



2025 Budget Overview

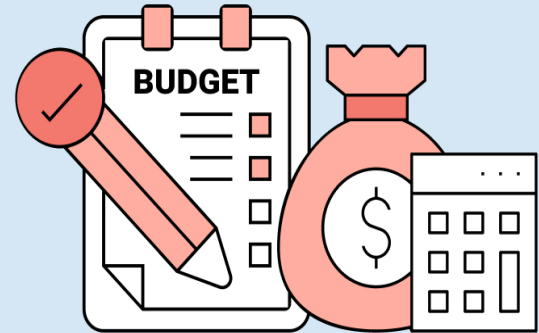
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Introduction



Budget Process Overview

- Budget Planning Discussions
- Multi-Stage Process
- Timelines
 - Post 2024 Budget Debrief
 - SLT Pre Budget Discussions
 - Formal Budget Process



Inflation, Growth & Human Resources

- Inflation stabilized but still affects service costs
- Vendors incorporating inflationary adjustments into contracts
- Growth Drivers
- Being an employer of choice



Fiscally Responsible Government

- Ensures appropriate levels of service are being delivered to the community
- Maintain its commitments to the community as represented by current discretionary funding levels (i.e. External Commitments)
- Consideration given to the impact of decisions on the Corporation's future financial stability

Total County Budget Summary



Budget Summary	2024 Budget	2024 Projection	2025 Budget
Operating Expenditures	\$157,321,130	\$153,872,020	\$166,032,610
Operating Recoveries	75,577,720	86,653,300	80,832,840
Contribution to (from) Reserves	3,822,810	18,347,500	7,737,210
Net Operating Budget:	\$85,566,220	\$85,566,220	\$92,936,980
Capital Expenditures	\$110,362,240	\$77,949,620	\$119,230,100
Capital Recoveries	23,354,960	14,495,870	9,745,870
Contribution to (from) Reserves	(40,291,310)	(16,737,780)	(59,024,780)
Net Capital Budget:	\$46,715,970	\$46,715,970	\$50,459,450
County Responsibility	\$132,282,190	\$132,282,190	\$143,396,430

Key Budget Highlights



- Initial levy increase \$17.3M, lowered to \$11.1M
- Tax base pressures & financial challenges
- Overall budget size, major areas of expenditure and highlighted initiatives for 2024
- 1% change in tax rate = approximately \$1.4M

Key Budget Highlights



- Consistent Tax Rates

County of Essex Final Tax Rate Increase Year Over Year						
Updated: Nov 2024						
Column1	2020	2021	2022	2023	2024	2025 (proposed)
County Tax Rate	0.0048705078	0.0048942990	0.0049676134	0.0051570760	0.0054049275	0.0057494474
Increase Over Prior Year	0.0000406378	0.0000237912	0.0000733144	0.0001894627	0.0002478515	0.0003445200
% Increase Over Prior Year	0.84%	0.49%	1.50%	3.81%	4.81%	6.37%
Average CAD Inflation (CPI)	0.70%	3.40%	6.80%	3.90%	2.00%	
Avg CAD Inflation (NRCPI)	1.50%	10.10%	12.50%	7.10%	4.00%	

Note: CPI & NRCPI for 2024 is estimated at this time

CPI= Consumer Price Index= A key economic indicator that measures the average change over time in the prices paid by consumers for a basket of goods and services.

NRCPI= Non Residential Construction Price Index: Tracks changes in the costs of materials, labor, and equipment for infrastructure projects, including roads and bridges.

Key Budget Highlights

- Approximately \$4 Million in contractual salary increases already approved by Council
- Pre-Budget Approvals
 - EMS: 2025 Vehicle Procurement
 - EMS: 2025 Stretcher Procurement
 - IPS: 2025 Traffic Signal System (Intersection of County Roads 9 and 10)

Key Budget Highlights



- FTE Count

County of Essex Staff Positions (Full Time & Part Time)						
	2023		2024		Proposed 2025	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Community Services	3	0	3	0	3	0
Sun Parlor Home	181	202	182	213	182	214
Emergency Services	225	110	245	110	247	110
Infrastructure and Planning Services	63	0	64	0	64	0
Library Services	32	22	35	19	35	19
General Government						
Corporate Management	2	0	2	0	2	0
Legislative Services	9	0	11	0	11	0
Financial Services	17	0	17	0	17	0
Information Technology	10	0	11	0	12	0
Human Resources	9	0	9	0	9	0
Totals	551	334	579	342	582	343
# Increase Year Over Year			28	8	3	1

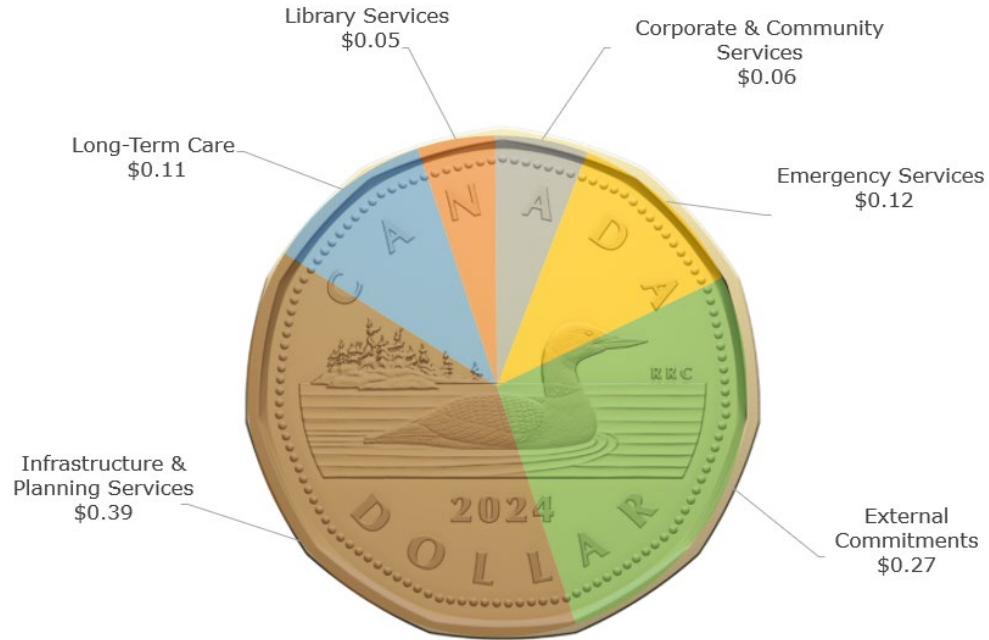
Notes:

EWEMS Full Time staff positions increased from 2023 to 2024 due to enhanced service requirements.

SPH Increase in PT staff is a result of increase in hours of care and food staff.

Numbers above do not reflect students or casual employees.

Your 2025 Tax Dollar



2025 Budget Impact Variables



Budget Summary

Levy Impact

County Levy 2024	132,282,190
Community Services	0
Sun Parlor Home	0
Emergency Services	1,655,930
Infrastructure & Planning Services	3,896,680
Library Services	250,810
General Government Services	1,007,850
External Commitments	4,302,970
County Levy 2025	<u>\$143,396,430</u>

2025 Budget Impact Variables



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Reserve Policy & Targets

- Reserve Management Policy introduced in 2024 to guide responsible fund management
- 2025 Budget: Most reserves on track, though capital reserve remains underfunded
- Ongoing monitoring to balance long term needs with financial stability

Reserve Comparison



Reserve	2022 Actual (restated)	2023 Actual (restated)	2024 Projection (unaudited)	2025 Budget
Rate Stabilization	\$20,766,584	\$22,457,668	\$16,620,492	\$14,534,082
Health Benefit & WSIB	7,155,283	7,267,992	1,515,200	1,601,100
Insurance	1,005,658	1,067,729	715,000	715,000
Official Plan Reserve	676,826	567,933	536,283	536,283
Capital	75,340,925	84,697,339	99,046,514	92,882,524
New W-E Hospital System	34,825,000	42,310,000	49,627,700	56,667,700
Roadway Expansion	117,812,799	118,283,900	108,801,250	58,043,110
EMS Equipment & Vehicle	15,876,313	13,775,608	15,328,438	15,902,408
Essex County Library	2,551,520	1,863,192	1,710,202	1,731,302
Total Reserves	\$276,010,908	\$292,291,361	\$293,901,079	\$242,613,509

Budget Risk Factors

- Provincial funding constraints
- EMS emergency offload delays, high call volume
- SPH aging resident population, increased acuity
- Rising operating costs (fuel, medical supplies, insurance and winter maintenance)
- Higher costs for infrastructure projects
- Economic pressures such as inflation, exchange rates, investment earnings

Tax Rate Impact



Year	Per \$100,000 of CVA	Residential Tax Rate	Taxes	Tax Change
2024	\$100,000	.0054731484	\$547.31	
2025	\$100,000	.0057494474	\$574.94	\$34.45



Questions?

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