

**THE CORPORATION OF THE TOWNSHIP OF ESSA
SPECIAL MEETING – 2024 BUDGET DELIBERATIONS
Township of Essa Administration Centre – 5786 County Road 21, Utopia**

**WEDNESDAY, NOVEMBER 1, 2023
3:00 p.m.**

AGENDA

- 1. OPENING OF MEETING BY THE MAYOR**
- 2. DISCLOSURE OF PECUNIARY INTEREST**
- 3. PRESENTATION OF DRAFT 2024 BUDGET**

Review of proposed 2024 Departmental Operating and Capital Requests:

Refer to 2024
Draft Budget
Binder

- Essa Public Library (Angus and Thornton Branches)
- Fire, Emergency Services
- Parks and Recreation
- Planning and Development
- Building
- Treasury
- Clerk and Information Technology
- Public Works, Roads, Water and Wastewater, Storm Sewer

CONSIDERATION OF ITEMS REQUIRING DISCUSSION AND GENERAL NATURE THEROF:

- 4. CLOSED SESSION – if required**

Recommendation: *Be it resolved that Council proceed into Closed Session in order to address matters pertaining to:*

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- 5. OTHER**

- 6. ADJOURNMENT**

Recommendation: *Be it resolved that this Special Meeting of the Council of the Township of Essa adjourn at _____ p.m. to reconvene on the 15th day of November, 2023, at 3:00 p.m.*

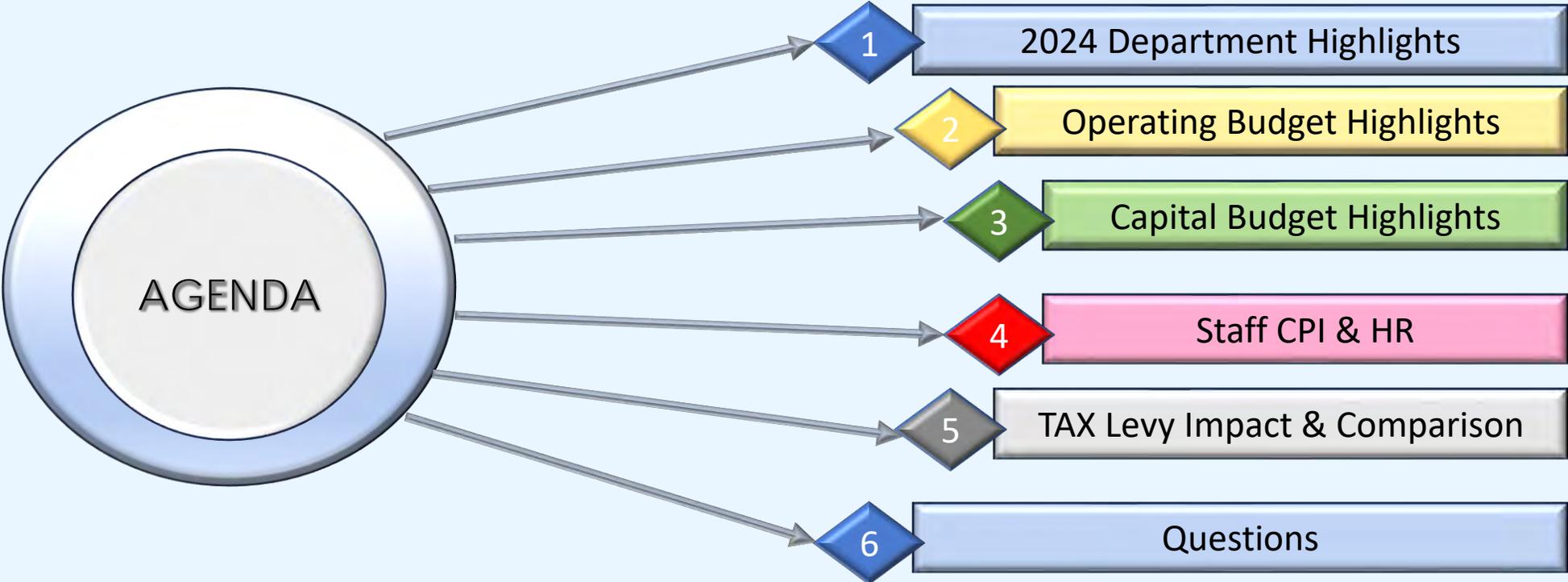
2024 BUDGET
DRAFT
PRESENTATION
Township of Essa

November - 01 - 2024



Where Town and Country Meet

2024 BUDGET DRAFT PRESENTATION:



LIBRARY 2024 HIGHLIGHTS:

- Books Collection Materials
- Furniture
- Equipment
- Computer Equipment

FIRE DEPARTMENT 2024 HIGHLIGHTS:

- Fire Prevention Officer (New Position)
- New Vehicle For Fire Prevention Officer
- Purchase of Two Sea Containers (Station 1 – 2)
- Purchase of Photo ID Equipment
- New Fire Hall in Angus (Design Stage Only)
- Rescue Equipment (Extrication)
- Fire PPE

PARKS AND RECREATION DEPARTMENT 2024 HIGHLIGHTS:

- Two Additional Summer Students
- One Part time Contract to become Fulltime in 2024
- Angus Arena Chiller Replacement
- Heaters (Angus Bleachers)
- Maplewood Park (New Park - Splash Pad)
- Misc. Replacement & Purchase (Ag building new OH door, New Trimmer & Mower lift, Utopia Soccer shed, man gate -Angus Arena)
- Cunningham Park Upgrades & Expansion
- Land Purchase for Parking
- Solar LED Outdoor Rec -General
- Baxter New Park Design
- Thornton Score Clock Upgrades
- Greenwood Arena Shelter Removal (Steel Structure Removal –will be added to Capital)
- Angus Arena Concrete Ice Pad (approx. 40'x 90' – will be added to Capital)

PLANNING DEPARTMENT 2024 HIGHLIGHTS:

- One Summer Student
- Official Plan Update (cost is proposed to be split over two fiscal years 2024/2025)

BUILDING DEPARTMENT 2024 HIGHLIGHTS:

- New SUV MID. SIZE (GM PICKUP TO GO TO P&R)

TREASURY DEPARTMENT 2024 HIGHLIGHTS:

- Provincial Asset Management Requirement (Contract services will require Citywide involvement)
- Pay Roll Software compatible with Questica Budgeting Software

Clerk & Information Technology 2024 HIGHLIGHTS:

- By-Law/Property Standards Officer(shared with Building Department – Property Standards Enforcement)
- New By-Law Vehicle (SUV)
- Fire Record Management Software

ROADS & PUBLICWORKS DEPARTMENT 2024 HIGHLIGHTS:

- ❑ One Summer Contract (Part time Contract to support Capital program)
- ❑ 5TH Sideroad Resurfacing (3.3 km - from 11th Line to 9th Line)
- ❑ Simcoe Street Urbanization (0.75 km)
- ❑ 8th Line Surface Treatment (3.2 Km - from Hwy 89 to 5th Sideroad)
- ❑ Intersection Improvements / Resurfacing (includes Willoughby Road Pathway)
- ❑ 10th Line Surface Treatment (3.2 km & from Hwy89 to 5th Sideroad)
- ❑ Micro-Sealing Program (Pine river, 6th Line, 6th Line dead end, 8th Line)
- ❑ Bridge 9 (5th Line Bridge) Design Stage Only & Maintenance
- ❑ New Plow Truck
- ❑ New 1 Ton Truck (includes Flat Trailer)
- ❑ Roads Garage Extension

☐ Thornton Flow Valve Installation

2024 OPERATING BUDGET HIGHLIGHTS:

- ❑ Loss of 15% OMPF Fund (\$800,400 in 2024 compared to \$941,600 in 2023)
- ❑ Insurance increased to \$766,773.60 (9% increase)
- ❑ Insurance amounts reallocation across all department (previously was captured under Treasury)
- ❑ Asset Management Contribution to come from taxation in the amount of \$695,600 (5.7%) compared to \$347,800 (2.8%) in 2023
- ❑ Slightly increased tax contribution to fund the Township Capital Program in the amount of \$859,770 compared to \$773,123 in 2023

2024 OPERATING BUDGET INCREASES HIGHLIGHTS:

- ***New Staff (Fire officer- 2 summer students for P&R & FT – New bylaw officer, partially funded from taxation-PW contract- Planning summer student)*** \$ 170,000
- ***Employee COLA (4.5% Cola Council & FTE-PTE Staff & Fire Volunteers)*** \$229,886
- Asset Management Contribution (5.7%) \$347,800
- Clothing Allowance (\$750/employee) \$7,000
- Gravel Resurfacing (14.29%) \$15,000
- Sanding & Salting (6.90%) \$20,000
- Insurance(9%) \$71,835

TOTAL: **\$861,521.00**

2024 CAPITAL BUDGET FUNDING HIGHLIGHTS:

Proposing a \$11.2 M gross expenditure.....

OCIF

- Maintained 2023 Cap in the amount of \$969,687 (until 2024 Cap is announced by the Province)
- \$572,016.16 OCIF carry forward amounts since last reporting

CCBF

- Maintained 2023 Cap in the amount of \$697,722 (until 2024 Cap is announced by the Federal Government)
- \$110,909.43 CCBF carry forward amounts since last reporting

PILT

- PILT Mitigation Payment (2021-2022-2023), estimated between \$500,000-700,000. \$580,000 will be utilized
- PILT Mitigation Payment will be transferred to Asset Management Reserve to be utilized to fund the roads program

INTEREST FUND

- Estimated at \$1,283,600 as of December 2023 (currently is \$984,332.00 under Treasury Bank Interest)
- The estimated amount will be transferred to fund the roads Program

RESERVE INTEREST FUND

- Estimated at \$992,391.00 as of December 2023
- This interest amount will be transferred back to each obligatory reserve (DC, OCIF, CCBF etc....)

TAX CONTRIBUTION

- 2024 Tax Contribution in the amount of \$859,770.00 will be utilized to fund the proposed capital program

2024 CAPITAL BUDGET HIGHLIGHTS:

	Project Code	Total Budget	2024 Budget Request	Taxation	Trade In (surplus Equip)	User Fees	DC's	Reserve/Fund Source	Grants Gov't fundng	Source	Total
Building Department											
Total for Building:		\$57,000	\$57,000	\$0	\$0	\$0	\$0	\$57,000	\$0		\$57,000
Information Technology -Clerk											
Total for Information Technology:		\$157,000	\$110,000	\$110,000	\$7,000	\$0	\$0	\$40,000	\$0		\$150,000
Fire Service											
Total for Fire Department		\$467,000	\$217,000	\$115,000			\$245,000	\$107,000	\$0		\$467,000
Roads/Public Works											
Total for Roads/Public Works:		\$9,782,082	\$8,459,722	\$400,000	\$0	\$0	\$4,647,000	\$3,067,673	\$1,667,409		\$9,782,082
Water and Wastewater											
Capital Work Misc		\$30,000	\$30,000			\$30,000					\$30,000
Total for Waterand Wastewater:		\$720,000	\$610,000	\$0	\$0	\$368,704	\$311,296	\$0	\$0		\$680,000
Parks and Recreation											
Total For Parks and Recreation:		\$2,125,000	\$1,675,000	\$0	\$0	\$0	\$410,000	\$1,665,000	\$0		\$2,075,000
Library											
Total for Library:		\$92,485	\$92,485	\$79,770			\$12,715	\$0			\$92,485
Totals (All Departments):			\$11,236,207	\$704,770	\$7,000	\$368,704	\$5,641,011	\$4,936,673	\$1,667,409		\$13,318,567

- **2024 tax contribution to fund the Township Capital Program is \$859,770 (Including Asset Management Updates & Official Plan)**
- **Carry forward projects will be adjusted/reflected under the Capital Budget in the month of December to reflect actual to date (Angus EA – Fire Master Plan – Ivy Play Ground Upgrades etc...)**

Staffing & HR 2024 HIGHLIGHTS :



NATIONAL CONSUMER PRICE INDEX (CPI)

The Consumer Price Index (CPI) rose 3.80% as of September 2023.

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2022	5.14%	5.69%	6.66%	6.77%	7.73%	8.13%	7.59%	7.01%	6.86%	6.88%	6.80%	6.32%
2023	5.92%	5.25%	4.30%	4.41%	3.36%	2.81%	3.27%	4.00%	3.80%			

→ **We are here**

- Staff is proposing 4.5% CPI Increase in the presented budget (Council & FTE-PTE Staff & Fire Volunteers) (**\$229,886 @ 4.5 Cola** cost compared to **\$262,824 @6.5%Cola** in 2023)
- Staff is working to have the pay equity completed and presented to Council before year end

HIGHLIGHTS of What was Cut:

- Admin centre add-on and washroom reno project
- Additional Employee for Fire Department, Publicworks, Parks and Recreation
- Additional 3 vehicles (1 for Fire & 2 for Parks and Rec.)
- Develop Existing Baxter Playground
- Bod Geddes Paving
- Maplewood Fitness equipment
- Angus Community Park, Kitchen, Floors, Washrooms Reno.
- Angus Cemetery Video Camera
- Develop 2 Vacant land spaces beside Stonemount Park
- Additional 1 Truck for Roads to replace Ranger

HIGHLIGHTS of What was Cut:

Election Budget

- ❑ Ward / Poll Boundary Review – approximately \$60,000
 - Has been identified in previous budgets (2021, 2022 and 2023) as a high priority due to the large disparity of electors in Ward 1 vs. Wards 2 & 3
 - Timeline for review to be conducted and implemented is approximately 12 to 18 months
 - Deferring the Ward/Poll Boundary Review to 2025 means that the new boundaries might not be in effect for the 2026 Municipal Election

IT Budget

- ❑ Electronic Data Records Management System (EDRMS) Software
 - Purchase and implementation of EDRMS Software is deemed to be a high priority as the current system in place is outdated and not efficient
 - Consequences of not having proper record-keeping places the municipality at high risk of potential liability
 - Liability risks created today are not immediate – they are often seen by our future municipal employees
- ❑ Replacement of Financial Software
 - Current software 20 + years old
 - System is still regularly updated and maintained by the vendor
 - Needs of the municipality have grown and changed

HIGHLIGHTS on Growth & Taxes:

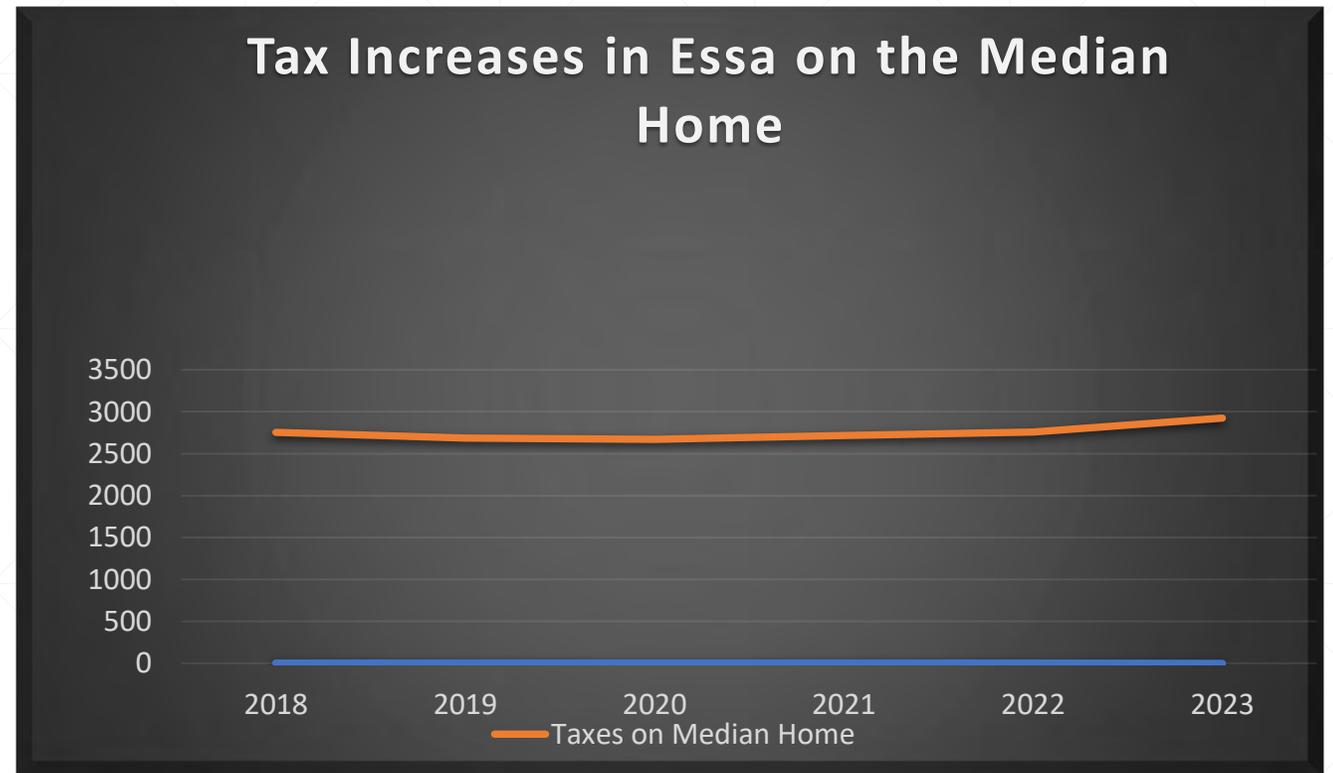


The MEDIAN assessment for Residential-class properties in Essa is approximately \$395,000

Assessment Growth Rate (ESSA)	Growth %
2017-18	3.2
2018-19	2.9
2019-20	5.0
2020-21	0.6
2021-22	1.3
2023-24	1.26

- **1.26% 2023 Growth is Subject to MPAC Tax Assessment**

Tax Increases in Essa on the Median Home



HIGHLIGHTS on Comparisons: 2023 total tax rates

Comparison of Residential Taxes on a \$395K Home between Municipalities



2024 DRAFT MUNICIPAL TAX IMPACT

Assessed Single Family \$394,000

- 2023 Taxation \$394,000 X 0.00300988= \$1,185.89
- 2024 Taxation \$394,000 X 0.003312372= \$1,305.07

➤ **Percentage Increase 10.05% (compared to 12.3% -2023)**

➤ **Dollar Increase \$119.18 (compared to \$129.08 – 2023)**

2024 ESTIMATED BLENDED IMPACT:

- Blended impact includes estimated Municipal, County @5% increase and School Board
- Assessed Single Family \$394,000
- 2023 Total Taxation $\$394,000 \times 0.00742788 = \$2,926.58$
- 2024 Total Taxation $\$394,000 \times 0.007874772 = \$3,102.66$

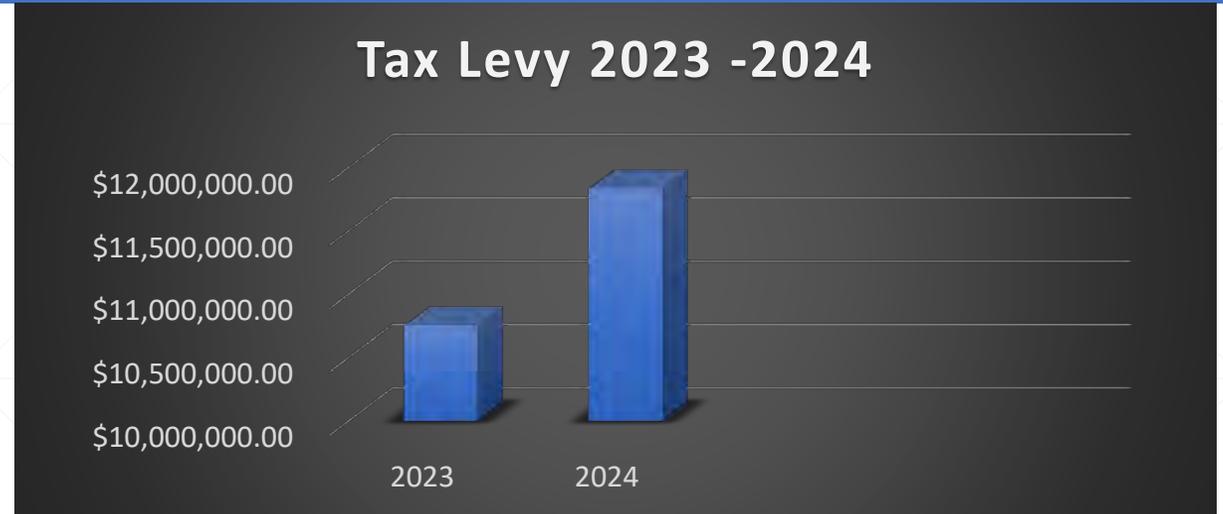
➤ **Percentage Increase 6.01% (compared to 6.08% - 2023)**

➤ **Dollar Increase \$176.08 (compared to 167.35 - 2023)**

- **5% Simcoe County Tax increase is included**
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Levy Comparison

- 2023 Tax Levy \$10,754,172
- 2024 Tax Levy \$11,836,011



- Proposed 2024 Tax Increase \$1,081,839 or **10.05%** (excluding 1.26% assessment growth) (compared to **12.3%** in 2023)
- 2023 1% increase = **\$107,754**
- 2024 1% increase = **\$118,360**
- Essa growth in assessment in 2024, is estimated at 1.26%

1.26% 2023 Growth is Subject to MPAC Tax Assessment Confirmation

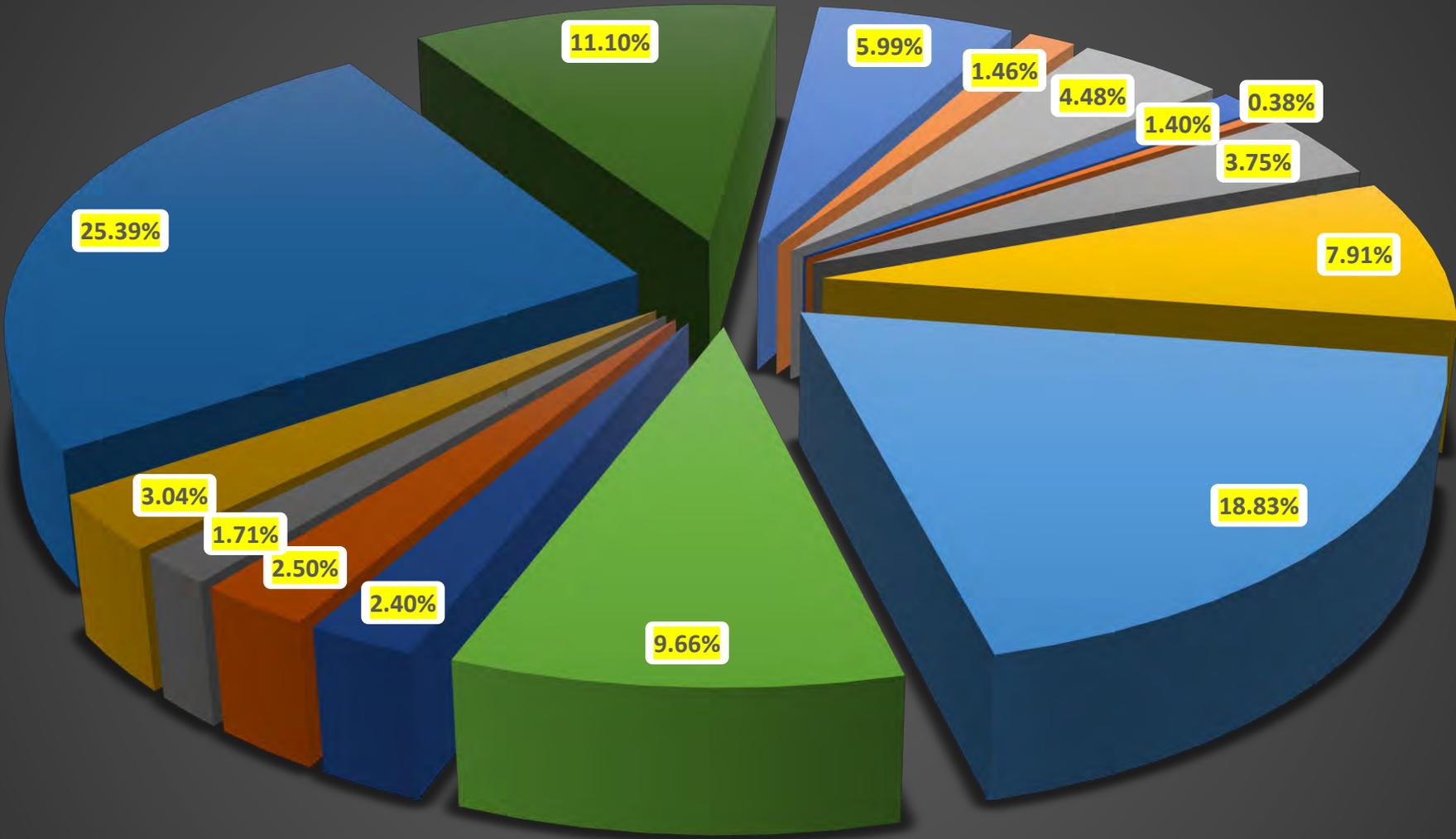
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WHERE YOUR TAX DOLLARS ARE GOING IN 2024

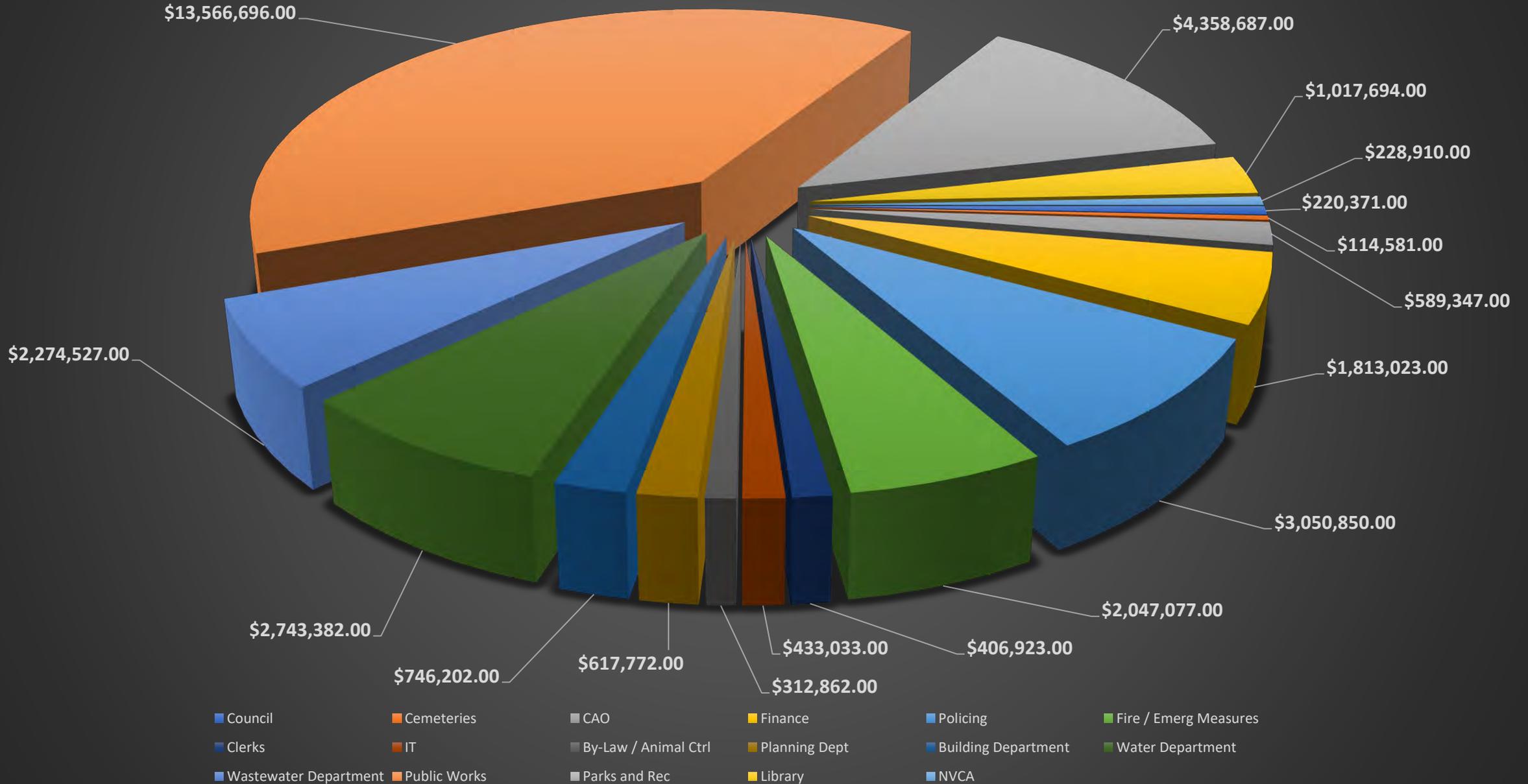


2024 TAX LEVY BY DEPARTMENT



- Council
- Cemeteries
- CAO
- Finance
- Policing
- Fire / Emerg Measures
- Clerks
- IT
- By-Law / Animal Ctrl
- Planning Dept
- Public Works
- Parks and Rec
- Library
- NVCA
- Capital Funding

2024 OPERATING EXPENSE BY DEPARTMENT





QUESTIONS

