



2025 Budget Walkthrough

essex
Where you belong



CAO Welcome Message



I am pleased to present the Proposed 2025 Town of Essex Operating and Capital Budget. This budget has been thoughtfully developed to address the immediate needs of our community while also laying the groundwork for sustainable, long-term growth.

In crafting this budget, we have closely aligned our financial planning with the goals outlined in the 2023-2027 Strategic Action Plan. This ensures that the budget not only supports the Town's vision but also reflects our commitment to responsible fiscal management and strengthening our financial position.

The current economic environment continues to present new challenges to ensure the Town maintains the service level our residents have come to expect. Despite these challenges, we have made significant efforts to control costs while ensuring the Town has the necessary resources and systems in place to support ongoing and future growth.

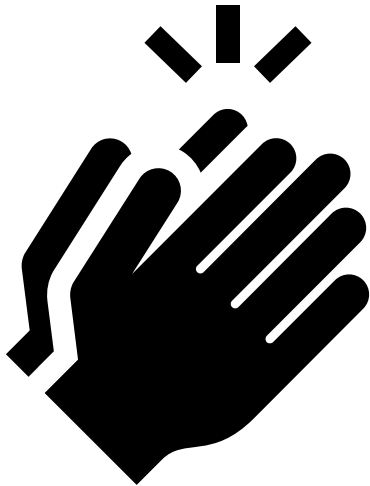
The future for the Town of Essex is bright, and we look forward to continuing to move the Town forward to create an even better place to live, work, and play.

DOUG SWEET, Chief Administrative Officer



Introduction

The Team



- Kate Giurissevich, Director, Corporate Services/Treasurer
- Ann-Marie Unis, Manager, Finance and Business Services
- Maddy Tulett, Financial Analyst
- Marc Tortola, Manager, Communications

Agenda

Time	Topic	Presenter
4:00pm-5:15pm	Operating Walkthrough	Kate Giurissevich
	OPP Detachment Board Vice Chair (Essex Rep)	Dave Kigar
	Essex Centre BIA Board Delegate	Stephanie Winger
Break		
5:30-5:45pm	Capital Walkthrough	Kate Giurissevich, Ann Marie Unis
5:45-5:55pm	Office of the CAO/General Gov't Capital	Doug Sweet, Joe Malandrucolo, Kate Giurissevich
5:55-6:25pm	Community Services Capital	Jake Morassut
6:25-6:30pm	Development Services Capital	Lori Chadwick
6:30-7:00pm	Infrastructure Services Capital	Kevin Girard

Ask questions at the end of each section

What is a walk-through?

- A walk-through is an in-depth informative presentation of the proposed budgets set forth by administration
- Questions will occur at the end of each section
- No changes or requests occur today
- From today until December 9th Council has time to review, pose additional question, discuss with residents and then deliberations (changes) come forth that day.

Treasurer Welcome Message



Each year, the exercise of crafting the annual budget for the Town of Essex, comes with its own unique challenges.

While the Canadian government has managed to successfully level inflation to pre-pandemic levels, other challenges arose. The Town continues to see a limited tax assessment and return while costs continue to increase. Contractual obligations were the most significant impact to the 2025 budget.

The Town, driven by Council and Administration, placed a high focus on implementing actions found within the 2023-2027 Strategic plan, which is directly referenced and linked throughout the Budget document. Outside of this, many critical studies were conducted to help guide the Town in the decision-making process.

The 2025 Budget includes necessary increases to continue to deliver the quality-of-service Essex residents have become accustomed to. The focus of the budget continues to be on slow and stabilized increases rather than a freeze and hike approach. To achieve this all streams of potential alternative revenue were analyzed to avoid reliance on the tax base.

The Town of Essex, including Council and all levels of administration work diligently together to implement the annual budget while maintaining a fiscally responsible approach and the proposed 2025 Annual Budget is proof of this collaboration.

Kate Giurissivich

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



2023-2027 Strategic Action Plan

Getting Things Done for You.

Safe & Reliable Infrastructure

Embrace asset management best practices to build, maintain and continuously improve our municipally owned infrastructure.

Jobs & Economic Opportunities

Leverage our Town's competitive advantages to promote jobs and economic investment.

Welcoming & Caring Community

Take care of our natural environment and strengthen the sense of belonging to everyone who makes Essex "home."

Responsible & People-Focused Government

Deliver friendly customer service in an efficient, effective, and transparent manner while providing an exceptional working environment for our employees.

What is a budget?

Pages 4-5

Budget 101

<https://youtu.be/a76EJwRmENg>

Balancing the Budget

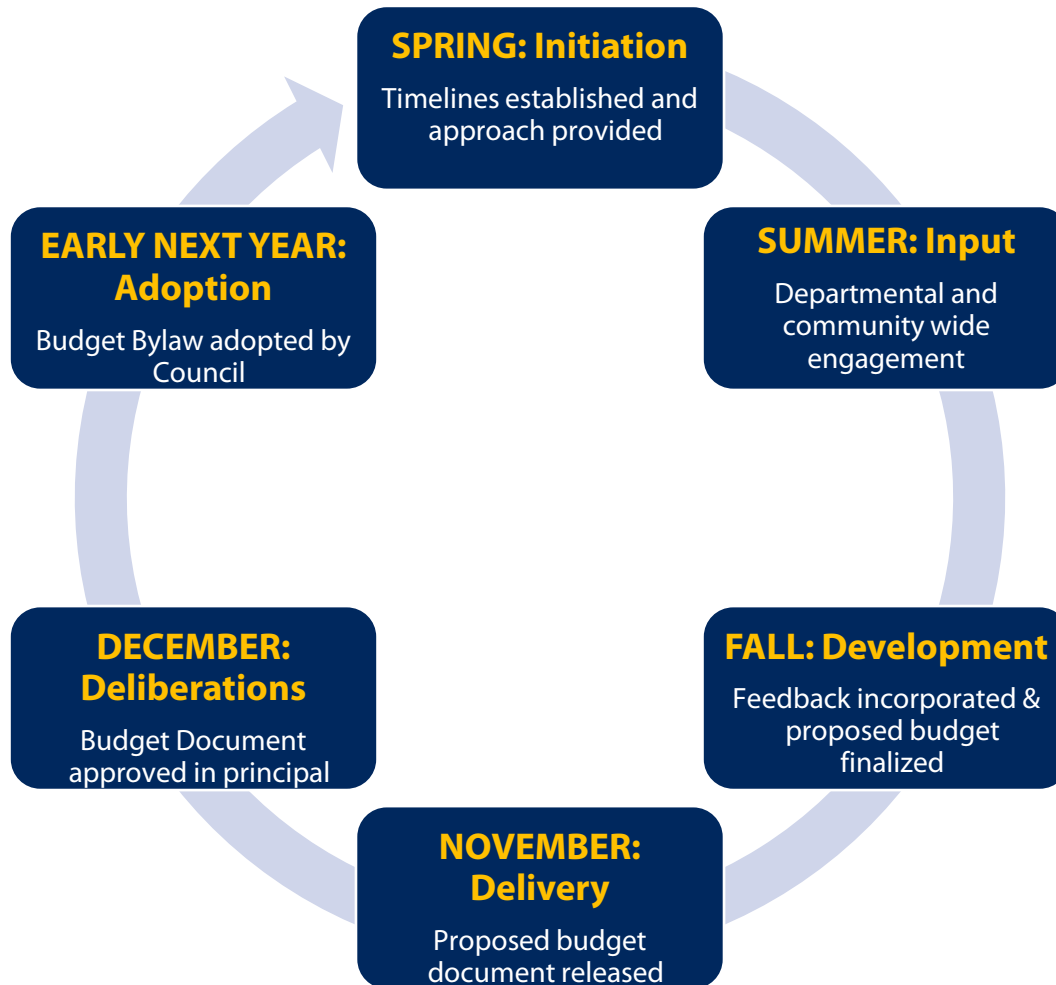


- Each year Council and Town Administration are faced with the challenge of ensuring the budget is balanced (or that revenues = expenses) as required by legislation.
- There is an extensive analysis required to ensure stabilized increases to both tax and user rates while continuing to provide the level of service residents have come to expect.

The Budget Process (page 4)

Budget Cycle

Generally speaking, the budget process follows the cycle outlined below:



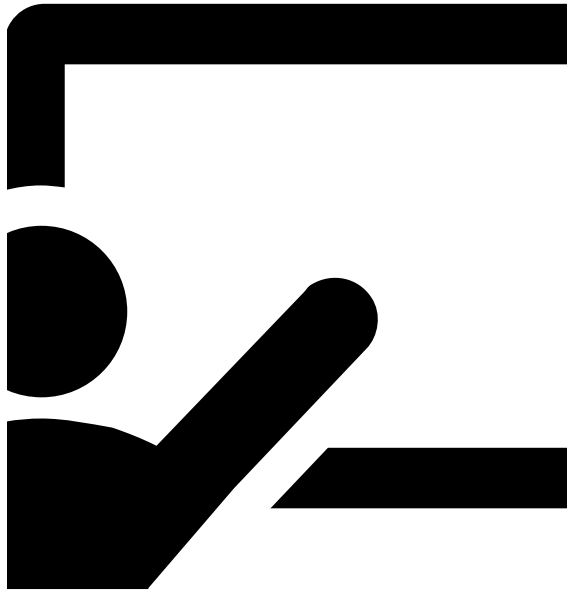
Budget Milestones (page 5)

Budget Milestones

The following events are important contributors to the final delivery of the Budget Document:

Date	Item
June 3 rd , 2024	Budget Initiation Memo to Council
July 2024-August 2024	Budget Engagement Period
September 2024-November 2024	Draft Budget Document Developed
November 22 nd , 2024	Draft Budget Document Circulated
November 25 th , 2024	2025 Budget Walk-through
December 9 th and 10 th , 2024	2025 Budget Deliberations

Budget Engagement



- Budget Engagement is an important part of the budget process, ultimately aiding in the formulation of the final municipal budget.
- Residents pay property taxes and in return use services and assets provided by the Town.
- Residents were given the opportunity to provide input and determine which services are of highest importance.
- The Town understands the value of public involvement in the budgeting process. On June 20th, 2022, Council of the term endorsed a Public Engagement Campaign referred to as “Essex Open Budget”, a two-part plan.

Budget Engagement: Phase 1

- ✓ Development of Dedicated Budget Webpage
- ✓ Links to all previously published budget documents
- ✓ A newsfeed for budget updates and events
- ✓ A budget calendar for upcoming and past milestones
- ✓ Learning Tools such as Frequently Asked Questions and Budget 101 publications
- ✓ Social media campaign
- ✓ Newspaper Advertisement is published in local newspapers throughout the budgeting process advising of the engagement period, commentary period and official adoption period.

Budget Engagement: Phase 2 - 2024 & 2025




- ✓ Interactive Budget Tools Released to the webpage
- Participatory Budgeting Campaign being explored

Budget Engagement: Phase 2 – Interactive Tool (page 6)

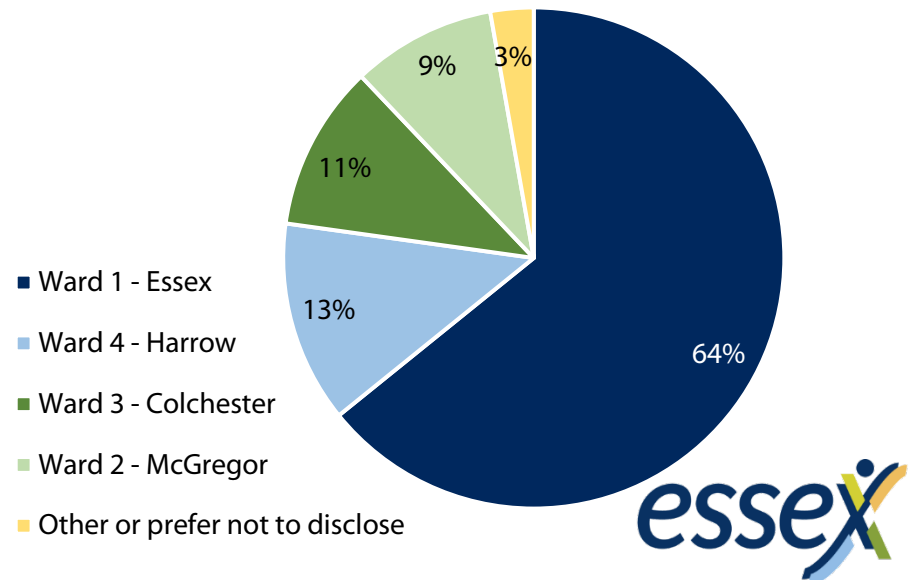
- For the second year in a row, the Town of Essex launched an online public engagement tool to gather feedback on the up-coming budget.
- Individuals were given the opportunity to allocate the budget and rank the capital initiatives that they believe are the highest priority in aiding the Town's growth and prosperity.

226 TOTAL RESPONDENTS



Resident	95%	215
Business Owner	2%	4
Frequent Visitor	2%	5
Work in Essex	1%	2

Resident Respondents Location:



Budget Engagement: Phase 2 – Interactive Tool (page 6)

RESULTS:



1. Road Repairs



2. Flood Prevention



3. Emergency Response & Preparedness



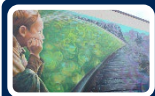
4. Sidewalks & Trails



5. Parks & Recreation Facilities



6. Your Suggestion



7. Arts, Culture & Tourism



8. Sustainability & Climate Action



9. Improvements to Customer Service Experience

- Administration valued the feedback and as such directly addressed it throughout the composition of this proposed budget.
- For the second year in a row, “Road Repairs” was the top capital budget priority for residents.
- **Roads and Roadside projects account for 49% of the total property-tax supported proposed project costs.**
- An additional 1% Roads levy has been proposed to fund future road replacements.
- 22% of all suggestions made were related to the Essex Sports Park, therefore projects relating to the this (such as washroom design and servicing) have been included within the 2025 proposed Capital Budget (pg. 61).

Budget Document Enhancements



- Operating Budget Strategic Plan Alignment (pg. 27)
- Capital Budget Strategic Plan Alignment (pg. 55)
- Essex Centre Business Improvement Area (pg. 49)

Budget Approval

- The draft budget document is made publicly available annually in late November for the following budget year, except in an election year (per the Municipal Act).
- The public can submit written feedback to the Town Treasurer during this time. The November 25th meeting serves as an all-encompassing walk through with presentations by all Department Leaders.
- **December 9th and 10th serves as deliberations.** Council discusses the proposed budget and any changes to be made. Administration tracks all proposed changes in a separate tracking sheet. The ultimate goal is that the 2025 Budget, along with the proposed change tracking sheet is adopted in principle by December 10th.
- Formal adoption, via bylaw, of the budget can then occur once the notification period has been served

BUDGET CHALLENGES and FACTORS

Pages 7-9

Assessment Growth – Assessment Cycle

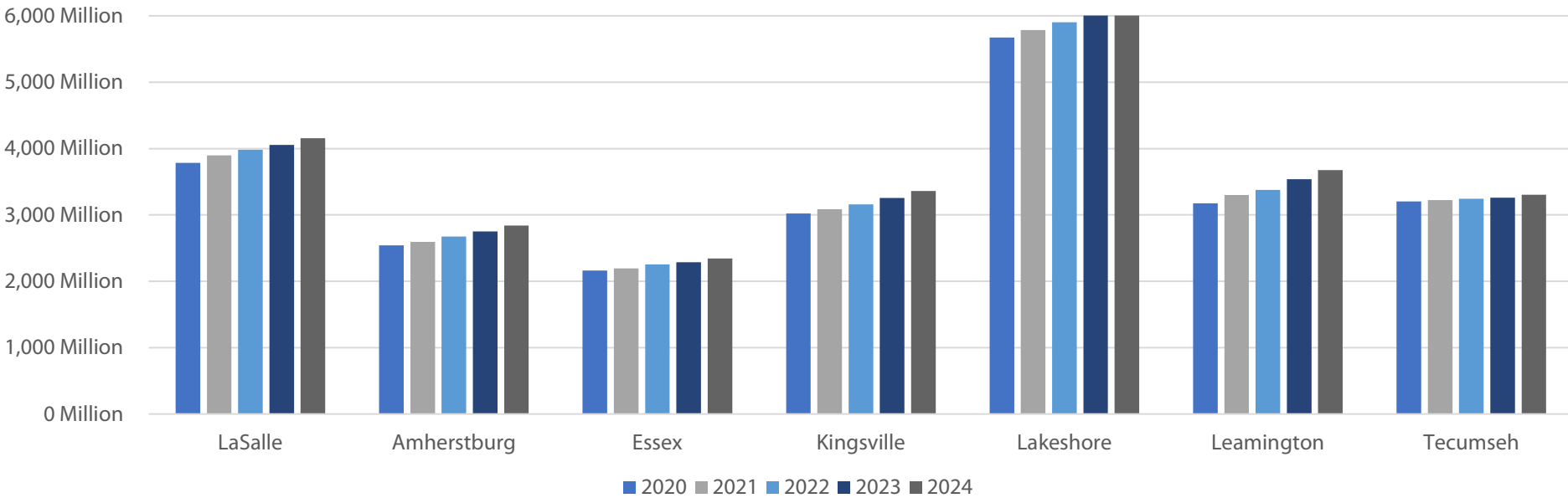
- MPAC delivers their assessment roll, known as “the roll book”. The roll book delivered is a list of all classes of properties and it details what they are assessed or valued at.
- The Assessment Cycle (revaluation to FMV) for the period beginning in 2022 through to the end of 2024 has been postponed. At the time of printing, a new date for the next Assessment Cycle has not been released.
- Each year as new construction occurs, there is assessment that is added to the town’s roll book. This creates additional tax revenue that is used to fund the budget.

Assessment Growth - Past 5 Years

YEAR	Net Assessment Growth
2020	1.61%
2022	2.61%
2023	1.40%
2024	2.50%
2025 (estimated)	1.74%

Total Phase in Assessment

Total Phase-in Taxable Raw Assesment 2020 to 2024

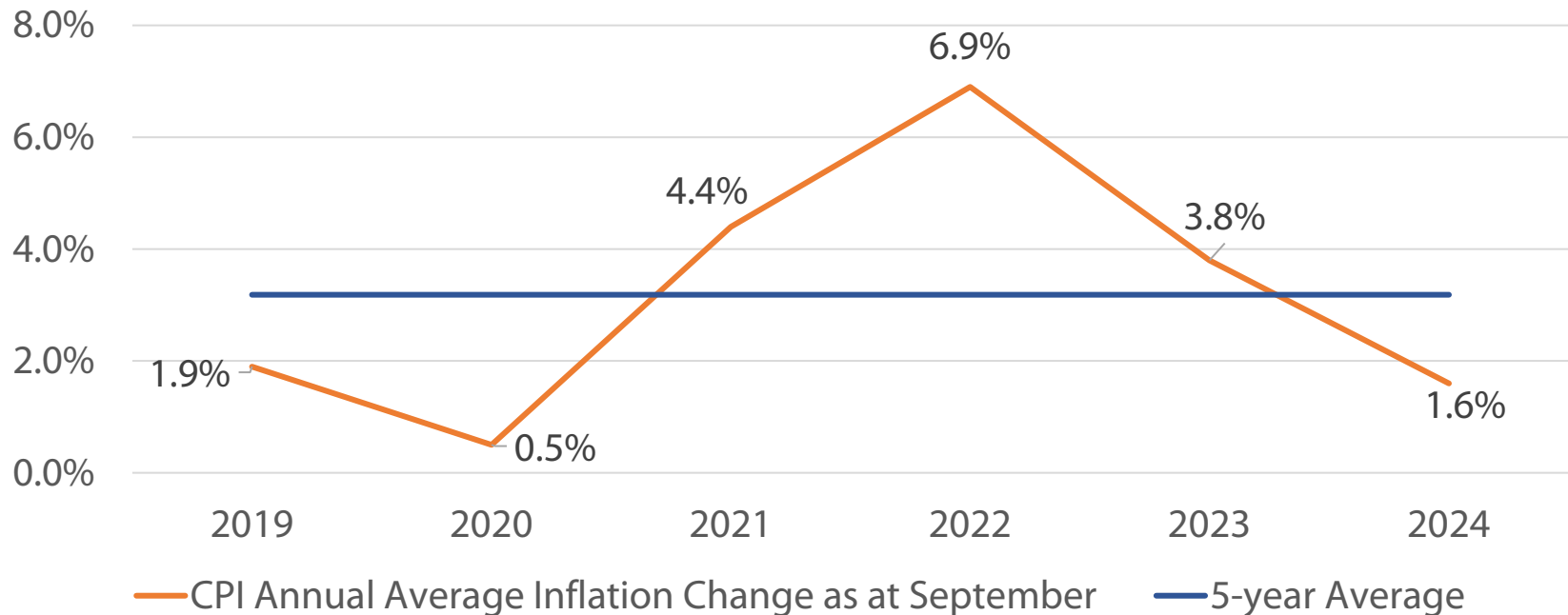


Assessment Growth: Why is it a challenge?

- Because the Town must annually estimate what assessment growth will be, there is risk to the budget as it is based on an assumed taxation revenue from that estimated growth.
- If assessment growth does not achieve the budgeted estimate it could result in a deficit. Alternatively, if the assessment growth is higher than budgeted it could result in a surplus.

Economic State – Inflation (page 8)

Average Annual CPI Change 2019-2024



The Bank of Canada's goal for inflation, measured as Consumer Price Index (CPI), is 2%. The CPI is a factor that is required to be incorporated into annual budgets as it serves as the best indicator of the future cost of goods.

Inflation & Interest Rates:

Why is it a risk?

- The CPI is a factor that is required to be incorporated into annual budgets as it serves as the best indicator of the future cost of goods, therefore it has a direct impact on costs.
- One measure that the Bank of Canada uses to attempt to control CPI is adjustments to its policy interest rate. The policy interest rate has decreased from 5% at October 2023 to 3.75% at October 2024. The policy rate directly impacts the bank's prime rate.
- These impacts must be incorporated into the annual budget. Budget fluctuations may be seen on interest income from investment funds; however, the Town is also exposed to interest rate risk when obtaining external financing for designated Capital Projects.

Grant Monies

- Annually the Town relies heavily on grant funding to fund both operating and capital budgets.
- The main source of grant revenue for operations is from the Ontario Municipal Partnership Fund. The Town received notice that the 2025 committed allocation will be \$4,374,000 (2024 - \$4,031,100).
- For Capital Budget purposes the Town relies on the Canada Community Building Fund (CCBF) as well as the Ontario Community Infrastructure Fund (OCIF). For the 2025 year, allocations included within the budget are \$1,189,700 from the OCIF program (2024 - \$1,388,571) and \$1,095,046 from the CCBF program (2024 - \$1,055,799).

Grant Monies: Why is it a risk?

- The reliance on these significant grant amounts creates additional risk to the Town. If the grant programs ever ceased or the allocations reduced, the Town would need to find alternative revenue sources to stabilize the budget.

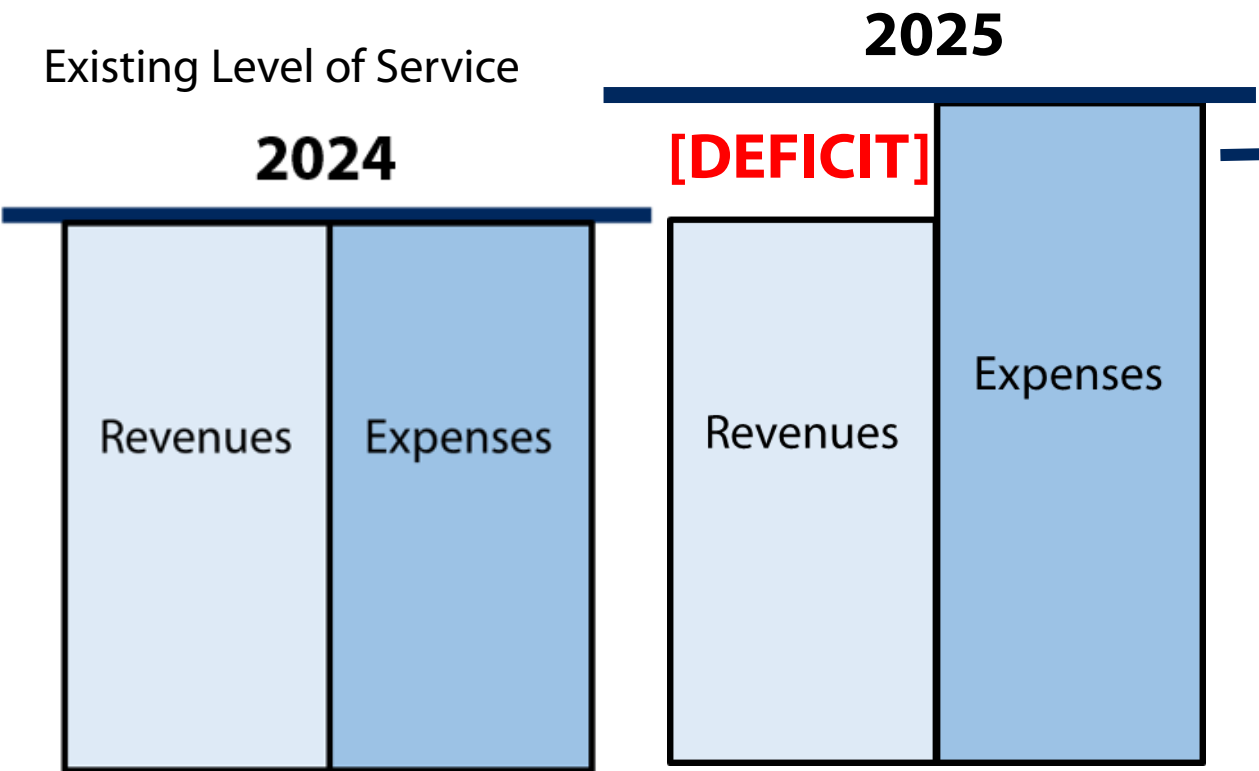
Level of Service

- You will hear this term quite frequently in the municipal world. It refers to services provided by the municipality that residents have become accustomed to.
- The level of service provided among municipalities often differs, as different municipalities have varying staffing levels and asset portfolios.
- The Town has continually strived to deliver the highest level of service possible with its current staffing and asset compliment.

Level of Service: Why is it a challenge?

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

The Town of Essex Level of Service 2025



Of these increases in expenses, Fixed Costs (such as OPP contract, salaries, benefits, utilities, insurance, etc.) would account for \$936,977.50, or a minimum 5.02% taxation increase.

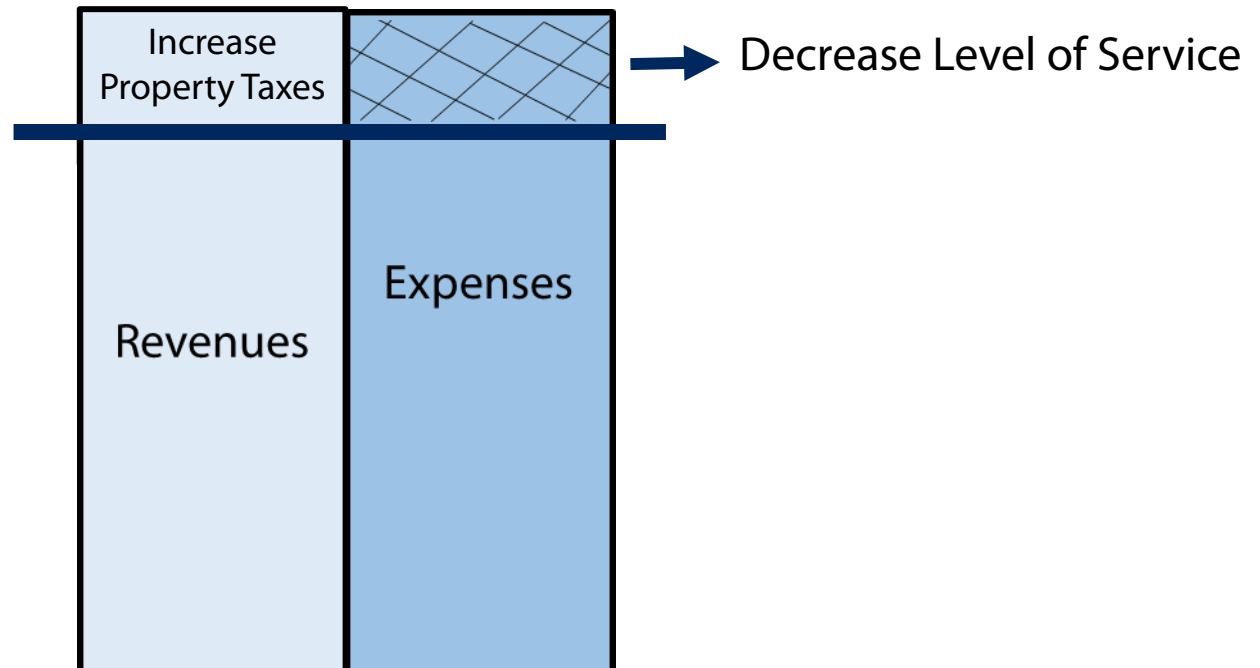
To Maintain the existing level of service in 2025 as 2024 we must account for increases in costs.



The Town of Essex Level of Service 2025

**To eliminate the Deficit
The Town can either...
2025**

OR



Budgeted Expense Changes Throughout Budget Process

Budget Expense Changes in Drafts	Draft 1 to 2	Draft 2 to 3	Total Draft Changes Made	Tax Impact of Changes made
Expenses / Expenditure				
Contracted Services	(6,664.00)	(10,682.62)	(17,346.62)	(0.09)
External Transfers	0.00	(4,000.00)	(4,000.00)	(0.02)
Interfund Transfers - Expense	7,360.00	(158,565.36)	(151,205.36)	(0.81)
Internal Allocations - Expense	(1,415.21)	(26.89)	(1,442.10)	(0.01)
Materials and Supplies	(9,215.88)	(136,435.35)	(145,651.23)	(0.78)
Miscellaneous Services	(1,000.00)	(9,305.33)	(10,305.33)	(0.06)
Professional Fees	(7,000.00)	(40,000.00)	(47,000.00)	(0.25)
Rents and Financial Services	(1,090.00)	(5,000.00)	(6,090.00)	(0.03)
Repairs and Maintenance	(7,030.00)	(6,500.00)	(13,530.00)	(0.07)
Salaries, Wages, Benefits and Personnel Expenses	(21,844.74)	(146,111.38)	(167,956.12)	(0.90)
Utilities, Insurance and Property Taxes	(53,355.70)	9,685.09	(43,670.62)	(0.23)
Expenses / Expenditure Changes – Increase(Decrease)	(101,255.53)	(506,941.84)	(608,197.37)	(3.26)

Climate Adaptation (page 10)

The Town of Essex developed the Climate Ready - A Climate Change Adaptation Plan, adopted by Council in February 2021, to guide its adaptation efforts in building corporate-level and community-level climate resilience. The corporate objectives have been addressed throughout the budget with specific examples as referenced below:

1

Enhance Staff Health and Safety

Facility Assessments – undergoing assessments will help to identify and address any potential hazards, thus enhancing the safety of our facilities for both visitors and staff.

2

Protect the Town's Natural Assets and Emphasize Nature-based Solutions

Tree inventory & assessment result implementation – findings from the 2024 Corporate Tree Inventory & Assessment project have been included in the 2025 proposed Operating budget funds ensure our assets stay are healthy and safe.

3

Build and Strengthen the Town's Infrastructure Resilience

Harrow Lagoon Pumpstation Upgrades – This will increase the capacity of the flow within the lagoon to accommodate for increasing wet weather flows as well as future development.

4

Integrate Climate Change Adaptation into Town Planning and Policy Making

Replace 1/2 ton Pick-up Truck with Electric Truck – After successful implementation of the Infrastructure Services Electric vehicle in 2024, the Town will expand their electric vehicle fleet to include other departments, such as Community Services in 2025.

5

Build Community Services Tempered to Climate Change Impacts

Regional Transit – The regional transit study will assist in identifying feasible rural transit options within the Town of Essex.

2025 Proposed Operating Budget

Snapshot (page 11)

The Town has proposed a 2025 Budget with revenues and expenses of \$71.1 million and over \$14 million of that dedicated towards capital initiatives. The main focuses and themes of the 2025 Budget were as below:

Addressing contractual obligations while maintaining services levels

- This budget incorporates contractual increases from the current policing contract as well as the newly negotiated union contract.
- The Town continues to dedicate monies to the asset management program, with a current 1.5% levy presented in the 2025 budget, to ensure readiness for asset replacement and that continued service level targets are met.

Incorporating the Town's strategic pillars with a strong focus on infrastructure planning and innovations

- Key projects set up to guide the Town to further development include the servicing of the Essex Sports Fields, servicing of Inspiration Park Lands, and continued work on the Town's Official Plan
- Innovative projects include the conversion of Town Facilities to LED lighting and more efficient systems where possible

Finding alternative ways to assist in stabilizing tax increases

- The Town established a longer-term tax impact plan which is incorporated into this budget
- User fees were analyzed and adjusted in accordance with increases in related costs

The Proposed 2025 Budget proves that when working together, great things can be accomplished for the Town of Essex.



Taxation

- Heavy reliance on assessment data to collect taxes
- MPAC video
- <https://youtu.be/nrWry5i3TBU>

What makes up the Tax Rate? (page 12)

- **General Municipal Levy:** The Town's General Levy can also be referred to as the "general mill rate" or "mill rate". This is the rate applied to all wards for Town Services.
- **Urban Levy:** The Town's Urban Levy is applied only to Wards 1 and 4. It is for costs associated with stormwater collection in the urban centres.
- **Rural Levy:** The Town's Rural Levy is applied only in Wards 2 and 3. It is for costs associated with stormwater collection in rural areas.
- **Garbage Collection Levy:** The Town's Garbage Collection Levy is applied to all properties who have access to garbage pick up services.
- **County of Essex Levy:** The Town as a lower tier municipality is required to charge the County's "mill rate" and then remit to the County as collected. This levy is for services provided by the county such as EMS, Social Services and County Roads.
- **Education Levy:** The Town is required to levy the Education tax rates as prescribed by law and then remit to the School Boards as collected.

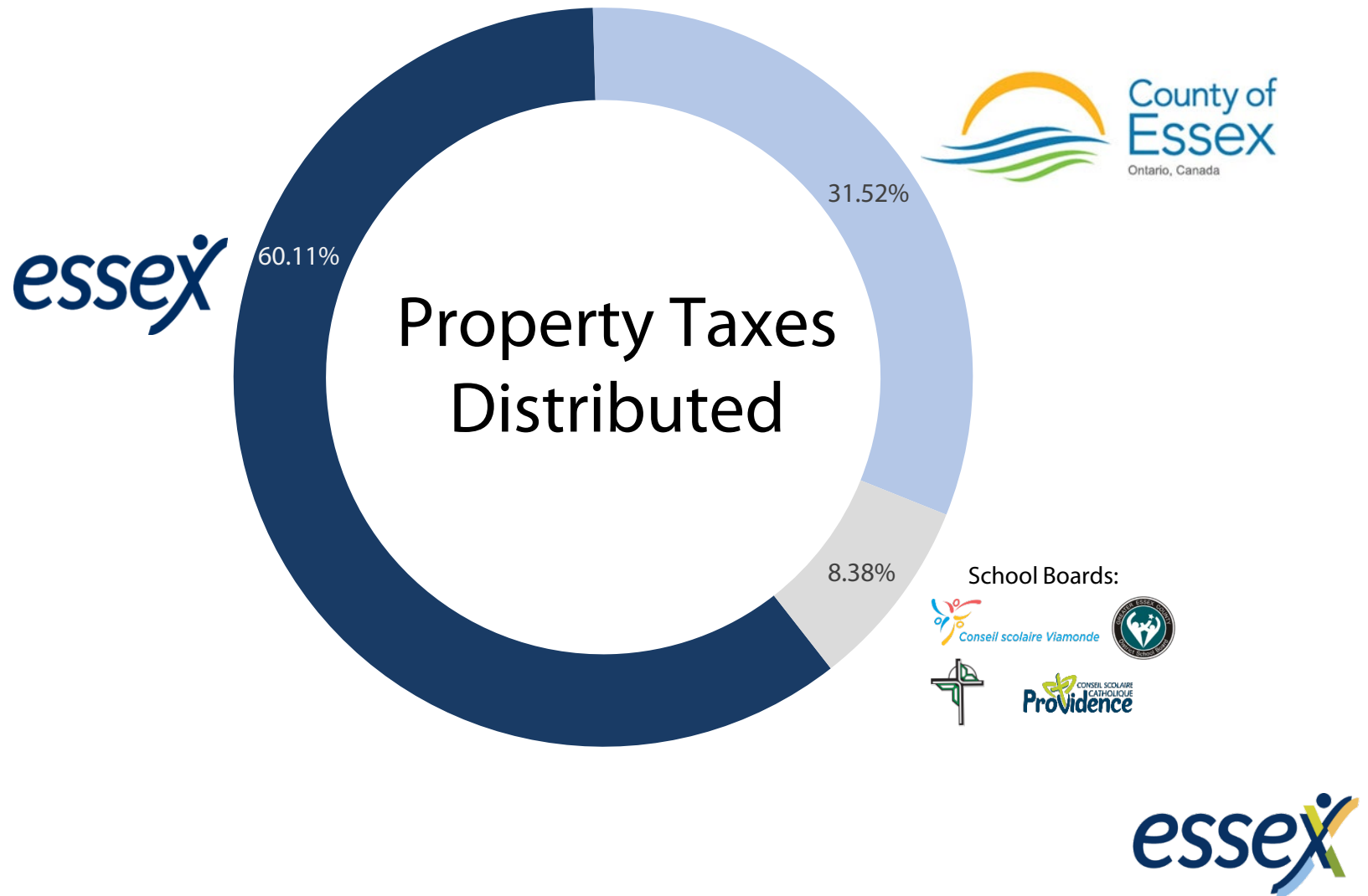
Proposed tax rate (page 12)

2025 Proposed Residential Tax Rate	2024 Tax Rates		2025 Tax Rates		Proposed Change (2024 to 2025)	
	Mill Rate	Median Property Taxes	Mill Rate	Median Property Taxes	%	\$
Ward 1 and 4						
General Municipal Levy	0.00858	1,646.67	0.00920	1,766.71	7.29%	120.04
Urban Levy	0.00094	181.43	0.00094	181.43	0.00%	0.00
Garbage Collection and Disposal Levy	0.00104	200.30	0.00116	222.33	11.00%	22.03
Total Ward 1 and 4 Town of Essex Levy	0.01056	2,028.39	0.01130	2,170.47	7.00%	142.07
Ward 2 and 3						
General Municipal Levy	0.00858	1,646.67	0.00920	1,766.71	7.29%	120.04
Rural Levy	0.00030	56.99	0.00030	56.99	0.00%	0.00
Garbage Collection and Disposal Levy	0.00104	200.30	0.00116	222.33	11.00%	22.03
Total Ward 2 and 3 Town of Essex Levy	0.00992	1,903.96	0.01066	2,046.03	7.46%	142.07
Average Town of Essex Levy Increase (Wards 1 to 4)	0.01024	1,966.17	0.01098	2,108.25	7.23%	142.07
Upper Tier & Provincial Levies						
County of Essex Levy (proposed)	0.00541	1,039.16	0.00576	1,105.35	6.37%	66.19
Education Levy	0.00153	293.76	0.00153	293.76	0.00%	0.00
Total Upper Tier & Provincial Levies	0.00694	1,332.92	0.00729	1,399.11	4.97%	66.19
Total Average Increase for all Wards	0.01718	3,299.09	0.01827	3,507.36	6.31%	208.27
Median Residential Single-Family Detached Assessment per MPAC						192,000

2023 to 2024 Change in Taxation (page 12)

2024 to 2025 Change in Taxation	Tax Rate Impact
Base Impacts:	-2.95%
Assessment Growth	-1.74%
Other Taxation Adjustments (Supplementary, etc.)	-1.21%
Rate Increase:	3.11%
2025 Garbage Levy	0.47%
2025 Roads Levy	1.00%
2025 General Asset Levy	0.50%
2025 Capital Budget (new/upgrade)	1.14%
Salaries and other employment expenses (see pg. 32)	6.51%
Revenue Adjustments	-4.14%
Waived DC impact	-0.51%
Contractual Changes:	3.11%
Long-Term Debt	-0.30%
Ontario Provincial Police Contract & OPP Detachment Board	3.41%
Inflationary Impacts	1.32%
Council Resolutions, Requests and/or Motions:	0.27%
Tree Planting Program Policy	0.06%
Community Improvement Plan - Essex & Harrow	0.21%
Proposed Tax Increase (Average of Wards 1 to 4)	7.23%

Where do property taxes go? (page 13)



What does this mean? (page 14)

For every \$100 of Property Taxes that the Town collects, where does that go? What services does it support?

\$100

=

of Property Taxes

County of Essex	31.52
School Boards	8.38
Town of Essex	60.11
Infrastructure Services	18.62
Community Services	13.06
Protection to People and Property (Fire, Police, etc.)	11.10
Corporate Services (includes Garbage)	8.83
Office of the CAO & Council	5.51
Development Services	2.49
Health Services	0.50

\$2,108

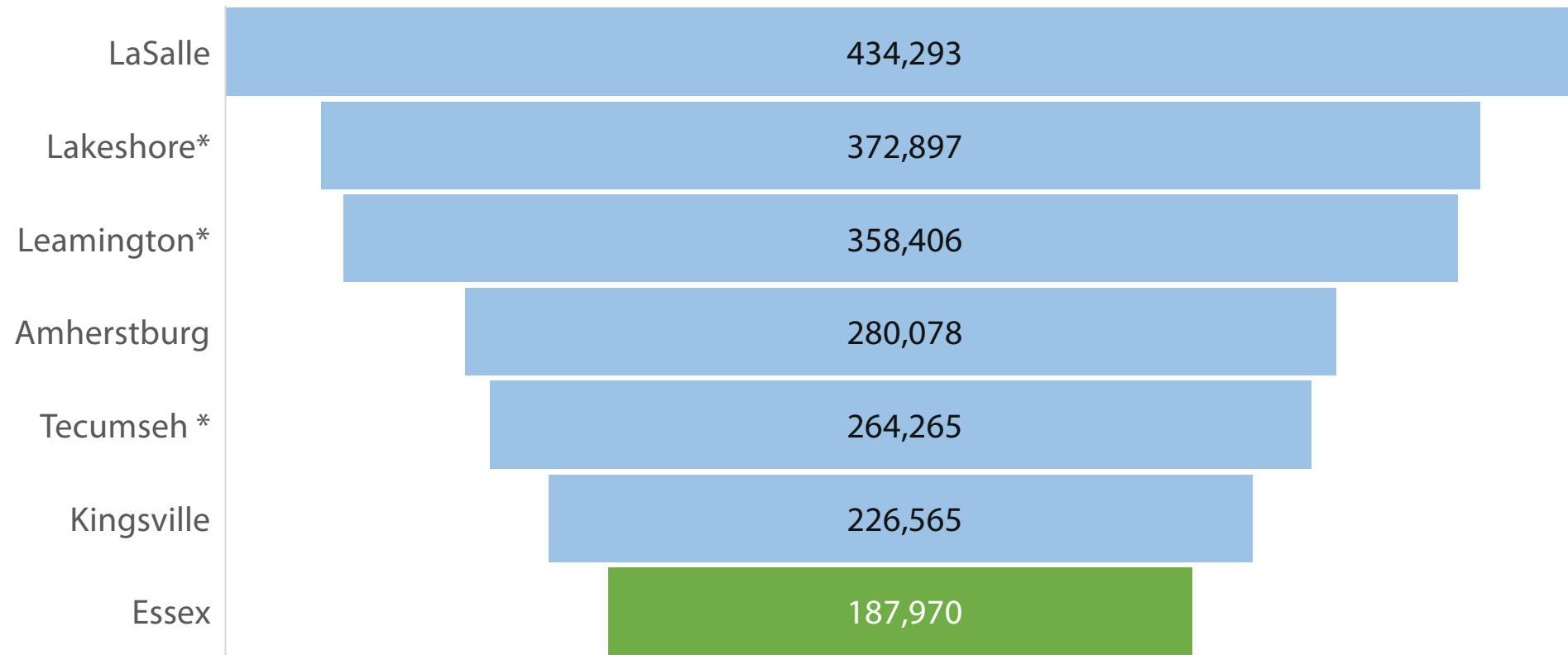
The amount of property tax dollars (average all wards) that the Town of Essex receives and retains per year on a residential home assessed at \$192,000.



But what does 1% increase look like across the County? (page 15)

1% Mill Rate increase Comparison

1% increase will increase Taxation Revenue by:

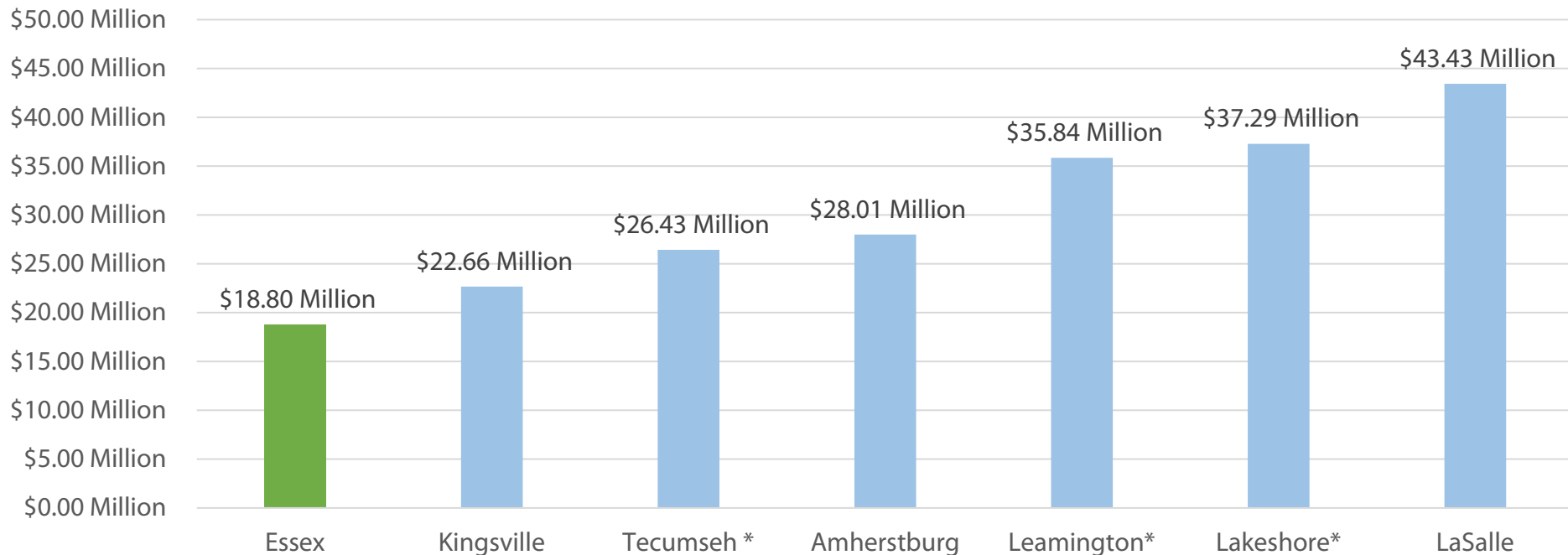


*The above graphics have been calculated using the submitted 2023 FIR and does not include any supplementary taxation or taxation adjustments, if 2023 FIR wasn't available then 2022 data was used



Total Tax Revenue (page 15)

Total Revenue Levied by Tax Rate per FIR



*The above graphics have been calculated using the submitted 2023 FIR and does not include any supplementary taxation or taxation adjustments, if 2023 FIR wasn't available then 2022 data was used



Revenues – Operating Breakdown

(page 18)

- **User Fees:** User fees are just that, user specific. They may consist of building fees, recreational program fees, water/sewer, and garbage collection.
- **Conditional & Unconditional Grants:** The Town may receive grant monies to fund operations that have no conditions such as the Ontario Municipal Partnership Fund (OMFP), or grants that have conditions such as the Canada Community Benefit Fund (CCBF).
- **Internal Transfers:** Internal Transfers are funds that are being allocated to the Operating or Capital Budget from a reserve fund or between departments.
- **Contributions from Developers:** When the Town issues a building permit, development charges are applied. Development Charges are legislated by the Development Charge Act. These fees are transferred into specific Development Charge reserves at year end to fund growth related capital projects.
- **License, Penalties and Other Fees:** This category consists mainly of permit fees. It also includes penalties charged on overdue accounts.
- **Investment and Other Income:** The Town earns interest on accounts or may receive dividend income from investments.

2025 Budget Summary: Operating Revenues (page 16)

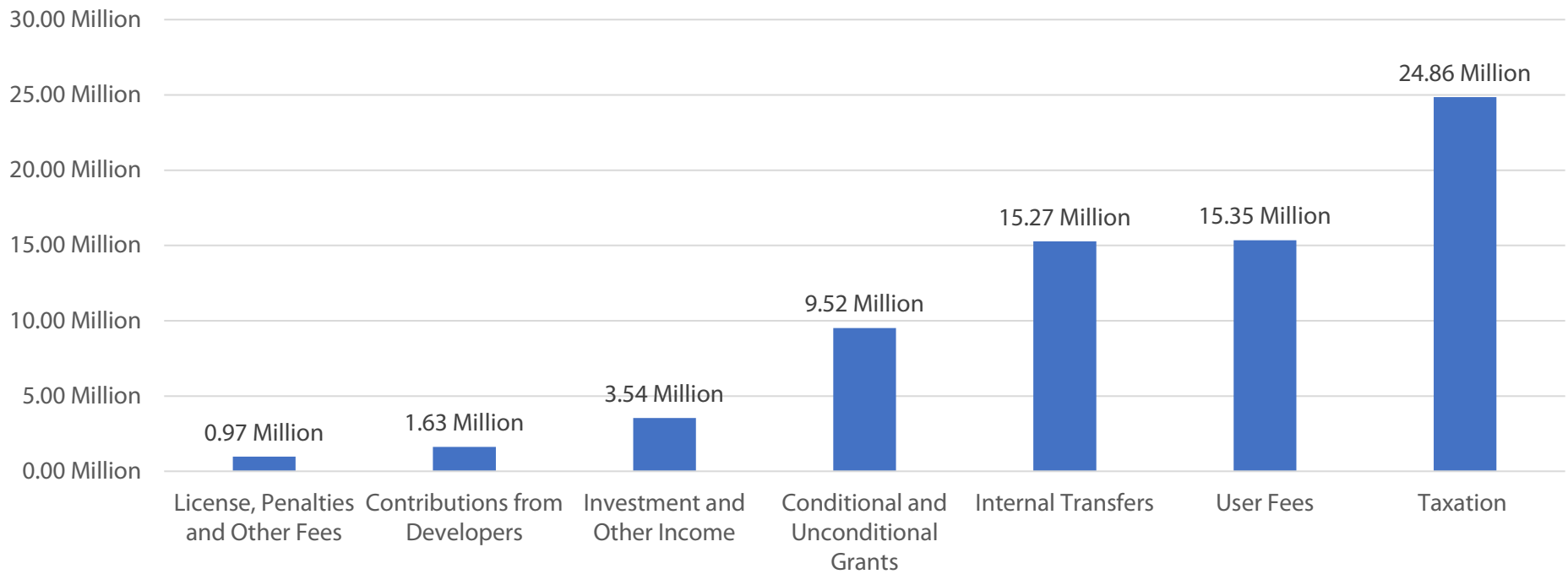
Town of Essex by Category	2024 Budget	Proposed 2025 Budget	Proposed Change 2024 vs. 2025 (\$)	Proposed Change 2024 vs. 2025 (%)
Revenues / Funding Source				
Amounts Added to Taxes and Special Levies	3,626,616	4,154,679	528,063	14.56%
Conditional and Unconditional Grants	6,943,282	7,189,577	246,295	3.55%
Contributions from Developers	1,102,058	1,625,957	523,899	47.54%
Fines and Penalties	314,059	346,766	32,708	10.41%
Interfund Transfers - Revenue	5,897,104	5,358,386	(538,718)	-9.14%
Internal Allocations - Revenue	879,542	895,890	16,348	1.86%
Investment and Other Income	674,677	631,499	(43,178)	-6.40%
License and Permit Fees	530,711	627,661	96,950	18.27%
Payments in Lieu of Taxation	189,946	214,184	24,238	12.76%
Prior Years' Surplus/(Deficit)	120,000	0	(120,000)	-100.00%
Property Taxation	18,326,016	20,041,569	1,715,553	9.36%
Supplementary Taxation	270,398	447,694	177,297	65.57%
User Fees and Service Charges	14,052,601	15,349,395	1,296,794	9.23%
Revenues / Funding Source Total	52,927,009	56,883,258	3,956,249	7.47%



Revenues (page 18)

Total 2025 Budget Proposed Revenue

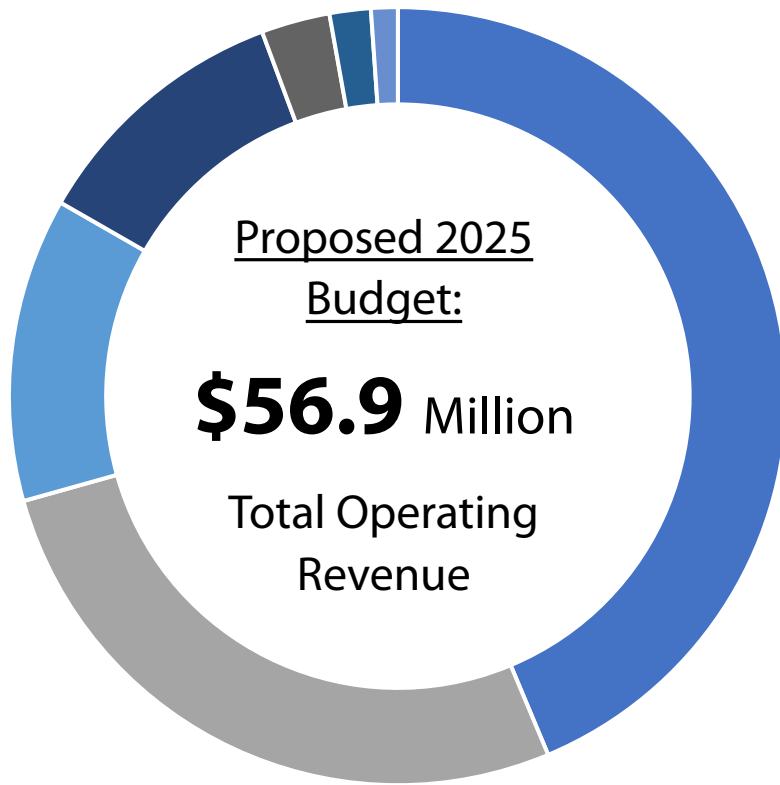
The Town of Essex relies on a combination of various revenue sources to fund both operating and capital activities. Total revenue for the 2025 Budget for both operating and capital is \$71.1 million (2024 \$69.8 million).



Revenues – Operating Breakdown

(page 18)

Proposed 2025 Operating Revenue



- Taxation 43.7%
- User Fees 27.0%
- Conditional and Unconditional Grants 12.6%
- Internal Transfers 11.0%
- Contributions from Developers 2.9%
- License, Penalties and Other Fees 1.7%
- Investment and Other Income 1.1%

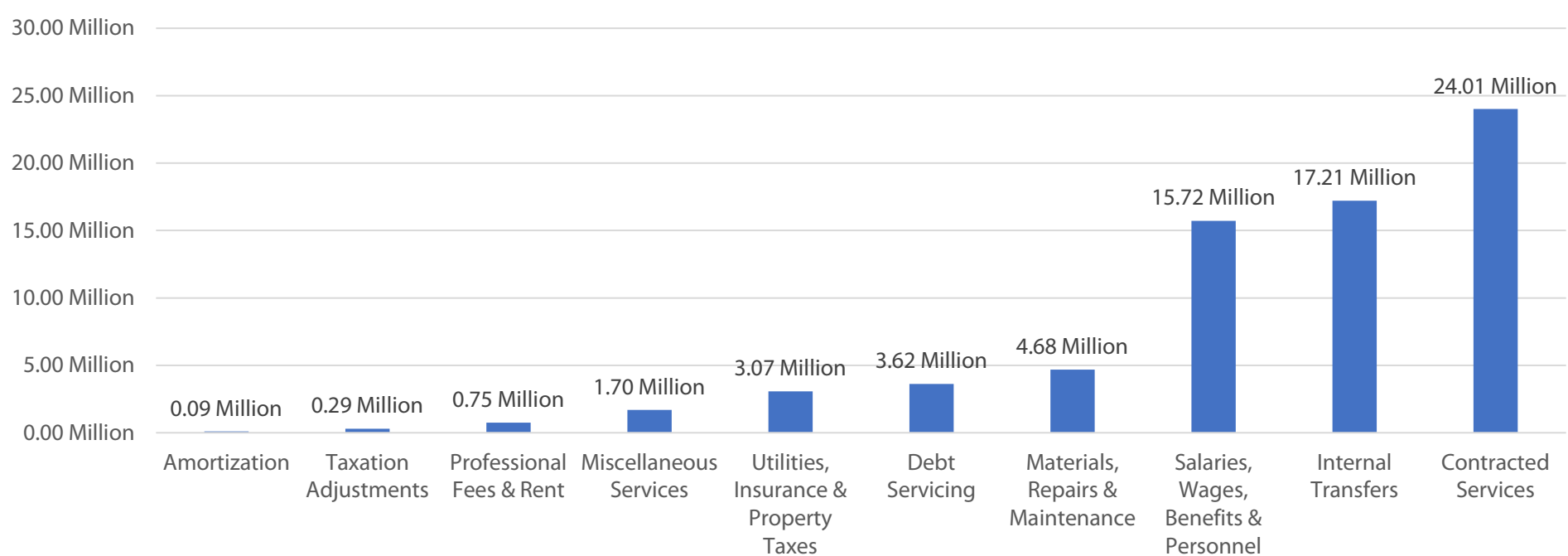
2025 Budget Summary: Operating Expenses (page 16)

Town of Essex by Category	2024 Budget	Proposed 2025 Budget	Proposed Change 2024 vs. 2025 (\$)	Proposed Change 2024 vs. 2025 (%)
Expenses / Expenditure				
Amortization Expense	90,982	90,982	0	0.00%
Contracted Services	8,604,089	9,547,873	943,784	10.97%
Debt Servicing	3,889,059	3,617,278	(271,781)	-6.99%
External Transfers	556,709	619,544	62,834	11.29%
Interfund Transfers - Expense	15,283,931	16,316,720	1,032,789	6.76%
Internal Allocations - Expense	879,542	895,890	16,348	1.86%
Materials and Supplies	3,460,369	3,661,463	201,094	5.81%
Miscellaneous Services	1,012,220	1,077,760	65,540	6.47%
Professional Fees	577,660	406,267	(171,394)	-29.67%
Rents and Financial Services	451,986	344,111	(107,875)	-23.87%
Repairs and Maintenance	956,670	1,014,635	57,966	6.06%
Salaries, Wages, Benefits and Personnel Expenses	13,769,931	15,718,234	1,948,303	14.15%
Taxation Adjustments	291,888	263,401	(28,487)	-9.76%
Uncollectible Taxes and Accounts Receivable	22,500	28,000	5,500	24.44%
Utilities, Insurance and Property Taxes	2,885,973	3,068,601	182,628	6.33%
Expenses / Expenditure Total	52,733,509	56,670,758	3,937,249	7.47%
Surplus/(Deficit)	193,500	212,500	19,000	9.82%



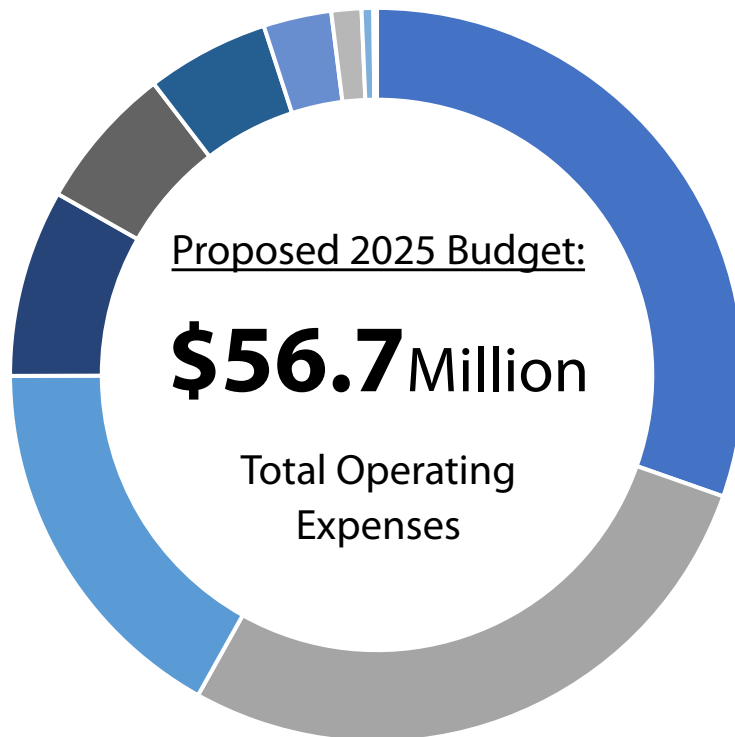
Expenses – Operating Breakdown (page 21)

The Town of Essex invests in a complete community which is inclusive for citizens and visitors alike. The Town of Essex incurs various expenses to fund operating and capital activities. Total expenses for the 2025 Budget for both operating and capital is \$71.1 million (2024 \$69.8 million).



Expenses – Operating Breakdown (page 21)

2025 Operating Expense Allocation



- Internal Transfers 30.4%
- Salaries, Wages, Benefits & Personnel 27.7%
- Contracted Services 16.8%
- Materials, Repairs & Maintenance 8.3%
- Debt Servicing 6.4%
- Utilities, Insurance & Property Taxes 5.4%
- Miscellaneous Services 3.0%
- Professional Fees & Rent 1.3%
- Taxation Adjustments 0.5%
- Amortization 0.2%

Strategic Alignment Highlights in the 2025 Operating Budget (page 27)

Safe & Reliable Infrastructure

- An additional 1% roads levy has been included to fund future road reconstructions and rebuild projects as recommended per our asset management plan. This levy falls within the Safe & Reliable Infrastructure strategic pillar specifically subsection *1.2 Investing in our roads*.

Jobs & Economic Opportunities

- Two new Community Improvement plan initiatives have been included within the operating budget for both Essex and Harrow. These initiatives include funds for accessible projects and sidewalk cafes with hopes to attract new and/or enhance existing businesses. This falls specifically within subsection *2.1 Optimizing land to increase employment opportunities* of this strategic pillar.

Strategic Alignment Highlights in the 2025 Operating Budget

Welcoming & Caring Community

- The newly created Tree Planting Request Policy has been implemented within the operating budget. This will increase the number of trees planted within the Municipality. This specifically falls under subsection *3.2 Protecting our natural environment*.

Responsible & People-Focused Government

- Within the operating budget funds have been allocated to enhancing public participation in town decision making, a specific item included is the budget engagement tool. Results of implementation of this tool can be found on page 6. This specifically falls under subsection *4.2 Providing open government & financial accountability by improving 2-way communication with citizens*.

2025 Budget Summary: Capital (page 17)

Capital Summary

Town of Essex by Category	2024 Approved Budget	2025 Proposed Budget	Proposed Change 2024 vs. 2025 (\$)	Proposed Change 2024 vs. 2025 (%)
Revenues / Funding Source				
Asset Management Reserve	4,211,400	4,322,181	110,781	2.63%
Other Reserve	6,546,371	4,694,498	(1,851,873)	-28.29%
Grant Funding	5,298,150	2,328,325	(2,969,825)	-56.05%
Long Term Debt Financing	140,000	2,670,488	2,530,488	1807.49%
Other	698,339	235,198	(463,142)	-66.32%
Revenues / Funding Source Total	16,894,260	14,250,689	(2,643,571)	-15.65%
Expenses / Expenditure				
Property Tax Supported	14,715,110	8,238,201	(6,476,909)	-44.02%
User Rate Supported	2,372,650	6,224,988	3,852,338	162.36%
Expenses / Expenditure Total	17,087,760	14,463,189	(2,624,571)	-15.36%
Surplus/(Deficit)	(193,500)	(212,500)	(19,000)	9.82%

Net Surplus/Deficit (page 17)

The Town's 'Net Surplus / (Deficit)' is calculated by adding the Operating Surplus / (Deficit) and the Capital Surplus / (Deficit). When the 'Net Surplus / (Deficit)' is \$0, the Town has a balanced budget. Municipalities are not allowed to budget for a surplus or deficit. Please note that the deficit has been eliminated in 2025 in accordance with legislation, however, forecast years for the capital budget have not been finalized or funded and will not be adopted.

Total Town of Essex Summary	2024 Approved Budget	2025 Proposed Budget	Proposed Change 2024 vs. 2025 (\$)	Proposed Change 2024 vs. 2025 (%)
Total Operating Surplus/(Deficit)	193,500	212,500	(19,000)	-9.82%
Total Capital Surplus/(Deficit)	(193,500)	(212,500)	19,000	-9.82%
Net Surplus/(Deficit)	0	0	0	0.00%



Forecast years

- Operating Forecast Years are for internal purposes only
 - will not formally adopted by Council until the year of the budget
 - basic or no funding strategies applied
- Capital Forecast- Subject to change depending on in year approval by Council
 - Detailed review will not occur as each year Council must resolve to adopt

Reserve Accounts- Snapshot (page 20)

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

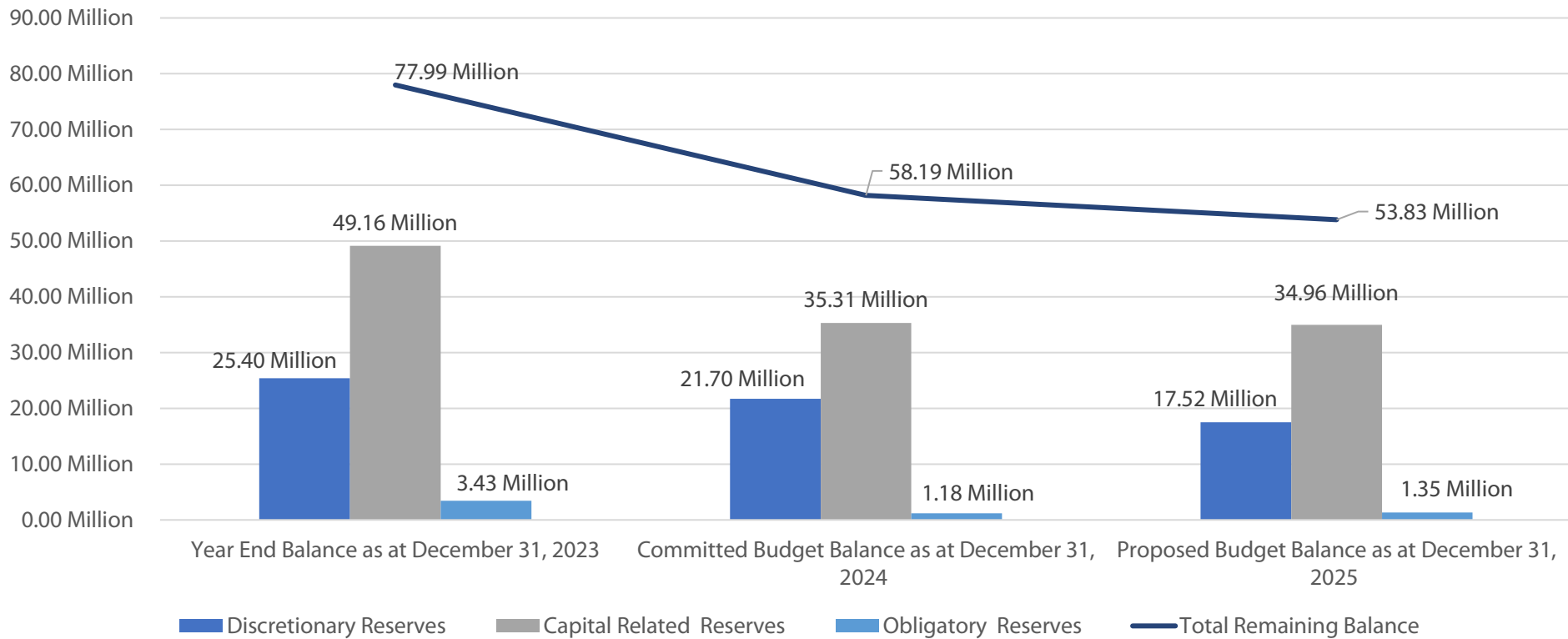
- **Discretionary Reserves:** These reserves are classified by department and may be for a variety of purposes ranging from user rate to contingencies. An example of this would be the Town's Budget Stabilization Reserve.
- **Capital Related Reserves:** The largest reserves in this category are the Town's Asset Management Reserve, Water and Sanitary Sewer Reserves. These reserves fund assets that are being replaced or upgraded. This category also consists of division specific reserves held for those capital purposes.
- **Obligatory Reserves:** This category is for funds held in accordance with legislative requirements. The largest balance within this category is Development Charge Reserves which funds growth portions of capital projects. Also included in this category are reserves like Cemetery and Parkland.

Reserve Accounts (page 20)

Reserve Funds Balances	Year End Balance as at December 31, 2023	Committed Budget Balance as at December 31, 2024	Proposed Budget Balance as at December 31, 2025
Discretionary Reserves	25.40 Million	21.70 Million	17.52 Million
Capital Related Reserves	49.16 Million	35.31 Million	34.96 Million
Obligatory Reserves	3.43 Million	1.18 Million	1.35 Million
Total Remaining Balance	77.99 Million	58.19 Million	53.83 Million

Reserve Accounts (page 20)

Reserve Fund Balances

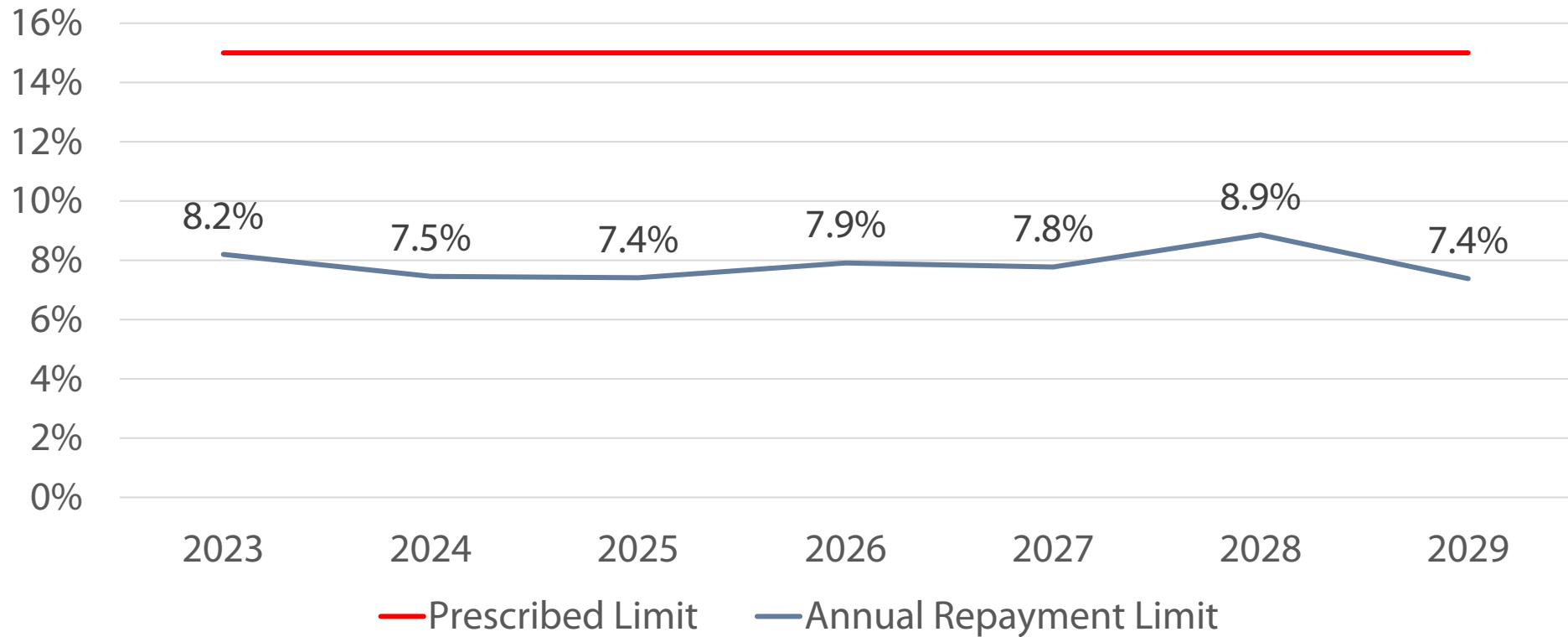


Long-Term Debt (page 22)

- Long-term debt is a tool municipalities can use to obtain funds, typically for the financing of Capital Projects. To ensure Municipalities are using debt responsibly, they must abide by the parameters within Ontario Regulation 403/02 (Debt and Financial Obligation Limits) under the Municipal Act, 2001.
- Under this regulation, each year the Ministry of Municipal Affairs issues the municipality an Annual Repayment Limit (ARL). The ARL is the maximum amount that a municipality can pay in principal and interest payments in the year for new long-term debt without obtaining approval from the Ontario Municipal Board.
- The Town's Debt Management Policy is the guiding framework for how and when the Town uses long-term debt as a means of financing. It also prescribes the Town's recommended benchmark of the ARL. Generally, the prescribed limit is based on 25% of own source revenues. The below graphic illustrates the Town's internal ARL of 15% benchmark vs. actual and projected.

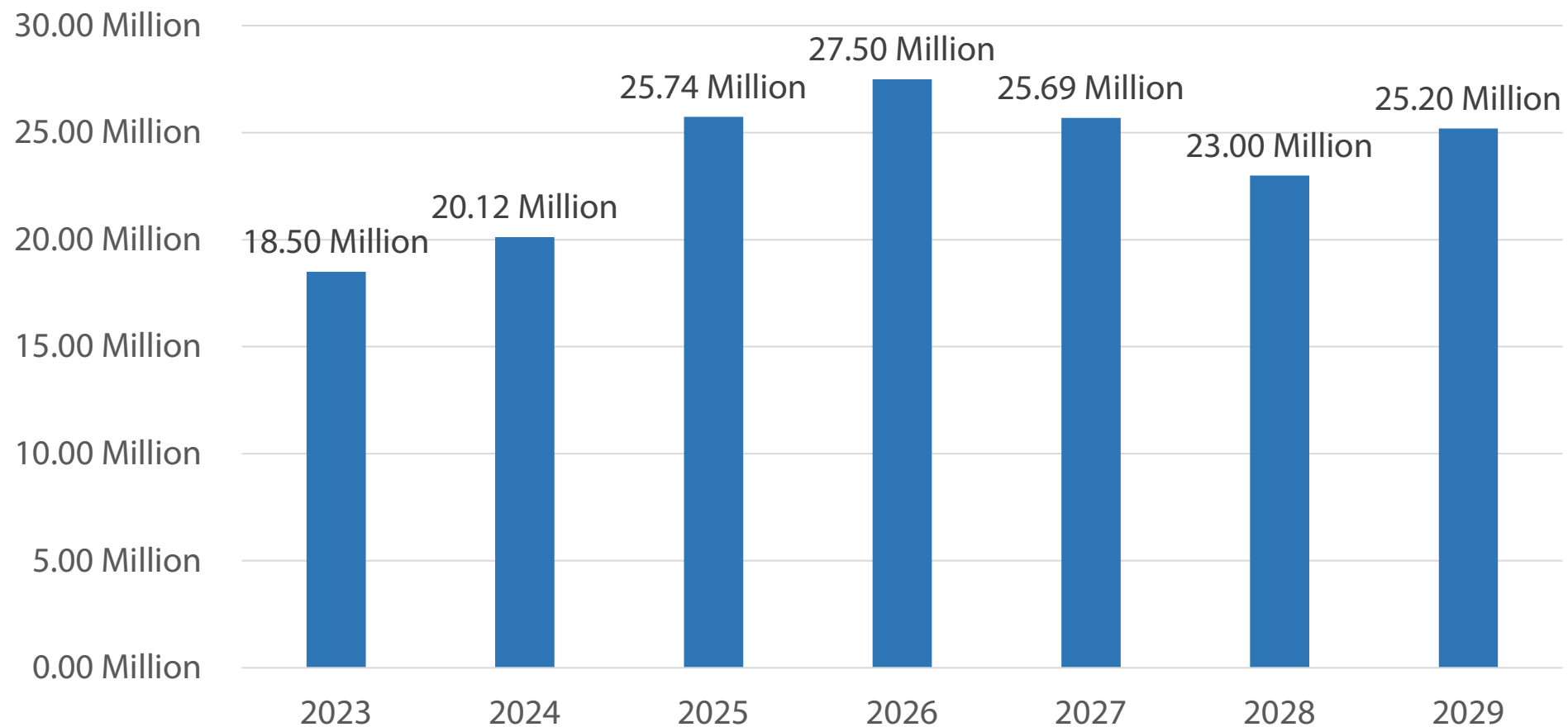
Town of Essex Internal Annual Repayment Limit (page 22)

Town of Essex Internal ARL



Debt Balances (page 23)

Remaining Long-Term Debt Principal Balance



LTD Principal Balances

Remaining Long-Term Debt Principal Balance	2025 Remaining Debt Balance Details	2023 Actual Remaining Principal	2024 Committed Remaining Principal	2025 Proposed Remaining Principal	Proposed Change 2024 v. 2025 (\$)	Proposed Change 2024 v. 2025 (%)
Property Tax Supported						
Admin - Public Works		1,343	0	0	0	0
Colchester Community Centre		0	0	0	0	0.00%
Corporate Services	Town Hall Expansion	4,354	0	2,886,881	2,886,881	100.00%
Council	Harrow Streetscape; Essex Streetscape	2,138,733	5,985,967	7,772,521	1,786,554	29.85%
Drainage		88	0	0	0	0.00%
Essex Centre Sports Complex	ECSC Construction and upgrades	4,790,411	4,134,329	3,448,405	(685,924)	-16.59%
Essex Recreation Complex		295	0		0	0.00%
Fire - Station 1	Fire Station 1 Replacement	1,897,146	1,753,923	1,605,469	(148,454)	-8.46%
Fire - Station 2	Fire Station 2 Replacement	2,920,378	2,794,486	2,665,212	(129,273)	-4.63%
Fire - Station 3		530	0	0	0	0.00%
Harrow and Colchester South Community Centre		39,414	0	0	0	0.00%
Maedel Community Centre		8,970	0	0	0	0.00%
Parks	Recreation Lands, Essex Sports Fields (50% received in 2025, remaining in 2026)	488,666	362,308	3,494,834	3,132,525	864.60%
Paved Roads	Harrow Industrial Park; Erie Road	451,614	343,310	231,995	(111,314)	-32.42%
Police		2,659	0	0	0	0.00%
Storm Sewers	Erie Storm Sewer; Ward 1 Storm Improvements	2,370,105	2,154,004	1,928,370	(225,634)	-10.48%
Property Tax Supported Total		15,114,705	17,528,327	24,033,686	6,505,359	37.11%

LTD Principal Balances

Remaining Long-Term Debt Principal Balance	2025 Remaining Debt Balance Details	2023 Actual Remaining Principal	2024 Committed Remaining Principal	2025 Proposed Remaining Principal	Proposed Change 2024 v. 2025 (\$)	Proposed Change 2024 v. 2025 (%)
User Rate Supported						
Building		211	0	0	0	0.00%
SS Ward 1 - Collection/Conveyance	Essex Centre Basement Flooding	1,332,548	1,012,981	684,533	(328,448)	-32.42%
SS Ward 1 - Treatment/Disposal	Essex WWTP	796,027	537,665	272,384	(265,281)	-49.34%
SS Ward 4 - Treatment/Disposal		384,384	129,831	0	(129,831)	-100.00%
Water Wards 1/2 - Distribution/Transmission		287	0	0	0	0.00%
Water Wards 3/4 - Distribution/Transmission		287	0	0	0	0.00%
Water Wards 3/4 - Treatment		1,133	0	0	0	0.00%
User Rate Supported Total		2,514,878	1,680,477	956,917	(723,560)	-43.06%
Amounts Added to Taxes						
Drainage	Various Drainage works	434,125	569,235	455,732	(113,503)	-19.94%
Shoreline Protection	Various Shoreline Property Assistance	337,590	299,029	259,389	(39,640)	-13.26%
SS Ward 1 - Collection/Conveyance		46,548	0	0	0	0.00%
SS Ward 4 - Collection/Conveyance		46,548	0	0	0	0.00%
Tile Drainage	Various Tile Drainage	50,666	44,630	38,231	(6,398)	-14.34%
Water Wards 1/2 - Distribution/Transmission		0	0	0	0	0.00%
Amounts Added to Taxes Total		915,476	912,894	753,352	(159,541)	-17.48%
Total Remaining LTD Principal		18,545,059	20,121,698	25,743,956	5,622,258	27.94%

LTD Payments

Principal & Interest Long-Term Debt Payments	2025 Debt Payment Details	2023 Actuals LTD Payments	2024 Committed LTD Payments	2025 Proposed LTD Payments	Proposed Change 2024 v. 2025 (\$)	Proposed Change 2024 v. 2025 (%)
Property Tax Supported						
Admin - Public Works		2,729	1,365	0	(1,365)	-100.00%
Colchester Community Centre		56,291	0	0	0	0.00%
Corporate Services		8,847	4,423	0	(4,423)	-100.00%
Council	Harrow Streetscape; Essex Streetscape	248,528	242,284	799,154	556,870	229.84%
Drainage		179	90	0	(90)	-100.00%
Essex Centre Sports Complex	ECSC Construction and upgrades	865,015	865,015	865,015	0	0.00%
Essex Recreation Complex		599	299	0	(299)	-100.00%
Fire - Station 1	Fire Station 1 Replacement	326,696	210,615	210,615	0	0.00%
Fire - Station 2	Fire Station 2 Replacement	209,968	209,675	209,383	(292)	-0.14%
Fire - Station 3		1,076	538	0	(538)	-100.00%
Harrow and Colchester South Community Centre		40,925	40,264	0	(40,264)	-100.00%
Maedel Community Centre		18,227	9,114	0	(9,114)	-100.00%
Parks	Recreation Lands	152,623	139,144	126,669	(12,475)	-8.97%
Paved Roads	Harrow Industrial Park; Erie Road	120,027	120,027	120,027	0	0.00%
Police		5,404	2,702	0	(2,702)	-100.00%
Storm Sewers	Erie Storm Sewer; Ward 1 Storm Improvements	42,664	322,272	322,272	0	0.00%
Property Tax Supported Total		2,099,797	2,167,827	2,653,135	485,308	22.39%

LTD Payments

Principal & Interest Long-Term Debt Payments	2025 Debt Payment Details	2023 Actuals LTD Payments	2024 Committed LTD Payments	2025 Proposed LTD Payments	Proposed Change 2024 v. 2025 (\$)	Proposed Change 2024 v. 2025 (%)
User Rate Supported						
Building		430	215	0	(215)	-100.00%
SS Ward 1 - Collection/Conveyance	Essex Centre Basement Flooding	354,156	354,156	354,156	0	0.00%
SS Ward 1 - Treatment/Disposal	Essex WWTP	277,830	277,830	277,830	0	0.00%
SS Ward 4 - Treatment/Disposal	Harrow WWTP	263,128	263,128	131,564	(131,564)	-50.00%
Water Wards 1/2 - Distribution/Transmission		583	291	0	(291)	-100.00%
Water Wards 3/4 - Distribution/Transmission		583	291	0	(291)	-100.00%
Water Wards 3/4 - Treatment		2,303	1,152	0	(1,152)	-100.00%
User Rate Supported Total		899,013	897,063	763,550	(133,513)	-14.88%
Amounts Added to Taxes						
Drainage	Various Drainage works	200,979	143,353	143,291	(62)	-0.04%
Shoreline Protection	Various Shoreline Property Assistance	48,225	48,225	48,225	0	0.00%
SS Ward 1 - Collection/Conveyance		48,130	48,130	0	(48,130)	-100.00%
SS Ward 4 - Collection/Conveyance		48,130	48,130	0	(48,130)	-100.00%
Tile Drainage	Various Tile Drainage	9,076	9,076	9,076	0	0.00%
Water Wards 1/2 - Distribution/Transmission					0	0.00%
Amounts Added to Taxes Total		354,541	296,915	200,593	(96,322)	-32.44%
Total Long-term Debt Payments		3,353,351	3,361,805	3,617,278	255,472	7.60%

NET BUDGET BY COST CENTER (page 28-30)

- Displays net cost of a cost center – Expenses net of revenues
- Proposed Change shows net increase of decrease of cost center
- % change shows increase or decrease
- We will go through each in the following slides

Town of Essex by Cost Center	Net 2023 Actuals	Net 2024 Budget	Net Proposed 2025 Budget	Proposed Net Change 2024 vs. 2025 (\$)	Proposed Net Change 2024 vs. 2025 (%)
Accessibility	2,000	3,150	4,900	1,750	55.56%
Admin - Public Works	830,133	1,165,329	1,323,574	158,245	13.58%
Administration - Community Services	716,725	772,955	888,915	115,960	15.00%
Administration – Fire Services	425,896	506,959	542,123	35,164	6.94%
Animal Control	61,852	67,600	87,850	20,250	29.96%
Arts, Culture and Tourism	17,844	21,800	22,236	436	2.00%
Bridges & Culverts	69,523	64,956	64,973	18	0.03%
Brushing & Tree Removal	229,102	144,040	129,550	(14,490)	-10.06%
Building*	0	0	0	0	0.00%
By-Law Enforcement	246,631	336,944	358,113	21,169	6.28%
CAO, General	445,084	466,152	508,330	42,178	9.05%
Carnegie Library	43	2,785	2,587	(197)	-7.09%
Catch Basins, Curb & Gutter	74,512	77,093	82,801	5,709	7.41%











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

Organization Structure (page 31)



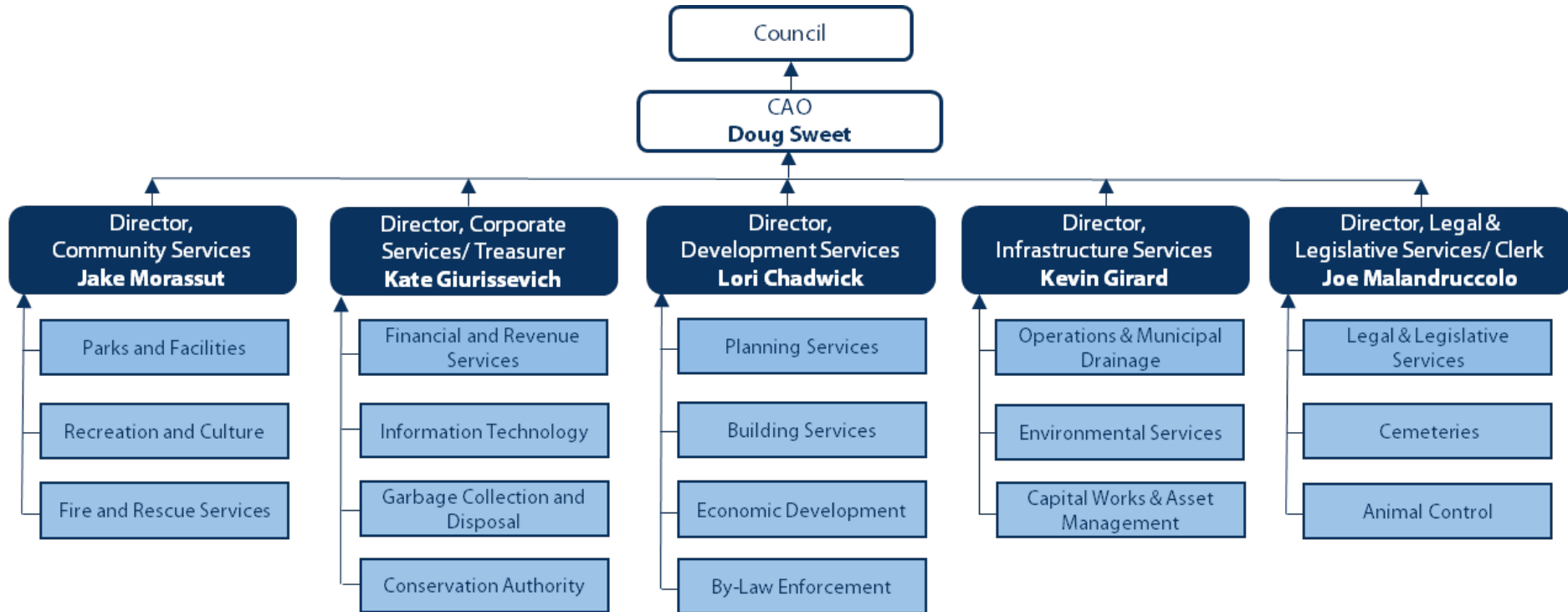
TOWN COUNCIL

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

-  Mayor
-  Deputy Mayor
-   Ward 1 Councillors (x2)
-  Ward 2 Councillor
-   Ward 3 Councillors (x2)
-  Ward 4 Councillor

From left to right: Councillor Joe Garon (Ward 1), Councillor Kim Verbeek (Ward 2), Councillor Jason Matyi (Ward 3), Mayor Sherry Bondy, Deputy Mayor Rob Shepley, Councillor Brad Allard (Ward 3), Councillor Katie McGuire-Blais (Ward 1), Councillor Rodney Hammond. (Ward 4)

Organizational Structure



Personnel Overview (page 32)

- Annually, salaries account for over 27% of the Town's operating budget expenditures. As growth in the Town continues, as does the requirement of staffing. Growth means an increase to revenues, but also an increase to expenses through the increased services required.
- In 2024, an organizational review was completed and adopted in principle by Council. Changes recommended within the study identified as critical were pre-approved and new position recommendations have been included for deliberation as resolved at the September 2024 meeting of Council.



Proposed Salary Change

Proposed 2025 Salaries, Wages, Benefits and Personnel Expenses	Proposed Budget
Approved 2024 Budget	13,769,931
Proposed 2024 to 2025 Change	1,948,303
Total Proposed 2025 Salaries, Wages, Benefits and Personnel Budget	15,718,234

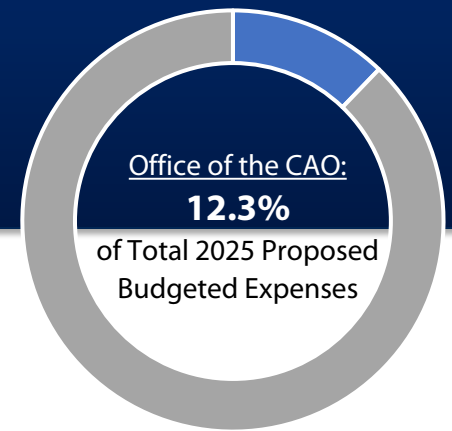
2024 to 2025 Salaries, Wages, Benefits and Personnel Expense Changes	Proposed Impact
Organization Wide (Grid & Part Time Changes, Benefit Adjustments)	1,574,575
Contractual Increases - (Union Contract and Non-Union Salary Review)	1,120,113
Contractual Increases - User Rate Supported (Union Contract and Non-Union Salary Review)	133,392
Other Impacts (PT, Training, Clothing, OT, etc.)	321,071
Proposed New Positions	229,061
NEW - Assistant Manager, Facilities and Events	133,461
NEW - Public Works Operator	95,600
Pre-Approved Positions	144,667
Changes from 2024 Organizational Review	70,373
Economic Development & Business Relations Analyst (Contract; fully funded)	74,293
Total 2024 to 2025 Salaries, Wages, Benefits and Personnel Expense Changes	1,948,303

Office of the CAO

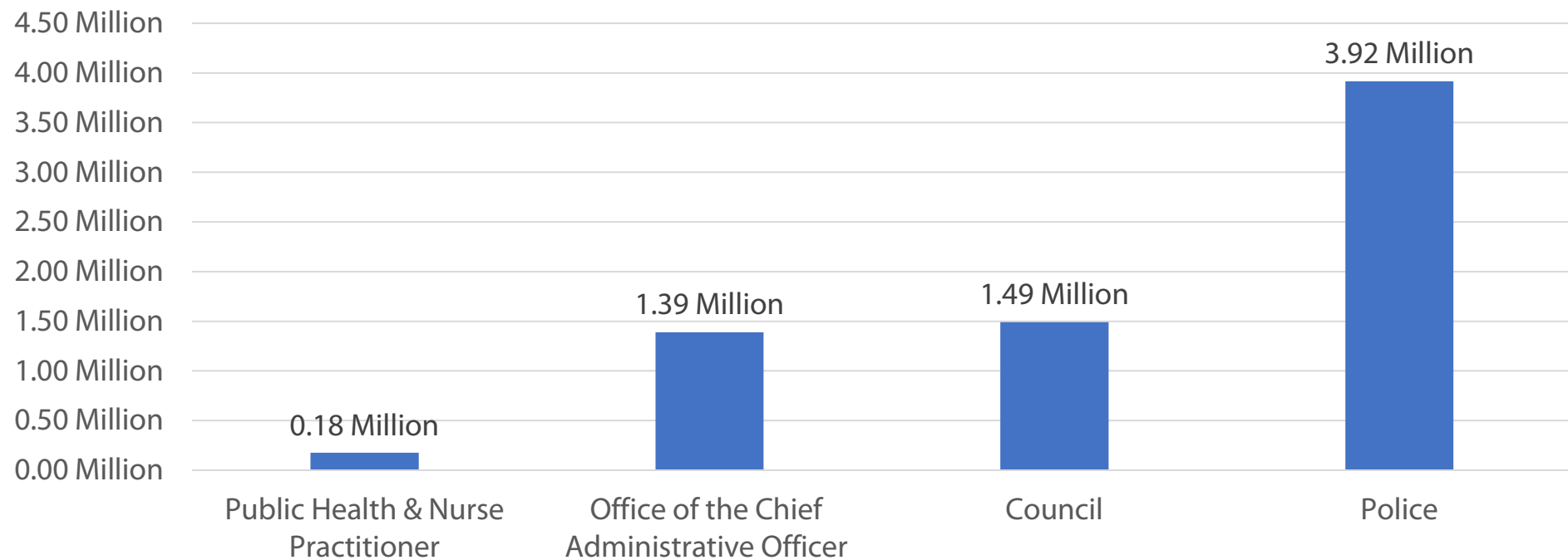
Communications	Human Resources	Police	Council
<ul style="list-style-type: none"> • Manages all external and internal communications, and media relations for the Town. • Provides innovative means to get the message out, while engaging in meaningful two-way communication. • Provides strategic communications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



Office of the CAO (page 33)



Office of the CAO Proposed 2025 Expenses by Division



Office of the CAO by Cost Centre

Office of the CAO by Cost Center	Net 2023 Actuals	Net 2024 Budget	Net Proposed 2025 Budget	Proposed Net Change 2024 vs. 2025 (\$)	Proposed Net Change 2024 vs. 2025 (%)
CAO, General	445,084	466,152	508,330	42,178	9.05%
Communications	189,526	233,893	292,341	58,448	24.99%
Council	817,475	1,694,756	1,385,774	(308,982)	-18.23%
Emergency Event*	0	0	0	0	0.00%
Green Fund*	0	0	0	0	0.00%
Human Resources	269,110	363,247	357,908	(5,338)	-1.47%
Police	2,960,892	3,051,985	3,514,793	462,808	15.16%
OPP Detachment Board	15,607	19,340	39,610	20,270	104.81%
Public Health Nurse	(21,264)	8,377	11,023	2,647	31.59%
Training and Development	93,200	93,200	121,531	28,331	30.40%
(Surplus)/Deficit	4,769,629	5,930,949	6,231,311	300,361	5.06%



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

Office of the CAO by Category

Office of the CAO by Category	2023 Actuals	2024 Budget	Proposed 2025 Budget	Proposed Change 2024 vs. 2025 (\$)	Proposed Change 2024 vs. 2025 (%)
Revenues / Funding Source					
Conditional and Unconditional Grants	503,672	345,462	327,931	(17,531)	-5.07%
Fines and Penalties	19,340	61,000	61,000	0	0.00%
Interfund Transfers - Revenue	112,865	739,959	298,815	(441,144)	-59.62%
Investment and Other Income	45,862	54,300	54,300	0	0.00%
Revenues / Funding Source Total	681,739	1,200,721	742,047	(458,675)	-38.20%
Expenses / Expenditure					
Contracted Services	3,044,458	3,118,180	3,735,164	616,984	19.79%
Debt Servicing	253,932	851,898	799,154	(52,744)	-6.19%
External Transfers	108,552	122,500	96,000	(26,500)	-21.63%
Interfund Transfers - Expense	278,072	1,008,023	137,707	(870,316)	-86.34%
Materials and Supplies	99,401	149,546	229,147	79,600	53.23%
Miscellaneous Services	212,854	327,476	318,298	(9,178)	-2.80%
Professional Fees	93,121	51,289	28,392	(22,897)	-44.64%
Rents and Financial Services	11,054	14,446	10,989	(3,457)	-23.93%
Repairs and Maintenance	9,414	13,828	10,250	(3,578)	-25.87%
Salaries, Wages, Benefits and Personnel Expenses	1,265,325	1,395,412	1,527,694	132,282	9.48%
Utilities, Insurance and Property Taxes	75,186	79,073	80,563	1,490	1.88%
Expenses / Expenditure Total	5,451,368	7,131,671	6,973,357	(158,313)	-2.22%
Surplus/(Deficit)	(4,769,629)	(5,930,949)	(6,231,311)	(300,361)	5.06%

OFFICE OF THE CAO: Significant Changes

Office of the CAO	Impact	Explanation
Revenues:		
Conditional and Unconditional Grants	Decrease	Community Safety and Policing Grant (CSP)
Interfund Transfers - Revenue	Decrease	Internal debt no longer required to help fund waived development charges, Police Contingency to help offset the new OPP contract
Expenses:		
Contractors	Increase	OPP contract
Debt Servicing	Decrease	Favourable interest rate when taking Essex Streetscape debt
External Transfers	Decrease	Community Partnership Grant for Heritage Essex reallocated under Community Services
Interfund Transfers - Expense	Decrease	No longer require the contributions to reserve for waived DCs
Materials and Supplies	Increase	New software for Report a Problem; new janitorial services contract for police
Salaries, Wages, Benefits and Personnel Expenses	Increase	Contractual Increases

Essex County OPP Detachment Board – North (Lakeshore, Essex, Tecumseh)

2025 Proposed Budget

Presented by:

Dave Kigar, Vice Chair to Town of Essex
November 25, 2024

Paul Sweet, Chair to
Town of Tecumseh and Municipality of Lakeshore
December 10, 2024



Policing Oversight in Ontario

- New Policing Legislation
 - Community Safety and Policing Act, 2019 (CSPA) and associated regulations are now in effect
 - Detachment Boards (DB) replace Police Services Boards (PSB) for OPP serviced communities
 - There is a distinction between PSBs and DBs under the CSPA:
 - PSBs maintain their own police services while DBs provide civilian input into OPP policing in their communities
 - DBs must report annually (by June 30th) to the municipal Councils of the communities in their detachment area on the policing provided by the detachment

Oversight of Detachment Boards

- The CSPA:
 - Provides for a Code of Conduct for OPP DB members
 - Gives the Inspector General of Policing responsibility for inspecting Ontario's police services and boards
- Adequate and Effective Policing:
 - For OPP serviced communities, the Commissioner of the OPP is responsible for providing adequate and effective policing



Essex County OPP Detachment Board – North Composition

- The ECODB-N serves the municipalities of Lakeshore, Essex and Tecumseh
- Current 9 member board:

Essex Council Appointment

Mayor Sherry Bondy

Essex Community Appointment

Dave Kigar (Vice Chair)

Lakeshore Council Appointment

Mayor Tracey Bailey

Lakeshore Community Appointment

John Quennell

Tecumseh Council Appointment

Mayor Gary McNamara

Tecumseh Community Appointment

Paul Sweet (Chair)

At-Large Community Appointment
(2024)

Christopher Hales (Tecumseh -

Provincial Appointment

Karen Robertson

Provincial Appointment

Marc Gomes



Detachment Board Activities

- ECODB-N established April 1, 2024
- Board activities to date include:
 - Establishing Board composition, 2024 operating budget, administration, and insurance
 - Hiring of part-time Administrative Support position
 - Mandatory report on policing activity to Lakeshore, Essex and Tecumseh Councils in June
 - 4 meetings in 2024 - 3 regular and 1 budget
 - Attendance at OAPSB Annual Conference and Zone meetings (2)
 - Extensive mandatory training per Ministry of the Solicitor General
 - Preparation of 2025 Budget estimates for Council consideration
 - Acceptance of 2025 at-large member appointment



Detachment Board Budget

- Under the CSPA, DBs are required to provide estimates of the Board's operating expenses to every municipality within the policing area of the detachment
- The CSPA requires each municipality to pay an equal share of the Board's estimates
 - Each municipality in the detachment area confirmed the rates of pay and the equal apportionment of Board expenses when the 2024 operating budget was established earlier this year



Detachment Board Budget - 2024

- The approved ECODB-N operating budget for 2024 was \$70,113 plus an estimate of \$2,500 for insurance (annualized at \$5,000)
- Board insurance was addressed in September with the purchase of group insurance through the Ontario Association of Police Services Boards (OAPSB) for \$3,880 (annualized)
- Overall, the Board is tracking toward a negative variance of \$3,530 for 2024
- Any actual negative variance at year end will be credited to each member municipality



Detachment Board Budget - 2025

- The details of the ECODB-N budget estimates for 2025 are summarized as follows:

Wages and Benefits	\$ 77,849
Office Supplies	1,000
Memberships (OAPSB, Zone 6)	7,570
Professional Development	15,307
DB Host Support (IT, Finance)	2,400
Insurance	4,034
Public Relations	6,710
Total Expenditures	\$ 114,870



2025 Key Budget Highlights

- **Annual wages and benefits** are estimated at \$77,849 for 2025, incorporating 2% cost of living allowance, negotiated benefits-in-lieu for the Administrative Support position and employee health tax and WSIB for all members
- **Memberships** were estimated at an annualized cost of \$3,450 in June, however, we have since received invoices for memberships with the OAPSB and Zone 6 for 2025, with fees of \$7,269 plus tax and \$300, respectively
- **Professional development** expenses for 2025 are based on five (5) members and one (1) Municipal Liaison attending the annual OAPSB conference and three (3) members attending two (2) Zone 6 meetings
- **Insurance** for 2025 is based on the annual insurance cost of \$3,880 plus allowance for inflation (4%)
- **Public Relations** estimates include OAPSB annual conference sponsorship, annual holiday dinner, community policing and an allowance for miscellaneous expenses



Distribution of Expenditure

- Operating budget is divided equally between municipalities except for OMERS contributions for Tecumseh appointments, which are wholly covered by Tecumseh
- Allocations are as follows:

Essex:	\$ 38,109.67
Lakeshore:	\$ 38,109.67
Tecumseh:	\$ 38,650.67



Detachment Board Budget Resolution

- At the Detachment Board meeting of November 4, 2024, the following resolution (ECODB-27/24) was adopted:

That Report No. ECODB-2024-06, 2025 Budget, **be received**;

And that the 2025 Draft Budget for the Essex County OPP Detachment Board – North (Lakeshore, Essex, Tecumseh) **be approved**;

And further that the Detachment Board’s recommendation to approve the 2025 Draft Board Budget **be forwarded** to the Municipality of Lakeshore, the Town of Essex and the Town of Tecumseh for consideration of approval during their respective 2025 municipal budget deliberations;

And further that the Board Chair or alternate **be authorized** to present the 2025 Draft Board Budget to each municipal Council when each municipal budget is tabled.

- On behalf of the Detachment Board, I respectfully request Council’s favourable consideration of our proposed 2025 Budget during municipal budget deliberations







Questions?

Thank you for the opportunity to present to Council this evening.

I am available to address questions of Council.

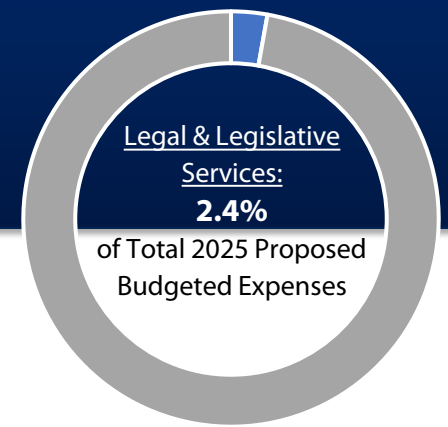


Legal & Legislative Services

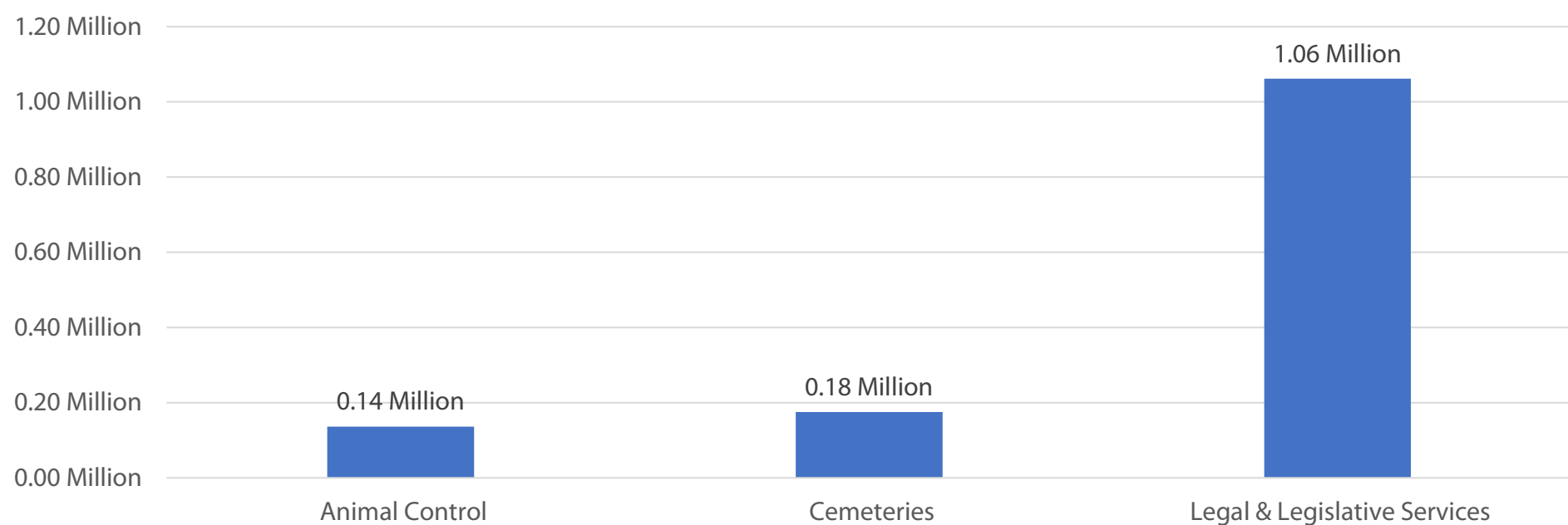
Legislative Services	Elections	Animal Control	Cemeteries
<ul style="list-style-type: none">• Provides Council related services including in-house legal counsel, expertise, and opinion.• Oversees the delivery of various key services, including animal control, cemeteries, board and committee appointments, meeting facilitation, freedom of information and protection of privacy, and by-law and Council minutes maintenance.	<ul style="list-style-type: none">• As per Subsection 11(2) of the Municipal Elections Act, 1996, the Municipal Clerk is responsible for conducting elections within that municipality, responsibilities include preparing for the election, preparing for and conducting a recount in the election, maintaining peace and order in connection with the election; and in a regular election, preparing and submitting the report described in subsection 12.1 (2).	<ul style="list-style-type: none">• The Legal and Legislative department oversees animal services related to animal care and control such services include dog licensing, kennel licensing, Spay and Neuter Voucher Program, Trap-Neuter-Return (TNR) program for community & outside cats and managing the contract for the Animal Control Officer for the Town of Essex	<ul style="list-style-type: none">• The Legal and Legislative department maintains thirteen cemeteries. Of those thirteen, only three are active in which burials are still performed. Among the three active cemeteries remaining only one has interment space available for sale. The clerk's department oversees the fees for interment as well as care and maintenance of the cemeteries and headstones, and the issuance of burial permits.
			

Legal & Legislative Services

(page 36)



Legal & Legislative Services Proposed 2025 Expenses by Division



Legal & Legislative Services

Legal & Legislative Services by Cost Center	Net 2023 Actuals	Net 2024 Budget	Net Proposed 2025 Budget	Proposed Net Change 2024 vs. 2025 (\$)	Proposed Net Change 2024 vs. 2025 (%)
Animal Control	61,852	67,600	87,850	20,250	29.96%
Cemeteries	36,480	56,896	52,071	(4,825)	-8.48%
Legislative Services	819,586	993,672	1,031,704	38,032	3.83%
(Surplus)/Deficit	917,918	1,118,167	1,171,625	53,457	4.78%

Legal & Legislative Services

Legal & Legislative Services by Category	2023 Actuals	2024 Budget	Proposed 2025 Budget	Proposed Change 2024 vs. 2025 (\$)	Proposed Change 2024 vs. 2025 (%)
Revenues / Funding Source					
Fines and Penalties	0	500	500	0	0.00%
Interfund Transfers - Revenue	56,032	7,000	13,342	6,342	90.60%
Investment and Other Income	2,899	3,816	3,816	0	0.00%
License and Permit Fees	114,869	83,422	82,372	(1,050)	-1.26%
User Fees and Service Charges	104,004	97,742	101,178	3,436	3.52%
Revenues / Funding Source Total	277,804	192,480	201,208	8,728	4.53%
Expenses / Expenditure					
Contracted Services	124	8,850	8,850	0	0.00%
External Transfers	70,690	28,000	40,468	12,468	44.53%
Interfund Transfers - Expense	144,531	115,147	115,526	379	0.33%
Materials and Supplies	26,590	24,756	28,685	3,929	15.87%
Miscellaneous Services	183,599	191,900	199,795	7,895	4.11%
Professional Fees	99,008	108,625	90,375	(18,250)	-16.80%
Rents and Financial Services	8,794	8,248	8,448	200	2.42%
Salaries, Wages, Benefits and Personnel Expenses	604,846	790,772	847,166	56,395	7.13%
Utilities, Insurance and Property Taxes	57,539	34,350	33,519	(831)	-2.42%
Expenses / Expenditure Total	1,195,722	1,310,647	1,372,832	62,185	4.74%
Surplus/(Deficit)	(917,918)	(1,118,167)	(1,171,625)	(53,457)	4.78%

LEGAL & LEGISLATIVE SERVICES: Significant Changes

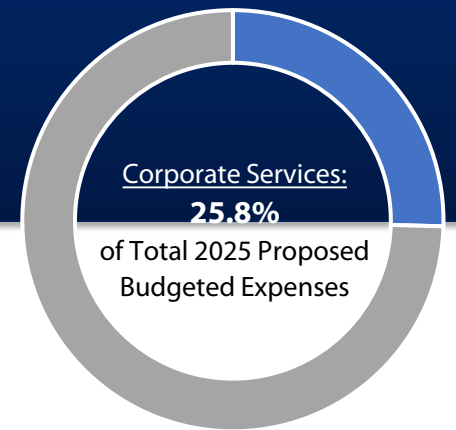
Legal & Legislative Services	Impact	Explanation
Revenues:		
Interfund Transfers - Revenue	Increase	Favourable interest rate from cemeteries bank trust account
Expenses:		
External Transfers	Increase	Dog pound invoices
Professional Fees	Decrease	Legals expenses will decrease with the introduction of a Manager, Legal, Licensing and Enforcement
Salaries, Wages, Benefits and Personnel Expenses	Increase	Contractual Increase and Organization Review Change

Corporate Services

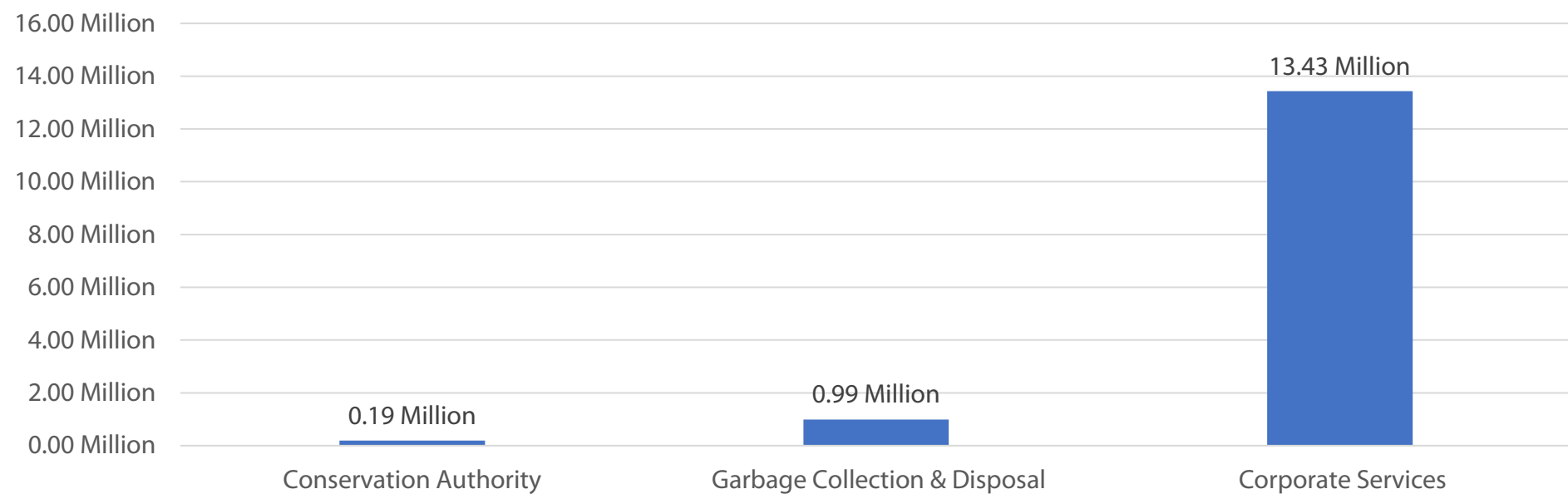
Corporate Services		Garbage Collection	Conservation Authority
Financial & Revenue Services	Information Technology		
<ul style="list-style-type: none"> • Provides financial stewardship, leadership and safeguarding of assets. • Manages property taxation, including the billing and collection of property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



Corporate Services (page 39)



Corporate Services Proposed 2025 Expenses by Division



Corporate Services by Cost Centre

Corporate Services by Cost Center	Net 2023 Actuals	Net 2024 Budget	Net Proposed 2025 Budget	Proposed Net Change 2024 vs. 2025 (\$)	Proposed Net Change 2024 vs. 2025 (%)
Conservation Authority	182,991	183,137	189,798	6,661	3.64%
Corporate Services	(1,979,820)	(2,767,642)	(3,435,874)	(668,232)	24.14%
Financial Services	0	0	670,702	670,702	100.00%
Garbage Collection & Disposal*	0	0	0	0	0.00%
Information Technology	746,710	853,915	941,720	87,805	10.28%
Revenue Services	0	0	600,534	600,534	100.00%
Taxation	(16,585,695)	(18,427,873)	(20,668,546)	(2,240,673)	12.16%
Water Billing*	0	0	0	0	0.00%
(Surplus)/Deficit	(17,635,813)	(20,158,463)	(21,701,667)	(1,543,204)	7.66%



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

Corporate Services by Category

Corporate Services by Category	2023 Actuals	2024 Budget	Proposed 2025 Budget	Proposed Change 2024 vs. 2025 (\$)	Proposed Change 2024 vs. 2025 (%)
Revenues / Funding Source					
Amounts Added to Taxes and Special Levies	3,079,548	3,173,910	3,685,973	512,063	16.13%
Conditional and Unconditional Grants	6,768,944	6,475,371	6,658,747	183,376	2.83%
Fines and Penalties	247,726	252,559	285,266	32,708	12.95%
Interfund Transfers - Revenue	27,396	571,887	762,000	190,113	33.24%
Internal Allocations - Revenue	0	417,925	367,525	(50,400)	-12.06%
Investment and Other Income	645,864	422,707	325,596	(97,111)	-22.97%
Payments in Lieu of Taxation	206,023	189,946	214,184	24,238	12.76%
Prior Years' Surplus/(Deficit)	0	120,000	0	(120,000)	-100.00%
Property Taxation	17,055,831	18,326,016	20,041,569	1,715,553	9.36%
Supplementary Taxation	441,868	270,398	447,694	177,297	65.57%
User Fees and Service Charges	4,104,123	3,345,829	3,524,012	178,182	5.33%
Revenues / Funding Source Total	32,577,324	33,566,548	36,312,567	2,746,019	8.18%
Expenses / Expenditure					
Amortization Expense	90,982	90,982	90,982	0	0.00%
Contracted Services	1,869,853	1,926,013	2,285,211	359,198	18.65%
Debt Servicing	8,847	4,423	0	(4,423)	-100.00%
External Transfers	182,991	183,137	173,903	(9,234)	-5.04%
Interfund Transfers - Expense	10,400,696	8,153,916	8,491,703	337,787	4.14%
Internal Allocations - Expense	0	0	20,000	20,000	100.00%
Materials and Supplies	385,793	583,933	659,049	75,116	12.86%
Miscellaneous Services	9,027	31,391	55,245	23,854	75.99%
Professional Fees	47,909	54,747	53,500	(1,247)	-2.28%
Rents and Financial Services	65,527	94,160	92,827	(1,333)	-1.42%
Repairs and Maintenance	3,530	7,067	7,067	0	0.00%
Salaries, Wages, Benefits and Personnel Expenses	1,497,864	1,783,677	2,170,404	386,728	21.68%
Taxation Adjustments	273,447	291,888	263,401	(28,487)	-9.76%
Uncollectible Taxes and Accounts Receivable	0	0	3,000	3,000	100.00%
Utilities, Insurance and Property Taxes	105,044	202,751	244,609	41,858	20.64%
Expenses / Expenditure Total	14,941,511	13,408,085	14,610,901	1,202,816	8.97%
Surplus/(Deficit)	17,635,813	20,158,463	21,701,667	1,543,204	7.66%

CORPORATE SERVICES: Significant Changes

Corporate Services	Impact	Explanation
Revenues:		
Amounts Added to Taxes and Special Levies	Increase	Garbage levy contract and introduction to organics.
Conditional and Unconditional Grants	Increase	OMPF Grant offset with the decrease in OCIF Grant
Interfund Transfers - Revenue	Increase	Salary Stabilization transfer
Prior Years' Surplus/(Deficit)	Decrease	Per the Reserve Management Plan, any prior year's surplus gets allocated to reserves
Property Taxation	Increase	Includes average 7.29% tax increase and assessment increase of 1.74%
Supplementary Taxation	Increase	Reflects the increase in building permits anticipated for 2025
User Fees and Services Charges	Increase	Reflects the updated Fees and Charges rates and the increase in landfill compensation
Expenses:		
Contracted Services	Increase	Garbage contract and introduction to organics.
Interfund Transfers - Expenses	Increase	Proposed 1% tax levy for Core Asset Management Reserve and 0.5% levy for Non-Core Asset Management Reserve
Materials and Supplies	Increase	Increase in IT software subscription costs as more software are transitioning to the Cloud
Salaries, Wages, Benefits and Personnel Expenses	Increase	Contractual Increase and Organization Review Change

Community Services

Recreation and Culture

- Plans, develops and implements programs throughout the Town, through direct delivery and in partnership with community organizations.
- Engages with community-based organizations who provide services related to arts, culture, sport and recreation programs and events.
- Manages Essex Recreation Complex and recreation/aquatic programming.

Parks and Facilities

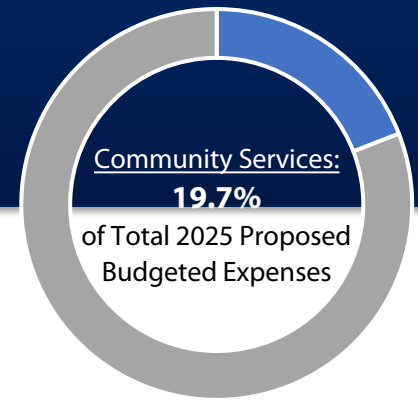
- Coordinates and manages the operations of all Town owned facilities.
- Provides energy management oversight.
- Provides input into the review of proposed developments as it pertains to parks and open space.
- Assists with special events in the communities.

Fire

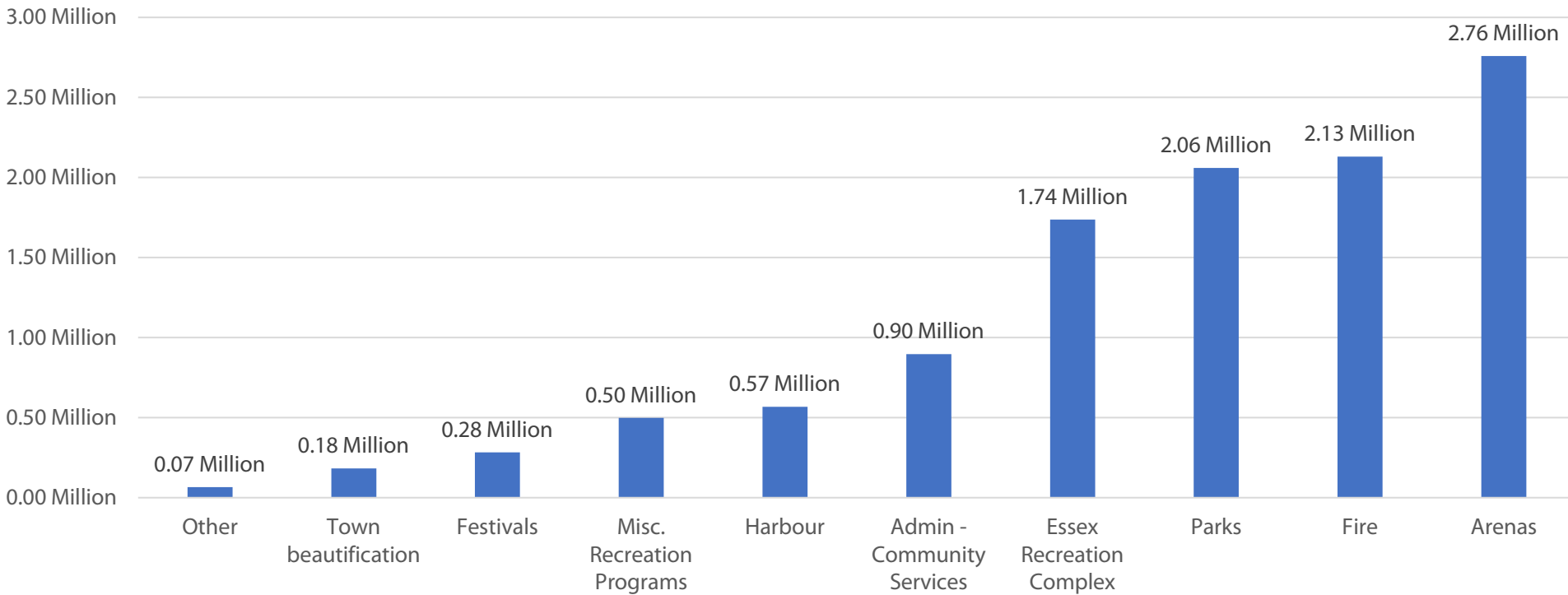
- Leads fire prevention training and public education.
- Over-see of burn permits.
- First responders to emergency calls for fire, carbon monoxide, tiered medical response, and motor vehicle accidents.
- Oversight of emergency management for the Town of Essex, and coordination of the annual emergency exercise for municipal staff.



Community Services (page 42)



Community Services Proposed 2025 Expenses by Division



Community Services by Cost Centre

(page 39)

Community Services by Cost Center	Net 2023 Actuals	Net 2024 Budget	Net Proposed 2025 Budget	Proposed Net Change 2024 vs. 2025 (\$)	Proposed Net Change 2024 vs. 2025 (%)
Accessibility	2,000	3,150	4,900	1,750	55.56%
Administration - Community Services	716,725	772,955	888,915	115,960	15.00%
Administration – Fire Services	425,896	506,959	542,123	35,164	6.94%
Arts, Culture and Tourism	17,844	21,800	22,236	436	2.00%
Carnegie Library	43	2,785	2,587	(197)	-7.09%
Co-An Park	21,000	23,100	25,000	1,900	8.23%
Colchester Community Centre	86,138	88,538	94,401	5,863	6.62%
Colchester Schoolhouse	295	995	995	0	0.00%
Emergency Operations	24,312	28,575	31,000	2,425	8.49%
Essex Centre Sports Complex	808,222	829,593	881,761	52,167	6.29%
Essex Fun Fest*	0	0	0	0	0.00%
Essex Library	1,682	6,646	4,208	(2,438)	-36.69%
Essex Recreation Complex	385,085	400,433	405,380	4,947	1.24%
Essex Train Station	4,737	5,221	30,349	25,128	481.27%
Events & Tourism	5,647	10,750	13,000	2,250	20.93%
Facility Operations	157,165	182,382	354,504	172,122	94.37%
Fieldhouse	2,266	4,450	4,174	(277)	-6.21%
Fire - Station 1	443,816	361,688	375,611	13,924	3.85%
Fire - Station 2	382,760	410,100	453,826	43,726	10.66%
Fire - Station 3	255,850	295,431	306,213	10,782	3.65%
Harbour	211,866	273,002	318,439	45,437	16.64%
Harrow and Colchester South Community Centre	382,106	355,240	385,456	30,216	8.51%
Harrow Library	0	1,750	1,750	0	0.00%
Harrow Lions Hall	3,870	4,823	4,236	(586)	-12.16%
Harrow Soccer Complex	38,750	46,765	48,640	1,875	4.01%
Maedel Community Centre	32,888	89,404	87,831	(1,573)	-1.76%
McGregor Community Centre	40,890	47,362	47,995	633	1.34%
McGregor Library	1,707	2,327	2,654	327	14.06%
Parks	1,090,193	1,238,106	1,332,848	94,742	7.65%
Public Education, Prevention & Inspection	182,904	182,473	194,887	12,414	6.80%
Regional Transit*	0	0	0	0	0.00%
Santa's Village*	0	0	0	0	0.00%
Town Beautification	71,640	130,532	152,520	21,988	16.84%
Trails	100,000	100,000	100,000	0	0.00%
Urban Centre Revitalization	30,038	30,000	30,000	0	0.00%
(Surplus)/Deficit	5,928,333	6,457,334	7,148,440	691,107	10.70%

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

Community Services by Category

Community Services by Category	2023 Actuals	2024 Budget	Proposed 2025 Budget	Proposed Change 2024 vs. 2025 (\$)	Proposed Change 2024 vs. 2025 (%)
Revenues / Funding Source					
Conditional and Unconditional Grants	71,405	61,775	79,775	18,000	29.14%
Interfund Transfers - Revenue	775,622	714,562	689,917	(24,645)	-3.45%
Investment and Other Income	209,154	174,154	228,087	53,933	30.97%
User Fees and Service Charges	2,823,426	2,726,993	3,035,363	308,370	11.31%
Revenues / Funding Source Total	3,879,607	3,677,484	4,033,142	355,658	9.67%
Expenses / Expenditure					
Contracted Services	419,551	422,644	445,286	22,642	5.36%
Debt Servicing	1,671,419	1,474,665	1,411,682	(62,983)	-4.27%
External Transfers	1,346	4,000	29,000	25,000	625.00%
Interfund Transfers - Expense	231,646	128,762	294,772	166,010	128.93%
Materials and Supplies	743,536	765,397	831,962	66,565	8.70%
Miscellaneous Services	255,321	311,962	349,947	37,985	12.18%
Professional Fees	33,337	40,000	38,000	(2,000)	-5.00%
Rents and Financial Services	193,813	190,497	199,257	8,760	4.60%
Repairs and Maintenance	321,713	367,700	390,420	22,720	6.18%
Salaries, Wages, Benefits and Personnel Expenses	4,733,187	5,164,266	5,848,290	684,025	13.25%
Utilities, Insurance and Property Taxes	1,203,072	1,264,925	1,342,966	78,041	6.17%
Expenses / Expenditure Total	9,807,940	10,134,817	11,181,582	1,046,765	10.33%
Surplus/(Deficit)	(5,928,333)	(6,457,334)	(7,148,440)	(691,107)	10.70%

COMMUNITY SERVICES: Significant Changes

Community Services	Impact	Explanation
Revenues:		
Investment and Other Income	Increase	Sponsorships for Festivals
User Fees and Service Charges	Increase	Increase in revenue for recreation programs, lease increases
Expenses:		
Debt Servicing	Decrease	Debt paid in full (Bylaw 1230 for Harrow Arena Roof Replacement and Bylaw 1227 for Energy Upgrades)
External Transfers	Increase	Reallocation of grant for Heritage Essex from Council cost center
Interfund Transfers - Expense	Increase	Stabilization for Cost Shared facilities
Materials and Supplies	Increase	Program Expenses (offset in the increase user fees revenue)
Miscellaneous Services	Increase	Festival expenses (offset with the increase in Sponsorship revenue)
Salaries, Wages, Benefits and Personnel Expenses	Increase	Contractual Increase and New Assistant Manager, Facilities and Events Position

Development Services

Economic Development

- Identification and implementation of key initiatives that have the potential for economic impact and growth.
- Strategic focus on diversification and relationship development, to provide resources and tools for a thriving economic base.
- Marketing tourism experiences that support agritourism and local attractions, encouraging more visitors to the area.



Planning Services

- Provides professional planning advice and municipal policies and procedures for land use.
- Initiates and develops studies and reports in support of new and updated plans, programs and regulations.
- Review and process development proposals.
- Provides information to the public regarding development regulations and projects.
- Ensure compliance with the Planning Act.



Building and By-Law

- Implement and regulate compliance with Provincial Statutes and Acts, including the Ontario Building Code Act and the Ontario Building Code.
- Review and approve plans for proposed construction and issue the appropriate permit.
- Conduct inspections and respond to internal and external customer inquiries.
- Implement and enforce various municipal by-laws, including property standards.



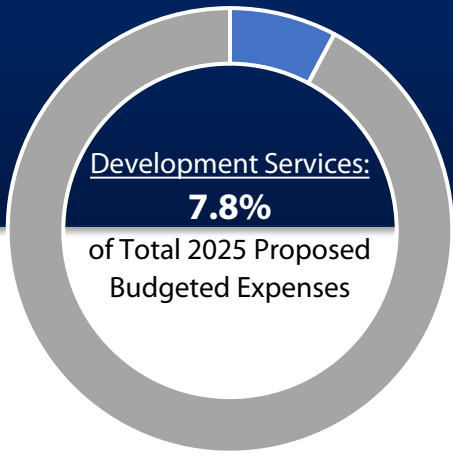
What is a Development Charge?

- Within Interfund Transfers of the Office of the CAO are the funding and repayment of “waived DCs”

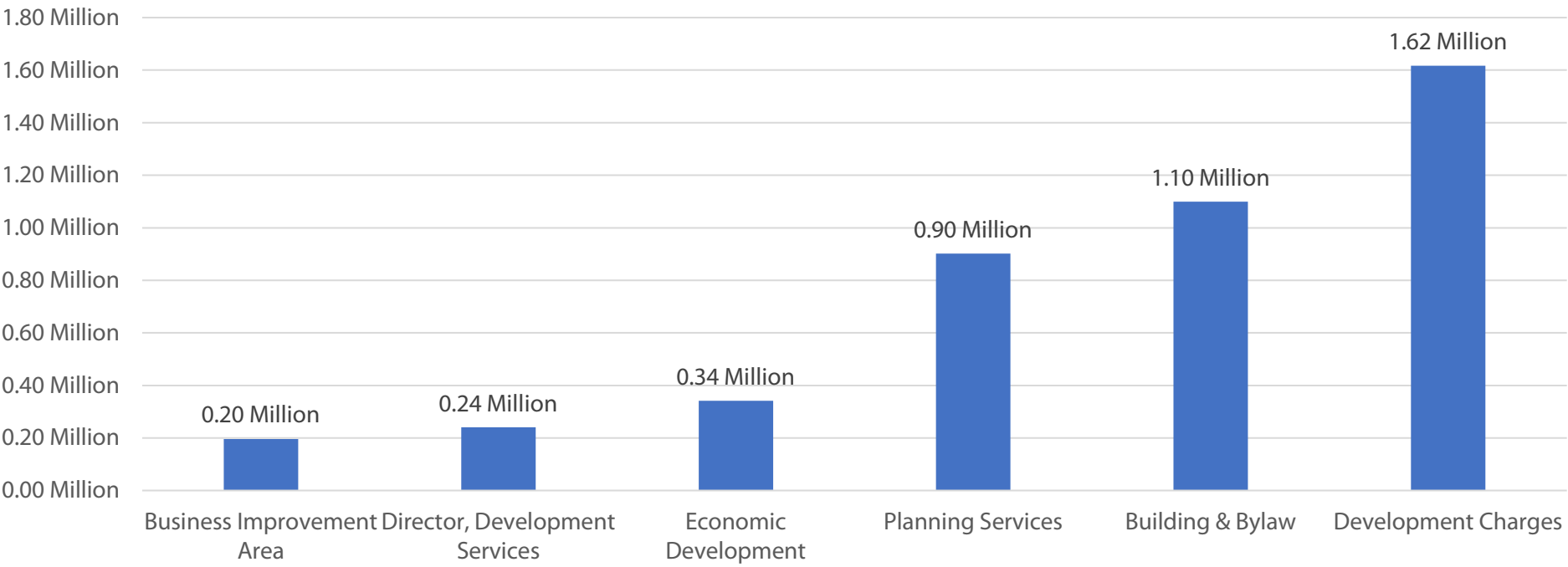
What does this mean?

- A DC is a charge paid on new construction at the building permit phase that the municipality puts into a reserve for capital projects that are due to growth

Development Services (page 46)



Development Services Proposed 2025 Expenses by Division



Development Services by Cost Centre

Development Services by Cost Center	Net 2023 Actuals	Net 2024 Budget	Net Proposed 2025 Budget	Proposed Net Change 2024 vs. 2025 (\$)	Proposed Net Change 2024 vs. 2025 (%)
Building*	0	0	0	0	0.00%
By-Law Enforcement	246,631	336,944	358,113	21,169	6.28%
Committee of Adjustment	(25,186)	(33,286)	(27,583)	5,703	-17.13%
Community Improvement Plan - Essex	0	0	20,000	20,000	100.00%
Community Improvement Plan - Harrow	101,542	167,573	187,573	20,000	11.94%
Development Charges*	0	0	0	0	0.00%
Director, Development Services*	0	0	0	0	0.00%
Economic Development	225,922	237,647	272,190	34,543	14.54%
Essex BIA*	0	0	0	0	0.00%
Heritage Committee	2,936	24,913	23,007	(1,906)	-7.65%
Parkland Contributions*	0	0	0	0	0.00%
Planning & Zoning	479,813	493,322	546,366	53,044	10.75%
(Surplus)/Deficit	1,031,658	1,227,113	1,379,666	152,553	12.43%



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

Development Services by Category

Development Services by Category	2023 Actuals	2024 Budget	Proposed 2025 Budget	Proposed Change 2024 vs. 2025 (\$)	Proposed Change 2024 vs. 2025 (%)
Revenues / Funding Source					
Amounts Added to Taxes and Special Levies	168,010	156,000	172,000	16,000	10.26%
Conditional and Unconditional Grants	0	4,674	53,124	48,450	1036.64%
Contributions from Developers	480,340	1,102,058	1,625,957	523,899	47.54%
Interfund Transfers - Revenue	324,216	294,448	291,271	(3,176)	-1.08%
Internal Allocations - Revenue	205,411	208,538	240,271	31,733	15.22%
Investment and Other Income	38,166	10,000	10,000	0	0.00%
License and Permit Fees	418,544	408,289	506,289	98,000	24.00%
User Fees and Service Charges	100,808	204,629	118,491	(86,139)	-42.10%
Revenues / Funding Source Total	1,735,495	2,388,636	3,017,402	628,766	26.32%
Expenses / Expenditure					
Contracted Services	87,314	31,555	6,297	(25,258)	-80.04%
Debt Servicing	430	215	0	(215)	-100.00%
External Transfers	67,827	203,073	242,673	39,600	19.50%
Interfund Transfers - Expense	614,055	1,115,682	1,650,957	535,275	47.98%
Internal Allocations - Expense	205,411	208,538	240,271	31,733	15.22%
Materials and Supplies	136,956	129,995	178,144	48,149	37.04%
Miscellaneous Services	67,113	76,331	78,015	1,684	2.21%
Professional Fees	30,373	28,000	31,000	3,000	10.71%
Rents and Financial Services	8,144	129,327	17,283	(112,045)	-86.64%
Repairs and Maintenance	6,598	9,000	7,668	(1,332)	-14.80%
Salaries, Wages, Benefits and Personnel Expenses	1,509,416	1,650,929	1,909,466	258,537	15.66%
Taxation Adjustments	14,947	0	0	0	0.00%
Utilities, Insurance and Property Taxes	18,569	33,104	35,295	2,190	6.62%
Expenses / Expenditure Total	2,767,153	3,615,749	4,397,068	781,319	21.61%
Surplus/(Deficit)	(1,031,658)	(1,227,113)	(1,379,666)	(152,553)	12.43%

DEVELOPMENT SERVICES: Significant Changes

Development Services	Impact	Explanation
Revenues:		
Conditional and Unconditional Grants	Increase	RED Grant for Grant Match and a contract position
Contributions from Developers	Increase	Result of no longer having waived development charges and the rates from the 2024 study
License and Permit Fees	Increase	Increase in building permit revenue based on the forecasted development
User Fees and Service Charges	Decrease	Decline in revenue from credit card usages on Cloud Permit
Expenses:		
Contracted Services	Decrease	No longer require contract services to help with building inspectors as all the roles are now filled
External Transfers	Increase	Proposed CIP Grant in Harrow and Essex for Accessible Entrances and Sidewalk Cafes
Interfund Transfers - Expense	Increase	In correlation to the above increase in DC's
Rents and Financial Services	Decrease	Less online credit cards fees from Developers (offset in User Fees)
Salaries, Wages, Benefits and Personnel Expenses	Increase	Contract Increase & new Economic Development & Business Relations Analyst contract position

Essex Centre Business Improvement Area (page 49)

- Operating through a volunteer Board of Directors, who own or work in downtown businesses throughout ward 1
- Primary function is to improve the physical environment of the area and assist with economic redevelopment of the local business community through area-wide promotion and advertising.
- The Essex Centre BIA provides both the organized structure and source of funds to help improve our business economy and to make our town a better place in which to live and to make a living.



Essex Centre Business Improvement Area

Essex BIA by Category	2023 Actuals	2024 Budget	Proposed 2025 Budget	Proposed Change 2024 vs. 2025 (\$)	Proposed Change 2024 vs. 2025 (%)
Revenues / Funding Source					
Amounts Added to Taxes and Special Levies	168,010	156,000	172,000	16,000	10.26%
Interfund Transfers - Revenue	57,100	0	24,224	24,224	100.00%
Investment and Other Income	1,400	0	0	0	0.00%
Revenues / Funding Source Total	226,510	156,000	196,224	40,224	25.78%
Expenses / Expenditure					
External Transfers	0	500	100	(400)	-80.00%
Interfund Transfers - Expense	95,000	13,624	25,000	11,376	83.50%
Materials and Supplies	46,529	56,200	69,950	13,750	24.47%
Miscellaneous Services	38,855	54,801	68,000	13,199	24.09%
Salaries, Wages, Benefits and Personnel Expenses	30,490	30,050	32,150	2,100	6.99%
Taxation Adjustments	14,947	0	0	0	0.00%
Utilities, Insurance and Property Taxes	689	826	1,024	199	24.06%
Expenses / Expenditure Total	226,510	156,000	196,224	40,224	25.78%
Surplus/(Deficit)	0	0	0	0	0.00%

Essex Centre BIA Significant Changes	Impact	Explanation
Revenues:		
Amounts Added to Taxes and Special Levy	Increase	Proposed 2% increase on the BIA Levy and increase to the cap to \$6,300
Interfund Transfers - Revenue	Increase	BIA reserve transfer to offset the capital contribution for the Amphitheatre
Expenses:		
interfund Transfers - Expense	Increase	BIA contribution to the Amphitheatre
Materials and Supplies	Increase	Inflationary cost increase for signage, displays, and campaigns
Miscellaneous Services	Increase	Inflationary cost increases for advertising, print materials and events

BIA Levy

- **The Essex Centre Business Improvement Area (BIA) Levy:** is a special levy in the Ward 1 boundaries which is paid by commercial and industrial property owners. This levy helps the BIA fund business promotion and other programs that contribute to the success of commercial/industrial districts.
- The below increase is averaged and is actually a 2% increase, as well as an increase to the annual cap of \$6,000 to \$6,300.

2025 Proposed BIA Tax Rate	2024 BIA Rates		2025 BIA Rates		Proposed Change (2024 to 2025)	
	BIA Rate	BIA Taxes per Average Assessment	BIA Rate	BIA Taxes per Average Assessment	%	\$
Ward 1 Commercial						
BIA Rate	0.00180	902.05	0.00184	921.90	2.20%	19.85
Average increase on a \$500,000 assessment						500,000

Infrastructure Services

Public Works & Drainage

- Maintain municipally owned: paved roads, gravel roads, street signs, trees, traffic signals, streetlights, sidewalks, bridges & culverts, roadside mowing, and roadside ditches.
- Maintenance of stormwater management systems, including, storm sewers, manholes, pumping stations, ponds, etc.
- Winter Control activities, including the salting and plowing of municipal roads and sidewalks.
- Maintenance of vehicles and equipment
- Oversee maintenance and construction of municipal drains in accordance with the Ontario Drainage Act.
- Manage and issue billings for the maintenance and construction of Municipal Drains.

Capital Works & Asset Management

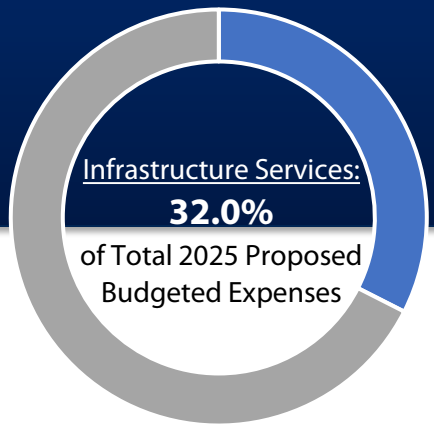
- Manages capital projects in the Town of Essex related to core infrastructure.
- Procures consultants and contractors for construction related activities.
- Point of contact for agency reviews related to construction and development.
- Reviews designs and studies of new subdivisions and site plan control applications.
- Oversees construction of new subdivision developments.
- Coordinates and reviews the Town's capital project forecasting and asset management planning.
- Manages public right of way permits for 3rd party utility construction.
- Research and Development of new construction practices and technology.

Environmental Services

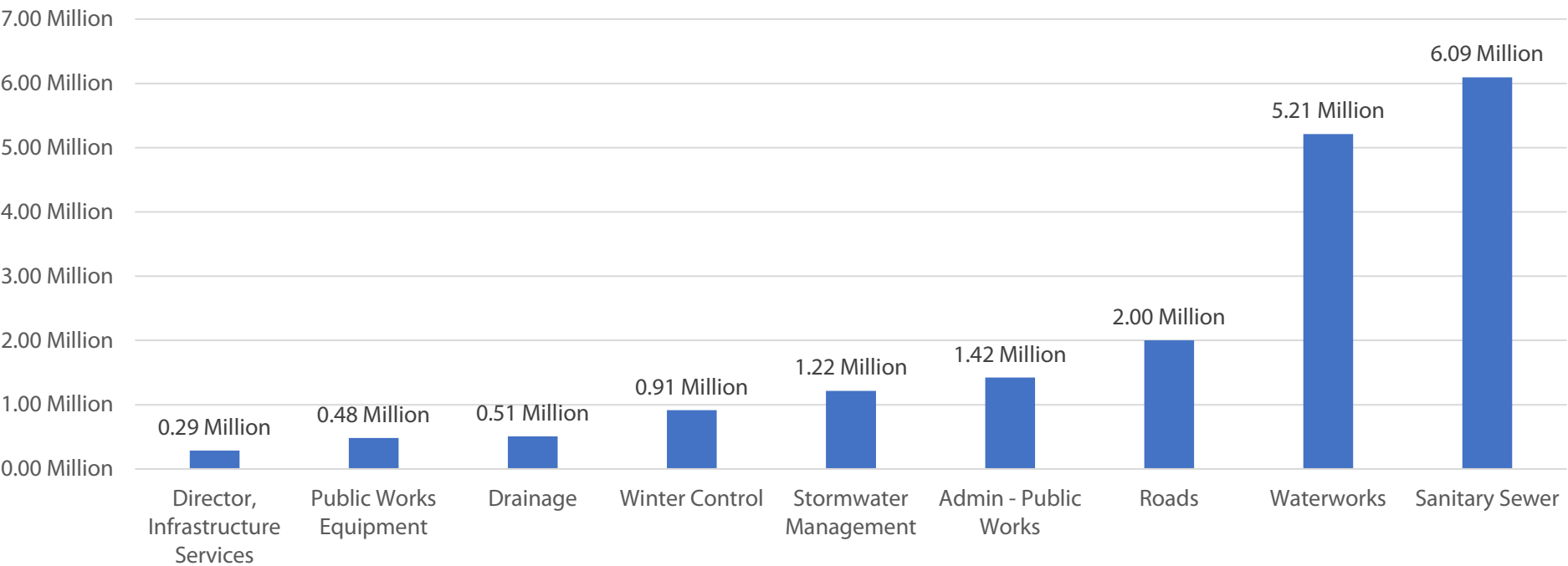
- Provide safe and reliable water and wastewater services to homes and businesses in the Town.
- Provide treatment and distribution of safe and reliable drinking water.
- Provide the collection and treatment of wastewater.
- Maintenance and operation of wastewater infrastructure, including, sanitary sewers, manholes, pumping stations, sanitary services, etc.
- Maintenance and operation of water infrastructure, including, watermains, valves, fire hydrants, water services, water meters, etc.
- Maintenance of the Town's Drinking Water Quality Management System (DWQMS)
- Ensure water and wastewater rates are sufficient to cover replacement, operations, and maintenance of water distribution and wastewater collection.



Infrastructure Services (page 50)



Infrastructure Services Proposed 2025 Expenses by Division



Infrastructure Services by Cost Centre

Infrastructure Services by Cost Center	Net 2023 Actuals	Net 2024 Budget	Net Proposed 2025 Budget	Proposed Net Change 2024 vs. 2025 (\$)	Proposed Net Change 2024 vs. 2025 (%)
Admin - Public Works	830,133	1,165,329	1,323,574	158,245	13.58%
Bridges & Culverts	69,523	64,956	64,973	18	0.03%
Brushing & Tree Removal	229,102	144,040	129,550	(14,490)	-10.06%
Catch Basins, Curb & Gutter	74,512	77,093	82,801	5,709	7.41%
Debris & Litter Pickup	34,409	40,076	48,345	8,269	20.63%
Director of Infrastructure*	0	0	0	0	0.00%
Drainage	218,300	145,513	202,381	56,868	39.08%
Grass Mowing & Weed Control	54,205	65,114	71,549	6,435	9.88%
Municipal Drainage Light Brushing	84,224	85,000	95,000	10,000	11.76%
Paved Roads	493,748	637,057	640,148	3,090	0.49%
Public Works- Equipment*	146,934	0	0	0	0.00%
Road Traffic Operations	276,559	160,234	208,941	48,707	30.40%
Roadside Ditching	86,735	108,494	98,718	(9,776)	-9.01%
Roads-Municipal Drains	309,273	338,377	329,740	(8,637)	-2.55%
Shoreline Assistance	4,497	0	0	0	0.00%
Shoreline Protection	(4,497)	0	0	0	0.00%
Shoulder Mntce - Paved Roads	137,041	122,078	139,711	17,632	14.44%
Sidewalks	56,870	25,057	25,788	731	2.92%
SS Ward 1 - Collection/Conveyance*	0	0	0	0	0.00%
SS Ward 1 - Treatment/Disposal*	0	0	0	0	0.00%
SS Ward 2*	0	0	0	0	0.00%
SS Ward 3 - Collection/Conveyance*	0	0	0	0	0.00%
SS Ward 3 - Treatment/Disposal*	0	0	0	0	0.00%
SS Ward 4 - Collection/Conveyance*	0	0	0	0	0.00%
SS Ward 4 - Treatment/Disposal*	0	0	0	0	0.00%
Storm Sewers	195,199	457,774	446,093	(11,681)	-2.55%
Streetlighting	194,553	231,270	232,823	1,553	0.67%
Sweeping	96,819	127,301	136,900	9,599	7.54%
Tile Drainage*	3,827	0	0	0	0.00%
Unpaved Roads	367,511	362,059	366,832	4,773	1.32%
Water Wards 1/2 - Distribution/Transmission*	0	0	0	0	0.00%
Water Wards 1/2 - Treatment*	0	0	0	0	0.00%
Water Wards 3/4 - Distribution/Transmission*	0	0	0	0	0.00%
Water Wards 3/4 - Treatment*	0	0	0	0	0.00%
Winter Control	661,554	874,577	914,258	39,681	4.54%
(Surplus)/Deficit	4,621,032	5,231,400	5,558,125	326,725	6.25%

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

Infrastructure Services by Category

Infrastructure Services by Category	2023 Actuals	2024 Budget	Proposed 2025 Budget	Proposed Change 2024 vs. 2025 (\$)	Proposed Change 2024 vs. 2025 (%)
Revenues / Funding Source					
Amounts Added to Taxes and Special Levies	349,343	296,706	296,706	(0)	0.00%
Conditional and Unconditional Grants	70,918	56,000	70,000	14,000	25.00%
Interfund Transfers - Revenue	3,553,116	3,569,249	3,303,041	(266,207)	-7.46%
Internal Allocations - Revenue	210,360	253,079	288,094	35,015	13.84%
Investment and Other Income	131,752	9,700	9,700	0	0.00%
License and Permit Fees	75,133	39,000	39,000	0	0.00%
User Fees and Service Charges	8,433,721	7,677,407	8,570,352	892,945	11.63%
Revenues / Funding Source Total	12,824,344	11,901,140	12,576,892	675,752	5.68%
Expenses / Expenditure					
Contracted Services	3,698,667	3,096,847	3,067,065	(29,782)	-0.96%
Debt Servicing	1,370,593	1,557,858	1,406,441	(151,416)	-9.72%
External Transfers	4,138	16,000	37,500	21,500	134.38%
Interfund Transfers - Expense	6,215,560	4,762,402	5,626,056	863,654	18.13%
Internal Allocations - Expense	290,629	671,004	635,619	(35,385)	-5.27%
Materials and Supplies	1,226,272	1,806,742	1,734,477	(72,265)	-4.00%
Miscellaneous Services	79,985	73,160	76,460	3,300	4.51%
Professional Fees	110,251	295,000	165,000	(130,000)	-44.07%
Rents and Financial Services	12,923	15,307	15,307	0	0.00%
Repairs and Maintenance	579,063	559,075	599,230	40,155	7.18%
Salaries, Wages, Benefits and Personnel Expenses	2,676,260	2,984,876	3,415,213	430,337	14.42%
Uncollectible Taxes and Accounts Receivable	2,747	22,500	25,000	2,500	11.11%
Utilities, Insurance and Property Taxes	1,178,288	1,271,770	1,331,650	59,880	4.71%
Expenses / Expenditure Total	17,445,376	17,132,540	18,135,018	1,002,477	5.85%
Surplus/(Deficit)	(4,621,032)	(5,231,400)	(5,558,125)	(326,725)	6.25%

INFRASTRUCTURE SERVICES: Significant Changes

Infrastructure Services	Impact	Explanation
Revenues:		
Interfund Transfers - Revenue	Decrease	One time funding for OSIM Bridge inspections removed; decrease in funding Water and Wastewater from reserves
User Fees and Service Charges	Increase	Increase rates and consumption (from development) for water and wastewater services
Expenses:		
Debt Servicing	Decrease	Debt falling off (Bylaw 1227 Energy Upgrades; Bylaw 1296 for Erie Road Sanitary Sewer Extension)
interfund Transfers - Expense	Increase	Lifecycle and Reserve transfers for Water and Wastewater
Materials and Supplies	Decrease	Fuel expense for vehicles and equipment and decrease in replacement meters for water
Professional Fees	Decrease	No bridge inspection in 2025 and decrease in engineering services for storm sewers
Salaries, Wages, Benefits and Personnel Expenses	Increase	Contractual Increase and one new public works operator
Utilities, Insurance and Property Taxes	Increase	Anticipated inflationary increase



**We will now break before moving
onto the Proposed Capital
Budget.**

Returning @ 5:30 PM