

REPORT TO COUNTY COUNCIL

2024 Business Plans and Budget

To: Warden and Members of County Council

From: Director of Corporate Services

RECOMMENDATIONS

1. That 2024 Oxford County Business Plans be adopted as amended;
2. And further, that Oxford County Council approves the 2024 Budget with a general purpose levy of \$_____;
3. And further, that Oxford County Council approves a 2024 special levy for Library purposes in the amount of \$_____, levied against all area municipalities with the exception of the City of Woodstock;
4. And further, that Oxford County Council approves a 2024 special levy to fund a Woodstock Police Services Grant for court security and prisoner transportation services in the amount of \$_____, levied against all area municipalities with the exception of the City of Woodstock;
5. And further, that the following grant requests, totalling \$ _____, be included in the 2024 general purpose levy:

Agricultural Award of Excellence	\$ _____
Oxford Connection - Economic Development	_____
Oxford County Physician Recruitment	_____
Oxford Health Team	_____
Oxford Creative Connections	_____
Social Planning Council Oxford	_____
The Small Business Centre	_____
North Oxford Intercommunity Bus Transit	_____
Ingersoll Pipe Band	_____
Indigenous Solidarity & Awareness Network	_____
Oxford County Youth Initiatives	_____;
6. And further, that the following grant requests be funded under the Oxford County Youth Initiatives grant:

Oxford Invitational Youth Robotics Challenge	\$ _____
International Student Exchange Ontario	_____
Oxford Plowmen's Match	_____;

- 7. And further, that a by-law to adopt the 2024 water and wastewater rates as set out in Report CS 2023-44 effective January 1, 2024, be presented to Council for enactment at their regular meeting scheduled for January 10, 2024;**
- 8. And further, that a by-law to adopt the estimated expenditures for the year 2024 as set out in Report CS 2023-51 be presented to Council for enactment at their regular meeting scheduled for January 10, 2024;**
- 9. And further, that staff be authorized to proceed with implementing the incremental full-time equivalent positions as presented in the Full-time Equivalent Plan, as part of the 2024 Preliminary Budget Information and further explained in Report CS (CS) 2023-42.**

REPORT HIGHLIGHTS

- 2024 Draft County levy, as adjusted by new information, \$82.8 million – 16.9% increase over 2023
- 2024 Draft Library levy \$5.2 million – 21.8% increase over 2023
- 2024 Draft Court Security Grant levy \$83,936 – 707.1% increase from 2023
- \$104.1 million financed draft capital plan – 23.8% increase over 2023
- 17 new initiatives to advance the Strategic Plan
- Average residential property would pay \$141 more in property tax for County purposes an increase of 13.2% (based on the 2023 Draft General Levy of \$81.6 million)

IMPLEMENTATION POINTS

Upon approval of the recommendations contained in this report and enactment of a by-law adopting the budget, staff will proceed with implementing the following:

- goals, objectives and new initiatives as set out in the approved business plans and the respective budgets;
- incremental full-time equivalent positions as presented in the Full-time Equivalent Plan;
- actions identified in the Action Items List; and
- inform the public of the highlights contained within the 2024 Business Plans and Budget.

Financial Impact

This report has been prepared on the basis of a draft 2024 Business Plan and Budget that has been presented to Council for deliberation over two meetings in November. During the course of those deliberations, Councillors have presented notices of motion that will be decided on during final consideration of the budget. The new budget information as presented in this report, has been reflected in the revised draft budget figures referenced throughout this report, unless otherwise specified.

Communications




The approved 2024 Business Plan and Budget will be posted on the County's website, linked to the [SpeakUp Oxford!](#) site and announced to the public through social media and local media outreach.

2023-2026 STRATEGIC PLAN

Oxford County Council approved the [2023-2026 Strategic Plan](#) on September 13, 2023. The Plan outlines 39 goals across three strategic pillars that advance Council's vision of "Working together for a healthy, vibrant, and sustainable future." These pillars are: (1) *Promoting community vitality*, (2) *Enhancing environmental sustainability*, and (3) *Fostering progressive government*.

The recommendations in this report supports the following strategic goals.

Strategic Plan Pillars and Goals

PILLAR 1	PILLAR 2	PILLAR 3
		
Promoting community vitality	Enhancing environmental sustainability	Fostering progressive government
Goal 1.1 – 100% Housed Goal 1.2 – Sustainable infrastructure and development Goal 1.3 – Community health, safety and well-being Goal 1.4 – Connected people and places	Goal 2.1 – Climate change mitigation and adaptation Goal 2.2 – Preserve and enhance our natural environment	Goal 3.1 – Continuous improvement and results-driven solutions Goal 3.2 – Collaborate with our partners and communities Goal 3.3 – Attract, retain and engage staff Goal 3.4 – Financial sustainability Goal 3.5 – Advocate for Oxford County

See: [Oxford County 2023-2026 Strategic Plan](#)

DISCUSSION

Background

The 2024 Preliminary Business Plans and Budget Plan was first presented to Council at their regular meeting held November 8 and was further deliberated during special meetings held on November 15 and November 29. During this process the public has been invited to learn more about the 2024 business plans and budget by visiting the County's website at www.oxfordcounty.ca. The site includes the full information package as well as the presentations that were presented at each of the meetings.

The preliminary plan proposed a levy requirement of \$81.6 million for general purposes; \$5.2 million for libraries; and \$82,936 for Court Security – with the special levies for libraries and court security benefitting seven of the Area Municipalities (excluding Woodstock). The 2024 tax levies represent increases of 15.3% for general purposes and 21.8% for libraries and an increase of 707.1% for Court Security.

The 2024 proposed capital plan investment is \$104.1 million, compared to \$84.1 million in 2023. Of the \$104.1 million in capital projects, \$7.5 million represents carryover projects from 2023, \$10.1 million relates to prior year projects being financed in 2024, with \$86.5 million representing new 2024 budget requests. Some project highlights include:

- Woodingford Lodge – Buildings – Renewal - **\$756,250**
- Housing - Buildings – Renewal - **\$1,722,650**
- Transitional Housing – Expansion - **\$2,100,000**
- Bridge and Culvert Rehabilitation / Replacement - Renewal - **\$14,495,000**
- SCADA Master Plan - Replacement and expansion - **\$530,000**
- Tillsonburg Wastewater, WWTP Upgrade – Expansion - **\$600,000**
- Drumbo Wastewater, WWTP Expansion – Expansion - **\$650,000**
- Woodstock Wastewater, Lansdowne Pumping Station – Expansion - **\$3,750,000**
- Woodstock Water, Bowerhill Booster Pumping Station – Expansion - **\$4,500,000**
- Ingersoll Water, Cast iron pipe replacement – Replacement - **\$1,225,000**

Since the release of the draft budget package on November 8, additional information has been received and incorporated in the draft budget. These changes are described in Table 1 of this report and result in a levy of \$82,745,956 for general purposes, representing a 16.9% increase over the 2023 levy.

Over the course of the special budget meetings held on November 15 and November 29, 2023, notices of motion to amend the draft business plans and budget were presented by Councillors and reserved for debate at the time of final consideration of the budget to ensure all matters are fairly assessed and the overall impact of amendments are understood. The notices of motion received to date are summarized in Table 2.

Comments

Proposed Business Plan and Budget - General

Table 1 summarizes the budget adjustments received subsequent to publication of the draft 2024 Business Plan and Budget. Table 2 below, references notices of motion for adjustments proposed by Councillors during the budget deliberation process and illustrates the respective levy impact and percentage change as well as total levy impact. As a matter of perspective, a \$710,000 adjustment to the County levy translates to a 1% change from the prior year's levy.

Detailed accounting of the draft budget adjustment impacts and notice of motion impacts on the County's levies and capital budget can be found in Attachment 1.

Table 1 – Draft Budget Adjustments

		General Levy \$	Inc (Dec)
2023 General Levy Requirements		70,759,302	
2024 Draft General Budget Levy Increase		10,844,960	15.3%
1	Grand River Conservation Authority: Draft budget adjustment	(889)	(0.0%)
2	Long Point Region Conservation Authority: Draft budget adjustment	11,970	0.0%
3	Indigenous Solidarity & Awareness Network Grant Request: \$2,000 to \$10,000	2,000	0.0%
4	Tillsonburg PXO: defer construction of OR53/Tillson Ave PXO to 2025 and include construction of PXO at OR 20 at Coulthard in 2024	-	(0.0%)
5	Community Planning Revenues: 2024 Budget Planning fee increases for County development applications (CP2023-371)	(90,000)	(0.1%)
6	Upper Thames River Conservation Authority: Draft budget adjustment	200,013	0.3%
7	Southwestern Public Health: 2024 budget adjustment	1,017,768	1.4%
8	OCIF Allocation Notice: Increase funding notice of \$554,537 to be contributed to dedicated reserve for future projects	-	(0.0%)
9	Catfish Creek Conservation Authority: Draft budget adjustment	832	0.0%
10	CCBF Allocation Notice: Increase funding notice of \$153,615 to be contributed to dedicated reserve for future projects	-	(0.0%)
New Information Levy Impact Increase		1,141,694	1.6%
2024 Proposed General Levy Requirements		82,745,956	16.9%

Notices of motion received as of publication of this Report are listed in Table 2 below.

Table 2 – Notice of Motions Received

		General Levy \$	Inc (Dec)
1	Cycling Capital: Whereas Project Number 930079 Cycling Infrastructure is identified as funded by grants; And whereas funds necessary to cover the cost of paved shoulder Bike Lanes on OR24 are unlikely to be granted; Therefore be it resolved, that the 2024 Business Plan and Budget be amended to remove \$500,000 budget request for Project 930079 Cycling Infrastructure.	-	0.0%
2	Council Capital: Therefore be it resolved, that the 2024 Business Plan and Budget be amended to defer the Minor Capital purchase of \$25,000 for FAC - Council Chambers Chairs to the 2025 Business Plan and Budget.	-	0.0%
3	Community Futures Oxford Contribution: Whereas Interest Rates administered by CF Oxford on behalf of the Future Oxford Legacy Fund are rising to 9 percent; And whereas CF Oxford may required a personal guarantee in the form of a second mortgage, thus reducing the lender's risk associated with the loan if a business fails to repay the debt; And whereas businesses may be placed in a precarious situation if too much capital is consumed paying off high-interest debt. Therefore be it resolved, that the 2024 Business Plan and Budget be amended to omit the \$100,000 contribution to the Future Oxford Legacy Fund.	(100,000)	(0.1%)
4	Community Futures Oxford Economic Stimulus Fund: Whereas, in County Council took immediate action in April 2020 in response to the COVID-19 pandemic by developing a \$1.5 million Economic Stimulus Fund in partnership with Community Futures Oxford to assist small and medium sized businesses in the county to regain their vitality and expedite recovery of our community's overall wellbeing; And whereas, the two-year commitment has concluded and all of the funds were effectively invested in support of the community as planned and the loan repayment obligations are now flowing back to Community Futures Oxford in accordance with the loan agreements; Therefore, be it resolved that staff, in collaboration with Community Futures Oxford, facilitate repatriation of the principal investment used for loans as repaid, on the basis of the same proportionate share as the fund contributions between the County and Community Futures Oxford, being 67% and 33% respectively; And further, that the repatriated funds be credited to the General Reserve, being the source of the original \$1 million in funding, to assist in narrowing the significant shortfall from the reserve's target balance to be available for use in future year's tax stabilization; And further, that the repatriation of net principal funds be reported to Council as part of the quarterly Business Plan and Budget updates.	-	0.0%
5	Affordable Housing: Whereas, County Council recognizes the critical importance of addressing the housing crisis affecting our community and have, in their 2023-2026 Strategic Plan, committed to a goal to "Invest capital funds and leverage provincial, federal, and partner funding in support of the Master Housing Strategy and Housing for All Plan";	1,000,000	1.4%

	<p>And whereas, a significant number of residents in our municipality are struggling to find safe, affordable, and stable housing, leading to increased homelessness and housing insecurity;</p> <p>Therefore be it resolved, that the “base” amount of funding for Human Services affordable housing development be increased to \$4 million annually with an additional \$1 million to be added to the 2024 draft budget, funded by the levy;</p> <p>And further, that Council and staff increase efforts in actively pursuing matching annual contributions from upper levels of government that are necessary to maximize impact and achieve long-term sustainability in housing security.</p>		
6	<p>Asset Management Reserves: Whereas County Council adopted a new 2023-2026 Strategic Plan designed to direct Council decisions and administration in developing policy, business plan and budgets to advance the Strategic Plan goals and objectives;</p> <p>And whereas staff have presented Council with a draft 2024 Business Plan and Budget that identifies the resources that would be required to deliver the services to achieve the Strategic Plan direction;</p> <p>And whereas Council and staff acknowledge that the current economic instability and challenges faced by taxpayers due to high inflation needs to be balanced by similar pressures on the County’s budget in addition to significant growth in population adding pressure on levels of service such as housing, long-term care, paramedic services and County infrastructure;</p> <p>Therefore, be it resolved that Council commits to reducing the amount required from taxation in the draft 2024 budget to provide immediate relief to taxpayers without a direct reduction to the proposed initiatives designed to advance the vision of the 2023-2026 Strategic Plan “working together for a healthy, vibrant and sustainable future”;</p> <p>And further, that Council direct staff to conduct a thorough review of the capital reserves that fund the County’s Asset Management Plan to identify \$2 million that can be drawn upon, by delaying improvements without unduly jeopardizing the state of good repair, to reduce the draft 2024 budget general levy requirement.</p>	(2,000,000)	(2.8%)
7	<p>Community Grants: That the following grant requests be denied , physician recruitment (\$7500), Oxford Health Team (\$30,000), ISAN Oxford (specific amount not provided) and Ingersoll Pipe Band (\$10,000);</p> <p>And further, that agricultural of excellence be funded through the council budget as a sponsorship of the event;</p> <p>And further, that Creative connections (\$60,000), Oxford County Youth Initiatives (\$15,000) and Social Planning Council Oxford (\$80,000) be funded for 2024 budget year but notice given that funding will cease after;</p> <p>And further, that the grant requests from Economic Development (Oxford Connection) (\$50,000) and Small Business Centre (\$50,000) be funded as was agreed to by resolution 12 from the September 13, 2023 Council meeting through a service agreement between the County and the two organizations rather than the grants program;</p> <p>And further, that North Oxford Intercommunity Bus Transit grant be approved as this item was previously approved by Council for a specific timeframe;</p> <p>And further, that Staff bring forward a policy for council’s consideration, prior to 2025 budget deliberations, for considering grant requests to the County.</p>	(49,500)	(0.1%)

8	<p>Homeless Response Strategy (NI 2024-10): Whereas, County Council recognizes the critical importance of addressing the housing crisis affecting our community and have, in their 2023-2026 Strategic Plan, committed to a goal to “Invest capital funds and leverage provincial, federal, and partner funding in support of the Master Housing Strategy and Housing for All Plan”;</p> <p>And whereas, the draft 2024 Business Plan and Budget proposes a New Initiative – Homelessness Response Strategy (NI 2024-10) to invest \$2.8 million to reduce homelessness in Oxford County through a collaborative approach that will develop low-barrier housing with access to supports to improve the overall health and well-being of individuals and communities;</p> <p>Therefore be it resolved, that the NI 2024-10 - Homelessness Response Strategy as proposed be removed from the 2024 draft Business Plan and Budget;</p> <p>And further, that the \$2.3 million of the proposed \$2.8 million investment in NI 2024-10, funded by the County’s remaining Federal Safe Restart Grant, be committed to homelessness initiatives as presented to County Council in 2024 for approval, in keeping with the commitment under the Federal Restart Grant Program;</p> <p>And further, that the remaining \$500,000 in funding that was proposed for the NI 2024-10 be allocated to the Affordable Housing Reserve for investment in housing related initiatives, subject to Council approval.</p>	-	0.0%
9	<p>Community Environmental Sustainability Specialist (FTE 2024-14):</p> <p>Resolved that the proposed position of Community Environmental Sustainability Specialist be removed from the 2024 Business and Budget Plan.</p>	(55,530)	(0.1%)
10	<p>Increase in Library Branch Hours (FTE 2024-23): Whereas the Oxford County Library is currently conducting a two year Mobile Outreach Library Services pilot project;</p> <p>Therefore it would be reasonable for Council to wait until final results are presented to determine if a service level increase in operating hours is warranted at village branches or if the mobile program effectively offsets the request for extended hours;</p> <p>Be it resolved that branch hours at Village branches not be extended at this time to allow for the conclusion of the Mobile Outreach Library Pilot project to better inform Council in the decision making process.</p>	-	(0.0%)
11	<p>Battery Electric Vehicles (BEV): Be it resolved that the purchase of any battery electric vehicles (BEV) be delayed until such time that there are more BEV options from varying manufacturers to meet the needs of the fleet requirements and provide more cost-effective choices as a result of competitive pricing and range requirements;</p> <p>And further, that the purchase of BEVs in the 2024 Business Plan and Budget be converted to unleaded vehicles or hybrid electric vehicles (HEV), whichever is more cost effective;</p> <p>And further that staff be directed to report back to Council ahead of the 2025 Business Plan and Budget outlining any improvements to electric vehicle options and pricing that could be incorporated into the fleet moving forward.</p>	(294)	(0.0%)
12	<p>Paramedic Services FTEs: Whereas economical budgets from all levels of government are required to balance the economic hardships and pressures currently impacting taxpayers in Oxford County;</p>	(101,217)	(0.1%)

	Therefore be it resolved that FTE2024-17 - Paramedic Educator, FTE2024-18 - Emergency Management Coordinator, and FTE2024-19 - Community Paramedicine (Superintendent, Logistics Coordinator) be deferred to the 2025 Business Plan and Budget for consideration.		
13	OCAB Space Optimization (NI 2024-01): Resolved that the New Initiative \$60,000 OCAB Space Optimization not be approved.	-	(0.0%)

Proposed Business Plan and Budget – Library

At their regular meeting held on November 8, 2023, County Council received [Report 2023-40](#) with the following recommendation from the Oxford County Library Board for 2024 Budget consideration:

“That the recommendation of the Oxford County Library Board dated October 23, 2023, that County Council approve the draft 2024 Oxford County Library Business Plan and Budget to provide a levy of \$5,223,742, as adjusted for minor interdepartmental charges, be referred to 2024 budget deliberations.

Local Court Security Advisory Committee

A grant formula, first established by the Local Court Security Advisory Committee in 2017, has been adopted by County Council for the purpose of sharing the City of Woodstock’s net court security and prisoner transportation costs as they relate to the Oxford County Court House located in the City of Woodstock. It is calculated based on prior year’s actual costs reported to the Ministry of the Solicitor General (SOLGEN) net of the Court Security and Prisoner Transportation funding received from the SOLGEN for that year. The resulting deficit is then shared on the basis of 60/40 with the City being responsible for 60% of the deficit and the County being responsible for the remaining 40% which is levied against seven of the area municipalities, excluding the City of Woodstock.

The resulting grant amount for 2024 has been calculated to be \$82,936, which will be funded by all area municipalities with the exception of the City of Woodstock through a special levy.

Conservation Authorities

At the time of publishing this report, Conservation Authorities' (CA) 2024 draft budgets have all been received from Long Point Region Conservation Authority, Upper Thames River Conservation Authority, Grand River Conservation Authority and Catfish Creek Conservation Authority. In response to minor variances between the CA's draft budgets received and the County's estimated provision, an adjustment has been presented in Table 1 indicating the impact on the County's proposed levy.

The Conservation Authorities' Board meetings to consider their budgets are typically held in January and February of the budget year. The Conservation Authorities' 2024 final budgets will be circulated to Council as they are received.

Public Health

On November 22, 2023 the Southwestern Public Health Board approved their 2024 budget, however as of report writing date the County has not received official notification. The County of Oxford's portion of the SWPH Board budget for 2024 is \$4,346,038.

The 2024 draft County budget included a provisional increase of 19.4% over Oxford County's proportionate share of the 2023 Budget; resulting in a provision of \$3,328,270. Based on the SWPH's approved budget, an increase to 2024 Oxford County Budget is required in the amount of \$1,017,768, resulting in a total increase over the 2023 Budget of \$1,559,038 or 56.0%. A copy of SWPH's 2024 approved budget will be circulated to Council when it is received.

Grants

Grant requests received in 2024, as of the date of this report, total \$329,000 which represents a 6.3% increase from 2023. Table 3 provides a list of the grant requests to be considered by Council for their inclusion in the 2024 approved budget and also illustrates the respective change over the prior year's budget.

Table 3 – Grant Requests

Organization	2023 Budget \$	2024 Request \$	Inc (Dec) \$
Oxford Creative Connections	60,000	60,000	-
Social Planning Council Oxford	80,000	80,000	-
Agricultural Award of Excellence	2,000	2,000	-
Oxford Connection - Economic Development	50,000	50,000	-
Oxford County Physician recruitment	30,000	7,500	(22,500)
Small Business Centre	50,000	50,000	-
North Oxford Intercommunity Bus Transit	22,500	22,500	-

Organization	2023 Budget \$	2024 Request \$	Inc (Dec) \$
Oxford Health Team	-	30,000	30,000
Ingersoll Pipe Band	-	10,000	10,000
Indigenous Solidarity & Awareness Network	-	2,000	2,000
County of Oxford Youth Initiatives: <i>Oxford Invitational Youth Robotics Challenge \$5,000</i> <i>International Student Exchange Ontario \$9,600</i> <i>Oxford Plowman's Match \$250</i> <i>Unassigned \$150</i>	15,000	15,000	-
Total Community Grants	309,500	329,000	19,500

Full-Time Equivalent Plan

The County's full-time equivalent (FTE) staffing complement is increased by 41.1 FTE's in the 2024 Draft Business Plan and Budget for a total of 683.1 FTE's. The 2024 Full-Time Equivalent Plan is set out in detail on Attachment 2 to this Report.

Action Items List

There are no outstanding action items regarding 2024 Business Plan and Budget matters as of the date of this Report. Any new action items identified during final consideration of the 2024 Business Plans and Budget will be subject to Council's approval.

Preliminary Assessment and Tax Analysis

The preliminary year-end revised assessment figures as of November 22, 2023, indicate that the assessment growth (excluding PILs) for 2023 is 1.89% (2.75% - 2022). The 2023 growth rates have continued to remain strong and in line with the past six years, being 2.8% in 2022, 2.0% in 2021, 2.0% in 2020, 2.3% in 2019, 3.0% in 2018, and 2.4% in 2017.

As previously reported in Report CS 2023-43, the average residential property valued at \$275,022 in 2023 remains the same value for 2024 as there is no phase-in assessment due to the Province's decision to defer implementation of revised current value assessments. Based on the proposed 2024 levy of \$81.6 million (unadjusted), the average residential property would pay \$141 more in property tax for County purposes or \$1,211 (\$1,070 - 2023) an increase of 13.2%. It is important to note that this estimate assumes 2024 tax policy remains unchanged from 2023, and is subject to change with final budget approval and year end property assessment figures.

CONCLUSIONS

Upon adoption of the proposed or amended recommendations contained in this Report, the preliminary 2024 business plans previously presented to Council will be amended to reflect the aforementioned adjustments and action items. The final versions of the 2024 Business Plan and Budget Highlights will be posted on the County's intranet and websites upon enactment of the budget approval by-law at the January 10, 2024 meeting of Council.

Overall, the 2024 business plans and budget are a reflection of Council and staffs' continued commitment to support the community's needs during these challenging times, having regard for COVID and inflation related financial impacts on individuals, residents and businesses. This budget positions the County well to continue to support our local community with the help of senior levels of government where possible, with the objective to secure a strong recovery and sustainable future for all of Oxford County.

SIGNATURES

Report author:

Original signed by

Carolyn King, CPA, CA
Manager of Finance

Departmental approval:

Original signed by

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

Approved for submission:

Original signed by

Benjamin R. Addley
Chief Administrative Officer

ATTACHMENTS

Attachment 1 – Detailed Schedule of 2024 Draft Budget Adjustments and Notices of Motion
Attachment 2 – 2024 Full-Time Equivalent Plan