



City of Woodstock
Office of the
Chief Administrative Officer

To: Mayor and Members of Council
From: David Creery, P. Eng, MBA
Chief Administrative Officer
Date: February 15, 2024
Re: **Revenue Fund Budget proposal for 2024**

His Worship Mayor Jerry Acchione and Members of Council. The following represents the Revenue Fund budget proposal for 2024. The City of Woodstock adopts an annual budget in accordance with the Municipal Act. The City's fiscal year runs from January 1st to December 31st. The City's budget serves as a roadmap for the fiscal year's expenditures and reflects the goals and priorities of City Council. The budget is balanced which means that expenditures are generally funded from current revenues (taxation, user fees). There are some instances where expenditures are funded from reserves and reserve funds. The reserve and reserve fund positions to December 31, 2023, will be provided at a future date.

The City also receives annual funding from OLG's slot facility operations. This revenue source is approaching historical levels with \$1,576,000 last year compared to \$1,630,000 in 2019. We use funding from the prior year as the revenue source for the current budget year to ensure we are not spending more than the final contribution amount received. This means we use OLG funding from the 2023 fiscal year in the development of the 2024 budget.

The standing direction of Council has been for OLG funding to be dispersed as follows:

- 30% to the revenue fund budget (levy mitigation)
- 15% to community grants
- \$30,000 for a transit subsidy for Fair Assistance in Recreation (FAIR) program recipients
- up to \$150,000 to the Community and Social Well Being reserve
- the balance contributed to the Reserve for Capital Projects.

The revenue outlook from "new property assessment" is positive but weaker than previous years. Despite high levels of development activity, "new build" assessment related to growth is estimated to be 1.82% compared with a 2.61% increase in

2023. Much of the construction activity recorded in the 2023 construction statistics will still be in progress and not yet picked up on the assessment roll. We anticipate stronger “new build” assessment growth in 2025.

The postponement of the next four-year cycle of property tax reassessment, originally scheduled for January 1, 2021, continues in 2024 with the result that we will continue to use the 2020 property assessments (valuation date of January 1, 2016) for taxation purposes. Since 2020, there has been no assessment change based on reassessment of existing properties. Changes from a reassessment would impact the final tax rate.

The net amount to be raised by taxation is \$73,888,370, which is a 6.64% increase over 2023. The base budget levy increase for this year is \$4,603,560. The residential tax rate for the base budget will increase by 4.86%, resulting in a \$135.60 increase on the average detached single unit dwelling assessed value (\$267,060).

The 2024 departmental budget estimates are presented alongside the 2023 budget as approved by Council and 2023 year to date actuals for ease of reference. Please note that the 2023 actuals are unaudited and subject to further adjustments. Expense variations (higher and lower) from budget occur due to uncontrollable circumstances; an example of which is winter control (snow plowing, sanding, salting and snow removal). It is also important to note that over expenditures in one area are often offset by under expenditures in other areas.

Many additions to the base budget are included for City Council’s consideration. The impact of several budget scenarios (inclusive of additions to base budget) for the ratepayer is provided at the conclusion of this summary.

The following excerpt of the City of Woodstock Strategic Plan that provides an overview of the goals and objectives as determined by the Council of the day. Council reviewed the plan and updated the priority actions in 2023.

City of Woodstock Strategic Plan - City Priorities

Woodstock: Inclusive, Vibrant, Sustainable			
Council's Vision	Council's Goals	Objectives	Priority Actions
Woodstock is a safe, inclusive and caring community	Community Goal: Enhance the quality of life	1. Provide a safe community for all 2. Effectively deliver amenities and services 3. Improve transportation and mobility 4. Increase active recreation opportunities 5. Continue to promote arts, culture and heritage 6. Enhance ongoing public engagement	1.5 Partner to support the development of a campus of services around addiction, mental health and transitional housing (NEW) 1.6 Promote equity, diversity and inclusion throughout the community (NEW)
Woodstock has a vibrant and diverse economy	Economy Goal: Create a dynamic, diversified economy	7. Enhance the vibrancy in the downtown core 8. Promote Woodstock as a place to attract and retain business 9. Identify and create a 'destination' for Woodstock (place for visitors) 10. Support the development of a skilled labour force 11. Encourage the use of locally produced products	7.1 Update the property standards bylaw 7.5 Support the creation and intensification of residential units in the downtown (NEW) 8.1 Develop additional strategies to attract new business
Woodstock is a green and sustainable community	Environment Goal: Protect and enhance our natural environment	12. Protect and preserve the environment 13. Promote and implement green initiatives 14. Protect the quality of our air and water 15. Reduce our energy consumption	13.1 Expand waste diversion initiatives 13.3 Focus on the goals of the Community Energy Plan (NEW)
Woodstock is fiscally responsible and accountable	Fiscal Sustainability Goal: Ensure long-term financial sustainability for the city	16. Develop a long-term financial sustainability plan 17. Enhance emergency management planning 18. Provide the necessary resources to support community and economic growth (NEW)	18.1 Amend the Official Plan and Zoning Bylaw to allow for increased residential density (NEW) 18.2 Pursue a boundary adjustment to maintain a 25-year residential land supply (NEW)

Figure 1- City of Woodstock Strategic Plan - City Priorities

2024 BASE BUDGET OVERVIEW

Municipal Levy Supported Programs and Services by Functional Area

The following is a summary of the net cost approved for 2023 and proposed for 2024 for programs and services supported by the tax levy. The information is presented for each specific service area. Costs presented here are net of any revenue other than taxation (i.e., user fees, grants). Functional areas are presented in descending order starting with the area having the largest year-over-year dollar increase. The budget amounts shown in the following chart represent base budget for all departments except for Woodstock Police Service. The base budget represents the estimated cost to deliver the same programs and services as the prior year. It is important to keep in mind when reviewing these increases that staffing and other additions approved by Council in 2023 will be annualized in 2024. Any 2024 pre-budget Council approvals related to staffing and services are already included in the 2024 estimates. These items will in all likelihood result in larger increases within those departments. In addition, included in the Public Works, Library, Police and Fire budgets, is either a 2024 estimated or actual wage increase. The Woodstock Police Service provides an “all in” budget which includes base budget plus all “additions to the base budget” as approved by the Police Services Board. Multiple recommendations for “additions to base budget” from City departments are included for Council’s consideration.

	2023 Approved Levy	2024 Proposed Levy	\$ Change – Levy	% Change
Woodstock Police Service	\$19,430,910	\$20,914,720	\$1,483,810	7.64%
Fire Services	\$10,616,400	\$11,279,270	\$662,870	6.24%
Public Works	\$5,511,740	\$6,009,900	\$498,160	9.04%
Culture				
• Museum	\$431,590	\$526,590	\$95,000	22.01%
• Art Gallery	\$737,760	\$991,960	\$254,200	34.46%
• Market Centre	\$82,970	\$102,190	\$19,220	23.17
Parks Operations	\$3,879,190	\$4,154,370	\$275,180	7.09%

	2023 Approved Levy	2024 Proposed Levy	\$ Change – Levy	% Change
Human Resources (including Health & Safety)	\$954,970	\$1,157,070	\$202,100	21.16%
Debt	\$1,534,570	\$1,700,880	\$166,310	10.84%
Clerk's Department	\$2,548,720	\$2,695,900	\$147,180	5.78%
Marketing & Communications	\$423,580	\$550,410	\$126,830	29.94%
Special Events	\$484,350	\$576,640	\$92,290	19.05%
Cowan Park Indoor	\$456,740	\$534,360	\$77,620	16.99%
Information Technology	\$1,855,630	\$1,929,180	\$73,550	3.96%
Woodstock Public Library	\$2,779,500	\$2,845,350	\$65,850	2.37%
Economic Development				
• Development Office	\$804,790	\$845,670	\$40,880	5.08%
• Small Business Enterprise Centre	\$102,160	\$109,070	\$6,910	6.76%
Administrative Services	\$1,151,880	\$1,199,650	\$47,770	4.15%
Public Parking System	\$131,470	\$154,700	\$23,230	17.67%
Bylaw Enforcement	\$510,040	\$533,130	\$23,090	4.53%
Parks & Recreation Administration	\$269,910	\$291,890	\$21,980	8.14%
Chief Administrative Office	\$369,950	\$385,360	\$15,410	4.17%
Council	\$456,630	\$471,690	\$15,060	3.30%

	2023 Approved Levy	2024 Proposed Levy	\$ Change – Levy	% Change
Planning	(\$6,800)	(\$5,050)	\$1,750	25.74%
Arena Operations				
• Civic Centre	\$216,300	\$203,200	(\$13,100)	(6.06%)
• Southwood Arena	\$1,139,260	\$1,152,900	\$13,640	1.20%
Council Committees	\$55,450	\$54,750	(\$700)	(1.26%)
City Property	\$106,540	\$95,500	(\$11,040)	(10.36%)
Recreation Programs	\$81,660	\$67,580	(\$14,080)	(17.24%)
Aquatics				
• Southside Pool & Water Park	\$929,000	\$1,076,800	\$147,800	15.91%
• Lion's Pool	\$176,420	\$6,000	(\$170,420)	(96.60%)
Engineering	\$2,563,370	\$2,519,780	(\$43,590)	(1.70%)
Camps	\$92,780	\$41,670	(\$51,110)	(55.09%)
Public Transit				
• Transit	\$2,922,920	\$2,760,810	(\$162,110)	(5.55%)
• Para transit	\$750,480	\$796,090	\$45,610	6.08%

User Fee, Reserve and Non-Levy Sourced Funding Programs and Services

The tables below provide the summary of the total **gross expenditures** approved for 2023 and proposed for 2024 programs and services supported wholly by user fees/non levy sourced funding.

	2023 Approved Gross Expenditures	2024 Proposed Gross Expenditures	Change (\$)	%
Grants	\$284,310	\$302,320	\$18,010	6.34%
Building Department	\$1,165,990	\$1,197,530	\$31,540	2.71%
Land Sales	\$20,040,000	\$25,040,000	\$5,000,000	24.95%

County User Fee Supported and County Levy Supported Programs and Services

The following is a summary of the **net cost** for County programs and services, delivered by City forces, supported by County user fees or the County levy.

	2023 Net Cost	2024 Net Cost	Change (\$)	%
Waste and Recycling	\$2,766,160	\$2,859,944	\$93,784	3.39%
Sanitary Sewer Collection System	\$596,980	\$970,602	\$373,622	62.59%
Water Distribution System	\$1,743,510	\$2,084,235	\$340,725	19.54%

BUDGET NOTES

Additional Taxes – page 1, Account 0200-61005

Additional taxes are derived from taxation of new assessment being added to the tax roll during the year as a result of construction activity and property development.

Additional taxes vary considerably ranging from a low of \$745,000 in 2015 to a high of \$2,900,000 in 2021. Last year, additional taxes totaled approximately \$1,587,000. This can be highly variable and budgeting this “in year” revenue is difficult. Having reviewed the assessment roll as returned, and considering the new residential, commercial, and industrial projects expected in 2024, the estimate is \$1,500,000.

Ontario Lottery Corporation – page 1, Account 0200-61012

Proceeds received from the OLG in accordance with the Municipal Contribution Agreement which directs 5.25% of net electronic games revenue be transferred to the City. OLG revenue is recovering to pre-pandemic levels. The 2024 budget applies OLG funding from the 2023 fiscal year for the City.

Solar Electricity Revenue – page 1, Account 0200-69497

This account includes revenue from the eight MicroFIT solar installations installed in 2014 plus five additional MicroFIT contracts acquired from Woodstock Hydro in 2015. The IESO contracts for the Woodstock Hydro solar sites were transferred in 2016. The cost of the original eight installations was funded from the Hydro Reserve Fund. The original capital contribution has been recovered and revenue from all of the solar installations is now contributed to the Hydro Reserve Fund on an annual basis.

Boundary Adjustment South-West Oxford – page 2, Account 0200-71234

The boundary adjustment agreement with South-West Oxford requires a one-time payment of \$250 per dwelling unit included in a registered plan of subdivision, payable at the time of registration. Multiple family dwelling units are also remunerated at \$250 per unit but this is payable at time of site plan control approval. We anticipate registration of plans of subdivision this year resulting in an increase in compensation.

Tax Rebates – Charities and Other Similar Organizations – page 2, Account 0200-71303

This account represents financing for the difference in taxes between a commercial tax rate and a residential tax rate for charities and other non-profit agencies in leased premises identified by municipal bylaw. A charity would be taxed at the residential rate if it owned the property rather than leased.

Community Improvement Program (Downtown Incentives)

The City has several incentive programs for property owners in the downtown. These programs provide grants and loans for façade improvements and residential conversion of existing buildings and signage. The cost for these grants is included under account 0200-71305. There is also a tax grant back program which grants back the increase in property taxes resulting from property improvements for five years. The cost of this program is included under account 0200-71309. All the costs are ultimately funded by the Downtown Redevelopment Reserve Fund. The funding from the reserve fund for these programs is included in account 0200-69318.

The City makes an annual contribution of \$200,000 to the Downtown Redevelopment Reserve Fund which is the source of funding for this program. Program costs for 2024 are budgeted to be \$340,000 financed by the Downtown Redevelopment Reserve Fund. This amount primarily relates to approved grant and loan applications which remain outstanding.

Provision for Reserve for Capital Projects – page 3, Account 0200-71319

This item is commonly referred to as “Capital out of Revenue” which provides current funding for capital projects. The 2024 proposed contribution is lower than the 2023 budget (and actual) as 2023 included the 2022 budget surplus allocation.

Tax Adjustments – page 3, Account 0200-71323

This account provides funding for the cost of successful challenges of MPAC assessments and Assessment Review Board decisions. Unallocated funds are contributed to the Provision for Reserve for Uncollectible Taxes to establish a funding source for the cost of significant assessment appeals and allows for the smoothing of highly variable annual costs related to these appeals.

Provision for Reserve and Reserve Funds – pages 3-4, Accounts 0200-71399

Sub-accounts 0700-0784 provide contributions to various reserves and reserve funds. Select explanations follows:

Provision for Sick Leave Severance Reserve (\$0) – the liability for Fire Department sick leave severance is currently funded for the next ten years. Annual contribution needs will continue to be monitored.

Provision for Repairs to Municipal Buildings Reserve (\$450,000) – The base amount raised each year is \$450,000 to fund repairs to municipal buildings. In 2022, City Council allocated an additional \$250,000 from the 2021 surplus as the Municipal Building Reserve was depleted however surplus allocations do not provide sustainable sources of funding. The annual need for state of good repair work on municipal buildings is much higher than the \$450,000 set aside each year. The asset management plan to be completed in 2024 will help quantify how much more is needed on a yearly basis. The 5-year capital forecast reveals

several years with insufficient funds even with extensive use of debt financing. Examples of projects needing debt financing include the Complex roof replacement (\$2,980,000) and the Cowan Park Sportsplex indoor turf replacement (\$1,000,000).

Provision for Hydro Reserve Fund (\$82,100) – Net revenue from the sale of electricity generated by thirteen MicroFIT solar installations is transferred to the Hydro Reserve Fund annually.

Provision for Asphalt Resurfacing Reserve (\$600,000) – The base amount raised each year is \$600,000 to fund asphalt replacement to extend the life of the road network. The goal is to raise \$1,000,000 annually towards asphalt resurfacing. There are sufficient road candidates for this quantity of work and there are sufficient staff resources to handle this amount of work. There is an “Addition to Base Budget” recommendation for this reserve.

Provision for Radio Reserve – Fire and Police (\$200,000) – The annual reserve contribution towards improvement and replacement of the radio system.

Provision for Community & Social Well Being Reserve (\$150,000) – City Council approved the establishment of this reserve in the 2023 budget to fund recommendations from the Mayor’s Task Force. The reserve is topped up annually so as to begin each fiscal year with \$150,000.

Provision for Salaries and Wages Reserve (\$850,000) – This reserve is used to fund in year costs of salaries and wages for years in which there is a collective agreement negotiation. This is a negotiation year for CUPE Outside, Inside and Library.

Woodstock Police Service – page 4, Account 0200-71402

The Police Services Board Chair and Chief will attend the March 7, 2024 City Council meeting to speak to the Police budget.

0201- Administrative Services – Purchased Services – page 5, Account 0201-71212-0393

Funds included in 2024 are to complete an actuarial evaluation of the post-retirement benefit liability for police and fire services and eligible retirees. This evaluation is done every three years and is required for our audited financial statements. There is a \$4,000 transfer from a consultant services reserve to offset this expense.

0202 – Debt – pages 7-8

Development Charge revenue funds the growth-related portions of projects, the Industrial Land Reserve Fund finances one project with the levy supporting the remainder of the annual principal and interest repayments.

Dundas St. Properties represents debt servicing for the purchase of the Zabian’s Menswear building lot and anticipates one payment for the recently acquired Tristar Liquidation property beside City Hall.

Fire Department – Station #1 (Parkinson Road) expansion and renovation.

Police Department Addition – Addition to Dundas Street Police HQ. There are insufficient funds in the Police development charge reserve fund meaning that the Police will borrow from other development charge reserve accounts temporarily incurring interest burden. This is an indication that police asset growth exceeds historical asset service levels on a per capita basis.

Engineering Office Addition- Addition to James Street building.

Roadway - \$800,000 (previously \$900,000) in debenture funding is used annually to fund the road reconstruction program. This represents the ongoing cost of this financing.

Enviro Depot – Balance of capital cost beyond the grant for the development of the depot.

Recreation Facilities – various projects including Cowan Park Sportsplex, Southwood Arena ice plant replacement, etc.

Industrial Land – Debt financing was used for the construction of Woodall Way between Devonshire and Dundas. This opened these lands up for industrial land sales. The cost of this road construction was debentured for 15 years and will be paid off in 2030. The Industrial Land Reserve funds the principal and interest repayments for this project.

Shared Radio System – Debt financing was used to fund the development of an improved emergency radio communication system. The Provision for the Reserve for the Radio System is intended to fund future upgrades to avoid the need for debt financing.

0204 – Grants – pages 9-10

The City's grant programs are funded from 15% of the OLG gaming revenue from the prior year. This contribution funds the community grants program, several annual grants and \$35,000 is directed to the Fee Assistance in Recreation program.

- Grant - Southgate Centre - The grant portion of the budget includes net expenditures of \$100,820 which represents the annual grant to Southgate Centre that is funded by the tax levy. In 2021, City Council approved an inflationary index of this annual grant which is linked to the negotiated increase for municipal staff. This increase has not yet been determined for 2024.
- Student Civic Award of Excellence - This budget provides City Council with \$5,000 to recognize excellence for one student graduating from each of the 5 high schools.

0205 – City Buildings – Various – pages 11-13

This portion of the budget includes revenues and expenses associated with buildings owned by the City but not used by any specific city department. Funds are also budgeted for the ongoing cost of building maintenance when such cost is higher than would normally be absorbed by department budgets for roof work, heating/cooling/ventilation and masonry repair.

- 16 Graham Street – former Woodstock Hydro building – reduced due to expected sale February 29, 2024.
- 447 Hunter Street Rent – Rent from the lease of 447 Hunter Street to the United Way and any associated repairs.
- Corlett Farm – farmhouse on future industrial land that has been the subject of a heritage assessment. Demolition is planned for this year.
- Market Centre West End – capital renovation underway to convert space to a city hall annex. Additional costs include utilities, maintenance and \$15,000 for contracted cleaning services.

0230 – Information Technology – pages 14-15

Part-time Wages – page 14, Account 0230-71213-0103

Represents the cost of a summer student to support web accessibility improvements.

Software and Maintenance – Page 14, Account 0230-71213-0370

Website subscription and maintenance costs have been transferred to the marketing and communications budget. Budget increase relates to a variety of factors including enhanced cyber security, staff training and increased cost of software licencing.

0300 – Public Works – pages 16-24

Revenue from Equipment – Board of Works – page 16, Account 0300-69403

The revenue from equipment in this account represents the annualized cost of replacing the fleet based on estimated life expectancies, netting out the cost of operating and maintenance. This same figure is contributed to the Reserve for Equipment Replacement in account 0300-74220-0701 (page 20) which is used to fund equipment replacements in the Capital budget.

Road Maintenance Costs Recovered from County – page 16, Account 0300-69407

The City completes road maintenance work on the majority of County Roads within City Limits. An agreement between the City and County establishes a cost allocation methodology to reimburse the City for this work.

Overhead Charges Recovered – page 16, Account 0300-69505

Overhead charges are applied to County programs that are delivered by City forces. The overhead charge applies to programs in waste and recycling management, the sanitary sewer collection system and the water distribution system.

Benefit Costs Recovered – page 16, Account 0300-69506

This represents a recovery of staff benefit costs for staff working in the waste and recycling programs. Reduction in 2024 relates to the transfer of direct staff benefit costs to the County funded sanitary sewer maintenance budget (0302).

City Flag Maintenance – page 19, Account 0300-74095

These costs solely relate to the oversized City of Woodstock flag adjacent to Highway 401. The \$9,000 expense is to purchase one new sewn flag.

Winter Control

Winter maintenance can be found in three separate public work accounts. Winter Control (page 21) includes all the regular street plowing including the cost of salt, sand and brine. Snow removal (pages 21 and 22) includes the cost to remove snow from the downtown and other areas of the city where there is insufficient snow storage (i.e. Mill Street by retaining wall). Sidewalk snow control (page 18) includes the cost of labour, equipment and material to clear snow on some city sidewalks.

The Parks department also provides winter control for sidewalks fronting city buildings and park sidewalks not included on the public works sidewalk routes.

Brush Pick-up – page 23, Account 0300-80416

Budget for the curbside collection of brush and yearly collection of Christmas trees.

City User Fees – Reimbursement County – page 23, Account 0300-80417

City Council approved a waiver of the fee to bring bulk waste materials to the Enviro Depot for city residents. This expense reimburses the County for this lost revenue based on current County tipping fee for waste at the landfill.

Public Works Cleanup – page 23, Account 0300-80418

This budget includes the cost of staff and equipment to respond to abandoned goods and shopping carts found in various areas of the City. Landfill costs represents the tipping fee associated with the waste materials collected that is not associated with the typical bag tag curbside collection. These materials are stored in a bunker at the Works yard until there is sufficient quantity to transport a load to the landfill. As it is untagged garbage, the City must pay the tipping fee. Previously this item was included under the street cleaning budget (Account 73320).

Special Events Non-Recoverable & Sidewalk Days & Christmas Parade – pages 23-24

Previously accounted for in each of these separate accounts, we are consolidating all costs related to public works support of special events in one account. This work typically includes traffic control for road closures, waste management and general labour.

0301 – Building Department – pages 25-26

Provincial legislation requires that building permit fees equal the cost of delivering the service. Any surplus revenue from operations must be directed to a reserve to fund years with insufficient revenue. Insufficient revenue is budgeted in 2024 to offset the cost of the department, resulting in an estimated drawdown of \$197,530 from the reserve.

0302 – Waste and Recycling – pages 27-30

Sale of Recycled Material – page 27, Account 0302-69507

Recycled material value fluctuates with global demand for raw materials. Commodity prices for materials has significantly decreased.

Recovered from County – Waste Collection – page 27, Account 0302-69409

This figure represents the net cost of delivering all waste and recycling programs on behalf of the County. The year over year increase is 3.39%.

City User Fees – page 27, Account 0302-69524

This reimburses the County of Oxford for the per tonne tipping fee for bulk item waste taken to the Enviro Depot by City residents. It is interesting to highlight that there is no cost to the City taxpayer for bulk item collected at curbside and taken to the landfill but the County requires remuneration for material brought to a depot and then taken to the landfill.

Recycling Depot – page 28, Account 0302-80423

Costs relate to the portion of the depot for recyclable materials that are otherwise picked up at curbside.

0303 – Engineering Department – pages 31-33

Overhead Recovered County Capital – page 31, Account 0303-69544

The City charges the County an engineering fee for design and contract administration of County infrastructure such as water mains and sanitary sewers. This work is undertaken in most cases with a road reconstruction project.

Street Lighting – Electricity – page 32, Account 0303-79101-0351

Conversion to LED streetlight technology is complete. Peak electricity costs occurred in 2016 at \$668,000. The budgeted cost for 2024 is \$600,000.

Methane Gas Testing – page 33, Account 0303-80510

This represents the cost to ventilate closed landfills in the City and to monitor various test points in and around closed landfills.

0304 – Bylaw Enforcement – pages 34-35

Bylaw Enforcement – Labour Charges – page 34, Account 0304-71216-0805

This account covers the cost of security guard services in the downtown and Museum Square. The parking budget includes additional costs related to parking enforcement by the security officers.

Bylaw Enforcement – New Software – page 34, Account 0304-71216-0370

Extension of CloudPermit software currently used by the building department to manage bylaw case files.

0305 – Sanitary Sewer – pages 36-38

The sanitary sewer maintenance budget has the majority of changes resulting from the new water and wastewater service agreement with the County of Oxford. Staff are permanently assigned to the maintenance of the wastewater collection system which allows for the inclusion of direct benefit costs in the same manner as the water distribution budget.

0306 – Water – pages 39-43

Water Rates – page 39, Account 0306-69560 (increase \$340,725)

This amount represents the net cost of maintaining the water distribution system under an agreement with the County. The County recovers this cost through water rates. The base budget includes the addition of two new water operators approved by

the County. Other program changes include the loss of backflow prevention maintenance which the County now requires each business to complete with an approved contractor.

0307 Parking – pages 44-45

Historically any deficit in the cost of the public parking system was funded from the parking reserve fund and any surplus would be contributed to the same fund. The reserve fund was depleted a number of years ago following the removal of parking meters and increased costs of managing the parking system. The 2024 net cost of the parking system is estimated to be \$154,700 which is funded by the levy.

Walkway Property – page 44, Account 0307-71230

These budget lines relate to 517 Dundas St. which is the Cole walkway to the public parking lot. This property was purchased using funds from the parking reserve fund and the second floor was rented by the BIA at one time. The second floor is currently vacant.

Parking Operations – Contracts – page 45, Account 0307-78104-0383

The \$115,000 budget represents the cost of the security guard performing parking enforcement.

0400 – Fire Department – pages 50-51

Fire Wages – Regular – page 50, Account 0400-72110-0101 (increase \$350,490)

Increase relates to the annualized cost of the four new fire suppression staff and includes the 2% wage increase as per the last year of the Collective Agreement with the Fire Association.

Fire – Radio System Maintenance and Repairs – page 50, Account 0400-72110-0328 (increase \$30,000)

Increase relates to the replacement of battery back-ups at all receiver/transmitter/repeater locations.

Fire – Educational Courses & Training – page 51, Account 0400-72110-0331 (increase \$35,000)

Increase relates to account consolidation. There is a corresponding decrease of \$35,000 in account 0400-72110-0572 – Instruction Resources.

Fire – Provision for Fire Equipment Reserve – page 51, Account 0400-72110-0705 (increase \$175,000)

Annual funding needed to maintain financial sustainability for the Woodstock Fire Department apparatus purchases. The annual contribution necessary to fund future acquisitions is an ongoing calculation based upon market increases. The intent is to not require the use of debt financing when such acquisitions become necessary. Fire apparatus generally have a 20-yr

lifecycle (15-yr front-line, 5-yr reserve). In the past few years, the fire apparatus market has been subject to significant price increases which has severely affected the previous reserve contribution planning to avoid debt financing. The next planned apparatus replacement is in 2027 with an estimated cost of \$2,500,000. Increasing the annual contribution to the fire equipment reserves to \$775,000 from \$600,000 will provide for this replacement.

0600 – Planning – page 52

This budget includes revenue from zone change applications and includes costs incurred by the Oxford County Planning department in processing City planning applications. Legal fees provide a budget for the cost of representation by legal or planning professionals at any Ontario Land Tribunal Hearings.

0709 – Transit – pages 46-48

Transit fare revenue is returning to pre-covid levels. Conventional transit fare revenue including charters in 2019 was approximately \$580,000 compared with 2023 revenue of \$805,000.

City Council approved an additional \$150,000 in Dedicated Provincial Gas Tax Funding for 2022 to mitigate the cost of the seventh transit route in a year with reduced fare revenue due to the ongoing pandemic. The base budget for 2023 and 2024 returns the annual allocation of Provincial Dedicated Gas Tax to the typical \$150,000 per year.

0710 – Paratransit – page 49

Paratransit purchased services represents the cost of the Voyago contract.

0700 – Parks and Recreation – page 53

Registration Software – page 53, Account 0700-83310-0371 (increase \$22,000)

This increase relates to the additional costs associated with the new recreation registration software, Perfect Mind, which replaces the Legend registration software. Annual software licencing fees and transaction charges are included.

Recreation and Leisure Guide – page 53, Account 0700-83310-0410 (decrease \$4,500)

The recreation and leisure guide will be included in the What's on Woodstock (WOW) magazine and the expense account for WOW includes this cost.

0701 – Parks Department – pages 54-59

Parks Student Wage Subsidy – page 54, Account 0701-63086

Grant funding is applied for each year to support summer student hiring. Staff has been very successful in these funding applications particularly during the pandemic. Unfortunately, this funding is not secure at the time of budget approval and the 2024 budget reflects this uncertainty.

Parks – Revenue from Equipment – page 54, Account 0701-67198 (increase \$77,230)

This is the surplus revenue from internal charges for use of City parks equipment. This results in a contribution to the equipment reserve to fund equipment replacement. The department is increasing revenue to match the cost of replacing a growing inventory of equipment.

Parks Full-time Wages – page 54, Account 0701-83110-0101 (increase \$66,420)

This increase includes the annual cost of the third Parks Supervisor approved in the 2023 budget and only included for 6 months in 2023.

Parks Repairs, Maintenance, Supplies – Building – page 55, Account 0701-83110-0308 (increase \$16,000)

This increase primarily relates to the cost of retaining services to annually test and certify all backflow prevention devices as per the new County of Oxford requirements. Previously City staff were able to complete this work.

Parks Cleanup – Purchased Services – page 56, Account 0701-83125-0393 (increase \$40,000)

This account represents the costs to clean up city parks being used as encampments. A more proactive approach to managing the waste and debris accumulations was used last year. The 2023 actual contractor costs for cleanup were approximately \$89,000 which was partially offset by a contribution of \$50,000 from the Mayor's Community and Social Well Being Reserve (see revenue item 0701-69331-0000 on page 54). There is an addition to base budget to convert this work to City staff and City equipment which would stabilize the higher service level and proactively manage waste accumulations in active encampments. The budget for the base level of service, being contracted service when available, has been increased to \$50,000 for 2024. This is expected to be sufficient to clean up known areas but will not be sufficient to manage increased active encampments.

Winter Lights – page 57, Account 0701-83177

The responsibility for the set-up, take down, storage and maintenance of winter lights. Funds for new winter lights are provided in the capital budget.

Pittock Maintenance Agreement – page 58, Account 0701-83725

As per as agreement between the City and the UTRCA, this represents the annual payment to keep a portion of the north shore open for public access and maintained by UTRCA forces.

0702 – Recreation Programs – pages 60-61

Recreation Programs Revenue – page 60, Account 0702-67401-0000 (increase \$25,000)

Program revenue increase results from the transfer of birthday party fees being included in this budget rather than the Cowan Park Sportsplex budget. Costs associated with birthday party rentals are included in this budget.

Transfer from Slot Machine Reserve Fund – page 60, Account 0702-67423

Funds from OLG slot machine revenue are used to support the Fee Assistance in Recreation Program (FAIR). The annual amount was doubled to \$30,000 by City Council in 2018 recognizing the increasing use and the extension of the program to cultural services. A further increase of \$5,000 was pre-approved in 2023.

0705 – Southside Aquatic Centre – pages 66-68

Swim Instruction Revenue – page 66, Account 0705-67601-0000 (increase \$100,000)

A significant revenue increase in 2023 relates to increase in demand for programs, patrons from Tillsonburg using our facility as their pool is under renovation and the revenue otherwise earned at the now closed Lion's pool.

Southside Aquatics – Full-time – page 66, Account 0705-83250-0101 (increase \$32,620)

Full-time labour previously charged to operations at Lion's pool is now transferred to Southside pool.

0706 – Lions Pool – pages 69-70

Nominal budget to maintain property pending a decision on future use(s).

0708 – Reeves Community Complex – pages 74-76

Southwood Arena – Special Events – page 75, Account 0708-83250-0349 (increase \$8,500)

Increased police and security costs required during events.

0711 – Woodstock Art Gallery – pages 77-80

The WAG Advisory Board and Director/Curator will attend the March 7, 2024 meeting of Council to speak to the gallery budget.

0712 – Market Centre – pages 81-82

Market Centre – Full-time Wages – page 81, Account 0712-84240-0101 (increase \$17,300)

City Council approved the conversion of a part-time custodian to full-time in 2023. The increased cost is partially offset by a reduction in part-time wages.

0713 – Cowan Park Sportsplex – pages 83-84

Cowan Park – Program Revenue – page 83, Account 0713-67205-0000 (decrease \$10,000)

Revenue from birthday party rentals has been transferred to recreation programs (0702).

Cowan Park Indoor – Part-time Wages – page 83, Account 0713-84250-0103 (increase \$37,960)

The 2023 part-time wage budget did not include the annualization of the lead hand positions approved during the 2022 budget deliberations. This has been corrected in 2024. In addition, there are increases to part-time hours to cover full-time staff absences and to compensate for the high turnover of staff at the facility requiring additional training and shadow shifts.

0800 – Economic Development – pages 86-88

Transfer from Reserve – Physician various – page 86, Account 0800-69689-0000

City Council approved a forgivable loan program to support physician recruitment in the 2022 budget. The City's Strategic Plan identifies the need to attract additional family physicians to the community (Objective 2.7). This new program will provide physicians with up to a \$30,000 forgivable loan to offset some of the initial start-up costs associated with opening a family practice. The City cannot move forward with such a program until City Council approves a community improvement plan for this initiative. This work is currently underway. The \$90,000 included in account 0800-84235-0399 provides for three forgivable loans. A fourth forgivable loan is budgeted in account 0800-84235-0702 as a contribution to the reserve.

Transfer from Reserve Physician Moving Allowance – page 86, Account 0800-69693-0000

This funding is to assist with some of the costs associated with a new physician relocating to the community.

Contribution from BIA – page 86, Account 0800-69698-0000

Under the agreement with the BIA, this represents the cost sharing for the Downtown Development Coordinator.

Downtown Development – Advertising – page 87, Account 0800-84234-0315

This \$20,000 budget is for downtown business recruitment.

0801 – Land Sales – page 89

Revenue derived from land sales primarily in the new phase of the Pattullo Ridge Business Park. The funds from land sales are returned to the Industrial Land Reserve Fund as the lands were serviced with funding from this same reserve.

0900 – Human Resources – pages 92-93

Health & Safety – pages 92-93, Various Accounts

Costs associated with the health and safety program have been separately identified in a variety of accounts. This segregation of cost causes reductions in various accounts in Human Resources.

Human Resources – Meetings & Luncheons – page 92, Account 0900-71214-0170 (increase \$8,000)

A portion of this increase relates to the return of the children's Christmas party, the cost of which is shared with CUPE.

Human Resources – New Equipment – page 92, Account 0900-71214-0310 (increase \$64,000)

Human Resources will be relocating to the second floor of the west end of the Market Building in Q2, 2024. This will provide funds for furnishings and window coverings in the new office space. There was \$25,000 in funds set aside in the 2023 budget for furnishings which offsets the impact in 2024 (see account 0900-69311).

Human Resources – Corporate Training – page 92, Account 0900-71214-0331 (increase \$28,000)

Includes cost for HR downloads, an online training portal accessible to all staff and additional costs for Corporate Supervisor training and diversity, equity and inclusion training.

Human Resources – Data Processing – page 92, Account 0900-71214-0370 (increase \$15,000)

Costs associated with InfoHR software as well as the new recruiting/application management system HR Jazz which replaces Recruit Right, a retired E-solutions product.

Human Resources – Consultant Services – page 92, Account 0900-71214-0383 (increase \$10,000)

Legal services for investigations and professional services in relation to claims management. Additional costs this year include work to review the current Joint Job Evaluation system and to complete a salary market survey.

Health and Safety – Provision for New Equipment – page 93, Account 0900-71215-0730 (increase \$10,000)

The equipment used for Mask Fit testing will need replacement in 2025 with an estimated cost of \$20,000 - \$25,000. This provision for a reserve will split this cost over two budget years. Fit testing is a requirement for any employee using a respirator or mask as personal protection. Health and Safety staff provide this testing to Woodstock Police in addition to City Staff.

1000 – Woodstock Public Library – pages 94-96

The Library Board Chair and Library CEO will attend the March 7, 2024 Council meeting to speak to the library budget.

1101 – Marketing and Communications – pages 98-99

Marketing Administration – New Equipment – page 98, Account 1101-71501-310 (increase \$5,000)

Funds to purchase a teleprompter for use at events.

Marketing Administration – Technology – page 98, Account 1101-71501-0370 (increase \$24,100)

Website costs have been transferred from the Information Technology budget (0230) to the Marketing budget and are split into this account and Website Maintenance and Development (1101-71502-0483). This account also includes software to monitor website accessibility.

Marketing Administration – Magazine – page 98, Account 1101-71501-0393 (increase \$26,790)

Costs associated with production and mailing of the What's on Woodstock magazine. There has been an increase in paper costs and delivery. The number of pages per edition has also increased in part due to the integration of the Parks and Recreation department leisure guide.

1300 – Clerk's Department – pages 110-112

Provision for Election Reserve – page 111, Account 1300-71219-0714

Funds are set aside in a reserve each year to fund the costs associated with the municipal election that occurs every four years. This annual allocation will fund the cost of the traditional paper ballot election but will not be sufficient if other electronic or mail in voting methods are approved.

ADDITIONS TO BASE BUDGET SUMMARY

The following summarizes the staff recommendations for additions to base budget for Council’s consideration.

Financial Sustainability: Reserve Contributions

	Base Annual Funding	Additional 2024 Levy Impact	Capital Budget Impact	Suggested Financing	Revenue Budget Annual Incremental Cost	2025 Levy Impact	Recommend For Inclusion in 2024 Budget?
Asphalt Resurfacing Reserve (Annual funding goal is \$1 million)	\$600,000	\$200,000	Increase in funds for 2024 work	Levy	\$200,000	\$200,000	Yes
NEW – Bridge Reconstruction Reserve	\$0	\$400,000	2027 bridge project \$1.6 million	Levy	\$400,000	\$400,000	Yes
NEW – Road Reconstruction Reserve (Note: 1 st two years to replace debt financing of current annual work)	\$0	\$400,000	\$0 replaces debt financing in 2024	Levy	\$400,000	\$800,000	Yes
NEW – Community Improvement Program Reserve	\$0	\$50,000	\$0	Levy	\$50,000	\$50,000	Yes
Street Lighting Reserve Fund (restart annual contribution)	\$0	\$50,000	\$0	Levy	\$50,000	\$50,000	Yes

Staffing Related Additions to Base Budget:

(Additions: 20 Full-time including 2 water operators funded by the Oxford County, 3 Part-time to Full-time, 1 Casual to Part-time, 1 Seasonal, 2 Students and 2 Full-time recommended for deferral to 2025)

	Base Annual Funding	Additional 2024 Levy Impact	Capital Contribution from Levy	Suggested Financing	Revenue Budget Annual Incremental Cost	Recommend for Inclusion in 2024 Budget?
Administrative Services: Full-time Accounting Coordinator	\$0	\$54,720 6 months	\$0	Levy	\$109,100	Yes
Administrative Services: Part-time to Full-time Taxation Clerk	\$41,915	\$21,000 8 months	\$0	Levy	\$31,200	Yes
Engineering Department: Manager of Bylaw Enforcement Full-time	\$0	\$62,865 6 months	\$3,000 IT	Levy	\$125,100	Yes
Engineering Department: Facilities Supervisor Full-time	\$0	\$60,500 6 months	\$3,000 IT \$40,000 Vehicle	Levy	\$163,450 (including capital)	Defer to 2025

	Base Annual Funding	Additional 2024 Levy Impact	Capital Contribution from Levy	Suggested Financing	Revenue Budget Annual Incremental Cost	Recommend for Inclusion in 2024 Budget?
Parks and Recreation Department: Horticultural Technician Downtown Full-time	\$0	\$50,120 6 months	\$0	Levy	\$100,065	Yes
Parks and Recreation Department: One Seasonal Full-time Skilled Labourer Parks (weekend coverage for downtown & pavilion rentals) 6 months each year	\$0	\$40,430	\$0	Levy	\$40,430	Yes
Parks and Recreation Department: Sportsfield Skilled Labourer Full-time (Cowan Fields)	\$0	\$45,100 6 months	\$0	Levy	\$90,000	Yes

	Base Annual Funding	Additional 2024 Levy Impact	Capital Contribution from Levy	Suggested Financing	Revenue Budget Annual Incremental Cost	Recommend for Inclusion in 2024 Budget?
Parks and Recreation Department: Encampment Response 2 Full-time Skilled Labourers	See "Level of Service Improvements" for detail					
Parks and Recreation Department: Cowan Park Sportsplex Convert Part-time Custodian Hours to a Full-time Custodian Position	part-time hours reduced & replaced with full-time hours	\$5,640 8 months (cost of benefits)	\$0	Levy	\$8,360	Yes
Parks and Recreation Department: Reeves Community Complex Convert Part-time Labourer Hours to a Full-time Labourer Position	part-time hours reduced & replaced with full-time hours	\$5,740 8 months (cost of benefits)	\$0	Levy	\$8,490	Yes

	Base Annual Funding	Additional 2024 Levy Impact	Capital Contribution from Levy	Suggested Financing	Revenue Budget Annual Incremental Cost	Recommend for Inclusion in 2024 Budget?
Public Works Department: Fleet Full-time Preventive Maintenance Technician	\$0	\$41,510 6 months	\$0	Levy	\$82,910	Yes
Public Works Department: Full-time Skilled Labourer Roads	\$0	\$43,710 6 months	\$0	Levy	\$87,300	Yes
Public Works Department: Two Full-time Water Operators	\$0	\$0	\$0	County Water Rates	\$0	Yes
Clerks Department: Manager of Legislative Services Full-time	\$0	\$57,275 6 months	\$0	Levy	\$114,120	Yes

	Base Annual Funding	Additional 2024 Levy Impact	Capital Contribution from Levy	Suggested Financing	Revenue Budget Annual Incremental Cost	Recommend for Inclusion in 2024 Budget?
Cultural Services Department: Full-time Custodian shared between West End Market Centre, Art Gallery and Museum	\$15,000 (contract cleaning)	\$12,500 6 months	\$0	Levy	\$39,890	Yes
Cultural Services: Department: Full-time Facility Rentals and Special Events Coordinator shared between Market Theatre and Art Gallery	\$0	\$33,710 6 months	\$3,000 IT	Levy	\$67,310	Yes
Cultural Services Department: Permanent Part-time Art Installation Technician Art Gallery	\$30,000 (professional fees) + \$ 10,080 (part-time wages)	\$0	\$0	Gallery Base Budget Purchased Services/Part-time Wage Reduction	\$40,080 offset by \$30,000 reduction in fees & \$10,080 in casual part-time	Yes

	Base Annual Funding	Additional 2024 Levy Impact	Capital Contribution from Levy	Suggested Financing	Revenue Budget Annual Incremental Cost	Recommend for Inclusion in 2024 Budget?
Fire Department: Four Fire Suppression Staff - including uniforms and personal protection equipment (PPE)	\$0	\$204,400 6 months	\$0	Levy \$204,400 & Dev. Charges Reserve - Fire \$15,600	\$414,360	Yes
Fire Department: Full-time Business and Emergency Planning Coordinator	\$0	\$54,720 6 months	\$0	Levy	\$109,100	Defer to 2025
Information Technology Department and Woodstock Public Library – Service Extension	See “Level of Service Improvements” for detail					
Information Technology Department: One Full-time Service Desk Analyst	\$0	\$45,825 6 months	\$0	Levy	\$91,500	Yes
Human Resources Department: Summer Co-op Health and Safety Student	\$14,000	\$0	\$0	Base Budget Gapping	\$0	Yes

	Base Annual Funding	Additional 2024 Levy Impact	Capital Contribution from Levy	Suggested Financing	Revenue Budget Annual Incremental Cost	Recommend for Inclusion in 2024 Budget?
Communications & Marketing Department: Summer Student Writer	See Miscellaneous					
Woodstock Public Library: Technical Services Supervisor	\$0	\$68,275 6 months	\$0	Levy	\$ 136,550	Yes

Level of Service Improvements

	Base Annual Funding	Additional 2024 Levy Impact	Capital Budget Impact	Suggested Financing	Revenue Fund Budget Annual Cost	2025 Levy Impact	Recommend For Inclusion in 2024 Budget?
<p>Parks and Recreation Department: Encampment Response</p> <ul style="list-style-type: none"> • Two Full-time Skilled Labourers 8 months (\$57,200 x 2 = \$114,400) • Vehicle 350/3500 with slide dump box (\$200,000) • Trail electric utility vehicle (\$30,000) • Communications (\$2,000) • Equipment (\$2,000) • PPE (\$2,000) • Training (\$2,000) • Waste Management (\$18,000) <p>Total 2024 Cost: \$370,400</p>	\$50,000 (Parks Clean-Up)	\$90,400 (Additional wages in excess of base budget + ancillary expenses of \$26,000)	\$230,000 (Funded by levy through increase to contribution to capital: Account 0200-71319)	Levy	\$200,600 (Annualized Wages / Benefits + ancillary expenses of \$26,000)	Similar to 2024 with the addition of equipment charges	Yes

	Base Annual Funding	Additional 2024 Levy Impact	Capital Budget Impact	Suggested Financing	Revenue Fund Budget Annual Cost	2025 Levy Impact	Recommend For Inclusion in 2024 Budget?
Information Technology Department and Woodstock Public Library:	Staff Impacts from Proposed City IT Service Extension to Library Replacing Contracted IT Service This request requires simultaneous approval of both staffing changes in order for the service level improvement to be achieved						
Addition to Woodstock Public Library Budget	\$20,000 Contract Service	\$65,000	\$0	Levy	\$85,000 (exists in base budget: \$20,000 library \$65,000 IT)		Yes
Existing City IT Staff Assigned to Library	\$125,000	(\$85,000)	\$0	Levy	\$40,000 (exists in base budget)		Yes
New IT Service Desk Analyst	\$0	\$60,000 8 months (impact of above three items is \$40,000 of new spending)	\$0	Levy	\$91,500 (impact of above three items is \$71,500 of new spending)	\$71,500 + wage increment	Yes

	Base Annual Funding	Additional 2024 Levy Impact	Capital Budget Impact	Suggested Financing	Revenue Fund Budget Annual Cost	2025 Levy Impact	Recommend For Inclusion in 2024 Budget?
Engineering Department: Transit/Paratransit Service Expansion Options							
Option 1: Add 2 hours Monday to Friday, new service hours 5 am – 11 pm		\$135,750 (6 months)	\$0	Transit Fares and Levy	\$271,500		
Option 2: Add 4 hours Saturdays, new service hours 6 am – 12 am		\$107,670 (6 months)	\$0	Transit Fares and Levy	\$215,330		
Option 3: Add 9 hours Sundays and Statutory Holidays		\$174,750 (6 months)	\$0	Transit Fares and Levy	\$349,500		
Option 4: Combine Options 1 and 2		\$266,600 (6 months)	\$0	Transit Fares and Levy	\$533,200		
Option 5: Combine Options 1, 2, and 3		\$512,320 (6 months)	\$0	Transit Fares and Levy	\$1,024,640		

Miscellaneous

	Base Annual Funding	Additional 2024 Levy Impact	Capital Budget Impact	Suggested Financing	Revenue Fund Budget Annual Cost	2025 Levy Impact	Recommend For Inclusion in 2024 Budget?
Parks and Recreation Department Aquatics: Continue Waiver of Southside Pool Water Park User Fees for 2024 (pending completion of new free splash pad)	\$0	\$22,000	\$0	Levy	\$22,000	\$0	Yes
Economic Development Department Physician Recruitment: Academic Supports Programs	\$0	\$14,000	\$0	Levy	\$14,000	\$14,000	Yes
Clerks Department: Freedom of Information Request Management Software	\$0	\$11,000	\$0	Levy	\$11,000	\$8,500	Yes

	Base Annual Funding	Additional 2024 Levy Impact	Capital Budget Impact	Suggested Financing	Revenue Fund Budget Annual Cost	2025 Levy Impact	Recommend For Inclusion in 2024 Budget?
Communications and Marketing: Website Refresh + Microsites Summer Student (Writer) 2024 New Website 2025	\$0	\$15,000	\$0	Levy	\$15,000	\$67,140	Yes
Office Furnishings to Relocate Economic Development to the Market Building (required if any additional staff are approved in Administrative Services and Clerks Departments)	\$0	\$70,000	\$0	Levy	\$70,000	\$0	Yes

Totals

	Additional 2024 Levy Impact	Capital Budget Impact	Suggested Financing	Revenue Fund Budget Annual Incremental Cost	2025 Levy Impact	Comments
Financial Sustainability: Reserve Contributions	\$1,100,000		Levy		\$1,500,000	
Staffing Related Additions to Base Budget	\$792,820	\$6,000	\$798,820 Levy \$15,600 DC - Fire		\$1,546,685	
Staffing Related Additions to Base Budget	\$115,220	\$43,000	Defer to 2025		\$272,550	Includes 2 staff additions not recommended in 2024
Level of Service Improvements						
Parks	\$90,400	\$230,000	Levy (both)		\$200,600	Does not include any transit options
IT/Library	\$40,000		Levy		\$71,500	
Miscellaneous	\$132,000		Levy		\$89,640	
Total						
Current	\$2,155,220	\$236,000	Levy		\$3,680,975	
Deferred	\$115,220 \$15,600	\$43,000	Deferred Levy DC - Fire			

Additions to Base Budget Supplementary Detail

Financial Sustainability (Reserve Contributions)

Reserve for Asphalt Resurfacing (recommend \$200,000)

2024 Additional Levy Impact: \$200,000

2025 Levy Impact: \$200,000

In 2015, to slow a decline in road condition, staff recommended an increase in the asphalt resurfacing budget from its existing level of approximately \$1,000,000 to \$2,000,000 in five increments of \$200,000 over a 5-year period. Council approved three of these increments; one in 2015, a second in 2018 and a third in 2023 resulting in annual base funding of \$600,000. Council has approved allocations from the operating surplus in other years, but these allocations decrease needed funding for other capital assets and do not provide annual sustainable funding.

The 2022 Asset Management Plan for core assets provided an asset health grade of C (average condition of 68%) and a financial capacity grade of D for the paved roads asset class. This study estimated the average annual investment to maintain the road inventory to be \$8,000,000 compared with current annual funding of approximately \$5,800,000. This means that a further \$2,200,000 annually is needed to attain financial sustainability for our paved road network.

Staff recommends consideration of an increase of \$200,000, which will supplement the 2024 asphalt resurfacing program and provide increases for future years.

This item is supported by the Fiscal Sustainability Goal of the Strategic Plan:

- Action item 16.1: Maintain appropriate financial capacity for present and future needs.

NEW Bridge Reconstruction Reserve

2024 Additional Levy Impact: \$400,000

2025 Levy Impact: \$400,000

The capital forecast includes a planned replacement of the Butler Street bridge in 2027 with an estimated cost of \$1,600,000. Raising \$400,000 in each of the next four years will provide funding for this needed work in 2027. The alternative funding for a project of this magnitude is debt financing.

This is supported by the Fiscal Sustainability Goal of the Strategic Plan:

- Action item 16.1: Maintain appropriate financial capacity for present and future needs.

NEW Road Reconstruction Reserve**2024 Levy Impact: \$400,000****2025 Levy Impact: \$800,000**

The Asset Management Plan identifies additional annual funding needs of \$2,200,000 to reach financial sustainability for our paved road network. This new reserve proposes to raise \$400,000 in 2024 and to increase the annual amount raised in 2025 by a further \$400,000 to a total of \$800,000. Staff recommend that this new funding replace the use of \$800,000 debt financing each year for the road reconstruction program. Replacing debt financing with own source financing reduces debt carrying costs which can be used to continue investing to improve the condition of our paved road network. All of the road reconstruction debt has been issued for 10 years so there will be incremental reductions in debt financing costs over these years, if approved. Since this funding replaces current debt financing, this addition to base budget will not reduce the estimated \$2,200,000 annual infrastructure funding deficit for roads.

This item is supported by the Fiscal Sustainability Goal of the Strategic Plan:

- Action item 16.1: Maintain appropriate financial capacity for present and future needs.

Street Lighting Reserve (reinstate annual contribution to replace aging electrical wiring)**2024 Levy Impact: \$50,000****2025 Levy Impact: \$50,000**

The four-year capital forecast (2025-2028) includes more than \$200,000 annually towards the replacement of the underground electrical conductors for the street light network. Of this total, approximately \$50,000 to \$100,000 is estimated as annual funding for end-of-life wiring. Contributions to this reserve were stopped during the street light replacement program which converted every light from high pressure sodium to LED technology. Underground wiring replacement was not included with this work.

This item is supported by the Fiscal Sustainability Goal of the Strategic Plan:

- Action item 16.1: Maintain appropriate financial capacity for present and future needs.

Community Improvement Program Reserve

2024 Levy Impact: \$50,000

2025 Levy Impact: \$50,000

City Council approved the Housing Pledge at its meeting in December 2023 and subsequently provided direction to staff to prepare a report that outlines additional community improvement program options that could apply to lands beyond the downtown. Current community improvement programs are limited to properties within a defined area downtown. New program options can include brownfield re-development support programs as an example. Any new program(s) will require a funding source and this reserve proposes to raise such funds. Current community improvement plan programs that apply to the downtown are funded by an annual contribution to the Downtown Redevelopment Reserve Fund.

This item is supported by the City of Woodstock Housing Pledge and the Economy Goal of the Strategic Plan:

- Action item 8.2, review the potential for implementing a brownfield strategy for business.
- Action item 7.5, support the creation and intensification of residential units in the downtown.

Staffing Additions to Base Budget

Administrative Services: Accounting Coordinator – Full-time

2024 Levy Impact \$54,720 (6 months)

Full Year Cost: \$109,100

We are proposing to add a second Accounting Coordinator and split the duties of the current position between the two roles with the ability for each to fill in for the other during vacations and other absences.

Additional duties would be transferred from the Deputy Treasurer and Treasurer roles in order to better balance workloads and minimize overtime. We require increased resources in the areas of capital asset management, the accounting related to Perfect Mind registration software and year end, financial statement and FIR preparation. In addition, we spend an increasing amount of time on processes to combat the growing types of fraud.

There has been minimal change in the staffing levels in the Administrative Services department over the last 30 years. The staff complement is up by 1 full-time person since 1992. Staff continue to record many hours of overtime as well as carry over excessive amounts of vacation. We are requesting an additional staff resource to balance workloads and to have the staff required to look forward and be able to implement new programs and initiatives. We have a number of projects to complete which have been delayed by staffing limitations and would like to shift from being reactive to proactive. There will be some changes in our staffing complement in the next year which further necessitates this staffing increase.

This item is supported by the Community and Fiscal Sustainability Goals of the Strategic Plan:

- Action item 2.8, develop, implement and support e-service strategies with appropriate resources.
- Action item 16.4 develop an asset management plan.

Administrative Services: Convert Part-time Tax Clerk to Full-time

2024 Levy Impact \$21,000 (8 months)

Full Year Cost: \$73,115 (offset by \$41,915 Part-time wages in 2024 base budget)

The addition of a part-time taxation clerk position, approved during the 2021 budget process, has resulted in significant improvements within our department. We have been able to offload a number of taxation duties from senior staff, make improvements in areas such as collections and supplementary assessment tracking and now have an additional staff member with increased knowledge of the taxation function. The volume of taxation work continues to increase with new development and boundary adjustments, and we anticipate that the pause on the province wide reassessment will soon end which will result in increased work related to requests for reconsideration and/or appeals. Finally, we anticipate there may be some transition amongst staff in our department over the next year and having a second full-time staff member within taxation will assist with this transition.

Engineering Department: Manager of Bylaw Enforcement – Full-time

2024 Levy Impact \$62,865 (6 months) + \$3,000 IT

Full Year Cost: \$125,100

Management supervision of bylaw enforcement services has historically been handled by the Chief Building Official in addition to managing the operations of the building department. This organizational structure no longer supports the work and attention needed to supervise the work of the four bylaw enforcement officers and updating or creating municipal regulatory bylaws.

This item is supported by the Economic Development and Community Goals of the Strategic Plan:

- Action item 7.1, update and enforce the property standards bylaw,
- Action item 1.3, focus on fire prevention improvements for downtown properties encouraging structural and fire prevention improvements.

Engineering Department: Facilities Supervisor – Full-time

2024 Levy Impact: \$0 defer consideration to 2025

The new position will coordinate regular maintenance of all City buildings and manage capital improvements to all City buildings. With this position there will be the opportunity to pool custodians and assign work to each municipal facility.

Approval of this position will create capacity within the building department to support the work of an intensification facilitator as considered in the Housing Pledge. An intensification facilitator would assist homeowners through the planning and building permitting processes in the creation of additional residential units. We expect increasing numbers of additional residential units in the coming years. Permits for a total of 9 additional residential units were issued in 2023 despite a short period of time last year with as of right zoning permissions.

This item is supported by the City of Woodstock Housing Pledge and also supports the Community Goals of the Strategic Plan:

- Action item 2.4, evaluate options to improve city infrastructure (maintain city infrastructure within its life cycle).

Parks & Recreation Department: Horticultural Technician Downtown – Full-time

2024 Levy Impact Staffing: \$50,120 (6 months)

Full Year Cost: \$100,065

This position will be focused on the downtown core providing specific attention to the Museum Square and the downtown streetscape. This position will provide expertise in horticulture and will bring needed assistance to the downtown area in the Fall and Spring. This position will also supervise summer students working downtown.

This item is supported by the Economy Goals of the Strategic Plan:

- Action item 7.2, examine potential initiatives for revitalizing the downtown area and ways to enhance the greening of the downtown area.

Parks and Recreation Department: 1 Seasonal Parks Skilled Labourer (6 months annually) – Full-time

2024 Levy Impact: \$40,430 (6 months which constitutes a full year cost for seasonal)

This position will be focused on weekend coverage for our Pavilion rentals and the Museum Square. The City has numerous pavilion bookings particularly at Southside Park and commonly on weekends. Despite best efforts, Parks staff cannot keep these pavilions clean due to the number of geese that occupy the Park. Additional time will also be spent keeping Museum Square clean during the weekends when many residents visit downtown.

This item is generally supported by the Community Goals of the Strategic Plan:

- Objective 2, effectively deliver amenities and services.

Parks and Recreation Department: Sportsfield Skilled Labourer Parks (Cowan Fields) – Full-time

2024 Levy Impact: \$45,100 (6 months)

Full Year Cost: \$90,000

Due to the increase in number and usage of the City's sports fields, additional staff are needed to properly maintain the new cricket pitch at Cowan Fields along with the baseball diamonds. A new position with this classification will provide a new staff member with the education and knowledge to maintain turf to ensure good and safe playability of the fields. This position will be assigned specifically to Cowan Fields and work out of the new Springbank Parks Workshop.

This item is generally supported by the Community Goals of the Strategic Plan:

- Objective 2, effectively deliver amenities and services.

Parks and Recreation Department: Cowan Park Sportsplex Convert Part-time Custodian to Full-time

2024 Levy Impact: \$5,640 (8 months)

Full Year Cost: \$55,250 (offset by \$46,890 Part-time wages in 2024 base budget)

It is becoming increasingly difficult to fill daytime hours with part-time staff. Additional full-time staff are required in order to ensure that proper staffing levels are maintained. This will be accomplished by a reduction of part-time hours to offset the full-time staff hours. The additional cost relates to the benefit cost for a full-time employee.

This item is generally supported by the Community Goals of the Strategic Plan:

- Objective 2, effectively deliver amenities and services.

Parks and Recreation Department: Reeves Community Complex Convert Part-time Labourer to Full-time

2024 Levy Impact: \$5,740 (8 months)

Full Year Cost: \$86,500 (offset by \$78,010 Part-time wages in 2024 base budget)

It is becoming increasingly difficult to fill daytime hours with part-time staff. Further full-time staff are required in order to ensure that proper staffing levels are maintained. This will be accomplished by a reduction of part-time hours to offset the full-time staff hours. The additional cost relates to the benefit cost for a full-time employee.

This item is generally supported by the Community Goals of the Strategic Plan:

- Objective 2, effectively deliver amenities and services.

Public Works Department: Preventive Maintenance Technician Fleet – Full-time

2024 Levy Impact: \$41,510 (6 months)

Full Year Cost: \$82,910

Responsible for the preventive maintenance tasks for our fleet assets. This includes conducting oil changes, performing visual inspections, and handling minor repairs that don't necessitate a mechanic's license. This role aims to optimize the allocation of licensed mechanics' time, enabling them to concentrate on intricate repairs and troubleshooting. The Preventive Maintenance Technician will also assist in other tasks as required, such as collecting and delivering assets sent in for warranty repairs, tending to general shop responsibilities and maintaining the overall upkeep of our facilities.

The Public Works Garage is now completing fleet maintenance for Woodstock Police vehicles which has historically been work that was contracted out. We believe that our garage can provide cost efficiencies and deliver more timely and better fleet maintenance service than private mechanics. This position will increase our work capacity while improving efficiency by having this new position handle minor repairs and oil changes.

Public Works Department: Skilled Labourer Roads – Full-time

2024 Levy Impact: \$43,710 (6 months)

Full Year Cost: \$87,300

This position is required due to the growth of the City and the impact of increased work under the Minimum Maintenance Standard regulations for sidewalks.

While we would like to have an increase of four positions due to the growth, we only propose an increase of one position at this time pending the outcome of the Extended Producer Responsibility for the curbside recycling collection program in 2026.

This position will be part of the Public Works area primarily on the Roads and Sidewalks maintenance crews. No additional vehicle is required.

Public Works Department: Two Water Operators – Full-time

2024 Levy Impact: \$0 (County Water Rates)

Two additional water operators have been approved as part of the County budget due to growth of the water distribution system within the City. Council approval to hire these two fully funded staff is requested.

City Clerks Department: Manager of Legislative Services - Full-time

2024 Levy Impact: \$57,275 (6 months)

Full Year Cost: \$114,120

The number of staff members in the City Clerk’s Department has only increased by 0.5 FTE in the last 37 years. The Clerk’s department has managed significant growth of workload through the introduction of computers and other technology and software over the last three decades. Further, the Clerk’s Department has reviewed and modified services in recent years to create efficiencies and increase workload capacity, hence the staffing complement did not have to increase significantly. However, as the City has continued to grow and legislative requirements have increased, the growth in the department’s volume of work has outpaced the staffing level. The department can no longer manage the increased volume and cannot introduce new initiatives or proactively update and review policies, procedures, and by-laws.

The introduction of a Manager of Legislative Services will provide the necessary support for the department to address current workloads and pursue new initiatives to support the growth of the City. The additional staff person will allow the department to return to proactive versus reactive policy and by-law review and updates, allowing for research and analysis of municipal trends and best practices. It will also provide for closer monitoring and analysis of the City’s insurance claims management process, working with other departments to assess risk and analyze and break down the outcome of claims to seek preventative measures. This staff person will create a City-wide risk management program, identifying trends and best practices to reduce the City’s risk exposure and help to control premium increases. This position will oversee and manage the legislatively prescribed FOI process, which has seen significant increases in volume and workload in recent years. The position will also better support other departments in meeting legislative requirements for records management, once again reducing organizational risk. The introduction of this position will also increase the capabilities of the CAO’s office to take a more strategic and corporate approach and concentrate on the execution of organizational and council priorities through the development and focused implementation of corporate, master, action, and strategic plans. The additional resources would provide for better monitoring, navigation, analysis, and implementation of constant provincial legislative changes, once again reducing organizational risk.

Cultural Services: Shared Custodian – Full-time

2024 Levy Impact: \$12,500

Full Year Cost: \$54,890 (offset by \$15,000 contract services in 2024 base budget)

The base budget includes \$15,000 for contracted cleaning services to clean the new municipal offices in the west end of the Market Centre. There is a need for additional custodial services in the Art Gallery, Museum, and Theatre Woodstock. In 2023, due to vacation and illness, the Gallery engaged 130 hours of seconded custodian work from other city departments. This backfilling also involved several hours each time for management to secure assistance to fill in these gaps. There were days in which a custodian was not able to come and assist. This same issue occurs at times with both the Museum and the Market Theatre. This proposed new full-time custodian will be shared amongst the three facilities and also provide custodial services to the new office space in the west end of the Market Centre.

Cultural Services: Shared Facility Rentals/Special Events Coordinator – Full-time

2024 Levy Impact: \$33,710 (6 months) + \$3,000 IT

Full Year Cost: \$67,310

The City has a twenty-year contract with Theatre Woodstock which apportions rights to Theatre Woodstock to use this facility for a set number of days per year. The theatre is available for use by others on days outside of those identified through this contract. The City offers the theatre for other events (concert or other stage performance events) when not in use by Theatre Woodstock. Maximizing the use of the theatre enhances the vibrancy of the downtown. This rental function has been handled in the past by Museum clerical staff, however this is taking more time than is available and now warrants consideration to be a separate position. This position will also be used to support rentals and special events held at the Museum and Art Gallery. The Gallery will have additional space for rent when the renovation of the 4th floor is completed later this year.

This item is supported by the Community Goals of the Strategic Plan:

- Action item 5.3, market and promote arts, theatre, culture and heritage services,
- Action item 5.5, encourage the Woodstock community to become more active in art gallery activities and events.

Woodstock Art Gallery: Art Installation Technician – Part-time

2024 Levy Impact: \$0

Full Year Cost: \$ 40,080 (offset by \$30,000 contract services + \$10,080 Part-time wages in 2024 base budget)

In 2015, a part-time installation technician was eliminated in favor of creating a revenue generating education assistant position. The installation work for exhibit changeovers was then contracted to an art installer, of which there are few companies with the expertise and qualifications. This contract has since been completed by a Toronto based company and funded through the Exhibition Professional Fees account (0711-83713-0383) of the Gallery. During the pandemic this company was unable to come to the gallery at times due to COVID restrictions (Toronto - red zone) resulting in alternative local arrangements being made. In 2023, Council approved bringing some of these duties back in house and approved the reinstatement of a casual part-time art installation technician position and reduced the professional fees account so that that there was no additional expenditure in the gallery budget. However, the gallery has been unable to retain the services of a casual part-time staff for the number of hours that it has approved in the budget. The Gallery is seeking a further reduction of the professional fees to offset the cost of a permanent part-time (as opposed to casual) art installation technician. There is no additional cost expected for this change.

It is expected that there is a much better chance of success in finding a qualified candidate for the position as permanent part-time.

Fire Department: Four Fire Suppression Staff (with PPE/Uniform) - Full-time

2024 Levy Impact: \$204,400 (6 months)

2024 Development Charge Financing: \$15,600

Full Year Cost: \$414,360

Background information on this recommendation was provided in a separate Council report from the Fire Chief included on the February 16, 2023 City Council agenda.

Development charge financing relates to a portion of the cost for uniforms and personal protective equipment for the 4 new staff.

Fire Suppression staff commence employment at a probationary classification and progress to 1st Class status through four steps, each taking one calendar year. The salary for each Fire Suppression staff member (below 1st Class) is a % of the 1st Class firefighter cost as follows:

- Probationary Class (1-12 months): 60%

- 4th Class (13-24 months): 70%
- 3rd Class (25-36 months): 80%
- 2nd Class: (37-48 months): 90%
- 1st Class: 100% (2024 salary of \$111,546 + benefits)

The estimated 2024 cost of 4 additional Fire Suppression staff, having reached 1st Class status, is \$633,050 inclusive of benefits and assumes annual salary increases of 2%. In the current inflationary environment this estimate is expected to be low.

CAO Note: City Council approved 4 additional Fire Suppression staff in 2023 bringing platoon strength to 11 (from 10) and a minimum manning complement of 9 (from 8). Fire department overtime costs have not reduced despite having a higher platoon strength with total 2023 costs of approximately \$262,000 (\$42,000 higher than the \$220,000 budget).

The Fire Department will begin external recruitment for 3 Fire Suppression Staff to replace 3 staff due to retirements. A further 4 additional Fire Suppression staff, as proposed, will increase new probationary complement to 7 for 2024. This is in addition to the 4 Fire Suppression staff hired in 2023 who will rise from probationary to 4th class later this year. Cycles of significant staff hires tends to produce similar cycles of significant staff retirement. Consideration should be given to spreading out recruitment to minimize the impact on the department in the future.

Woodstock Fire Department: Business and Emergency Planning Coordinator – Full-time

2024 Levy Impact: \$0 defer consideration to 2025

In both 2022 and 2023 Council approved separate contracted services for the review, update, and development of the City’s Hazard Identification and Risk Assessment (HIRA) (2022) and Business Continuity Planning & Critical Infrastructure (2023).

Reports issued to the City’s Emergency Management Program Committee (EMPC) at the end of these contracts provided direction and recommendations for continued development of our emergency management planning. Many of the recommendations provided by both projects highlight the importance of having a dedicated employee assisting all City departments to maintain their emergency response plans. This recommendation was further supported by the EMPC at their December 2023 meeting.

In addition to operating their own department, it is currently the primary responsibility of the Fire Chief/CEMC and the Deputy Fire Chief/CEMC-alt to develop, implement, and maintain the City of Woodstock’s emergency management programs, strategies, and business continuity. This Coordinator position would report to the Fire Chief/CEMC and be primarily responsible for assisting with these duties.

This new position would support the City’s actions under Objective 17 of the Strategic Plan, “enhance emergency management planning.”

This item is supported by the Fiscal Sustainability (Enhance Emergency Management Planning) Goal of the Strategic Plan:

- Action item 17.1, ensure resilience of governance,
- Action item 17.2, take a risk-based approach to programming,
- Action item 17.3 minimize financial hardship post-disaster.

Information Technology Department: Service Desk Analyst (IT Intern) – Full-time

2024 Levy Impact: \$45,825 (6 months)

Full Year Cost: \$91,500

Since 2020, the IT department has realigned roles and responsibilities of the positions to better respond to the organizations needs in the areas of security, efficiency, collaboration, project management and support of legislative requirements for AODA compliance. Overtime for IT staff for which no compensation is available under current Council policy rose significantly in 2023 after several years of incremental declines (533 hours in 2020, 409 hours in 2021, 343 hours in 2022 and 735 hours in 2023).

The proposed position is an entry level intern which will assist in reducing the workload and overtime burden for current staff.

There is also a need for succession planning within the department.

Human Resources Department: Summer (Co-op) Student

2024 Levy Impact: \$0 (wage gapped)

Full Year Cost: \$14,000 (offset by \$14,000 Full-time wages as a result of a vacant position)

This position will provide a university student with a co-op summer work term opportunity and fill in for a planned leave for a staff member this year. There is no expected cost as it is proposed to be wage gapped against the savings from an estimated two months of a vacant full-time role within the department.

Woodstock Public Library: Technical Services Supervisor – Full-time

2024 Levy Impact: \$68,275 (6 months)

Full Year Cost: \$136,550

Additional information will be provided in the Woodstock Public Library Board budget presentation.

Level of Service Additions to Base Budget

Parks and Recreation Department: Encampment Response

2024 Levy Impact: \$90,400 (8 months) + \$230,000 Fleet Capital

Full Year Cost: \$200,600 operational costs only

For the past two years, parks encampment cleanup has been contracted to a private company with experience in potentially hazardous environments. Contractor costs increased to approximately \$89,000 last year with a portion (\$50,000) being funded by a contribution from the Mayor's Task Force Community & Social Well Being Reserve. Base budget for contracted cleanup has been increased to \$50,000 for 2024. Current estimates indicate approximately \$38,000 to cleanup known encampments. This amount represents a reduction in response to encampment clean up in comparison to 2023.

This addition to the base budget is an increase in service level resulting in enhanced responsiveness to encampment cleanup. The private contractor experiences a high turnover of staff due to the unpleasant nature of the work and rate of compensation. Regular changes in staffing prohibit the development of positive relationships with those living within an encampment and create inconsistencies in response times.

Two full-time staff with equipment adequate to access remote encampment locations are proposed. The internal operations team model is expected to:

- Reduce operating expenses over time as compared to a similar dedicated response by private contracted forces,
- Improve staff safety by providing additional focused training in best practices in engaging with those inhabiting an encampment, regular site clean-up and active monitoring for new activity,
- Improve public safety by prompt response time as well as active monitoring of known sites and reporting of new encampments,
- Ability to build relationships with those inhabiting encampments,
- Increase tracking/documentation accuracy,
- Control narrative to those inhabiting encampments by promoting outreach and directly connecting with available services.

Information Technology Department and Woodstock Public Library, City IT Service Extension to Library: Service Desk Analyst (IT Intern) – Full-time

2024 Levy Impact IT Budget: (\$25,000) (8 months)

2024 Levy Impact Library Budget: \$65,000

Full Year Cost Budget: \$ 91,500 (offset by \$20,000 in contract services in Library 2024 base budget)

- Historically, the Woodstock Public Library used contracted IT services for its network management needs. This contract ended in 2023 and the library requested a partnership with the City IT department to provide this service. The importance of network security was highlighted this past year with several high-profile cyber events at the London and Toronto Public Libraries.
- Under the proposed partnership the City will assign 70% of one IT staff resource at an estimated cost of \$85,000. This is proposed to be funded by a combination of the historical \$20,000 budgeted for contract services and an addition to the Library budget of \$65,000. A second Service Desk Analyst (IT Intern) is proposed as the IT Department cannot sustain the loss of 70% of a staff resource.
- Uniting the Library under the City's IT management is strongly advisable given the current security risks. If approved, there will likely be additional recommendations made to the Library Board for further network and security investments.

Engineering Department: Transit/Paratransit Service Expansion Options

2024 Levy Impact: varies

Full Year Cost: varies

Five options are presented to expand transit service hours. Fare revenues and expenditures are modeled for each option, however, please note that there is uncertainty primarily in the revenue portions of these estimates. The revenue estimates do not include a fare increase. However, a fare increase should be considered if service levels are increasing to the extent considered in some of the following options which are annualized.

Option 1: Add 2 service hours each day, Monday to Friday (change from 6 am - 10 pm to 5 am - 11 pm).

- Estimated additional revenue: \$27,000
- Estimated additional expenditures: \$298,500
- Staffing: +2 full-time transit operators, +1 full-time transit custodian, -1 part-time transit operator, -1 part-time transit custodian

Option 2: Add 4 service hours on Saturdays (change from 8 am - 10 pm to 6 am to 12 am)

- Estimated additional revenue: \$16,200
- Estimated additional expenditure: \$231,530
- Staffing: +2 full-time transit operators, +1 full-time transit custodian, -2 part-time transit operators, -1 part-time transit custodian

Option 3: Add 9 service hours Sundays and on Statutory Holidays

- Estimated additional revenue: \$36,000
- Estimated additional expenditure: \$385,500
- Staffing: +3 full-time transit operators, +1 full-time transit leadhand, +1 full-time transit custodian, -2 part-time transit operators, -1 part-time leadhand, -1 part-time transit custodian

Option 4: Add 2 service hours M-F and 4 service hours Saturday (option 1 and 2 combined)

- Estimated additional revenue: \$43,200
- Estimated additional expenditure: \$576,400
- Staffing: +5 full-time transit operators, +1 full-time transit leadhand, +1 full-time transit custodian, -2 part-time transit operators, -1 part-time leadhand, -1 part-time transit custodian

Option 5: All service hours (options 1, 2 and 3 combined)

- Estimated additional revenue: \$79,200
- Estimated additional expenditure: \$1,103,840
- Staffing: +9 full-time transit operators, +1 full-time transit leadhand, +1 full-time transit custodian, -11 part-time transit operators, -1 part-time custodian

This item is supported by the City of Woodstock Housing Pledge and the Community Goal of the Strategic Plan:

- Action item 3.1, investigate options for improved transit service.

Miscellaneous

Parks and Recreation Department Aquatics: Waiver of User Fee for Southside Pool Water Park

2024 Levy Impact: \$22,000

2025 Levy Impact: TBD

In 2023, City Council approved the permanent closure of Lions Pool and funds to construct a replacement outdoor pool at Cowan Fields. City Council also waived user fees for use of the water park for 2023 to make summer outdoor water more accessible. The new outdoor pool will not be completed in time to open for the 2024 outdoor season and this provides City Council with consideration to extend the fee waiver through 2024 or alternatively until the opening of the new outdoor pool.

This item is supported by the Community Goals of the Strategic Plan:

- Action item 4.2, ensure affordable and accessible recreation programs and services.

Economic Development Department Physician Recruitment: Academic Support Programs for Aspiring Physicians

2024 Levy Impact: \$14,000

2025 Levy Impact: \$14,000

City of Woodstock Medical Student Scholarships - \$5,000

To help identify individuals from the City of Woodstock, and all of Oxford County, who are pursuing careers in family medicine, City staff recommend implementing a Medical Student Scholarship program, similar to the program in St. Thomas & Elgin County. The St. Thomas-Elgin County Health Recruitment Partnership offers a medical student scholarship of \$1,000 to up to 10 individuals per year. Staff are recommending that the City begin with \$1,000 scholarships to up to 5 students per year.

This will help our Physician Recruiter to establish a relationship with these medical students with local roots and stay in touch with them throughout the course of their training, in order to promote local practice opportunities.

Preceptor stipends for Physicians training medical students (when not provided by Schulich or another medical school) - \$9,000

To bring more medical trainees to our community, staff are recommending the City of Woodstock provide preceptor stipends to physicians for teaching medical students/residents when they will not otherwise receive a stipend directly from the medical school (i.e. International students, etc.). Canadian citizens in training in medical schools in other countries (Ireland, USA, etc.) are often looking for educational opportunities with physicians closer to home in the Canadian healthcare system.

The suggested cost would be \$1,500 per student to a maximum of 6 students per year. This includes a \$500 travel bursary to the student and a \$250/week stipend to the physician preceptor for teaching. Most rotations would be 4 weeks for a total preceptor stipend of \$1,000. These amounts are in line with what the physician would receive from Schulich or another Ontario medical school if they were training one of their local students, as well as what recruitment programs provide in other communities (Sarnia, Trenton, etc.).

This item is supported by the Community Goal of the Strategic Plan:

- action Item 2.7, examine strategies for attracting doctors to Woodstock.

City Clerk’s Department: Freedom of Information Request Management Software

2024 Levy Impact: \$11,000

2025 Levy Impact: \$8,500

The Clerk’s Department manages and oversees the City’s Freedom of Information (FOI) program as prescribed under the *Municipal Freedom of Information and Protection of Privacy Act*. The City of Woodstock has experienced a 485% increase in the number of annual FOI requests received in the last 5 years. With this significant growth, a more efficient and automated system is required to keep up with the growing number of requests and mitigate the significant increase in demand on staff resources.

Staff recognized the need for automation of FOI standard tasks in the legislative process and have identified a compatible and cost-effective software which will integrate all the functionalities that the Clerk’s Department is looking for to make the process simpler and faster for all departments. Some of these functions include standard letter generation (Acknowledgement Letter, Notice of Fees, Denial Letter, Request for Fees, Release Letter, and Third Party Notices), file storage and associated record retention, integrated time tracker, automated IPC reporting, cybersecurity, and the ability to give login information to multiple users without a large additional cost. Introducing technology to automate various aspects of the response process will save time and maintain statutory compliance.

Communications and Marketing Department: Migration to New Website Platform and Additional Microsites

2024 Levy Impact: \$15,000

2025 Levy Impact: \$67,140

Our current website vendor has introduced a new, more feature rich solution that will enable staff to address a number of usability issues with the current website. It also allows for greater flexibility and customization, reducing ongoing development costs to make changes that can’t be completed in-house. Currently, there are some deficiencies that need to be remedied to address issues of non-compliance with the WCAG 2.0 Level AA guidelines that are required under the AODA legislation. The cost to fix those is approximately \$7,000 and must be done by our website provider as we don’t have access to the code to make the corrections. Further to the technical accessibility issues, staff has been working towards updating content and

implementing content best practices to offer a more user-friendly experience. That work will progress regardless of the migration to a new platform, however there will be limitations as to what can be accomplished on the current platform. While a date has not yet been confirmed, with the launch of the new platform, at some point in the next few years, the current website platform solution will be retired and we will have to migrate to a new solution. Staff recommends advancing this work before a last-minute crunch to move all the websites from the current platform.

Funds in 2024 are for a summer student to assist with website content writing. Website migration and implementation is planned for 2025 with an estimated one-time cost of \$57,000. Annual subscription/licencing costs are estimated to increase \$10,140 which includes microsities for Economic Development, Woodstock Art Gallery, Woodstock Museum, and Downtown Woodstock (BIA).

This item is supported by Community Goals of the Strategic Plan:

- Action Item 2.8, implement and maintain e-service strategy for the City,
- Action item 4.3, market and promote recreational services in Woodstock,
- Action Item 6.1, Enhance ongoing public engagement, leverage city communication to enhance belonging and community identity.

Economic Development Department: Furnishings to Relocate Department to Market Centre

2024 Levy Impact: \$70,000

2025 Levy Impact: \$0

Renovations to the west end of the Market Centre will be completed in spring of this year. The Human Resources Department staff will relocate to the second floor and staff from the Small Business Centre and BIA will occupy the first floor.

There are two new staff requests in the 2024 budget that will require office space within City Hall, one for Administrative Services and a second for the Clerk's Department. The City Hall main floor is at capacity with no space for additional staff workstations.

Staff propose to relocate the Economic Development department in its entirety to the first floor of the west end of the Market Centre to consolidate economic development services in one location. Communications and Marketing and Deputy CAO will relocate to the second floor of City Hall and Administrative Services will expand into the space used by the Human Resources Department.

This item provides a budget for furnishings and window coverings for the new office space.

CAPITAL RESERVE CONTRIBUTION CONSIDERATIONS

Provision for Reserve – Repairs to Municipal Buildings

Ideally, all maintenance projects (state of good repair) for the City’s capital assets would be funded by internal sources rather than the use of debenture financing. The current interest rate environment is also much less attractive than a short time ago.

The City budget has established financial sustainability for the fleet capital assets and for information technology assets. However, achieving financial sustainability for other asset categories such as roads and municipal buildings remains difficult. Financial sustainability represents the ability to maintain and/or replace the capital assets at end of service life using internal funding sources. The asset management plan for non-core assets, due to be completed in 2024, will help define the annual gap to attain financial sustainability for the building asset class and other asset classes.

The 2025-2028 Capital Budget Forecast includes two “state of good repair” building projects that can only be completed with the use of debenture financing. Debt financing is used for a number of other building projects in this forecast period, but these projects are expansions as opposed to maintenance. These two projects are as follows:

	2025 Debenture Financing	2026 Debenture Financing	2027 Debenture Financing
Complex Roof Replacement	\$300,000	\$600,000	\$1,880,000
Cowan Park Sportsplex Indoor Turf Replacement	\$990,000		

By way of example, a continuation of raising the \$500,000 annually could, over the next two years, result in the avoidance of debt financing for the turf replacement. Each year, staff assess the need to move ahead with a project, or whether the project can be delayed. If, during this assessment, some work can be delayed, then there is the ability to fund more work from internal sources.

WHAT DOES ALL THIS MEAN?

The tax calculation had become more complicated, mostly because of MPAC property assessments. The last Province-wide property reassessment occurred in 2016 with the new values taking effect on January 1, 2017. Increases in property value are phased in over four years, while decreases are recognized immediately. A second four-year cycle of reassessment was to commence in 2021, however the Province delayed this due to the emergence of the COVID-19 pandemic. As a result, property

assessments from 2020 have remain unchanged since 2021 unless improvements were made to a property. As a result, the tax calculation is, once again, easier to understand.

To calculate the average value of single detached dwelling houses we use a simple mathematical average obtained by dividing the total assessed value of single detached dwellings by the number of single detached residential properties. This information is provided each year by the Municipal Property Assessment Corporation (MPAC). The following is the average assessment on a single family dwelling for the last five years:

	2020	2021	2022	2023	2024
Average Assessment on a Single Family detached dwelling	\$257,793	\$259,775	\$261,420	\$264,540	\$267,060

This is the average assessed value for municipal taxation purposes which is very different from the current market values of the same single detached properties in the City. The reassessment cycle every four years is intended to minimize the gap between market value and assessed value, however with the pause in the reassessment cycle, MPAC’s assessed values are clearly not keeping up with real market conditions. Since the majority of the single detached property assessments in Woodstock have not changed between 2023 and 2024, the tax comparisons that follow use the average single detached dwelling assessment of \$267,060 for both 2023 and 2024.

BASE BUDGET SUMMARY

The levy for the base budget is \$73,888,370 which is an increase of 6.64% over 2023. The tax rate will increase by 4.86% compared to the 2023 tax rate which results in an increase on the average single detached house for the base budget of \$135.60.

BUDGET SCENARIOS

Recommended “Additions to Base Budget” total \$2,391,220 to be financed from the tax levy. There are three service level improvements for Council’s consideration, two of which can be individually quantified and are included below in the final scenario. The various transit options have not been included in any of the scenarios.

Scenario	Levy	Year over Year Levy Change	Year over Year %'age Change	Tax Rate %'age Change	Tax \$ %'age Change Average Single-Family Dwelling	Tax \$ Change Average Single-Family Dwelling
Base Budget	\$73,888,370	\$4,603,560	6.64%	4.86%	4.86%	\$135.60
Base Budget + Reserve Contributions @ \$1,100,000	\$74,988,370	\$5,703,560	8.23%	6.42%	6.42%	\$179.17
Base Budget + Staffing Additions @ \$798,820	\$74,687,190	\$5,402,380	7.80%	5.99%	5.99%	\$167.24
Base Budget + Reserve Contributions + Staffing Additions @ \$1,898,820	\$75,787,190	\$6,502,380	9.39%	7.55%	7.55%	\$210.80
Base Budget + Reserve Contributions + Staffing Additions + Miscellaneous @ \$2,030,820	\$75,919,190	\$6,634,380	9.58%	7.74%	7.74%	\$216.03
Base Budget + All Additions + Service Level Changes excluding Transit Options @ \$2,391,220	\$76,279,590	\$6,994,780	10.10%	8.25%	8.25%	\$230.30

Respectfully Submitted,

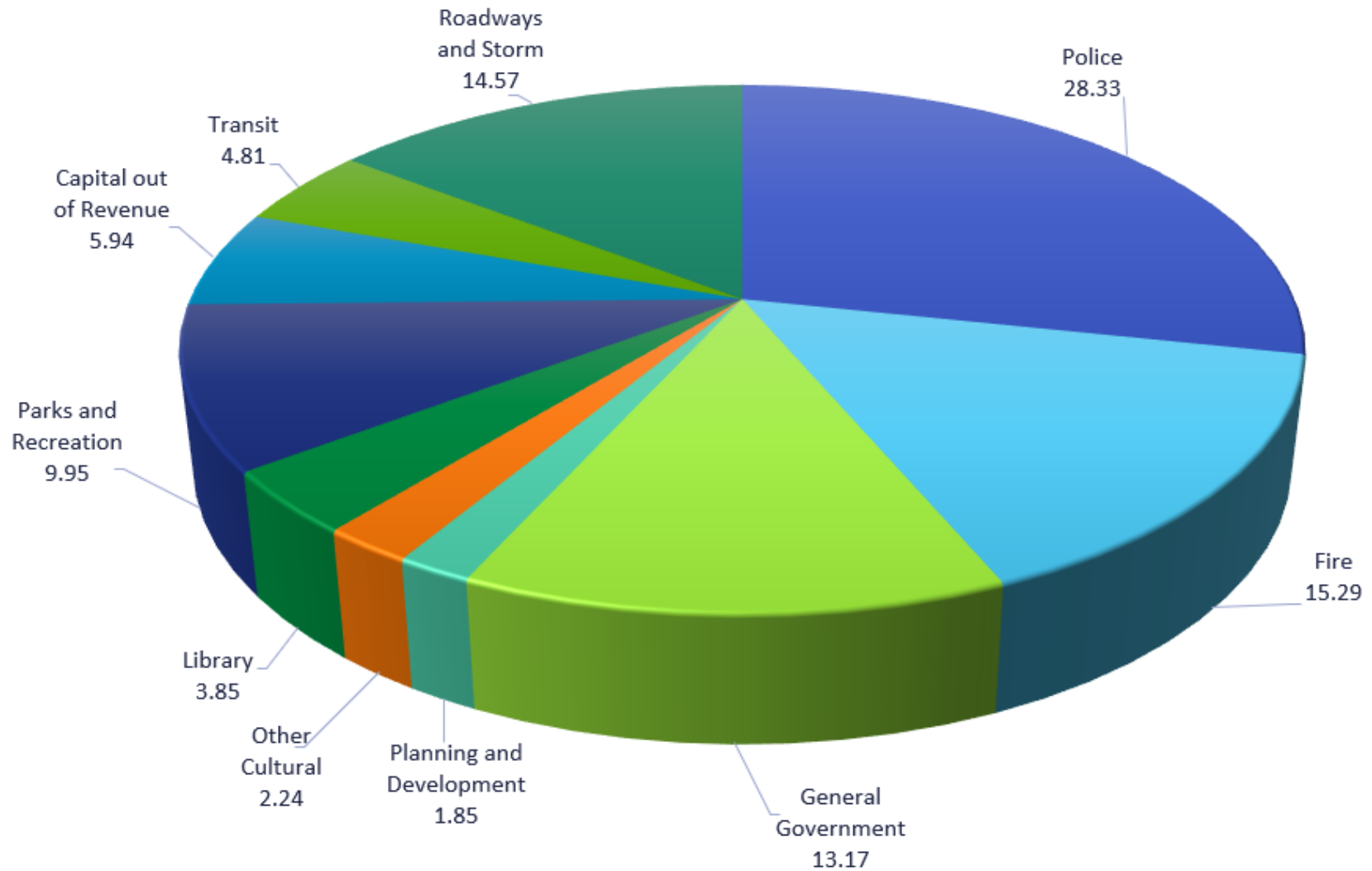
Diane Campbell

**Diane Campbell
Director of Administrative Services**

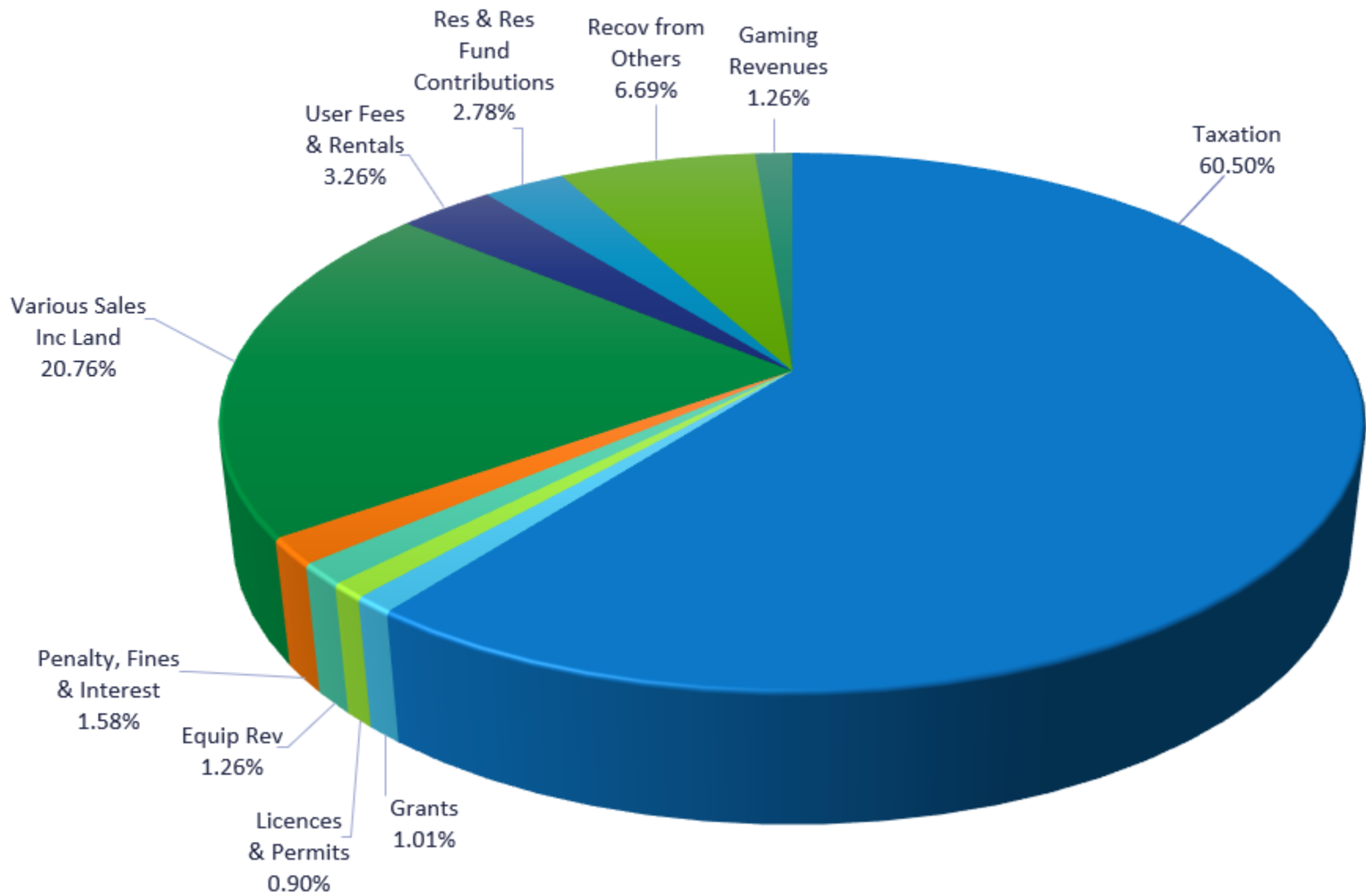
David Creery

**David Creery
Chief Administrative Officer**

How the Proposed 2024 Levy will be Spent



2024 Revenue Sources



Taxable Assessment Comparison

