTILITIES	9,000	8,500	5,000	7,500
	<b>225,150</b>	<b>202,500</b>	<b>207,500</b>	<b>187,300</b>
<b>OTHER WMS TERM PROJECTS</b>				
MANDATORY MUNICIPAL COST APPORTIONMENT	152,500	-	-	-
TRANSFERS (TO)/FROM DEFERRED REVENUES	(71,140)	79,000	48,000	15,650
	<b>81,360</b>	<b>79,000</b>	<b>48,000</b>	<b>15,650</b>
DIRECT WAGES	18,456	33,000	15,000	4,000
CONSULTING/OUTSIDE ENGINEERING	58,634	40,000	30,000	10,000
TRAVEL/VEHICLE/ADMINISTRATION/OVERHEAD	4,271	6,000	3,000	1,650
	<b>81,360</b>	<b>79,000</b>	<b>48,000</b>	<b>15,650</b>
<b>SUMMARY - CATEGORY 1 WMS MANDATORY SERVICES, RISKS OF NATURAL HAZARDS</b>				
MANDATORY MUNICIPAL COST APPORTIONMENT	825,983	705,783	705,783	731,283
PROVINCIAL GRANTS	104,417	104,417	104,417	104,417
SELF-GENERATED FEES	641,974	625,000	639,750	630,500
TRANSFER TO/FROM DEF REVENUES	(71,140)	79,000	48,000	15,650
TRANSFER TO/FROM RESERVES	-	-	-	36,500
	<b>1,501,234</b>	<b>1,514,200</b>	<b>1,497,950</b>	<b>1,518,350</b>
WAGES & BENEFITS	969,286	1,080,500	1,104,000	1,133,500
SUPPLIES/SERVICES/OTHER	260,727	234,200	246,700	224,330
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	209,978	199,500	228,500	219,020
	<b>1,439,991</b>	<b>1,514,200</b>	<b>1,579,200</b>	<b>1,576,850</b>
<b>SURPLUS/(DEFICIT)</b>	<b>61,244</b>	<b>-</b>	<b>(81,250)</b>	<b>(58,500)</b>

	2024 AUDITED	2025 BUDGET	2025 PROJECTION	2026 DRAFT BUDGET
<b>OTHER MUNICIPAL TERM STUDIES/PROJECTS</b>				
MUNICIPAL	56,240	-	100,000	<b>11,170</b>
TRANSFERS (TO)/FROM DEFERRED REVENUES	22,171	-	-	-
	<b>78,411</b>	-	<b>100,000</b>	<b>11,170</b>
WAGES	19,514	-	-	<b>10,000</b>
CONSULTING/OUTSIDE ENGINEERING	55,497	-	100,000	-
TRAVEL/VEHICLE/ADMINISTRATION/OVERHEAD	3,400	-	-	<b>1,170</b>
	<b>78,411</b>	-	<b>100,000</b>	<b>11,170</b>
<b>SUMMARY CATEGORY 1 MANDATORY SERVICES - WECI PROJECTS AND MUNICIPAL SPECIAL STUDIES</b>				
MUNICIPAL	56,240	-	100,000	<b>11,170</b>
TRANSFER TO/FROM DEF REVENUES	22,171	-	-	-
	<b>78,411</b>	-	<b>100,000</b>	<b>11,170</b>
WAGES & BENEFITS	19,514	-	-	<b>10,000</b>
CONSTRUCTION/ENGINEERING/SUPPLIES	55,497	-	100,000	-
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	3,400	-	-	<b>1,170</b>
	<b>78,411</b>	-	<b>100,000</b>	<b>11,170</b>
<b>SURPLUS/(DEFICIT)</b>	-	-	-	-
<b>CONSERVATION SERVICES</b>				
<b>CATEGORY 1 MANDATORY SERVICES - CONSERVATION LANDS MANAGEMENT</b>				
<b>GENERAL PROGRAM OPERATIONS, MANAGEMENT PLANS &amp; LAND STRATEGIES</b>				
MANDATORY MUNICIPAL COST APPORTIONMENT	191,300	226,980	226,980	<b>171,980</b>
FEDERAL GRANTS	35,831	-	-	-
	<b>227,131</b>	<b>226,980</b>	<b>226,980</b>	<b>171,980</b>
WAGES	143,246	195,500	152,500	<b>146,500</b>
ENGINEERING/CONSULTING	16,146	-	-	-
SUPPLIES/OFFICE/JANITORIAL	3,673	2,000	2,000	<b>2,800</b>
VEHICLE/TRAVEL/EQUIP'T USAGE	9,144	6,480	6,480	<b>6,000</b>
CORP SUPPORT/SHARED SVCS	23,962	23,000	25,000	<b>24,000</b>
CAP MAINT/LOW VALUE ASSETS	-	-	-	-
	<b>196,171</b>	<b>226,980</b>	<b>185,980</b>	<b>179,300</b>
<b>CONSERVATION AREAS/GREEWAYS/OWNED PROPERTIES MAINTENANCE</b>				
MANDATORY MUNICIPAL COST APPORTIONMENT	951,155	1,137,178	1,137,178	<b>1,193,178</b>
FEDERAL GRANTS	-	2,200	-	-
FOUNDATION & OTHER GRANTS	4,318	2,000	3,800	<b>22,000</b>
SELF-GENERATED USER FEES	107,575	89,750	90,750	<b>83,100</b>
TRANSFERS (TO)/FROM DEFERRED REVENUES	34,150	2,000	2,000	<b>2,200</b>
TRANSFERS TO/FROM RESERVES	10,750	(13,300)	5,000	-
	<b>1,107,948</b>	<b>1,219,828</b>	<b>1,238,728</b>	<b>1,300,478</b>
WAGES	461,365	565,298	551,278	<b>655,900</b>
CONSTRUCTION	14,049	1,000	15,000	<b>4,600</b>
ENGINEERING/CONSULTING	8,445	90,000	25,500	<b>10,300</b>
SUPPLIES/OFFICE/JANITORIAL	85,440	68,613	85,500	<b>82,800</b>
VEHICLE/TRAVEL/EQUIP'T USAGE	170,027	133,750	153,600	<b>151,800</b>
PLANT MAT/LANDOWNER GRANTS	14,205	-	-	<b>11,000</b>
CORP SUPPORT/SHARED SVCS	141,481	142,700	155,000	<b>183,900</b>
RENT/INS/TAXES/UTILITIES	160,681	185,667	191,700	<b>174,500</b>
AUDIT AND LEGAL	1,708	-	-	<b>500</b>
CAP MAINT/LOW VALUE ASSETS	48,739	32,300	36,900	<b>23,300</b>
	<b>1,106,344</b>	<b>1,219,828</b>	<b>1,214,478</b>	<b>1,299,100</b>
<b>CAPITAL OR MAJOR MAINTENANCE/IMPROVEMENT PROJECTS-Mandatory</b>				
MANDATORY MUNICIPAL COST APPORTIONMENT	13,100	-	-	<b>55,000</b>
PROVINCIAL GRANTS	456,000	-	-	-
FEDERAL GRANTS	360,000	740,000	655,000	<b>900,000</b>
FOUNDATION & OTHER GRANTS	244,025	-	31,000	-
SELF-GENERATED FEES	7,953	-	-	-
TRANSFERS TO/FROM DEFERRED REVENUES	(3,992)	75,000	106,378	<b>85,500</b>
TRANSFERS TO/FROM RESERVES	417,700	537,000	532,335	<b>570,000</b>
	<b>1,494,787</b>	<b>1,352,000</b>	<b>1,324,713</b>	<b>1,610,500</b>
WAGES	35,003	80,000	60,264	<b>177,200</b>
CONSTRUCTION	67,889	490,000	490,000	<b>1,237,600</b>
ENGINEERING/CONSULTING/SUB CONTRACTING	52,398	747,000	748,643	<b>122,000</b>
CONSTRUCTION SUPPLIES	7,507	-	2,433	-
VEHICLE/TRAVEL/EQUIP'T USAGE	933	-	237	<b>6,000</b>
PLANT MAT/LANDOWNER GRANTS	11,428	-	-	-
CORP SUPPORT/SHARED SVCS	26,841	12,000	12,669	<b>44,700</b>
CAP MAINT/LOW VALUE ASSETS	23,390	23,000	10,000	<b>23,000</b>
SMALL MISC	616	-	-	-
	<b>226,006</b>	<b>1,352,000</b>	<b>1,324,245</b>	<b>1,610,500</b>

	2024 AUDITED	2025 BUDGET	2025 PROJECTION	2026 DRAFT BUDGET
<b>TREE PLANTING, RESTORATION &amp; INVASIVE SPECIES MGMT - ERCA LANDS</b>				
MANDATORY MUNICIPAL COST APPORTIONMENT	89,700	51,000	51,000	<b>51,000</b>
PROVINCIAL GRANTS	724,999	-	65,000	<b>12,500</b>
FEDERAL GRANTS	274,322	-	220,000	-
FOUNDATION & OTHER GRANTS	-	-	-	<b>12,000</b>
SELF GENERATED FEES	(7,514)	-	-	-
TRANSFERS (TO)/FROM DEFERRED REVENUES	(3,500)	-	4,500	-
	<b>1,078,007</b>	<b>51,000</b>	<b>340,500</b>	<b>75,500</b>
WAGES	48,653	39,000	73,538	<b>48,000</b>
CONSTRUCTION	609,042	-	-	-
ENGINEERING/CONSULTING/SUB CONTRACTING	374,991	-	87,000	<b>20,000</b>
SUPPLIES/OFFICE/JANITORIAL	4,890	2,500	193,800	<b>3,600</b>
VEHICLE/TRAVEL/EQUIP'T USAGE	3,894	2,500	3,000	<b>2,700</b>
PLANT MAT/LANDOWNER GRANTS	1,605	-	11,500	<b>500</b>
CORP SUPPORT/SHARED SVCS	9,037	7,000	8,400	<b>7,000</b>
	<b>1,052,112</b>	<b>51,000</b>	<b>377,238</b>	<b>81,800</b>
<b>FLEET &amp; FIELD EQUIPMENT</b>				
MANDATORY MUNICIPAL COST APPORTIONMENT	23,200	28,000	28,000	-
RECOVERIES/CHARGEBACKS	274,959	262,880	297,880	<b>289,000</b>
TRANSFERS TO/FROM RESERVES	-	50,000	(33,000)	<b>73,000</b>
	<b>298,159</b>	<b>340,880</b>	<b>292,880</b>	<b>362,000</b>
MAINTENANCE/REPAIRS	92,307	68,000	77,000	<b>82,000</b>
FUEL	43,321	52,380	52,380	<b>46,000</b>
LICENCES/MISC/SMALL TOOLS	26,161	20,500	24,000	<b>24,000</b>
AMORTIZATION	98,802	92,000	102,000	<b>105,000</b>
	<b>260,591</b>	<b>232,880</b>	<b>255,380</b>	<b>257,000</b>
<b>SUMMARY CATEGORY 1 MANDATORY SERVICES -LAND MGMT, (OWNED) CONSERVATION AREAS OPERATIONS, MTCE &amp; CAPITAL</b>				
MANDATORY MUNICIPAL COST APPORTIONMENT	1,268,455	1,443,158	1,443,158	1,471,158
PROVINCIAL GRANTS	1,180,999	-	65,000	12,500
FEDERAL GRANTS	670,153	742,200	875,000	900,000
FOUNDATION & OTHER GRANTS	248,343	2,000	34,800	34,000
SELF-GENERATED FEES	382,972	352,630	388,630	372,100
TRANSFER TO/FROM DEF REVENUES	26,658	77,000	112,878	87,700
TRANSFER TO/FROM RESERVES	428,450	573,700	504,335	643,000
	<b>4,206,031</b>	<b>3,190,688</b>	<b>3,423,801</b>	<b>3,520,458</b>
WAGES & BENEFITS	698,024	887,798	844,579	1,037,600
CONSTRUCTION/ENGINEERING/SUPPLIES	1,784,065	1,888,190	2,166,336	1,984,700
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	359,135	306,700	346,406	405,400
	<b>2,841,224</b>	<b>3,082,688</b>	<b>3,357,321</b>	<b>3,427,700</b>
SURPLUS/(DEFICIT)	<b>1,364,807</b>	<b>108,000</b>	<b>66,480</b>	<b>92,758</b>
<b>CATEGORY 3 NON MANDATORY SERVICES - ONGOING ERCA CORE CONSERVATION-RELATED PROGRAMS</b>				
<b>LAND SECUREMENT &amp; ACQUISITION</b>				
NON MANDATORY MUNICIPAL COST APPORTIONMENT	137,505	138,609	171,488	<b>171,488</b>
OTHER INCOME	70,985	-	-	-
TRANSFERS (TO)/FROM LAND ACQ FUND	(77,387)	(81,609)	(137,000)	<b>(108,000)</b>
TRANSFERS (TO)/FROM RESERVES	(71,000)	-	-	-
	<b>60,103</b>	<b>57,000</b>	<b>34,488</b>	<b>63,488</b>
WAGES	2,122	5,500	7,500	<b>22,488</b>
LEGAL, SURVEYING, CONSULTING	5,112	50,000	25,000	<b>37,500</b>
CORP SUPPORT/SHARED SVCS	317	1,500	1,500	<b>3,500</b>
RENT/INS/TAXES/UTILITIES	52,553	-	-	-
	<b>60,104</b>	<b>57,000</b>	<b>34,000</b>	<b>63,488</b>
<b>RESTORATION/TREE PLANTING PROGRAM - NON ERCA PROPERTIES</b>				
NON MANDATORY MUNICIPAL COST APPORTIONMENT	75,000	75,000	75,000	<b>75,000</b>
PROVINCIAL GRANTS	35,470	50,000	50,000	<b>50,000</b>
FEDERAL GRANTS	37,360	160,000	160,000	<b>130,000</b>
FOUNDATION & OTHER GRANTS	123,715	65,000	112,500	<b>112,500</b>
SELF-GENERATED FEES	293,087	201,600	111,340	<b>111,340</b>
IN-KIND	7,984	10,000	14,000	<b>14,000</b>
TRANSFERS (TO)/FROM DEFERRED REVENUES	(29,629)	55,000	79,000	<b>96,000</b>
	<b>542,987</b>	<b>616,600</b>	<b>601,840</b>	<b>588,840</b>

	2024 AUDITED	2025 BUDGET	2025 PROJECTION	2026 DRAFT BUDGET
WAGES	187,889	196,500	185,657	215,200
CONSTRUCTION	-	30,000	30,000	-
SUPPLIES/OFFICE/JANITORIAL	8,580	14,500	12,800	12,800
VEHICLE/TRAVEL/EQUIP'T USAGE	53,128	61,600	75,060	75,060
PLANT MAT/LANDOWNER GRANTS	221,888	220,000	212,500	192,280
CORP SUPPORT/SHARED SVCS	56,156	75,000	65,000	70,000
RENT/INS/TAXES/UTILITIES	7,350	9,000	6,000	9,000
IN KIND SVCS SUPPLIES	7,984	10,000	14,000	14,000
CAP MAINT/LOW VALUE ASSETS	-	-	500	500
	542,974	616,600	601,517	588,840
<b>HOLIDAY BEACH (OPERATED UNDER MGMT AGREEMENT)</b>				
SELF GENERATED	420,529	414,000	413,000	417,550
TRANSFERS TO/FROM RESERVES	(10,550)	(8,800)	7,350	2,450
	412,217	407,000	420,350	420,000
WAGES	191,352	208,200	206,106	215,000
CONSTRUCTION	-	-	-	-
ENGINEERING/CONSULTING/SUB CONTRACTING	5,899	3,500	4,000	7,800
SUPPLIES/OFFICE/JANITORIAL	76,028	60,630	70,650	64,000
VEHICLE/TRAVEL/EQUIP'T USAGE	24,021	28,720	27,600	27,000
CORP SUPPORT/SHARED SVCS	39,272	39,000	39,000	40,500
RENT/INS/TAXES/UTILITIES	41,559	43,250	39,050	41,500
MAJOR MAINT/ROADS/VEGETATION	33,554	22,500	28,650	22,000
	412,216	407,000	416,256	420,000
<b>SUMMARY CATEGORY 3 NON MANDATORY SERVICES - ERCA ONGOING CORE CONSERVATION PROGRAMS</b>				
NON MANDATORY MUNICIPAL COST APPORTIONMENT	212,505	213,609	246,488	246,488
PROVINCIAL GRANTS	35,470	50,000	50,000	50,000
FEDERAL GRANTS	39,597	161,800	160,000	130,000
FOUNDATION & OTHER GRANTS	123,715	65,000	113,500	112,500
SELF-GENERATED FEES	784,601	615,600	521,340	528,890
IN-KIND	7,984	10,000	16,000	14,000
TRANSFER TO/FROM DEF REVENUES	(107,015)	(26,609)	(58,000)	(12,000)
TRANSFER TO/FROM RESERVES	(81,550)	(8,800)	7,350	2,450
	1,015,307	1,080,600	1,056,678	1,072,328
WAGES & BENEFITS	381,363	410,200	399,263	452,688
OTHER OPERATING/SITE SUPPLIES/PROF SERVICES	484,999	489,400	470,050	429,180
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	148,931	181,000	182,460	190,460
	1,015,294	1,080,600	1,051,773	1,072,328
<b>SURPLUS/(DEFICIT)</b>	<b>13</b>	<b>-</b>	<b>4,905</b>	<b>(0)</b>
<b>CATEGORY 3 NON MANDATORY SERVICES - FIXED TERM SPECIAL PROJECTS AND FEE FOR SERVICE CONTRACTS</b>				
<b>NON MANDATORY RESTORATION PROJECTS &amp; HABITAT-RELATED STUDIES</b>				
MUNICIPAL SPECIAL PROJECTS/OTHER	-	-	(33,000)	-
FEDERAL GRANTS	290,865	1,510,000	1,555,397	3,000,000
FOUNDATION & OTHER GRANTS	54,000	-	19,500	-
TRANSFERS (TO)/FROM DEFERRED REVENUES	-	-	53,323	-
	344,865	1,510,000	1,595,220	3,000,000
WAGES	66,841	39,740	56,921	17,500
CONSTRUCTION	21,580	1,250,000	1,000,000	2,770,000
ENGINEERING/CONSULTING/SUB-CONTRACTING	74,149	110,676	163,576	200,000
SUPPLIES/OFFICE/JANITORIAL	346	3,084	251,000	1,000
VEHICLE/TRAVEL/EQUIP'T USAGE	910	-	-	-
PLANT MAT/LANDOWNER GRANTS	78,000	78,500	86,000	-
CORP SUPPORT/SHARED SVCS	19,441	28,000	15,000	7,500
RENT/INS/TAXES/UTILITIES	-	-	-	4,000
AUDIT AND LEGAL	-	-	1,331	-
EQUIP'T/FIXED ASSETS	-	-	20,290	-
	261,266	1,510,000	1,594,119	3,000,000
<b>FEE FOR SERVICE CONTRACTS</b>				
SELF-GENERATED FEES	16,954	18,700	31,300	20,000
	16,954	18,700	31,300	20,000
WAGES	9,578	9,500	15,800	11,900
SUPPLIES/OFFICE/JANITORIAL	-	-	-	-
VEHICLE/TRAVEL/EQUIP'T USAGE	3,976	5,300	9,300	4,500
PLANT MAT/LANDOWNER GRANTS	-	-	-	-
CORP SUPPORT/SHARED SVCS	2,800	3,000	3,800	3,400
RENT/INS/TAXES/UTILITIES	600	900	900	200
SMALL MISC	-	-	-	-
	16,954	18,700	29,800	20,000

	2024 AUDITED	2025 BUDGET	2025 PROJECTION	2026 DRAFT BUDGET
<b>SUMMARY CATEGORY 3 NON MANDATORY SERVICES - FEE FOR SERVICE CONTRACTS AND TERM LIMITED PROJECTS</b>				
MUNICIPAL SPECIAL PROJECTS/OTHER	-	-	(33,000)	-
FEDERAL GRANTS	290,865	1,510,000	1,555,397	3,000,000
FOUNDATION & OTHER GRANTS	54,000	-	19,500	-
SELF-GENERATED FEES	16,954	18,700	31,300	20,000
TRANSFER TO/FROM DEF REVENUES	-	-	53,323	-
	<b>361,818</b>	<b>1,528,700</b>	<b>1,626,520</b>	<b>3,020,000</b>
WAGES & BENEFITS	76,419	49,240	72,721	29,400
CONSTRUCTION/SUPPLIES/OTHER	174,674	1,443,160	1,523,097	2,975,200
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	27,126	36,300	28,100	15,400
	<b>278,219</b>	<b>1,528,700</b>	<b>1,623,919</b>	<b>3,020,000</b>
<b>SURPLUS/(DEFICIT)</b>	<b>83,599</b>	<b>-</b>	<b>2,602</b>	<b>-</b>

## WATERSHED RESEARCH

### CATEGORY 1 MANDATORY SERVICE - DRINKING WATER SOURCE PROTECTION AND PROV SURFACE/GROUND WATER MONITORING PROGS

MANDATORY MUNICIPAL COST APPORTIONMENT	22,450	13,100	13,100	<b>13,100</b>
PROVINCIAL GRANTS	123,460	128,850	127,850	<b>125,350</b>
OTHER GRANTS/USER FEES/RECOVERIES	175	-	-	-
TRANSFERS (TO)/FROM DEFERRED REVENUES	4,698	-	-	-
	<b>150,783</b>	<b>141,950</b>	<b>140,950</b>	<b>138,450</b>
WAGES	113,949	104,000	109,000	<b>108,300</b>
SUPPLIES/OFFICE/JANITORIAL	4,871	4,150	4,150	<b>3,150</b>
VEHICLE/TRAVEL/EQUIP'T USAGE	4,331	4,700	4,700	<b>4,000</b>
CORP SUPPORT/SHARED SVCS	19,622	19,500	19,500	<b>19,500</b>
RENT/INS/TAXES/UTILITIES	3,750	3,500	2,500	<b>2,500</b>
CAP MAINT/LOW VALUE ASSETS	-	1,500	1,500	<b>1,500</b>
PER DIEMS/MISC	4,250	4,600	4,600	<b>4,600</b>
	<b>150,773</b>	<b>141,950</b>	<b>145,950</b>	<b>143,550</b>

### CATEGORY 2 MUNICIPAL SERVICES - RISK MANAGEMENT SERVICES (PART IV CWA, 2006)

MUNICIPAL SPECIAL PROJECTS/OTHER	17,094	36,715	36,715	<b>30,300</b>
	<b>17,094</b>	<b>36,715</b>	<b>36,715</b>	<b>30,300</b>
WAGES	10,417	25,807	25,807	<b>23,300</b>
CONSULTING	-	-	-	<b>400</b>
SUPPLIES/OFFICE/JANITORIAL	499	1,500	1,500	<b>100</b>
VEHICLE/TRAVEL/EQUIP'T USAGE	1,400	1,500	1,500	<b>300</b>
CORP SUPPORT/SHARED SVCS	2,389	5,908	5,908	<b>4,500</b>
RENT/INS/TAXES/UTILITIES	1,500	2,000	2,000	<b>1,700</b>
AUDIT AND LEGAL	890	-	-	-
	<b>17,095</b>	<b>36,715</b>	<b>36,715</b>	<b>30,300</b>

### CATEGORY 3 NON MANDATORY SERVICE - ONGOING ERCA CORE WATER QUALITY/RESEARCH PROGRAM

WATERSHED WATER QUALITY PROGRAM				
NON MANDATORY MUNICIPAL COST APPORTIONMENT	25,000	25,000	25,000	<b>25,000</b>
OTHER	-	-	-	-
TRANSFERS (TO)/FROM DEFERRED REVENUES/PROJECT TRANSFERS	8,469	23,000	(11,500)	<b>29,500</b>
	<b>33,469</b>	<b>48,000</b>	<b>13,500</b>	<b>54,500</b>
WAGES	(2,933)	15,500	(12,000)	<b>29,000</b>
SUPPLIES/OFFICE/JANITORIAL	2,457	3,000	2,000	<b>2,000</b>
VEHICLE/TRAVEL/EQUIP'T USAGE	5,837	9,000	5,000	<b>5,000</b>
CORP SUPPORT/SHARED SVCS	13,803	6,500	6,500	<b>6,500</b>
RENT/INS/TAXES/UTILITIES	1,500	2,000	2,000	<b>2,000</b>
TECHNICAL EQUIPMENT/LAB SERVICES	13,163	12,000	10,000	<b>10,000</b>
	<b>33,827</b>	<b>48,000</b>	<b>13,500</b>	<b>54,500</b>

### SUMMARY CATEGORY 3 NON MANDATORY SERVICES - ERCA ONGOING WATER QUALITY/ RESEARCH PROGRAMS

NON MANDATORY MUNICIPAL COST APPORTIONMENT	25,000	25,000	25,000	<b>25,000</b>
PROVINCIAL GRANTS	15,000	-	-	-
FOUNDATION & OTHER GRANTS	-	-	-	-
SELF-GENERATED	3,403	-	-	-
TRANSFER TO/FROM DEF REVENUES	(9,934)	23,000	(11,500)	<b>29,500</b>
	<b>33,469</b>	<b>48,000</b>	<b>13,500</b>	<b>54,500</b>
WAGES & BENEFITS	(2,933)	15,500	(12,000)	<b>29,000</b>
SUPPLIES/TECH SERVICES/EQUIP'T	17,936	18,000	14,000	<b>14,000</b>
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	18,824	14,500	11,500	<b>11,500</b>
	<b>33,827</b>	<b>48,000</b>	<b>13,500</b>	<b>54,500</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(358)</b>	<b>-</b>	<b>-</b>	<b>-</b>

	2024 AUDITED	2025 BUDGET	2025 PROJECTION	2026 DRAFT BUDGET
<b>CATEGORY 3 NON MANDATORY SERVICES - TERM LIMITED GRANT-FUNDED/FEE-FOR-SERVICE PROJECTS/STUDIES</b>				
<b>DETROIT RIVER CANADIAN CLEANUP</b>				
PROVINCIAL GRANTS	141,786	75,000	67,500	<b>31,200</b>
FEDERAL GRANTS	60,050	75,000	63,700	<b>75,000</b>
TRANSFERS (TO)/FROM DEFERRED REVENUES	(15,313)	5,000	21,727	-
	<b>186,523</b>	<b>155,000</b>	<b>152,927</b>	<b>106,200</b>
WAGES	138,245	115,000	120,300	<b>91,200</b>
SUPPLIES/OFFICE/JANITORIAL	14,428	14,600	12,577	<b>15,000</b>
VEHICLE/TRAVEL/EQUIP'T USAGE	2,862	1,000	1,600	-
CORP SUPPORT/SHARED SVCS	25,446	22,000	16,050	-
RENT/INS/TAXES/UTILITIES	2,000	2,400	2,400	-
CAP MAINT/LOW VALUE ASSETS	3,542	-	-	-
	<b>186,523</b>	<b>155,000</b>	<b>152,927</b>	<b>106,200</b>

<b>OTHER WATER QUALITY STUDIES (FED\$ &amp; PROV\$)</b>				
PROVINCIAL GRANTS	125,000	85,300	38,000	-
FEDERAL GRANTS	556,291	1,889,000	1,489,000	<b>1,800,000</b>
IN-KIND	39,650	-	100,000	-
TRANSFERS (TO)/FROM DEFERRED REVENUES	(172,904)	-	137,153	-
	<b>548,038</b>	<b>1,974,300</b>	<b>1,764,153</b>	<b>1,800,000</b>
WAGES	139,677	359,400	357,300	<b>212,500</b>
CONSTRUCTION	-	185,000	150,000	<b>204,200</b>
CONSULTING/SUB CONTRACTING	11,574	-	35,000	-
SUPPLIES/OFFICE/JANITORIAL	28,004	39,800	41,000	<b>32,500</b>
VEHICLE/TRAVEL/EQUIP'T USAGE	9,393	28,800	16,000	<b>5,000</b>
PLANT MAT/LANDOWNER GRANTS	221,885	1,249,989	948,500	<b>1,293,000</b>
CORP SUPPORT/SHARED SVCS	17,966	108,511	69,900	<b>50,000</b>
RENT/INS/TAXES/UTILITIES	1,865	-	-	-
IN KIND SVCS SUPPLIES	39,650	-	92,000	-
AUDIT AND LEGAL	4,503	-	-	-
TECHNICAL EQUIPMENT	73,522	2,800	54,500	<b>2,800</b>
	<b>548,038</b>	<b>1,974,300</b>	<b>1,764,200</b>	<b>1,800,000</b>

<b>OTHER WATER QUALITY FEE FOR SERVICE (SAMPLING/DATA/ANALYSIS)</b>				
FEDERAL GRANTS	35,986	13,500	25,000	-
TRANSFERS (TO)/FROM DEFERRED REVENUES/PROJECT TRANSFERS	(9,003)	-	-	-
	<b>26,983</b>	<b>13,500</b>	<b>25,000</b>	<b>-</b>
WAGES	20,073	7,500	19,000	-
SUPPLIES/OFFICE/JANITORIAL	644	500	500	-
VEHICLE/TRAVEL/EQUIP'T USAGE	2,501	2,500	2,500	-
CORP SUPPORT/SHARED SVCS	3,516	2,500	2,500	-
RENT/INS/TAXES/UTILITIES	250	500	500	-
	<b>26,983</b>	<b>13,500</b>	<b>25,000</b>	<b>-</b>

<b>SUMMARY CATEGORY 3 NON MANDATORY SERVICES - TERM LIMITED GRANT-FUNDED/FEE-FOR-SERVICE PROJECTS/STUDIES</b>				
PROVINCIAL GRANTS	266,786	160,300	105,500	31,200
FEDERAL GRANTS	652,328	1,977,500	1,577,700	1,875,000
SELF-GENERATED	(3,403)	-	-	-
IN-KIND	39,650	-	100,000	-
TRANSFER TO/FROM DEF REVENUES	(193,817)	5,000	158,880	-
	<b>761,544</b>	<b>2,142,800</b>	<b>1,942,080</b>	<b>1,906,200</b>
WAGES & BENEFITS	297,995	481,900	496,600	303,700
SUBSIDIES/MATERIALS/TECH SVCS/EQUIP'T	407,418	1,496,089	1,347,477	1,547,500
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	56,131	164,811	98,050	55,000
	<b>761,544</b>	<b>2,142,800</b>	<b>1,942,127</b>	<b>1,906,200</b>
SURPLUS/(DEFICIT)	-	-	(47)	-

## COMMUNITY SERVICES

<b>GENERAL SERVICES</b>				
<b>CORPORATE COMMUNICATIONS</b>				
MANDATORY MUNICIPAL COST APPORTIONMENT	200,900	187,450	187,450	<b>187,450</b>
FOUNDATION & OTHER GRANTS	2,821	5,000	5,000	<b>5,000</b>
TRANSFERS (TO)/FROM DEFERRED REVENUES	-	7,500	7,500	<b>7,500</b>
	<b>203,721</b>	<b>199,950</b>	<b>199,950</b>	<b>199,950</b>
WAGES	172,233	182,000	183,000	<b>200,000</b>
CONSULTING	-	5,000	-	<b>5,000</b>
SUPPLIES/OFFICE/JANITORIAL	23,587	10,200	11,700	<b>14,500</b>
VEHICLE/TRAVEL/EQUIP'T USAGE	3,113	750	750	<b>750</b>
CAP MAINT/LOW VALUE ASSETS	357	2,000	2,000	<b>2,000</b>
	<b>199,290</b>	<b>199,950</b>	<b>197,450</b>	<b>222,250</b>

	2024 AUDITED	2025 BUDGET	2025 PROJECTION	2026 DRAFT BUDGET
<b>CATEGORY 3 NON MANDATORY SERVICES - ONGOING ERCA STAKEHOLDER ENGAGEMENT, OUTREACH &amp; EDUCATION</b>				
<b>OUTDOOR &amp; CONSERVATION EDUCATION</b>				
FOUNDATION & OTHER GRANTS	77,215	45,000	50,000	<b>25,000</b>
SELF-GENERATED	29,394	30,000	18,000	<b>18,000</b>
TRANSFERS (TO)/FROM DEFERRED REVENUES	(16,376)	19,000	21,720	<b>46,000</b>
	<u>90,233</u>	<u>94,000</u>	<u>89,720</u>	<u><b>89,000</b></u>
WAGES	73,037	73,600	54,600	<b>71,000</b>
SUPPLIES/OFFICE/JANITORIAL	2,791	2,650	4,470	<b>2,750</b>
VEHICLE/TRAVEL/EQUIP'T USAGE	1,854	2,650	2,650	<b>2,650</b>
CORP SUPPORT/SHARED SVCS	11,352	13,000	13,000	<b>11,000</b>
RENT/INS/TAXES/UTILITIES	1,200	1,600	1,600	<b>1,600</b>
CAP MAINT/LOW VALUE ASSETS	-	500	13,500	<b>-</b>
	<u>90,233</u>	<u>94,000</u>	<u>89,820</u>	<u><b>89,000</b></u>
<b>OUTREACH &amp; ENGAGEMENT</b>				
NON MANDATORY MUNICIPAL COST APPORTIONMENT	57,150	57,150	57,150	<b>57,150</b>
FOUNDATION & OTHER GRANTS	57,858	16,000	61,500	<b>20,000</b>
TRANSFERS (TO)/FROM DEFERRED REVENUES	(1,933)	11,250	(2,000)	<b>26,450</b>
	<u>113,075</u>	<u>84,400</u>	<u>116,650</u>	<u><b>103,600</b></u>
WAGES	62,869	52,700	56,800	<b>66,600</b>
SUPPLIES/OFFICE/JANITORIAL	9,273	4,200	10,800	<b>8,800</b>
VEHICLE/TRAVEL/EQUIP'T USAGE	5,348	4,100	4,800	<b>4,800</b>
PARTNER GRANTS/PLANT MATERIAL	18,847	9,000	30,000	<b>9,000</b>
CORP SUPPORT/SHARED SVCS	13,818	12,000	12,000	<b>12,000</b>
RENT/INS/TAXES/UTILITIES	2,400	2,400	2,400	<b>2,400</b>
CAP MAINT/LOW VALUE ASSETS	112	-	-	<b>-</b>
	<u>113,074</u>	<u>84,400</u>	<u>116,800</u>	<u><b>103,600</b></u>
<b>JOHN R PARK HOMESTEAD MUSEUM OPERATIONS AND EDUCATIONAL PROGRAMMING</b>				
NON MANDATORY MUNICIPAL COST APPORTIONMENT	160,112	170,112	170,112	<b>170,112</b>
PROVINCIAL GRANTS	23,688	23,688	23,688	<b>23,688</b>
FEDERAL GRANTS	14,864	9,500	4,600	<b>4,600</b>
FOUNDATION & OTHER GRANTS	26,691	27,020	26,600	<b>26,000</b>
SELF-GENERATED FEES	133,991	127,535	164,071	<b>138,000</b>
TRANSFERS (TO)/FROM DEF REVENUES	-	-	(6,000)	<b>25,000</b>
TRANSFERS (TO)/FROM RESERVES	(6,360)	-	-	<b>-</b>
	<u>352,986</u>	<u>357,855</u>	<u>383,071</u>	<u><b>387,400</b></u>
WAGES	232,635	237,785	250,018	<b>253,510</b>
CONSULTING/SUB K	640	520	7,280	<b>3,982</b>
SUPPLIES/OFFICE/JANITORIAL	49,852	47,700	51,100	<b>55,058</b>
VEHICLE/TRAVEL/EQUIP'T USAGE	4,115	3,760	4,400	<b>4,400</b>
CORP SUPPORT/SHARED SVCS	25,828	30,250	30,250	<b>30,250</b>
RENT/INS/TAXES/UTILITIES	37,528	35,900	36,400	<b>38,900</b>
CAP MAINT/LOW VALUE ASSETS	1,675	1,140	3,400	<b>1,000</b>
	<u>352,988</u>	<u>357,855</u>	<u>383,148</u>	<u><b>387,400</b></u>
<b>SUMMARY CATEGORY 3 NON MANDATORY SERVICES - COMMUNITY OUTREACH, EDUCATION &amp; JRPH MUSEUM OPERATIONS</b>				
NON MANDATORY COST APPORTIONMENT	217,262	227,262	227,262	227,262
PROVINCIAL GRANTS	23,688	23,688	23,688	23,688
FEDERAL GRANTS	14,864	9,500	4,600	4,600
FOUNDATION & OTHER GRANTS	157,016	87,020	103,100	61,000
SELF-GENERATED FEES	168,132	158,535	217,071	166,000
TRANSFER TO/FROM DEF REVENUES	(18,309)	30,250	13,720	97,450
TRANSFER TO/FROM RESERVES	(6,360)	-	-	-
	<u>556,293</u>	<u>536,255</u>	<u>589,441</u>	<u>580,000</u>
WAGES & BENEFITS	368,541	364,085	361,418	391,110
OTHER OPERATING/SITE SUPPLIES/PROF SERVICES	129,224	110,440	165,300	127,840
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	58,530	61,730	63,050	61,050
	<u>556,295</u>	<u>536,255</u>	<u>589,768</u>	<u>580,000</u>
<b>SURPLUS/(DEFICIT)</b>	<b>(2)</b>	<b>-</b>	<b>(327)</b>	<b>-</b>
<b>CATEGORY 3 NON MANDATORY SERVICES - FUNDRAISING/COMMUNITY EVENTS &amp; GRANT FUNDED TERM PROJECTS</b>				
FOUNDATION & OTHER GRANTS	39,075	62,000	87,000	<b>15,000</b>
TRANSFERS (TO)/FROM DEFERRED REVENUES	19,300	-	-	<b>-</b>
	<u>58,375</u>	<u>62,000</u>	<u>87,000</u>	<u><b>15,000</b></u>
WAGES	19,234	22,000	25,000	<b>15,000</b>
TREES/SUPPLIES	39,232	40,000	62,000	<b>-</b>
	<u>58,466</u>	<u>62,000</u>	<u>87,000</u>	<u><b>15,000</b></u>

	2024 AUDITED	2025 BUDGET	2025 PROJECTION	2026 DRAFT BUDGET
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# CORPORATE SERVICES

## GENERAL SERVICES- CORPORATE & SUPPORT FUNCTIONS ADMINISTRATION, GOVERNANCE, RISK, COMPLIANCE, HR, FINANCE & IM/IT

MANDATORY MUNICIPAL COST APPORTIONMENT	433,300	429,000	429,000	375,500
RECOVERIES/CHARGEBACKS	666,538	662,000	690,000	695,000
INTEREST & INVESTMENT INCOME	336,449	263,000	240,000	175,000
OTHER	393	-	114,000	-
TRANSFERS (TO)/FROM DEFERRED REVENUES	(3,840)	-	(8,000)	(10,000)
TRANSFERS (TO)/FROM RESERVES	(46,446)	(32,000)	(150,000)	(40,000)
	<u>1,386,394</u>	<u>1,322,000</u>	<u>1,315,000</u>	<u>1,195,500</u>
WAGES	989,257	967,400	835,450	842,000
MEMBER EXPENSES/CO DUES	58,194	63,000	51,050	64,500
AUDIT/LEGAL/CONSULTING	35,591	20,000	27,500	23,000
SUPPLIES/EQUIPT/NETWORK	83,409	104,600	97,600	87,500
OCCUPANCY/PHONE	139,227	142,000	142,000	145,000
TRAVEL & BD/STAFF MEETINGS	4,902	5,000	5,000	5,500
RETIREE BENEFITS	18,141	20,000	18,000	13,000
	<u>1,328,722</u>	<u>1,322,000</u>	<u>1,176,600</u>	<u>1,180,500</u>

## CORPORATE SPECIAL PROJECTS (RECORDS/IS/IT)

MANDATORY MUNICIPAL COST APPORTIONMENT	20,000	-	-	-
TRANSFERS FROM DEF REVENUES	-	28,000	18,000	13,000
	<u>20,000</u>	<u>28,000</u>	<u>18,000</u>	<u>13,000</u>
WAGES	7,550	3,000	3,000	13,000
CONSULTING/OTHER	14,043	25,000	15,000	-
	<u>21,593</u>	<u>28,000</u>	<u>18,000</u>	<u>13,000</u>

## RESERVES- MANDATORY PROGRAMS

MANDATORY LEVY	200,000	275,000	275,000	275,000
TRANSFER TO/FROM RESERVES	(600,000)	(275,000)	(275,000)	(275,000)
EXTRAORDINARY LOSS/LOSS ON DISPOSAL OF ASSETS	(30,623)	-	-	-
	<u>(430,623)</u>	<u>-</u>	<u>-</u>	<u>-</u>

## SUMMARY CORPORATE SERVICES

MANDATORY MUNICIPAL COST APPORTIONMENT	653,300	704,000	704,000	650,500
RECOVERIES/CHARGEBACKS	666,538	662,000	690,000	695,000
INTEREST	336,449	263,000	240,000	175,000
OTHER	393	-	114,000	-
TRANSFER TO/FROM DEF REVENUES	(3,840)	28,000	10,000	3,000
TRANSFER TO/FROM RESERVES	(646,446)	(307,000)	(425,000)	(315,000)
	<u>1,006,394</u>	<u>1,350,000</u>	<u>1,333,000</u>	<u>1,208,500</u>
WAGES & BENEFITS	996,807	970,400	838,450	855,000
OTHER OPERATING/SUPPLIES/PROF SERVICES	384,131	379,600	356,150	338,500
	<u>1,380,938</u>	<u>1,350,000</u>	<u>1,194,600</u>	<u>1,193,500</u>
SURPLUS/(DEFICIT)	<u>(374,544)</u>	<u>-</u>	<u>138,400</u>	<u>15,000</u>

## NON MANDATORY SERVICES- ESSEX REGION CONSERVATION GOVERNANCE & FINANCE SUPPORTS

FOUNDATION SUPPORT GRANT	57,179	55,000	55,000	55,000
ERCF-RELATED WAGE SUPPORTS	57,179	55,000	56,000	55,000
NET FINANCIAL SUPPORT OF/(PROVIDED BY) ERCF	-	-	(1,000)	-

## RESERVES- NON-MANDATORY PROGRAMS

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## BUDGET SUMMARY OF PROGRAMS & SERVICES BY CATEGORY

General Services (Administration, Finance, Human Resources, IT, & Communications)	2024	2025	2025	2026
Mandatory Municipal Cost Apportionment	654,200	616,450	616,450	562,950
Self-generated/Other grants	339,662	268,000	359,000	180,000
Shared and corporate services recoveries	666,538	662,000	690,000	695,000
Deferred Revenue Transfers	(3,840)	35,500	17,500	10,500
Reserve transfers	(46,446)	(32,000)	(150,000)	(40,000)
<b>Total revenues - general/administrative programs &amp; services</b>	<u>1,610,115</u>	<u>1,549,950</u>	<u>1,532,950</u>	<u>1,408,450</u>
Wages & benefits	1,187,181	1,172,400	1,039,450	1,068,000
Office supplies & expenses - other ERCA programs	16,483	13,300	13,800	12,500
Occupancy, taxes & utilities	139,227	143,000	143,000	146,000
Equipment, software/hardware & website	67,743	81,500	67,500	60,500
Technical & sub-contracted services/consulting	19,785	33,500	25,500	15,000
Insurance	10,000	9,000	10,000	11,000
Audit & Legal	35,286	19,500	27,000	23,000

	2024 AUDITED	2025 BUDGET	2025 PROJECTION	2026 DRAFT BUDGET
Dues & memberships	48,203	49,000	43,550	51,000
Travel, training & professional development	9,885	10,250	7,750	8,750
Board ,committee & meeting expenses	14,924	17,500	13,500	19,000
Bank, credit card charges and interest	888	1,000	1,000	1,000
<b>Total operational expenses -general/administrative</b>	<b>1,549,605</b>	<b>1,549,950</b>	<b>1,392,050</b>	<b>1,415,750</b>
<b>Total Surplus/(Deficit)-General/Administrative Prog &amp; Svcs</b>	<b>60,510</b>	<b>-</b>	<b>140,900</b>	<b>(7,300)</b>
<b>Category 1 Mandatory Programs &amp; Services associated with Risks of Hazards, Conservation of Lands*, &amp; DWSP</b>				
Mandatory Municipal Cost Apportionment	2,303,788	2,437,041	2,437,041	2,435,541
Municipal Special Project/Other	56,240	-	100,000	11,170
Other Government \$	1,263,030	235,467	517,267	242,267
Self-generated/Other grants	748,527	716,750	759,300	747,600
Shared services recoveries - Non-Mandatory Programs	86,795	112,380	99,280	120,700
Deferred Revenue Transfers	(13,621)	81,000	54,500	17,850
Reserve transfers	(589,250)	(238,300)	(303,000)	(165,500)
<b>Total revenues associated with mandatory programs &amp; services</b>	<b>3,855,509</b>	<b>3,344,338</b>	<b>3,664,388</b>	<b>3,409,628</b>
<b>Operational Expenses associated with mandatory services</b>				
Wages & benefits	1,765,770	1,992,298	1,997,316	2,112,200
Construction	623,090	1,000	15,000	4,600
Plant material	15,810	-	11,500	11,500
Maintenance, supplies, contracted services-cons areas	380,517	175,200	400,500	117,600
Office supplies & expenses - other ERCA programs	13,657	12,950	12,950	10,630
Occupancy, taxes, utilities & waste removal	170,283	177,388	198,800	178,000
Maintenance, repairs & supplies-fleet/equipment	135,332	120,880	131,880	127,500
Equipment, software/hardware & website	33,708	40,800	44,300	37,550
Technical & sub-contracted services/consulting	285,450	84,500	175,000	50,000
Insurance	138,983	133,267	109,600	120,500
Audit & Legal	23,047	15,000	50,000	50,500
Dues & memberships	1,661	1,500	1,200	1,400
Travel, training & professional development	11,492	6,230	6,080	7,600
Board ,committee & meeting expenses	4,250	4,600	4,600	4,600
Bank, credit card charges and interest	12,775	11,525	11,500	11,200
Fleet/Equipment replacement	141,665	200,000	139,000	210,000
Other	32,983	-	800	-
Allocated corporate recoveries	381,243	367,200	411,900	430,090
<b>Total operational expenses - mandatory programs</b>	<b>4,171,715</b>	<b>3,344,338</b>	<b>3,721,926</b>	<b>3,485,470</b>
<b>Operating surplus/(Deficit) - mandatory programs/services</b>	<b>(316,206)</b>	<b>-</b>	<b>(57,538)</b>	<b>(75,842)</b>
<b>Capital projects associated with Category 1 Programs &amp; Services</b>				
Mandatory Municipal Cost Apportionment	13,100	-	-	55,000
Transfers from Infrastructure Reserve	417,700	537,000	532,335	570,000
Grants from ERCF/Other funders	1,063,987	815,000	792,378	985,500
<b>Total revenues associated with capital projects/infrastructure</b>	<b>1,494,787</b>	<b>1,352,000</b>	<b>1,324,713</b>	<b>1,610,500</b>
Construction/engineering-ERCA capital projects (transferred to TCA at y/e)	191,003	1,272,000	1,263,982	1,433,300
Wages	35,003	80,000	60,264	177,200
Capitalized Infrastructure replacement				
<b>Total ERCA infrastructure investment</b>	<b>226,006</b>	<b>1,352,000</b>	<b>1,324,245</b>	<b>1,610,500</b>
<b>Surplus/(Deficit) - Capital Projects</b>	<b>1,268,781</b>	<b>-</b>	<b>468</b>	<b>-</b>
<b>Category 3 Non-Mandatory Programs &amp; Services</b>				
<b>On-going recurring core watershed programs &amp; services</b>				
Non Mandatory Municipal Cost Apportionment	317,262	327,262	327,262	327,262
Non Mandatory Municipal Cost Apportionment-land acq	137,505	138,609	171,488	171,488
Other Government \$	128,619	244,988	238,288	208,288
Self-generated/Other grants	1,298,627	991,155	1,026,011	937,390
Interdepartmental Transfers	3,403	-	-	-
Deferred Revenue Transfers	(135,258)	26,641	(55,780)	114,950
Reserve Transfers	(87,910)	(8,800)	7,350	2,450
<b>Total revenues-ongoing non-mandatory programs &amp; services</b>	<b>1,662,248</b>	<b>1,719,855</b>	<b>1,714,619</b>	<b>1,761,828</b>
<b>Expenses associated with ERCA ongoing non-mandatory programs &amp; services</b>				
Wages & benefits	804,642	845,285	804,681	927,798
Construction& consulting engineering	-	75,000	50,000	27,500
Plants, removals and landowner subsidies	241,010	229,000	242,500	201,280
Supplies	100,512	93,840	109,270	100,608
Maintenance, repairs & security	31,027	34,620	26,900	30,900
Occupancy, taxes, utilities & waste removal	127,475	68,990	75,050	75,500
Equipment, software/hardware & website	44,464	22,090	53,200	32,350
Lab, data, technical & sub-contracted services	19,702	16,020	21,280	21,782
Insurance	33,850	41,300	29,600	36,100
Audit & legal	5,112	5,000	5,000	10,000
Dues & memberships	222	4,250	250	-
Travel, training & professional development	3,769	3,180	4,550	4,150
Board, committee & meeting expenses	-	300	300	300
Bank, credit card charges and interest	16,341	13,750	17,450	16,550

	2024 AUDITED	2025 BUDGET	2025 PROJECTION	2026 DRAFT BUDGET
In-kind supplies & services	7,984	10,000	14,000	14,000
Shared services allocations	226,285	257,230	257,010	263,010
	<b>1,662,394</b>	<b>1,719,855</b>	<b>1,711,041</b>	<b>1,761,828</b>
<b>Surplus/(Deficit) associated with ERCA-ongoing Cat 3 non-mandatory programs &amp; services</b>	<b>(146)</b>	<b>-</b>	<b>3,578</b>	<b>-</b>
<b>Category 3 Non-Mandatory Programs &amp; Services</b>				
<b>Term-limited projects with special grants and fixed terms</b>				
Municipal Special Project/Fee For Service	-	-	(33,000)	-
Other Government \$	1,209,979	3,647,800	3,238,597	4,906,200
Self-generated/Other grants	146,275	80,700	237,800	35,000
Deferred Revenue Transfer	(174,517)	5,000	212,203	-
<b>Total Revenues associated with term limited 3rd-party funded projects &amp; services</b>	<b>1,181,737</b>	<b>3,733,500</b>	<b>3,655,600</b>	<b>4,941,200</b>
<b>Expenses associated with term limited 3rd-party funded projects &amp; services</b>				
Wages & benefits	393,647	553,140	594,321	348,100
Construction& consulting engineering	62,504	1,545,676	1,313,576	3,174,200
Plants, removals and landowner subsidies	323,109	1,368,489	1,084,500	1,293,000
Program supplies-	35,365	46,084	316,550	46,000
Maintenance, repairs & security	3,215	-	-	-
Equipment, software/hardware & website	95,377	14,400	83,017	5,300
Lab, data, technical & sub-contracted services	44,798	-	35,000	-
Insurance, audit & legal	9,218	3,800	5,131	4,200
Travel, training & professional development	353	800	800	-
In-kind supplies & services	39,650	-	92,000	-
Shared services allocations	90,993	201,111	128,150	70,400
Other supplies	-	-	-	-
	1,098,230	3,733,500	3,653,046	4,941,200
<b>Surplus/(Deficit) associated with term limited 3rd party funded projects &amp; services</b>	<b>83,508</b>	<b>-</b>	<b>2,555</b>	<b>-</b>
<b>Capital projects associated with Category 3 Non-Mandatory Programs &amp; Services</b>				
Transfers from Infrastructure Reserve	653,128	-	(21,500)	77,000
Grants from ERCF/Other funders	330,426	-	82,079	68,000
<b>Total revenues - Cat 3 capital projects/infrastructure</b>	<b>983,554</b>	<b>-</b>	<b>60,579</b>	<b>145,000</b>
Construction/engineering-ERCA capital projects (transferred to TCA at y/e)	927,642	-	53,120	142,000
Wages	30,720	-	7,277	3,000
Capitalized Infrastructure replacement	-	-	-	-
<b>Total expenses- Cat 3 capital projects/infrastructure</b>	<b>958,363</b>	<b>-</b>	<b>60,397</b>	<b>145,000</b>
<b>Surplus/(Deficit) - Cat 3 capital projects</b>	<b>25,191</b>	<b>-</b>	<b>182</b>	<b>-</b>
<b>Category 2 Programs &amp; Services (provided on behalf of one or more municipalities through agreement)</b>				
Municipal Special Project/Other Fee for Service	17,094	36,715	36,715	30,300
<b>Total operating revenues - municipal programs &amp; services</b>	<b>17,094</b>	<b>36,715</b>	<b>36,715</b>	<b>30,300</b>
Wages & benefits	10,417	25,807	25,807	23,300
Office supplies & expenses	161	500	500	100
Equipment, software/hardware & website	338	1,000	1,000	-
Technical & sub-contracted services/consulting	-	-	-	400
Insurance	1,500	2,000	2,000	1,700
Audit & Legal	890	-	-	-
Travel, training & professional development	1,400	1,500	1,500	300
Shared/corporate services	2,389	5,908	5,908	4,500
<b>Total operating expenses -municipal programs &amp; services</b>	<b>17,095</b>	<b>36,715</b>	<b>36,715</b>	<b>30,300</b>
<b>Total Surplus/(Deficit)-Cat 2 Municipal Programs/ Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Municipal Cost Apportionment - Mandatory Cat 1</b>	<b>2,971,088</b>	<b>3,053,491</b>	<b>3,053,491</b>	<b>3,053,491</b>
<b>Municipal Cost Apportionment - Non Mandatory Cat 3</b>	<b>317,262</b>	<b>327,262</b>	<b>327,262</b>	<b>327,262</b>
<b>Municipal Discretionary Land Cont'n - Non Mandatory Cat 3</b>	<b>137,505</b>	<b>138,609</b>	<b>171,488</b>	<b>171,488</b>
<b>Total Municipal Cost Apportionment</b>	<b>3,425,855</b>	<b>3,519,362</b>	<b>3,552,241</b>	<b>3,552,241</b>

	2024 AUDITED	2025 BUDGET	2025 PROJECTION	2026 DRAFT BUDGET
<b>CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES-ALL CATEGORIES</b>				
Mandatory municipal cost apportionment Cat 1	2,971,088	3,053,491	3,053,491	3,053,491
Non mandatory municipal cost apportionment Cat 3	317,262	327,262	327,262	327,262
Non mandatory municipal discretionary land acquisition Cat 3	137,505	138,609	171,488	171,488
<b>Total Municipal Cost Apportionment</b>	<b>3,425,855</b>	<b>3,519,362</b>	<b>3,552,241</b>	<b>3,552,241</b>
Water & erosion control infrastructure and special projects	56,240	-	67,000	11,170
Municipal risk management services- Cat 2	17,094	36,715	36,715	30,300
Total Municipal Contributions	<b>3,499,189</b>	<b>3,556,077</b>	<b>3,655,956</b>	<b>3,593,711</b>
<b>Provincial</b>				
Section 39 Flood/Erosion Program	104,417	104,417	104,417	104,417
Drinking Water Source Protection	119,701	126,350	125,350	125,350
Other (CMOG, SEO etc)	1,525,703	236,488	246,688	117,388
	<b>1,749,821</b>	<b>467,255</b>	<b>476,455</b>	<b>347,155</b>
<b>Federal</b>				
	<b>1,760,744</b>	<b>4,401,000</b>	<b>4,189,044</b>	<b>5,909,600</b>
<b>Total Government Transfer Payments &amp; Fees-For-Services</b>	<b>7,009,754</b>	<b>8,424,332</b>	<b>8,321,455</b>	<b>9,850,466</b>
<b>Other revenues</b>				
Permit and applicant fees - mandatory services	641,974	625,000	639,750	630,500
Admissions, program fees & other services	981,631	798,585	889,961	708,190
Leases & property rentals	96,462	84,000	84,500	89,800
Donations and other grants				
General	221,573	115,270	196,100	112,500
Essex Region Conservation Foundation grants	618,994	160,750	340,832	175,000
In-kind contributions	47,634	10,000	116,000	14,000
Interest income	336,624	263,000	240,000	175,000
Gain on sale of assets	(30,983)	-	25,000	-
<b>Total other revenues</b>	<b>2,913,909</b>	<b>2,056,605</b>	<b>2,532,143</b>	<b>1,904,990</b>
<b>Transfers from/(to) deferred revenues</b>	(252,158)	223,141	281,501	291,800
<b>Interdepartmental recoveries</b>	939,497	924,880	962,880	984,000
<b>TOTAL REVENUES</b>	<b>\$ 10,611,003</b>	<b>\$ 11,628,958</b>	<b>\$ 12,097,979</b>	<b>\$ 13,031,256</b>
<b>EXPENSES BY CLASSIFICATION</b>				
Wages & benefits	4,227,380	4,668,930	4,529,115	4,659,598
Construction/engineering fees-municipal projects	114,131	40,000	130,000	10,000
Construction/engineering fees-term grant projects	786,621	1,575,676	1,343,576	3,174,200
Construction/engineering fees-ERCA capital projects	1,055,256	1,283,000	1,320,592	1,499,700
Plant material, partner/landowner grants-term grant projects	245,109	1,289,989	998,500	1,293,000
Plant material, partner/landowner grants-ERCA operations	346,248	307,500	340,000	212,780
Program supplies - term grant projects	40,686	48,600	69,750	47,800
Site & operational supplies - Conservation Areas	91,516	90,530	90,481	98,400
Supplies and cost of goods sold - other ERCA operations	103,346	97,044	545,570	101,238
Occupancy, taxes, utilities & waste removal	436,985	388,378	415,850	398,500
Maintenance, repairs & security-sites	89,153	74,320	74,200	64,600
Maintenance, repairs & supplies-fleet/equipment	140,975	123,380	136,880	132,500
Equipment, software/hardware & website-term grant projects	99,025	18,950	90,267	10,350
Equipment, software/hardware & website- ERCA operations	156,290	138,340	154,279	120,350
Lab, data, technical & sub-contracted services - term grant	11,574	-	35,000	-
Lab, data, technical & sub-contracted services - ERCA operations	387,318	184,020	208,823	137,082
Insurance	189,048	189,367	155,000	173,500
Audit & legal services	68,838	39,500	83,331	83,500
Dues & memberships	50,085	54,750	45,000	52,400
Travel, training & professional development	22,498	19,960	18,680	20,000
Board ,committee & meeting expenses	19,174	22,400	18,400	23,900
Bank, credit card charges and interest	30,004	26,275	29,950	28,750
In-kind supplies & services	47,634	10,000	106,000	14,000
Amortization	424,664	421,500	431,500	427,100
Internal recoveries included in revenues	936,031	995,949	994,474	991,800
<b>TOTAL EXPENSES</b>	<b>\$ 10,119,787</b>	<b>\$ 12,108,358</b>	<b>\$ 12,365,219</b>	<b>\$ 13,775,448</b>
<b>Total Revenues</b>	10,643,986	11,628,958	12,097,979	13,031,256
<b>Total Expenses</b>	10,152,770	12,108,358	12,365,219	13,775,448
<b>SURPLUS/(DEFICIT) (ACCRUAL BASIS)</b>	491,216	(479,400)	(267,240)	(744,193)
<b>ADD/SUBTRACT: NON CASH ITEMS</b>				
Donation of land to ERCA	-	-	-	-
Gain/loss on asset disposal	32,983	-	(14,751)	-
Amortization	424,664	421,500	431,500	427,100
Transfers from Reserves (Per Schedule)	-	-	-	-

	2024 AUDITED	2025 BUDGET	2025 PROJECTION	2026 DRAFT BUDGET
<b>DEDUCT: CAPITAL ITEMS</b>				
Land acquisition	-	-	-	-
Purchased fleet/equipment	(141,665)	(200,000)	(139,000)	<b>(210,000)</b>
Infrastructure additions	(1,377,589)	-	-	-
<b>(DECREASE)/INCREASE IN NET SURPLUS (prior to reserve transfers)</b>	(570,392)	(257,900)	10,509	<b>(527,093)</b>
<b>TRANSFER (TO)/FROM RESERVES (Per Schedule)</b>	347,222	257,900	65,185	<b>443,950</b>
<b>INCREASE/(DECREASE) IN UNRESTRICTED ACCUMULATED OPERATING FUND SURPLUS</b>	\$ (223,169)	\$ 0	\$ 75,694	\$ (83,143)

Appendix B: 2026 Draft Municipal Cost Apportionment Schedule-0%

MUNICIPAL COST APPORTIONMENT - Categories 1 (Mandatory) & Category 3 (Non-Mandatory)														
MUNICIPALITY	MCVA % 2026	MCVA % 2025	MCVA % CHG	Cat 1 Mandatory		Cat 1 Mandatory Apportion ment % Chg \$ Chg	Cat 3 Non- Mandatory*		Cat 3 Non- Mandatory Apportion ment % Chg % CHG	Total Apportionment		2026-2025	% CHG	Optional Land Acquisition based on MVCA
				2026	General		2026	CW~GS LEVY		2026	2025			
				DRAFT	2025		DRAFT	APPROVED		DRAFT	APPROVED			
				\$3,053,491	\$3,053,491		0.0%	\$327,262		\$327,262	0.0%			
TOWN OF AMHERSTBURG	6.33%	6.25%	1.3%	\$ 193,374	\$ 190,892	\$ 2,482	\$ 20,725	\$ 20,459	\$ 266	\$ 214,100	\$ 211,351	\$ 2,749	1.3%	31,664.49
TOWN OF ESSEX	4.94%	4.91%	0.6%	150,758	149,888	870	\$ 16,158	16,064	93	166,916	165,953	963	0.6%	24,686.19
TOWN OF KINGSVILLE	6.65%	6.58%	1.1%	202,943	200,791	2,153	\$ 21,751	21,520	231	224,694	222,311	2,383	1.1%	33,231.36
MUNICIPALITY OF LAKESHORE	9.91%	9.94%	-0.3%	302,702	303,504	(802)	\$ 32,443	32,528	(86)	335,145	336,032	(887)	-0.3%	49,566.61
TOWN OF LASALLE	9.21%	9.12%	0.9%	281,144	278,554	2,590	\$ 30,132	29,854	278	311,276	308,408	2,868	0.9%	46,036.53
MUNICIPALITY LEAMINGTON	6.44%	6.35%	1.3%	196,557	194,001	2,556	\$ 21,066	20,792	274	217,623	214,793	2,830	1.3%	32,185.61
TOWNSHIP OF PELEE	0.26%	0.27%	-1.5%	8,077	8,196	(119)	\$ 866	878	(13)	8,942	9,074	(132)	-1.5%	1,322.55
TOWN OF TECUMSEH	8.13%	8.17%	-0.4%	248,393	249,451	(1,058)	\$ 26,622	26,735	(113)	275,015	276,186	(1,171)	-0.4%	40,673.66
CITY OF WINDSOR	48.13%	48.41%	-0.6%	1,469,541	1,478,214	(8,673)	\$ 157,500	158,430	(930)	1,627,041	1,636,644	(9,602)	-0.6%	240,632.99
<b>TOTALS</b>	<b>100%</b>	<b>100%</b>		<b>\$ 3,053,491</b>	<b>\$ 3,053,491</b>	<b>\$ -</b>	<b>\$ 327,262</b>	<b>\$ 327,262</b>	<b>\$ -</b>	<b>\$ 3,380,753</b>	<b>\$ 3,380,753</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 500,000</b>

Appendix C: Draft Reserves Continuity Schedule

ESSEX REGION CONSERVATION AUTHORITY		INFRASTRUCTURE/ MAJOR MAINTENANCE	REVENUE STABILIZATION	GRANT MATCHING	VEHICLE/ CA EQUIP'T	SUITE/F&F/ IT/IS	HUMAN RESOURCES/ ADMIN	LEGAL/ INSURANCE	KINGSVILLE TRAIN STATION	JRPH PRESERVATION	HBCA MAINTENANCE	TREE WARRANTY & SELF- INSURANCE	OTHER WATERSHED (Trail Dev't/ Flood&Erosion)	TOTAL RESERVES
2026 PROJECTED RESERVES														
<b>PROJECTED OPENING BALANCE -01/01/2026</b>		\$ 1,067,072	\$ 148,342	\$ 100,000	\$ 142,287	\$ 274,508	\$ 193,685	\$ 50,000	\$ 79,835	\$ 61,647	\$ 21,084	\$ 90,000	\$ 118,857	\$ 2,347,317
	Transfers to reserves	275,000	-	-	-	-	-	-	-	-	-	-	-	275,000
	Interest	40,000												40,000
<b>AVAILABLE BALANCE</b>		<b>\$ 1,382,072</b>	<b>\$ 148,342</b>	<b>\$100,000</b>	<b>\$ 142,287</b>	<b>\$274,508</b>	<b>\$ 193,685</b>	<b>\$ 50,000</b>	<b>\$ 79,835</b>	<b>\$ 61,647</b>	<b>\$ 21,084</b>	<b>\$ 90,000</b>	<b>\$ 118,857</b>	<b>\$ 2,662,317</b>
<b>RESERVE FUND EXPENSES/TRANSFERS</b>														
	Collavino Conservation Area development								-	-				-
	Watershed Management Services operational/legal		16,500					20,000						36,500
	Hillman Marsh - erosion project	-		40,000					-					40,000
	Greenways culvert/bridge replacement	160,000												160,000
	Parking lot(s) resurfacing	253,000												253,000
	Emergency infrastructure repair contingency	25,000												25,000
	Conservation areas signage	25,000												25,000
	Trail resurfacing	-							-					-
	JRPH Barn	-								52,000				52,000
	JRPH FCCC mezzanine storage expansion	25,000												25,000
	Asset Management Plan	67,000												67,000
	Equipment replacement	-			73,000	-					2,450			75,450
<b>TOTAL EXPENSES</b>		<b>555,000</b>	<b>16,500</b>	<b>40,000</b>	<b>73,000</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>52,000</b>	<b>2,450</b>	<b>-</b>	<b>-</b>	<b>758,950</b>
<b>PROJECTED CLOSING BALANCE 12/31/2026</b>		<b>\$ 827,072</b>	<b>\$ 131,842</b>	<b>\$ 60,000</b>	<b>\$ 69,287</b>	<b>\$274,508</b>	<b>\$ 193,685</b>	<b>\$ 30,000</b>	<b>\$ 79,835</b>	<b>\$ 9,647</b>	<b>\$ 18,634</b>	<b>\$ 90,000</b>	<b>\$ 118,857</b>	<b>\$ 1,903,367</b>
														<b>\$ (443,950)</b>

## Appendix D: 2026 Funding Sources by Service Delivery Program Area



CVA in the watershed **48,555,304,593**  
 Population in the watershed **316,788**

### 2026 FUNDING SOURCES BY SERVICE DELIVERY FUNCTION

Dept/Category of Program	Program Sub-Unit	Budgeted Expenses/Transfers	Mandatory Cost Apportionment	Non-Mandatory Cost Apportionment	Municipal Special	Provincial Transfer Payments	Other Provincial	Federal	Fees/NGO Grants/ Def Rev	(To)/From Reserves	Accumulated Surplus	Total	Municipal Funding %	Municipal \$ Per Household (\$300k)
<b>Watershed Management Programs &amp; Services</b>														
<b>Cat 1 - Risks of Natural Hazards</b>														
	Development & Planning Services	\$ 1,373,900	\$ 639,733	\$ -	\$ -	10,767	\$ -	\$ -	\$ 630,500	\$ 36,500	\$ 56,400	\$ 1,373,900	47%	\$ 3.95
Cat 1 - Risks of Natural Hazards	Provincial Flood Forecasting & Warning	187,300	91,550	-	-	93,650	-	-	-	-	2,100	187,300	49%	\$ 0.57
Cat 1 - Risks of Natural Hazards	Watershed Resources Mgmt Mandatory Strategies/Policies	15,650	-	-	-	-	-	-	15,650	-	-	15,650	0%	\$ -
Cat 1 - Risks of Natural Hazards	Special Projects (municipal/other)	11,170	-	-	11,170	-	-	-	-	-	-	11,170	0%	\$ -
<b>Watershed Management Summary</b>		<b>1,588,020</b>	<b>731,283</b>	<b>-</b>	<b>11,170</b>	<b>104,417</b>	<b>-</b>	<b>-</b>	<b>646,150</b>	<b>36,500</b>	<b>58,500</b>	<b>1,588,020</b>	<b>46%</b>	<b>\$ 4.52</b>
<b>Conservation of Lands Programs &amp; Services</b>														
<b>Cat 1 - Conservation of Lands</b>														
Cat 1 - Conservation of Lands	Conservation Areas Infrastructure Projects	1,610,500	55,000	-	-	-	-	900,000	85,500	570,000	-	1,610,500	3%	\$ 0.34
Cat 1 - Conservation of Lands	Conservation Areas & Infrastructure Maintenance	1,299,100	1,193,178	-	-	-	-	-	107,300	-	(1,378)	1,299,100	92%	\$ 7.37
Cat 1 - Conservation of Lands	Transfer to AMP/Infrastructure Reserve - Cons Areas/Greenways	275,000	275,000	-	-	-	-	-	-	-	-	275,000	100%	\$ 1.70
Cat 1 - Conservation of Lands	Cons Areas Management Plans, AMP, Land Strategies and Operations Oversight	179,300	171,980	-	-	-	-	-	-	-	7,320	179,300	96%	\$ 1.06
Cat 1 - Conservation of Lands	Tree Planting & Restoration - Conservation Areas	81,800	51,000	-	-	-	12,500	-	12,000	-	6,300	81,800	62%	\$ 0.32
Cat 1 - Conservation of Lands	Fleet/Equipment	362,000	-	-	-	-	-	-	289,000	73,000	-	362,000	0%	\$ -
Cat 3-Non Mandatory Services	Land Securement-Pre 2024 (CASO related)	63,488	-	-	-	-	-	-	63,488	-	-	63,488	0%	\$ -
Cat 3-Non Mandatory Services	Recurring Treeplanting/Restoration- Non ERCA Properties	588,840	-	75,000	-	-	50,000	130,000	333,840	-	-	588,840	13%	\$ 0.46
Cat 3-Non Mandatory Services	Holiday Beach Management	420,000	-	-	-	-	-	-	417,550	2,450	-	420,000	0%	\$ -
Cat 3 - Fee for Service/Contracts	Fixed Term Grant Restoration Projects (Municipal/Other)	3,000,000	-	-	-	-	-	3,000,000	-	-	-	3,000,000	0%	\$ -
Cat 3 - Fee for Service/Contracts	Fee For Service Property Maintenance	20,000	-	-	-	-	-	-	20,000	-	-	20,000	0%	\$ -
Cat 3 - Non-Mandatory capital projects	Infrastructure/Capital maintenance	145,000	-	-	-	-	-	-	68,000	77,000	-	145,000	0%	\$ -
Cat 3-Non Mandatory Services	Land Protection/Securement-Post 2023 Voluntary Contributions	-	-	171,488	-	-	-	-	171,488	-	-	-	100%	\$ 1.06
<b>Conservation of Lands Summary</b>		<b>8,045,028</b>	<b>1,746,158</b>	<b>246,488</b>	<b>-</b>	<b>-</b>	<b>62,500</b>	<b>4,030,000</b>	<b>1,225,190</b>	<b>722,450</b>	<b>12,242</b>	<b>8,045,028</b>	<b>25%</b>	<b>\$ 12.31</b>
<b>Water Quality Programs &amp; Services</b>														
<b>Cat 1 - Drinking Water Source Protection</b>														
	Mandatory Drinking Water Source Protection (SPA)	125,350	-	-	-	125,350	-	-	-	-	-	125,350	0%	\$ -
Cat 1-Provincial Ground and Source Water Monitoring	Mandatory Provincial Ground and Surface Water Monitoring PGM	18,200	13,100	-	-	-	-	-	-	-	5,100	18,200	72%	\$ 0.08
Cat 2 Municipal Services	Risk Management Services	30,300	-	-	30,300	-	-	-	-	-	-	30,300	0%	\$ -
Cat 3 - Non Mandatory Services	ERCA Water Quality Program/Site Monitoring	54,500	-	25,000	-	-	-	-	29,500	-	-	54,500	46%	\$ 0.15
Cat 3- Special/Term Projects	Detroit River Canadian Cleanup	106,200	-	-	-	-	31,200	75,000	-	-	-	106,200	0%	\$ -
Cat 3- Special/Term Projects	Fixed Term Grants - WQ/BMPS	1,800,000	-	-	-	-	-	1,800,000	-	-	-	1,800,000	0%	\$ -
<b>Watershed Quality Summary</b>		<b>2,134,550</b>	<b>13,100</b>	<b>25,000</b>	<b>30,300</b>	<b>125,350</b>	<b>31,200</b>	<b>1,875,000</b>	<b>29,500</b>	<b>-</b>	<b>5,100</b>	<b>2,134,550</b>	<b>2%</b>	<b>\$ 0.24</b>

**2026 FUNDING SOURCES BY SERVICE DELIVERY FUNCTION**

Dept/Category of Program	Program Sub-Unit	Budgeted Expenses/Transfers	Mandatory Cost Apportionment	Non-Mandatory Cost Apportionment	Municipal Special	Provincial Transfer Payments	Other Provincial	Federal	Fees/NGO Grants/ Def Rev	(To)/From Reserves	Accumulated Surplus	Total	Municipal Funding %	Municipal \$ Per Household (\$300k)
<b>Communications &amp; Outreach Programs &amp; Services</b>														
<b>General Programs -</b>														
<b>Mandatory</b>	<b>Corporate Communications</b>	<b>222,250</b>	<b>187,450</b>	-	-	-	-	-	<b>12,500</b>	-	22,300	<b>222,250</b>	<b>84%</b>	<b>\$ 1.16</b>
Cat 3 - Non Mandatory	John R Park Homestead-Museum													
Services	Operations/Ed'n Program	387,400	-	170,112	-	-	23,688	4,600	189,000	-	-	387,400	44%	\$ 1.05
Cat 3 - Non Mandatory														
Services	Outreach & Partnerships	103,600	-	57,150	-	-	-	-	46,450	-	-	103,600	55%	\$ 0.35
Cat 3 - Non Mandatory														
Services	Outdoor & Conservation Education	89,000	-	-	-	-	-	-	89,000	-	-	89,000	0%	\$ -
Cat 3 - Non Mandatory														
Projects	Grant-funded Projects/Events	15,000	-	-	-	-	-	-	15,000	-	-	15,000	0%	\$ -
<b>Community Outreach Summary</b>		<b>817,250</b>	<b>187,450</b>	<b>227,262</b>	-	-	<b>23,688</b>	<b>4,600</b>	<b>351,950</b>	-	<b>22,300</b>	<b>817,250</b>	<b>51%</b>	<b>\$ 2.56</b>
<b>General &amp; Corporate Services</b>														
<b>Mandatory</b>	<b>Corporate Services</b>	<b>1,180,500</b>	<b>375,500</b>	-	-	-	-	-	<b>820,000</b>	-	<b>(15,000)</b>	<b>1,180,500</b>	<b>32%</b>	<b>\$ 2.32</b>
	Interest Transfer to AMP/Infrastructure													
<b>Mandatory</b>	<b>Reserve</b>	<b>40,000</b>	-	-	-	-	-	-	<b>40,000</b>	-	-	<b>40,000</b>	<b>0%</b>	<b>\$ -</b>
<b>Mandatory</b>	<b>Corporate Special Projects</b>	<b>13,000</b>	-	-	-	-	-	-	<b>13,000</b>	-	-	<b>13,000</b>	<b>0%</b>	<b>\$ -</b>
<b>Non Mandatory</b>	<b>Essex Region Conservation Foundation (grant-funded) Supports</b>	<b>55,000</b>	-	-	-	-	-	-	<b>55,000</b>	-	-	<b>55,000</b>	<b>0%</b>	<b>\$ -</b>
<b>General &amp; Corporate Services Summary</b>		<b>1,288,500</b>	<b>375,500</b>	-	-	-	-	-	<b>928,000</b>	-	<b>(15,000)</b>	<b>1,288,500</b>	<b>29%</b>	<b>2.32</b>
		\$ 13,873,348	\$ 3,053,491	\$ 498,750	\$ 41,470	\$ 229,767	\$ 117,388	\$ 5,909,600	\$ 3,180,790	\$ 758,950	\$ 83,142	\$ 13,873,348	26%	\$ 21.95
<b>Mandatory Services (BOLDED)</b>		\$ 6,995,020	\$ 3,053,491	\$ -	\$ 11,170	\$ 229,767	\$ 12,500	\$ 900,000	\$ 2,025,450	\$ 679,500	\$ 83,142	\$ 6,995,020	44%	\$ 18.87
<b>Non Mandatory Services</b>		\$ 6,878,328	\$ -	\$ 498,750	\$ 30,300	\$ -	\$ 104,888	\$ 5,009,600	\$ 1,155,340	\$ 79,450	\$ -	\$ 6,878,328	7%	\$ 3.08

## Appendix E: Mandatory / Non Mandatory Cost Apportionment Per Household



\*As of 2025, six municipalities are contributing to a special-purpose land securement fund, except for Windsor, Tecumseh and Lasalle, resulting in an additional cost apportionment of \$1.06 per household for households in the contributing municipalities.

## Appendix F: 2026 Municipal Cost Apportionment Category 3 (Non-Mandatory) Programs & Services

Category 3 Cost Apportionment for Non Mandatory Programs & Services	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	Total 2026	Total 2025	
Participating Municipality	Amherstburg		Essex		Kingsville		Lakeshore		Lasalle		Leamington		Pelee		Tecumseh		Windsor		Total 2026	Total 2025	
MCVA	6.33%	6.25%	4.94%	4.91%	6.65%	6.58%	9.91%	9.94%	9.21%	9.12%	6.44%	6.35%	0.26%	0.27%	8.13%	8.17%	48.13%	48.41%	100%	100.00%	
<b>Conservation Services</b>																					
Tree planting/Wetland construction	4,750	4,689	3,703	3,682	4,985	4,932	7,435	7,455	6,905	6,842	4,828	4,765	198	201	6,101	6,127	36,095	36,308	75,000	75,000	
Holiday Beach Infrastructure Maintenance	0	-	0	-	0	-	0	-	0	-	0	-	0	-	0	-	0	-	0	-	
<b>Water Quality</b>																					
Watershed Stewardship and Outreach (Rural & Agricultural)	0	-	0	-	0	-	0	-	0	-	0	-	0	-	0	-	0	-	0	-	
Water Quality Program	1,583	1,563	1,234	1,227	1,662	1,644	2,478	2,485	2,302	2,281	1,609	1,588	66	67	2,034	2,042	12,032	12,103	25,000	25,000	
<b>Outreach, Engagement &amp; Education</b>																					
Curriculum-based outdoor education	0	-	0	-	0	-	0	-	0	-	0	-	0	-	0	-	0	-	0	-	
Outreach/Community partnerships	3,619	3,573	2,822	2,805	3,798	3,758	5,665	5,680	5,262	5,213	3,679	3,631	151	153	4,649	4,669	27,504	27,667	57,150	57,150	
<b>John R Park Homestead Museum</b>																					
JRPH Museum Operations	10,773	10,635	8,399	8,350	11,306	11,186	16,864	16,908	15,663	15,518	10,950	10,808	450	457	13,838	13,897	81,869	82,352	170,112	170,112	
JRPH Museum & Heritage Bldgs Preservation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Cost Apportionment MCBA Basis</b>	<b>20,725</b>	<b>\$ 20,459</b>	<b>16,158</b>	<b>\$ 16,064</b>	<b>21,751</b>	<b>\$ 21,520</b>	<b>32,443</b>	<b>\$ 32,528</b>	<b>30,132</b>	<b>\$ 29,854</b>	<b>21,066</b>	<b>\$ 20,792</b>	<b>866</b>	<b>\$ 878</b>	<b>26,622</b>	<b>\$ 26,735</b>	<b>157,500</b>	<b>\$ 158,430</b>	<b>327,262</b>	<b>\$ 327,262</b>	
<b>Allocation as agreed to by participating municipalities</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>Total 2025 Levy</b>	<b>Total 2024 Levy</b>	
<b>Conservation Services</b>																					
Land Acquisition	\$31,258	\$31,258	\$24,544	\$24,544	\$32,879	\$32,879	\$49,698	\$49,698	\$-	\$-	\$31,767	\$31,767	\$1,342	\$1,342	\$-	\$-	\$-	\$-	\$171,488	\$171,488	
<b>Cost Apportionment as agreed to by participating municipalities</b>	<b>\$ 31,258</b>	<b>\$ 31,258</b>	<b>\$ 24,544</b>	<b>\$ 24,544</b>	<b>\$ 32,879</b>	<b>\$ -</b>	<b>\$ 49,698</b>	<b>\$ 49,698</b>	<b>\$ -</b>	<b>\$ 45,612</b>	<b>\$ 31,767</b>	<b>\$ 31,767</b>	<b>\$ 1,342</b>	<b>\$ 1,342</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 171,488</b>	<b>\$ 171,488</b>	
<b>Total Cost Apportionment for Category 3 Non Mandatory Programs &amp; Services</b>	<b>\$ 51,983</b>	<b>\$ 51,717</b>	<b>\$ 40,701</b>	<b>\$ 40,608</b>	<b>\$ 54,630</b>	<b>\$ 21,520</b>	<b>\$ 82,140</b>	<b>\$ 82,226</b>	<b>\$ 30,132</b>	<b>\$ 75,467</b>	<b>\$ 52,833</b>	<b>\$ 52,559</b>	<b>\$ 2,208</b>	<b>\$ 2,220</b>	<b>\$ 26,622</b>	<b>\$ 26,735</b>	<b>\$ 157,500</b>	<b>\$ 158,430</b>	<b>\$ 498,750</b>	<b>\$ 498,750</b>	
<b>Total Cost Apportionment (without land acquisition allocation)</b>	<b>\$ 20,725</b>	<b>\$ 20,459</b>	<b>\$ 16,158</b>	<b>\$ 16,064</b>	<b>\$ 21,751</b>	<b>\$ 21,520</b>	<b>\$ 32,443</b>	<b>\$ 32,528</b>	<b>\$ 30,132</b>	<b>\$ 29,854</b>	<b>\$ 21,066</b>	<b>\$ 20,792</b>	<b>\$ 866</b>	<b>\$ 878</b>	<b>\$ 26,622</b>	<b>\$ 26,735</b>	<b>\$ 157,500</b>	<b>\$ 158,430</b>	<b>\$ 327,262</b>	<b>\$ 327,262</b>	