

**THE CORPORATION OF THE TOWNSHIP OF ESSA  
SPECIAL MEETING – 2025 BUDGET DELIBERATIONS  
Township of Essa Administration Centre – 5786 County Road 21, Utopia**

**WEDNESDAY, NOVEMBER 20, 2024  
8:30 am**

**AGENDA**

- 1. OPENING OF MEETING BY THE MAYOR**
  
- 2. DISCLOSURE OF PECUNIARY INTEREST**
  
- 3. PRESENTATION OF DRAFT 2025 BUDGET**

**Review of proposed 2025 Departmental Operating and Capital Requests:**

Refer to 2025  
Draft Budget  
Binder

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

**CONSIDERATION OF ITEMS REQUIRING DISCUSSION AND GENERAL NATURE THEREOF:**

- 4. CLOSED SESSION – if required**

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

•

- 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 18<sup>th</sup> day of December 2024, at 8:30 a.m.*

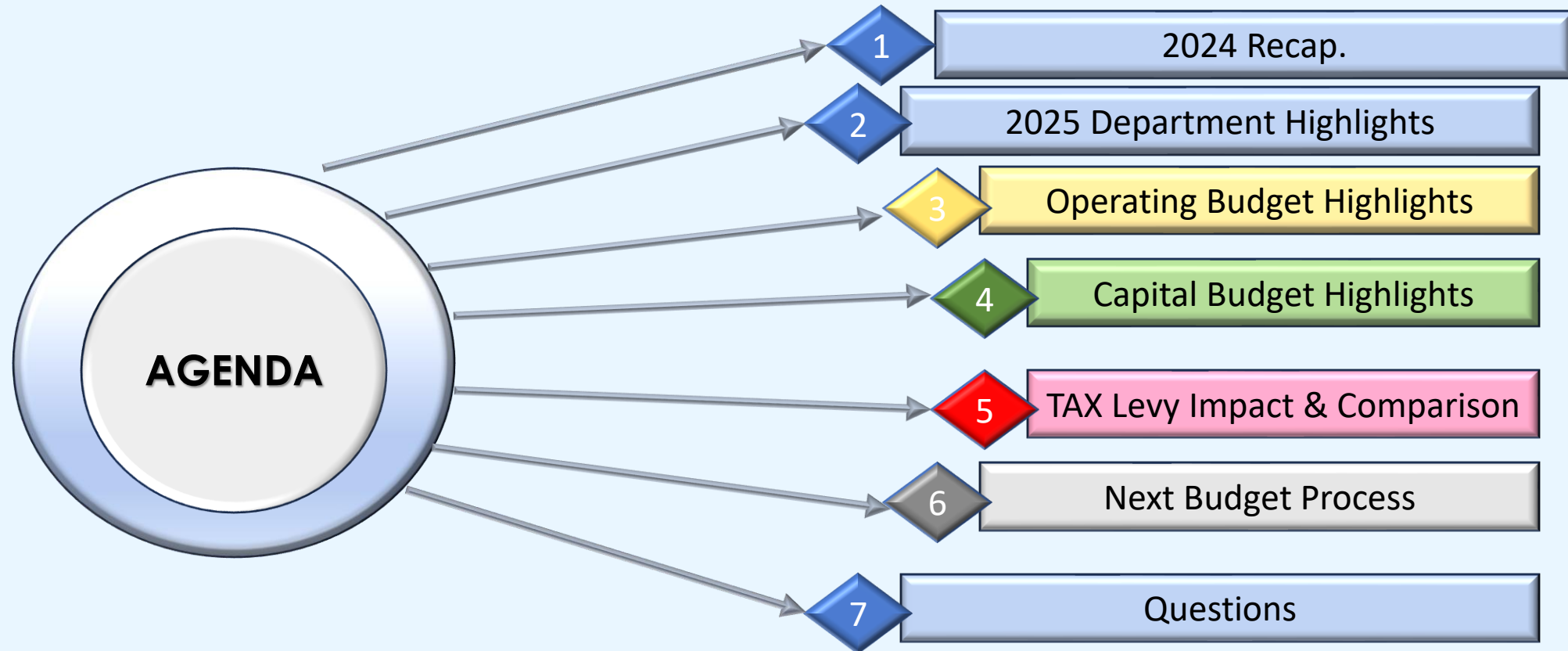
# 2025 BUDGET DRAFT PRESENTATION Township of Essa

November - 20 - 2024



*Where Town and Country Meet*

# 2025 BUDGET DRAFT PRESENTATION:



# 2024 BUDGET RECAP:

## **Master Plans & Studies :**

- Completion of Fire Master Plan
- Completion of Trails & Transportation Master Plan
- Completion of Class EA Addendum (Angus Water Supply and Storage)
- Initiation of the Official Plan Review & Updates (Multi-Year Project)
- Initiation of Asset Management Plan along with a long-term Financial Plan (2025-Provincial Requirement)

## **Building & Infrastructure & Parks Construction:**

- Proceeding with the design stage for the proposed new Firehall in Angus
- Completion of Roads Garage Expansion
- Completion of 13.6 Km of new roads Construction & 4.7 km of Road Micro-sealing & 6 Intersection Improvements
- Completion of Willoughby Road Trail Reconstruction
- Initiation of Simcoe Street Urbanization (2025 Construction year)
- 5<sup>th</sup> Line Emergency Embankment & Culvert Replacement and County Road 10 Municipal Drainage Maintenance & Repair
- Completion of 5<sup>th</sup> Line Bridge No.9 EA & Proceeding with the Bridge Detailed Design
- Completion of the Thornton Water Supply Flow Valve Installation & System Upgrades Project
- Completion of Cunningham Park and Ivy Playground Upgrades
- 366 Mill Street Angus Land Purchase
- Completion of Maplewood Park Including 2 Parkettes (83-84 Greenwood Drive) & Decommission of Stonemount Park

## **Road Safety – Traffic Calming Measures:**

- Implementation of Automated Speed Enforcement and other Traffic Calming measures

## LIBRARY 2025 HIGHLIGHTS:

- ❑ Increase in part-time hours to support operations and coverage at both branches
- ❑ Computer replacements due to software change at Simcoe County IT that addresses security concerns
- ❑ Rightsizing budget for building repairs and maintenance
- ❑ Increase to Adjala-Tosorontio Contract cost (approx \$2700)
- ❑ Pilot revenue line for adult programming

# PLANNING DEPARTMENT 2025 HIGHLIGHTS:

## • Official Plan Update – Multi Year Project

• The Official Plan is the primary tool for implementing the Township’s goals and objectives. It establishes a long-term strategy for the Township for effectively managing growth and change and directs how land is used and developed over the next 20 years.



## Township of Essa New Official Plan



Protecting the Natural Environment



Enhancing Rural Character



Community Safety



Establishing a Complete Community



Sustaining the Agricultural Community



Transportation



Servicing and Infrastructure



Sustainable Development



Climate Change Mitigation

# FIRE DEPARTMENT 2025 HIGHLIGHTS:



- **Purchase of New Defibrillators and Associated Equipment**

- Purchase of six new Zoll Defibrillators to replace the existing LP1000 units along with two new Zoll trainer units and associated equipment and software

- **Purchase of New LED Sign for Fire Safety Messaging**

- Station two has an existing LED sign for fire safety messaging which is sign is extremely old and currently non-operational due to parts unavailability

- **Rescue Equipment**

- Essa has a high number of MVC calls annually as well as ongoing updates to rescue equipment as current items start to age and improvements to the rescue equipment cache

# FIRE DEPARTMENT 2025 HIGHLIGHTS:



- **PPE-Bunker Gear**

- Ongoing process for replacement, continuous greening cycle & Cancer Prevention- 10 years of service

- **Hose and Nozzles**

- Testing of fire hose in accordance with NFPA standards, replacement due to damages, age and use

- **Communications Equipment**

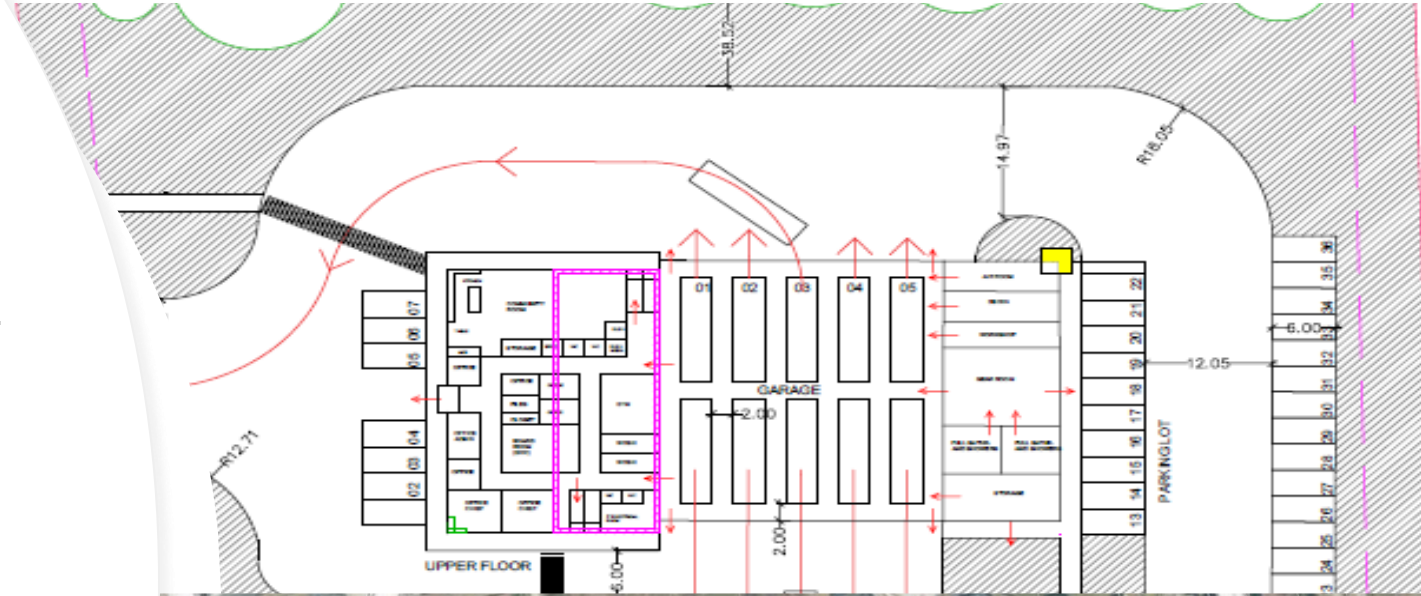
- Purchase new equipment as technology changes and to improve level of service and the overall safety for personnel



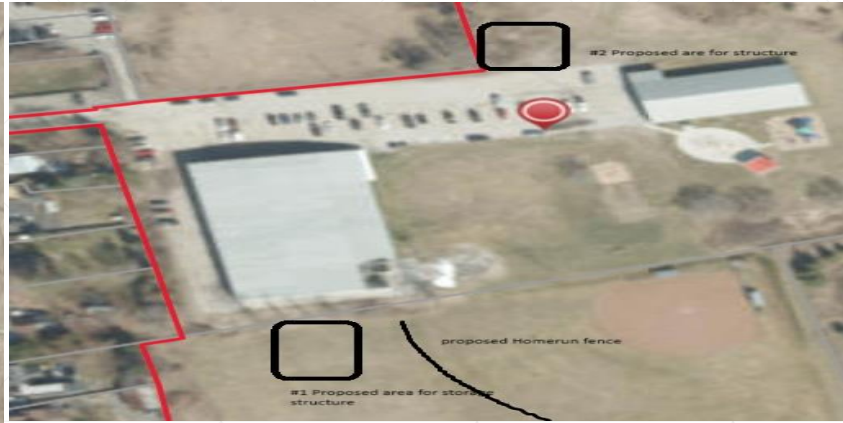
# FIRE DEPARTMENT 2025 HIGHLIGHTS:

- **New Firehall (14 Huron Street- Angus)**

- Ongoing Engineering work (Geotechnical investigation will be completed by end of 2024)
- Business Case / Funding Strategy will be presented to Council in 2025



# PARKS AND RECREATION DEPARTMENT 2025 HIGHLIGHTS:



- **LeClair Soccer Park - New Ball Diamond (54 Roth Street Angus)**
  - New Diamonds due to growth demand
- **Stonemount Steel Structure Installation (246 Barrie Street Thornton)**
  - Utilize decommissioned outdoor structure for storage to be utilized by different departments
- **Skate Park Relocation –Angus Arena**
  - Aged Skate Park – Existing pavement to erect outdoor hockey arena which was decommissioned from Stonemount Park
  - Ownership of the land was confirmed with Simcoe County
- **Reinstallion of Stonemount Outdoor Rink – Angus Arena**
  - Addition to the Angus Community Center

# PARKS AND RECREATION DEPARTMENT 2025 HIGHLIGHTS:



## • Miscellaneous Replacement & Purchase

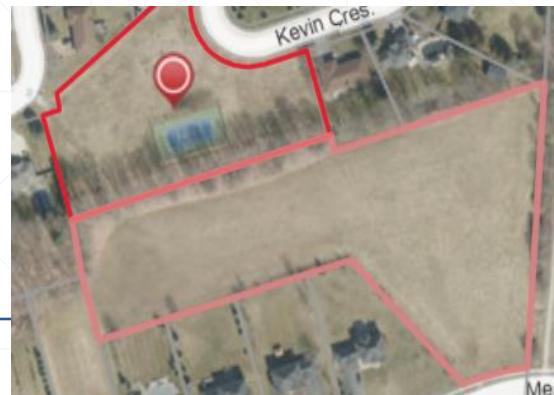
- Baxter & Elmgrove Swing & Slide, Fencing at Thornton Ball Diamond, 2-disc golf, Bike and Scooter Pump Track for Angus and Thornton)

## • Brownley Meadows Park Outdoor Arena

- Small scale hockey rink installation

## • 366 Mill Street- Parking & Entrance

- Create an entrance to the newly acquired property to access our fish park



# PARKS AND RECREATION DEPARTMENT 2025 HIGHLIGHTS:

## 2025 Parks & Recreation Capital Program

Angus Community Center



1. Reinstall outdoor rink from Stonemount Park at Angus Community Center
2. Skatepark relocation
3. Bike scooter pump track for Angus Community Center

Thornton Community Center



1. Stonemount Park steel structure moved & installed in Thornton. (2 possible locations)
2. Bike scooter pump track for Thornton Community Center.
3. Proposed home run fence for Thornton Ball Diamond.

Elmgrove Ball Park - 6580 5th Sideroad



Park is identified as needing replacement through park audit. Install new slide and swing.

Baxter Park - 119 Murphy Road



Park is identified as needing replacement through park audit. Install new slide and swing.

Olive Lee & Burke Family Park - 35 Kevin Crescent



Bob Geddes Park



Willoughby Trail Park



2 Disc Golf areas in Esa  
- Proposed locations to be Olive Lee/Burke Family Park, Bob Geddes Park & Willoughby Trail Park.



LeChair Park - 54 Roth Street



Fish Park - 366 Mill Street



Brownley Meadows Park

New Ball Diamond  
- New ball diamonds would help fill a void in our Township. There is a demand for a ball diamond with lights to accommodate.

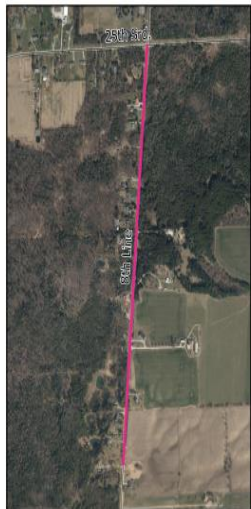
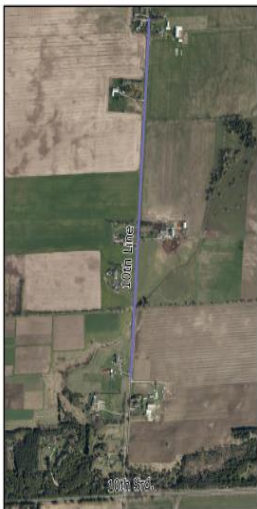
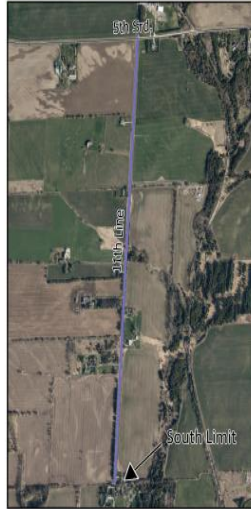
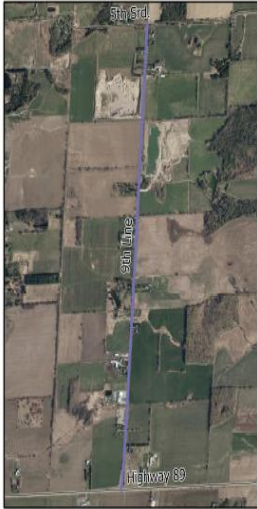
1. Create an entrance at our newly acquired property to eliminate reliance on other properties for access to our fish park.
2. Improved parking lot to generate income in the future when "pay to park" system is added.

Brownley Meadows Park Outdoor Arena Install

# ROADS & PUBLIC WORKS DEPARTMENT 2025 HIGHLIGHTS:

## 2025 Roads Work

- Micro Sealing
- Surface Treatment/Asphalt Gutter
- Gutter & Embankment Rehab



## 2025 Urbanization & Drainage Improvements

- Urbanization
- Drainage Improvements

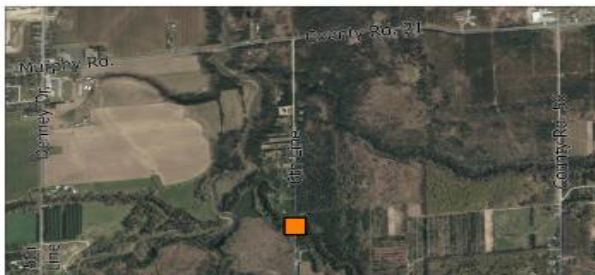


- **Micro-Sealing program (approx. 7.2 Km)**
  - 11<sup>th</sup> Line – 10<sup>th</sup> Line – 9<sup>th</sup> Line
- **Bridge Culvert Replacement - CSP**
  - Aged Assets over 90 years (end of life cycle)
  - 1800mm/ 30 meters CSP (25<sup>th</sup> Sideroad & 5<sup>th</sup> Line)
  - 1200mm (CIP & CSP) / 25 meters (10<sup>th</sup> Sideroad & CR15)
- **Double Surface Treatment - Asphalt Treatment (approx. 1.7 km)**
  - 8<sup>th</sup> Line (25<sup>th</sup> Sideroad -1.4 Km south -20<sup>th</sup> sideroad )
  - 6<sup>th</sup> Line Asphalt gutters & Embankment Rehab. (25<sup>th</sup> Sideroad & 30<sup>th</sup> Sideroad)
- **Marshall Subdivision Drainage Improvements**
  - Aged Asset over (+50 years).
  - Drainage system requires cleaning and replacement

# ROADS & PUBLIC WORKS DEPARTMENT 2025 HIGHLIGHTS:

## 2025 Bridge & Culvert Replacements

- Box Culvert
- Steel Culvert
- Bridge
- Box Culvert With Steel Culvert Extensions



- Concrete Culvert Replacement (Aged Assets over - end of life cycle)**
  - 5<sup>th</sup> Sideroad & CR10 – 9<sup>th</sup> Line & 10<sup>th</sup> Sideroad
  - 6<sup>th</sup> Line & Murphy Road – 8<sup>th</sup> Line & Murphy Road
  - 9<sup>th</sup> Line & CR10
- Simcoe Street Urbanization**
  - Design completed in 2024 - Tender & Construction in 2025
- Bridge No.9 - 5<sup>th</sup> Line**
  - EA completed in 2024 and detailed design to proceed through 2025
- Angus Wastewater EA**
  - To accommodate for future growth (25-year horizon)

# CLERK & INFORMATION TECHNOLOGY 2025 HIGHLIGHTS:

## Finance Software Replacement System Replacement (Great Plains – Multi-Year Project)

- The project covers the replacement of Essa's financial software system. Services include accounts payable, accounts receivable, payroll, property tax and utility. The current system was installed in 2003 and Microsoft (the software vendor) has recently announced they will be ending support for this software in 2029.

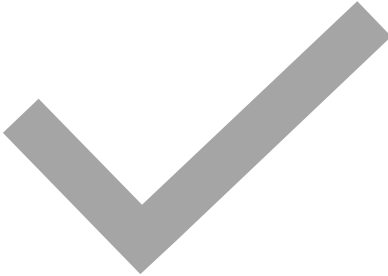
## Fire Records Management Software

## Ward Boundary Review

# TREASURY DEPARTMENT 2025 HIGHLIGHTS:



Provincial Asset Management  
2025 Requirement

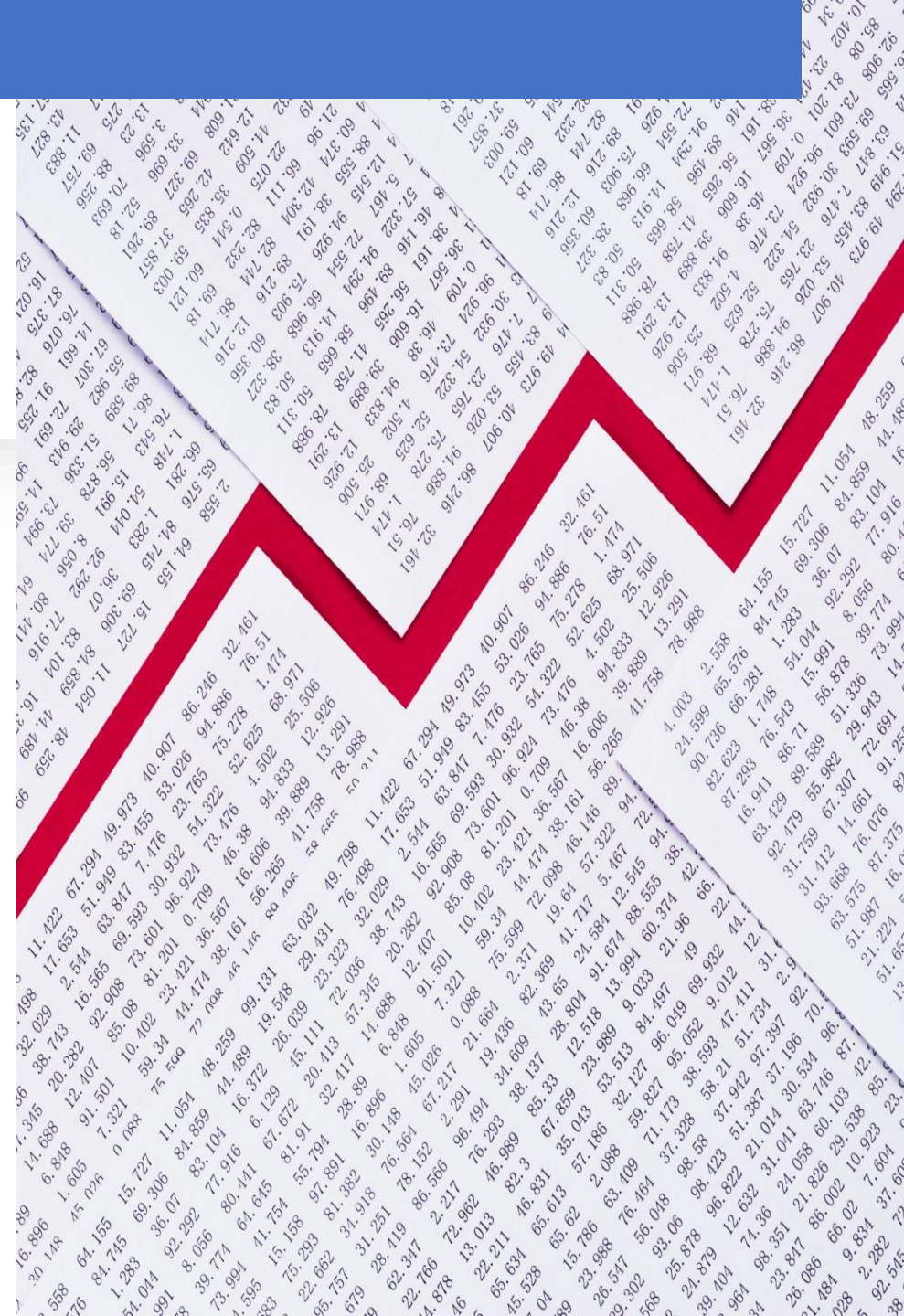


Payroll Software compatible  
with Budgeting Software



# 2025 OPERATING BUDGET HIGHLIGHTS:

- Loss of 15% OCIF Fund (\$700,599 in 2025 compared to \$824,234 in 2024)
- Increase of 17.1% in OPP Budget (\$3,622,314 in 2025 compared to \$3,003,809 in 2024 – **Approx. 5.2% tax increase**)
- Asset Management Contribution to come from taxation in the amount of \$931,600 (7.5%) compared to \$ 695,600 (5.7%) in 2024
- Slightly increase in the tax contribution to fund the Township Capital Program in the amount of \$741,863 compared to \$735,770 in 2024
- Increase 8% of the total benefits premium \$35,500
- Increase 12.6% in the NVCA Budget (\$257,663 in 2025 compared to \$228,908 in 2024)



# 2025 OPERATING BUDGET INCREASES HIGHLIGHTS:

Budget Item	Tax Increase <i>(EST.)</i>	Dollar Increase
• <i>Staffing (Library increased PT hours- PT TO FT for P&amp;R– DCBO salary adjustment)</i>	(0.56%)	\$ 68,273
• Asset Management Contribution	(1.94%)	\$236,000
• <b>*OPP Operating Budget increase</b>	<b>( 5.23%)</b>	<b>\$618,505</b>
• NVCA Budget Increase	(0.24%)	\$28,755
• Benefits Premium Increase	(0.29%)	\$35,500
• Overall Operational needs & Insurance Increases	(1.19%)	\$144,481

**TOTAL:** ..... **\$1,131,514.00**

**\*\*OPP 2025 Budget represents the highest impact on the Essa Taxpayer which translates to an approximate 5.2% (0.62 M) tax rate increase in 2025.**

**The above increases do not include COLA Increase & Employee Negotiations**

# 2025 CAPITAL BUDGET FUNDING HIGHLIGHTS:

Proposing \$16.1 M gross expenditure.....

OCIF

- 2025 Cap amount is **\$700,599** ( \$824,234 in 2024)

CCBF

- Maintained 2024 Cap in the amount of **\$697,722** (until 2025 Cap is announced by the Federal Government)

ASE

- Net Profit in the amount of **\$193,356**
- ASE net profit will be transferred to Asset Management Reserve to be utilized to fund the roads program

INTEREST FUND

- Estimated at **\$1,404,576** as of December 2024
- The estimated amount will be transferred to fund the roads & bridges Program

RESERVE  
INTEREST FUND

- Estimated at **\$1,781,137** as of December 2024
- This interest amount will be transferred back to each obligatory reserve (DC, OCIF, CCBF etc....)

TAX  
CONTRIBUTION

- 2024 Tax Contribution in the amount of **\$741,863.00** will be utilized to fund the proposed capital program (\$735,770 in 2024)

# 2025 CAPITAL BUDGET HIGHLIGHTS:

	Total Budget	2025 Budget Request	Taxation	Trade In (surplus Equip)	User Fees	DC's	Reserve/Fund Source	Grants Gov't fundng	Source	2025 Total (including carryforward)
<b>Planning Department</b>										
Total for Planning:	\$150,000	\$150,000	\$17,678	\$0	\$0	\$132,322	\$0	\$0		\$150,000
<b>Information Technology -Clerk</b>										
Total for Information Technology:	\$530,000	\$370,000	\$170,000	\$0	\$0	\$0	\$360,000	\$0		\$530,000
<b>Fire Service</b>										
Total for Fire Department	\$415,000	\$165,000	\$50,000			\$275,000	\$90,000	\$0		\$415,000
<b>Roads/Public Works</b>										
Total for Roads/Public Works:	\$12,216,514	\$7,049,000	\$419,000	\$0	\$0	\$5,072,000	\$4,647,471	\$2,078,043		\$12,216,514
<b>Water and Wastewater</b>										
Total for Waterand Wastewater:	\$670,881	\$380,000	\$0	\$0	\$40,000	\$558,881	\$72,000	\$0		\$670,881
<b>Parks and Recreation</b>										
Total For Parks and Recreation:	\$1,925,000	\$1,625,000	\$0	\$0	\$0	\$1,005,000	\$920,000	\$0		\$1,925,000
<b>Library</b>										
Total for Library:	\$97,900	\$97,900	\$85,185			\$12,715	\$0			\$97,900
<b>Totals (All Department):</b>	\$16,005,295	<b>\$9,836,900</b>	<b>\$741,863</b>	\$0	\$40,000	\$7,055,918	\$6,089,471	\$2,078,043	\$0	<b>\$16,005,295</b>

- 2025 tax contribution to fund the Township Capital Program is **\$741,863** (**\$735,770 in 2024**)
- Carry forward projects will be adjusted/reflected under the Capital Budget in the month of December to reflect actual to date

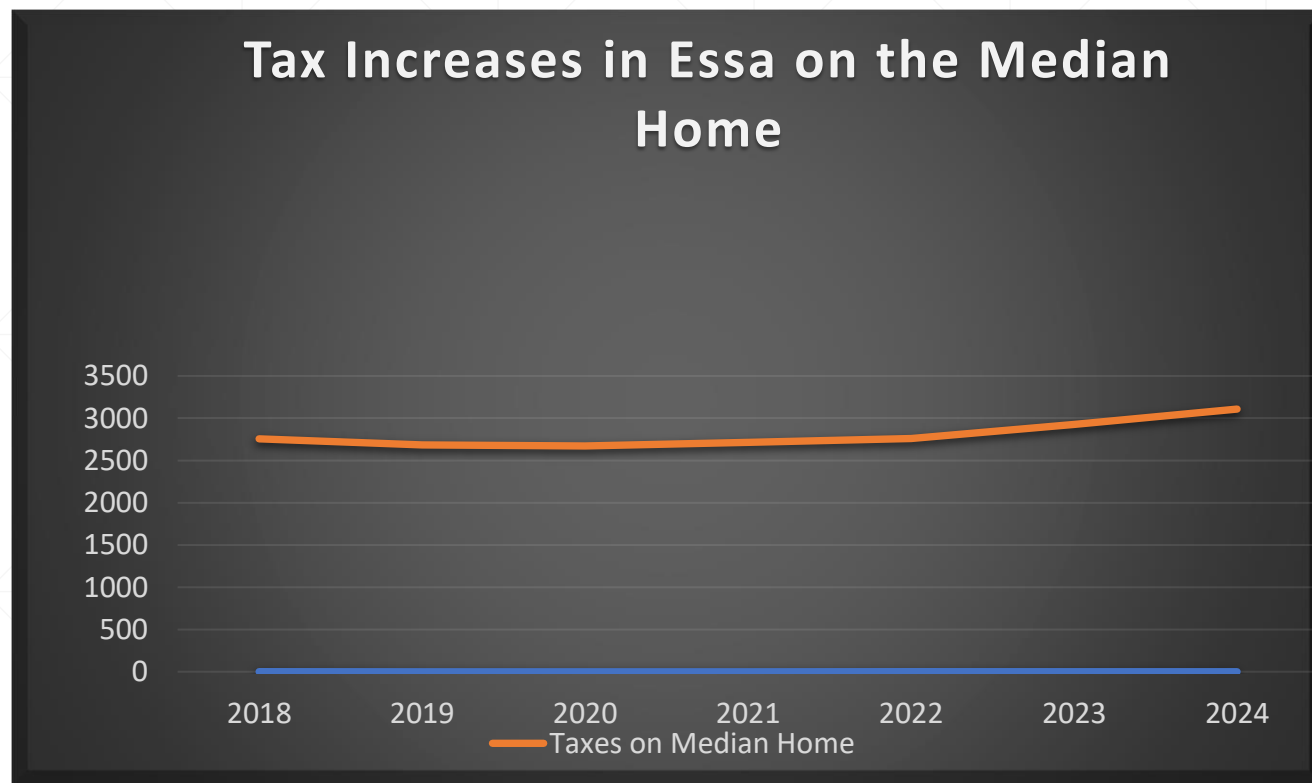
# HIGHLIGHTS on Growth & Taxes:



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

Assessment Growth Rate (ESSA)	Growth %
2018-19	2.9
2019-20	5.0
2020-21	0.6
2021-22	1.3
2023-24	1.26
2024-25	1.01

- **1.01 % 2025 Growth is Subject to MPAC Tax Assessment**



# HIGHLIGHTS on Comparisons: 2024 total tax rates

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



# 2025 DRAFT MUNICIPAL TAX IMPACT

Assessed Single Family      \$394,000

- 2024 Taxation                      \$394,000 X 0.00334254= \$1,316.96
- 2025 Taxation                      \$394,000 X 0.00362064= \$1,426.53

➤ **Percentage Increase 8.32 % (compared to 11.19 % - 2024)**

➤ **Dollar Increase \$109.57 (compared to \$130.10 – 2024)**

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## 2025 ESTIMATED BLENDED IMPACT:

- Blended impact includes estimated Municipal, County @3.6% increase and 3% School Board (**assumption**)
- Assessed Single Family \$394,000
- 2024 Total Taxation  $\$394,000 \times 0.00786753 = \$3,099.81$
- 2025 Total Taxation  $\$394,000 \times 0.00829935 = \$3,269.94$

➤ **Percentage Increase 5.48% (compared to 5.88% - 2024)**

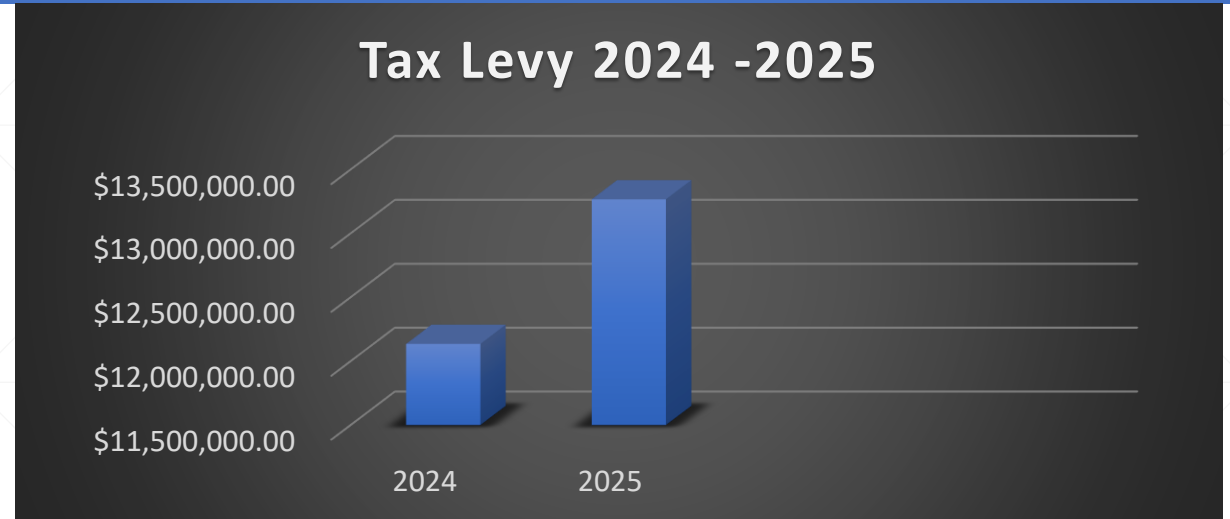
➤ **Dollar Increase \$170.13 (compared to 172.20 - 2024)**

- **3.6% Simcoe County Tax increase is included & 3% School Board**
-



# Levy Comparison

- 2024 Tax Levy      \$12,135,979
- 2025 Tax Levy      \$13,267,493

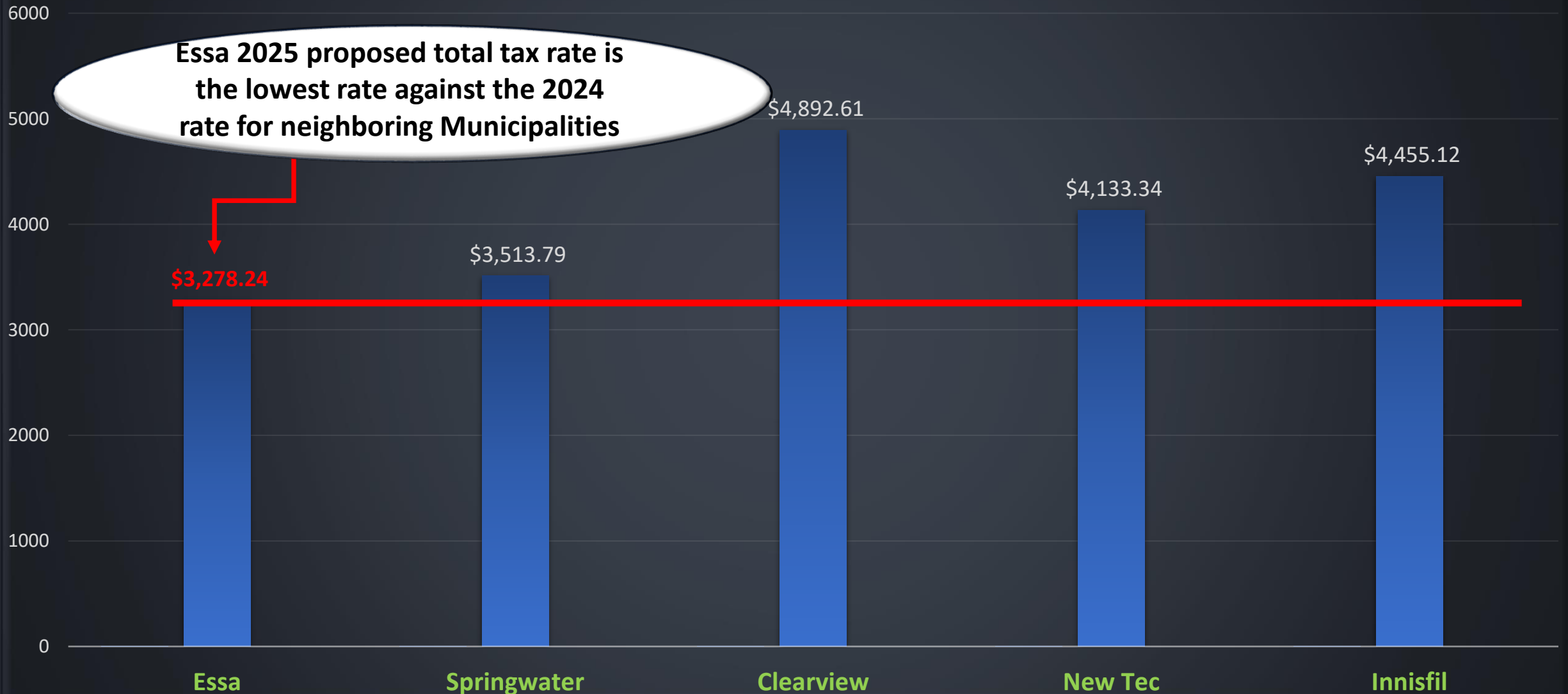


- Proposed 2024 Tax Increase    \$1,131,514 or **8.32%** (excluding 1.01% assessment growth) (compared to **11.19%** in 2024)
- 2024 1% increase = **\$121,360**
- 2025 1% increase = **\$131,267**
- Essa growth in assessment in 2025, is estimated at 1.01%

• **1.01 % 2025 Growth is Subject to MPAC Tax Assessment Confirmation**

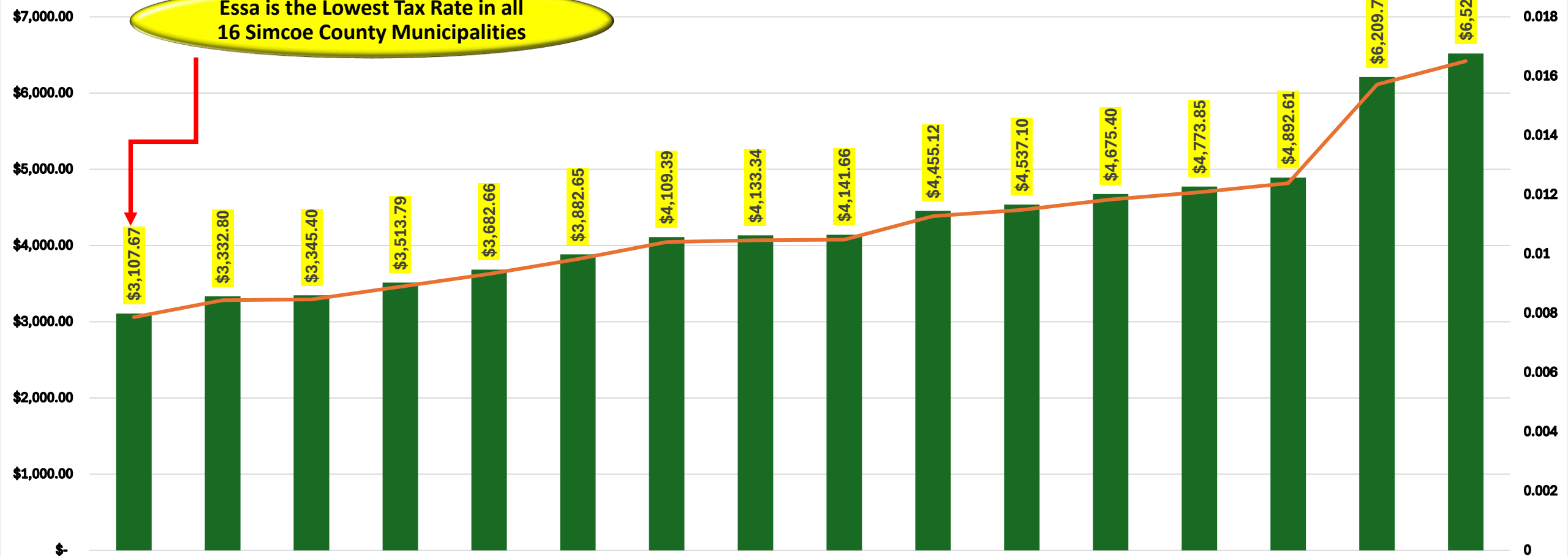
# HIGHLIGHTS on Comparisons: 2025 Essa Proposed Total Tax Rate Against 2024 Neighbouring Municipalities

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



# 2024 Municipal Tax Comparison

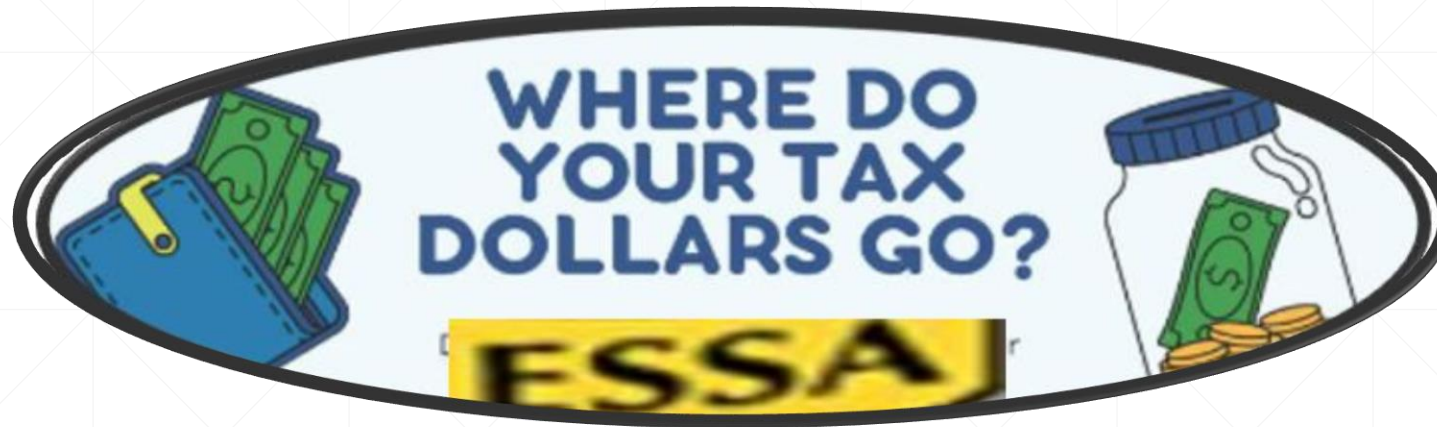
Essa is the Lowest Tax Rate in all 16 Simcoe County Municipalities



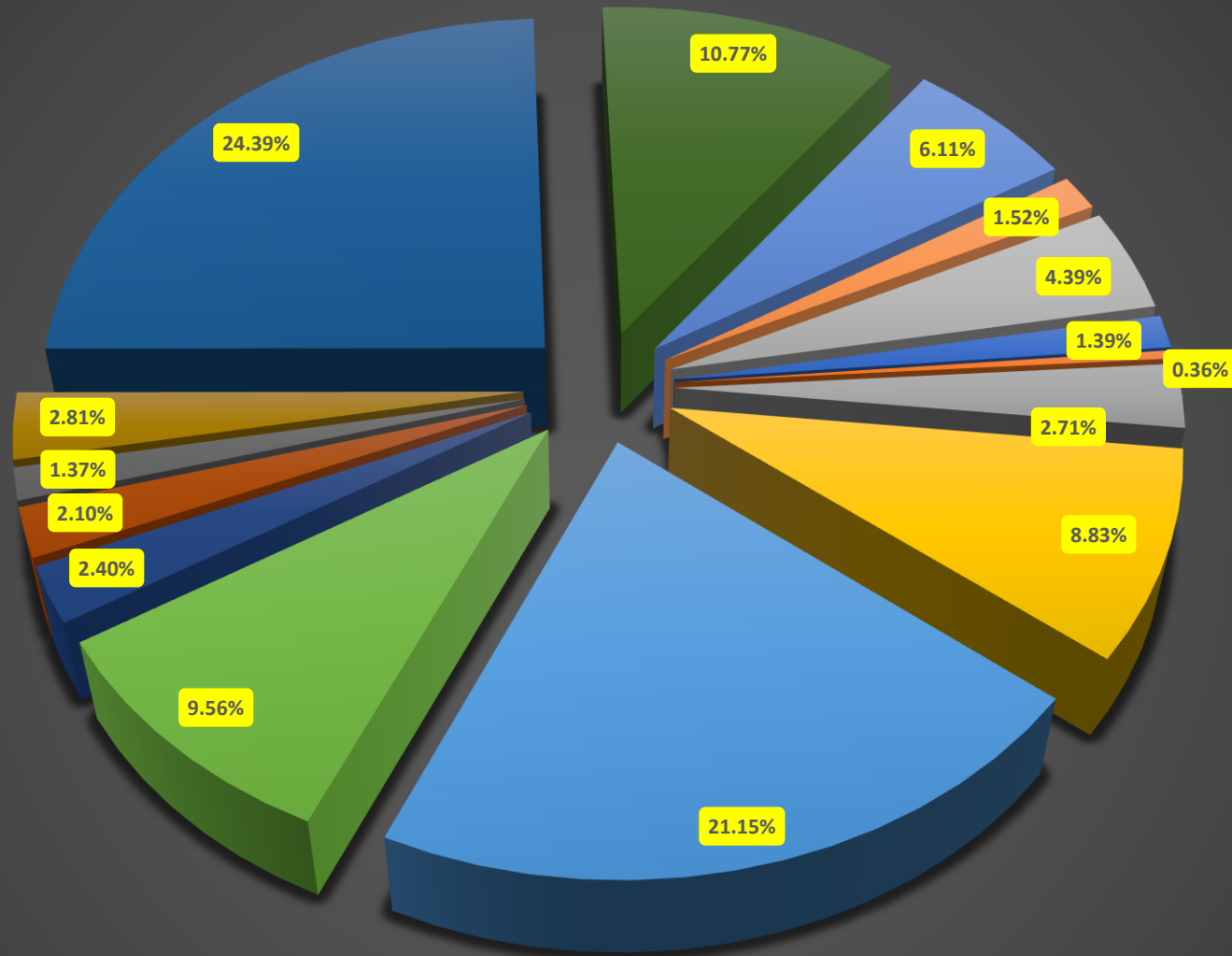
■ Taxes Payable on Median Assessed Home

— Residential Tax Rate Total (incl. County & Education)

# WHERE YOUR TAX DOLLARS ARE GOING IN 2025

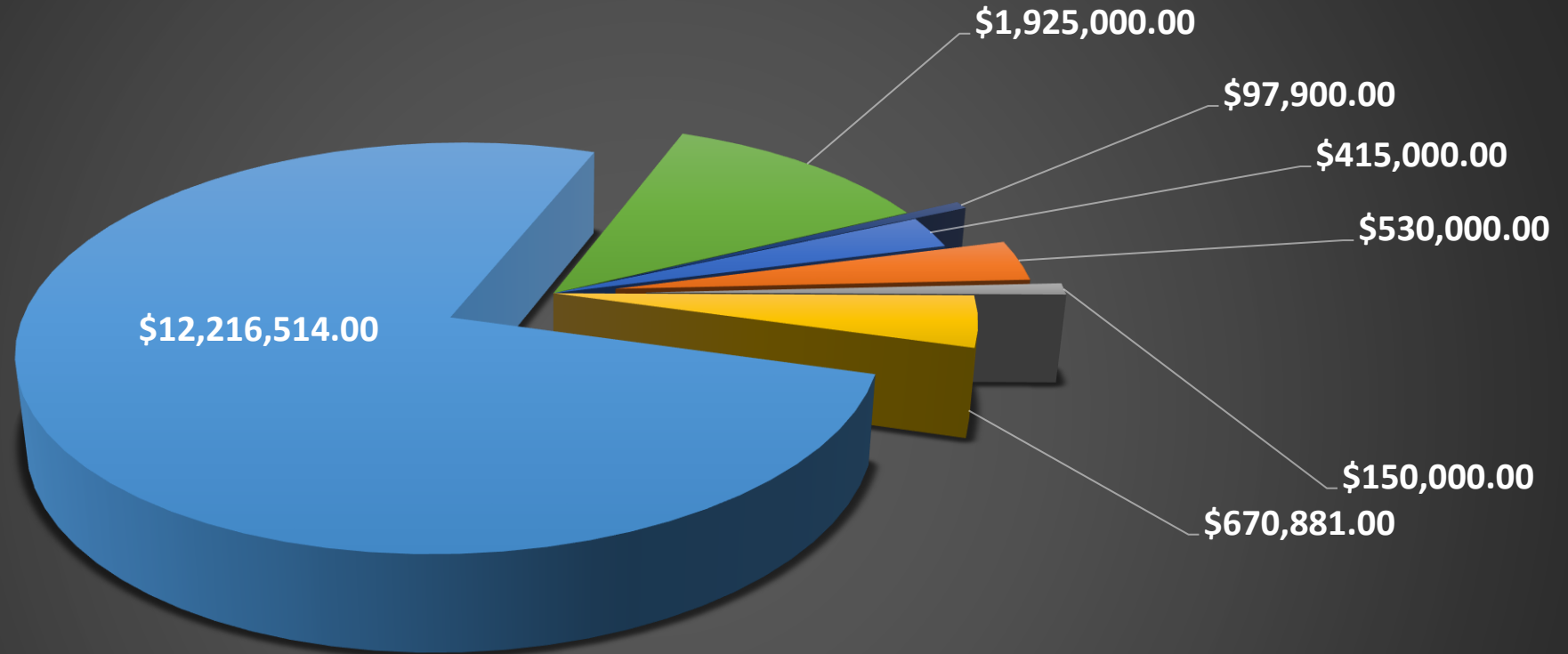


# 2025 Tax Levy by Dept.



- 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

## 2025 Capital Budget by Department (\$16,005,295)



■ Fire / Emerg Measures

■ Water & Wastewater Department

■ Library

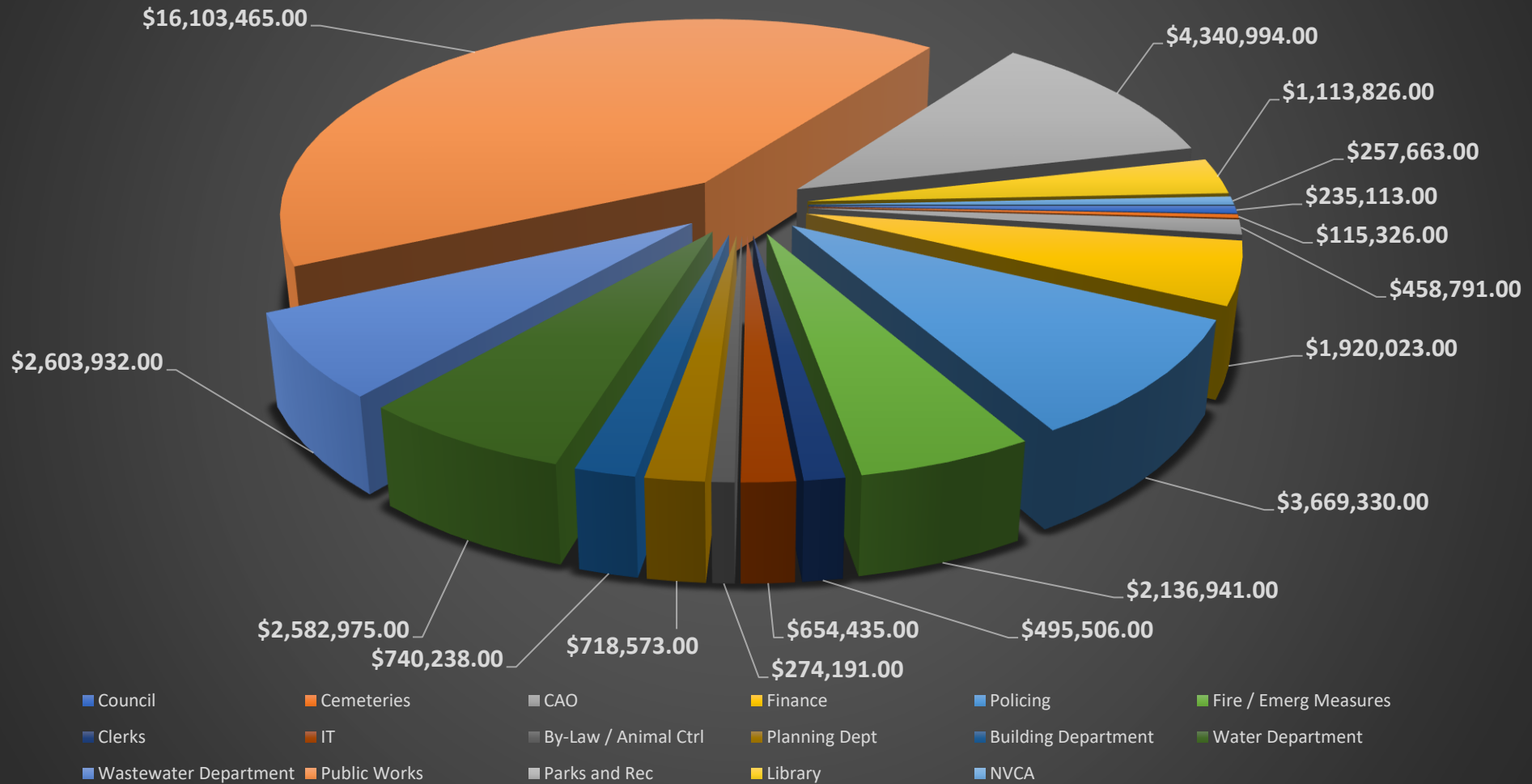
■ Clerks

■ Public Works

■ Planning Department

■ Parks and Rec

# 2025 OPERATING EXPENSE BY DEPARTMENT (\$38,421,322)

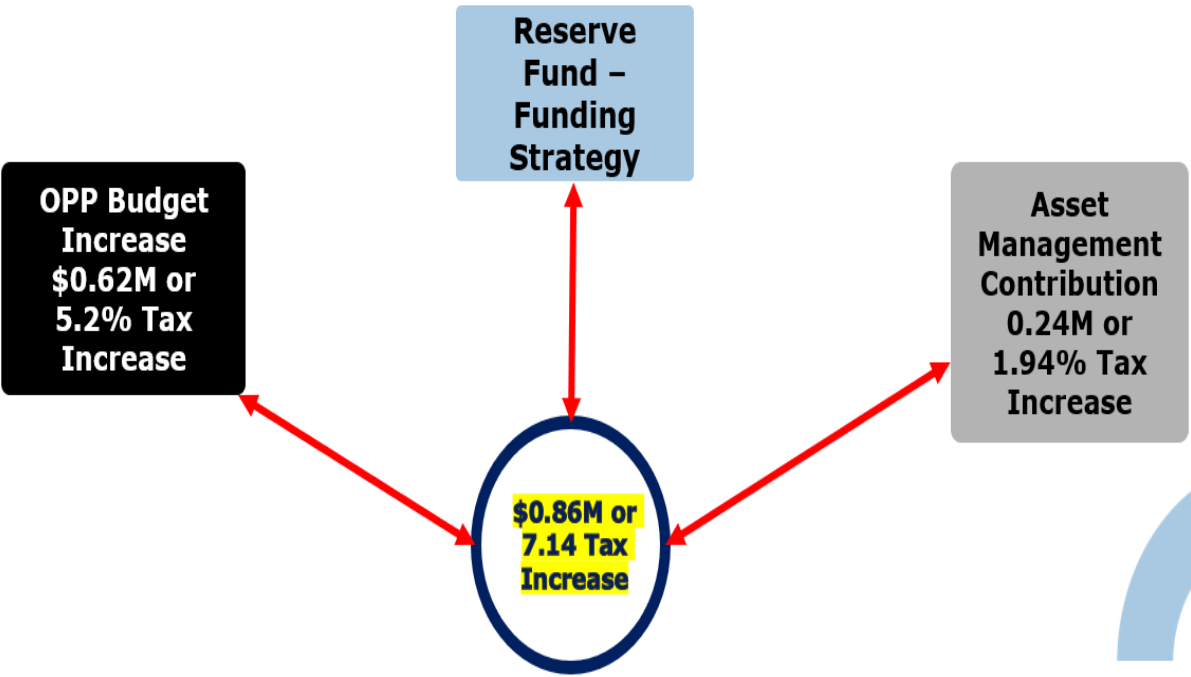


# 2025 Budget Deliberations

## - *Next Step(s)*



- Collaborate with Council to ensure Active Engagement & Strategic Planning initiatives are met
- Presenting Staff Matters (COLA etc.)
- Phased Approach Funding Strategy to the 2025 expenditure increases (OPP budget, Asset Management Contribution etc.)







# QUESTIONS

