

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

**From:** Director of Corporate Services

## 2022 Business Plans and Budget

### RECOMMENDATIONS

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1. That the 2022 Oxford County Business Plans be adopted as amended;
2. And further, that Oxford County Council approves the 2022 Budget with a general purpose levy of \$ \_\_\_\_\_ ;
3. And further, that Oxford County Council approves a 2022 special levy for Library purposes in the amount of \$4,061,003, levied against all area municipalities with the exception of the City of Woodstock;
4. And further, that Oxford County Council approves a 2022 special levy to fund a Woodstock Police Services Grant for court security and prisoner transportation services in the amount of \$51,541, 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 2022 general purpose levy:
 

Agricultural Award of Excellence	\$ _____
Oxford Connection - Economic Development	_____
Oxford County Physician Recruitment	_____
Tillsonburg Airport	_____
Oxford Creative Connections	_____
Social Planning Council Oxford	_____
The Small Business Centre	_____
North Oxford Intercommunity Bus Transit	_____
St. Mary's General Hospital	_____
Oxford County Youth Initiatives	_____;
6. And further, that the following grant request be funded under the Oxford County Youth Initiatives grant:
 

Oxford Invitational Youth Robotics Challenge \$ \_\_\_\_\_;
7. And further, that a by-law to adopt the estimated expenditures for the year 2022 as set out in Report No. CS 2021-56, subject to amendments, be presented to Council for enactment at their regular meeting scheduled for January 12, 2022;
8. And further, that staff be authorized to proceed with implementing the incremental full-time equivalent positions as presented in the Full-time Equivalent Plan attached to Report No. CS 2021-56 upon the passing of the aforementioned by-law.

## REPORT HIGHLIGHTS

- 2022 County levy \$66.3 million – 4.0% increase over 2021
- 2022 Library levy \$4.1 million – 1.7% increase over 2021
- 2022 Court Security Grant levy \$51,541 – 45.8% decrease from 2021
- \$64.5 million capital plan – 2.8% decrease from 2021
- 14 new initiatives to advance the Strategic Plan
- Average residential property would pay \$23 more in property tax for County purposes an increase of 2.3% (based on the 2022 Draft General Levy of \$66.5 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 2022 Business Plans and Budget.







## Financial Impact

This report has been prepared on the basis of a draft 2022 Business Plan and Budget that has been presented to Council for deliberation over three 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 notices of motion and new budget information, addressed more specifically in this report, have been reflected in the revised draft budget figures referenced throughout this report.

## Communications

The approved 2022 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.

## 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.			

## DISCUSSION

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### Background

The 2021 Preliminary Business Plans and Budget Plan was first presented to Council at their regular meeting held November 10 and was further deliberated during special meetings held on November 17 and November 24. During this process the public has been invited to learn more about the 2022 business plans and budget by visiting the County's website at [www.oxfordcounty.ca](http://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 \$66.5 million for general purposes and a levy requirement of \$4.1 million for libraries and \$51,541 for Court Security - benefitting seven of the Area Municipalities (excluding Woodstock). The 2022 tax levies represented increases of 4.3% for general purposes and 1.7% for libraries and a decrease of 45.8% for Court Security.

The 2022 proposed capital plan amounted to \$64.1 million, compared to \$66.3 million in 2021. Of the \$64.1 million in capital projects \$4.6 million are carryover projects from 2021, with \$69.3 million representing new 2022 budget requests. Some projects include 410 Buller Street masonry work, SCADA Master Plan, Woodstock watermain extension on County Road 4 and County Road 17, Tillsonburg Wastewater Treatment Plant upgrade, Drumbo Wastewater Treatment Plant expansion and Social Housing building improvements.

Since the release of the draft budget package on November 10, 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 \$66,258,068 for general purposes, representing a 4.0% increase over the 2021 levy. There are no proposed changes to the Library or Court Security special levies.

Over the course of the special budget meetings held on November 17 and November 24, 2021, 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 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 \$640,000 adjustment to the levy translates to a 1% change from the prior year's levy.

Table 1 – Draft Budget Adjustments

		\$ Levy	Inc (Dec)
<b>2021 General Levy Requirements</b>		<b>63,724,374</b>	
<b>2022 Draft General Budget Levy Increase</b>		<b>2,765,529</b>	<b>4.3%</b>
1	<b>Long Point Conservation Authority:</b> Draft budget adjustment	(4,149)	(0.0%)
2	<b>Paramedic Services:</b> Update to New Initiative 12 for additional program funding for the Paramedicine Program	(91,174)	(0.1%)
3	<b>Woodingford Lodge:</b> New Initiative 14 for Staffing Supplement program funding	(286,512)	(0.4%)
4	<b>Southwestern Public Health:</b> County estimate of the 2022 levy increase based on Draft Budget documents	250,000	0.4%
5	<b>General:</b> Salary gapping provision increase for extended health benefit premium renewal	(100,000)	(0.2%)
<b>New Information Levy Impact decrease</b>		<b>(231,835)</b>	<b>(0.3%)</b>
<b>2022 Proposed General Levy Requirements</b>		<b>66,258,068</b>	<b>4.0%</b>

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

Table 2 – Notice of Motions Received

Notice of Motion No.	Description	\$ Levy	Inc (Dec)
NM01-20211116	<b>Community Grants:</b> The following grants be included in the 2022 budget: - Oxford Creative Connections: \$60,000 - Social Planning Council Oxford - \$65,000 - North Oxford Inter-community Bus Transit - \$22,500 - Oxford County Youth Initiatives - \$15,000 - Agricultural Awards of Excellence - \$2,000 - Economic Development (Oxford Connection) - \$50,000 - Economic Development (Physician Recruitment) - \$30,000 - Small Business Centre - \$50,000	294,500	0.5%
NM02-2021129	<b>Housing:</b> Housing budget be increased by \$1.5 million with 50% funded by taxation and 50% funded from reserves and/or the sale of surplus county lands	750,000	1.2%

### **Proposed Business Plan and Budget – Library**

At their regular meeting held on November 10, 2021, County Council received Report No. CS 2021-48 with the following recommendation from the Oxford County Library Board for 2022 Budget consideration:

“That the Board recommends that County Council approve the 2022 Oxford County Library Business Plan and budget to provide a levy of \$4,060,372, subject to possible minor adjustments to interdepartmental charges.”

### **Local Court Security Advisory Committee**

A Local Court Security Advisory Committee was struck by County Council in September 2017 with a mandate to determine a fair and equitable funding model for sharing court security and prisoner transportation costs across the County; advising on the efficient and effective delivery of those services; and, on advocacy for seeking increased funding from the Province. The Advisory Committee adopted a recommendation to provide a grant that partially offsets court security and prisoner transportation costs incurred by Woodstock Police Services (WPS), incurred by virtue of having jurisdiction over the County’s regional Court House.

In keeping with the funding model adopted in 2018, the Advisory Committee is proposing that the 2022 grant levy be based on 40% of the WPS net costs related to court security and prisoner transportation incurred in 2020. The resulting grant, in the amount of \$51,541, is to be funded by all area municipalities with the exception of the City of Woodstock through a special levy. More detail regarding the Advisory Committee’s recommendations are provided in Report No. CS 2021-49, dated November 10, 2021.

### **Conservation Authorities**

At the time of publishing this report, Conservation Authorities’ 2022 draft budgets have been received only from Long Point Region Conservation Authority. In response to receipt of the LPRCA draft budget, and the County’s proposed allocation, an adjustment has been presented in Table 1 indicating its impact on the County’s proposed levy. The other Conservation Authorities’ levies presented in the preliminary budget are based on a historical average increase for each of the respective Conservation Authorities.

The Conservation Authorities’ Board meetings to consider their budgets are typically held in January and February of the budget year. The Conservation Authorities’ 2022 draft and final budgets will be posted on the Council intranet as they are received.

### **Public Health**

The Southwestern Public Health Board is scheduled to meet on December 10, 2021 to give consideration for their 2022 budget. The County of Oxford’s portion of the SWPH Board budget in 2021 was \$2,253,291. In the absence of an approved SWPH 2022 budget, the 2022 draft County budget has been adjusted to reflect an increase of \$250,000 over the County’s 2021 proportionate share, based on the SWPH’s proposed 2022 budget.

## Grants

Grant requests in 2022, as of the date of this report, include community grants totalling \$439,500 which represents a 0.6% decrease from 2021. Table 3 provides a list of the grant requests to be considered by Council for their inclusion in the 2022 approved budget and any respective change over the prior year. If all of the grants requested are approved the general levy would increase by 0.7%.

**Table 3 – Grant Requests**

<b>Organization</b>	<b>2021 Budget \$</b>	<b>2022 Request \$</b>	<b>Inc (Dec) \$</b>
Oxford Creative Connections	60,000	60,000	-
Social Planning Council Oxford	65,000	65,000	-
Agricultural Award of Excellence	2,000	2,000	-
Oxford Connection - Economic Development	50,000	50,000	-
Oxford County Physician recruitment	30,000	30,000	-
Tillsonburg Airport	50,000	100,000	50,000
St. Mary's Hospital – Grant request can be separated over multiple years	-	45,000	45,000
Small Business Centre	50,000	50,000	-
County of Oxford Youth Initiatives: Oxford Invitational Youth Robotics Challenge \$5,000 Unassigned \$10,000	15,000	15,000	-
North Oxford Intercommunity Bus Transit	120,000	22,500	(97,500)
<b>Total Community Grants</b>	<b>442,000</b>	<b>439,500</b>	<b>(2,500)</b>
Reserve Funding – Corporate General for North Oxford Intercommunity Bus Transit	(120,000)	-	120,000
<b>General Levy Impact</b>	<b>322,000</b>	<b>439,500</b>	<b>117,500</b>

## Full-Time Equivalent Plan

The County's full-time equivalent (FTE) staffing complement proposed for 2022 has increased from 26.3 FTE to 47.9 FTE due to additional provincial funding announcements received subsequent to the November 10, 2021 initial draft budget. Table 4 provides details of these changes and reference to the Full-Time Equivalent Plan and New Initiative Reports appended to this report for further details.

Table 4 – 2022 Adjusted draft Full-time Equivalent Plan Changes

	<b>FTE</b>	<b>Service Level</b>	<b>Grant Funded</b>	
<b>2021 Approved FTE Plan</b>	<b>588.2</b>			
2021 Temporary FTE	<b>(8.4)</b>			
<b>2021 Base FTE Plan</b>	<b>579.8</b>			
<b>2022 Draft Budget increase</b>	<b>26.3</b>	<b>8.5</b>	<b>17.8</b>	<b>*</b>
Paramedic Services – Community Paramedine program <i>NI 2022-11 - Attachment 2</i>	<b>5.0</b>	-	5.0	
Woodingford Lodge – Staffing Supplement Funding <i>NI 2022-14 - Attachment 3</i>	<b>16.6</b>	-	16.6	
<b>2021 Adjusted Draft Budget increase</b>	<b>47.9</b>	<b>8.5</b>	<b>39.4</b>	
<b>Adjusted Draft 2022 FTE Plan – Attachment 1</b>	<b>627.7</b>			

\* 10.4 Temporary Funded FTEs

#### Action Items List

There are no outstanding action items regarding 2022 Business Plan and Budget matters as of the date of this Report. Any new action items identified during final consideration of the 2022 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 24, 2021, indicate that the assessment growth (excluding PILs) for 2021 is 1.71% (1.50% - 2020). The 2019 to 2021 growth rates have continued to remain strong in comparison to the past eight years, being 1.5% in 2020, 1.8% in 2019, 1.8% in 2018, 1.4% in 2017, 1.2% in 2016, 1.5% in 2015, 1.1% in 2014, and 1.1% in 2013.

As previously reported in Report CS 2021-51, the average residential property that was valued at \$273,302 in 2021 remains the same at \$273,302 for 2022 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 2022 levy of \$66.5 million (unadjusted), the average residential property would pay \$23 more in property tax for County purposes or \$1,027 (\$1,004 - 2021) an increase of 2.3%. It is important to note that this estimate assumes 2022 tax policy remains unchanged from 2021, 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 2022 business plans previously presented to Council will be amended to reflect the aforementioned adjustments and action items. The final versions of the 2022 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 12, 2022 meeting of Council.

Overall, the 2022 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 related financial impacts on 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**

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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

### **Approved for submission:**

Original signed by

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Michael Duben, B.A., LL.B.  
Chief Administrative Officer

## **ATTACHMENTS**

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Attachment No. 1 – Full-Time Equivalent Plan  
Attachment No. 2 – NI 2022-12 – Update to Community Paramedicine  
Attachment No. 3 – NI 2022-14 – Woodingford Lodge Staffing Supplement