

**THE CORPORATION OF THE TOWNSHIP OF ESSA
SPECIAL MEETING OF COUNCIL – 2024 CAPITAL AND OPERATING BUDGET
DECEMBER 20, 2023**

4:00 P.M.

- 1. OPENING OF MEETING BY THE MAYOR**

- 2. DISCLOSURE OF PECUNIARY INTEREST**

- 3. 2024 DRAFT BUDGET (Refer to separate binder)**
 - a. PowerPoint Presentation by Staff**
 - i. 2024 Operating Budget
 - ii. 2024 Capital Budget
 - iii. Reserves

4. CLOSED SESSION

The Clerk delegated the powers and duties as assigned under section 228(4) of the *Municipal Act, 2001*, to the Chief Administrative Officer for a portion of the Special (Budget) Meeting; specifically for Closed Session Items 4(a) and (b).

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

- a. Confidential Staff Report CAO033-23, re: Staff Compensation – Exclusive of Parks and Recreation Department.**
 - *Personal Matters about Identifiable Individual [s.239(2)(b)]*
 - *Labour Relations or Employee Negotiations [s.239(2)(d)]*

- b. Confidential Staff Report CAO035-23, re: Staff Compensation – Specific to the Parks and Recreation Department.**
 - *Personal Matters about Identifiable Individual [s.239(2)(b)]*
 - *Labour Relations or Employee Negotiations [s.239(2)(d)]*

Motion to Rise and Report from Closed Session Meeting of December 20, 2023

Recommendation: ***BE IT RESOLVED THAT*** *Council rise and report from the Special Council Closed Session Meeting at _____ p.m.*

STAFF REPORTS AND MEMORANDUMS

5. FINANCE

a. Allocation of PILT (Payments In Lieu of Taxes) Funding

Recommendation: **BE IT RESOLVED THAT** Council accept the one-time 2023 Municipal PILT Mitigation Payment as presented by the Provincial Government in recognition of revenue implications of the federal decision relating to Ontario Regulation 400/98 in the amount of \$704,215.00; and **THAT** Council approves allocation of these funds to the Township's Asset Management Plan Reserve G/L 02-80-002-060-3581.

b. Fire Department Training Reserve

Recommendation: **BE IT RESOLVED THAT** Council approve a transfer of \$10,000.00 from the Fire Department Training Reserve G/L 02-80-002-060-3561 to the Fire Department Capital Budget for use in 2024 for the purchase of sea containers needed for storage of equipment and fire safety apparatus.

c. Allocation of 2023 Bank Interest

Recommendation: **BE IT RESOLVED THAT** Council approve the allocation of bank interest earned in 2023 in the amount of \$1,630,000.00 into the Asset Management Reserve G/L 02-80-002-060-3581, for future Capital Development.

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d. Staff Report TR026-23 submitted by the Manager of Finance, re: 2024 Capital and Operating Budget - Parks and Recreation Department

Recommendation: **BE IT RESOLVED THAT** Staff Report TR026-23 be received; and **THAT** Council approve the portion of the 2024 Draft Budget (Capital and Operating) relating to the Parks and Recreation Department in the amount of \$5,066,682.00.

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e. Staff Report TR027-23 submitted by the Manager of Finance, re: 2024 Capital and Operating Budget

Recommendation: **BE IT RESOLVED THAT** Staff Report TR027-23 be received; and **THAT** Council approve the 2024 Budget in the amount of \$32,189,481.00, with a levy of \$11,933,370.00 (excluding 1.79% estimated growth) and with exception to the portion relating to the Parks and Recreation Department in the amount of \$5,066,682.00; and **THAT** Council instruct staff to prepare a Tax Rating By-law.

6. ADJOURNMENT

Recommendation:

BE IT RESOLVED THAT this Special Meeting of the Council of the Township of Essa held on the 20th day of December, 2023, adjourn at _____ p.m.

OR

BE IT RESOLVED THAT this Special Meeting of the Council of the Township of Essa held on the 20th day of December, 2023, adjourn at _____ p.m. to reconvene on _____, 2024 at _____ a.m./p.m.



TOWNSHIP OF ESSA STAFF REPORT

STAFF REPORT NO.: TR026-23

DATE: December 20th, 2023

TO: Committee of the Whole

FROM: Debbie Dollmaier, Manager of Finance/Treasurer

SUBJECT: **2024 Capital and Operating Budget- Parks and Recreation Department**

RECOMMENDATION

That Staff Report TR026-23 be received; and

That Council approve the portion of the 2024 Draft Budget (Capital and Operating) relating to the Parks and Recreation Department in the amount of \$5,066,682.

BACKGROUND

Council received staff budget presentations and 1st, 2nd and 3rd draft budgets on November 1st, 15th, and December 20th, 2023.

COMMENTS AND COSIDERATIONS

Some highlights of the 2024 Parks and Recreation draft budget are:

- The inclusion of 2 new summer students to support the grass cutting program across the Township and to enhance on the beautification of the municipality
- Angus Arena Chiller Replacement
- Angus Arena Heating in Stands – heaters for public viewing of hockey games
- Maplewood Park (New Park with Splashpad to replace where new elementary school will be positioned)
- Stonemount Parkettes (83-84 Greenwood) to also replace land and equipment at 152 Greenwood, as above
- Land Purchase for Parking
- Thornton Cunningham Parks, Upgrades and Expansion
- New Thornton Score Clock
- Ivy Playground - Basketball Net and Slide

- Baxter - new park design and minor addition to the existing Park for a different age group
- Maintains the operation of both cemeteries in Angus and Thornton
- New overhead door for storage building behind the Angus Arena

FINANCIAL IMPACT

The 2024 Parks and Recreation draft budget of **\$5,066,682** represents **13.5%** of the 2024 municipal budget in the amount of **\$37,256,163**, including both capital and operating expenditures.

SUMMARY/OPTIONS

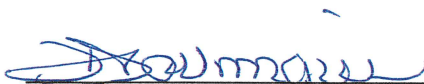
Council may:

1. **Approve the portion of the 2024 Draft Budget relating to the Parks and Recreation Department's Operating and Capital Budgets of \$5,066,682.**
2. Direct staff as Council deems appropriate.

CONCLUSIONS

Staff recommends that **Option 1** be approved.

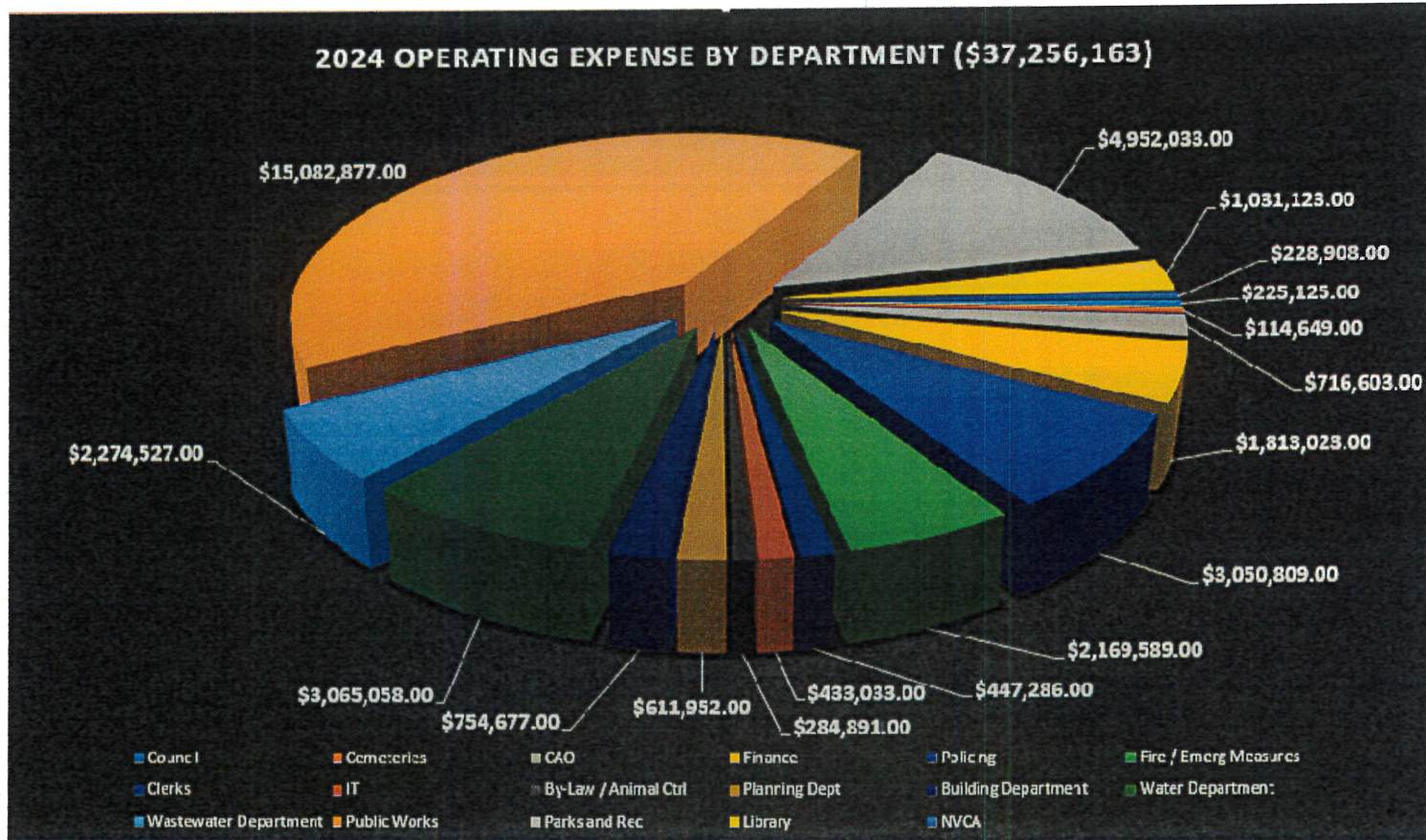
Respectfully submitted,

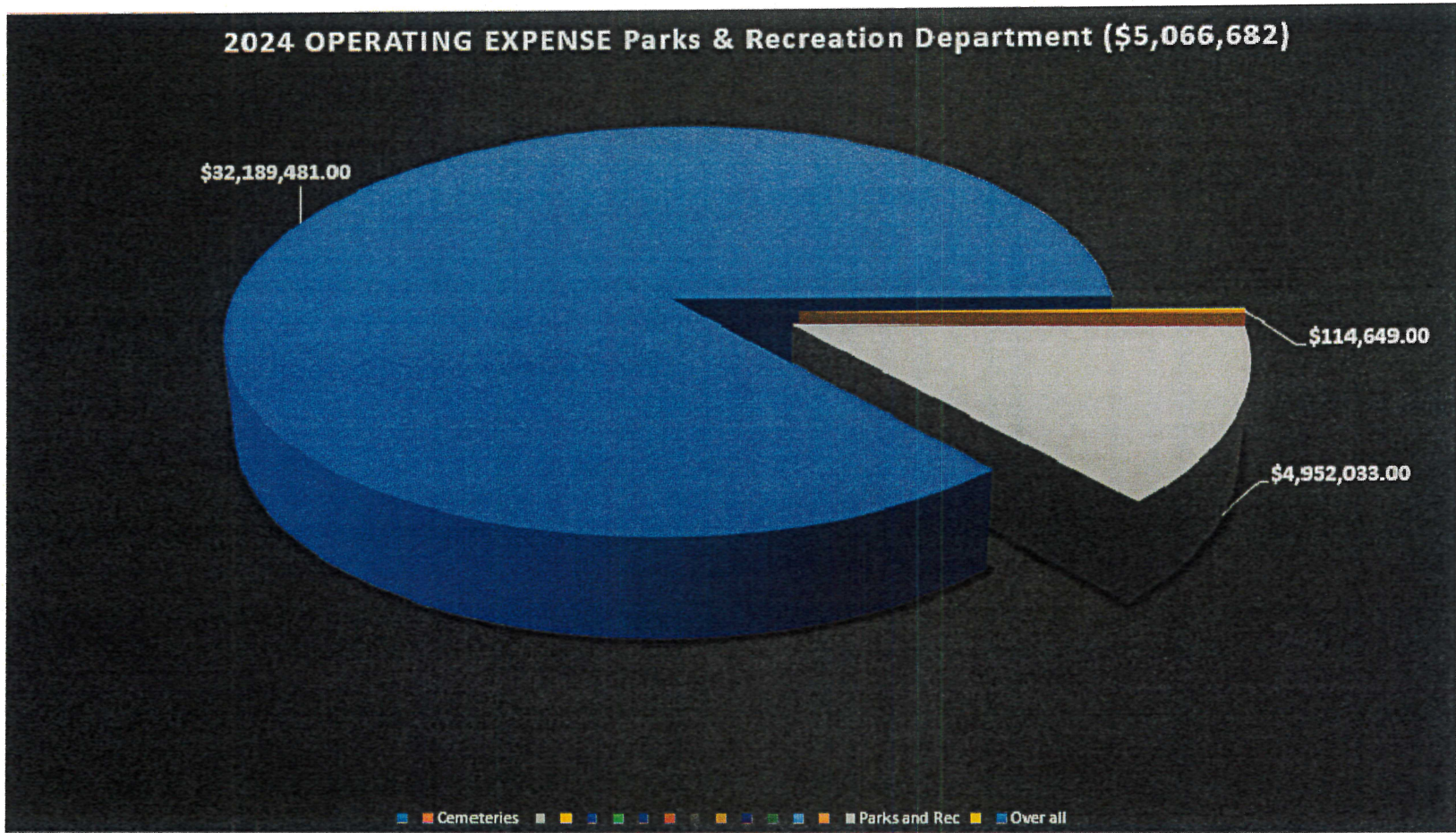


Debbie Dollmaier
Manager of Finance



Colleen Healey-Dowdall
Chief Administrative Officer





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TOWNSHIP OF ESSA STAFF REPORT

STAFF REPORT NO.: TR027-23

DATE: December 20th, 2023

TO: Committee of the Whole

FROM: Debbie Dollmaier, Manager of Finance/Treasurer

SUBJECT: 2024 Budget for Council Consideration

RECOMMENDATION

That Staff Report TR027-23 be received; and

That Council approve the 2024 Draft Budget of **\$32,189,481** with a levy of **\$11,933,370** with **exception of the portion relating to the Parks and Recreation Department** in the amount of \$5,066,682; and

That Council instruct staff to prepare a tax rating by-law also taking into account the excluded amount of 1.79% for estimated growth.

BACKGROUND

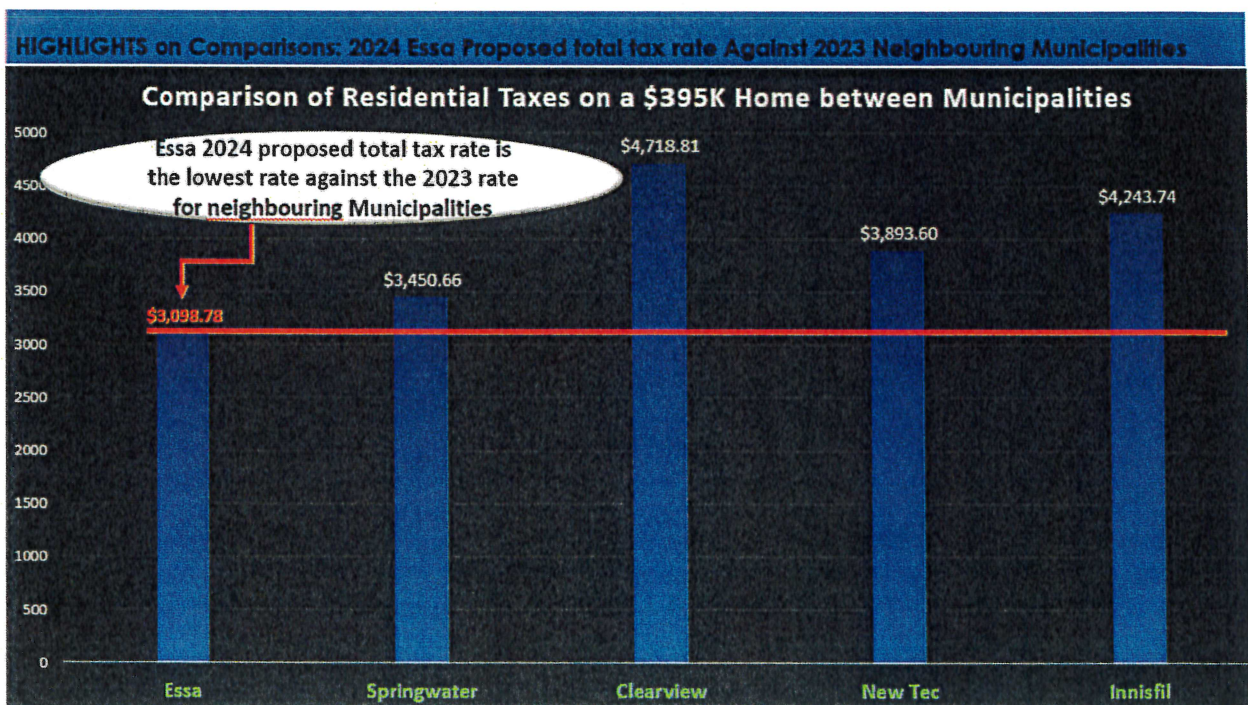
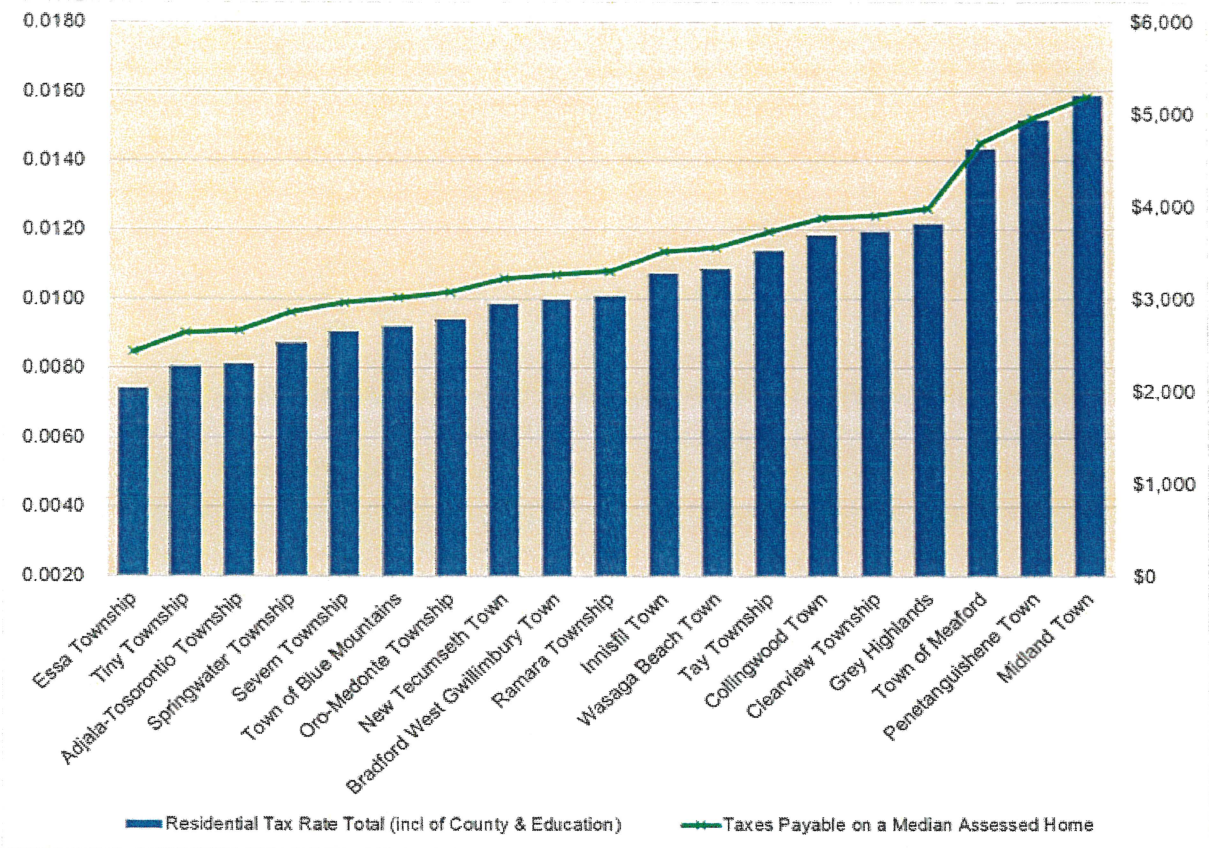
Council received staff budget presentations and 1st, 2nd and 3rd draft budgets on November 1st, 15th, and December 20th, 2023.

The 2024 Draft Budget represents a total tax increase of 5.88% which equals approximately \$44.15 per \$100,000 of residential assessment.

The Municipal Property Assessment Corporation (MPAC) is the provincial body responsible for assessing and classifying properties in Ontario. According to MPAC, the median assessment for all residential-class properties in Essa is \$394,000.

In 2023, the total tax collected on the median home in Essa was \$2,926.58. The proposed 2024 Budget would mean an increase to \$3,098.78 which represents an increase of \$172.20.

Taxes on the same house in New Tecumseth are approximately \$3,487. Essa has one of the lowest tax rates in Simcoe County (refer to Attachment 1).



COMMENTS AND COSIDERATIONS

The 2024 draft budget is a responsible budget which responds to the financial challenges facing the municipality and as well maintains the current level of services.

Some highlights of the 2024 draft budget are:

- Loss of **15%** Ontario Municipal Partnership Fund (OMPF)
- Loss of **15%** Ontario Community Infrastructure Fund (OCIF)
- Gain of **3.51%** Canada Community-Building Fund (CCBF)
- Asset Management Contribution (**5.7%**)
- New Snowplow and 1 Ton Truck
- New Fire Prevention Officer
- New Vehicle Purchase for Fire Prevention Officer
- New Property Standards Officer to assist with property-related by-law enforcement
- New Vehicle purchase Property Standard Officer
- New Official Plan to clarify to the public where Council wishes growth to occur in in what form
- Rural Road Upgrades to the 5th, 8th, 9th and 10th Lines and the 5th Sideroad
- Urbanization of Angus and Thornton Streets: Simcoe Street, William and Stoddart Streets
- 5th Line Bridge Replacement Plan (Environmental Assessment)

FINANCIAL IMPACT

The 2024 Draft Budget of \$37,256,163 represents a total increase of 5.88% which equals approximately \$44.15 per \$100,000 of residential assessment.

The municipality will be transferring an amount equal to a 5.7% tax contribution to Asset Management in keeping with its adopted Asset Management Plan.

SUMMARY/OPTIONS

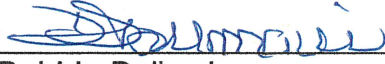
Council may:

1. Approve the 2024 Draft Budget of **\$32,189,481** with a levy of **\$11,933,370**, with **exception of the portion relating to the Parks and Recreation Department in the amount of \$5,066,682.**
2. Instruct staff to prepare a tax rating by-law taking all final figures into consideration.
3. Direct staff as Council deems appropriate.

CONCLUSIONS

Staff recommends Options 1 and 2 be approved.

Respectfully submitted,



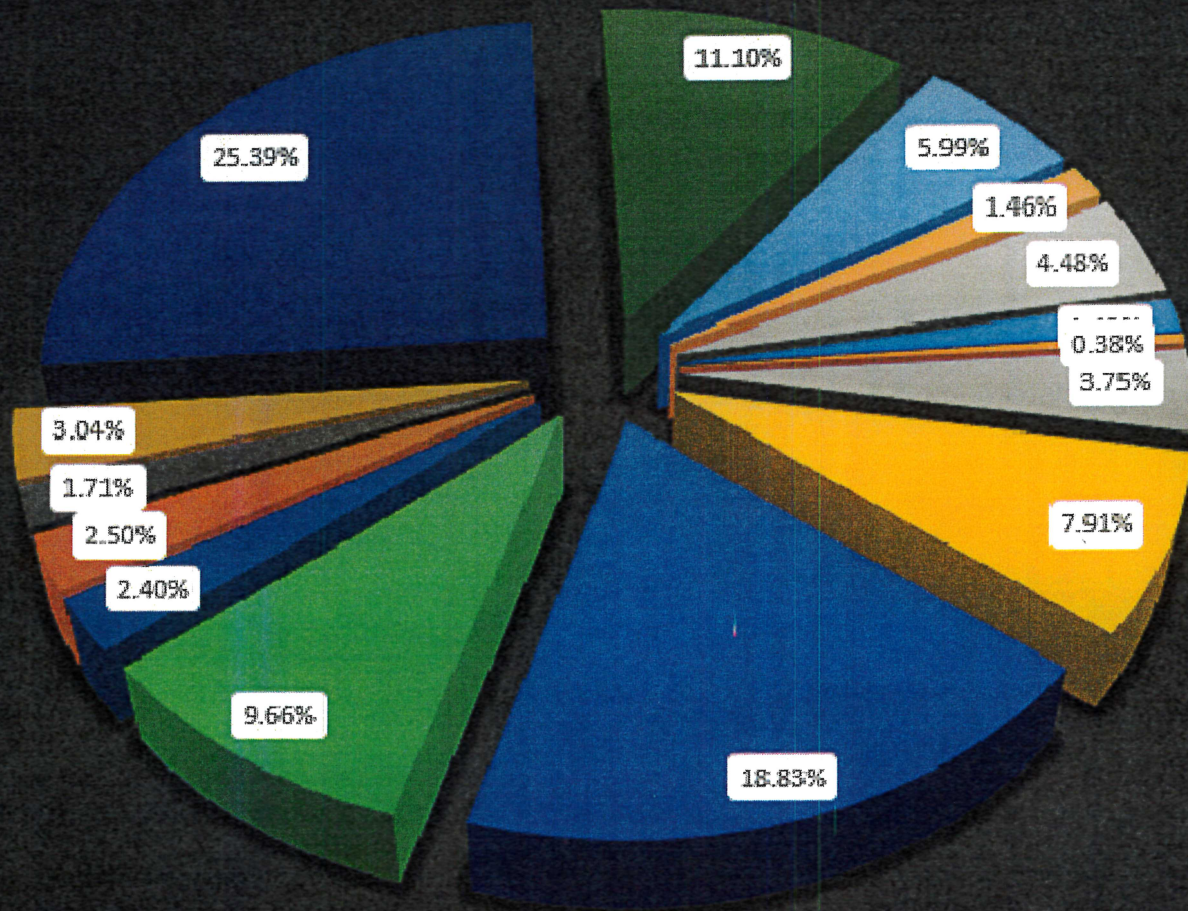
Debbie Dollmaier
Manager of Finance



Colleen Healey-Dowdall
Chief Administrative Officer

Attachments:
2024 Tax Levy by Department
2024 Operating Expenses by Department Chart
2023/2023 Estimated Reserve & Reserve Funds

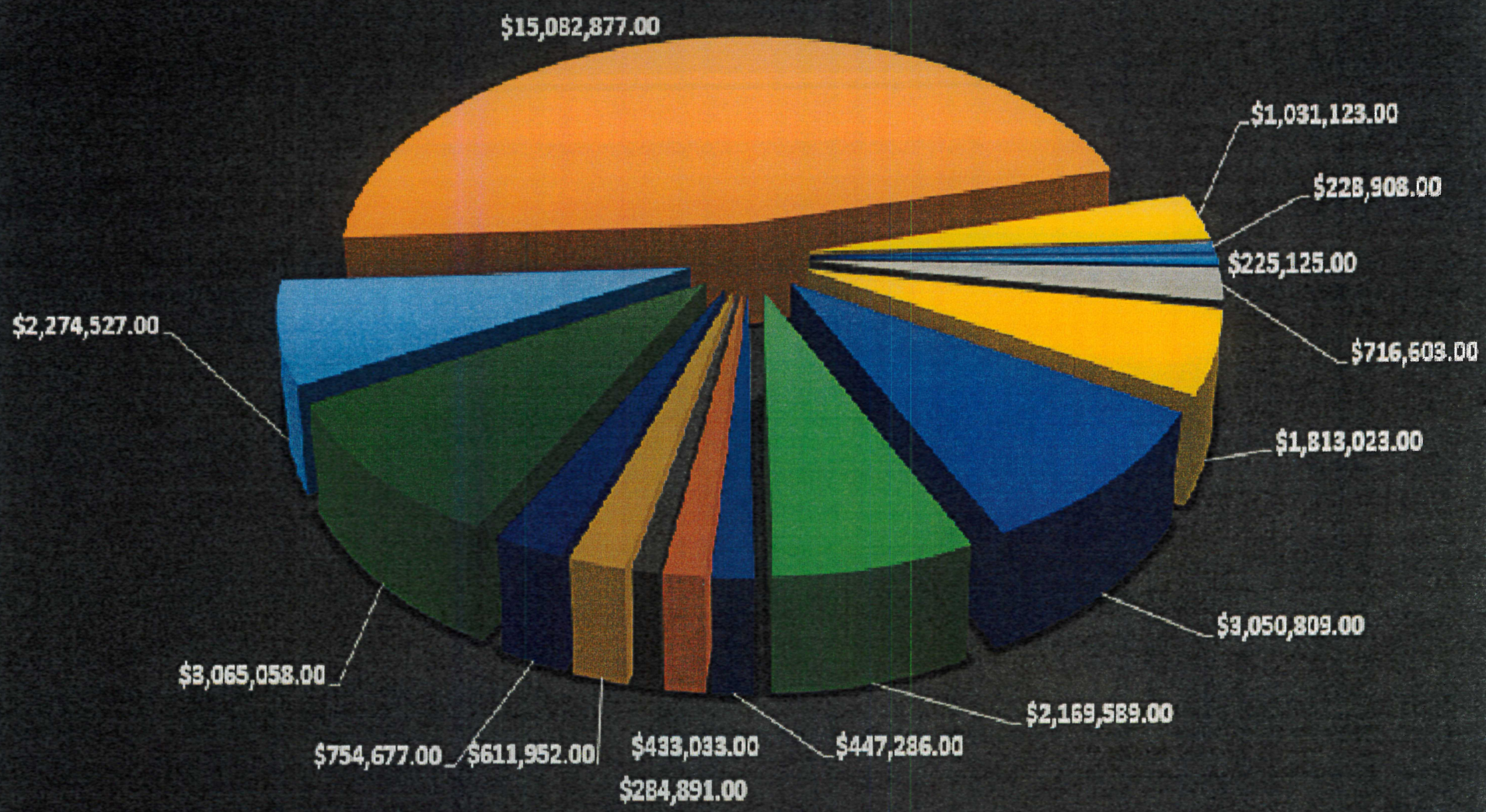
2024 Tax Levy by Dept.



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

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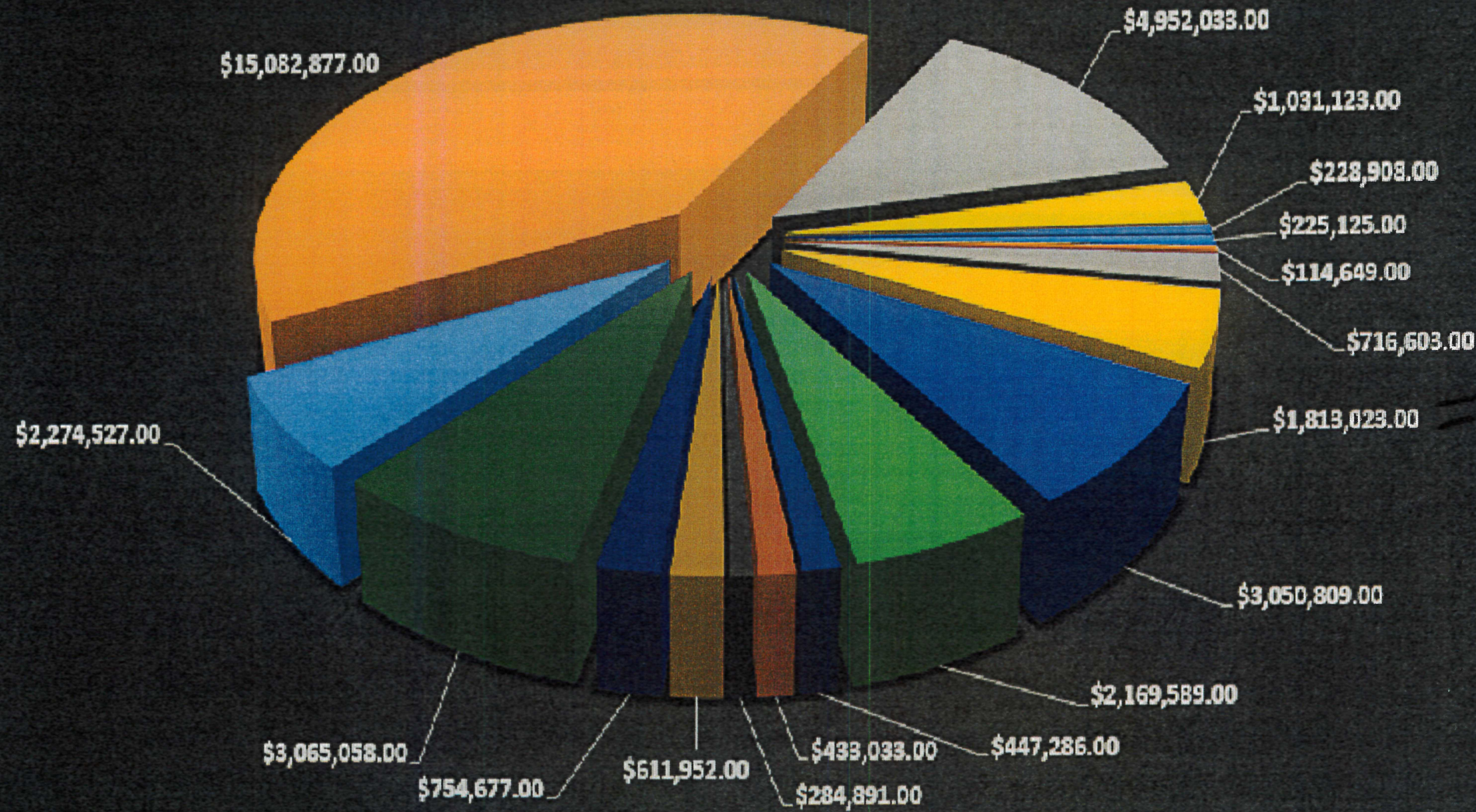
2024 OPERATING EXPENSE BY DEPARTMENT (\$32,189,481) Excluding Parks & Recreation



- Const
- CPA
- Finance
- Policing
- Fire / Emerg Measures
- Cerks
- IT
- Planning Dept
- Building Department
- Water Department
- Wastewater Department
- Public Works
- Library
- NVCA

Be Attachment # 2

2024 OPERATING EXPENSE BY DEPARTMENT (\$37,256,163)



Attachment #3

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