

REPORT TO COUNTY COUNCIL

2025 Business Plans and Budget

To: Warden and Members of County Council

From: Director of Corporate Services

RECOMMENDATIONS

1. That 2025 Oxford County Business Plans be adopted as amended;
2. And further, that Oxford County Council approves the 2025 Budget with a general purpose levy of \$_____;
3. And further, that Oxford County Council approves a 2025 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 2025 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 a by-law to adopt the 2025 water and wastewater rates as set out in Report CS 2024-39 effective January 1, 2025, be presented to Council for enactment at their regular meeting scheduled for January 8, 2025;
6. And further, that a by-law to adopt the estimated expenditures for the year 2025 as set out in Report CS 2024-49 be presented to Council for enactment at their regular meeting scheduled for January 8, 2025;
7. 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 2025 Preliminary Budget Information and further explained in Report CS (CS) 2024-45.

REPORT HIGHLIGHTS

- 2025 Draft County levy, as adjusted by new information, is \$92.9 million – 12.6% increase over 2024

- 2025 Draft Library levy \$5.8 million – 10.8% increase over 2024
- 2025 Draft Court Security Grant levy \$123,430 – 48.8% increase from 2024
- \$125.1 million financed draft capital plan – 20.8% increase over 2024
- 7 new initiatives to advance the Strategic Plan
- Average residential property would pay \$126 more in property tax for County purposes an increase of 10.3% (based on the 2025 Draft General Levy of \$93.0 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 2025 Business Plans and Budget.

Financial Impact

This report has been prepared on the basis of a draft 2025 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 2025 Business Plan and Budget will be posted on the [County's website](#) 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
<p>Goal 1.1 – 100% Housed</p> <p>Goal 1.2 – Sustainable infrastructure and development</p> <p>Goal 1.3 – Community health, safety and well-being</p> <p>Goal 1.4 – Connected people and places</p>	<p>Goal 2.1 – Climate change mitigation and adaptation</p> <p>Goal 2.2 – Preserve and enhance our natural environment</p>	<p>Goal 3.1 – Continuous improvement and results-driven solutions</p> <p>Goal 3.2 – Collaborate with our partners and communities</p> <p>Goal 3.3 – Attract, retain and engage staff</p> <p>Goal 3.4 – Financial sustainability</p> <p>Goal 3.5 – Advocate for Oxford County</p>

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

DISCUSSION

Background

The 2025 Preliminary Business Plans and Budget Plan was first presented to Council at their regular meeting held November 13 and was further deliberated during special meetings held on November 20 and November 25. During this process the public has been invited to learn more about the 2025 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 \$93.0 million for general purposes; \$5.7 million for libraries; and \$123,430 for Court Security – with the special levies for libraries and court security benefitting seven of the Area Municipalities (excluding Woodstock). The 2025 tax levies represent increases of 12.6% for general purposes and 10.0% for libraries and an increase of 48.8% for Court Security.

The 2025 revised draft capital plan investment is \$125.1 million, compared to \$103.6 million in 2024. Of the \$125.1 million in capital projects, \$15.0 million represents carryover projects from 2024, \$12.0 million relates to projects being financed in a future year, with \$122.2 million representing new 2025 budget requests. Some project highlights include:

- Woodingford Lodge – Buildings – Renewal - **\$1,842,800**
- Housing - Buildings – Renewal - **\$2,371,500**
- Bridge and Culvert Rehabilitation / Replacement - Renewal - **\$7,740,000**

- SCADA Master Plan – Non-infrastructure solutions - **\$2,707,000**
- Tillsonburg Wastewater, Cranberry Rd extension – Expansion - **\$1,159,000**
- Ingersoll Wastewater, South West Industrial Park – Expansion - **\$6,806,000**
- Mt Elgin Wastewater, WWTP Expansion – Expansion - **\$1,820,000**
- Woodstock Wastewater, Lansdowne Pumping Station – Expansion - **\$4,220,000**
- Woodstock Water, North East Industrial Park – Expansion - **\$3,399,000**
- Ingersoll Water, Cast iron pipe replacement – Replacement - **\$1,750,000**

Since the release of the draft budget package on November 13, 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 \$92,929,744 for general purposes, representing a 12.6% increase over the 2024 levy.

Over the course of the special budget meetings held on November 20 and November 25, 2024, 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 2025 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, an \$830,000 adjustment to the General 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)
2024 General Levy Requirements		82,566,456	
2025 Draft General Budget Levy Increase		10,393,954	12.6%
1	HR (CS) 2024-04: Draft budget adjustment	142,605	0.1%
2	WDFL (CS) 2024-08: Draft budget adjustment	(197,217)	(0.2%)
3	Grand River Conservation Authority: Draft budget adjustment	(1,510)	0.0%
4	Catfish Creek Conservation Authority: Draft budget adjustment	856	0.0%
5	Long Point Conservation Authority: Draft budget adjustment	6,583	0.0%

		General Levy \$	Inc (Dec)
6	Upper Thames River Conservation Authority: Draft budget adjustment	(4,702)	0.0%
7	Town of Tillsonburg: update based on municipal draft budget changes for water and wastewater capital	-	0.0%
8	Southwestern Public Health: 2025 budget adjustment	22,719	0.1%
New Information Levy Impact Increase		(30,666)	(0.0%)
2025 Proposed General Levy Requirements		92,929,744	12.6%

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	Development Charge Exemptions: Whereas Council passed a resolution at their November 13, 2024 Council meeting directing staff to take all necessary steps to amend the development charge policy and by-law at the earliest date to remove the non-statutory exemption related to industrial buildings, and will allow for the funding provision for the non-statutory exemption to be removed from the draft 2025 budget; Therefore be it resolved, that the 2025 Business Plan and Budget be amended to remove the funding provision for non-statutory exemptions related to industrial development.	(3,159,901)	(3.8%)
2	Grants: That the following grants be approved in the 2025 County of Oxford Budget in the total amount of \$131,500: Oxford Connection \$ 50,000 The Oxford Small Business Centre \$50,000 Domestic Abuse Services Oxford \$31,500	-	0.0%
3	Thornton Wellfield Naturalization initiative (NI 2025-01): That the ground-mount Solar PV Installation Capital cost of \$2,000,000 associated with the Thornton Wellfield Naturalization initiative (NI 2025-01) be removed from the 2025 Business Plan and Budget and that the expenses and revenue associated with the Solar PV portion of the initiative be adjusted.	-	0.0%

Proposed Business Plan and Budget – Library

At their regular meeting held on November 13, 2024, County Council received [Report CS 2024-41](#) with the following recommendation from the Oxford County Library Board for 2025 Budget consideration:

4	Roads Grader: That the budget request from Public Works for the purchase of a new road grader estimated to cost seven hundred thousand dollars be deferred until County Public Works has a fulsome discussion with the Public Works Service Sharing group to explore the potential for some type of service sharing arrangement that would effectively utilize the current compliment of road graders owned by area municipalities within the county, and further, that if there is no viable option for sharing of services, that the county explore the potential purchase of a used grader.	-	0.0%
5	Affordable Housing: That the three million dollar base amount for Affordable Housing, previously established by Oxford County Council, be increased to four million dollars for 2025 and subsequent.	1,000,000	1.2%
6	Capital Project 930119: That the project identified as 930119 CR119 in the 2025 long term capital plan be moved forward to have the work identified for 2026 and 2027 to be included in the 2025 capital year; And further that the work identified for 2028 be moved ahead so that substantial completion of the project can take place in 2027; And further that an amount be added to the budget to be able to provide resource capacity to manage the project at the new timeline. <i>Note: 1.0 FTE will be added to FTE 2025-02 (total 3.0 FTE)</i>	21,818	0.0%
7	Accessibility Committee: That \$5,000 be added, as a 2025 budget increase, to the 2025 budget for the use of the accessibility committee to promote awareness of the committee's work and the issue of accessibility across the county.	5,000	0.0%

“That the Board receive Report 2024-44 entitled “2025 Library Budget” and recommends that County Council approve the 2025 Oxford County Library Business Plan and budget to provide a levy of \$5,767,668, subject to possible minor adjustments to interdepartmental charges.”

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 2025 has been calculated to be \$123,430, 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) 2025 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 CAs' 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' 2025 final budgets will be circulated to Council as they are received.

Public Health

On November 28, 2024 the Southwestern Public Health Board approved their 2025 budget. The County of Oxford's portion of the SWPH Board budget for 2025 is \$4,586,059.

The 2025 draft County budget included a provisional increase of 5.0% over Oxford County's proportionate share of the 2024 Budget; resulting in a provision of \$4,563,340. Based on the SWPH's approved budget, an increase to 2025 Oxford County Budget is required in the amount of \$22,719, resulting in a total increase over the 2024 Budget of \$240,021 or 5.5%. A copy of SWPH's 2025 approved budget has been included on the December 11, 2024 Council Agenda.

Grants

On September 11, 2024, County Council approved Grant Policy 6.26 for implementation during the 2025 Budget. The 2025 Draft Budget includes a budget provision of \$250,000. A total of 16 grant requests were received, totalling \$548,238.

The Grant applications were assessed in accordance with the Grant Program's decision making criteria with emphasis on initiative outcomes that will have direct and indirect community economic benefit, enhance quality of life or community wellness; will achieve programming or operational efficiencies; foster community collaboration and/or partnerships directly related to the program or event, and achieve identifiable results supported by measurable indicators. On that basis, it was determined that the following applications fulfill those requirements and align with the Safe & Well Oxford Plan and/or the County's Strategic Plan.

Table 3 – Grant Requests

Organization	2025 Budget Allocations \$
Domestic Abuse Services Oxford	31,500
Oxford Connection	50,000
The Oxford Small Business Center	50,000
Unallocated Budget	118,500
Total Community Grants	250,000

Full-Time Equivalent Plan

The County’s full-time equivalent (FTE) staffing complement is increasing by 21.9 FTEs in the 2025 Draft Business Plan and Budget for a total of 705.8 FTE’s. The 2025 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 2025 Business Plan and Budget matters as of the date of this Report. Any new action items identified during final consideration of the 2025 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 October 18, 2024, indicate that the assessment growth (excluding PILs) for 2024 is 1.49%. The preliminary 2024 growth rate is showing a decline in comparison to the previous six years (1.9% in 2023, 2.8% in 2022, 2.0% in 2021, 2.0% in 2020, 2.3% in 2019, and 3.0% in 2018).

As previously reported in Report CS 2024-43, the average residential property valued at \$275,022 in 2024 remains the same value for 2025 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 2025 levy of \$93.0 million (unadjusted), the average residential property would pay \$126 more in property tax for County purposes or \$1,350 (\$1,224 - 2024) an increase of 10.3%. It is important to note that this estimate assumes 2025 tax policy remains unchanged from 2024, 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 2025 business plans previously presented to Council will be amended to reflect the aforementioned adjustments and action items. The final versions of the 2025 Business Plan and

Budget Highlights will be posted on the County's website upon enactment of the budget approval by-law at the January 8, 2025 meeting of Council.

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 2025 Draft Budget Adjustments and Notices of Motion
Attachment 2 – 2025 Full-Time Equivalent Plan