



# 2025 Proposed Business Plan & Budget

Council Deliberations  
January 14, 2025

# 2025 Proposed Budget – Council Deliberations

- Introduction
  - CAO Introductory comments
  - Budget deliberation process
  - Public engagement
  - 2025 Proposed Budget summary including updates
- Department Directors
  - Budget highlights / Council consideration
- Motions to Adopt



# Budget Deliberation Process

- 2025 Proposed Budget presented to Council at RCM on December 10, 2024
- Budget document available on Town's website December 13
- Council has had an opportunity to review the document and prepare for tonight's deliberations
- Finance will provide a summary of the current proposed budget position, including relevant events since December 10
- Directors will present their own budgets, highlighting items of notes for Council and providing opportunity for questions from Council
- Finance will track any potential changes as we go
- Once we have gone through all the departments, Finance will summarize the budget position and Council will have an opportunity to consider and potentially adopt the budget



# Public Engagement

- PlaceSpeak platform on Town's website:
  - Dedicated topic for Budget
  - FAQs regarding municipal budget process
  - Important dates
  - Pre-Budget Council Consultation presentation video from RCM September 10, 2024
  - 2025 Proposed Budget presentation video from RCM December 10, 2024
  - 2025 Proposed Budget digital document
  - Opportunity to submit questions/comments with respect to the budget process (Dec 11 through to Jan 7)



# 2025 Proposed Budget Summary

- 2025 Proposed Budget, as presented December 10, calls for a municipal tax increase of 5.46%
  - The effect to the average homeowner is \$126
- Proposed Consolidated Levy for average residential property is an increase of \$182, or 4.32%

Levying Authority	2025 Levy	2024 Levy	Dollar Difference	Percent Difference
Municipal	\$ 2,438	\$ 2,312	\$ 126	5.46%
County	1,542	1,487	56	3.76%
Education	421	421	0	0.00%
<b>Total</b>	<b>\$ 4,401</b>	<b>\$ 4,220</b>	<b>\$ 182</b>	<b>4.32%</b>

Average residential property in Tecumseh has a CVA of ~275,000 (2025 Returned Tax Roll)



# 2025 Proposed Budget Summary cont'd

- Primary themes within budget:
  - Capital investment
    - Increased allocations to Capital Reserves
    - Debt capacity (LC debt begins to expire 2026)
  - Assessment growth
    - Oldcastle Heights, Tecumseh's Housing Accelerator Plan
  - OPP contract services
    - Labour settlement retroactive to 2023
  - Provision for Payroll/Benefits
    - Pending CUPE negotiations and NBU compensation review
  - One-time 2024 budget reduction reversals
  - Deferrals to 2026 Budget
    - Staffing enhancements from Org Review / Clerks and Building reviews
    - CUPE 2025 settlement and NBU compensation review above provision



# 2025 Proposed Budget - Updates

- 2025 Budgetary adjustments for events post December 10

Revenue/Expenditure	Department	Description	\$ Change
Assessment growth	Corp shared	2025 Tax Roll – 2024 growth lower	\$64,000
NBU compensation review	All depts	2024 review finalized – amount in excess of budget provision	\$59,000
OPP Policing Services	Police	Provincial financial relief proposed to offset impact of labour settlement (\$539,000 total)	TBD
<b>Total</b>			<b>\$123,000</b>



# 2025 Proposed Budget - Updates

- 2025 Proposed Budget Adjusted

Levying Authority	2025 Levy	2024 Levy	Dollar Difference	Percent Difference
Municipal - adjusted	\$ 2,448	\$ 2,312	\$ 136	5.88%
County	1,542	1,487	56	3.76%
Education	421	421	0	0.00%
<b>Total</b>	<b>\$ 4,411</b>	<b>\$ 4,220</b>	<b>\$ 192</b>	<b>4.55%</b>





# 2025 Proposed Budget – potential adjustments

- 2025 Budgetary potential adjustments post December 10

Revenue/Expenditure	Department	Description	\$ Change
Tax Write-offs	Corp shared	One-time reduction – lower appeals	-\$70,000
Transfer from Reserves	Corp shared	One-time increase – offset CIP BPIG entirely (proposed budget includes 50%)	-\$60,000
OPP Policing Services	Police	Provincial financial relief proposed (\$190k towards 2023 retro, \$180k towards 2025 base increase, \$170k carry-forward to 2026 re: 2024 reconciliation and base increase)	-\$180,000
Grants expense	Cultural	Deputy Mayor motion to subsidize Olde Sandwich South and Museum	TBD
Transfer to Reserves	Corp shared	One-time reduction re: Investment income as one-time budget adjustment (150k in 2024 / Nil in proposed 2025 budget)	TBD
<b>Total</b>			<b>-\$310,000</b>



# 2025 Proposed Budget – potential adjustments

- 2025 Budgetary potential adjustments post December 10

Levying Authority	2025 Levy	2024 Levy	Dollar Difference	Percent Difference
Municipal - potential adjusted	\$ 2,423	\$ 2,312	\$ 111	4.83%
County	1,542	1,487	56	3.76%
Education	421	421	0	0.00%
<b>Total</b>	<b>\$ 4,386</b>	<b>\$ 4,220</b>	<b>\$ 167</b>	<b>3.97%</b>



# Director Presentations

- Following the order in the budget document
  - Financial Services
  - CAO, Council, Police Services and OPP Detachment Board
  - People and Culture
  - Technology and Client Services
  - Legislative Services and Clerk
  - Community Safety and Fire
  - Public Works and Engineering Services
  - Water and Wastewater Services
  - Community and Recreation Services
  - Development Services



# Discussion

