

2025 Staff-prepared Budget Overview

Budget Committee 2025



Agenda

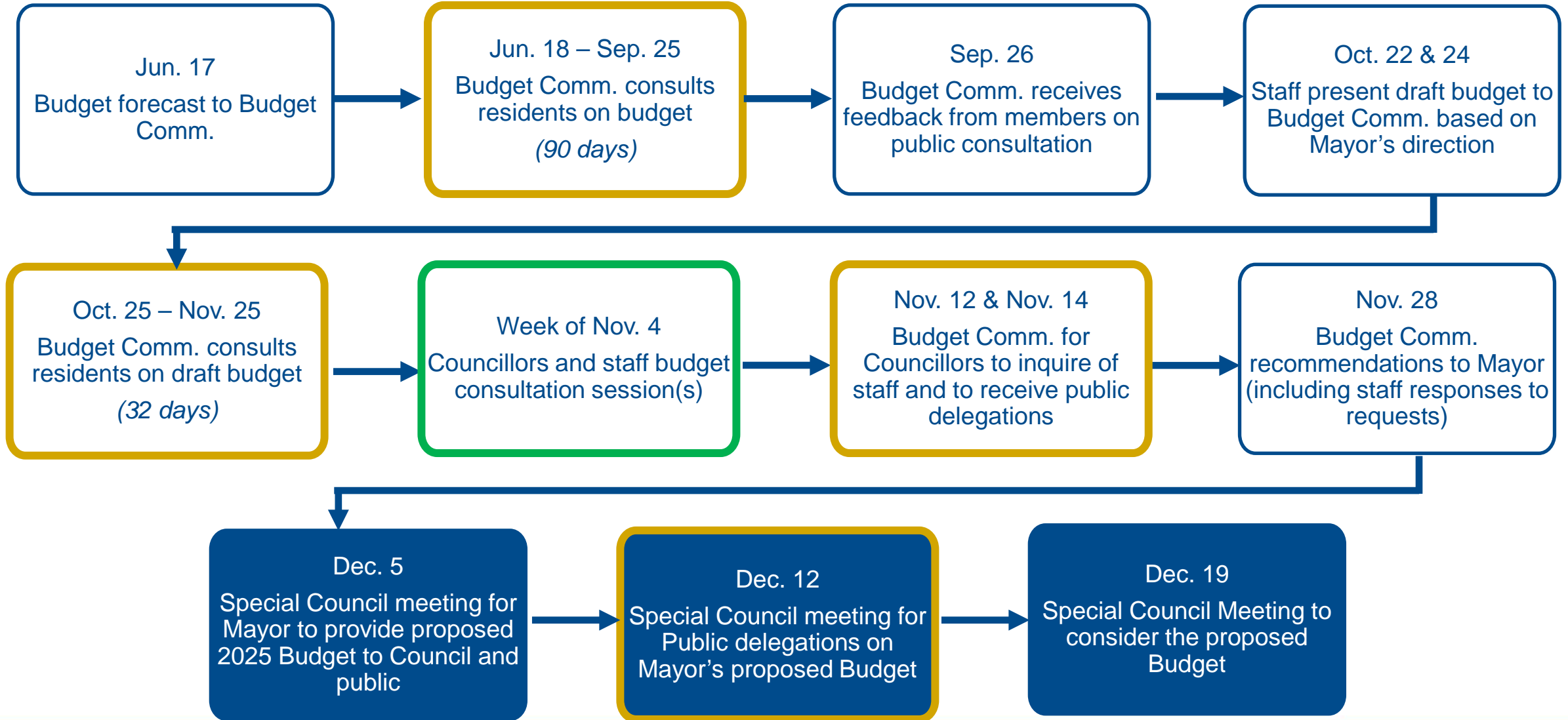
- Budget Process
- Operating Budget
- Operating Forecast
- Capital Budget
- 10-year Capital Forecast
- Rates & Fees

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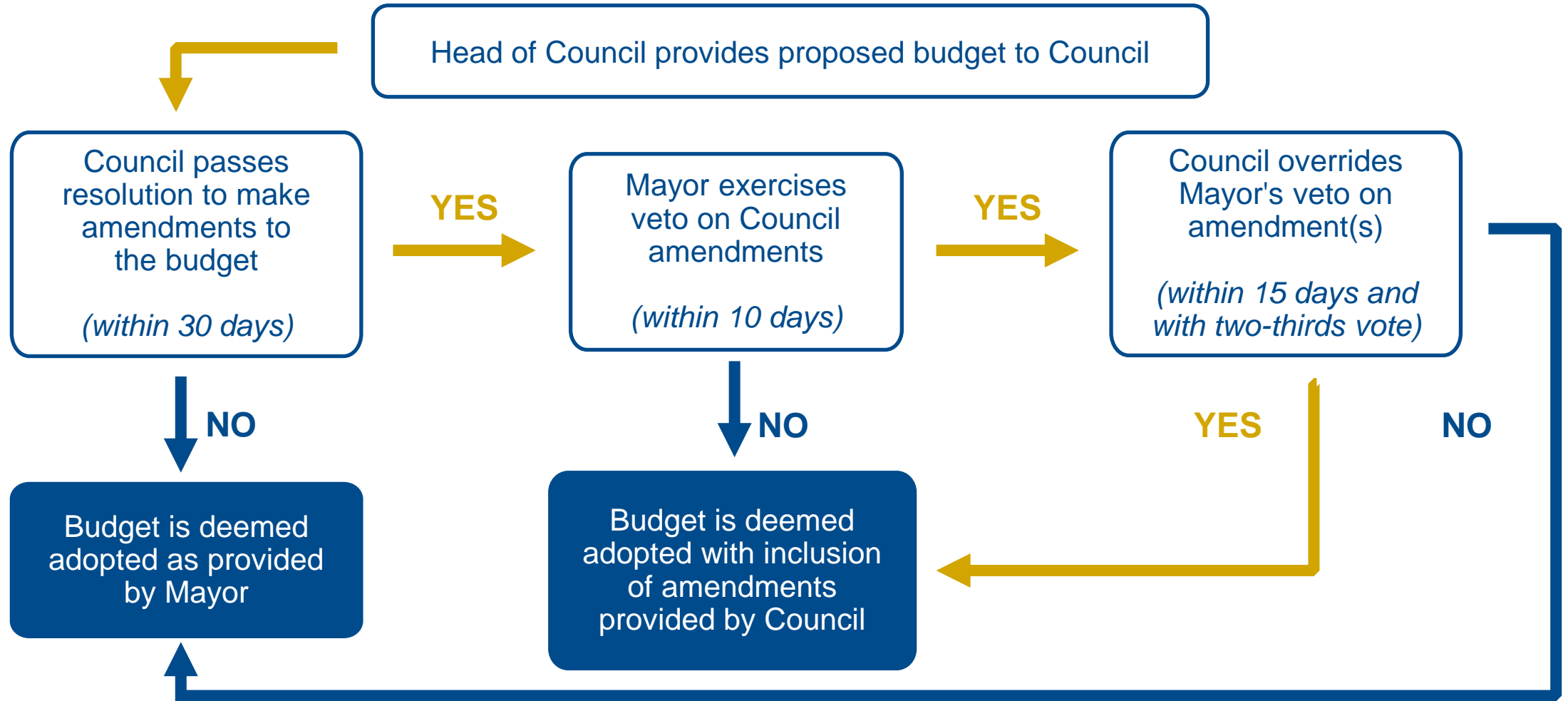
- **Budget Process**
- Operating Budget
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Budget Approval Process

Legend:
 All Blue – Council
 Blue border – Budget Committee
 Gold border – public consultation
 Green border – staff consultation



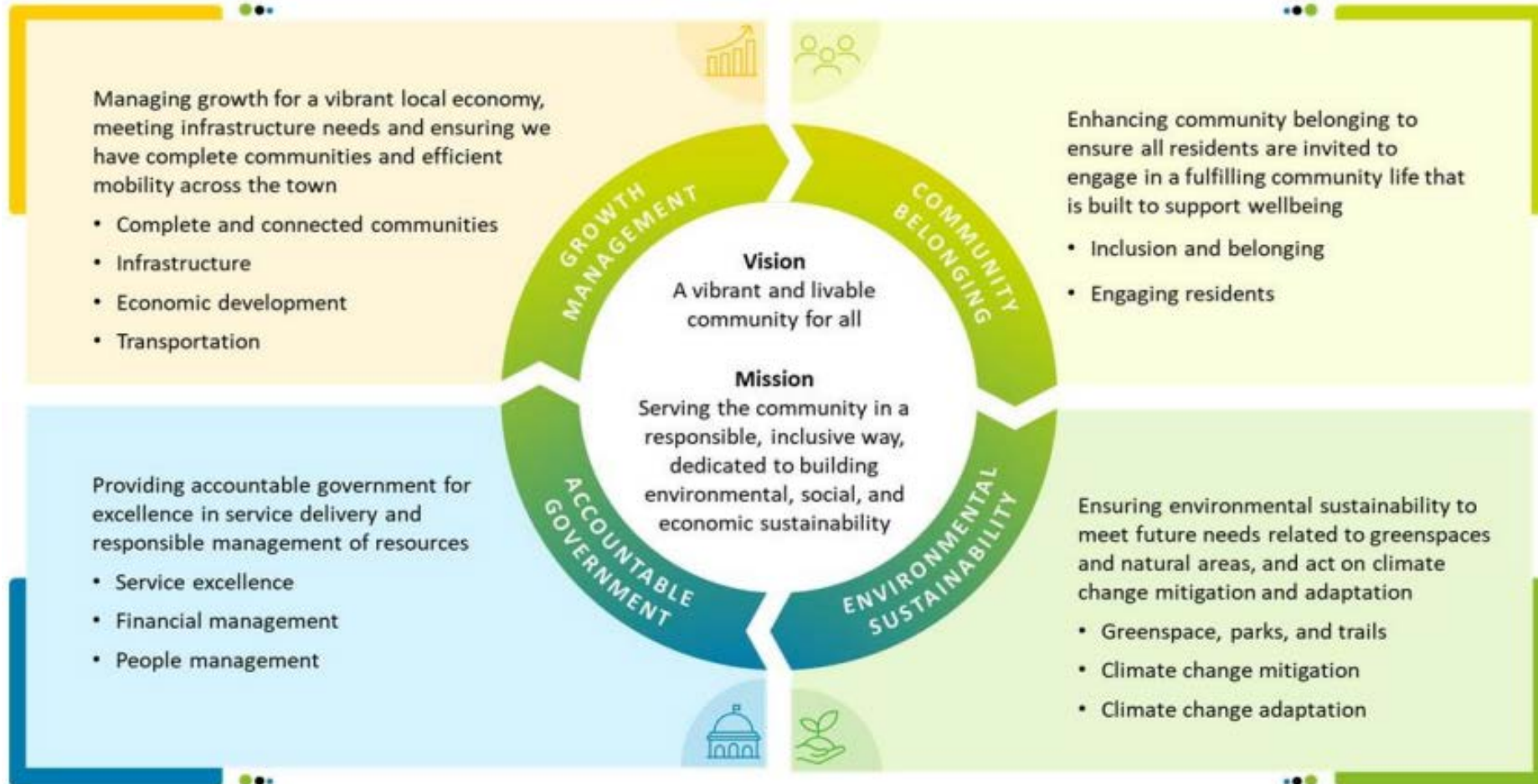
Budget Decision Flowchart



Budget Principles

- Council's strategic priorities
- Mayoral direction
- PB2 methodology
- Service levels
- Town's sound financial position
- Infrastructure & asset management
- Impacts of growth

Council Strategic Priorities





GROWTH MANAGEMENT

- ✓ Planning & Development
- ✓ Building Services
- ✓ Economic Development
- ✓ Infrastructure Planning
- ✓ Infrastructure Maintenance
- ✓ Transit
- ✓ Municipal Enforcement
- ✓ Parking



COMMUNITY BELONGING

- ✓ Recreation & Culture
- ✓ Oakville Library
- ✓ Emergency Services
- ✓ Political Governance
- ✓ Facility Services



ENVIRONMENTAL SUSTAINABILITY

- ✓ Parks & Open Space
- ✓ Harbours
- ✓ Cemeteries
- ✓ Storm Water Capital
- ✓ Green Fleet & Energy Management Capital



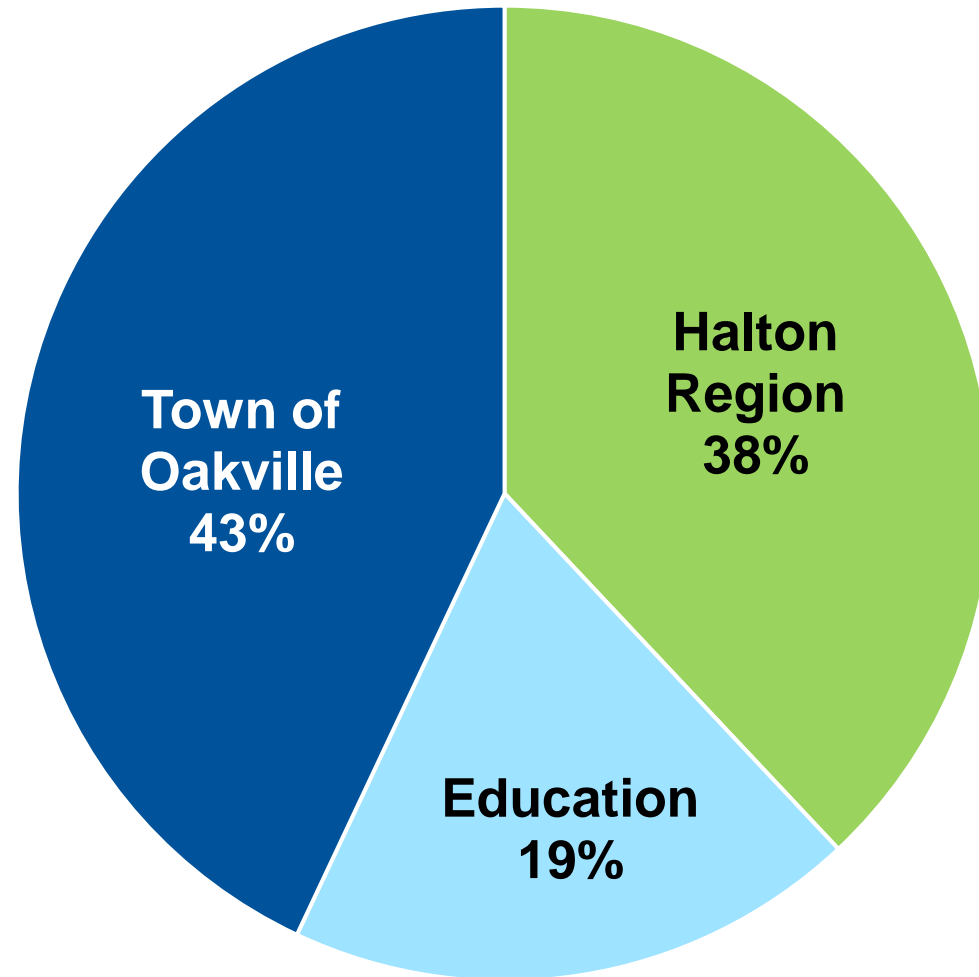
ACCOUNTABLE GOVERNMENT

- ✓ Administrative Executive Leadership
- ✓ Communications and Customer Experience
- ✓ Corporate Strategy and Government Relations
- ✓ Corporate Asset Management
- ✓ Regulatory Services
- ✓ Corporate Support (HR, Finance, Legal, ITS)
- ✓ Business Support Services

Mayoral Direction – 2025 Budget

1. The operating budget to not exceed an overall tax levy increase of up to 4.0% and the budget to:
 - Accommodate priorities from Council’s Strategic Plan and
 - Use of Performance Based Program Based budgeting methodology
2. OPL’s budget not to exceed a 5.5% increase, inclusive of growth
3. The capital budget and forecast based on ensuring long-term financial sustainability and the continuance of the capital levy, as well as to incorporate timing and cost estimates for the Downtown Cultural Hub
4. Maintain frontline town services and update user fees in line with the User Fee Policy
5. Input from consultation with the Budget Committee and Public

Town's share of the tax bill



Agenda

- Budget Process
- **Operating Budget**
- Operating Forecast
- Capital Budget
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- Rates & Fees

\$639M Gross Investment in Services

\$437M

2025 Operating Budget

\$202M

2025 Capital Budget

Net Property Tax Levy \$278.8M

Strategic Priorities – Budget Investment

(millions)*	Growth Management	Community Belonging	Environmental Sustainability	Accountable Government
Gross Operating Investment**	\$152.5	\$131.3	\$39.0	\$46.3
Capital Investment	\$62.0	\$46.0	\$79.3	\$14.7
Total Gross Investment**	\$214.6	\$177.3	\$118.3	\$61.0
Net Tax Levy	\$82.3	\$94.8	\$26.8	\$40.5

*Totals may not add exactly due to rounding

**Excludes Corporate Revenues and Expenses which includes items not related to specific town programs

Tax Levy Impact

- Total Tax Levy of \$278.8M
- Town increase of \$19.5M before growth and \$15.4M after growth
- Town increase of 5.95%, or \$20.38 per \$100,000 of assessment
- Overall increase of 3.92% or \$31.19 per \$100,000 of assessment*

*based on Region/Education assumptions

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Budget Drivers	Overall Share of Tax Bill	2025 Increase on Tax Levy (million)	2025 Increase on Tax Levy	2025 Impact on Total Tax Bill	Increase per \$100,000 of Assessment*
Inflationary Impacts/Revenue Adjustments		\$ 8.75	3.37%	1.45%	\$ 11.56
Capital and Growth		\$ 5.56	2.14%	0.92%	\$ 7.35
Council Strategic Priorities		\$ 1.16	0.45%	0.19%	\$ 1.54
Annualization of Items Approved in Prior Years		\$ 0.76	0.29%	0.13%	\$ 1.01
Oakville Public Library		\$ 0.67	0.26%	0.11%	\$ 0.89
Capital Levy		\$ 2.59	1.00%	0.43%	\$ 3.43
Total Base Operating Budget		\$ 19.50	7.52%	3.24%	\$ 25.76
Transit post-COVID Impact		\$ (1.20)	-0.46%	-0.20%	\$ (1.59)
Tax Stabilization funding for Transit post-COVID Impact		\$ 1.20	0.46%	0.20%	\$ 1.59
Total Operating Budget including Transit impact		\$ 19.50	7.52%	3.24%	\$ 25.76
Assessment Growth		\$ (4.07)	-1.57%	-0.68%	\$ (5.38)
Total Town of Oakville*	43.1%	\$ 15.42	5.95%	2.56%	\$ 20.38
Region of Halton**	37.7%		3.60%	1.36%	\$ 10.81
Education	19.2%		0.00%	0.00%	\$ -
Total*				3.92%	\$ 31.19

*Exclusive of reassessment impacts

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Growth Management



Description	Program	Total 2025 Investment	2025 Tax Levy Impact
Development Construction Inspectors, 2.0 FTEs	Building Services	\$200,100	\$0
Regional Downloading of Economic Development, 1.7 FTEs	Economic Development	\$206,400	\$206,400
Contract position for Film Office pilot	Economic Development	\$115,000	\$0
Convert part-time Crossing Guard Coordinator to full-time	Infrastructure Maintenance	\$12,200	\$12,200
Inspector, Engineering Capital Projects, 1.0 FTE	Infrastructure Planning	\$93,400	\$18,700
Screening Officer, 1.0 FTE	Legal Services	\$78,200	\$0
Automated Speed Enforcement	Municipal Enforcement Services	\$278,200	\$55,700
Transit Operational Planner, 1.0 FTE	Oakville Transit	\$87,100	\$87,100
Convert full-time Utility Service position to part-time positions	Oakville Transit	\$106,100	\$0
Total (0.06% to overall tax levy)		\$1,176,700	\$380,100

Community Belonging



Description	Program	Total 2025 Investment	2025 Tax Levy Impact
Firefighters, 8.0 FTE	Emergency Services	\$304,900	\$304,900
Facility Services Training	Facility Services	\$30,000	\$0
Project Leaders, 2.0 FTE	Facility Services	\$211,500	\$42,300
Implementation of HR-related outcomes of IDEA Plan	Human Resources	\$25,000	\$25,000
	Total (0.06% to overall tax levy)	\$571,400	\$372,200

Environmental Sustainability



Description	Program	Total 2025 Investment	2025 Tax Levy Impact
Parks Patrol, 1.0 FTE	Parks and Open Space	\$70,600	\$70,600
Winter Recreation Strategy, Jan-Apr 2025 only	Parks and Open Space	\$414,500	\$0
	Total (0.01% to overall tax levy)	\$485,100	\$70,600

Accountable Government



Description	Program	Total 2025 Investment	2025 Tax Levy Impact
Online Services Maintenance for Development Approval Applications	Business Support Services	\$50,000	\$50,000
Business Planning and Initiative Integration Specialist, 1.0 FTE	Corporate Strategy and Government Relations	\$90,000	\$90,000
Consultant, HR Strategy and Program Development, 1.0 FTE	Human Resources	\$117,800	\$117,800
Security Awareness Training	Information Technology Solutions	\$50,000	\$50,000
Legislative Compliance Specialist, 1.0 FTE	Political Governance	\$31,600	\$31,600
	Total (0.06% to overall tax levy)	\$339,400	\$339,400

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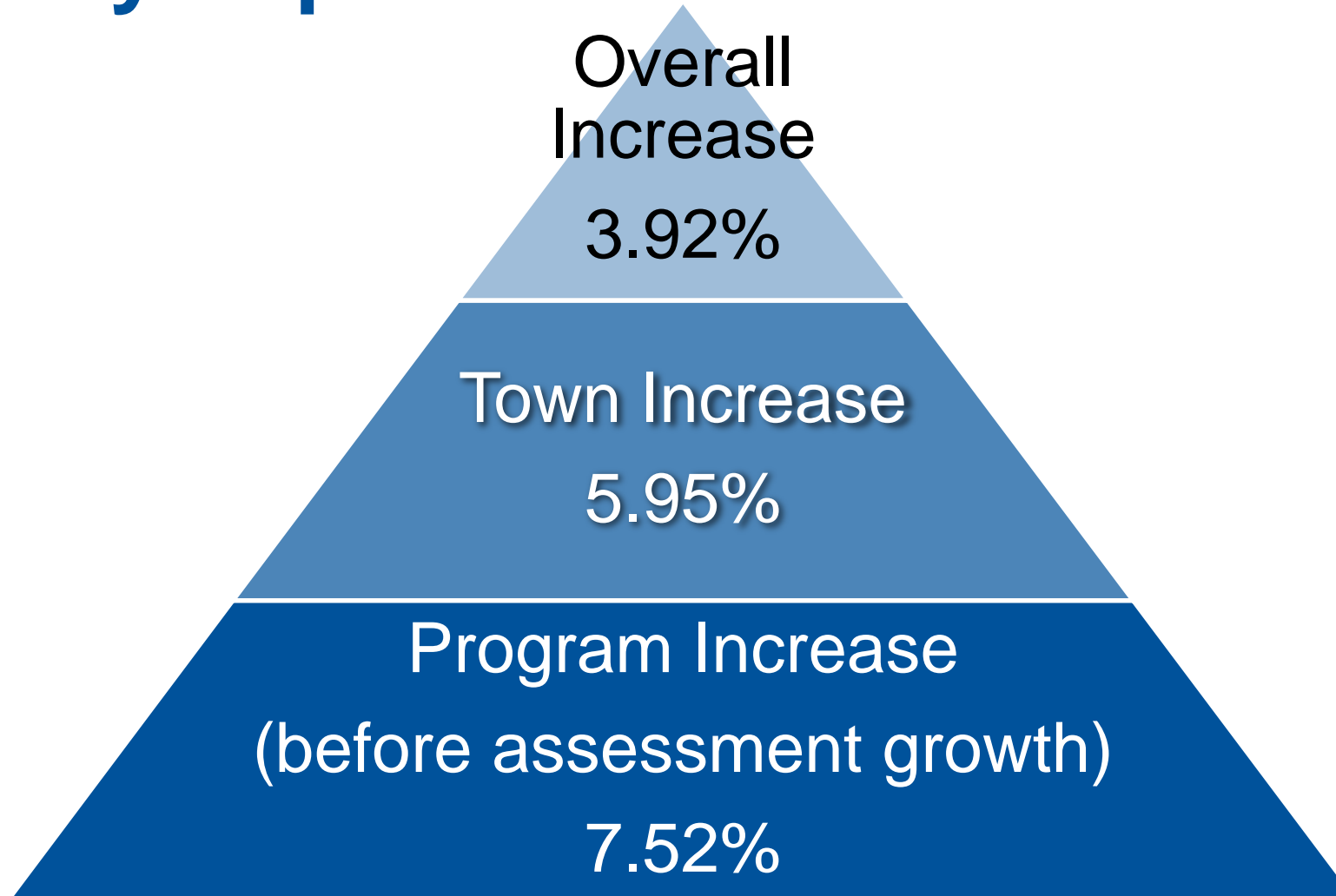
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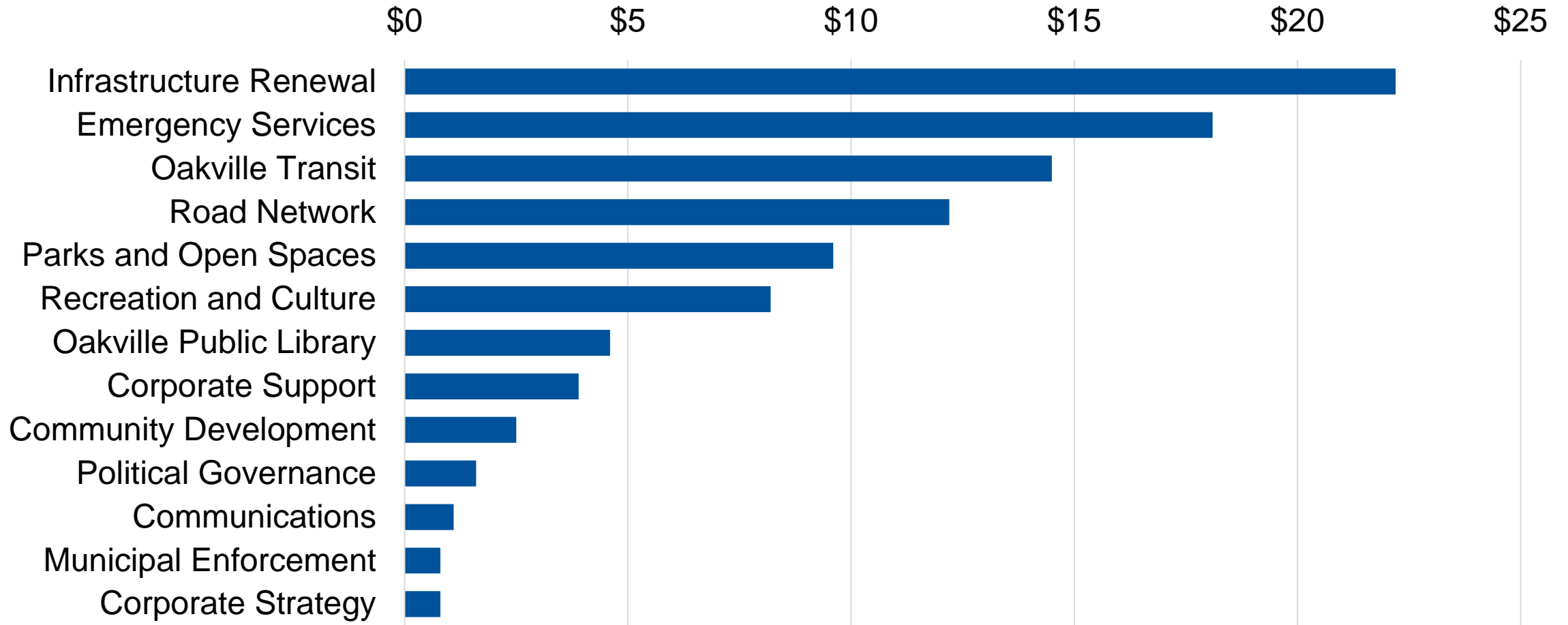
*Exclusive of reassessment impacts

**Region of Halton 2025 Budget Directions report

Tax Levy Impact



2025 Budget – per \$100 of taxes



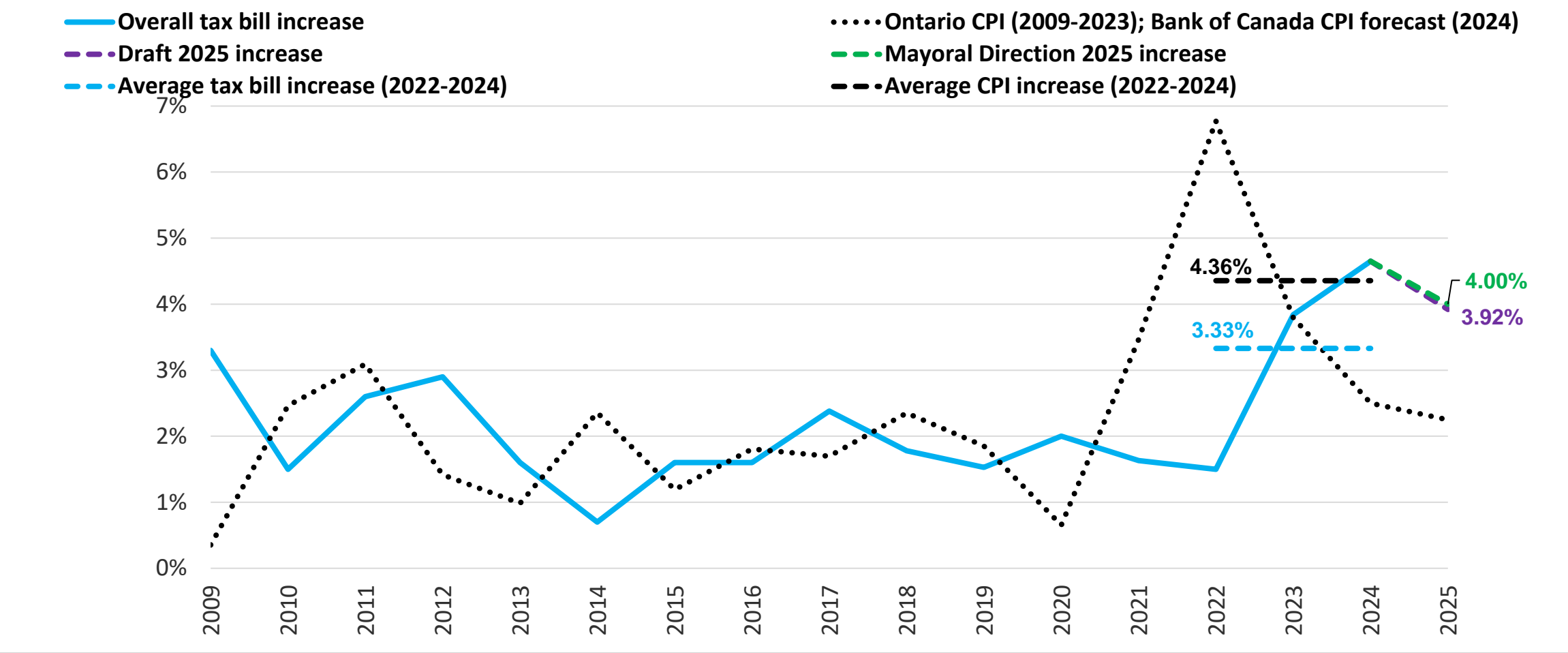
Additional Operating Budget Considerations

- Efficiencies:
 - Importance
 - Quick wins identified
 - Continuous Improvement
 - Cost mitigation
 - Growth
 - Legislative changes
- Corporate Expenses and Revenues
- Inflation Trends

Corporate Expenses	2025 Budget	
Personnel Services & Benefits	\$755,800	Corporate personnel matters
Materials & Supplies	\$5,000	Postage
Purchased Services	\$3,956,700	Insurance costs, audit fees, etc.
Payments & Grants	\$14,132,000	Tax assessment write-offs and debt payments
Internal Expenses & Transfers	\$95,683,900	Transfers to reserves (including the capital levy), transfers to reserves for investment income, etc.
Total Corporate Expenses	\$114,533,400	

Corporate Revenues	2025 Budget	
Supplementary Taxes	\$4,174,900	Additional taxes added in year
Payments-in-lieu of Tax	\$4,474,700	Funds collected from other governments
POA Halton Court Fines	\$369,400	Town's share of collected fines
Penalties & Interest on Tax	\$4,409,200	Amounts earned on delinquent accounts
Interest Income	\$31,344,000	<u>All</u> expected interest income
Hydro Dividend	\$12,000,000	Dividend from OEC
Fund Transfers	\$13,949,700	Funds from reserves/reserve funds
Internal Recoveries and Other	\$9,427,800	Internal departmental recoveries and other
Total Corporate Revenues	\$80,149,700	
Total Tax Levy Impact	\$34,383,700	Total Corporate Expenses – Revenues

Inflation and Tax Bill increases



Agenda

- Budget Process
- Operating Budget
- **Operating Forecast**
- Capital Budget
- 10-year Capital Forecast
- Rates & Fees

2026 and 2027 Forecast

Budget Drivers	Overall Share of Tax Bill	2026 Increase on Tax Levy	2026 Impact on Total Tax Bill	2027 Increase on Tax Levy	2027 Impact on Total Tax Bill
Inflationary Impacts/Revenue Adjustments		2.79%	1.20%	2.91%	1.25%
Capital and Growth		2.85%	1.23%	1.84%	0.79%
Council Strategic Priorities		0.50%	0.22%	0.00%	0.00%
Annualization of Items Approved in Prior Years		0.31%	0.13%	0.10%	0.04%
Oakville Public Library		0.39%	0.17%	0.20%	0.09%
Prior Years' Assessment Growth		-0.68%	-0.29%	0.00%	0.00%
Capital Levy		1.00%	0.43%	1.00%	0.43%
Total Base Operating Budget		7.16%	3.08%	6.05%	2.60%
Assessment Growth		-1.00%	-0.43%	-1.00%	-0.43%
Total Town of Oakville*	43.1%	6.16%	2.65%	5.05%	2.17%
Region of Halton**	37.7%	3.70%	1.40%	3.40%	1.28%
Education	19.2%	0.00%	0.00%	0.00%	0.00%
Total*			4.05%		3.46%

*Exclusive of reassessment impacts

**Region of Halton 2025 Budget Directions report

Forecasted CPI	2.40%		2.00%
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2023-2026 Council Strategic Plan deferred business cases (included in 2026 forecast)

Program	Business Case Title	Council Strategic Priority	2026 Gross Impact	2026 Tax Levy Impact
Municipal Enforcement Services	Screening Officer for Automated Speed Enforcement, 1.0 FTE	Growth Management	\$100,000	\$100,000
Infrastructure Planning & Improvements	Senior Project Leader, 1.0 FTE	Growth Management	\$113,000	\$22,600
Infrastructure Planning & Improvements	Construction Liaison Coordinator, 1.0 FTE	Growth Management	\$106,400	\$21,300
Infrastructure Planning & Improvements	Noise Technician, 1.0 FTE	Growth Management	\$87,000	\$43,500
Planning and Development	Supervisor, Development Permits, 1.0 FTE	Growth Management	\$108,800	\$54,400
Planning and Development	Planning Technician, 1.0 FTE	Growth Management	\$87,400	\$43,700
Planning and Development	Policy Planner, 1.0 FTE	Growth Management	\$106,600	\$106,600
Human Resources	Senior Consultant, Employee and Labour Relations, 1.0 FTE	Community Belonging	\$162,500	\$162,500
Human Resources	Employee Wellness Resources and Training	Community Belonging	\$43,000	\$43,000
Emergency Services	Fire Training Officer, 1.0 FTE	Community Belonging	\$129,200	\$129,200
Parks and Open Space	Convert seasonal positions to full-time position	Environmental Sustainability	\$57,000	\$57,000
Planning and Development	Environmental Planner, 1.0 FTE	Environmental Sustainability	\$106,600	\$53,300
Infrastructure Planning & Improvements	Environmental Engineer, 1.0 FTE	Environmental Sustainability	\$118,400	\$59,200
Information Technology Solutions	Senior Security Architect, 1.0 FTE	Accountable Government	\$113,200	\$113,200
Regulatory Services	Corporate Records and EDMS Coordinator, 1.0 FTE	Accountable Government	\$115,100	\$115,100
Legal Services	Assistant Town Solicitor, 1.0 FTE	Accountable Government	\$184,100	\$184,100
Regulatory Services	Information Management Technician (part-time), 0.6 FTE	Accountable Government	\$40,100	\$40,100
Business Support Services	Spatial Data Visualization Specialist, 1.0 FTE	Accountable Government	\$100,800	\$50,400

2023-2026 Council Strategic Plan business cases (not included in 2026 forecast)

Program	Business Case Title	Council Strategic Priority	Gross & Tax Levy Impact
Recreation and Culture	Special Event Plan Implementation	Community Belonging	\$70,000
Recreation and Culture	Community Activation Grant Increase	Community Belonging	\$15,000
Recreation and Culture	Theatre Technician (part-time), 0.8 FTE	Community Belonging	\$73,400
Emergency Services	Mental Health Clinician Retainer	Community Belonging	\$50,000
Emergency Services	Officer Development Blue Card Licensing	Community Belonging	\$25,000
Parks and Open Space	Seasonal Gardener, 0.6 FTE	Environmental Sustainability	\$51,600
Communications and Customer Experience	Contract Services Budget	Accountable Government	\$38,000
Communications and Customer Experience	Convert part-time Creative Services Specialist to full-time	Accountable Government	\$18,200

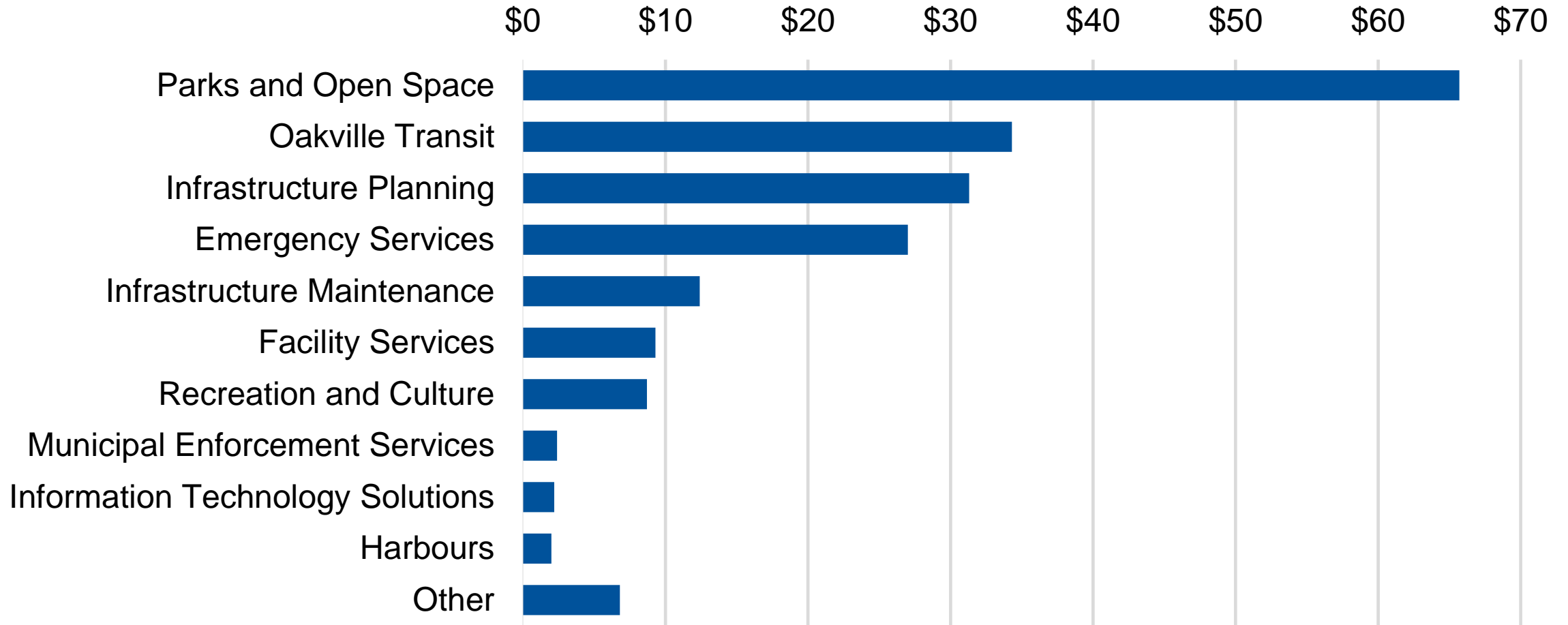
Agenda

- Budget Process
- Operating Budget
- Operating Forecast
- **Capital Budget**
- 10-year Capital Forecast
- Rates & Fees

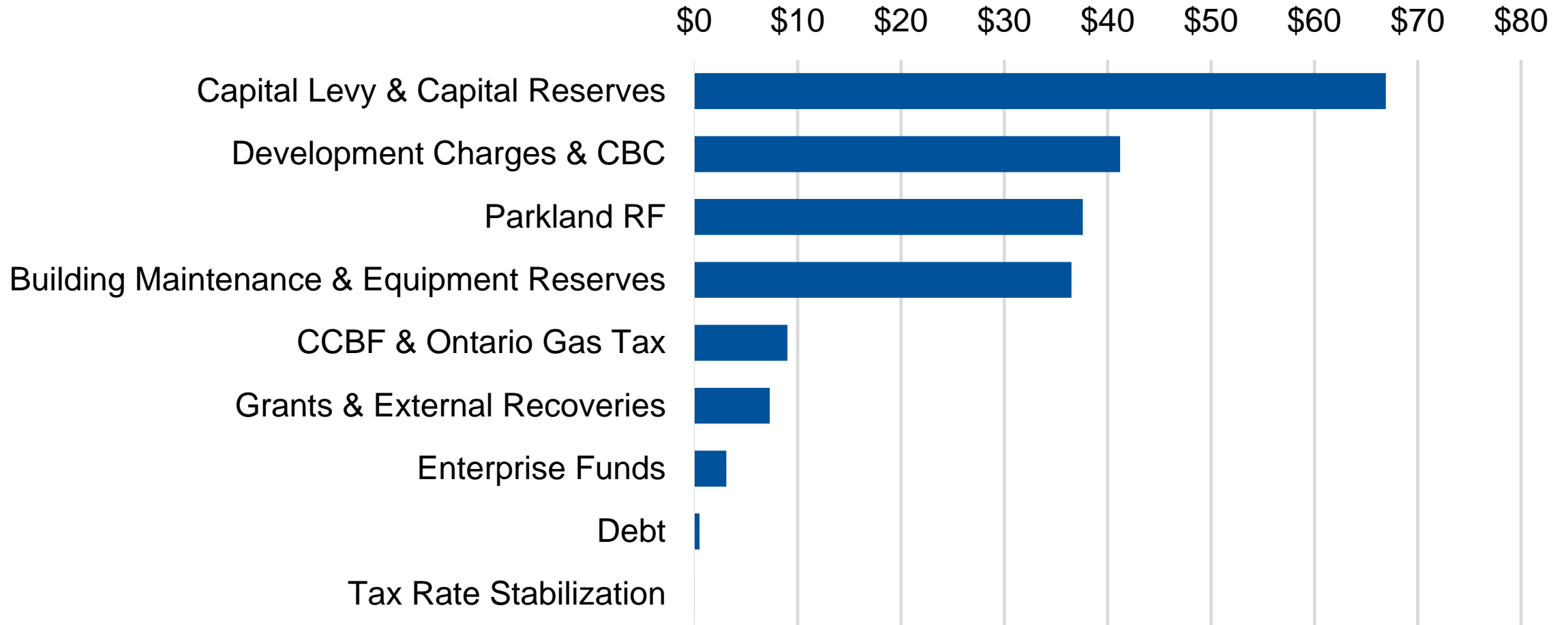
Key Capital Project Highlights

- **Total of \$202.1 million**
 - Growth (\$92.4 million)
 - Infrastructure Renewal (\$87.2 million)
 - Program Initiatives (\$22.5 million)

2025 Capital Budget by Program



2025 Capital Budget by Funding Source



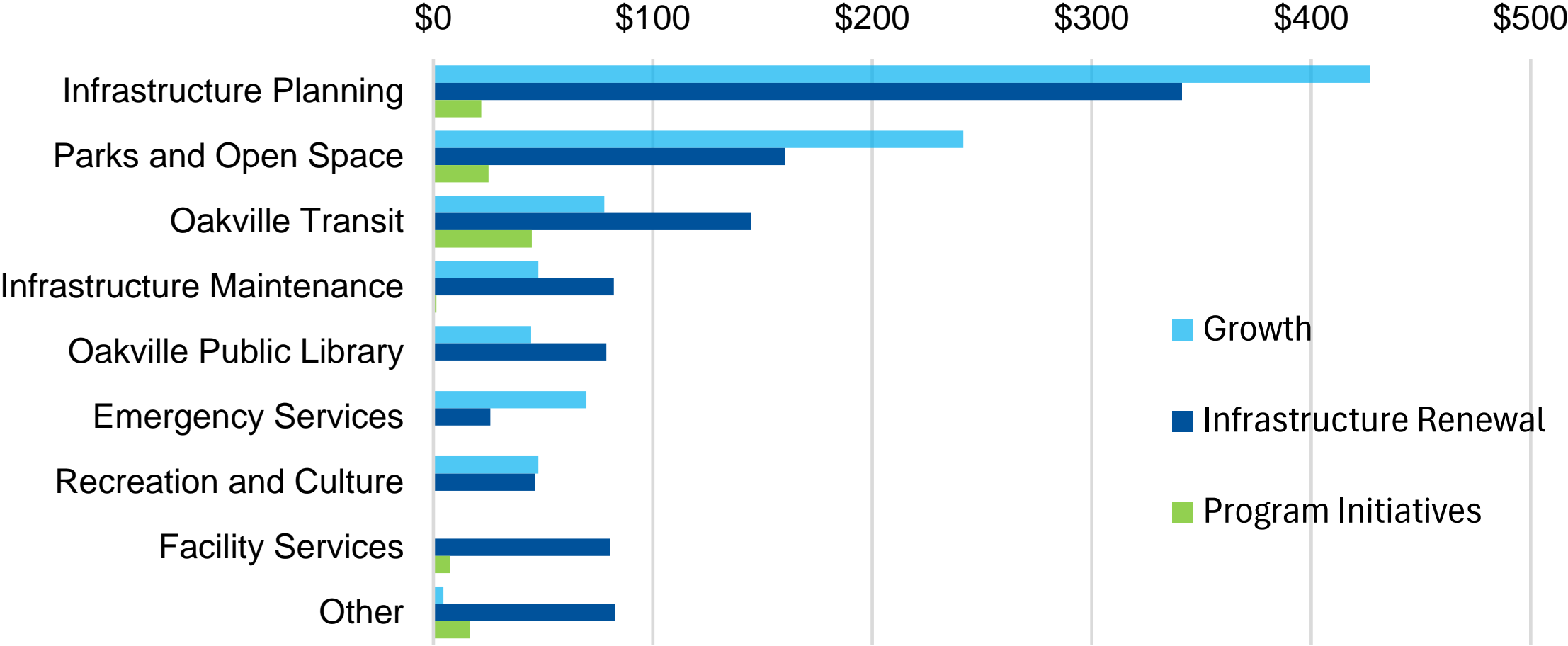
Agenda

- Budget Process
- Operating Budget
- Operating Forecast
- Capital Budget
- **10-year Capital Forecast**
- Rates & Fees

Key Capital Forecast Highlights

- **Total of \$2.1 billion**
 - Growth (\$960 million)
 - Infrastructure Renewal (\$1.04 billion)
 - Program Initiatives (\$117 million)

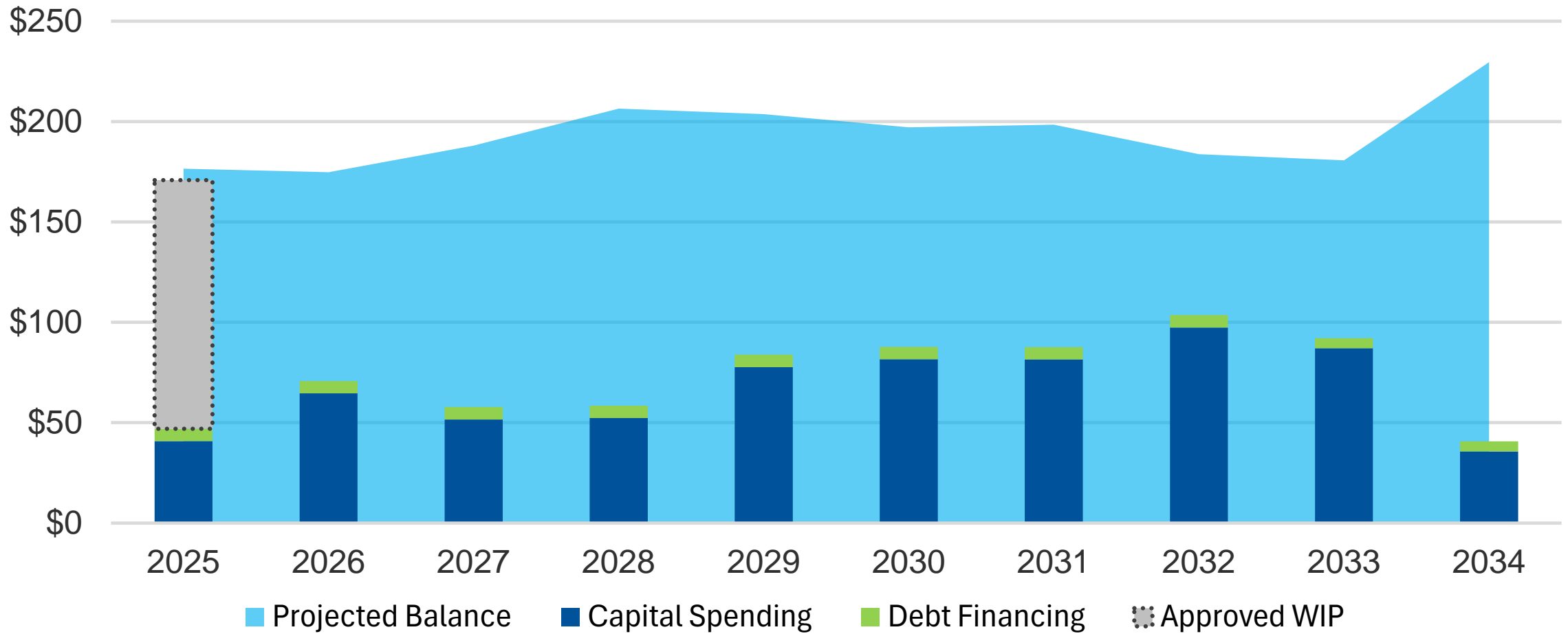
2025 10-year Capital Forecast by Program



Growth Funding Tools

- Development Charges
- Community Benefits Charges
- Parkland Dedication

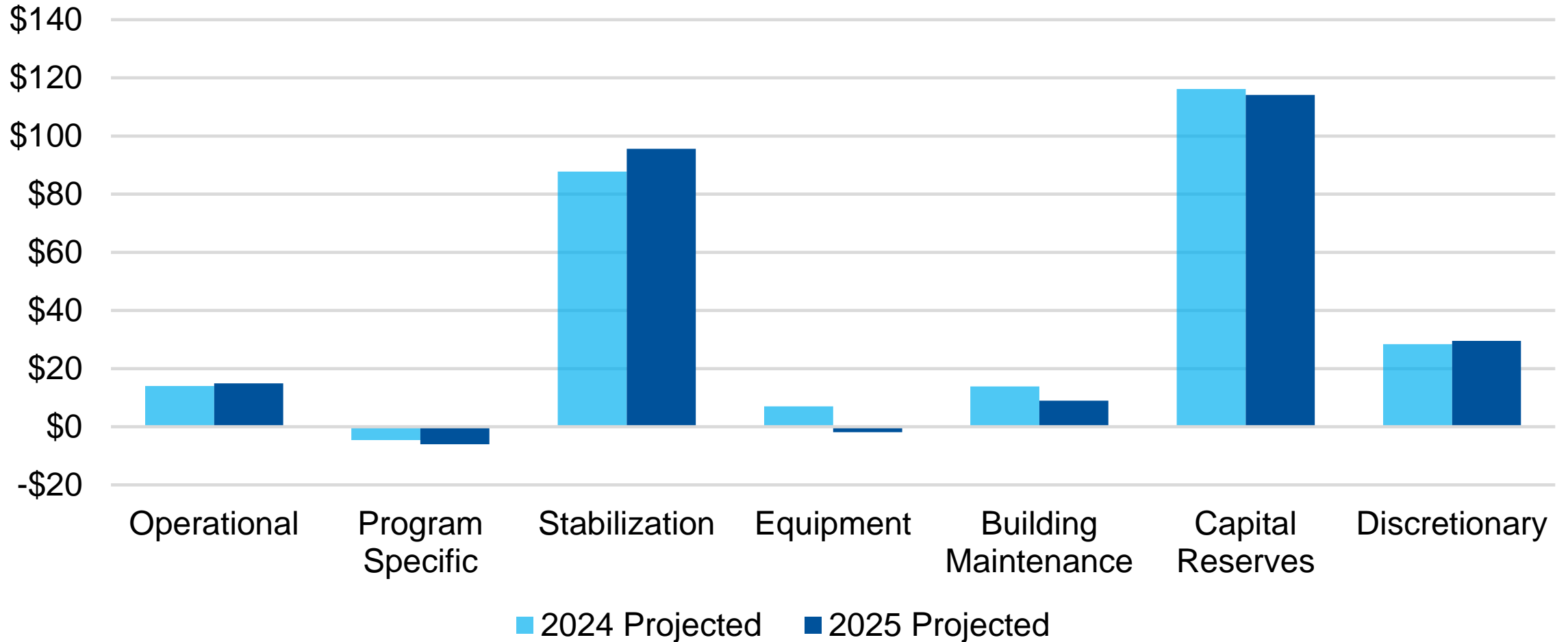
DCs – spending & balances



Costs of Growth - impact

GROWTH FUNDING TOOLS REVENUE LOSS					
Life to Date Impact	DEVELOPMENT CHARGES			COMMUNITY BENEFITS CHARGE ²	PARKLAND DEDICATION ²
	Bill 23 By-law Phase-in ¹	Bill 23 Discounts and exemptions ²	Bill 108 Rate Freeze ³		
Prior to 2024	\$ 6,177,108	\$ -	\$ 10,299,225	\$ -	\$ 3,574,500
January 2024	\$ 1,044,439	\$ -	\$ 122,182	\$ -	\$ -
February 2024	\$ 445,222	\$ -	\$ 137,396	\$ -	\$ -
March 2024	\$ 296,396	\$ -	\$ 2,695,304	\$ -	\$ 3,124,447
April 2024	\$ 269,891	\$ -	\$ 1,294,519	\$ -	\$ -
May 2024	\$ 433,669	\$ -	\$ -	\$ -	\$ -
June 2024	\$ -	\$ -	\$ 179,790	\$ -	\$ -
July 2024	\$ -	\$ -	\$ 32,239	\$ -	\$ -
August 2024	\$ -	\$ -	\$ 919,189	\$ -	\$ -
September 2024	\$ -	\$ -	\$ 1,093,836	\$ -	\$ -
Total Impact	\$ 8,666,725	\$ -	\$ 16,773,679	\$ -	\$ 6,698,947
Combined GFT Impact \$ 32,139,350					
¹ Mandatory phase-in of DC By-law 2022-068 over 4 years has been repealed through the passage of Bill 185 on June 6th, 2024. Rate freeze applications may still receive phase-in rates. ² Exemptions from DC, CBC and Parkland dedication for affordable residential units took effect June 1st, 2024. ³ DC rate freeze at time of planning application and not current DC rate (in force 2020).					

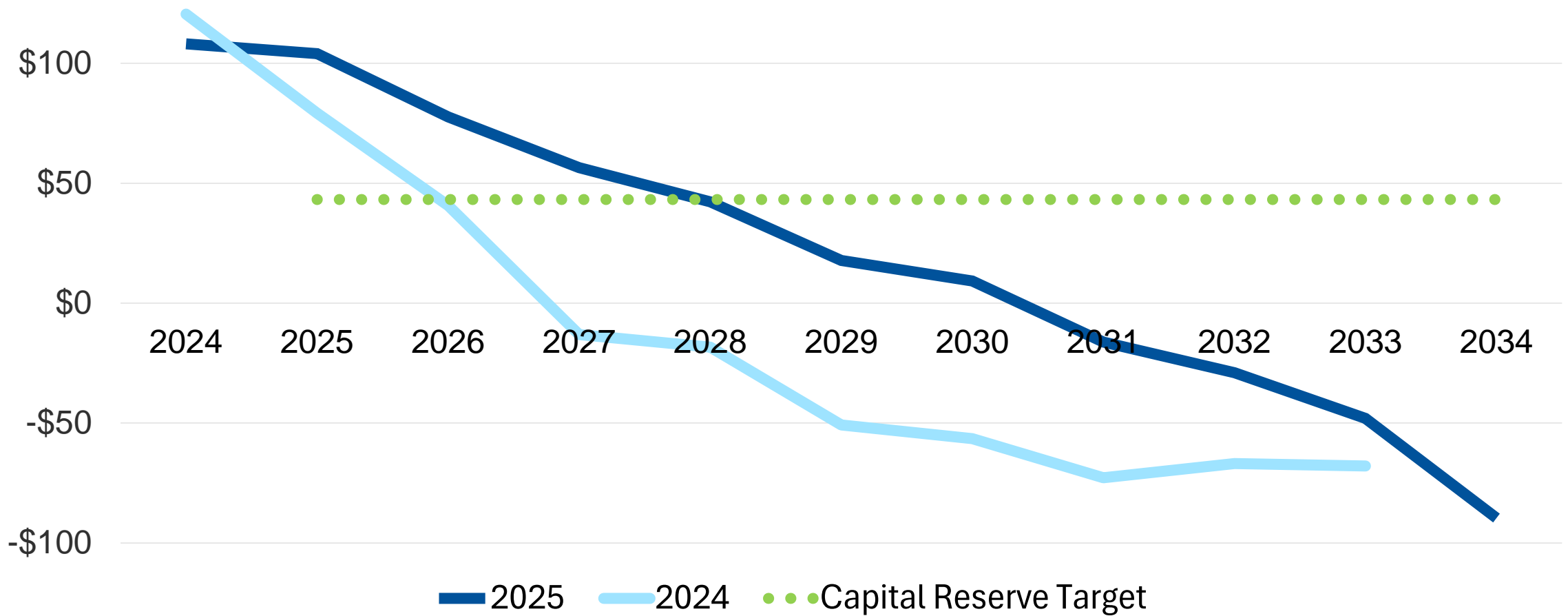
Reserve and Reserve Funds



Capital Reserve Forecast

- **Key funding source**
- **Strong balance for 2025**
- **Balance decreasing**
- **Factors:**
 - Importance of Asset Management
 - Stormwater
 - Environmental Sustainability
 - Inflation

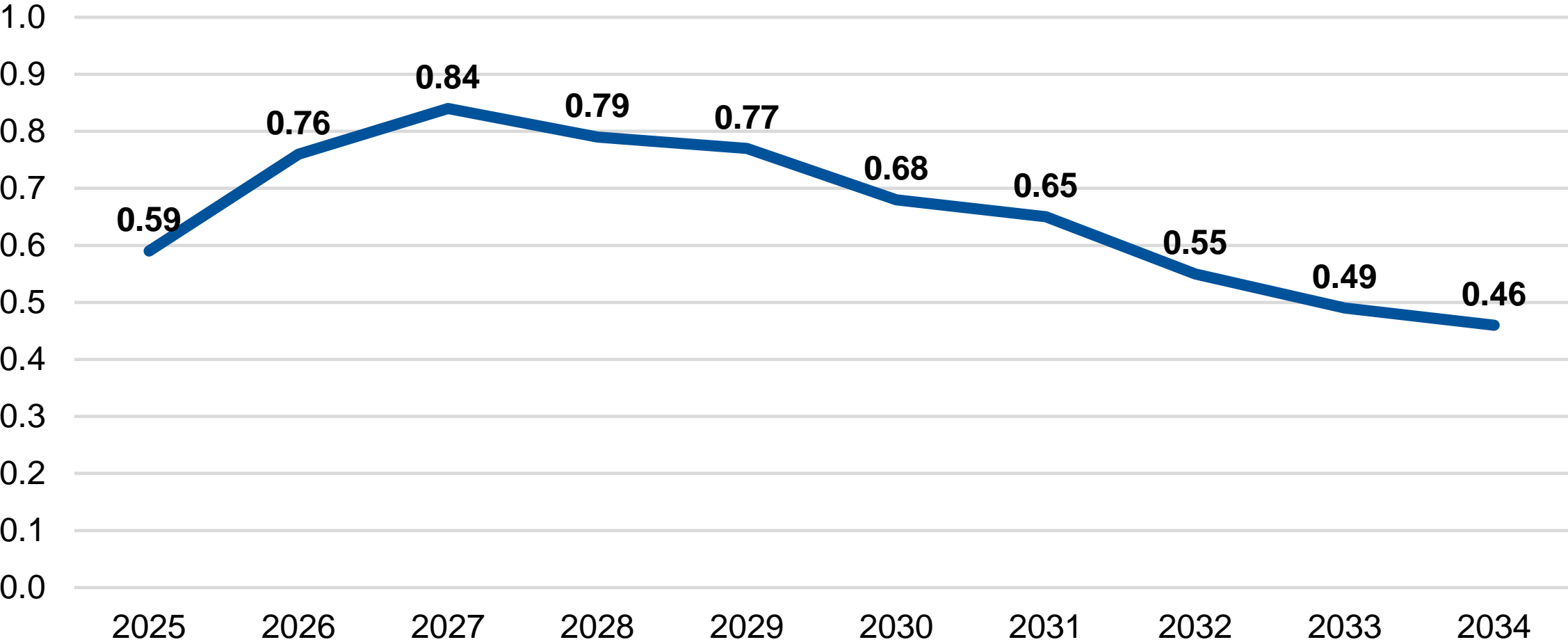
Capital Reserve Forecast



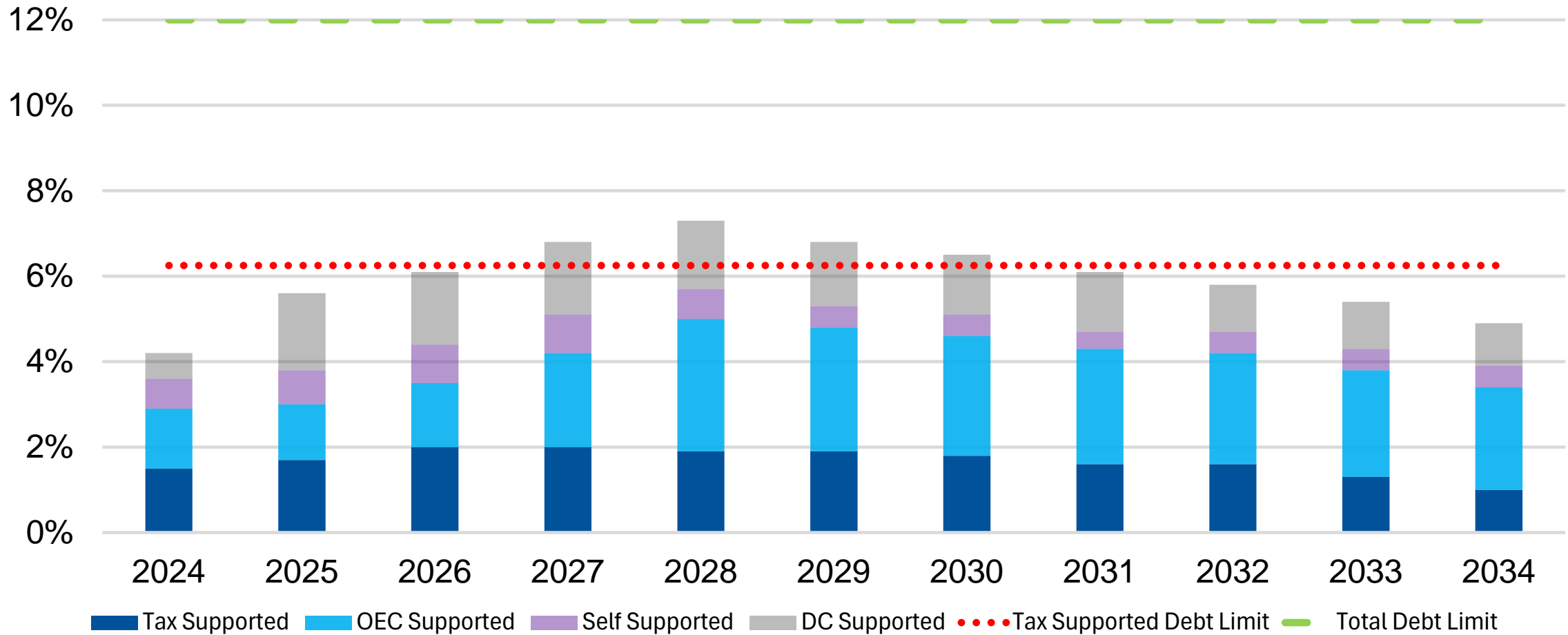
Capital Reserve Forecast

- **Options:**
 - New sources of revenue, including grants
 - Increases to current revenues through taxation
 - Deferral or removal of certain projects
 - Combination of the above

Debt to reserve ratio



Debt Limits



Agenda

- Budget Process
- Operating Budget
- Operating Forecast
- Capital Budget
- 10-year Capital Forecast
- **Rates & Fees**

Rates & Fees

- Annual process
- User Fee Policy
- Updates in staff report and on town website
- Timing of increases vary depending on program
- Part of deliberations and approval by Council

Conclusion

- **Key messages:**
 - Overall tax increase – 3.92%
 - Council Strategic Plan investments included in operating and capital
 - 2026 and 2027 forecast pressures
 - Current reserves are healthy
 - 10-year forecast is improved, but upcoming decisions required
- **Budget books**
- **Thank you to staff**

2025 Staff-prepared Budget Overview

Budget Committee 2025

