



**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 20, 2025  
**Re:** **Revenue Fund Budget proposal for 2025**

---

His Worship Mayor Jerry Acchione and Members of Council:

The following represents the Revenue Fund budget proposal for 2025.

The City of Woodstock adopts an annual budget in accordance with the Municipal Act. The fiscal year of the City runs from January 1-December 31. 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, 2024, will be provided at a future date.

The City also receives annual funding from OLG's slot facility operations. 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 2024 fiscal year in the development of the 2025 budget.

The current 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, including a Fee Assistance in Recreation (FAIR) allocation of \$35,000
- \$30,000 for a transit subsidy for 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” continues to be positive. Previous years' development activity is being realized with “new build” assessment related to growth calculated at 2.39% year over year compared to a 1.82% increase in 2024.

The continued postponement of the next four-year cycle of property tax reassessment (originally scheduled for January 1, 2021) means that we 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 the reassessment of existing properties. Changes from a reassessment would impact the final tax rate and the distribution of taxation by class.

The proposed amount to be raised by taxation, for City purposes only, is \$79,649,240, which is a 5.22% increase over 2024. The base budget levy increase for this year is \$3,954,080. The residential tax rate for the base budget will increase by 2.81%, resulting in a \$84.75 increase on the average detached single unit dwelling assessed value (\$268,870).

The 2025 departmental budget estimates are presented alongside the 2024 budget as approved by Council and 2024 year to date actuals for ease of reference. Please note that the 2024 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). Over expenditures in one area are often offset by under expenditures in another area.

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 2013 Strategic Plan provides an overview of the goals and objectives as determined by the Council of the day.

### City of Woodstock Strategic Plan - City Priorities

Woodstock: Inclusive, Vibrant, Sustainable		
Council's Vision	Council's Goals	Objectives
Woodstock is a safe, inclusive and caring community	<b>Community Goal:</b> Enhance the quality of life	<ol style="list-style-type: none"> <li>1. Provide a safe community for all</li> <li>2. Effectively deliver amenities and services</li> <li>3. Improve transportation and mobility</li> <li>4. Increase active recreation opportunities</li> <li>5. Continue to promote arts, culture and heritage</li> <li>6. Enhance ongoing public engagement</li> </ol>
Woodstock has a vibrant and diverse economy	<b>Economy Goal:</b> Create a dynamic, diversified economy	<ol style="list-style-type: none"> <li>7. Enhance the vibrancy in the downtown core</li> <li>8. Promote Woodstock as a place to attract and retain business</li> <li>9. Identify and create a 'destination' for Woodstock (place for visitors)</li> <li>10. Support the development of a skilled labour force</li> <li>11. Encourage the use of locally produced products</li> </ol>
Woodstock is a green and sustainable community	<b>Environment Goal:</b> Protect and enhance our natural environment	<ol style="list-style-type: none"> <li>12. Protect and preserve the environment</li> <li>13. Promote and implement green initiatives</li> <li>14. Protect the quality of our air and water</li> <li>15. Reduce our energy consumption</li> </ol>
Woodstock is fiscally responsible and accountable	<b>Fiscal Sustainability Goal:</b> Ensure long-term financial sustainability for the city	<ol style="list-style-type: none"> <li>16. Develop a long-term financial sustainability plan</li> <li>17. Enhance emergency management planning</li> </ol>

Figure 1- City of Woodstock Strategic Plan - City Priorities

## 2025 BASE BUDGET OVERVIEW

### Municipal Levy Supported Programs and Services by Functional Area

The following is a summary of the net cost approved for 2024 and proposed for 2025 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 2024 will be annualized in 2025. In addition, both the Inside and Outside collective agreements were settled during 2024. Wage increases were estimated and included in the 2024 budget although not necessarily within the department budgets. Specifically in 2024, only the Public Works, Library, Police and Fire department budgets contained increases in the wage estimates. The balance of the estimated increase was captured through a reserve contribution. This does result in skewed wage estimates year over year in most departments. 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.

	2024 Approved Levy	2025 Proposed Levy	\$ Change – Levy	% Change
Woodstock Police Service	\$20,914,720	\$22,815,550	\$1,900,830	9.09%
Public Transit				
• Transit	\$2,810,930	\$3,319,200	\$508,270	18.08%
Para transit	\$803,470	\$805,390	\$1,920	0.24%
Public Works	\$6,095,120	\$6,540,820	\$445,700	7.31%
Parks Operations	\$4,289,900	\$4,679,920	\$390,020	9.09%
Fire Services (collective agreement expired as of December 31, 2024)	\$11,483,670	\$11,791,610	\$307,940	2.68%

	2024 Approved Levy	2025 Proposed Levy	\$ Change – Levy	% Change
Culture				
• Museum	\$526,590	\$560,140	\$33,550	6.37%
• Art Gallery	\$1,022,560	\$1,215,680	\$193,120	18.89%
• Market Centre	\$119,050	\$139,160	\$20,110	16.89
Clerk's Department	\$2,764,170	\$2,999,520	\$235,350	8.51%
Administrative Services	\$1,275,370	\$1,501,510	\$226,140	17.73%
Chief Administrative Office	\$385,360	\$571,360	\$186,000	48.27%
Information Technology	\$1,950,010	\$2,112,170	\$162,160	8.32%
Woodstock Public Library	\$2,978,620	\$3,102,580	\$123,960	4.16%
Bylaw Enforcement	\$586,420	\$678,690	\$92,270	15.73%
Human Resources (including Health & Safety)	\$1,157,070	\$1,226,710	\$69,640	6.02%
Council	\$471,690	\$527,940	\$56,250	11.93%
Special Events	\$576,640	\$620,860	\$44,220	7.67%
Marketing & Communications	\$565,410	\$601,160	\$35,750	6.32%
Cowan Sportsplex Indoor	\$540,000	\$568,410	\$28,410	5.26%
Parks & Recreation Administration	\$291,890	\$314,700	\$22,810	7.82%
Public Parking System	\$167,280	\$187,100	\$19,820	11.85%
Recreation Programs	\$67,580	\$77,140	\$9,560	14.15%

	2024 Approved Levy	2025 Proposed Levy	\$ Change – Levy	% Change
City Property	\$94,250	\$101,500	\$7,250	7.69%
Camps	\$41,670	\$44,510	\$2,840	6.82%
Council Committees	\$54,750	\$53,850	(\$900)	(1.64%)
Aquatics				
• Southside Pool & Water Park	\$1,098,800	\$1,101,140	\$2,340	0.21%
• Lion's Pool	\$6,000	\$0	(\$6,000)	(100%)
Planning	(\$5,050)	(\$17,000)	(\$11,950)	236.63%
Engineering	\$2,519,780	\$2,490,980	(\$28,800)	(1.14%)
Economic Development				
• Development Office	\$929,670	\$900,820	(\$28,850)	(3.10)%
• Small Business Enterprise Centre	\$109,070	\$107,480	(\$1,590)	(1.46)%
Debt	\$1,700,880	\$1,649,860	(\$51,020)	(3.00)%
Arena Operations				
• Civic Centre	\$203,200	\$195,960	(\$7,240)	(3.56)%
• Southwood Arena	\$1,158,640	\$1,052,870	(\$105,770)	(9.13)%

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

The tables below provide the summary of the total **gross expenditures** approved for 2024 and proposed for 2025 programs and services supported wholly by user fees/non levy sourced funding.

	2024 Approved Gross Expenditures	2025 Proposed Gross Expenditures	Change (\$)	%
Grants	\$302,320	\$332,050	\$29,730	9.83%
Building Department	\$1,197,530	\$1,282,010	\$84,480	7.06%
Land Sales	\$25,040,000	\$8,040,000	(\$17,000,000)	(67.89%)

### 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.

	2024 Net Cost	2025 Net Cost	Change (\$)	%
Waste and Recycling	\$2,859,944	\$3,137,530	\$277,586	9.71%
Sanitary Sewer Collection System	\$970,602	\$1,000,590	\$29,988	3.09%
Water Distribution System	\$2,084,235	\$2,202,920	\$118,685	5.69%

## **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 \$1,843,000. This account 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 2025, the estimate is \$1,600,000.

### **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. The 2024 receipts represent the highest annual revenue received from the OLG to date. These receipts will be applied to the 2025 budget.

### **Solar Electricity Revenue – page 1, Account 0200-69497**

This account includes revenue from the eight MicroFIT solar installations installed in 2014, although one is currently offline due to an ongoing roof project. There are also four remaining MicroFIT installations acquired from Woodstock Hydro in 2015 and the IESO contracts were transferred to the City in 2016. The cost of the original eight installations was funded from the Hydro Reserve Fund. We have since recovered the original capital contribution and net revenue from all of the solar installations is 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 for each new residential unit. Payment for single family and semi-detached lots will be paid at time of registration of the subdivision plan. Multi-family dwelling units are also remunerated at \$250 per unit but this is payable at time of building permit issuance. In 2024 we included funds in the budget for the first phase of the subdivision. As no plans were registered, a portion of the 2024 estimate was approved for carryover at year end and is included as an offsetting revenue in Account 0200-69332.



### **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 2025 are budgeted to be \$360,000 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 2025 proposed contribution is lower than the 2024 budget (and actual) as the 2023 budget surplus was allocated to this account.

### **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. The lack of reassessment has reduced outstanding appeals resulting in a reduction of tax adjustments in recent years. In addition, 2024 was the final year for the vacancy rebate program.

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

Sub-accounts 0702-0783 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 six 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. The annual need for state of good repair work on municipal buildings is much higher than the \$450,000 set aside each year. The next asset management plan, to be completed in 2025, 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 (\$2,780,000) and the Cowan Park Sportsplex indoor turf replacement (\$1,570,000).

*Provision for Hydro Reserve Fund (\$71,100)* – Net revenue from the sale of electricity generated by 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. There are sufficient road candidates and sufficient staff resources to complete this quantity of work.

*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 (\$350,000)* – This reserve is used to fund in year costs of salaries and wages for years in which there is a collective agreement negotiation.

## **Woodstock Police Service – page 4, Account 0200-71402**

The Police Services Board Chair and Chief will attend the March 6, 2025 City Council meeting to speak to the Police budget.

## **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 for the Tristar Liquidation property beside City Hall. One payment towards the Tri-Star debt was budgeted in 2024. Since the debenture was not issued until late 2024, the funds raised were carried over and will provide a one time offset to the debenture payments – Account 0202-67809.

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 to finance the 2024 debenture payment. Providing a one year pause on this contribution should allow the reserve fund to recover for the 2025 transfer. 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 – debentures have been used annually to fund a portion of the road reconstruction program. In 2024, in order to eliminate the revolving road debt, Council approved an annual contribution of \$400,000 to a Road Reconstruction Reserve. A similar request is included in the 2025 budget with the intent of replacing all debt financing on regular road projects to eliminate the interest costs.

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 Fund finances 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 prior year OLG gaming revenue. 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 \$108,420 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 wage increase for municipal staff.
- 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.

- 447 Hunter Street Rent – Rent from the lease of 447 Hunter Street to the United Way and any associated repairs.
- Walkway Property – 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 was transferred from the parking department to this section of the budget in 2025. The second floor was rented by the BIA at one time and is currently vacant.
- Corlett Farm – farmhouse on future industrial land was demolished in 2024.
- Market Centre West End – additional costs include utilities, maintenance and cleaning services for the newly established City Hall annex.

### **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**

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.

### **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 – pages 22-23, Account 0300-80416**

This budget includes the cost of the curbside collection of brush and annual 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 the 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 are 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 0300-73320).

### **Special Events Non-Recoverable - page 23, Account 0300-80419**

All costs related to public works support of special events are included in this 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 anticipated in 2025 requiring a reserve contribution to offset the net cost of the department. The estimated shortfall in 2025 is \$282,010.

### **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 continue to be inconsistent from year to year.

#### **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 9.71%.

#### **City User Fees – page 27, Account 0302-69524**

This amount represents a reimbursement to 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 items

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. The significant increase in 2025 is due to two fully funded County projects as well as the additional road projects added to the 2025 capital program.

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

Conversion to LED streetlight technology is complete. The budgeted cost for 2025 is \$650,000.

**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 – 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**

**Sanitary Sewer User Fees – page 36, Account 0305-69509 (increase \$29,988)**

This amount represents the net cost of maintaining the sanitary sewer system under an agreement with the County.

### **0306 – Water – pages 39-43**

#### **Water Rates – page 39, Account 0306-69560 (increase \$118,685)**

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.

### **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 2025 net cost of the parking system is estimated to be \$187,100, which is funded by the levy.

#### **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 51-52**

#### **Fire Wages – Regular – page 51, Account 0400-72110-0101**

Increase relates to the annualized cost of the four new fire suppression staff hired during 2024.

#### **Fire – Provision for Fire Equipment Reserve – page 52, Account 0400-72110-0705**

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.

### **0600 – Planning – page 53**

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 46-49**

Transit fares have surpassed pre-covid levels. Conventional transit fare revenue including charters in 2019 was approximately \$580,000 compared with 2024 revenue of \$815,000.

### **0710 – Paratransit – page 50**

Paratransit purchased services represent the cost of the Voyago contract.

### **0700 – Parks and Recreation – page 54**

#### **Registration Software – page 54, Account 0700-83310-0371**

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

### **0701 – Parks Department – pages 55-60**

#### **Parks Student Wage Subsidy – page 55, Account 0701-63086**

Grant funding is applied for each year to support summer student hiring. Staff have 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 2025 budget reflects this uncertainty.

#### **Parks – Revenue from Equipment – page 55, Account 0701-67198 (increase \$73,680)**

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 costs of replacing a growing inventory of equipment.

#### **Parks Cleanup – Purchased Services – page 57, Account 0701-83125-0393**

This account represents the costs of cleaning up City parks being used as encampments. There are options in the addition to base budget section related to these costs. One option converts this work to City staff and equipment which would stabilize the higher service level and proactively manage waste accumulations in active encampments.

#### **Winter Lights – page 58, Account 0701-83177**

These costs include the set-up, take down, storage and maintenance of winter lights. Funds for new winter lights are included in the capital budget.

**Pittock Maintenance Agreement – page 59, Account 0701-83725**

As per the 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 61-62**

**Recreation Programs Revenue – page 61, Account 0702-67401**

This account includes program revenue and revenue from birthday party fees. Costs associated with birthday party rentals are included in the Recreation Program budget.

**Transfer from Slot Machine Reserve Fund – page 61, Account 0702-67423**

Funds from OLG revenue are used to support the FAIR program.

**0705 – Southside Aquatic Centre – pages 67-69**

**Swim Instruction Revenue – page 67, Account 0705-67601-0000 (increase \$50,000)**

The revenue increase relates to an increase in demand for programs, the ongoing renovation at the Tillsonburg pool and the revenue otherwise earned at the now closed Lions pool. The anticipated modest increase in revenue is reflecting the pool closure in late 2025 for renovations.

**Southside Aquatics – Full Time – page 67, Account 0705-83250-0101 (increase \$77,760)**

Full time labour previously charged to operations at the wading pool is now transferred to Southside pool.

**0706 – Lions Pool – page 70**

Lions pool will be demolished in 2025.

**0711 – Woodstock Art Gallery – pages 76-78**

The WAG Advisory Board and Art Gallery staff will attend the March 6, 2025 meeting of Council to speak to the gallery budget.

**0712 – Market Centre – pages 79-80**

**Market Centre – Full time Wages – page 79, Account 0712-84240-0101 (increase \$17,500)**

City Council approved a full time facility rentals/special events coordinator, to be shared between the Art Gallery and Market Centre East End, in 2024.

**0713 – Cowan Park Sportsplex – pages 81-82**

**Cowan Park Indoor – Part-time Wages – page 81, Account 0713-84250-0103 (increase \$28,780)**

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 84-86**

**Transfer from Reserve – Physician various – page 84, Account 0800-69689**

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 program provides 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 \$120,000 included in account 0800-84235-0399 provides for four forgivable loans.

**Transfer from Reserve Physician Moving Allowance – page 84, Account 0800-69693**

This funding is to assist with some of the costs associated with a new physician relocating to the community. The expenditure associated with the moving expense is included in 0800-84235-0319.

**Contribution from BIA – page 84, Account 0800-69698**

Under the Shared Services agreement with the BIA, this represents the contribution of the BIA toward the Downtown Development Coordinator.

**Downtown Development – Advertising – page 85, Account 0800-84234-0315**

This \$25,000 budget is for downtown business recruitment.

**0801 – Land Sales – page 87**

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 source.

**0900 – Human Resources/Health & Safety – pages 90-91**

**Human Resources – Meetings & Luncheons – page 90, Account 0900-71214-0170**

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

**Human Resources – Corporate Training – page 90, Account 0900-71214-0331 (increase \$20,000)**

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 – Consultant Services – page 90, Account 0900-71214-0383**

Legal services for investigations and professional services in relation to claims management.

**Health & Safety – New Equipment – page 91, Account 0900-71215-0310**

Includes the purchase of Fit Testing Equipment offset by a contribution from Account 0900-69311.

**1000 – Woodstock Public Library – pages 92-94**

The Library Board Chair and Library CEO will attend the March 6, 2025 Council meeting to speak to the library budget.

**1100 – Chief Administrative Officer – page 95**

The CAO budget has been updated in 2025 to include a portion of the wages and benefits associated with the Deputy CAO.

**1101 – Marketing and Communications – pages 96-97**

**Marketing Administration – Technology – page 96, Account 1101-71501-0370**

Website costs have been transferred to Website Maintenance and Development (1101-71502-0483). This account also includes software to monitor website accessibility.

**Marketing Administration – Magazine – page 96, Account 1101-71501-0393**

Costs associated with production and mailing of the What's on Woodstock magazine. There has been an increase in paper costs and delivery.

**1102 – Special Events – pages 98-102**

In late 2024, Council approved the elimination of Cultural Canvas and the Easter Egg Hunt to be replaced by events held Downtown and/or during Streetfest as well as a Fall event.

**1300 – Clerk’s Department – pages 108-110**

**Provision for Election Reserve – page 109, Account 1300-71219-0714**

Funds are set aside each year to fund the costs associated with the municipal election that occurs every four years. This annual allocation will fund the cost of a hybrid election which will include the traditional paper ballot election as well as online voting which is anticipated to double the election expense.

## 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 2025 Levy Impact	Capital Budget Impact	Suggested Financing	Revenue Budget Annual Incremental Cost	2026 Levy Impact	Recommend For Inclusion in 2025 Budget?
Road Reconstruction Reserve  Will eliminate the need to finance current levels of road reconstruction with debentures (debt)	\$400,000	\$400,000	Replaces debt financing in 2025 and future capital budgets	Levy	\$400,000	\$400,000	Yes
One-Time Road Reconstruction Funding York St & Powell St	\$0	Up to \$861,000	Replaces debt financing in 2025 capital budget	Levy	One-Time	Reduction of estimated interest expense	Yes
Cowan Park Sportsplex Turf Replacement	\$0	Up to \$750,000	Raise funds to replace debt financing for 2026 turf replacement	Levy	\$750,000 only for 2025 & 2026	Up to \$750,000 if continued in 2026	Yes

	Base Annual Funding	Additional 2025 Levy Impact	Capital Budget Impact	Suggested Financing	Revenue Budget Annual Incremental Cost	2026 Levy Impact	Recommend For Inclusion in 2025 Budget?
Woodstock Art Gallery Public Art Reserve (NEW)	\$0	\$5,000	\$0	Levy	\$5,000	\$5,000	Yes
Woodstock Art Gallery Digital Projects Reserve (NEW)	\$0	\$5,000	\$0	Levy	\$5,000	\$5,000	Yes
478-484 Dundas Street Final Payment required in 2026 of \$250,000 (50% is proposed to be raised in the 2025 budget with the remaining 50% in the 2026 budget)	\$0	\$125,000	\$0	Levy	\$125,000 only for 2025 & 2026	\$125,000	Yes

**Staffing Related Additions to Base Budget:**

(Additions: 6 Full Time positions recommended in addition to an option to enhance encampment response that includes another 3 Full Time positions; 1 Part Time position; Part Time hours converted to 1 Full Time Staff; 1 Student; and 1 Full Time position recommended for deferral to 2026)

	Base Annual Funding	Additional 2025 Levy Impact	Capital Contribution from Levy	Suggested Financing	Estimated 2026 Revenue Budget Cost	Recommend for Inclusion in 2025 Budget?
Human Resources Department: Full Time HR Assistant	\$0	\$49,250 7 months	\$3,000 Computer	Levy	\$90,400	Yes
Engineering Department: Full Time Manager of Facilities Maintenance	\$0	\$65,850 6 months	\$3,000 Computer	Levy	\$131,200	Yes
Public Works: Full Time Fleet Safety and Compliance Coordinator	\$0	\$54,700 6 months	\$3,000 Computer	Levy	\$109,250	Defer to 2026
Parks & Recreation Department: Full Time Horticultural Technician	\$0	\$52,000 6 months	\$0	Levy	\$107,250	Yes



	Base Annual Funding	Additional 2025 Levy Impact	Capital Contribution from Levy	Suggested Financing	Estimated 2026 Revenue Budget Cost	Recommend for Inclusion in 2025 Budget?
Parks and Recreation Department: Encampment Response 1 Full Time Assistant Supervisor & 2 Full Time Skilled Labourers + Operational costs	See "Level of Service Improvements" for detail					
Parks and Recreation Department: Full Time Cowan Sportsplex Recreation Clerk	\$8,400	\$27,800 6 months	\$3,000 Computer	Levy	\$60,000	Yes
Parks and Recreation Department: Full Time Cowan Sportsplex Recreation Coordinator	\$25,000	\$39,000 8 months	\$3,000 computer	Levy	\$73,750	Yes

	Base Annual Funding	Additional 2025 Levy Impact	Capital Contribution from Levy	Suggested Financing	Estimated 2026 Revenue Budget Cost	Recommend for Inclusion in 2025 Budget?
Parks & Recreation Department: Southside Aquatic Centre Convert Part Time Custodian to Full Time	Part Time Wages in Budget	\$7,050 Incremental Cost 8 months	\$0	Levy	\$10,600	Yes
Culture Department: Woodstock Art Gallery Part Time Front Desk Attendant	\$0	\$21,000 8 months	\$0	Levy	\$32,300	Yes
Economic Development Department: Summer Student	\$0	\$14,250	\$0	Levy (possible grant)	\$14,700	Yes
Woodstock Public Library: Full Time Manager of Facilities	\$0	\$57,700 6 months	\$0	Levy	\$114,300	As per Board Recommendation

**Level of Service Improvements:**

	Base Annual Funding	Additional 2025 Levy Impact	Capital Funds Raised from the Levy	Suggested Financing	Estimated 2026 Revenue Fund Budget Impact	Recommend For Inclusion in 2025 Budget?
<p>Parks and Recreation Department:</p> <p>Encampment Response</p> <p><b>Option 1: New staffing and equipment to improve own forces response in addition to contracted cleanup service</b></p> <ul style="list-style-type: none"> <li>• 1 Assistant Supervisor</li> <li>• 2 Full Time Skilled Labourers</li> <li>• Equipment Charges (\$14,700)</li> <li>• Pick up truck (\$55,000)</li> <li>• Communications (\$2,000)</li> <li>• Equipment (\$2,000)</li> <li>• PPE (\$2,000)</li> <li>• Training (\$2,000)</li> <li>• Waste Management (\$25,000)</li> </ul>	<p>\$70,000</p> <p>(Parks Cleanup-contractor services reduction leaves \$80,000 in base budget for contractor services)</p>	<p>\$171,950</p> <p>8 months</p>	<p>\$55,000</p> <p>(Extra Pick-up Truck funded by levy)</p>	<p>Levy</p>	<p>\$347,700</p> <p>Note: costs for contractor cleanup are variable and could increase or decrease</p>	<p>For Council's Direction – this is a level of service change</p>

	Base Annual Funding	Additional 2025 Levy Impact	Capital Funds Raised from the Levy	Suggested Financing	Estimated 2026 Revenue Fund Budget Impact	Recommend For Inclusion in 2025 Budget?
Parks & Recreation Department: Encampment Response <b>Option 2: Increase budget for contracted services – cleanup</b>	\$150,000	\$50,000	\$0	Levy	\$50,000	For Council's Direction

**Miscellaneous:**

	Base Annual Funding	Additional 2025 Impact	Capital Funds Raised from the Levy	Suggested Financing	2025 Revenue Fund Budget Cost	2026 Levy Impact	Recommend For Inclusion in 2025 Budget?
<p>Administrative Services: Contract Staff Position until end of 2027 to support transition to new financial, property tax, payroll, human resource management and business management software to replace Dynamics GP (current finance and taxation software) which has an end of life of 2029</p>	\$0	\$30,000	\$3,000 computer	\$30,000 Salary & Wage Reserve for 2025 only and Levy	\$33,000	\$115,000	Yes
<p>Marketing &amp; Communications: Migration to new Web Platform Contract Staff Position &amp; one-time costs for migration</p>	\$0	\$118,000	\$0	Levy	Non Recurring	Website Maintenance is included in Base Budget	Yes

	Base Annual Funding	Additional 2025 Impact	Capital Funds Raised from the Levy	Suggested Financing	2025 Revenue Fund Budget Cost	2026 Levy Impact	Recommend For Inclusion in 2025 Budget?
Information Technology Department:  Cyber Resiliency Software	\$0	\$86,500	\$0	Levy	\$86,500	\$76,200	Yes
Engineering Department (Bylaw Enforcement Division):  Administrative Monetary Penalty System Implementation Costs & Technology Implementation:	\$0	\$52,000	\$16,000 tablets	Levy	\$68,000	\$7,000	Yes
Marketing & Communications:  125 <sup>th</sup> Anniversary Planning	\$0	\$5,000	\$0	Contingency Reserve	\$5,000	TBD	Yes

**Totals:**

		<b>Additional 2025 Impact</b>	<b>Capital Budget Impact</b>	<b>Suggested Financing</b>	<b>Revenue Fund Budget Annual Incremental Cost</b>	<b>2026 Levy Impact</b>	<b>Comments</b>
Financial Sustainability Reserve Contributions:		Up to \$2,146,000		Levy		Up to \$1,285,000	
Staffing Related Additions: (Excluding deferral recommendation)		\$333,900	\$12,000	Levy		\$634,500	
Level of Service Improvements:	OPTION 1	\$171,950	\$55,000	Levy		\$347,700	
Parks Encampment Response	OPTION 2	\$50,000	\$0	Levy		\$50,000	
Miscellaneous		\$256,500 \$30,000 \$5,000	\$19,000	Levy Salary Reserve Contingency Reserve		\$198,200	

		<b>Additional 2025 Impact</b>	<b>Capital Budget Impact</b>	<b>Suggested Financing</b>	<b>Revenue Fund Budget Annual Incremental Cost</b>	<b>2026 Levy Impact</b>	<b>Comments</b>
Totals:		\$2,943,350 (Option 1)	\$86,000	Levy + Salary Reserve + Contingency Reserve		\$2,465,400 (Option 1)	
		\$2,821,400 (Option 2)	\$31,000	Levy + Salary Reserve + Contingency Reserve		\$2,167,700 (Option 2)	



## **Additions to Base Budget Supplementary Detail:**

---

### **Financial Sustainability (Reserve Contributions):**

#### **Road Reconstruction Reserve**

**2025 Levy Impact: \$400,000**

**2026 Levy Impact: \$400,000**

The Asset Management Plan identifies additional annual funding needs of \$5,100,000 to reach financial sustainability for our road network. City Council established this new reserve in the 2024 Budget by raising \$400,000 annually on the levy for the road reconstruction program. This item proposes to raise a further \$400,000 bringing the total annual amount raised on the levy to \$800,000. At this level of annual funding, we can replace the remaining annual debt financing for the road reconstruction program. Replacing debt financing with own source financing reduces debt carrying costs which can be used to continue 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 \$5,100,000 annual infrastructure funding deficit for roads. Increasing the annual contribution to this reserve in future budgets will begin to reduce this annual infrastructure funding gap.

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.

#### **One-Time Road Reconstruction Funding**

**2025 Levy Impact: up to \$861,000**

**2026 Levy Impact: \$0**

City Council approved the acceleration of road reconstruction spending in the 2025 Capital Budget. The specific additional projects include:

- York Street - George Street to Adelaide Street: \$343,000
- Powell Street - Salter Road to Parkinson Road: \$518,000

These projects have been approved using debt financing. Council has the ability to replace all or a portion of this amount by raising additional funds.

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.

**Cowan Park Sportsplex Turf Replacement**

**2025 Levy Impact: up to \$750,000**

**2026 Levy Impact: up to \$750,000**

The capital forecast proposes to raise funds to replace the indoor turf at the Cowan Park Sportsplex. The turf is at end of life and is expected to require replacement in 2026 with an estimated cost of \$1,570,000. This project is included in the 2026 capital forecast with financing through debenture. The use of debentures for state of good repair projects, such as this turf replacement, is not preferred. The 2024 Asset Management Plan identifies an annual funding gap of \$1,900,000 for the City's Recreation and Culture assets. The lack of financing options other than the use of debt for this project exemplifies this annual funding gap. The City has significant new recreation capital projects (such as the proposed North Woodstock Community Complex) identified in the short to medium term which will require the use of debt financing. Reserving debt financing capacity for projects of this type is preferred over projects that maintain our current assets.

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.

**Woodstock Art Gallery  
Public Art Reserve (NEW)**

**2025 Levy Impact: \$5,000**

**2026 Levy Impact: \$5,000**

This new reserve is proposed to raise funds annually to support an ongoing program of expanding the development of public art throughout the City.

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

- Action item 5.5: Encourage the Woodstock community to become more active in art gallery activities and events.
- Action item 9.1: Identify a tourist destination for visitors through key points of interest or landmarks.

**Woodstock Art Gallery  
Digital Projects Reserve (NEW)**

**2025 Levy Impact: \$5,000  
2026 Levy Impact: \$5,000**

This new reserve is proposed to raise funds annually to support the development of digital projects.

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.

**478-484 Dundas Street Purchase  
Final Payment in 2026 of \$250,000**

**2025 Levy Impact: \$125,000  
2026 Levy Impact: \$125,000**

This item proposes to raise half of the cost of the final payment for the purchase of this building in each of the next two years. This will reduce the burden in the 2026 Revenue Fund Budget. The City will receive vacant possession of the building in mid-2026.

**Staffing Related Additions to Base Budget:**

**Human Resources Department: Human Resources Assistant – Full Time**

**2025 Levy Impact: \$49,250 (7 months) + \$3,000 IT  
Full Year Cost: \$90,400**

The Human Resources Department is requesting to add a Human Resources Assistant to their employee complement. This position will report to the Director of the Department but receive assignments from the Manager of Health & Safety and the Manager of Human Resources. In addition to being the initial point of contact for the Human Resources Department, they would also provide administrative support. Specifically, this individual would be responsible for ensuring that the Human Resources Information System (HRIS) is populated and remains current, and to assist with coordinating and scheduling health & safety training and re-training, ensuring expiring qualifications are renewed.

Additional duties will be:

- To facilitate the staff onboarding process, ensuring that employees and departments complete their respective tasks in a reasonable time frame.
- Assist with the administration of the corporate Job Evaluation process ensuring the completeness of documents and adherence to the time frames.
- Maintenance of employee employment files both physical and digital.
- Assistance with recruitment activities by preparing recruitment ads, scheduling interviews and preparing pertinent documents.

The main intent is to perform administrative duties for the department to allow the Managers and Coordinators to concentrate on the delivery of Health & Safety and Human Resources programs.

**Engineering Department: Manager of Facilities Maintenance – Full Time**

**2025 Levy Impact: \$65,850 (6 months) + \$3,000 IT**

**2026 Levy Impact: \$131,200**

Staff propose the creation of a Manager of Facilities Maintenance to provide a corporate wide staff resource to support facility managers with building-related issues and repairs. This work has largely been the responsibility of the manager responsible for the facility and the City is fortunate to work with excellent skilled trades to keep our facilities operational. However, the work of the facility managers (i.e Southside Pool, Cowan Sportsplex, Museum, Art Gallery, Library, Market Centre Theatre, City Hall, etc) continues to grow as our facilities get busier, making this aspect of the position difficult to give appropriate attention. The technical and sometimes complex nature of the City's building systems also supports the creation of this role to provide a higher level of expertise in troubleshooting and solving building-related problems. We believe that a corporate resource is needed to assist in this area.

This position will oversee regular and preventative maintenance of City facilities and be a resource when problems arise to diagnose and manage the response of the appropriate contractors. Coordination of preventative maintenance work will ensure that the work is properly completed and perhaps result in efficiencies through bulk purchasing.

This position will also identify building equipment and components that are at end of life for inclusion in the capital budget. It is also expected that this position will support the Manager of Building and Facilities with special projects such as HVAC work, renovations and other smaller capital projects.

Looking forward, staff would like to explore the possibility of establishing a custodial pool that reports to this individual. The custodial pool would support facility managers in maintaining the custodial staffing.

**Public Works Department: Fleet Safety and Compliance Coordinator – Full Time**  
**2025 Levy Impact: \$0 - Recommend deferral of consideration to 2026**

The Fleet Safety and Compliance Coordinator role is to ensure that the City of Woodstock's fleet operates safely and meets provincial regulations. This role develops training programs, monitors compliance, tracks licenses and certifications and updates policies to minimize risks and improve efficiency.

Acting as a liaison between City departments and regulatory bodies, the Coordinator manages CVOR requirements, investigates collisions, and ensures adherence to safety standards. By fostering a culture of safety and professionalism, this role reduces liabilities, prevents disruptions and supports the City's commitment to improving the professionalism of the drivers.

**Parks & Recreation Department: Horticultural Technician – Full Time**  
**2025 Levy Impact: \$52,000 (6 months)**  
**2026 Levy Impact: \$107,250**

A dedicated Parks Horticultural Technician will significantly improve the efficiency, expertise and quality of the Parks & Recreation Department's operations. This role, working under the guidance of the Parks Assistant Supervisor-Horticulture, will enhance the maintenance and care of the City's green spaces, ensuring healthier, more vibrant parks.

- Expertise in Plant Care – The Technician's specialized knowledge will ensure optimal plant health and landscape design.
- Improved Efficiency – Routine tasks such as planting, pruning and pest control will be more efficiently managed.
- Enhanced Training – The Technician will train and coach seasonal staff, improving skills and reducing the workload of existing employees.
- Increased Productivity – A balanced workforce of skilled staff and student labourers will lead to more timely task completion.
- Higher Quality Standards – The Technician will uphold professional horticultural standards and support program consistency, resulting in plant health, longevity and well-maintained parks.

This item is supported by the Economy Goal 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 & Recreation Department: Cowan Sportsplex Recreation Clerk – Full Time**

**2025 Levy Impact: \$27,800 (6 months) + \$3,000 IT**

**2026 Levy Impact: \$60,000**

There is a gap in clerical services where we now have a significant number of recreation and camp programs and registration software needs that cannot be met through our current clerk team. To implement this position, we will be removing, on an annual basis, \$12,000 from the part-time front desk attendant budget to help offset the cost.

Recreation program opportunities have more than doubled in the last year. This position would enter all the recreation and camp programs (350+) into the registration software. This position would support the recreation manager by responding to program inquiries, program cancellations, registrations and communication and accepting payments. This position would prepare recreation material for public notice, advertisements and City website updates for recreation. They would also assist with monitoring stats and reports for recreation and camp programming. This position would also be the point person in communicating Perfect Mind updates and processes and responding to ongoing internal Perfect Mind inquiries from all departments. They would assist in being the lead on ongoing Perfect Mind training for both current and new part time front desk staff as well as assist with leading standards of procedure development for Perfect Mind. We have significant turnover in the desk attendant role and this position would enable us to train more effectively and increase training for part time staff to assist the full time clerks with bookings and rentals. This position would also complete City-wide online cash reports for Perfect Mind. The current parks and recreation clerk team capacity has been reached due to increasing rentals and facility usage. The recreation manager's position has tripled in terms of operations. To maintain successfully offering recreation programs and ensuring consistent practices with Perfect Mind, a specific recreation and software clerk is required.

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

- Action item 2.1, develop social, recreational and cultural programs and activities focused on children and youth.
- Action item 2.3, support multi-generational programming to encourage interaction among younger and older age cohorts.
- Action item 4.1, identify opportunities to develop additional recreation activities and programs.

**Parks & Recreation Department: Cowan Sportsplex Recreation Coordinator - Full Time**

**2025 Levy Impact: \$39,000 (8 months) + \$3,000 IT**

**2026 Levy Impact: \$73,750**

This position will support the increasingly busy Cowan Park Sportsplex and growth of Camps and Recreation Programs. Our plan is to reallocate approximately \$25,000 out of part-time team lead hand hours and summer camp supervisor hours to help offset this cost.

This position will be scheduled to work evenings and weekends to support the growing facility usage of both rentals and direct programming at Cowan Park Sportsplex. In the summer, this position will assist in supervising the summer camps. This position will support the Recreation Manager and Cowan Park Sportsplex Manager and manage some of the after-hour calls these positions are currently fielding. The position will be a front-facing supervisor to the public and assist in supervising and supporting part time staff in the evenings and weekends and throughout the summer. This position will assist in recruiting and training staff for both the facility, recreation and summer camps. This position will be able to assist with both risk and liability mitigation for the public and staff as our programs and facility are experiencing increased use and participation. This position will also assist in supervising the day-to-day operations and provide increased customer service. This position will permit current managers to refocus on priorities, large-scale initiatives and overall operations.

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

- Action item 2.1, develop social, recreational and cultural programs and activities focused on children and youth.
- Action item 2.3, supports multi-generational programming to encourage interaction among younger and older age cohorts.
- Action item 4.1, identify opportunities to develop additional recreation activities and programs.

**Parks and Recreation Department: Southside Aquatic Centre - Convert Part Time Custodian to Full Time**

**2025 Levy Impact: \$7,050 (8 months)**

**2026 Levy Impact: 10,600**

It is becoming increasingly difficult to maintain part time custodial staff. Increased staff turnover leaves the pool with shifts not being covered. A full time position is 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.

**Woodstock Art Gallery: Front Desk Attendant - Part Time**

**2025 Levy Impact: \$21,000 (8 months)**

**2026 Levy Impact: \$32,300**

This will be a second part time position to support the role of front desk attendant.

**Economic Development: Summer Student**

**2025 Levy Impact: \$14,250**

**2026 Levy Impact: \$14,700**

The Economic Development Department would like to hire a summer student to be shared across the department. The department hopes to hire a university student studying business and employ the student from May until September. The student will support the entire department and will assist the Economic Development Department, Downtown Development and the Small Business Centre in delivering a variety of key initiatives. Specific initiatives include updating website content and refreshing the department's online presence, maintaining and updating departmental databases, surveying businesses and updating the City's Industrial Directory, and supporting various economic development partnerships in which the City of Woodstock is an active member. Having additional space in the Market Centre creates the opportunity to hire additional support for the summer. We have applied for Canada Summer Jobs funding which could subsidize the position by \$8/hour, if approved.

**Woodstock Public Library: Manager of Facilities – Full Time**

**2025 Levy Impact: \$57,700 (6 months)**

**2026 Levy Impact: \$114,300**

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 OPTION 1: New staffing and equipment to improve own forces response in addition to contracted cleanup service**

**2025 Levy Impact: \$171,950 (8 months) + \$55,000 Fleet Capital for a total of \$226,950**

**2026 Levy Impact: \$347,700**

For the past three years, parks encampment cleanup has been contracted to a private company with experience in potentially hazardous environments. Contractor costs increased to approximately \$177,000 last year with a portion (\$100,000) being funded by a contribution from the Mayor's Task Force Community & Social Well Being Reserve. Base budget for contracted cleanup was increased to \$100,000 in 2024 and this is maintained in the 2025 Budget. This level of investment in encampment cleanup is not expected to address the needs. It is difficult to estimate cost as there is significant variability in cleanup costs due to varying complexity of cleanup operations with factors such as proximity to rail, difficulty of access and environmentally sensitive areas being key factors.

This addition to the base budget is an increase in service level resulting in enhanced responsiveness to ongoing encampment monitoring and more frequent smaller cleanup operations. This addition to the base budget will not replace the need for contracted services to cleanup encampments. Staff propose to reduce the contracted services budget by \$20,000 to offset the additional costs of this proposal. Again, there is concern with reducing this level of investment as there is a backlog of cleanup work which will eventually be needed.

A total of three full time staff are proposed including:

- Assistant Supervisor of Turf & Parks Maintenance (encampments): The Assistant Supervisor of Turf & Parks Maintenance (encampments) will enhance the efficiency and quality of park operations by supporting the Parks Supervisor, improving staff supervision and optimizing resource management. This role will focus on turf care, park general maintenance, equipment maintenance and encampment management. Ultimately, this position will contribute to cost effective operations, improved park safety and a more efficient department.
- Park Skilled Labourers (encampments, 2 full time): Hiring two Park Skilled Labourers for encampment response will improve park maintenance and safety by handling encampment cleanup, general upkeep, and biohazard removal. This will free up existing specialized staff to focus on their areas of expertise. They will monitor encampments, enhance park safety, resolve issues proactively and improve response time while reducing contracted costs. Their work will optimize staff resources and support efficient park operations.

The internal operations team model is expected to:

- Improve staff safety by providing additional focused training in best practices in engaging with those inhabiting an encampment, regular site cleanup and active monitoring for new activity,
- Improve public safety by prompt response time as well as actively monitoring known sites and reporting 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.

**Parks and Recreation Department: Encampment Response OPTION 2: Increase Budget for Contracted Services – Cleanup**

**2025 Levy Impact: \$50,000**

**2026 Levy Impact: \$50,000 (variable and dependent on encampment levels of activity)**

For the past three years, parks encampment cleanup has been contracted to a private company with experience in potentially hazardous environments. Base budget to fund private contractor cleanup of encampment sites is \$100,000. The County will provide funding in the amount of \$50,000 this year to supplement this amount. This is presented as OPTION 2 for an increased level of service related to encampment cleanups. Staff recommend a minimum funding level of \$200,000 anticipating a similar experience to 2024.

**Miscellaneous:**

**Administrative Services: Contract Staff Position until end of 2027 to support transition to new financial, property tax, payroll, human resource management and business management software to replace Dynamics GP (current finance and taxation software) which has an end of life of 2029**

**2025 Levy Impact: \$3,000 IT**

**2025 Cost Financed by Salary Reserve: \$30,000**

**2026 Levy Impact: \$115,000**

**2027 Levy Impact: Estimated \$120,000**

ERP Project Manager (Full time Contract – to end of 2027)

In September 2024, Microsoft announced an end-of-life timeline for Dynamics GP which is the software the City uses for financial and taxation purposes. Product enhancements, payroll updates and technical support will be available until 2029 with security updates available until 2031.

With this announcement comes the opportunity to transition our various software products for finance, property taxation, payroll and Human Resource management and financial statement/FIR automation software into a unified platform. This will enable us to provide integration and efficiencies and to avoid the duplication of work processes/information that currently exist. Other opportunities to streamline/automate processes such as accounts payable processing and employee access to HR information will also be considered during this project.

We have been using various iterations of Dynamics GP for 25 years. Despite many changes related to the business of the City such as new financial reporting requirements (i.e. capital assets and amortization), transactional volumes, automation with banking, online opportunities such as recreation registration and building permits, we have not made significant changes to our financial processes. Many of the more recent innovations could be much better incorporated into our current recording methods. With anticipated transitions occurring within the department in the next few years, the time to start this project is now. The importance of the project makes it such that “a corner of the desk” solution is not feasible. To be done properly, a dedicated position will be required to ensure we achieve the required results.

We are requesting a full time contract staff to act as the project manager and lead the overall project. This will include, as a minimum, an assessment of what currently exists, identifying what we need to satisfy all staff requirements and procurement of the software. Finally, the position will coordinate the transfer to a new modernized financial system. We would like to start this project in 2025 and anticipate the project would run through to the end of 2027. With this in mind, we are requesting the following:

2025 - \$30,000 for a contract staff person based on a Grade 6 administration role – to be financed from the salary reserve as well as \$3,000 for IT requirements

Impacts in 2026 and 2027 annual expenditures - \$ 115,000 - \$120,000

Due to upcoming changes in the department management, the 2025 request is proposed to be financed from the salary reserve. This is to avoid any impact on the tax levy if the hire cannot be completed prior to the end of 2025.

**Marketing & Communications: Migration to New Web Platform - Contract Staff and One-Time Transition Costs**

**2025 Levy Impact: \$118,000**

Last year we advised Council that our website vendor had introduced a new, more feature rich solution that will enable staff to address a number of usability and accessibility issues with the current website. We anticipated this would lead to an

eventual discontinuation of the content administration platform we use to manage the website. The City has now been provided with an end-of-life date for our existing solution of June 2026.

The intent is to migrate our existing website and microsite (Economic Development) as well as create new microsities for the Woodstock Museum and Woodstock Art Gallery. These microsities are built on the same content administration system but offer a more focused experience for those department's specific audiences.

Migrating a website of our size to a new platform will take approximately six months, therefore staff is recommending moving forward in 2025 to eliminate any disruption of support.

In addition to the one-time implementation costs, staff is also requesting a contract role to assist with the additional workload to ensure continuation of core marketing and communications services. This temporary position would support staff across the corporation in getting their content onto the new platform while taking advantage of the solution's new features. This contract role would also assist with the internal SharePoint implementation.

The cost breakdown is:

- One-time Migration Implementation cost: \$50,000
- Eight-month temporary FTE: \$68,000

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

- action Item 2.8, develop an 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.

**Information Technology Department: Cyber Resiliency Software**

**2025 Levy Impact: \$86,500 (includes one-time implementation cost)**

**2026 Levy Impact: \$76,200 (reduced cost due to retirement of another software product)**

We would like to ask Council to support funding a critical investment aimed at fortifying our organization's operational/cyber efficiency and strategic focus through an addition to the base budget. This initiative is paramount to achieving our current objectives and laying the groundwork for a sustainable and viable operating environment.

**Objective:**

- To enhance our operational capabilities, resulting in a more streamlined and efficient workflow across all departments.
- To strategically focus on areas that drive our core goals, ensuring alignment with our long-term vision.

**Rationale:**

- Investing in this initiative will enable us to implement advanced technologies and systems that reduce inefficiencies and enhance productivity.
- It will strengthen our risk management framework, allowing us to adopt a preventative approach in identifying and mitigating potential risks before they materialize.

**Expected Outcomes:**

1. **Increased Efficiency:** Automation and process optimization will reduce redundancies and enable better allocation of resources.
2. **Strategic Alignment:** Focused investments will align with our strategic initiatives, driving growth and enhancing our security posture.
3. **Robust Risk Management:** Implementing a proactive risk management strategy ensures we are well-prepared to tackle any future challenges, protecting our assets and operations.

**Engineering Department (Bylaw Enforcement Division):**

**Administrative Monetary Penalty System Implementation Costs & Technology Implementation:**

**2025 Levy Impact: \$52,000 + \$16,000 IT**

**2026 Levy Impact: \$7,000**

The Municipal Act authorizes municipalities to establish a system of administrative penalties for minor regulatory infractions such as parking or bylaw offences. Administrative Monetary Penalties (AMPs) is an alternative enforcement structure that includes an efficient dispute process and replaces the traditional Provincial Offences Act (POA) system. Establishing an AMPs system moves the dispute mechanism for violations from a court-based system to an administrative review model.

Under the AMPs system, when an enforcement officer issues a penalty notice to a person or vehicle in violation of a municipal bylaw, the penalty becomes a balance due to the municipality. Once issued, the penalty can be paid or the defendant can contest the penalty notice through a screening review with a screening officer. If unsuccessful in that process, the defendant can appeal the decision of the screening officer to a hearing officer for a final review which is considered final and binding.

Benefits of AMPs generally include:

- It is faster than the Provincial Court system to dispute a fine,
- It is easier to navigate as there are fewer rules related to the court process,
- It is less costly to administer,
- It is easier for enforcement purposes,
- A 3<sup>rd</sup> party (hearing officer) final review maintains integrity in the process.

Estimated up front implementation costs include:

- \$50,000 software
- \$16,000 mobile technology (tablets)

Annual Estimated Costs include:

- Annual software licence \$8,000 less elimination of current enforcement software \$13,000, a reduction of \$5,000.
- Assumed 12 hearing days by contracted Hearing Officer \$12,000

### **Marketing & Communications: 125<sup>th</sup> Anniversary Planning**

**2025 Levy Impact: \$0**

**Financed from Contingency Reserve: \$5,000**

Staff recommend the establishment of a small budget to allow for expenses related to planning for the City's 125<sup>th</sup> anniversary which will take place in 2026.

## **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 despite relatively low borrowing costs.

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 continues to be difficult. Financial sustainability represents the ability to maintain and/or replace the existing capital assets at end of service life using internal funding sources. The Asset Management Plan for non-core assets, which was completed during 2024

defines the annual gap to attain financial sustainability for the Corporate Facilities asset class as \$1,587,000. The Recreation and Culture asset class has an annual funding gap of \$1,900,000.

The 2026-2029 Capital 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:

	2026	2027	2027
	Debenture Financing	Debenture Financing	Debenture Financing
Complex Roof Replacement	\$300,000	\$600,000	\$1,880,000
Cowan Park Sportsplex Indoor Turf Replacement	\$1,570,000		

Subsequent to raising the funds for the clean out of Southside Pond, the intent was to continue to raise \$500,000 annually to contribute to capital reserves in order to provide funding for similar types of state of good repair projects. Had we been able to maintain this contribution, the required funds would be available for the turf replacement in 2026.

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, the ability to fund more work from internal sources can become a reality.

## WHAT DOES ALL THIS MEAN?

---

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 planned for 2021, however the Province delayed this due to the emergence of the COVID-19 pandemic and the delay has continued into 2025 while the Province undertakes a review of the property assessment system. As a result, property assessments from 2020 remain unchanged since 2021 unless improvements/changes were made to a property.

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 of a single family dwelling for the last five years:

	2021	2022	2023	2024	2025
Average Assessment on a Single Family detached dwelling	\$259,775	\$261,420	\$264,540	\$267,060	\$268,870

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 2024 and 2025, in keeping with the prior year, the tax comparisons that follow use the same average single detached dwelling assessment of \$268,870 (updated to the 2025 average) for both 2024 and 2025.

**BASE BUDGET SUMMARY**

The levy for the Base Budget is \$79,649,240 which is an increase of 5.22% over 2024. The City-only tax rate will increase by 2.81% compared to the 2024 tax rate which results in an increase on the average single detached house for the base budget of \$84.75.



## BUDGET SCENARIOS

Recommended “Additions to base budget” total \$2,767,400 to be financed from the tax levy. There are also two service level improvement options for Council’s consideration which can be individually quantified. They have been included below in the final scenario.

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	\$79,649,240	\$3,954,080	5.22%	2.81%	2.81%	\$84.75
Base Budget + Reserve Contributions @ \$2,146,000	\$81,795,240	\$6,100,080	8.06%	5.58%	5.58%	\$168.35
Base Budget + Staffing Additions @ \$345,900	\$79,995,140	\$4,299,980	5.68%	3.25%	3.25%	\$98.23
Base Budget + Reserve Contributions + Staffing Additions @ \$2,491,900	\$82,141,140	\$6,445,980	8.52%	6.02%	6.02%	\$181.83
Base Budget + Reserve Contributions + Staffing Additions + Miscellaneous @ \$2,767,400	\$82,416,640	\$6,721,480	8.88%	6.38%	6.38%	\$192.56
Base Budget + All Additions + Service Level Changes Option 1 @ \$2,994,350	\$82,643,590	\$6,948,430	9.18%	6.67%	6.67%	\$201.40

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 + All Additions + Service Level Changes Option 2 @ \$2,817,400	\$82,466,640	\$6,771,480	8.95%	6.45%	6.45%	\$194.51

Respectfully Submitted,

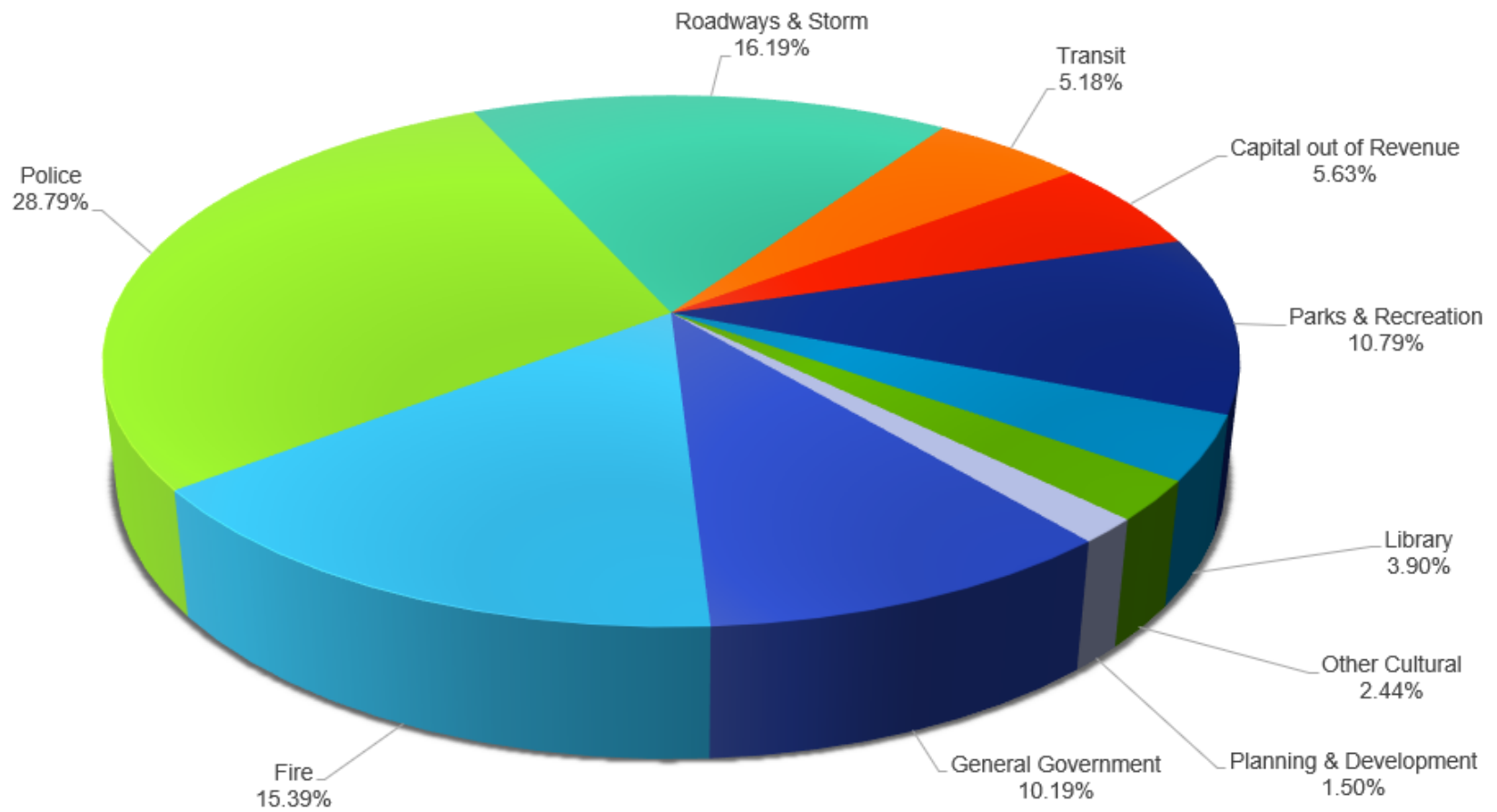
*Diane Campbell*

**Diane Campbell  
Director of Administrative Services**

*David Creery*

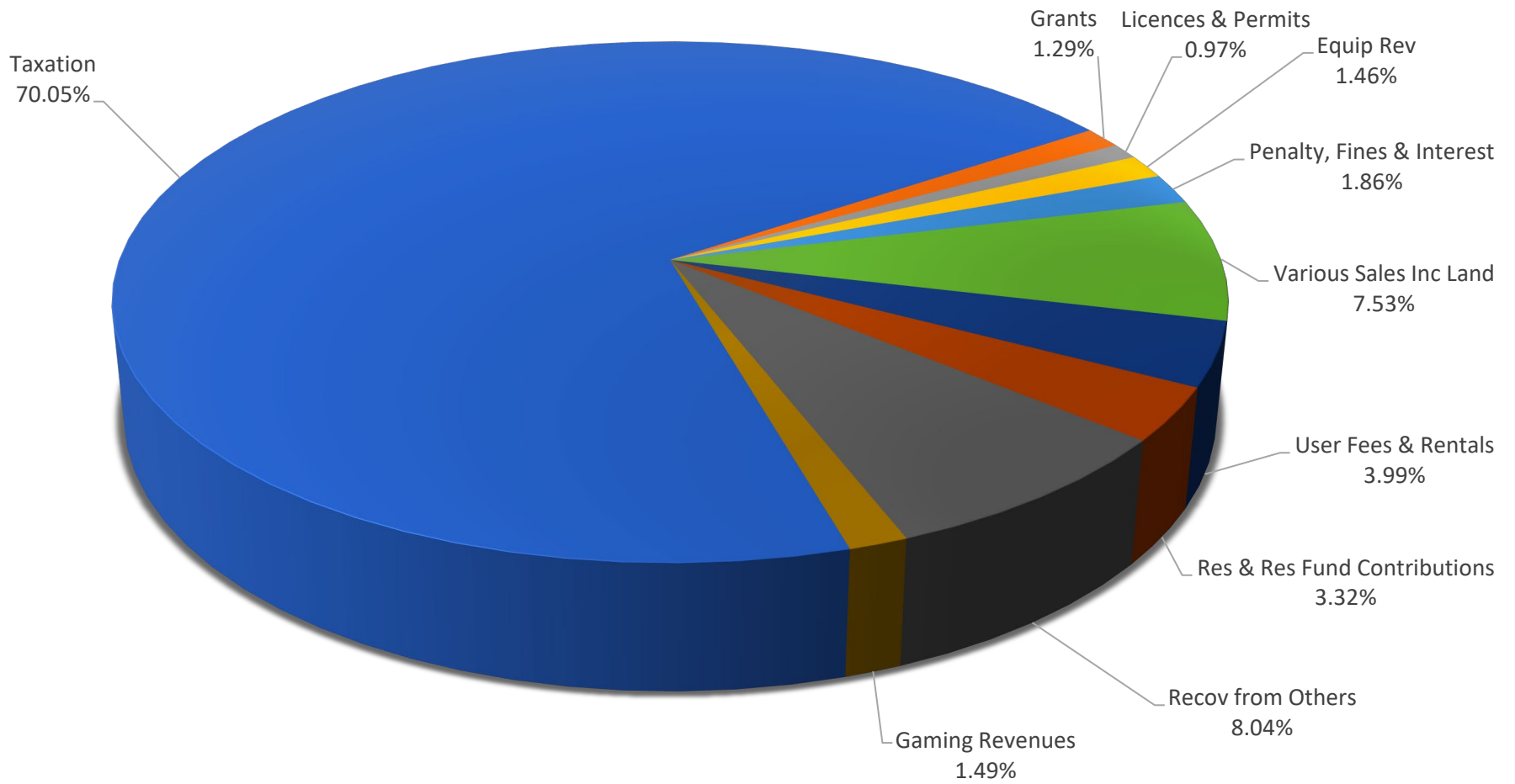
**David Creery  
Chief Administrative Officer**

# How the Proposed 2025 Levy will be Spent



# 2025 Revenue Sources

---



# Taxable Assessment Comparison

---

