



Administrative Report

To: Warden MacDonald and Members of Essex County Council

From: Melissa Ryan, CPA, Director, Financial Services/Treasurer

Date: Wednesday, February 5, 2025

Subject: 2025 Budget Correction

Report #: 2025-0205-FIN-R02-MR

Purpose

The purpose of this report is to inform County Council of an oversight in the final calculation of the 2025 County budget, specifically regarding the total levy requirement and the associated tax rate increase.

Background

The 2025 County budget deliberations took place on Thursday, November 28, 2024, during which Council reviewed the proposed budget and considered several motions affecting the levy amount and tax increase. At the conclusion of the deliberations, County Council approved Resolution #349-2024, establishing a total levy requirement of \$140,275,380 and a tax increase of 3.76%.

However, an approved motion (Resolution #344-2024) stating, "That the Infrastructure and Planning Services Fleet Supplementary Schedule be accepted with a reduction of \$400,000 under line item D03-110-3899, such that the approved amount is \$550,000, as amended," was inadvertently excluded from the final calculations referenced in Resolution #349-2024.

This report serves to notify Council of the oversight and seeks Council's direction to correct the minutes accordingly.

Discussion

The omission of resolution #344-2024, which would have reduced the total levy of \$140,275,380, by an additional \$400,000, has led to a discrepancy between the approved levy and the actual intended budget. Correcting this

oversight will ensure that the levy requirement aligns with the Council's original intentions.

According to guidance from Parliamentarian, Jim Lochrie, this situation constitutes an error in the draft minutes that have not yet been formally adopted. To resolve this, the recommended course of action is as follows:

- Administration will provide a verbal outline of the error to Council members.
- Annotated draft minutes, with the correction highlighted, will be distributed for review.
- The Chair will seek consensus from Council to approve the correction to the minutes as noted.

With consensus of Council, the corrected minutes will be amended to reflect the following:

349-2024 Moved By Larry Verbeke Seconded By Dennis Rogers

That Essex County Council Approve as amended the overall proposed 2025 tax rate of ~~3.76%~~ 3.48% and the final Net Operating requirement for the County of Essex in the amount of ~~\$140,275,380~~ \$139,875,380.

This correction will ensure the levy dollar amount and tax rate increase are accurately reflected.

Financial Implications

Correcting the omission of Resolution #344-2024 will result in a \$400,000 reduction to the total levy requirement originally referenced, decreasing it from \$140,275,380 to \$139,875,380. This adjustment will also lower the proposed tax rate increase from 3.76% to 3.48%.

While this correction establishes the reduced levy requirement and reduced tax rate increase, the updated tax rate will not be finalized until the February 19, 2025, Council meeting, when the Tax Policy and By-law are presented for approval.

Consultations

- Katherine Hebert, County Clerk
- James Lochrie, B.Sc., CPP-T, Certified Professional Parliamentarian

Strategic Plan Alignment

| Working as Team Essex County | Growing as Leaders in Public Service Excellence | Building a Regional Powerhouse |
|--|--|--|
| <input type="checkbox"/> Scaling Sustainable Services through Innovation <input type="checkbox"/> Focusing "Team Essex County" for Results <input type="checkbox"/> Advocating for Essex County's Fair Share | <input type="checkbox"/> Being an Employer with Impact <input type="checkbox"/> A Government Working for the People <input checked="" type="checkbox"/> Promoting Transparency and Awareness | <input type="checkbox"/> Providing Reliable Infrastructure for Partners <input type="checkbox"/> Supporting Dynamic and Thriving Communities Across the County <input type="checkbox"/> Harmonizing Action for Growth <input type="checkbox"/> Advancing Truth and Reconciliation |

Recommendation

That Essex County Council receive report number 2025-0205-FIN-R03-MR, 2025 Budget Correction as information.

Approvals

Respectfully Submitted,

Melissa Ryan

Melissa Ryan, CPA, Director, Financial Services/Treasurer

Concurred With,

Sandra Zwiers

Sandra Zwiers, MAcc, CPA, CA, Chief Administrative Officer

| Appendix | Title |
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| N/A | N/A |