

**To: Warden and Members of County Council**

**From: Director of Corporate Services**

## 2024 Draft Budget Schedule and Budget Survey

### RECOMMENDATIONS

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1. That the 2024 draft budget schedule as set out in Report No. CS 2023-18 entitled “2024 Draft Budget Schedule and Budget Survey” be approved;
2. And further, that the 2024 budget communication, engagement and reporting plan be approved.

### REPORT HIGHLIGHTS

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- 2024 business plan and budget approval is planned for the regular Council meeting on December 13, 2023
- December business plan and budget approval allows projects to be completed within their planned schedule and provides staff with direction regarding annual operations for the start of the fiscal year
- 2024 budget survey will be launched on June 14, 2023 in collaboration with participating area municipalities to leverage the overall survey outreach and better inform our budget processes

### Implementation Points

Upon Council’s approval of the recommendations contained in this report, County departments will initiate the budget development process in August to deliver a draft 2024 Budget and Business plan at Council’s November 8, 2023 meeting.

Additionally, the joint County and Area Municipal 2024 budget survey will be launched in collaboration with the Area Municipal Treasurers. At the conclusion of the survey all statistical data gathered including public comments will be reported to the respective Area Municipal Treasurers.

Responses to the survey questions relative to County services will be incorporated in the development of the County’s 2024 budget and business plans.

## Financial Impact

There is no financial impact beyond what has been approved in the 2023 budget.

## Communications

The special budget council meeting schedule, agendas, presentations and video recordings will be posted when available to the County’s website at [www.oxfordcounty.ca/speakup](http://www.oxfordcounty.ca/speakup).







The budget survey will be promoted through the Area Municipal and County websites, social media, advertising, and local media outreach by the County’s Strategic Communication and Engagement team. Area Municipalities will include promotion materials in the final tax bill (where possible) directing property owners to the online survey and/or will electronically promote the survey.

Key stakeholder groups such as chambers of commerce, business associations, economic development offices, and others will also be invited to provide input on the 2024 Budget.

In August and early September, staff meetings will be scheduled with our Area Municipal partners to collaborate on capital and operating plans to be included in our 2024 business plan and budgets.

Community Agencies that have been annual grant recipients will be invited to present their 2024 budgets and grant requests to Council at regularly scheduled meetings in September/October 2023.

## Strategic Plan (2020-2022)

					
<b>WORKS WELL TOGETHER</b>	<b>WELL CONNECTED</b>	<b>SHAPES THE FUTURE</b>	<b>INFORMS &amp; ENGAGES</b>	<b>PERFORMS &amp; DELIVERS</b>	<b>POSITIVE IMPACT</b>
		3.iii.	4.i. 4.ii.		

## DISCUSSION

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### Background

#### Budget Schedule

Section 289 of the *Municipal Act, 2001*, as amended, provides for the following in regard to annual budgets:

#### Yearly budgets, upper-tier

(1) An upper-tier municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the upper-tier municipality including,

- (a) amounts sufficient to pay all debts of the upper-tier municipality falling due within the year;
- (b) amounts required to be raised for sinking funds or retirement funds;
- (c) amounts in respect of debenture debt of lower-tier municipalities for the payment of which the upper-tier municipality is liable; and
- (d) amounts required by law to be provided by the upper-tier municipality for any of its local boards, excluding school boards.

#### Exception

(1.1) Despite subsection (1), a budget for a year immediately following a year in which a regular election is held, may only be adopted in the year to which the budget applies.

#### Detail and form

(2) The budget shall,

- (a) in such detail and form as the Minister may require, set out the estimated revenues, including the amount the municipality intends to raise on all the rateable property in the municipality by its general upper-tier levy and on less than all the rateable property in the municipality by a special upper-tier levy under section 311, and the estimated expenditures; and
- (b) provide that the estimated revenues are equal to the estimated expenditures.

#### Allowance

(3) In preparing the budget, the upper-tier municipality,

- (a) shall treat any operating surplus of any previous year as revenue that will be available during the current year;
- (b) shall provide for any operating deficit of any previous year;
- (c) shall provide for taxes and other revenues that in the opinion of the treasurer are uncollectible and for which provision has not been previously made;
- (d) may provide for taxes and other revenues that it is estimated will not be collected during the year; and
- (e) may provide for such reserves as the upper-tier municipality considers necessary.

#### Budget Survey

The last collaborative area municipal online survey was launched June 9, 2021 through *Speak Up, Oxford!* for purposes of informing the 2022 Business Plan and Budget process. The survey was designed to inform residents and business owners on municipal services and provide an opportunity to express their opinion and participate in forming the County's 2022 budget priorities.

The survey outlined how property taxes were spent in 2021, and asked respondents to indicate whether the same services should be enhanced, maintained or reduced in the upcoming year. Participating residents were asked to rate their overall perception of the value received for County tax dollars and how they would like to be involved in the budget process in the future. Each question allowed for comments, and there was a final question for additional open-ended comments regarding the budget.

The online survey received 596 responses, representing at the time one of the strongest public survey/comment responses the County had received. Additionally, over 900 individual comments and suggestions were received.

A survey planned for the 2023 budget was not pursued due to availability of staff resource requirements at the Area Municipal level required to facilitate a municipal election.

The 2023 Business Plan and Budget includes a provision for a joint 2024 budget survey with our Area Municipalities. The County’s Finance team has been collaborating with the Area Municipal Treasurers to design a survey that will assist to inform the service level expectations of our communities as we recover from the pandemic.

**Comments**

**Budget Schedule**

The County’s Long Term Financial Sustainability Plan sets out parameters for the annual business plan and budget process. Section 3 of the Plan describes how integration of the Strategic Plan with budgeting is reinforced through the use of business plans. Business plans put the Strategic Plan into action by identifying the annual business goals, outlines resource requirements necessary to achieve those goals, as well as identifies appropriate performance measures for monitoring and reporting purposes.

Subsection 3.1 of the Plan describes the Annual Strategic Plan/Business Plan/Budget Cycle as follows:

- April - June (Q2) – review strategic plan including goals, objectives and initiatives and establish performance agreements
- July – September (Q3) – establish business plan goals aligned with strategic plan
- October – December (Q4) – business plan and budget submission
- January – March (Q1) – reporting strategic plan progress and finalizing performance indicators

The draft 2024 Budget and Business Plan package is planned to be released as part of the regular council meeting on November 8, 2023. Attachment 1 includes the detailed schedule for the budget package’s formulation, which consists of:

- County departments assessing their needs and priorities for the coming year and their current financial state in order to develop preliminary budgets;
- Meetings with area municipalities to establish capital works harmonization; and
- Detailed reviews of the budget and business plan submissions by Senior Management Team.

The proposed schedule for presentations and deliberations of draft business plans and budgets with Council is as follows:

Budget Meeting	Date	Time	
Special Council Meeting #1	Wednesday, November 15, 2023	9:30am - 12:00pm	
Special Council Meeting #2	Wednesday, November 29, 2023	9:30am - 12:00pm	
Regular Council Meeting	Wednesday, December 13, 2023	9:30am -	*

\* Special budget meeting falls on a regular Council meeting date.

## Budget Survey

A detailed report of the survey results will be presented to Council at the September 27 meeting. The comments received from the public engagement process will be incorporated in the 2024 Budget and business plans for Council's consideration.

The online survey will launch today, June 14, 2023, through a combined Municipal<sup>1</sup>/County survey platform. The participants will choose which municipality they live in that will present their municipality's survey questions as well as the County's survey questions. The combined survey is intended to:

- pool communication opportunities and resources;
- better inform the public on municipal services provided; and
- further engage the public on the upcoming budget process.

The survey will close on August 31, 2023 with each Municipality/County being responsible for reporting their respective results to their Council.

The results of the survey will be presented to the Senior Management Team to assess how best to respond to the survey results, with proposed actions being reflected in the draft Budget and business plans for Council's consideration. A listing of the action plans, as well as a summary of the survey results, will be provided to Council as part of the budget package.

## Conclusions

Based on the schedule presented above, consideration for adoption of the budget would be planned for the regular Council meeting scheduled on December 13, 2023. This timeframe will allow approved projects to be completed within their planned schedule and provide staff direction regarding annual operations.

## SIGNATURES

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### Report Author:

Original signed by

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Carolyn King, CPA, CA  
Manager of Finance

### Departmental Approval:

Original signed by

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Lynn S. Buchner, CPA, CGA  
Director of Corporate Services

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<sup>1</sup> Excluding the City of Woodstock and the Township of East-Zorra Tavistock

**Approved for submission:**

Original signed by

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Benjamin R. Addley  
Chief Administrative Officer

**ATTACHMENT**

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Attachment 1 – 2024 Draft Budget Schedule