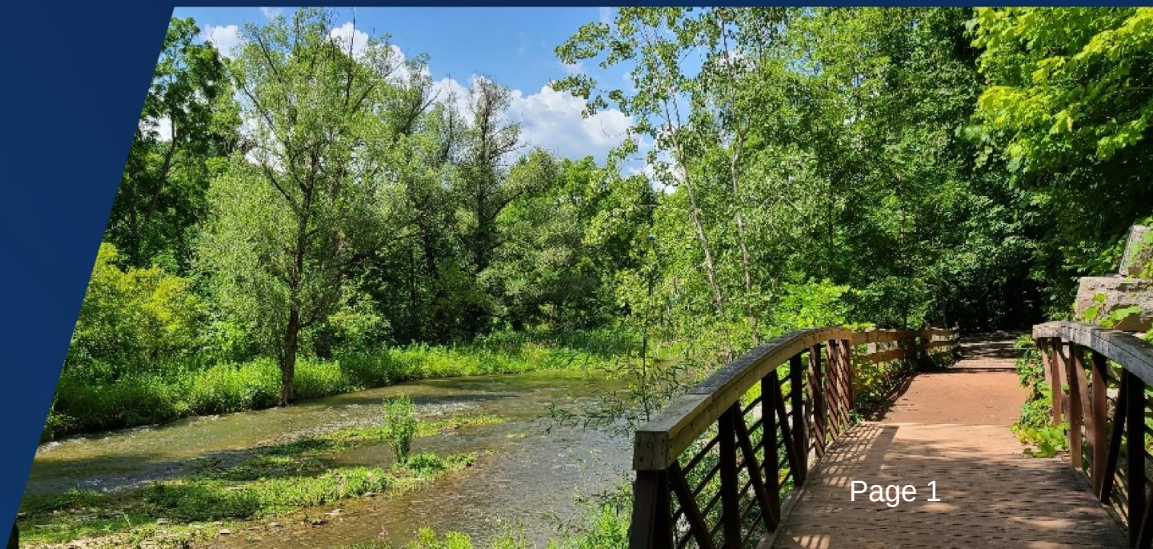
Adopted

2026 Budget

and Business Plans

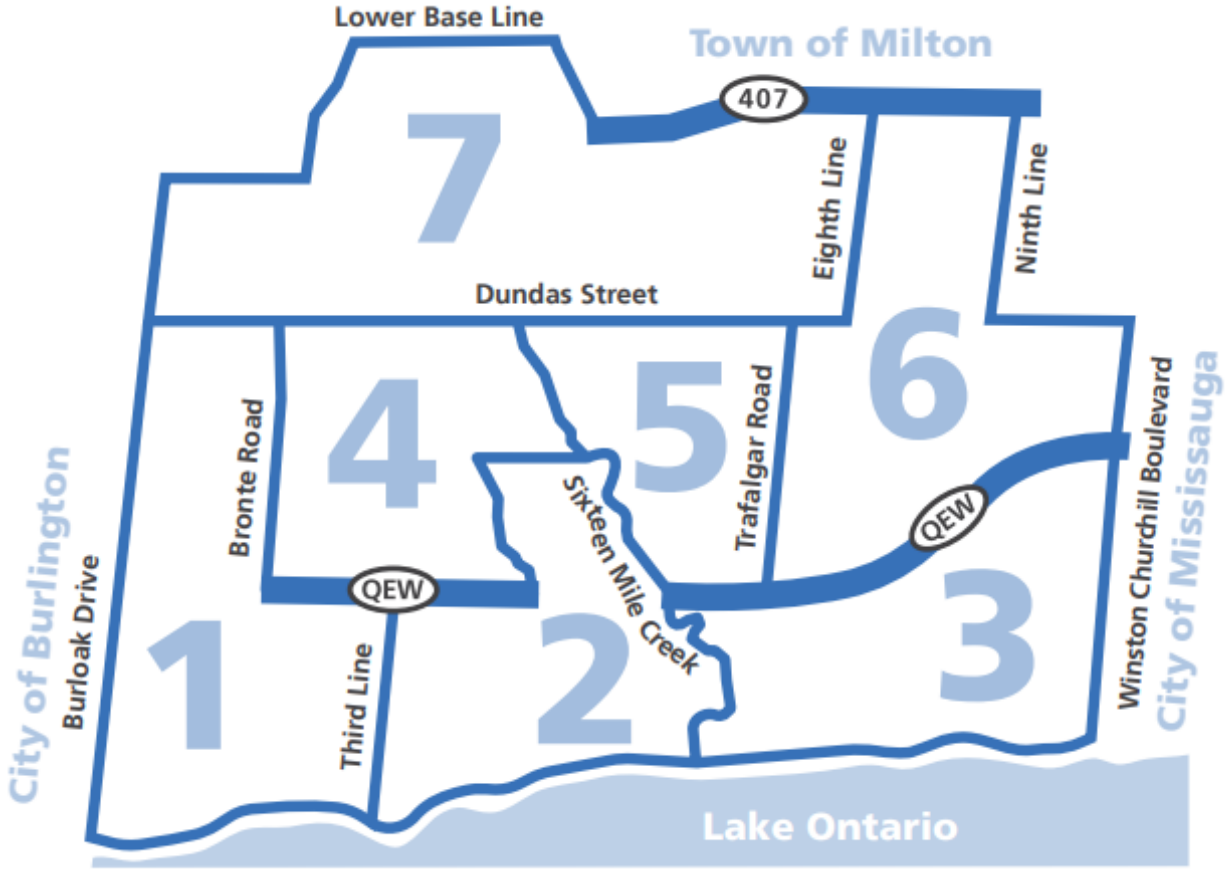


OAKVILLE

2026 Budget at a Glance

Per $100,000 of assessment	Town	Region	Education	TOTAL
2026 Tax Bill Increase	0.20% or $1.70	1.75% or $14.63	0% or $0	**1.96% or $16.33**
Estimated 2026 Total Tax Bill	$364.55	$333.41	$153.00	**$850.96**

Ward Map Boundaries



Town of Oakville Council Strategic Plan

The Town of Oakville Council Strategic Plan and 2023-2026 Action Plan will help guide Council's decision-making over that four-year period. With a vision to be a vibrant and livable community for all, the long-term strategy reflects the community's desire for an active, beautiful, and full-of-life community where people of all ages and abilities have a place to call home. Council and Town staff are ready to serve the community in a responsible, inclusive way, dedicated to building economic, social, and environmental sustainability and take action on the strategic priorities that have been set in the plan.

Vision

A vibrant and livable community for all.

Mission

Serving the community in a responsible, inclusive way, dedicated to building environmental, social, and economic sustainability.

Guiding Principles

Guiding principles provide a broad philosophy that encompasses the values of the Town of Oakville. They extend beyond the life of the strategic plan and ground strategy design and delivery. These values also serve as a lens through which to evaluate all decisions. They support the development of a culture where everyone understands what is important.

Leadership

We will strive to innovate and set a positive example.

Sustainability

We will act on environmental sustainability and natural spaces.

Quality of Life

We will provide vibrant culture, heritage, and community amenities for all stages of life.

Inclusivity

We will create a welcoming and inclusive community.

Fiscal Responsibility

We will make decisions driven by economic sustainability.

Excellence

We will commit to quality in the delivery of public services to residents and businesses.

Strategic Priorities and Objectives

Strategic priorities are based on the vision, purpose, and guiding principles, designed to connect vision with action. They guide specific deliverables and performance metrics and are enacted through municipal policy and departmental plans. The collective aspirations of Town of Oakville's Council, leadership, residents, businesses, and stakeholders are reflected in the four strategic priority areas of Growth Management, Community Belonging, Environmental Sustainability, and Accountable Government. Strategic objectives outline the goals of the strategic plan and identify what will be accomplished in each area.

Growth Management

Managing growth for a vibrant local economy, meeting infrastructure needs and ensuring we have complete communities and efficient mobility across the Town.

- Complete and connected communities
- Infrastructure
- Economic Development
- Transportation

Community Belonging

Enhancing community belonging to ensure all residents are invited to engage in a fulfilling community life that is built to support wellbeing.

- Inclusion and belonging
- Engaging residents

Environmental Sustainability

Ensuring environmental sustainability to meet future needs related to greenspaces, natural areas, and act on climate change mitigation and adaptation.

- Greenspace, parks, and trails
- Climate change mitigation
- Climate change adaption.

Accountable Government

Providing accountable government for excellence in service delivery and responsible management of resources.

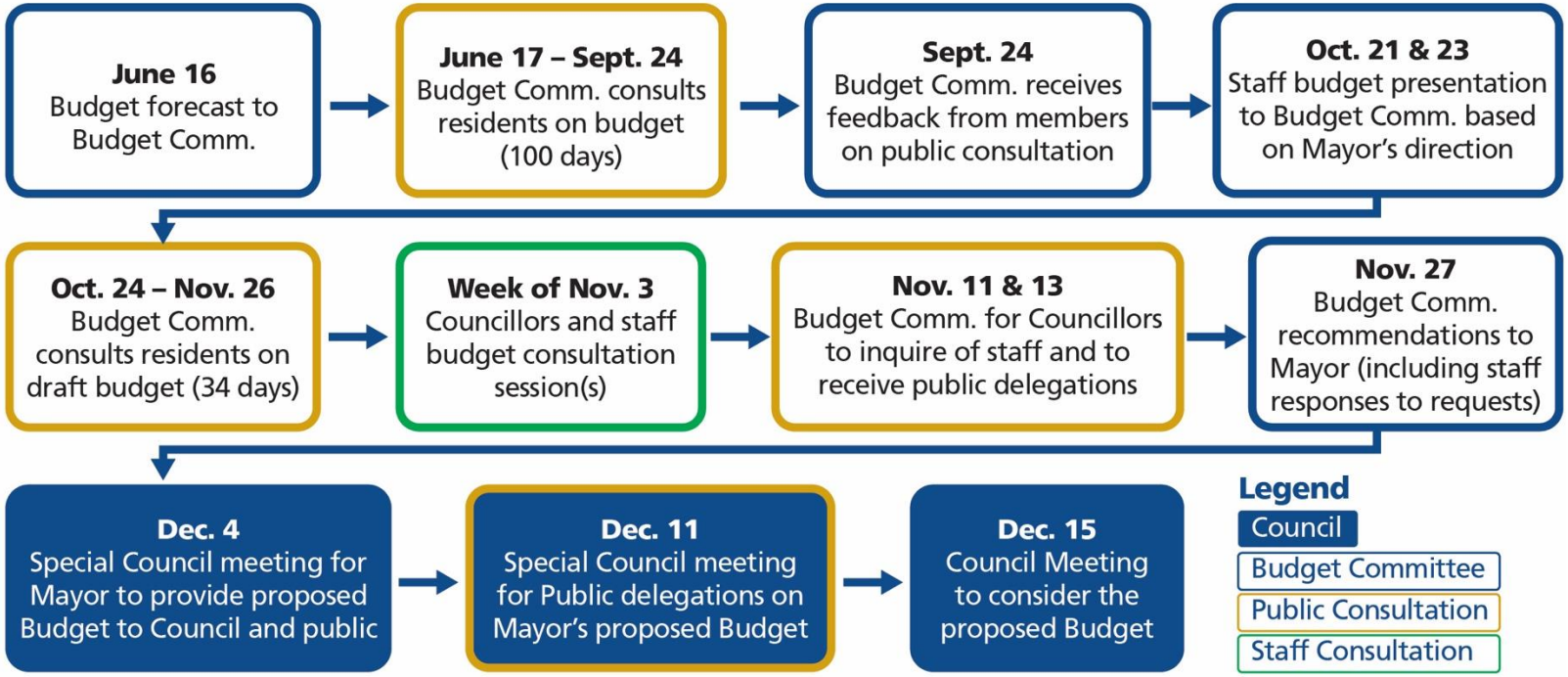
- Service excellence
- Financial management
- People management

Business Planning Process

Council's Strategic Plan is the essential driver of the Town's annual business planning process. Council's strategic goals are incorporated into the program business plans and budgets. The annual budget process begins with staff conducting a line-by-line review of the existing budget to ensure that it is reasonable, reflects expected spending levels, and that it is aligned with service objectives. To promote continuous improvement, all service areas are encouraged to review service delivery processes and find more effective ways to deliver service and potential cost savings. Following staff reviews, the Town's Executive Leadership Team (ELT) evaluates the budget from a corporate perspective to ensure it is within the guidelines and builds on Council's priorities and objectives.

Budget Process

Following ELT's review, the staff-prepared, draft budget is presented to the Budget Committee for their review, which includes the draft budget book and staff presentations. The Budget Committee will hold public meetings where members of the public can delegate on the staff-prepared, draft budget following which recommendations are made and the Mayor provides a proposed budget to Council and the public. Members of the public can also send questions and comments to budget@oakville.ca. Key dates and timelines for the budget approval process are shown below. The process with respect to proposing and adopting the budget is in accordance with Ontario Regulation 530/22 subsections 7-9. Click on the budget decision flowchart for more information.



2026 Budget Overview

The budget shown below represents a public investment to provide the desired programs, services, and infrastructure to residents of Oakville while advancing Council's strategic priorities and objectives.

Gross Investment in Services	$803.0 million
2026 Operating Budget*	$458.6 million
2026 Capital Budget	$344.4 million

Net Property Tax Levy	$290.1 million

*Capital levy is excluded as it is used to fund the capital budget

The 2026 investment in programs and services is summarized below based on the strategic priority areas.

(millions)*	Growth Management	Community Belonging	Environmental Sustainability	Accountable Government
Gross Operating Investment**	$154.8	$142.9	$51.9	$49.8
Capital Investment	$147.2	$132.1	$53.9	$11.2
Total Gross Investment**	$302.0	$275.0	$105.8	$61.1
Net Tax Levy**	$88.2	$101.3	$28.9	$44.1

* Totals in this and subsequent charts and tables may not add exactly due to rounding

** Excludes Corporate Revenue and Expenses as these financial expenses and revenues are not related to specific Town programs

The Town of Oakville's budget is prepared using a performance-based, program-based budgeting (PB2) methodology. PB2 focuses on programs rather than departments and emphasis is on the allocation of resources based on desired outcomes and measurement of actual program results against expected outcomes. Town programs have been organized to support the strategic priority areas shown below. While they may have specific initiatives or projects that support several strategic priority areas, each program's primary focus falls within one area.

Growth Management

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

Community Belonging

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

Environmental Sustainability

- Parks & Open Space
- Harbours
- Cemeteries
- Stormwater Management
- 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 (Human Resources, Finance, Legal, Information Technology Solutions)
- Business Support Services

2026 Strategic Investments and Initiatives

Ongoing work and new initiatives advance the Town toward its vision. Key initiatives that support the strategic priority areas are below.

Growth Management

- $23.5 million for North Operations Depot expansion and reconfiguration
- $20.6 million for North Service Road widening with active transportation
- $16.8 million for Wyecroft Road widening with active transportation
- $11.1 million for Transit vehicle expansion
- $8.1 million to initiate streetscape enhancements in Bronte Village and Lower Kerr Village
- $7.6 million for road resurfacing and preservation
- $2.3 million for traffic management and traffic signal programs

Community Belonging

- $70.6 million for the construction of the new Central Library as part of the Downtown Cultural Hub plan
- $38.0 million for Trafalgar Urban Core South Community Centre land purchase
- $13.1 million for various parking lot, driveway, and facility-related maintenance and improvements
- $2.5 million in traffic calming and road safety program to promote safe travel and pedestrian safety on Town roads
- $1.3 million for rehabilitation of Falgarwood and Brookdale pools

Environmental Sustainability

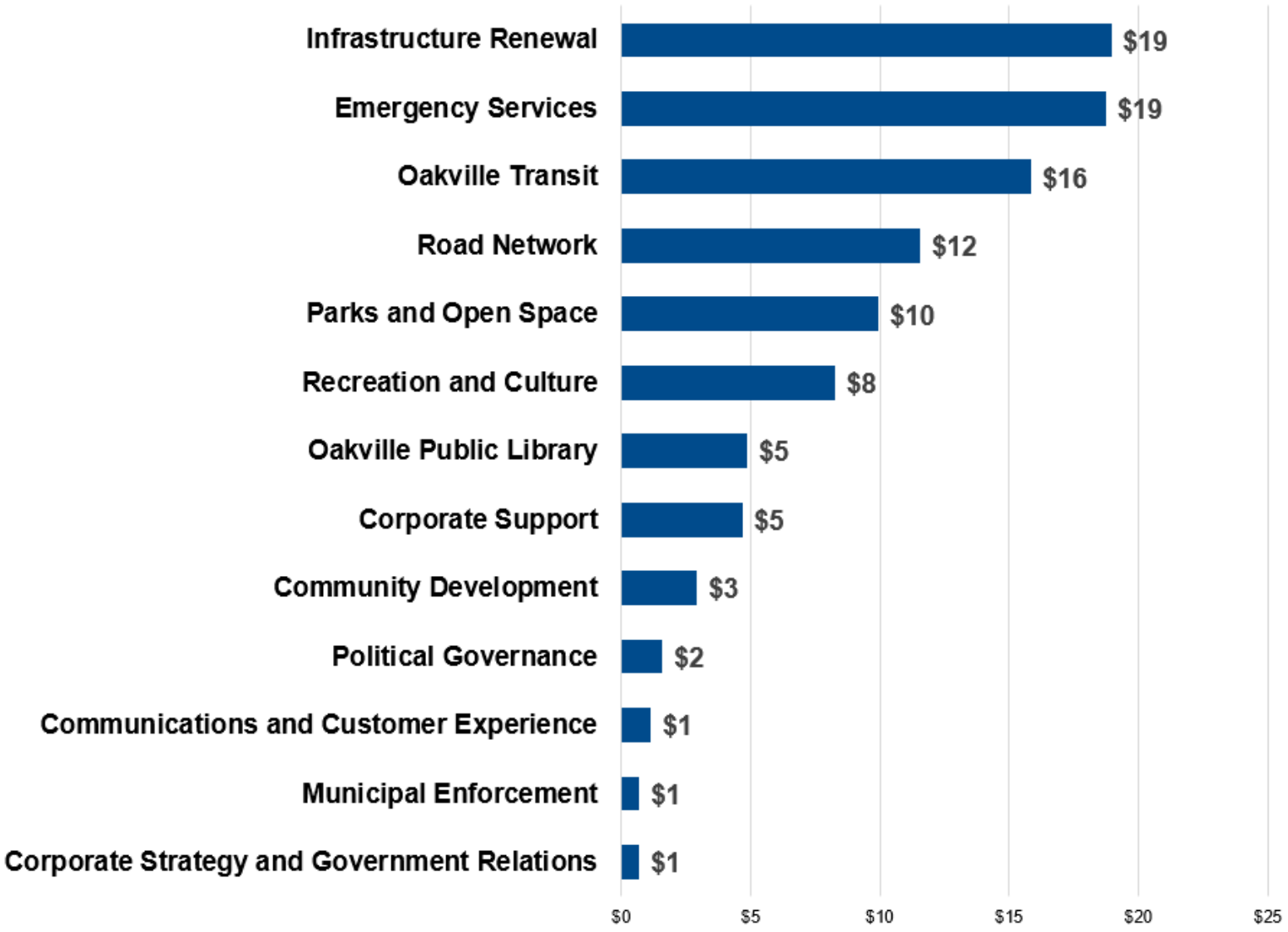
- $16.4 million for stormwater management
- $13.6 million for parks, trails, and parks facilities renewal and rehabilitation
- $5.7 million to develop new neighbourhood parks, parkettes, and trails
- $4.1 million to support the health of the tree canopy and natural environment through invasive species audit/control, woodlot preventative maintenance, and tree planting

Accountable Government

- $4.7 million for new and replacement hardware and software
- $0.3 million for public identity and access management implementation plan
- $0.2 million for implementing additional services on the Town website

2026 Tax Levy = $290.1 million

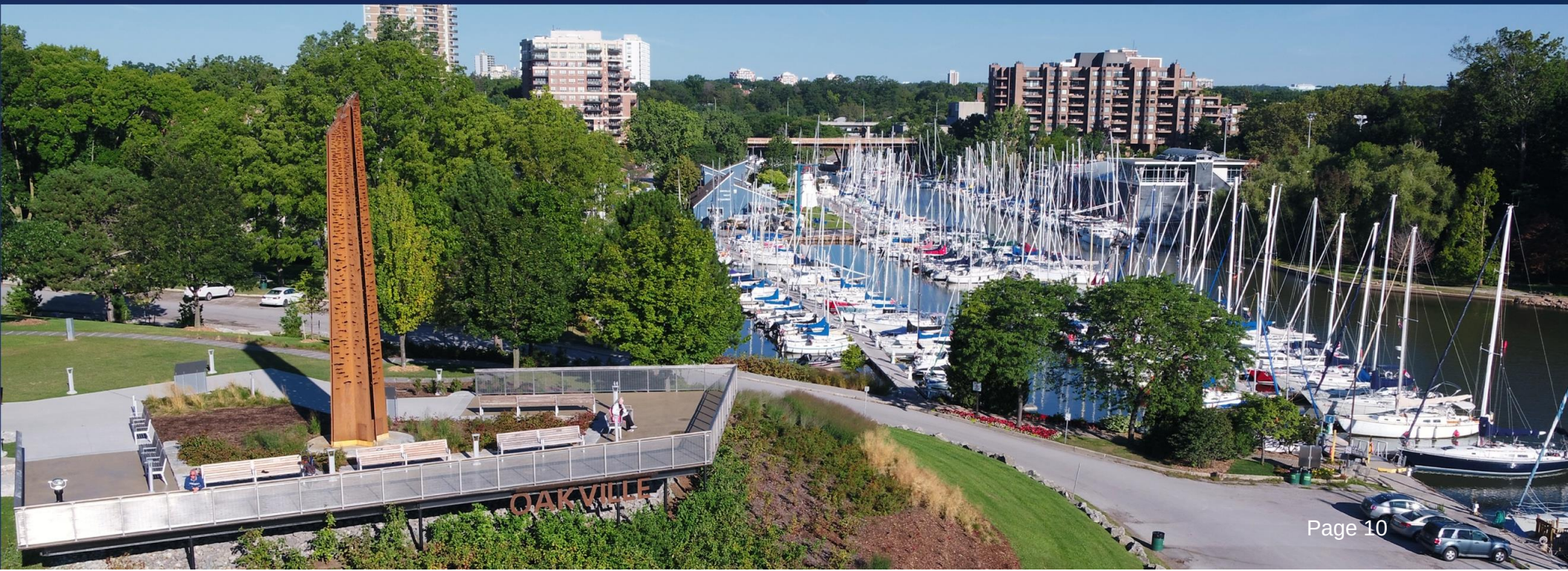
The total tax levy requirement to support Town programs is $290.1 million. The largest share of the levied property taxes is spent on Infrastructure Renewal followed by Emergency Services, Oakville Transit, and the Road Network. The table below shows how $100 paid in taxes supports the various programs and services provided by the Town.



OAKVILLE

2026 Budget Overview

Operating and Capital Budget



2026 Tax Levy Increase

The budget overview presents the 2026 operating budget, 2026 capital budget, 2027 and 2028 operating forecast, and the 2027-2035 capital forecast. The operating and capital budgets ensure the Town's strong financial position is maintained and residents continue to receive the programs and services they value.

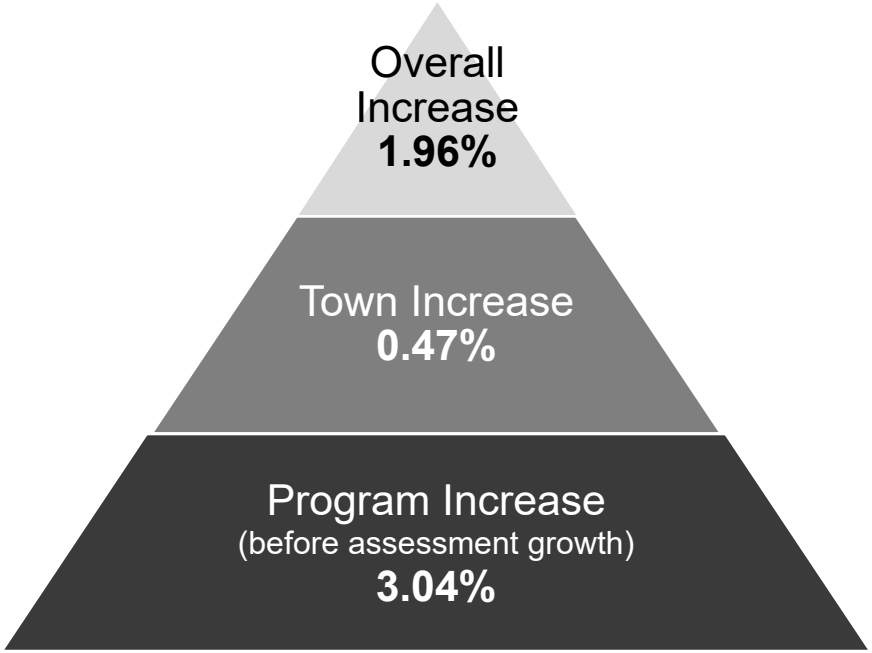
The 2026 program increase is 3.04% for a total proposed tax increase to the Town's budget of 0.47% after assessment growth. When combined with the increase for the Region and no increase for Education, the overall tax bill increase is 1.96%. To help keep the tax increase low, a dedicated stormwater fee is introduced in 2026, and the fee revenue will fund the stormwater costs that used to come from property taxes.

Over the past several months, detailed work was completed to review previous years' spending, revenue and performance trends, and adjust program budgets where necessary. As a result, there are several pressures that are accommodated within the budget including personnel costs, rising costs for contracted services, and increased transfers to equipment reserves to address the higher cost of vehicles and equipment.

Additional resources have been included in various programs to support the strategic priorities and objectives outlined in the Council Strategic Plan and 2023-2026 Action Plan. More details are available in the next section and the program business plans.

To help mitigate the impact of budgetary pressures as well as future impacts as the Town grows and evolves, staff look for efficiencies on an ongoing basis. These efficiencies come in a variety of ways including process improvements and improved customer experiences which can result in future cost avoidance. The 2026 budget includes $0.40 million in efficiencies found in various programs with further details provided in the next section and the program business plans.

The following table outlines the budget drivers of the overall tax bill increase. When the Town increase is combined with the increase for the Region of Halton and no increase for Education, the total tax bill increase is 1.96% or $16.33 for an estimated 2026 total tax bill of $850.96 per $100,000 of assessment.



Budget Drivers	Overall Share of Tax Bill	2026 Increase on Tax Levy (million)	2026 Increase on Tax Levy	2026 Impact on Total Tax Bill	Increase per $100,000 of Assessment*
Inflationary Impacts & Cost/Revenue Adjustments		$9.28	3.29%	1.43%	$11.95
Capital and Growth		$5.51	1.96%	0.85%	$7.10
Council Strategic Priorities		-$1.06	-0.38%	-0.16%	-$1.36
Annualization of Items Approved in Prior Years		$0.86	0.30%	0.13%	$1.10
Capital levy removed for historical Stormwater spend		-$10.00	-3.55%	-1.54%	-$12.89
Oakville Public Library		$1.01	0.36%	0.16%	$1.30
Prior Years' Assessment Growth		-$1.96	-0.70%	-0.30%	-$2.53
Capital Levy		$4.93	1.75%	0.76%	$6.35
Total Base Operating Budget		**$8.55**	**3.04%**	**1.32%**	**$11.02**
Efficiencies identified		-$0.40	-0.14%	-0.06%	-$0.51
Tax Stabilization removed for efficiencies identified		$0.40	0.14%	0.06%	$0.51
Total Operating Budget including efficiencies		**$8.55**	**3.04%**	**1.32%**	**$11.02**
Assessment Growth		-$7.24	-2.57%	-1.12%	-$9.33
Total Town of Oakville*	**43.5%**	**$1.32**	**0.47%**	**0.20%**	**$1.70**
Region of Halton**	**38.2%**		4.59%	1.75%	$14.63
Education	**18.3%**		0.00%	0.00%	$0.00
Total*				**1.96%**	**$16.33**

*Exclusive of reassessment impacts

**Region of Halton 2026 budget

Inflationary Impacts & Cost/Revenue Adjustments ($9.28 million) reflect changes to the existing base that provide for the same level of service as in the previous year. The largest driver is personnel cost increases for negotiated labour contracts as well as increases to benefits. The impact from the rising costs of contracted services, increased transfers to equipment reserves to address the higher cost of vehicles and equipment, and changes in revenue from higher user fees in line with the User Fee Policy are also included. Also included is a transfer of $3.01 million to the Tax Stabilization reserve for higher MPAC assessment growth deferred to future years.

Capital and Growth ($5.51 million) primarily includes costs to operate the community centre and library at the Sixteen Mile Sports Complex, operating costs for the expansion of the Transit fleet, and costs to maintain new infrastructure assumed through new subdivisions such as roads, sidewalks, street trees, neighborhood parks, parkettes, and trails.

Council Strategic Priorities ($1.06 million reduction) includes resources to support the strategic priorities outlined in the Council Strategic Plan and 2023-2026 Action Plan with more details below. Also included are temporary resources for the operational impacts of concluding the Automated Speed Enforcement and Winter Recreation programs, both funded with Tax Stabilization, as well as permanent resources to support the stormwater program and stormwater fee revenue to fund the stormwater costs that used to come from property taxes.

Description	Program	Council Strategic Priority	2026 Tax Levy Impact
7.0 FTE Building Services positions	Building Services	Growth Management	$0
1.0 FTE Oakville Transit Electronic Technician	Oakville Transit	Growth Management	$110,800
1.0 FTE Traffic Safety Specialist	Infrastructure Planning & Improvements	Growth Management	$120,000
1.0 FTE Coordinator Fleet	Infrastructure Maintenance	Growth Management	$55,500
1.0 FTE Senior Liaison Advisor	Infrastructure Planning & Improvements	Growth Management	$0
Conversion of Development Engineering Coordinator to Supervisor	Planning and Development	Growth Management	-$31,300
1.0 FTE Emergency Management Program Specialist	Emergency Services	Community Belonging	$56,100
Film Pilot Program continuation	Economic Development	Community Belonging	$0
1.0 FTE Fire Training Officer	Emergency Services	Community Belonging	$145,500
1.0 FTE Event Supervisor	Recreation and Culture	Community Belonging	$111,300
Conversion of seasonal positions to full-time	Parks and Open Space	Environmental Sustainability	$64,500
1.0 FTE Senior Consultant, Employee and Labour Relations	Human Resources	Accountable Government	$175,900
1.0 FTE Purchasing Supervisor	Financial Services	Accountable Government	$119,300
1.0 FTE Security Architect	Information Technology Solutions	Accountable Government	$83,600
1.0 FTE Corporate Records and EDMS Coordinator	Regulatory Services	Accountable Government	$98,300
Strategy Research Analyst, contract position	Corporate Strategy and Government Relations	Accountable Government	$0
2.0 FTE Communications positions to support capital projects	Communications and Customer Experience	Accountable Government	$0
1.0 FTE Assessment Supervisor	Financial Services	Accountable Government	$0
1.0 FTE part-time ServiceOakville position	Communications and Customer Experience	Accountable Government	$76,600
0.6 FTE part time Information Management Technician	Regulatory Services	Accountable Government	$41,300

Annualization of Items Approved in Prior Years ($0.86 million) is the annualized impact of various items approved by Council in the 2025 budget, such as staffing resources to support the Council Strategic Plan and 2023-2026 Action Plan.

Capital levy removed for historical Stormwater spend ($10.00 million reduction) is the reduction to the capital levy based on the historical average annual spend on stormwater given the introduction of a dedicated stormwater fee which will fund stormwater costs that used to come from property taxes.

Oakville Public Library ($1.01 million) is the program budget increase for OPL. This increase is in accordance with the Mayoral Direction to OPL to prepare its budget submission to the Town based on an overall increase not to exceed 3.50 per cent plus the operating impacts of Sixteen Mile in line with previous estimates.

Prior Years' Assessment Growth ($1.96 million reduction) is used to help offset growth impacts. The Town's practice is to align revenue from assessment growth with the annual growth impacts. As a result, deferred assessment funds have been transferred to the Tax Stabilization reserve to be used in future years when growth cost pressures are experienced.

Capital Levy ($4.93 million) is a primary source of funding for infrastructure renewal projects and represents a 1.75% increase on the tax levy to address upcoming funding pressures. A capital levy policy is considered best practice in municipal financing and helps ensure that funding is available to replace assets based on the Town's Asset Management Plan.

Efficiencies identified ($0.40 million reduction) are efficiencies in the 2026 budget which includes 1.0 FTE in Administrative Executive Leadership program as well as savings on software maintenance from switching to lower cost solutions, savings on advertising costs from increased use of the Town website, savings on office supplies, and savings on pool chemical supplies from a pool system implementation. Further details can be found in the relevant program business plans.

Tax Stabilization removed for efficiencies identified ($0.40 million) is the reduction of the original $0.60 million of Tax Stabilization funding budgeted in 2025 as an interim measure for efficiencies to be found in the 2026 and 2027 budgets.

Assessment Growth ($7.24 million reduction) results from additional properties being added to the property tax roll and expansions/additions to existing properties, both of which reduce the overall tax increase. An increase in property values does not provide additional revenue to the Town as the tax rate is adjusted to ensure that the Town raises the same tax revenue.

2026 Operating Budget by Cost Component ($514.9 million)

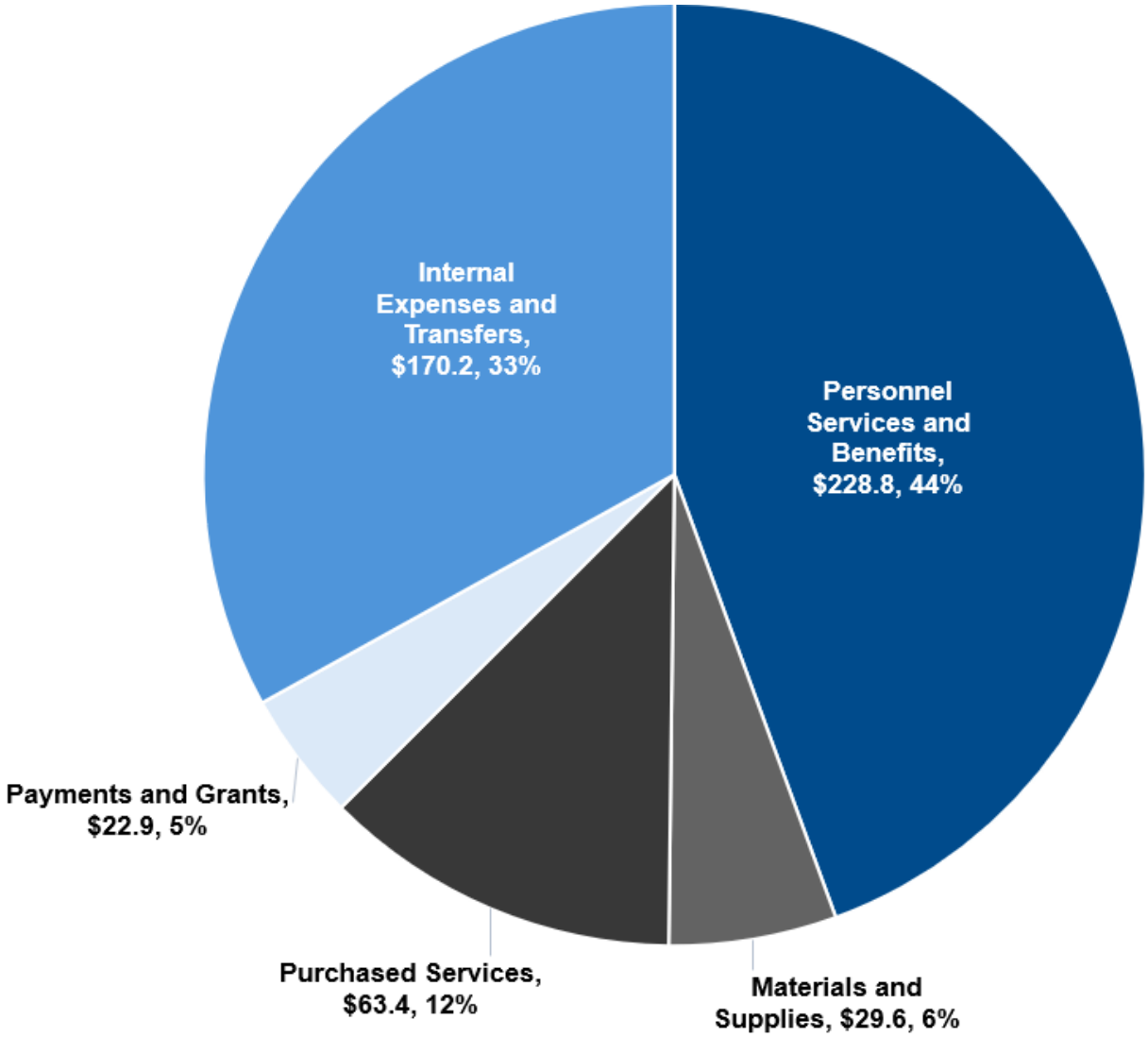
Personnel Services and Benefits account for $228.8 million or 44% of the operating budget. This includes costs for salaries and benefits and contains increases for negotiated labour contracts and movement through salary grids. New positions to support the strategic priorities and objectives outlined in the Council Strategic Plan and 2023-2026 Action Plan are also included.

Materials and Supplies account for $29.6 million or 6% and include expenditures for fuel, utilities, construction materials, vehicle parts, and other supplies.

Purchased Services account for $63.4 million or 12% and includes costs for items such as contracted services, communication, software maintenance, professional fees, training and development, and insurance.

Payments and Grants account for $22.9 million or 5% and include community grants, rebates, financial expenses, and debt charges.

Internal Expenses and Transfers account for $170.2 million or 33% and include the capital levy funding and other provisions for future expenditures such as replacement of equipment, vehicles, and various components at Town facilities.



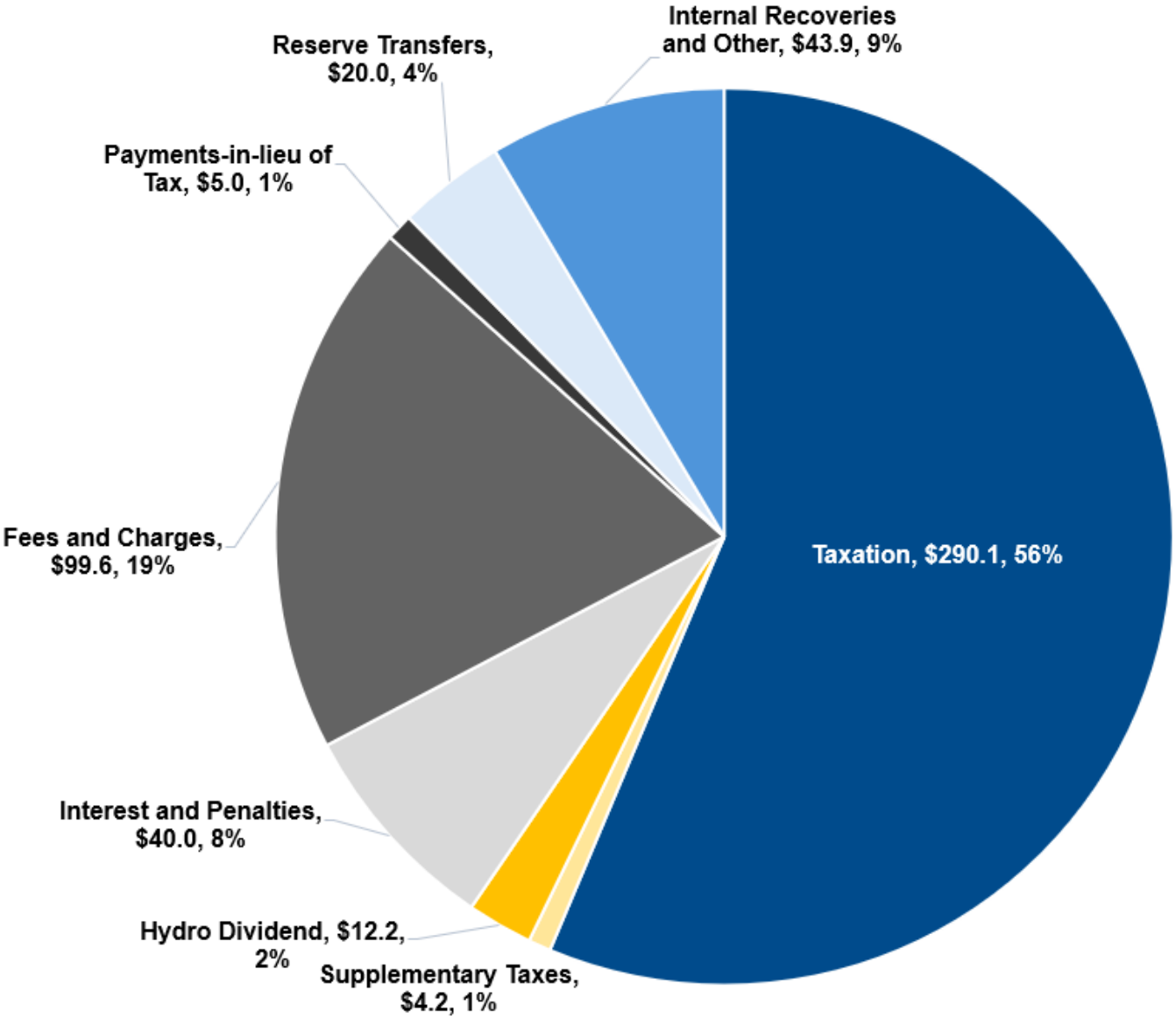
2026 Operating Budget by Funding Source ($514.9 million)

Taxation revenue is the largest source of funding for the operating budget at $290.1 million or 56% of total revenue.

Fees and Charges are the next largest source of funding at $99.6 million or 19%. Fee revenue includes items such as the Stormwater fee, Recreation and Culture user fees, sport field rentals, Transit fares, and Parking fees and reflects changes in user fees in line with the User Fee Policy.

Internal Recoveries and Other at $43.9 million or 9% and Interest and Penalties at $40.0 million or 8% are the next largest sources.

Reserve transfers of $20.0 million or 4% account for transfers from reserves and reserve funds. It includes the remaining $0.2 million in Tax Stabilization funding of the original $0.6 million budgeted in 2025 as an interim measure for efficiencies to be found in the 2026 and 2027 budgets.



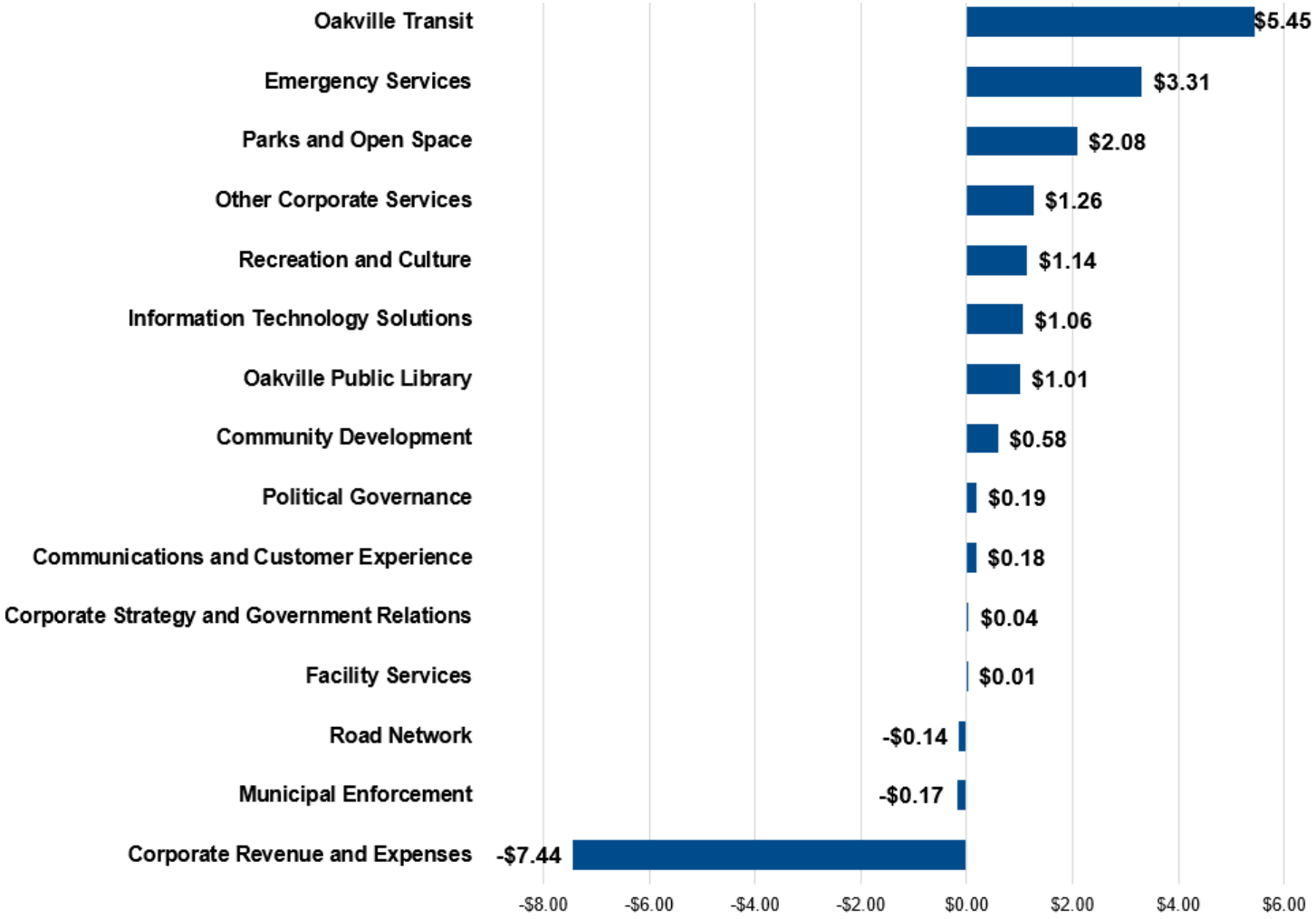
2026 Total Tax Levy by Program ($290.1 million)

The breakdown of the total tax levy requirement by program is shown below (in millions). The largest programs are Emergency Services, Oakville Transit, and the Road Network.

The program business plans and resulting program budgets are based on achieving the priorities in the Town's strategic plan and each new initiative in the budget is tied to a strategic objective. Performance measures have been included in each business plan. The business plans also provide information on the purpose of the program, services delivered by the program, and the funding required to deliver the program based on Council approved service levels.

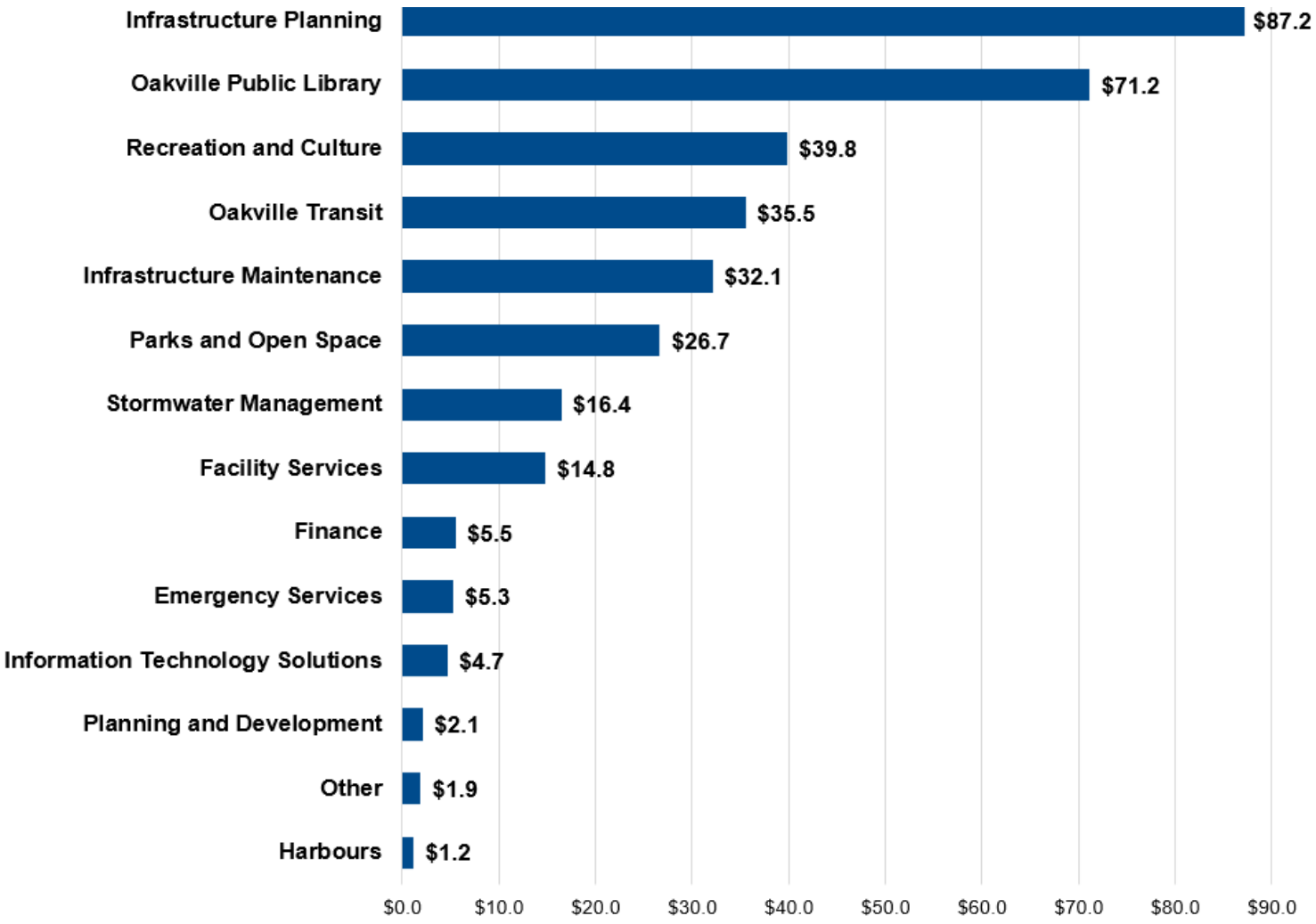
2026 Tax Levy Increase by Program ($8.55 million)

The tax levy increase by program is shown below (in millions). The largest increase is Oakville Transit followed by Emergency Services. Corporate Revenue and Expenses shows a reduction primarily due to the $10.0 million capital levy reduction for historical stormwater spend given the introduction of a dedicated stormwater fee which will fund stormwater costs. This is partially offset by higher MPAC assessment growth deferred to future years and the capital levy of 1.75%. The program business plans provide more details on the tax levy increase by cost type, revenue type, and service area.



2026 Capital Budget by Program ($344.4 million)

The chart below illustrates the breakdown of the capital budget for each program (in millions). The largest investment is Infrastructure Planning with $87.2 million which includes the Town's roads, bridges, sidewalks, and cycle lanes. The second largest investment is Oakville Public Library with $71.2 million which includes the construction of the new Central Library as part of the Downtown Cultural Hub plan. Recreation and Culture is next with $39.8 million primarily due to a budgeted land purchase for a Trafalgar Urban Core South Community Centre.



2026 Capital Budget by Category ($344.4 million)

The capital budget is built on a framework based on “drivers” to review and assess capital project needs. All financial tools available to the Town need to be managed as a whole with the overall fiscal picture in mind. Therefore, the framework classifies projects into the three categories shown below (in millions).

Infrastructure Renewal:

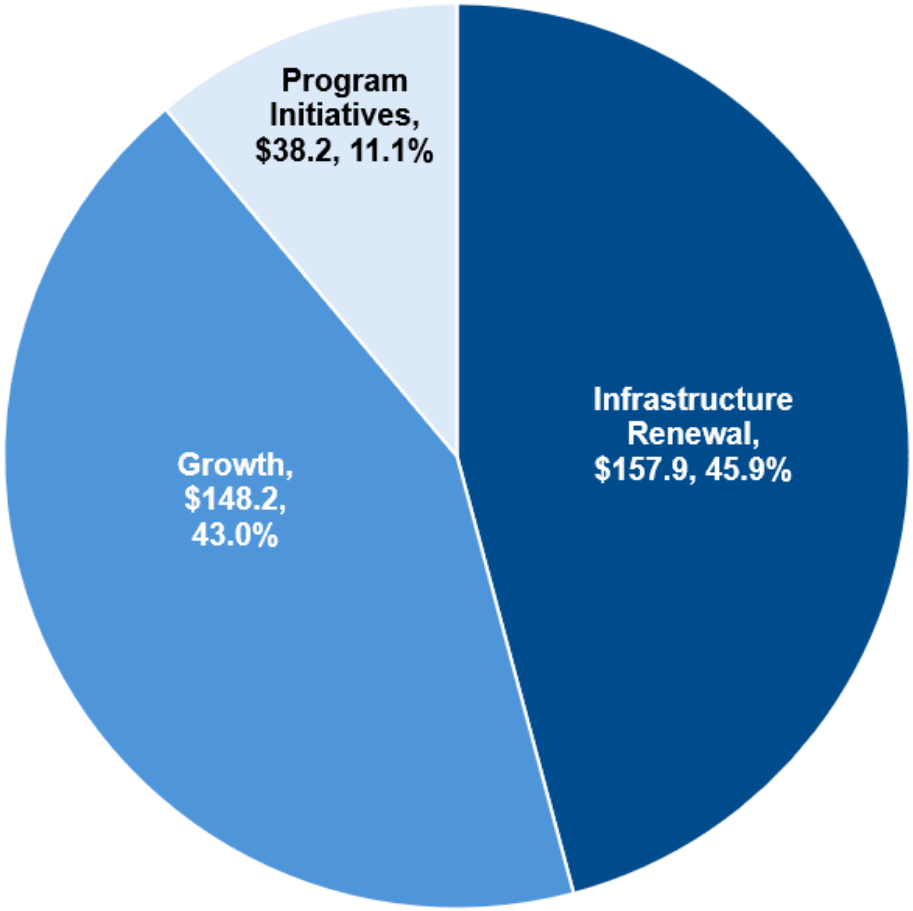
Projects to maintain existing infrastructure in a state of good repair.

Growth:

Projects to maintain current service levels as the Town experiences growth.

Program Initiatives:

Projects, not otherwise classified as Infrastructure Renewal or Growth, to achieve the organization’s strategic goals.



2026 Capital Budget by Funding Source ($344.4 million)

Financing of the 2026 capital budget is provided by several different funding sources as illustrated in the chart (in millions).

The Capital Levy and Capital Reserves finance $86.4 million of capital budget and are the primary source of funding for infrastructure renewal, program initiatives, and the Town share of growth-related capital projects.

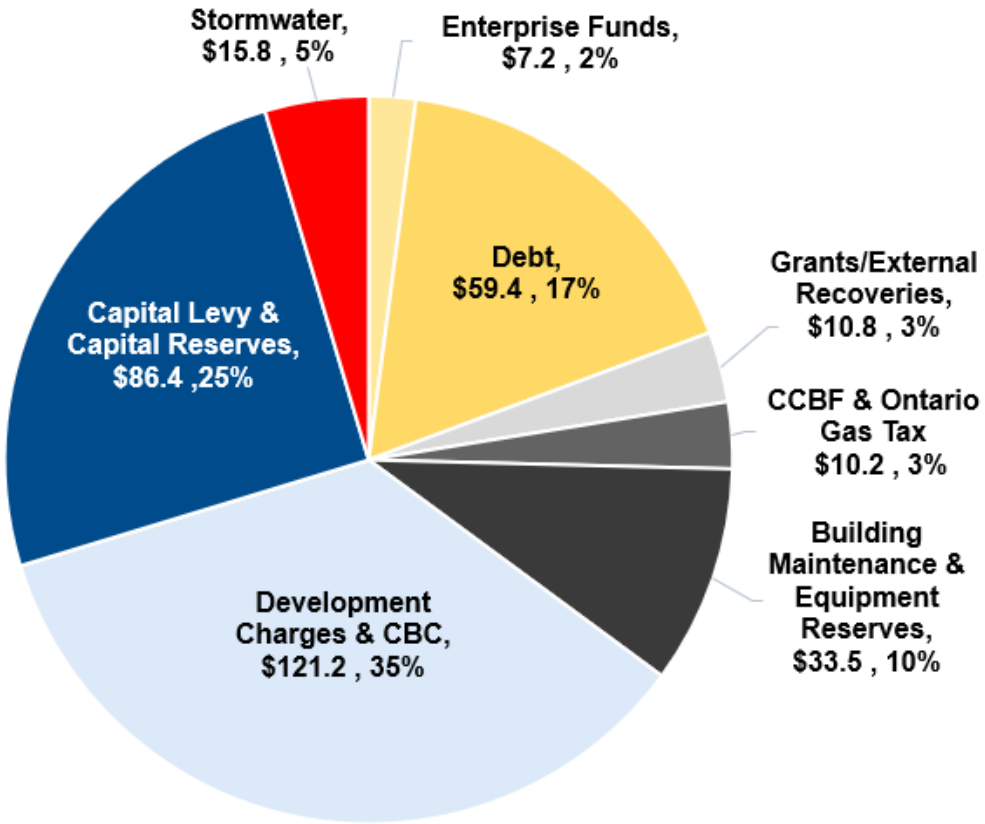
Development Charges (DCs) and the Community Benefits Charge (CBC) provide capital funding of $121.2 million for growth-driven projects.

Equipment Reserves ($23.9 million) and the Building Maintenance Reserve Fund ($9.6 million) finance the renewal of existing infrastructure based on Asset Management practices. These funding sources are supported by annual allocations from operating budget to ensure funding is in place to maintain assets in a state of good repair.

Debenture financing of $59.4 million includes self-supported debt for harbours dockage ($0.4 million), along with debt for the Central Library ($59 million), with the debt charges to be funded by dividends from OEC.

The Stormwater Reserve Fund finances $15.8 million of projects relating to stormwater system renewal and resilience, and is supported by the stormwater fee.

The Canada Community-Building Fund (CCBF), formerly known as Federal Gas Tax, is another source of funding for the capital budget at $8.6 million. Funding is allocated to larger infrastructure projects based on agreement criteria and include road rehabilitation and urbanization, and new transit buses.



2027 and 2028 Operating Forecast

The forecast for the operating budget incorporates increases to personnel based on negotiated and anticipated labour contracts, various other cost and revenue adjustments, as well as additional operating costs resulting from capital projects forecasted to be undertaken. In addition, the operating forecast includes new positions to support the strategic priorities and objectives outlined in the Council Strategic Plan and 2023-2026 Action Plan.

The net overall increase, including the Region and Education, is forecasted to be 4.97% in 2027 and 4.22% in 2028. Bank of Canada forecasted CPI figures are also included for reference.

Budget Drivers	Overall Share of Tax Bill	2027 Increase on Tax Levy	2027 Impact on Total Tax Bill	2028 Increase on Tax Levy	2028 Impact on Total Tax Bill
Inflationary Impacts & Cost/Revenue Adjustments		3.23%	1.40%	2.81%	1.22%
Capital and Growth		1.71%	0.74%	1.67%	0.73%
Council Strategic Priorities		0.74%	0.32%	0.00%	0.00%
Annualization of Items Approved in Prior Years		0.19%	0.08%	0.10%	0.04%
Oakville Public Library		0.25%	0.11%	0.22%	0.10%
Prior Years' Assessment Growth		-0.71%	-0.31%	-0.67%	-0.29%
Capital Levy		1.75%	0.76%	1.75%	0.76%
Total Base Operating Budget		**7.16%**	**3.11%**	**5.87%**	**2.55%**
Efficiencies identified		0.00%	0.00%	0.00%	0.00%
Tax Stabilization removed for efficiencies identified		0.00%	0.00%	0.00%	0.00%
Total Operating Budget including efficiencies		**7.16%**	**3.11%**	**5.87%**	**2.55%**
Assessment Growth		-1.00%	-0.43%	-1.00%	-0.43%
Total Town of Oakville*	**43.5%**	**6.16%**	**2.68%**	**4.87%**	**2.12%**
Region of Halton**	**38.2%**	6.00%	2.29%	5.50%	2.10%
Education	**18.3%**	0.00%	0.00%	0.00%	0.00%
Total*			**4.97%**		**4.22%**
		Forecasted CPI	**1.90%**		**2.00%**

*Exclusive of reassessment impacts

**Region of Halton 2026 budget

Asset Management Planning

The Town of Oakville infrastructure assets are the backbone of the community. They support a range of municipal services that enable the quality of life experienced by residents, businesses, and other stakeholders. The Town's Corporate Asset Management program is designed to enable management of infrastructure assets in a way that connects Council strategies and community objectives to day-to-day infrastructure decisions and capital planning investments.

The Corporate Asset Management Plan (CAMP) is a strategic document that describes how the infrastructure assets under the direct ownership of the Town are to be managed. The CAMP describes the condition of infrastructure assets, the expected level of service, lifecycle activities and the financing strategies to implement the required actions to ensure continued asset performance.

The Town has been developing and improving the CAMP to align with the requirements of ISO 55000 and Ontario Regulation 588/17 for a number of years. In 2013, goals were established to develop a more comprehensive asset management strategy, policy and governance structure to align Council's strategic vision and fully integrate the Town's organizational goals into our asset management principles. In 2018, the first CAMP was presented to Council which included many of the key requirements such as the inventory, replacement value, age, condition, lifecycle activities and ten-year capital and operating costs. In December 2017, the Province of Ontario enacted Ontario Regulation 588/17, Asset Management Planning for Municipal Infrastructure, which outlines guidelines and expectations for the application of asset management principles for municipalities which identifies numerous key deliverables in a phased approach that municipalities must meet and include in future AMPs.

An updated CAMP will be completed in early 2026. The 2022 CAMP – Part A includes plans for the Transportation Network Services and the Stormwater Network Services and was endorsed by Council in June 2022. The 2024 CAMP – Part B includes information on non-core infrastructure such as Parks, Facilities, Vehicles and Equipment and was endorsed by Council in June 2024. The revised CAMP – Part A and B now include additional aspects such as levels of service, risk assessment, climate change considerations and performance measures and are available on the Town's website.

Overall, the CAMP is designed to provide a comprehensive document that incorporates a broad range of asset information that will guide future decision-making in regard to the construction (new and existing), operation, maintenance, rehabilitation, replacement, expansion, and disposal of the Town's assets while minimizing risk and costs and maximizing service delivery.

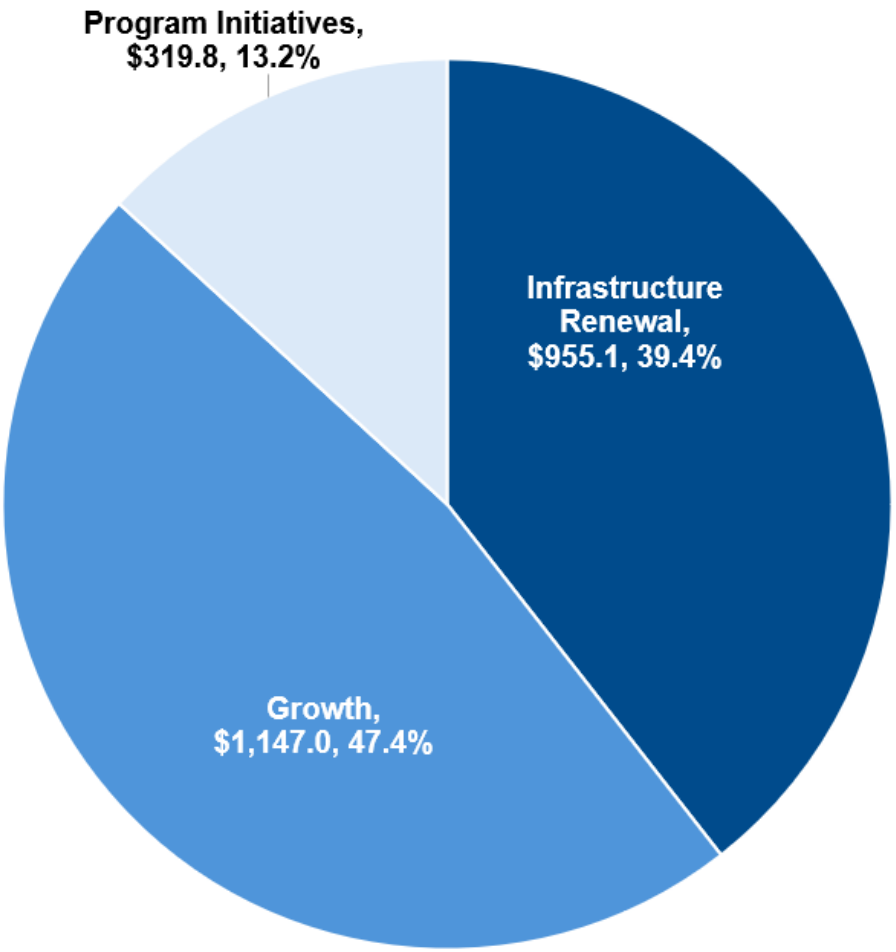
The CAMP is the basis of the Town's operating budget and long-term capital forecast as the various asset lifecycle needs identified through the asset management plans are incorporated into program budgets.

2026-2035 Capital Forecast by Category ($2.4 billion)

The ten-year capital forecast and financing plan continues to implement objectives set out in various master plans and strategic goals while maintaining fiscal sustainability and ensuring the financial policies are adhered to. This chart illustrates the breakdown of the ten-year capital forecast by category (in millions). The Infrastructure Renewal portion of the capital forecast has been developed using asset specific data according to the Town's CAMP. Annual condition assessments of the various asset categories have been incorporated into the budget process and guide the decision-making along with age and lifecycle activities of the asset. The Growth portion incorporates projects identified through one or more of the Town's multi-year master plans that were developed to support the development and future outlook of the town.

The Program Initiatives portion includes projects to achieve the organization's strategic goals that are not otherwise classified as Infrastructure Renewal or Growth. The full list of capital projects and budgets are available on the budget webpage in the 2026-2035 Capital Details document along with the 2026 Capital Forecast Map which identifies key engineering, parks, and facilities projects.

In accordance with the Mayoral budget direction, estimates for various components of the Downtown Cultural Hub (DCH) are included in the forecast. Estimated costs for the Centennial Square portion of the project have also been included but are not funded at this time. Project costs will be refined through the ongoing DCH workplan and a financing strategy will be developed.



Capital Financing Summary

Financial sustainability is one of Council's strategic goals. A sustainable long-term financial plan ensures that the following objectives are met:

- Flexibility within the long-term horizon
- Financial risk is limited
- Long-term cost of financing is minimized
- Statutory requirements are met
- Credit agency criteria is considered

The following financing policies and assumptions represent the sustainability framework outlined in the Asset Management Plan which guides the affordability of the ten-year capital forecast.

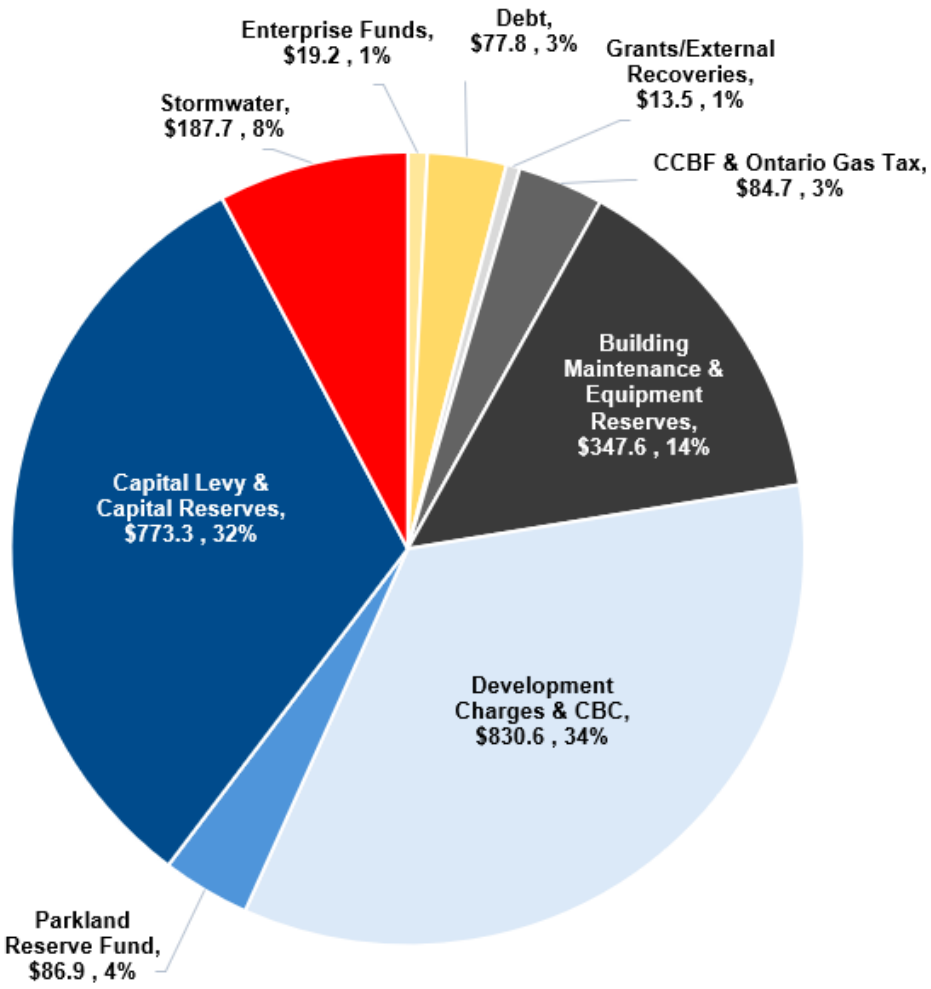
- Debt re-payment levels remain within the Council approved policy limits;
- Outstanding debt to reserve levels do not exceed the 1:1 ratio required to maintain AAA credit rating;
- Scheduled increases to the capital levy are maintained;
- Timing of growth projects aligns with anticipated residential and non-residential development;
- Capital reserves are maintained at sufficient levels to minimize risk, support future initiatives and provide for unknown contingencies;
- Equipment reserves are maintained at sufficient levels to support on-going life cycle replacements;
- Building replacement reserve contributions are maintained and, as new facilities are built, contributions are increased and phased in over five years.

It is through the long-term financial plan that future reserve and reserve fund requirements are determined, debt repayment levels are managed, and future operating budget expenditures are planned for. The Financial Control policy and related Reserve/Reserve Fund procedure, Corporate Debt policy, and Annual Budget policy aid in decision making and have guided budget recommendations.

Sufficient reserve and reserve fund balances are imperative in the strong fiscal health of the municipality. During the preparation of the capital plan, reserve and reserve fund balances are assessed and budgets are adjusted to maintain reserves and reserve funds at sufficient levels to ensure infrastructure is repaired and replaced when required, to provide a contingency for unanticipated expenditures, as a funding source for new program initiatives, and to maintain an appropriate debt-to-reserve balance ratio. The following section provides more detail on the financing of the ten-year capital plan and the financial sustainability of the Town's reserves and reserve funds.

2026-2035 Capital Financing ($2.4 billion)

Financing of the capital plan is comprised of various sources depending on the nature of the project. The following chart illustrates the ten-year capital plan by financing source (in millions).



Development Charges

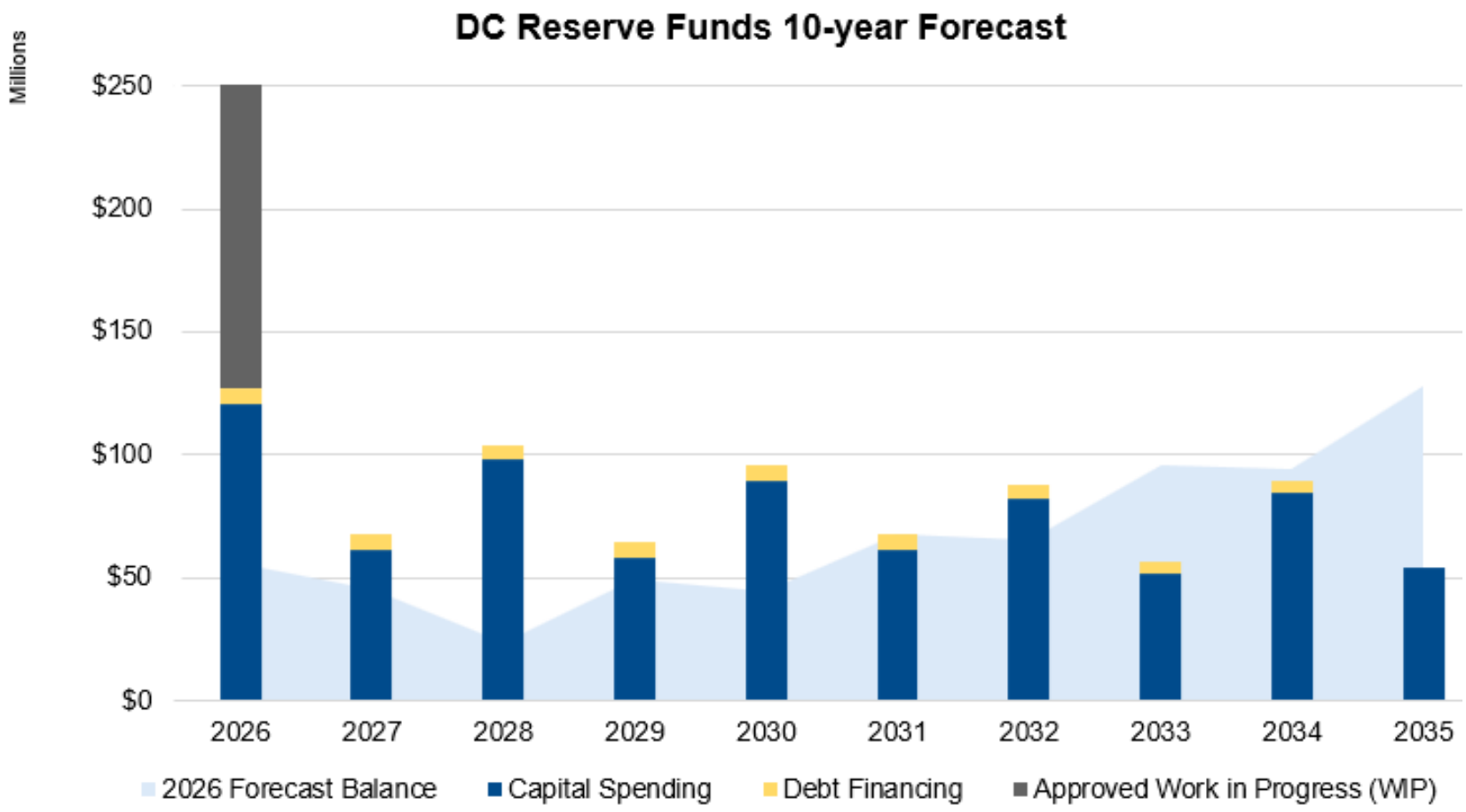
Development charges (DC) fund $830.6 million, or approximately 34% of the capital plan. DCs are collected from residential and non-residential development and redevelopment to provide funding for land and infrastructure required to maintain the Town's service levels as growth occurs.

DC reserve fund balances are projected to be $291.1 million at the beginning of 2026 and decline to $64.5 million at the end of 2026. Despite the sharp decline in 2026, the DC forecast balance stays positive over the 2026-2035 forecast period. The positive overall balance for DCs is mainly due to Roads DCs, as there are significant projects outside the forecast period that will result in a decline in DC reserve funds over the longer term.

The Town's programs have undertaken service area master plans, which have identified the land and infrastructure needed to maintain service levels as the Town grows. These master plans incorporate updated growth forecasts, and the associated capital projects required in the coming years.

The master plan work will lead to a new DC Background Study to ensure that collections are sufficient to fund the long-term forecast. Legislative changes have reduced DC collections in recent years. The *Protect Ontario by Building Faster and Smart Act, 2025* (Bill 17) proposed a series of changes to the Development Charges Act (DCA) with the intention to simplify and standardize DC process and encourage home building. Bill 17 included a number of changes to how DCs will be both calculated and collected. Some of the changes have been passed and will impact the extent that “growth pays for growth”.

Other changes are yet to come and will be through future regulations. The impact of these legislative changes may be significant and, depending on how the province plans to keep municipalities whole, could result in a significant impact to DC collections and the financing of growth-related projects.

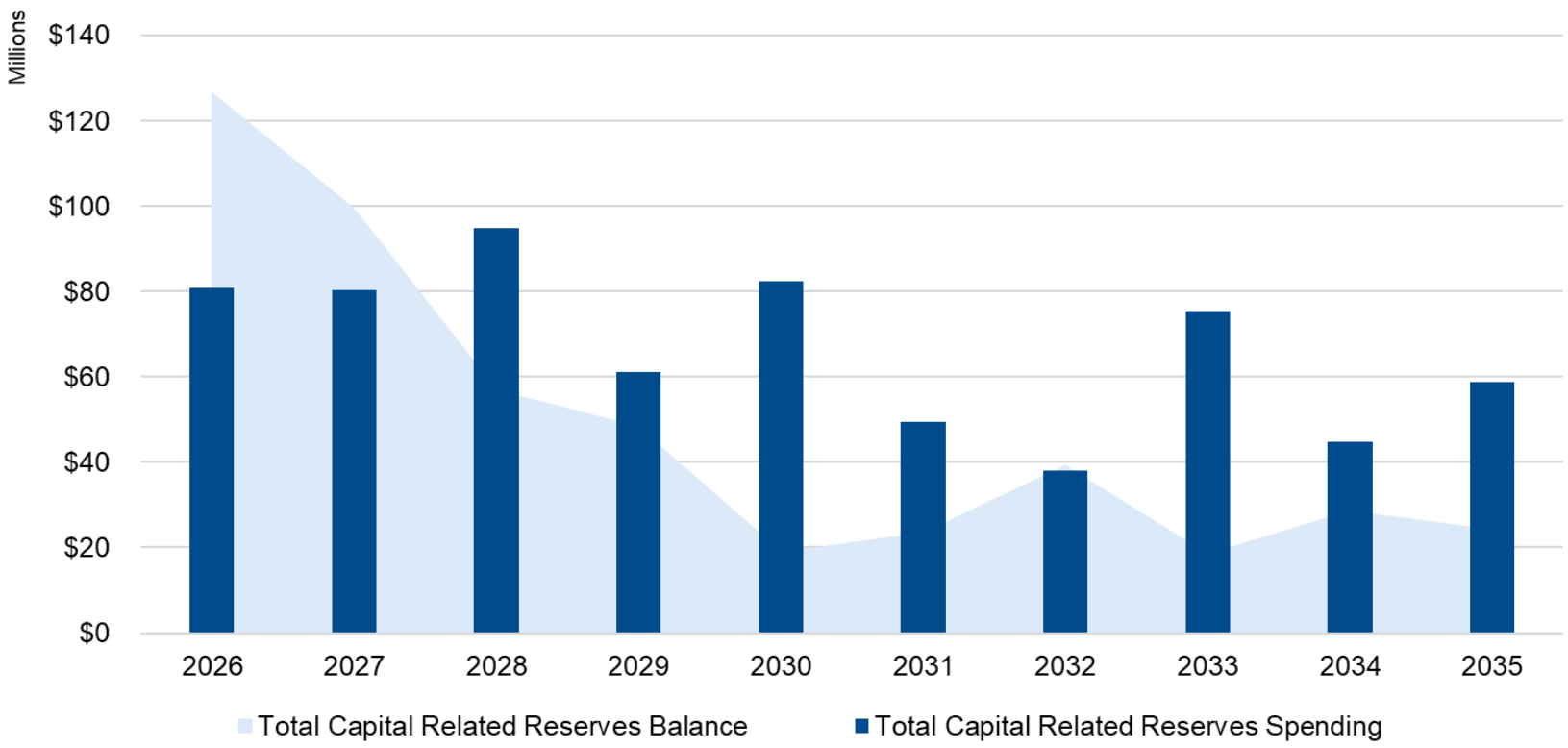


Capital Levy and Capital Reserves

The capital levy and capital reserves provide $773.3 million in financing, or 32% of the capital plan. The annual capital levy is a reliable source of funding for infrastructure renewal, growth, and program initiatives capital projects. There are a number of pressures on the capital levy and reserve, including increased construction costs over the past few years, asset management infrastructure needs, and climate related infrastructure.

Equipment Reserves and Building Maintenance Reserve Fund

Equipment reserves and the Building Maintenance reserve fund provide another integral source of funding for infrastructure renewal projects, funding $347.6 million of the capital plan. They are the primary source of funding for all Town vehicle and equipment replacements ($239.9 million) and building repairs and maintenance ($107.7 million). These funding sources are supported by annual contributions from the operating budget to



ensure that funding is in place to maintain assets in a state of good repair. As new assets are constructed or purchased, contributions for the future maintenance and replacement are added to the operating budget. Staff review these contributions annually to ensure that any significant changes to the costs and timing of capital needs are considered in the required funding for these sources. The 2026 Budget includes increases to the transfers to equipment reserves to keep up with rising capital costs.

The overall balance in capital reserves, equipment reserves, and the building maintenance reserve fund decline over the forecast period. GFOA recommends that capital related reserves balance be the equivalent of one year's worth of the average ten-year requirements. The chart above shows the capital spending from these sources excluding capital levy spending and the ending balance available by year. With the addition of the new Stormwater fee and scheduled increase to the capital levy, the annual capital levy and capital reserves are sufficient to fund the capital program over the forecast period.

Canada Community-Building Fund

Funding from the federal government through the Canada Community-Building Fund (CCBF), formerly known as Federal Gas Tax, supports a variety of capital projects. The Town has an annual allocation that provides predictable funding on a per capita basis for projects that meet set criteria. Over the forecast, $74.3 million in CCBF funding has been allocated to both infrastructure renewal and growth-related capital projects.

Debt Financing

Debt financing complements the funding of capital works and is used for specific initiatives to maintain overall financial sustainability. A municipality may issue new debentures provided that the financial charges related to outstanding debt will be within its annual debt repayment limit as prescribed by the Ministry of Municipal Affairs and Housing. The ministry sets this limit at 25% of own source revenues, which are primarily property taxes and user fees. The Town has adopted a Corporate Debt policy with further limits on debt capacity as follows:

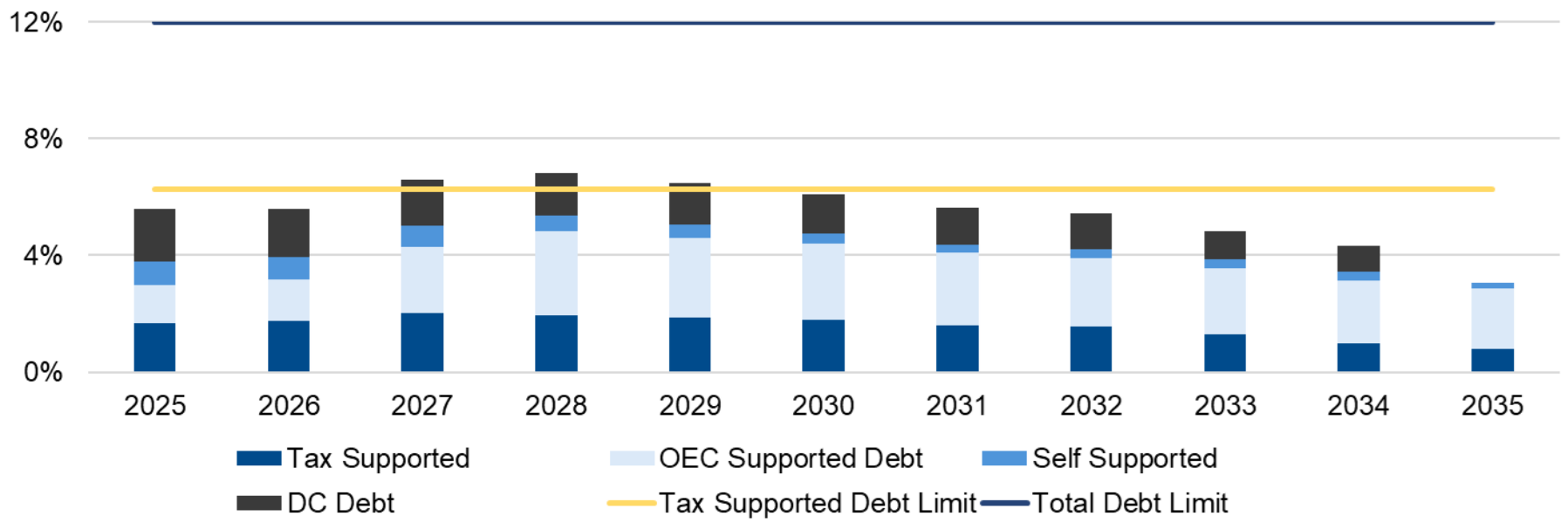
- 6.25% of own source revenues for tax supported debt
- 12% of own source revenues total corporate debt
- 25% of a five year average of forecasted development charge revenues for development charge supported debt

As illustrated in the below chart, the existing and proposed debt charges are within approved guidelines. In 2026, total debt charges (including capital lease payments) of $21.2 million will be incurred. Existing tax supported debt is primarily related to the Downtown Lakeshore reconstruction and the Transit facility expansion and capital lease payments. Self-supported debt relates to debt issued on behalf of enterprise programs, along with debt issued for the LED Streetlight project which is offset by hydro savings. OEC supported debt includes the sinking fund payments for the Hospital (which end in 2045) and new debt for the replacement of the Central Library, which for both items the Town utilizes dividends from OEC to pay for the debt charges.

A total of $51 million in DC supported debt has been issued for the Sixteen Mile Sports Complex and Library. DC related debt charges amount to 9.2% of the five-year average projected DC revenue, which is well within the town's policy of 25%. These debt charges are funded by recreation and library DC collections.

Other previously approved debt that is unissued includes tax supported debt of $11.95 million to fund the transit facility expansion to support charging infrastructure, and $0.7 million in self-supported debt for the replacement of harbours dockage and dredging. The 2026 Budget and Forecast include additional self-supported debt for harbours dockage and dredging ($18.8 million), along with OEC supported debt for the Central Library with debt charges to be funded by dividends from OEC ($59 million).

With all approved and forecast debt financing, debt charges would reach a total of 6.8% of own source revenues in 2028, subject to the timing of issuance and interest rate environment. Debt levels are closely monitored to ensure that a 1:1 debt to reserve financing ratio or better is maintained. This is an indicator of the financial sustainability of the Town and contributes to a high-quality credit rating. The funding of the capital forecast results in a debt to reserve ratio of 0.60:1 in 2026, which will decrease and average 0.53:1 over the forecast period. This is a positive indicator of the financial sustainability of the Town and contributes to a high-quality credit rating.



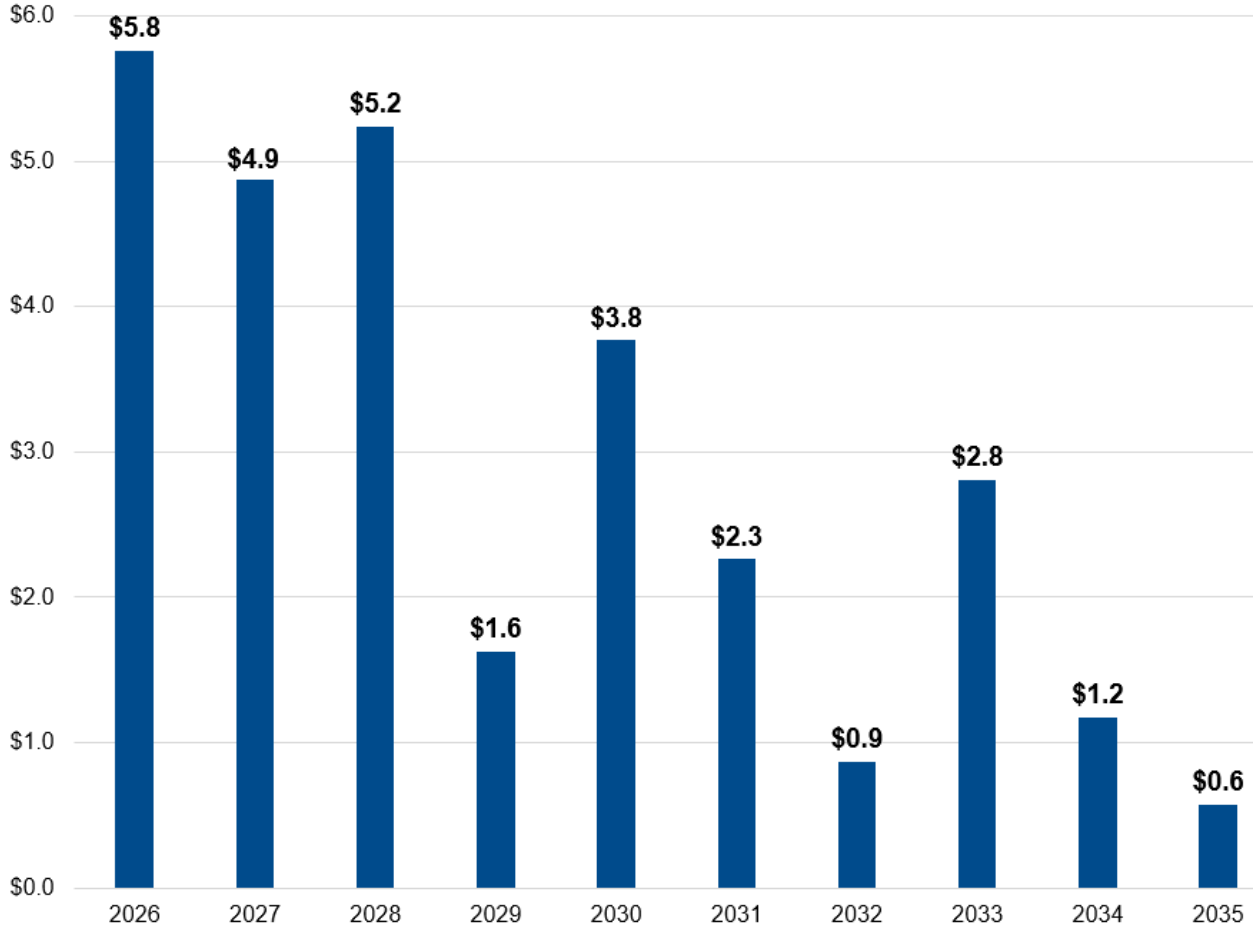
Operating Impacts from Capital Projects

The chart below shows the ten-year operating requirements (in millions) and a summary of the main drivers by year.

2026: costs to operate the community centre and library at the Sixteen Mile Sports Complex, costs to operate transit fleet expansion, and costs to maintain new infrastructure assumed through new subdivisions such as roads, sidewalks, street trees, neighborhood parks, parkettes, and trails.

2027 and 2028: costs to operate transit fleet expansion and transfers to the equipment reserve, and costs to maintain new subdivisions such as roads, sidewalks, street trees, neighborhood parks, parkettes, and trails.

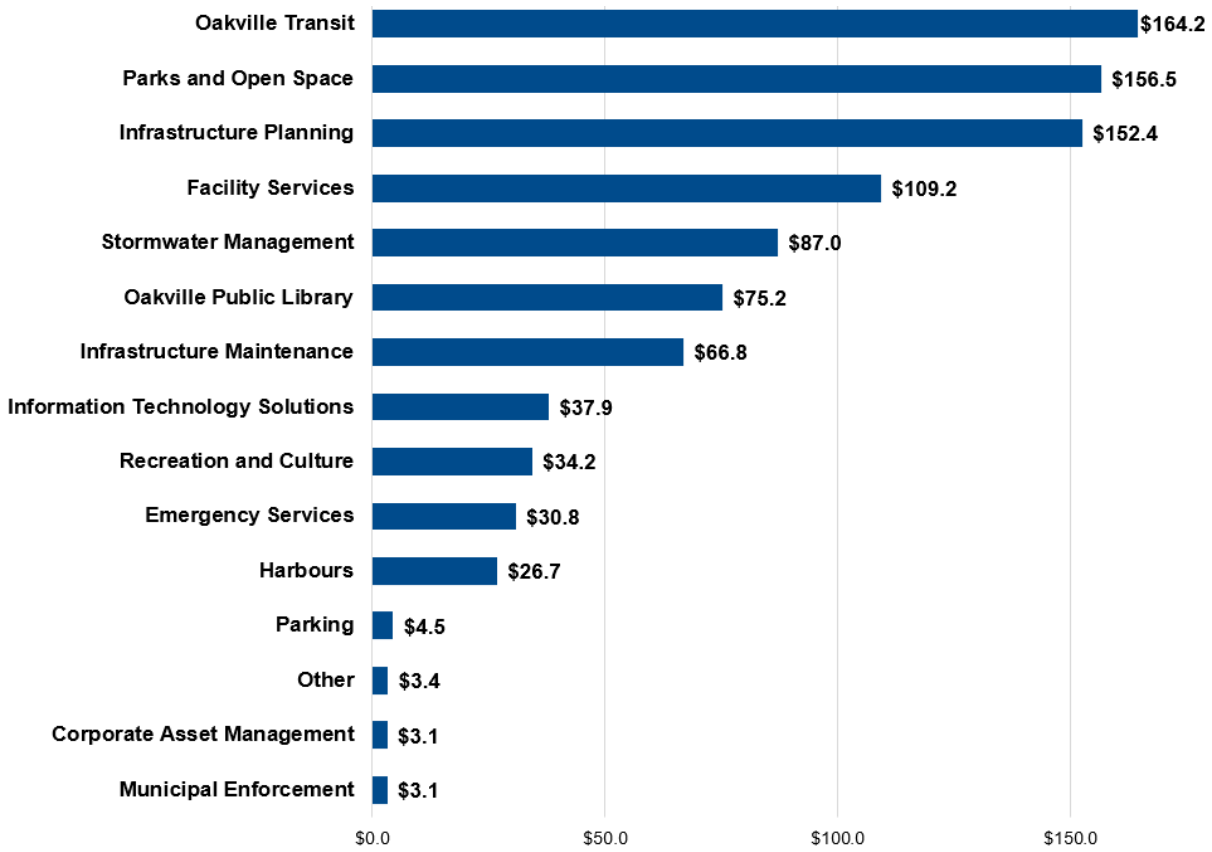
2029-2035: costs for new fire stations, transfers to the equipment reserve for growth vehicles, and transfer to the Building Maintenance reserve fund for the new Central Library.



2026-2035 Infrastructure Renewal Forecast ($955.1 million)

Infrastructure renewal projects consist of investments necessary to ensure that existing infrastructure remains in a state of good repair. The chart below shows the breakdown by program (in millions). Significant projects include:

- $151.4 million for transit bus and vehicle replacements and refurbishments
- $109.2 million for various facilities, parking lots and driveways maintenance and improvements
- $91.2 million for parks, trails and parks facilities renewal and rehabilitation
- $87.0 million for stormwater management
- $76.9 million for bridge and culvert rehabilitation
- $75.5 million for road resurfacing and preservation



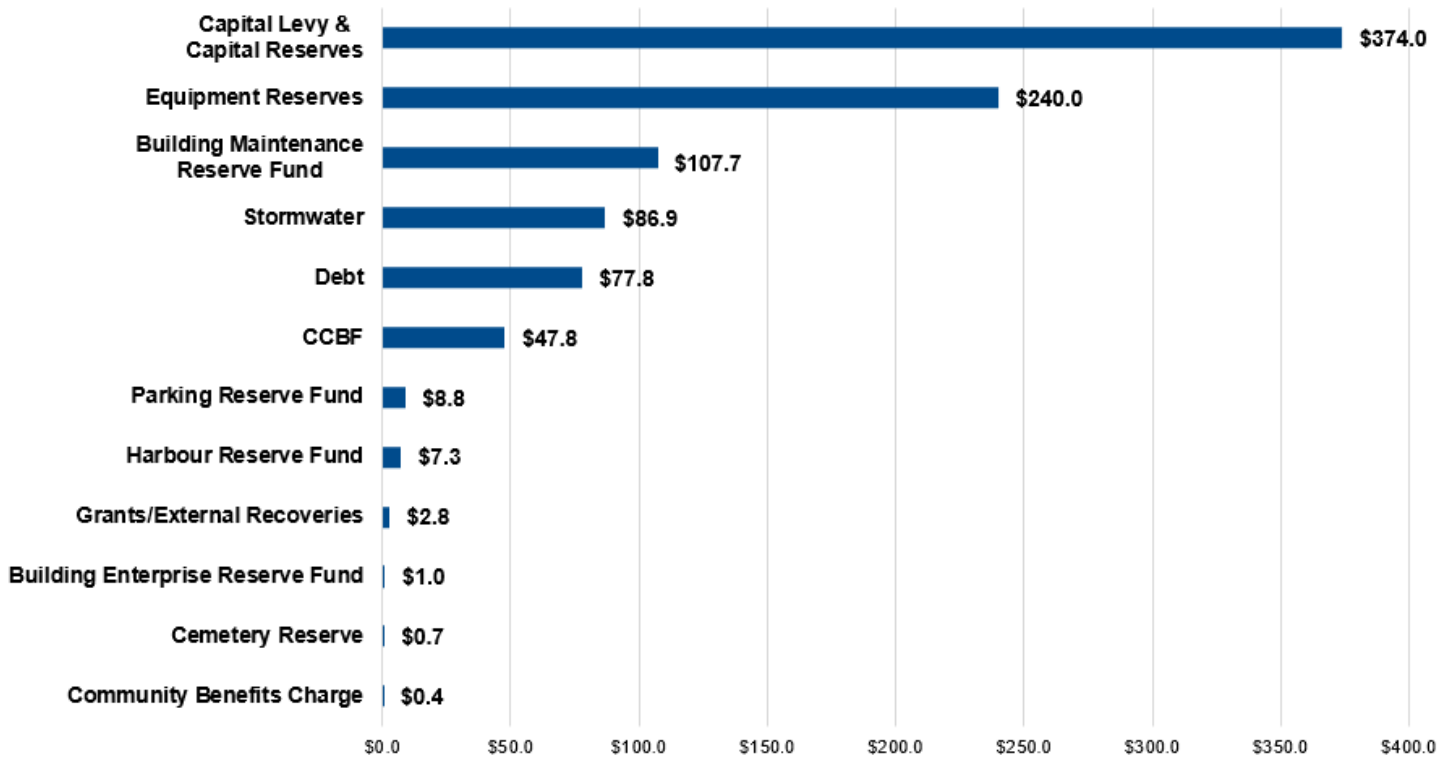
2026-2035 Infrastructure Renewal Financing ($955.1 million)

The chart below shows the financing sources that have been used for the Infrastructure Renewal program (in millions). Initiated by Council in 1996, the capital levy provides a significant funding source for the capital program. Capital reserves and the annual levy combine to provide at $460.9 million, financing the ongoing state of good repairs and replacement needs. Equipment reserves and the building maintenance reserve fund are the main sources of funding for all fleet and equipment replacements as well as facility repairs and replacements.

The Canada Community-Building Fund (CCBF), formerly known as Federal Gas Tax, funds $47.8 million over the forecast period for infrastructure renewal projects, primarily related to the annual road resurfacing program.

The Investing in Canada Infrastructure Program (ICIP) – Public Transit stream, which is a joint federal and provincial program, will provide $2.6 million in funding for 2026 towards the replacement of transit buses at the end of their useful life with electric buses.

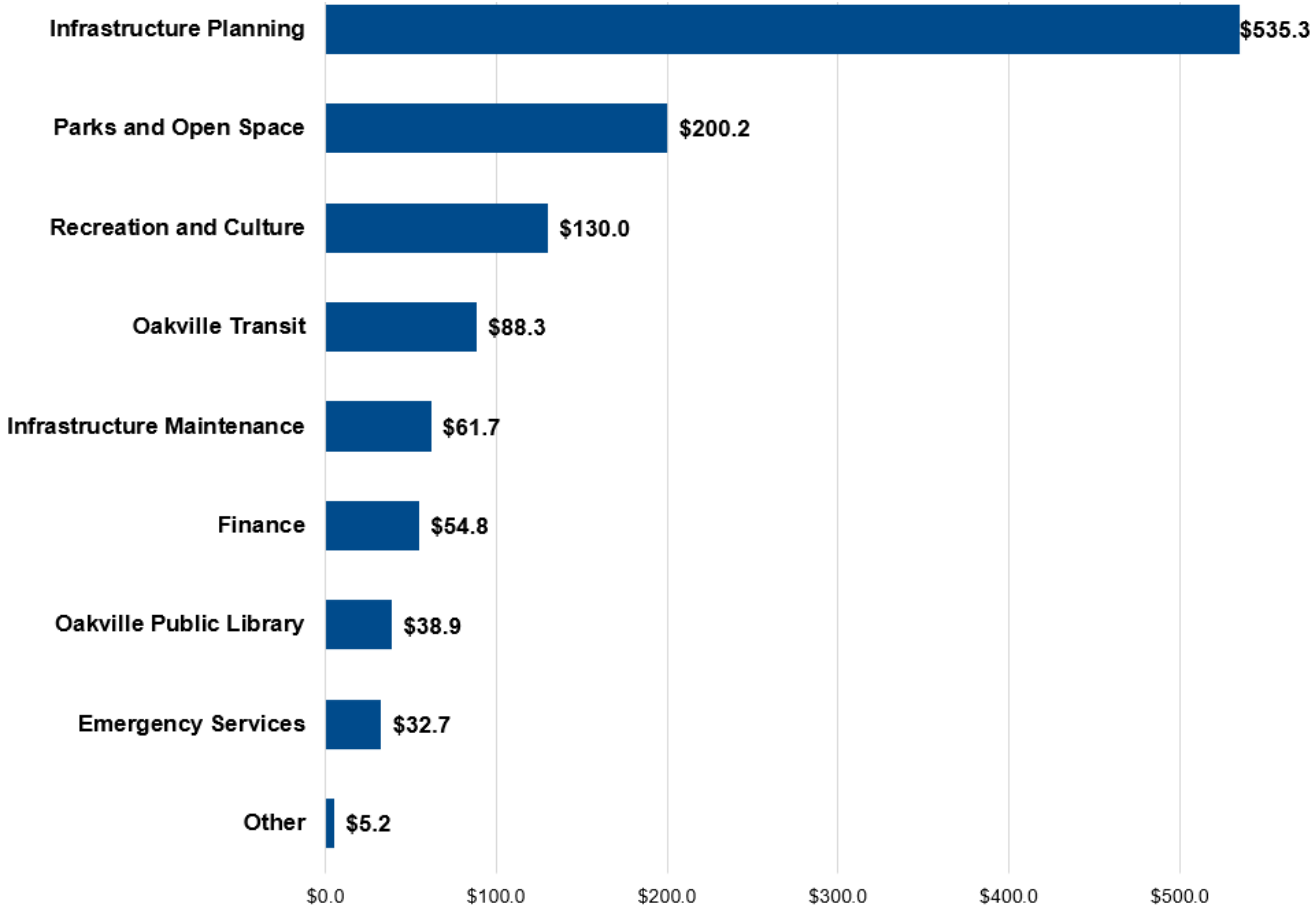
Debt financing of $77.8 million includes the replacement of Harbours dockage and dredging ($18.8 million) and the Central Library component of the Downtown Cultural Hub project ($59.0 million).



2026-2035 Growth Forecast ($1,147.0 million)

Growth projects consist of new infrastructure that is put in place to maintain current levels of service for residents as the town's population grows. The chart below shows the breakdown by program (in millions). Significant projects include:

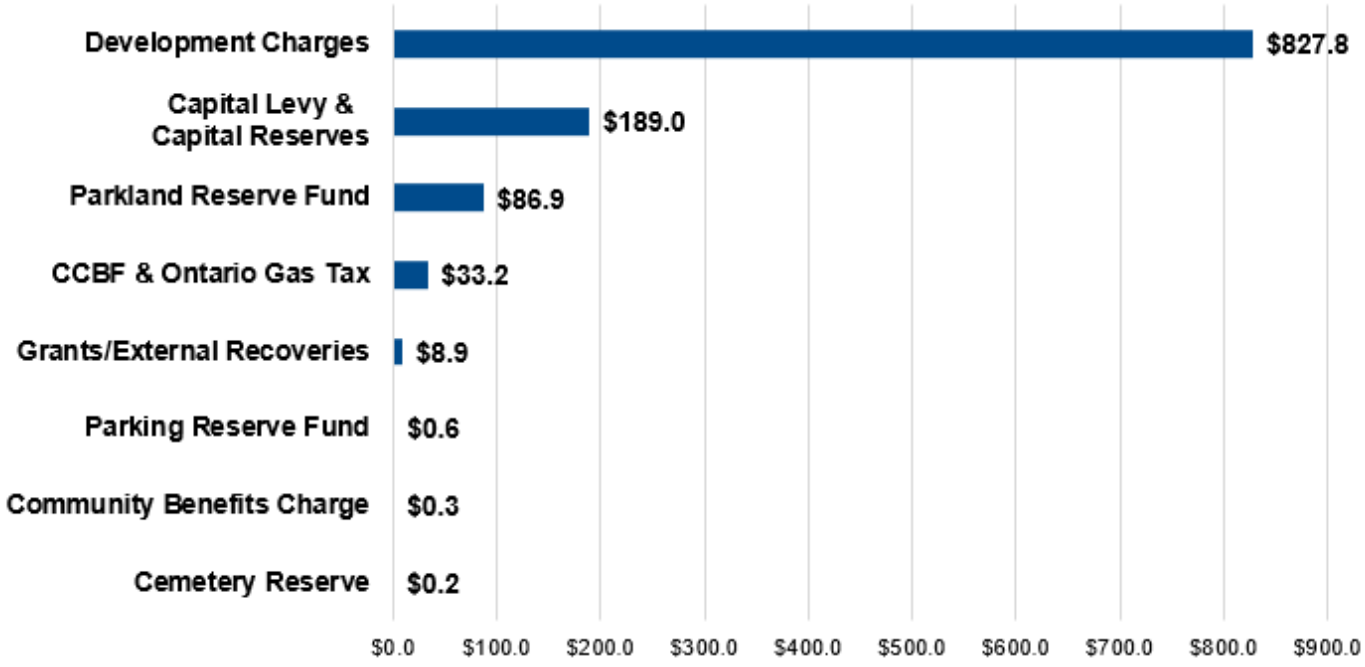
- $120.5 million for Cross Avenue Extension and Realignment - Argus Road to RWD Interchange
- $99.7 million for new neighbourhood parks, parkettes and trails
- $86.9 million for acquisition of land for future park development
- $79.5 million in conventional and specialized transit expansion buses
- $60.5 million for Kerr Street widening and grade separation



2026-2035 Growth Financing ($1,147.0 million)

The chart below shows the financing sources that have been used for the Growth program (in millions). Growth financing was determined according to the nature of each project, with project timing based on anticipated growth over the forecast period. The Town utilizes the growth funding tools of development charges (DC), community benefits charges (CBC) and parkland dedication to ensure that growth pays for growth to the extent allowable under legislation. Additional funding sources are needed for growth-related projects to fund the Town share of growth, which relates to ineligible services and restrictions under legislation that provide exemptions and discounts to certain development types. There are also portions of capital projects that have a benefit to existing residents, such as a road widening that includes the rehabilitation of existing lanes, and Town funding sources are required for these costs.

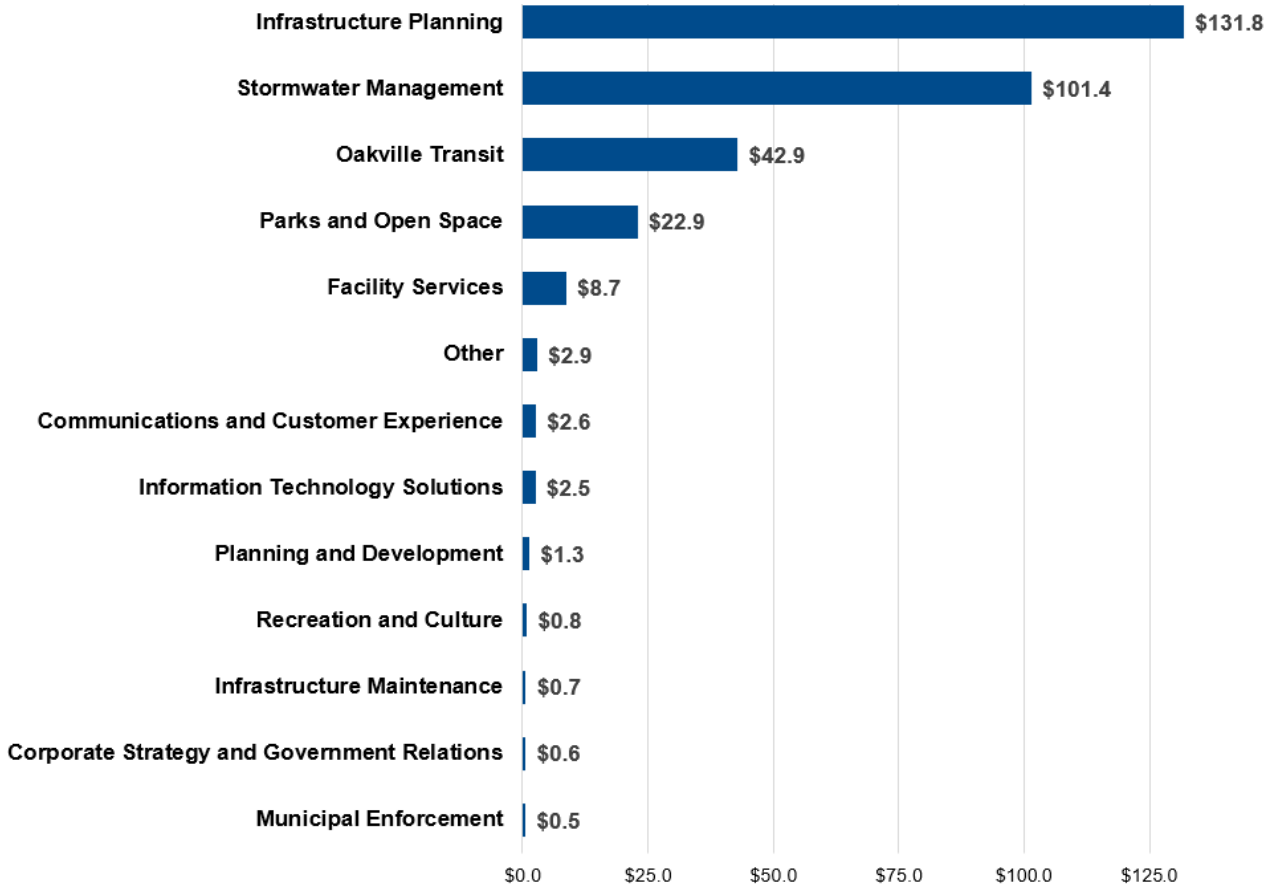
Grants and external recoveries primarily represent funding for the Burloak Drive grade separation from the Building Faster Fund, and a recovery from Halton Region related to regional infrastructure included in the Speers Road widening project.



2026-2035 Program Initiatives Forecast ($319.8 million)

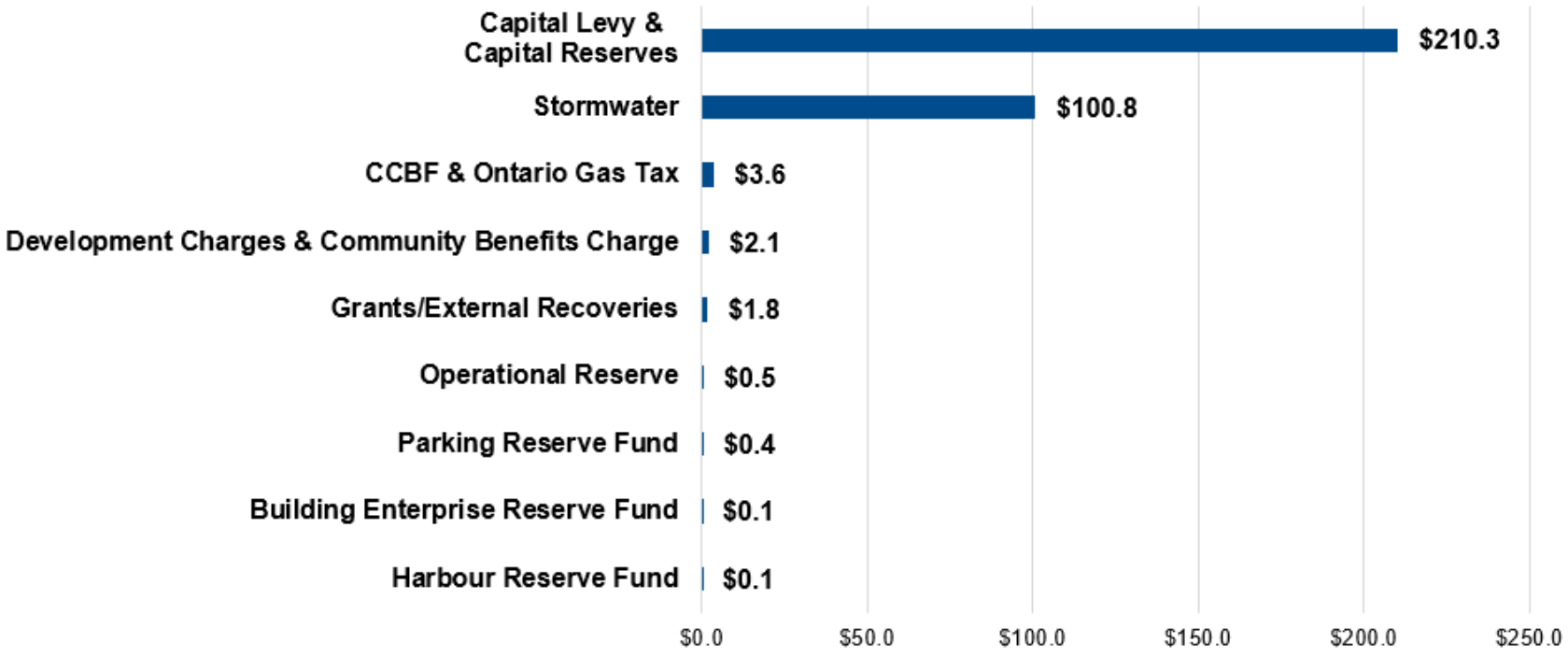
Projects in this category achieve Council's and the Executive Leadership Team's strategic goals and are not otherwise classified as Infrastructure Renewal or Growth. The chart below shows the breakdown by program (in millions). Significant projects include:

- $101.4 million for stormwater resiliency improvement projects
- $42.3 million for the Transit capital lease for electric charging infrastructure
- $38.7 million for lower Kerr Village streetscape
- $37.3 million for Bronte Village streetscape
- $34.6 million for Kerr Village Main Street District streetscape
- $15.0 million for invasive species management and woodland regeneration program
- $12.7 million for traffic calming initiatives



2026-2035 Program Initiatives Financing ($319.8 million)

The chart below shows the financing sources that have been used for the Program Initiatives (in millions). The majority of the funding for program initiatives is provided from the capital levy and capital reserves. Development Charges and Community Benefits Charges have been used to fund specific projects that have a growth component.



Provincial PSAB Reporting Requirement

The Town of Oakville is required under Ontario Regulation 284/09 to report on amortization, post-employment benefits and solid waste landfill closures and post-closure expenses that are excluded from the annual budget. The Town does not have a landfill within our level of authority therefore only includes the impact of amortization and post-employment liabilities.

The 2026 budget excludes amortization expenses which are currently estimated at $51.0 million. Amortization expenses are not budgeted as municipalities use traditional transfers to reserve and reserve funds and annual capital levy funding to repair, maintain and replace existing assets. Funds are held in reserve and reserve funds and balances are reviewed annually in order to ensure that funding levels are adequate for future asset replacements.

The 2026 budget includes $72.5 million in budgeted transfers directly to capital and reserves or reserve funds for the refurbishment and replacement of the Town's capital assets. Based on analysis completed during the preparation of the 2026 capital budget and financing strategy, the annual budgeted transfer provides adequate funding for the major repairs and replacement of existing tangible capital assets. Infrastructure renewal needs have been identified based on life cycle information and prudent repair and maintenance standards. Currently, all identified infrastructure renewal needs in 2026 have been funded. It should also be noted that as part of the Town's current budgeting practice, it is policy that as new assets are constructed or purchased for growth, additional transfers to reserves are built into the operating budget in the year the asset comes into service to ensure funding exists for the replacement of those assets. Included in the $72.5 million is $2.0 million in increased transfers to reserves and reserve funds as a result of new capital assets.

The Town is required under PSAB to report post-employment liabilities within the financial statements. Post-employment liabilities include both Workers Safety & Insurance Board (WSIB) and post-employment employee benefit liabilities. Actuarial reviews were conducted in 2022 which provided an updated estimate of the liability for financial reporting. The Town's current estimated liability reported in its financial statements is $41.5 million ($33.0 million for post-employment benefits and $8.5 million for WSIB). The Town has budgeted to contribute a total of $0.7 million ($0.4 million for employee benefits and $0.3 million for WSIB) to its Post-Employment Reserve fund which has a forecasted balance of $29.3 million at the end of 2025. Thus, the Town has an estimated unfunded post-employment liability of $12.2 million. There is no requirement to have full funding in place for the post-employment benefits or WSIB. The current year annual cost of employee benefit post-employment benefits is expensed as paid throughout the year and is budgeted at $1.3 million.

OAKVILLE

2026 Budget Details

Operating and Capital Budget

2026 Gross Operating Budget by Program

	2025 Restated Budget	2026 Inflation and Adjustments	2026 Capital and Growth	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Gross Expenditures by Program									
Political Governance	4,473,300	1,404,800	0	-10,000	5,868,100	0	5,868,100	1,394,800	31.2%
Administrative Executive Leadership	2,564,700	173,500	0	-90,600	2,647,600	0	2,647,600	82,900	3.2%
Economic Development	2,620,500	-165,900	0	0	2,454,600	187,700	2,642,300	21,800	0.8%
Communications and Customer Experience	3,465,900	221,600	0	0	3,687,500	362,300	4,049,800	583,900	16.8%
Corporate Strategy and Government Relations	2,109,400	-65,700	0	0	2,043,700	105,000	2,148,700	39,300	1.9%
Corporate Asset Management	2,084,700	61,200	0	0	2,145,900	73,800	2,219,700	135,000	6.5%
Financial Services	7,640,100	209,300	0	-4,900	7,844,500	434,800	8,279,300	639,200	8.4%
Human Resources	4,533,800	167,100	0	0	4,700,900	15,500	4,716,400	182,600	4.0%
Regulatory Services	1,060,200	46,500	0	0	1,106,700	139,600	1,246,300	186,100	17.6%
Information Technology Solutions	18,141,200	1,128,200	429,200	-198,300	19,500,300	83,600	19,583,900	1,442,700	8.0%
Facility Services	15,500,300	598,300	498,100	0	16,596,700	0	16,596,700	1,096,400	7.1%
Legal Services	2,877,100	151,700	0	0	3,028,800	0	3,028,800	151,700	5.3%
Emergency Services	51,699,500	3,137,000	0	0	54,836,500	201,600	55,038,100	3,338,600	6.5%
Recreation and Culture	46,559,200	1,998,800	1,922,400	-50,000	50,430,400	111,300	50,541,700	3,982,500	8.6%
Oakville Public Library	13,900,100	417,800	562,200	0	14,880,100	0	14,880,100	980,000	7.1%
Parks & Open Space	33,313,100	1,430,200	858,400	0	35,601,700	64,500	35,666,200	2,353,100	7.1%
Cemeteries	1,241,800	98,500	0	0	1,340,300	0	1,340,300	98,500	7.9%
Harbours	4,407,900	113,400	0	0	4,521,300	0	4,521,300	113,400	2.6%
Infrastructure Maintenance	46,673,700	1,155,300	893,600	0	48,722,600	55,500	48,778,100	2,104,400	4.5%
Stormwater Management	2,167,000	116,200	17,700	0	2,300,900	8,059,500	10,360,400	8,193,400	378.1%
Infrastructure Planning & Improvements	7,870,500	-1,462,700	0	-4,900	6,402,900	234,000	6,636,900	-1,233,600	-15.7%
Municipal Enforcement	5,205,700	-821,900	0	-5,000	4,378,800	0	4,378,800	-826,900	-15.9%
Parking	7,196,500	431,100	7,200	0	7,634,800	0	7,634,800	438,300	6.1%
Oakville Transit	50,457,600	2,647,400	2,872,000	0	55,977,000	110,800	56,087,800	5,630,200	11.2%
Business Support Services	1,782,100	137,600	0	0	1,919,700	0	1,919,700	137,600	7.7%
Building Services	16,674,200	-3,048,200	50,000	-19,000	13,657,000	804,200	14,461,200	-2,213,000	-13.3%
Planning & Development	13,735,600	470,000	0	-14,000	14,191,600	-31,300	14,160,300	424,700	3.1%
Corporate Revenue & Expenses	116,913,500	-1,308,800	0	0	115,604,700	-131,400	115,473,300	-1,440,200	-1.2%
Total Gross Expenditures by Program	**486,869,200**	**9,442,300**	**8,110,800**	**-396,700**	**504,025,600**	**10,881,000**	**514,906,600**	**28,037,400**	**5.8%**

2026 Net Tax Levy by Program

	2025 Restated Budget	2026 Inflation and Adjustments	2026 Capital and Growth	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Tax Levy by Program									
Political Governance	4,470,000	195,400	0	-10,000	4,655,400	0	4,655,400	185,400	4.1%
Administrative Executive Leadership	2,564,700	173,500	0	-90,600	2,647,600	0	2,647,600	82,900	3.2%
Economic Development	1,075,500	79,100	0	0	1,154,600	0	1,154,600	79,100	7.4%
Communications and Customer Experience	3,208,600	98,800	0	0	3,307,400	76,600	3,384,000	175,400	5.5%
Corporate Strategy and Government Relations	2,004,400	39,300	0	0	2,043,700	0	2,043,700	39,300	2.0%
Corporate Asset Management	1,854,200	51,600	0	0	1,905,800	0	1,905,800	51,600	2.8%
Financial Services	5,614,600	-64,900	0	-4,900	5,544,800	250,700	5,795,500	180,900	3.2%
Human Resources	4,153,600	209,300	0	0	4,362,900	175,900	4,538,800	385,200	9.3%
Regulatory Services	569,600	-34,600	0	0	535,000	139,600	674,600	105,000	18.4%
Information Technology Solutions	17,387,400	748,500	429,200	-198,300	18,366,800	83,600	18,450,400	1,063,000	6.1%
Facility Services	4,130,200	-19,700	29,500	0	4,140,000	0	4,140,000	9,800	0.2%
Legal Services	2,619,600	89,400	0	0	2,709,000	0	2,709,000	89,400	3.4%
Emergency Services	51,051,600	3,108,300	0	0	54,159,900	201,600	54,361,500	3,309,900	6.5%
Recreation and Culture	22,838,700	657,600	423,300	-50,000	23,869,600	111,300	23,980,900	1,142,200	5.0%
Oakville Public Library	13,161,000	460,400	545,900	0	14,167,300	0	14,167,300	1,006,300	7.6%
Parks & Open Space	26,542,400	1,172,400	829,100	0	28,543,900	64,500	28,608,400	2,066,000	7.8%
Cemeteries	193,500	14,000	0	0	207,500	0	207,500	14,000	7.2%
Harbours	34,200	3,100	0	0	37,300	0	37,300	3,100	9.1%
Infrastructure Maintenance	28,318,000	723,500	861,300	0	29,902,800	55,500	29,958,300	1,640,300	5.8%
Stormwater Management	2,153,000	115,700	17,700	0	2,286,400	-2,286,400	0	-2,153,000	-100.0%
Infrastructure Planning & Improvements	3,219,600	255,100	0	-4,900	3,469,800	120,000	3,589,800	370,200	11.5%
Municipal Enforcement	2,235,200	-169,800	0	-5,000	2,060,400	0	2,060,400	-174,800	-7.8%
Parking	0	1,200	-1,200	0	0	0	0	0	0.0%
Oakville Transit	40,505,900	2,470,900	2,872,000	0	45,848,800	110,800	45,959,600	5,453,700	13.5%
Business Support Services	1,555,500	364,200	0	0	1,919,700	0	1,919,700	364,200	23.4%
Building Services	209,700	14,100	50,000	-19,000	254,800	0	254,800	45,100	21.5%
Planning & Development	4,735,500	504,500	0	-14,000	5,226,000	-31,300	5,194,700	459,200	9.7%
Corporate Revenue & Expenses	35,155,800	-7,707,200	0	396,700	27,845,300	-131,400	27,713,900	-7,441,900	-21.2%
Total Tax Levy by Program	**281,562,000**	**3,553,700**	**6,056,800**	**0**	**291,172,500**	**-1,059,000**	**290,113,500**	**8,551,500**	**3.0%**
Assessment Growth									-2.6%
Tax Levy Requirement (town share only)									0.5%

2027-2028 Gross Operating Forecast by Program

	2026 Requested Budget	2027 Forecast	2026-2027 Change (%)	2028 Forecast	2027-2028 Change (%)
Gross Expenditures by Program					
Political Governance	5,868,100	4,980,400	-15.1%	4,948,900	-0.6%
Administrative Executive Leadership	2,647,600	2,722,500	2.8%	2,794,400	2.6%
Economic Development	2,642,300	2,652,800	0.4%	2,702,900	1.9%
Communications and Customer Experience	4,049,800	4,470,100	10.4%	4,650,300	4.0%
Corporate Strategy and Government Relations	2,148,700	2,206,100	2.7%	2,155,900	-2.3%
Corporate Asset Management	2,219,700	2,353,500	6.0%	2,411,600	2.5%
Financial Services	8,279,300	8,601,600	3.9%	8,821,300	2.6%
Human Resources	4,716,400	4,775,300	1.2%	4,895,700	2.5%
Regulatory Services	1,246,300	1,312,800	5.3%	1,345,900	2.5%
Information Technology Solutions	19,583,900	21,098,800	7.7%	22,302,100	5.7%
Facility Services	16,596,700	16,996,100	2.4%	17,439,700	2.6%
Legal Services	3,028,800	3,173,100	4.8%	3,309,900	4.3%
Emergency Services	55,038,100	58,144,000	5.6%	59,912,800	3.0%
Recreation and Culture	50,541,700	52,398,700	3.7%	54,180,300	3.4%
Oakville Public Library	14,880,100	15,613,700	4.9%	16,307,500	4.4%
Parks & Open Space	35,666,200	37,126,400	4.1%	38,683,100	4.2%
Cemeteries	1,340,300	1,375,900	2.7%	1,407,200	2.3%
Harbours	4,521,300	4,686,900	3.7%	4,866,900	3.8%
Infrastructure Maintenance	48,778,100	51,394,300	5.4%	52,667,100	2.5%
Stormwater Management	10,360,400	27,132,500	161.9%	27,132,900	0.0%
Infrastructure Planning & Improvements	6,636,900	7,261,200	9.4%	7,572,900	4.3%
Municipal Enforcement	4,378,800	4,071,800	-7.0%	4,051,300	-0.5%
Parking	7,634,800	7,884,900	3.3%	8,065,600	2.3%
Oakville Transit	56,087,800	61,468,300	9.6%	67,434,600	9.7%
Business Support Services	1,919,700	1,973,900	2.8%	2,025,900	2.6%
Building Services	14,461,200	15,130,900	4.6%	15,544,000	2.7%
Planning & Development	14,160,300	14,588,900	3.0%	14,973,400	2.6%
Corporate Revenue & Expenses	115,473,300	119,499,400	3.5%	124,031,200	3.8%
Total Gross Expenditures by Program	**514,906,600**	**555,094,800**	**7.8%**	**576,635,300**	**3.9%**

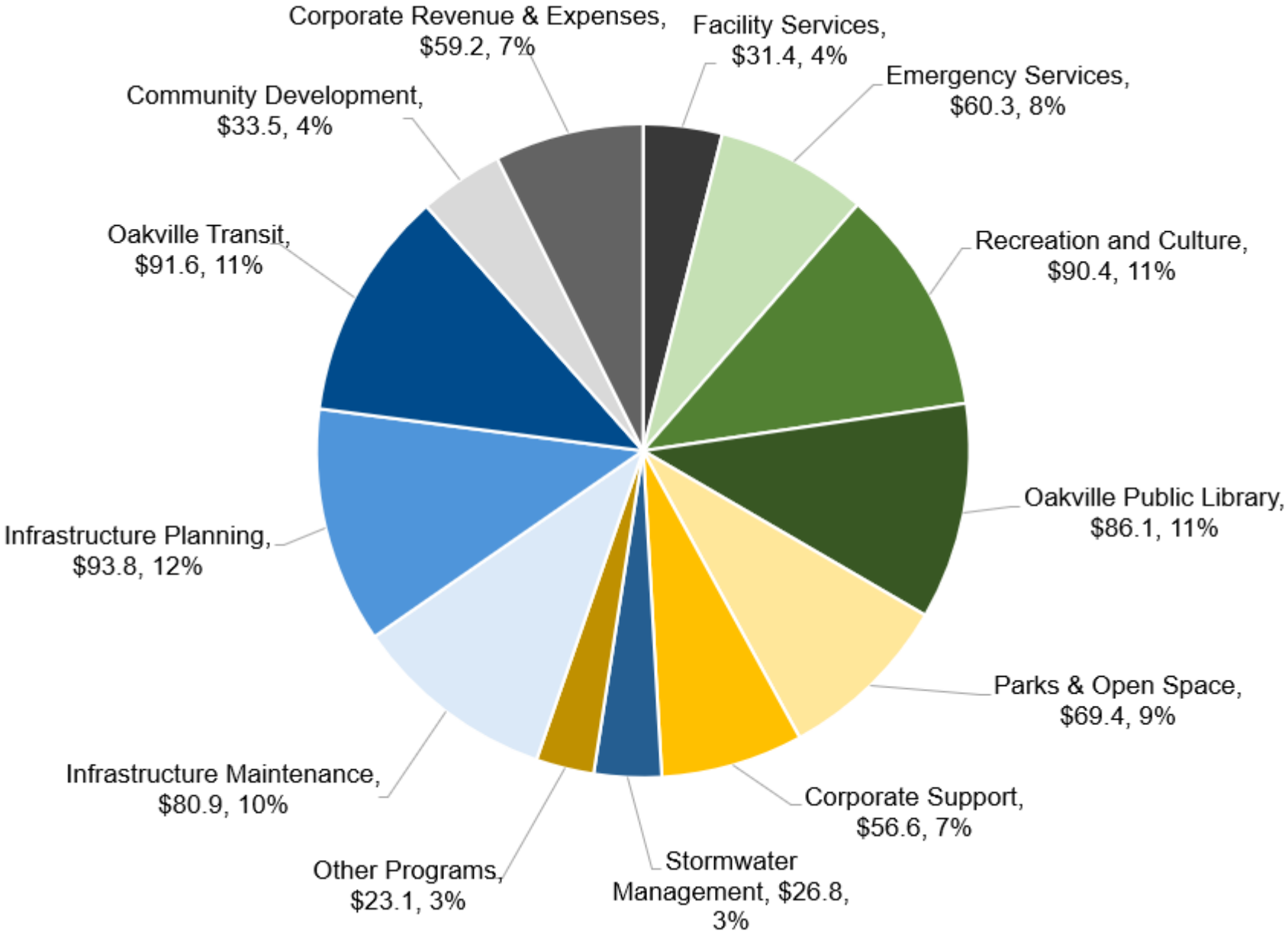
2027-2028 Net Tax Levy Forecast by Program

	2026 Requested Budget	2027 Forecast	2026-2027 Change (%)	2028 Forecast	2027-2028 Change (%)
Tax Levy by Program					
Political Governance	4,655,400	4,820,200	3.5%	4,948,700	2.7%
Administrative Executive Leadership	2,647,600	2,722,500	2.8%	2,794,400	2.6%
Economic Development	1,154,600	1,205,100	4.4%	1,255,200	4.2%
Communications and Customer Experience	3,384,000	3,804,200	12.4%	3,984,300	4.7%
Corporate Strategy and Government Relations	2,043,700	2,101,100	2.8%	2,155,900	2.6%
Corporate Asset Management	1,905,800	1,960,200	2.9%	2,012,100	2.6%
Financial Services	5,795,500	6,033,600	4.1%	6,195,400	2.7%
Human Resources	4,538,800	4,721,100	4.0%	4,851,400	2.8%
Regulatory Services	674,600	723,900	7.3%	739,200	2.1%
Information Technology Solutions	18,450,400	19,937,400	8.1%	21,306,700	6.9%
Facility Services	4,140,000	4,228,500	2.1%	4,357,500	3.1%
Legal Services	2,709,000	2,972,200	9.7%	3,108,900	4.6%
Emergency Services	54,361,500	57,454,700	5.7%	59,210,400	3.1%
Recreation and Culture	23,980,900	25,061,500	4.5%	26,044,400	3.9%
Oakville Public Library	14,167,300	14,894,100	5.1%	15,581,100	4.6%
Parks & Open Space	28,608,400	30,206,900	5.6%	31,632,200	4.7%
Cemeteries	207,500	214,900	3.6%	221,700	3.2%
Harbours	37,300	37,300	0.0%	37,300	0.0%
Infrastructure Maintenance	29,958,300	31,830,400	6.2%	32,657,100	2.6%
Stormwater Management	0	0	0.0%	0	0.0%
Infrastructure Planning & Improvements	3,589,800	4,053,300	12.9%	4,273,000	5.4%
Municipal Enforcement	2,060,400	2,104,800	2.2%	2,147,100	2.0%
Parking	0	0	0.0%	0	0.0%
Oakville Transit	45,959,600	50,892,000	10.7%	56,602,000	11.2%
Business Support Services	1,919,700	1,973,900	2.8%	2,025,900	2.6%
Building Services	254,800	253,000	-0.7%	250,700	-0.9%
Planning & Development	5,194,700	5,309,600	2.2%	5,429,500	2.3%
Corporate Revenue & Expenses	27,713,900	31,358,700	13.2%	35,315,700	12.6%
Total Tax Levy by Program	**290,113,500**	**310,875,100**	**7.2%**	**329,137,800**	**5.9%**
Assessment Growth			-1.0%		-1.0%
Tax Levy Requirement (town share only)			6.2%		4.9%

2026 Capital Budget by Program and Financing

	Total Project Budget	Growth Funding Tools	CCBF and Gas Tax Funding	Program Specific Reserves	Grants and Other Revenues	Total Program Specific Financing	Asset Specific Reserves	Capital Levy and Reserves	Long Term Financing	Total Corporate Financing	Total Proposed Financing
Corporate Initiatives											
Corporate Strategy and Government Relations	151,100							151,100		151,100	151,100
Business Support Services	201,400							201,400		201,400	201,400
Total Corporate Initiatives	**352,500**							**352,500**		**352,500**	**352,500**
Corporate Services											
Political Governance	32,200						32,200			32,200	32,200
Finance	5,500,700							5,500,700		5,500,700	5,500,700
Information Technology Solutions	4,667,000							4,667,000		4,667,000	4,667,000
Communications and Customer Experience	499,500							499,500		499,500	499,500
Total Corporate Services	**10,699,400**						**32,200**	**10,667,200**		**10,699,400**	**10,699,400**
Community Services											
Facility Services	14,800,200	105,500				105,500	8,289,700	6,405,000		14,694,700	14,800,200
Parks and Open Space	26,676,900	7,215,300			1,500,000	8,715,300	1,411,300	16,550,300		17,961,600	26,676,900
Harbours	1,186,800			824,300		824,300			362,500	362,500	1,186,800
Emergency Services	5,278,200						2,835,500	2,442,700		5,278,200	5,278,200
Recreation and Culture	39,835,800	38,000,000				38,000,000	1,474,100	361,700		1,835,800	39,835,800
Oakville Public Library	71,177,500	328,000		5,659,800		5,987,800		6,189,700	59,000,000	65,189,700	71,177,500
Total Community Services	**158,955,400**	**45,648,800**		**6,484,100**	**1,500,000**	**53,632,900**	**14,010,600**	**31,949,400**	**59,362,500**	**105,322,500**	**158,955,400**
Community Development											
Municipal Enforcement	181,300							181,300		181,300	181,300
Building Services	120,800			120,800		120,800					120,800
Planning and Development	2,113,400	255,938				255,938		1,857,462		1,857,462	2,113,400
Parking	557,400			557,400		557,400					557,400
Total Community Development	**2,972,900**	**255,938**		**678,200**		**934,138**		**2,038,762**		**2,038,762**	**2,972,900**
Community Infrastructure											
Infrastructure Maintenance	32,128,100	24,366,600				24,366,600	3,249,100	4,512,400		7,761,500	32,128,100
Infrastructure Planning	87,164,900	48,174,200	8,290,700		5,376,200	61,841,100		25,323,800		25,323,800	87,164,900
Oakville Transit	35,508,700	2,764,500	2,727,600		2,743,964	8,236,064	16,158,682	11,113,954		27,272,636	35,508,700
Corporate Asset Management	177,600							177,600		177,600	177,600
Stormwater Management	16,438,900			15,838,900	300,000	16,138,900		300,000		300,000	16,438,900
Total Community Infrastructure	**171,418,200**	**75,305,300**	**11,018,300**	**15,838,900**	**8,420,164**	**110,582,664**	**19,407,782**	**41,427,754**		**60,835,536**	**171,418,200**
TOTAL	**344,398,400**	**121,210,038**	**11,018,300**	**23,001,200**	**9,920,164**	**165,149,702**	**33,450,582**	**86,435,616**	**59,362,500**	**179,248,698**	**344,398,400**

2026 Combined Operating and Capital Budget Program



OAKVILLE

Growth Management

Operating and Capital Budget

OAKVILLE

Planning and Development

Program Based Budget for 2026–2028

Vision

To create engaging places for people by guiding the long-term growth of a complete and sustainable community.

Mission

As a team, strive for excellence in creating and maintaining a complete community for present and future generations.

Program Services

The Planning & Development program consists of the following service areas and activities:

Administration

- Establish overall departmental direction and provide leadership and guidance.

Current Planning

- Guide development throughout the Town to meet Town policies and standards, and legislative requirements.
- Protect and enhance the Natural Heritage System and other environmental features through the development review process.

Development Engineering

- Guide the implementation of development through engineering review according to best practices, legislative requirements, and conduct field inspections to ensure compliance with approved plans.

Heritage Planning

- Implement provincial policy relating to the preservation and promotion of the Town's cultural heritage resources.

Housing Secretariat Office

- Responsible for the implementation of the Town's Housing Strategy and Action Plan, and housing-related programs.

Policy Planning

- Develop policies and programs to help guide and manage growth in Oakville while balancing community needs, economic prosperity, heritage conservation and environmental sustainability.

Urban Design

- Ensure urban design policies and practices are created and implemented that will reflect the Town's strategic direction to enhance its built environment and the public realm.

2026 Program Key Initiatives

Growth Management

- Long-term planning through the Official Plan Review
- Comprehensive planning that advances the Town's urban structure and integrates land use with mobility
- Complete communities are promoted through the Growth Area Reviews (i.e. Uptown review)
- Co-ordinate growth with infrastructure through collaborative planning exercises
  Implement the recommendations of the Housing Strategy & Action Plan and emerging housing related programs (e.g., inclusionary zoning, community improvement plans, as applicable)

Community Belonging

- Planning well-designed development and publicly accessible spaces which are connected and that encourage social interaction and community belonging
- Inclusivity and diversity by way of public engagement
- Promote affordable and needed housing, through the Housing Strategy & Action Plan as informed by the Housing Needs Assessment
- Public Engagement – opportunities for the community to have a voice in policy and program development, planning studies and development applications

Environmental Sustainability

- Compact development and opportunities for intensification in close proximity to transit
- Renewable energy and district energy projects are being explored in new development projects
- Sustain and enhance our natural resources – airsheds, watersheds, shoreline, landscapes, flora and fauna
- Maintain and improve the health, cleanliness, safety, and vitality of our neighbourhoods
- Promote an environmentally friendly transportation system that improves mobility for all, as identified in the Urban Mobility and Transportation Strategy
- Advance Sustainable Development Guidelines

Accountable Government

- Public engagement through the review of development applications and planning studies
- Transparency in decision making
- Fiscal responsibility by ensuring Council can make decisions on development applications in a timely manner
- Reducing risk by meeting development application timelines and objectives

Key Performance Indicators

1. Percentage of gross operating budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)	1.9	1.7	1.7	2.6	2.7

2. Percentage of total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total town FTEs.

Calculation: Total program FTEs including part-time / Total town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)	1.8	1.7	1.9	2.9	2.9

3. Cost recovery ratio

Purpose: To ensure fee supported related activities are being recovered 100% in accordance with the town's Rates and Fees policy to the limit permissible under the Planning Act. The revised Fee Model indicates the target is 55% as this is the level of Planning activities that can be recovered through fees based on 7-year average volumes. Achievement can be rationalized against budgeted and actual activity volumes.

Calculation: Total Revenue/Total Gross Costs. Actual cost recovery varies from year to year based on volumes.

	2021	2022	2023	2024	2025
Percentage (%)	53	61	60	64	55

4. Percentage of Development applications (Draft Plan of Subdivisions, Official Plan and Zoning By-law Amendments) presented at a Council meeting within 8 months of submission

Purpose: Ensure that Planning & Development is meeting legislated timing for processing development applications.

Calculation: Tracked from AMANDA system to measure the time taken to process applications from "Open" to "Council decision" status. N/A due to legislative changes that become effective July 1st, 2023.

	2021	2022	2023	2024	2025
Percentage (%)	N/A	N/A	100	57	57

5. Percentage of site plan applications processed from submission to final approval within 8 months

Purpose: Ensure that the applicant is given some certainty for the timing of a site plan application.

Calculation: Tracked from AMANDA system to measure the time taken to process applications from "Open" to "Final Approval" status. N/A due to legislative changes that become effective July 1st, 2023.

	2021	2022	2023	2024	2025
Percentage (%)	N/A	N/A	100	31	0

6. Number of new Housing units approved

Purpose: Ensure that the number of new housing units is tracking positively against the Town's Housing Pledge of facilitating 33,000 new housing units by 2032.

Calculation: Tracked from the Planning Hub to measure the date at which approvals are granted for housing-related development applications. The Town's pledge commenced in 2023.

	2021	2022	2023	2024	2025
Number	N/A	N/A	1688	610	346

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Planning and Development						
Administration	2.0	-	-	-	2.0	-
Urban Design	5.0	-	-	-	5.0	-
Current Planning	16.0	-	-	-	16.0	-
Policy Planning & Heritage	9.7	-	-	-	9.7	-
Development Engineering	21.0	2.0	-	-	23.0	2.0
Total Planning and Development	**53.7**	**2.0**	**-**	**-**	**55.7**	**2.0**

The 2026 total staff complement is 55.7 FTEs with a change of 2.0 FTEs from 2025. In 2024 a departmental restructuring occurred to streamline the development approval and inspection process, leading to the creation of the new Planning & Development program. In 2025 further adjustments were made and 2 Water Resource Engineers were reallocated from Infrastructure Planning with the budget adjusted in 2026.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Planning & Development									
Administration	576,100	(55,400)		(4,000)	516,700		516,700	(59,400)	(10.3%)
Urban Design	1,312,600	37,400			1,350,000		1,350,000	37,400	2.8%
Current Planning	270,800	304,300		(10,000)	565,100		565,100	294,300	108.7%
Policy Planning & Heritage	1,638,500	80,700			1,719,200		1,719,200	80,700	4.9%
Development Engineering	937,500	137,500			1,075,000	(31,300)	1,043,700	106,200	11.3%
Total Tax Levy	**4,735,500**	**504,500**		**(14,000)**	**5,226,000**	**(31,300)**	**5,194,700**	**459,200**	**9.7%**

The 2026 net budget for Planning & Development is $5,194,700 resulting in an increase of $459,200 or 9.7% from 2025.

Administration net budget for 2026 is $516,700 for a decrease of $59,400 from 2025. The change is primarily due to the reallocation of corporate gapping to reflect Program Based Budgeting and the reduction of computer hardware expenditures and office supplies. Inflationary and contractual adjustments in wages, benefits, and insurance premiums have been included.

Urban Design net budget for 2026 is $1,350,000 for an increase of $37,400 from 2025. The change is primarily due to inflationary and contractual adjustments in wages and benefits. In addition, internal charges have increased based on fee model updates, which represents the time spent by other departments to assist the Urban Design program.

Current Planning net budget for 2026 is $565,100 for an increase of $294,300 from 2025. In 2025 the planning and development fee model was updated which resulted in increased internal charges for the time spent by other departments assisting in development applications. The increase was partially offset with increased revenue due to fee changes. Professional fees were increased to assist in peer reviews which was partially mitigated with budget efficiencies identified by switching advertising from print to web. Finally, contractual and inflationary increases in wages and benefits have been incorporated.

Policy Planning & Heritage net budget for 2026 is $1,719,200 for an increase of $80,700 from 2025. The change is primarily due to inflationary and contractual increases to wages and benefits and updates to staff time recoveries from capital projects.

Development Engineering net budget for 2026 is $1,043,700 for an increase of $106,200. The change is primarily due to the addition of 2 Water Resource Engineers, reallocated from Infrastructure Planning. There is an overall revenue increase from supervision fee revenue which was slightly offset by temporary street occupation revenue decrease. Inflationary and contractual increases for wages and benefits have been included. Additionally, internal charges for the time spent by other departments in assisting in applications and permits have decreased. Lastly, the recovery from the Tax Stabilization Reserve for 2 Development Construction Inspectors added in 2025 has been removed.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Planning & Development									
EXPENSES									
Personnel Services & Benefits	8,057,200	320,600			8,377,800	(31,300)	8,346,500	289,300	3.6%
Materials & Supplies	36,100	(1,800)		(4,000)	30,300		30,300	(5,800)	(16.1%)
Capital out of Operations	5,000	(3,000)			2,000		2,000	(3,000)	(60.0%)
Purchased Services	341,300	14,000		(10,000)	345,300		345,300	4,000	1.2%
Payments & Grants	212,600	3,000			215,600		215,600	3,000	1.4%
Internal Expenses & Transfers	5,083,400	137,200			5,220,600		5,220,600	137,200	2.7%
Total EXPENSES	13,735,600	470,000		(14,000)	14,191,600	(31,300)	14,160,300	424,700	3.1%
REVENUES									
External Revenues	(7,657,700)	(314,300)			(7,972,000)		(7,972,000)	(314,300)	(4.1%)
Internal Recovery & Fund Transfers	(1,342,400)	348,800			(993,600)		(993,600)	348,800	26.0%
Total REVENUES	(9,000,100)	34,500			(8,965,600)		(8,965,600)	34,500	0.4%
Total Tax Levy	**4,735,500**	**504,500**		**(14,000)**	**5,226,000**	**(31,300)**	**5,194,700**	**459,200**	**9.7%**

The total expenses for Planning & Development are $14,160,300 and total revenues are $8,965,600 resulting in a net budget of $5,194,700 in 2026. The budget components and main drivers for change are discussed below.

Personnel Services & Benefits total budget is $8,346,500 in 2026 comprised primarily of full-time and part-time wages and benefits. The budget increased by $289,300 from 2025 primarily due to the reallocation of a 2 Water Resource Engineers from Infrastructure Planning which is partially offset with a service level change converting an existing position to Supervisor Development Permits. Inflationary and contractual increases in salaries and benefits have also been incorporated.

Materials & Supplies total budget is $30,300 in 2026 comprised primarily of postage and office supplies. The budget has decreased $5,800 primarily due to budget efficiencies identified in office supplies.

Capital out of Operations total budget is $2,000 in 2026. A reduction of $3,000 is included for computer hardware based on historical trends.

Purchased Services total budget is $345,300 in 2026 comprised primarily of staff training and development, professional dues and membership, insurance, and advertising fees. The budget increased by $4,000 from 2025 primarily due to increased professional fees for peer reviews and the removal of one-time funding to purchase heritage plaques which were partially offset by identified advertising efficiencies.

Payments & Grants total budget is $215,600 in 2026 comprised primarily of the Oakville Heritage Grant Program, which assists heritage property owners in restoring and maintaining their properties. The $3,000 budget increase is for registration and filing fees to reflect historical trends.

Internal Expenses & Transfers total budget is $5,220,600 in 2026 comprised primarily of direct and indirect costs from different departments involved in the planning and development process. The budget increased by $137,200 from 2025 primarily due to updating the planning and development fee model which identified other departments involved in the planning and development process that can be recovered through application and permit fees.

External Revenue total budget is $7,972,000 in 2026 comprised primarily of planning and development related applications and permits. The budget increased by $314,300 from 2025, primarily due to increased supervision and subdivision revenue. Increase subdivision revenue is largely attributed updated fees. Using a 7-year average for application volumes with unit changes and application mix resulted in higher revenue.

Internal Recoveries & Fund Transfers total budget is $993,600 in 2026 comprised primarily of allocations from fee recovery models. The budget decreased by $348,800 from 2025, due to the removal of one-time Tax Rate Stabilization funding for 2 Development Construction Inspectors and heritage plaques noted above.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Planning & Development							
Gross Expenditures by Service							
Administration	544,200	523,900	(20,300)	(3.7%)	502,200	(21,700)	(4.1%)
Urban Design	1,394,600	1,434,300	39,700	2.8%	1,473,500	39,200	2.7%
Current Planning	5,514,800	5,910,100	395,300	7.2%	6,312,300	402,200	6.8%
Policy Planning & Heritage	1,770,500	1,776,300	5,800	0.3%	1,779,300	3,000	0.2%
Development Engineering	4,936,200	4,944,300	8,100	0.2%	4,906,100	(38,200)	(0.8%)
Total Gross Expenditures by Service	14,160,300	14,588,900	428,600	3.0%	14,973,400	384,500	2.6%
Tax Levy by Service							
Administration	516,700	504,900	(11,800)	(2.3%)	492,000	(12,900)	(2.6%)
Urban Design	1,350,000	1,385,400	35,400	2.6%	1,420,200	34,800	2.5%
Current Planning	565,100	685,600	120,500	21.3%	863,100	177,500	25.9%
Policy Planning & Heritage	1,719,200	1,738,300	19,100	1.1%	1,755,000	16,700	1.0%
Development Engineering	1,043,700	995,400	(48,300)	(4.6%)	899,200	(96,200)	(9.7%)
Total Tax Levy by Service	5,194,700	5,309,600	114,900	2.2%	5,429,500	119,900	2.3%
Gross Expenditures by Type							
Personnel Services & Benefits	8,346,500	8,619,900	273,400	3.3%	8,844,600	224,700	2.6%
Materials & Supplies	30,300	31,200	900	3.0%	32,100	900	2.9%
Capital out of Operations	2,000	2,100	100	5.0%	2,200	100	4.8%
Purchased Services	345,300	355,400	10,100	2.9%	365,700	10,300	2.9%
Payments & Grants	215,600	216,400	800	0.4%	217,200	800	0.4%
Internal Expenses & Transfers	5,220,600	5,363,900	143,300	2.7%	5,511,600	147,700	2.8%
Total Expenditures	14,160,300	14,588,900	428,600	3.0%	14,973,400	384,500	2.6%
Revenues by Type							
External Revenue	(7,972,000)	(8,297,400)	(325,400)	(4.1%)	(8,574,100)	(276,700)	(3.3%)
Internal Recoveries & Fund Transfers	(993,600)	(981,900)	11,700	1.2%	(969,800)	12,100	1.2%
Total Revenues	(8,965,600)	(9,279,300)	(313,700)	(3.5%)	(9,543,900)	(264,600)	(2.9%)
Total Tax Levy	**5,194,700**	**5,309,600**	**114,900**	**2.2%**	**5,429,500**	**119,900**	**2.3%**

Budget Forecast Highlights

The 2027 net budget is projected to increase by $114,900 for a total of $5,309,600. The change is primarily due to inflationary and contractual increases in wages, benefits and modest revenue from fee increases.

The 2028 net budget is projected to increase by $119,900 for a total of $5,429,500. The change is primarily due to inflationary and contractual increases in wages, benefits and modest revenue from fee increases.

Recommended Capital Budget

The capital budget will provide funds for Planning & Development to undertake special planning projects, on-going operation of the Housing Secretariat Office and implementation of the Housing Action Plan. The Midtown Implementation project continues into 2026 and IT updates for the Community Planning Permit System will occur to streamline the development application process.

	Classification	Capital Budget 2026	Operating 2026
Planning and Development			
63102202 Midtown Implementation	Growth	745,200	
63102502 Housing Action Plan	Program Initiatives	739,400	
63102602 Heritage Planning Studies	Infrastructure Renewal	25,200	
63102604 ePlan for Community Planning Permit System	Program Initiatives	603,600	
Total		**2,113,400**	

OAKVILLE

Building Services

Program Based Budget for 2026–2028

Vision

Create an environment that allows for the design and construction of a safe, vibrant and inclusive community.

Mission

- To help people build smart, build safe and with a permit.
- The Building Services department is responsible to ensure construction and demolition of buildings to the minimum safety provisions in the aspects of public health, fire protection, accessibility and structural sufficiency. Public safety is our primary driver through the application of appropriate uniform building standards as prescribed by the Building Code Act and the Building Code.
- The Town's zoning by-laws ensure buildings are built in conformance with the Town’s official plan. Where relief to the zoning by-law is sought, such as for minor variances or land severance, we administer the Committee of Adjustment and consent process under the authority of the Planning Act.

Program Services

The Building Services program consists of the following service areas and activities:

Administration

- Service planning
- Financial management
- Business information management
- Building and business systems coordination
- Qualification and learning management
- Accurate and timely response to inquiries and request for information
- Ensure productive and effective relationships
- Customer experience management

- Council relations
- Government and agency relations
- Department relations

Permit, Zoning & Inspection Services

- Process building permit applications for the construction, alteration, renovation or demolition of a building or structure to ensure compliance with the Ontario Building Code and applicable law, such as the Zoning By-law.
- Administration of prescribed building and mechanical inspections under the Ontario Building Code.
- Administration of the Town's Zoning By-laws including the processing of Zoning Certificates of Occupancy.

Committee of Adjustment

- A process under the Planning Act that allows land owners to submit applications for minor variances from the zoning by-law, and/or applications for land division (consent to sever land).

2026 Program Key Initiatives

Growth Management

- Enhance current technology, such as Project Dox, to increase efficiency and predictability. Explore opportunities for AI adoption
- Continue to develop and implement Smart Phone App for inspections

Community Belonging

- Create user friendly videos for ease of use of current technology
- Continue to enhance transparency for development projects through the Data Hub and other outlets

Environmental Sustainability

- Develop programs to reward residents, developers and designers for utilizing green energy practices in construction projects
- Facilitate energy training programs for staff and residents
- Optimize hybrid work environment in the department

Accountable Government

- Complete dormant permit initiative and develop standards to ensure files stay current
- Update departmental By-laws, policies and standard operational procedures to keep current with changing legislation and emerging trends
- Realize the benefit of AI communication

Key Performance Indicators

1. Percentage of gross operating budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the Town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross Town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)	2.4	2.4	2.4	2.4	2.3

2. Percentage of total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total Town FTEs.

Calculation: Total program FTEs including part-time / Total Town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)	2.8	2.8	2.8	2.9	2.7

3. Cost recovery ratio

Purpose: Building Code Act allows for 100% cost recovery.

Calculation: Total Revenue + Transfer from Reserves) / (Gross Revenues – Committee of Adjustments Tax Supported).

	2021	2022	2023	2024	2025
Percentage (%)	100	100	100	100	100

4. Annual construction value contributed to the economy through building permit administration

Purpose: Assesses the contribution of building activity to the economy.

Calculation: Results gathered from the AMANDA system

	2021	2022	2023	2024	2025
Monetary value ($)	1,344,000,000	2,450,000,000	2,384,804,000	809,683,000	1,230,110,000

5. Number of new dwelling units created from issued building permits

Purpose: Assesses the contribution to the safely build housing supply for Oakville

Calculation: Results gathered from the AMANDA system

	2021	2022	2023	2024	2025
Units (#)	2,634	3,236	1,903	2,403	1,586

6. Annual construction value of Industrial, Commercial and Institutional (ICI) buildings contributed to the economy

Purpose: Assess the contribution of ICI building activity to the economy

Calculation: Results gathered from the AMANDA system

	2021	2022	2023	2024	2025
Monetary value ($)	185,000,000	478,000,000	415,000,000	313,522,000	350,105,000

7. Annual revenue generated from Industrial, Commercial and Institutional (ICI) building permits

Purpose: Assess the revenue of ICI building permit activity

Calculation: Results gathered from the AMANDA system

	2021	2022	2023	2024	2025
Monetary value ($)	2,700,000	3,118,000	2,096,000	1,033,000	1,039,500

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Building Services						
Building Administration	1.0	-	-	3.0	4.0	3.0
Permit, Zoning & Inspection Services	47.5	(1.0)	-	4.0	50.5	3.0
Committee of Adjustment	2.0	-	-	-	2.0	-
Total Building Services	**50.5**	**(1.0)**	**-**	**7.0**	**56.5**	**6.0**

The 2026 total staff complement is 56.5 FTEs resulting in an increase of 6.0 FTEs from 2025. 1.0 FTE, a User Experience Specialist has been reallocated to the Communications and Customer Experience Program. A service level change of 7.0 FTEs has been added to aide in expedited permit approvals which will assist in delivering new housing supply and maintain the integrity of enforcement under the Building Act.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Building Services									
Building Administration	848,600	(66,600)	50,000		832,000	359,000	1,191,000	342,400	40.3%
Permit, Zoning & Inspection Services	(848,600)	33,600		(17,000)	(832,000)	(359,000)	(1,191,000)	(342,400)	(40.3%)
Committee of Adjustment	209,700	47,100		(2,000)	254,800		254,800	45,100	21.5%
Total Tax Levy	**209,700**	**14,100**	**50,000**	**(19,000)**	**254,800**		**254,800**	**45,100**	**21.5%**

The 2026 net budget for Building Services is $254,800 resulting in an increase of $45,100 or 21.5% from 2025. Except for Committee of Adjustment, the Building Services program is a 100% cost-recovered program, meaning total gross expenditures have been fully offset by revenues, and any surplus or shortfall is transferred to or from the Building Enterprise reserve fund, resulting in a net budget of zero for those services.

Building Administration net budget for 2026 is $1,191,000 for an increase of $342,400 from 2025. The change is primarily due a service level change adding 3.0 FTEs along with a capital impact of $50,000 for Software as a Service from the Zoning By-law Update project. Contractual and inflationary adjustments in wages, benefits and insurance have also been included. Finally, a reallocation of corporate gapping has been included to support Program Based Budgeting.

Permit, Zoning & Inspection Services net budget for 2026 is -$1,191,000 (Credit Balance) for a decrease of $342,400 from 2025. The change is primarily due to decreased revenue resulting from fewer permits and a shift in application mix, particularly for projects with construction value over $2 million. In addition, 4.0 FTEs were added to expedite the permit approvals and enforce the Building Act. Contractual and inflationary increases for wages and benefits have also been included. These changes result in a reduced transfer to the Building Enterprise reserve.

Committee of Adjustment net budget for 2026 is $254,800 for an increase of $45,100 from 2025. Based on a fee model update, there has been a slight reduction in volumes based on a 7-year average, as well as reduced consent fees. Additionally, increases in internal charges for time spent by other departments assisting in Committee of Adjustment have been incorporated. Finally, inflationary increases for wages and benefits have been included.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Building Services									
EXPENSES									
Personnel Services & Benefits	6,899,600	78,200			6,977,800	792,600	7,770,400	870,800	12.6%
Materials & Supplies	42,100	10,000		(19,000)	33,100		33,100	(9,000)	(21.4%)
Purchased Services	470,900	9,300	50,000		530,200	11,600	541,800	70,900	15.1%
Payments & Grants	89,000				89,000		89,000		
Internal Expenses & Transfers	9,172,600	(3,145,700)			6,026,900		6,026,900	(3,145,700)	(34.3%)
Total EXPENSES	16,674,200	(3,048,200)	50,000	(19,000)	13,657,000	804,200	14,461,200	(2,213,000)	(13.3%)
REVENUES									
External Revenues	(16,299,400)	3,069,200			(13,230,200)		(13,230,200)	3,069,200	18.8%
Internal Recovery & Fund Transfers	(165,100)	(6,900)			(172,000)	(804,200)	(976,200)	(811,100)	(491.3%)
Total REVENUES	(16,464,500)	3,062,300			(13,402,200)	(804,200)	(14,206,400)	2,258,100	13.7%
Total Tax Levy	**209,700**	**14,100**	**50,000**	**(19,000)**	**254,800**		**254,800**	**45,100**	**21.5%**

The total expenses for Building Services are $14,461,200 and total revenues are $14,206,400 resulting in a net budget of $254,800 in 2026. The budget components and main drivers for change are discussed below.

Personnel Services & Benefits total budget is $7,770,400 in 2026 comprised primarily of full-time and part-time wages and benefits. The budget increased by $870,800 primarily due to the addition of 7.0 FTEs to assist in the building process. Also included is inflationary and contractual increases to wages and benefits.

Materials & Supplies total budget is $33,100 in 2026 comprised primarily of printing costs for signs and notices, postage, and office supplies. The budget has decreased by $9,000 due to identified efficiencies in external reproduction and office supplies.

Purchased Services total budget is $541,800 in 2026 comprised primarily of training for staff, mileage, and insurance. The budget increased by $70,900 from 2025 primarily due to a Software as a Service capital impact.

Payments & Grants total budget is $89,000 in 2026 with no change from 2025. This is comprised of bank service fees.

Internal Expenses & Transfers total budget is $6,026,900 in 2026 comprised primarily of transfers to Building Enterprise reserve and internal charges with departments who support the delivery of Building Services. The budget decreased by $3,145,700 from 2025 driven by lower revenue and a decreased surplus transferred to the Building Enterprise reserve. Additionally, the transfer to reserve was slightly reduced to account for increased internal charges reflecting other department's direct and indirect costs attributed to the delivery of Building Services.

External Revenue total budget is $13,230,200 in 2026 comprised primarily of permit, inspection, zoning, compliance letters and Committee of Adjustment (COA) variances and consents. In 2026, there will be a 0% fee increase for building, zoning, and inspection permits. The budget decreased by $3,069,200 from 2025 primarily due to lower volumes and a shift in application mix. COA fees have been adjusted based on the planning and development fee model. The new consent and variance fees, combined with lower volumes, have resulted in a minor decrease in COA revenue.

Internal Recoveries & Fund Transfers total budget is $976,200 in 2026 comprised primarily of recovery of Building Services time spent on user fees within the Community Development Commission. The budget increased by $811,100 from 2025 primarily due to a service level change to recover of 7.0 FTEs from the Building Enterprise reserve. Minor increases to internal recoveries for time spent on supporting departments' applications and permits have also been included.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Building Services							
Gross Expenditures by Service							
Building Administration	1,205,800	1,412,000	206,200	17.1%	1,432,700	20,700	1.5%
Permit, Zoning & Inspection Services	12,180,500	12,621,200	440,700	3.6%	12,990,600	369,400	2.9%
Committee of Adjustment	1,074,900	1,097,700	22,800	2.1%	1,120,700	23,000	2.1%
Total Gross Expenditures by Service	14,461,200	15,130,900	669,700	4.6%	15,544,000	413,100	2.7%
Tax Levy by Service							
Building Administration	1,191,000	1,401,000	210,000	17.6%	1,425,600	24,600	1.8%
Permit, Zoning & Inspection Services	(1,191,000)	(1,401,000)	(210,000)	(17.6%)	(1,425,600)	(24,600)	(1.8%)
Committee of Adjustment	254,800	253,000	(1,800)	(0.7%)	250,700	(2,300)	(0.9%)
Total Tax Levy by Service	254,800	253,000	(1,800)	(0.7%)	250,700	(2,300)	(0.9%)
Gross Expenditures by Type							
Personnel Services & Benefits	7,770,400	8,352,900	582,500	7.5%	8,597,600	244,700	2.9%
Materials & Supplies	33,100	34,000	900	2.7%	34,900	900	2.6%
Purchased Services	541,800	561,300	19,500	3.6%	577,400	16,100	2.9%
Payments & Grants	89,000	89,200	200	0.2%	89,400	200	0.2%
Internal Expenses & Transfers	6,026,900	6,093,500	66,600	1.1%	6,244,700	151,200	2.5%
Total Expenditures	14,461,200	15,130,900	669,700	4.6%	15,544,000	413,100	2.7%
Revenues by Type							
External Revenue							
Permit, Zoning & Inspection Services	(12,410,100)	(12,781,800)	(371,700)	(3.0%)	(13,164,600)	(382,800)	(3.0%)
Committee of Adjustment	(820,100)	(844,700)	(24,600)	(3.0%)	(870,000)	(25,300)	(3.0%)
Internal Recoveries & Fund Transfers	(976,200)	(1,251,400)	(275,200)	(28.2%)	(1,258,700)	(7,300)	(0.6%)
Total Revenues	(14,206,400)	(14,877,900)	(671,500)	(4.7%)	(15,293,300)	(415,400)	(2.8%)
Total Tax Levy	**254,800**	**253,000**	**(1,800)**	**(0.7%)**	**250,700**	**(2,300)**	**(0.9%)**

Budget Forecast Highlights

The 2027 net budget is projected to decreased by $1,800 for a total of $253,000. The change is primarily due to the annualization of 7.0 FTEs added in 2026. Also included are inflationary increases to salaries and benefits, materials, and purchased services. Modest revenue increases have also been included.

The 2028 net budget is projected to decreased by $2,300 for a total of $250,700. The change is primarily due to inflationary increases in service costs and modest revenue increases.

Recommended Capital Budget

The capital budget will provide funds to purchase two shared electric vehicles for inspection staff to address concerns surrounding inspector safety while providing opportunities for increased efficiency and community engagement. Also, included in the capital budget is funding an operating impact for Software as a Service to support the Zoning By-Law update.

	Classification	Capital Budget 2026	Operating Impacts 2026
Building Services			
62102305 Zoning By-law Update	Program Initiatives		50,000
62102601 Building Services Inspection Vehicles	Program Initiatives	120,800	
Total		**120,800**	**50,000**

OAKVILLE

Economic Development

Program Based Budget for 2026–2028

Vision

Oakville: the community where innovative companies want to be.

Mission

To support the growth of existing businesses and attract new ones so that Oakville's business environment is strong, diversified and prosperous.

Program Services

Economic Development is a department of the Town of Oakville. It supports the growth of existing businesses and attracts new ones so that Oakville's business environment is strong, diversified, and prosperous. Oakville Tourism Partnership Inc. (Visit Oakville) is an external not-for-profit organization that was financially supported by the Town prior to 2020. With the introduction of the Municipal Accommodation Tax (MAT), Visit Oakville gained a new source of revenue and transitioned to a self-supported role in 2020. The MAT is a mandatory tax on short-term accommodations funded by guests. Funds are split between Visit Oakville, to fund and promote local tourism, and the Town of Oakville, where a dedicated reserve has been established for tourism related initiatives and/or infrastructure.

Economic Development

- Business retention and expansion initiatives
- Marketing to attract new investment
- Lead servicing and site selection proposals
- Research projects and data analysis
- Patio program administration
- Oakville Film Office (pilot program)

Tourism

Visit Oakville is an incorporated, not-for-profit, destination marketing organization (DMO). Visit Oakville aims to drive economic impact through marketing and partnerships, curating visitor experiences, and advocating on behalf of Oakville's tourism industry.

2026 Program Key Initiatives

Growth Management

- Continued implementation of the new 5-year Economic Development Plan, including exploring the potential purpose, scope and involvement in foreign direct investment activities.

Community Belonging

- Continued implementation of the permanent Seasonal Commercial Patio Program.
- Three-year extension of the Film Office Pilot.
- Continue to build relationships with the existing business community through the newly launched business retention and expansion program.

Environmental Sustainability

- Updates to the Brownfield Community Improvement Plan.

Accountable Government

- Share information and increase communications via website, social media and e-newsletter.

Key Performance Indicators

1. Percentage of Gross Operating Budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the Town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross Town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)	0.4	0.5	0.5	0.6	0.6

2. Percentage of Total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total Town FTEs.

Calculation: Total program FTEs including part-time / Total Town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)	0.2	0.2	0.2	0.2	0.3

3. Industrial Vacancy Rate

Purpose: Provides information about industrial activity and the availability of existing space for new investment.

Calculation: Source: CBRE Limited Industrial Market reports

	2021	2022	2023	2024	2025
Percentage (%)	1.9	0.3	3.1	7.3	9.4 Q2

4. Office Vacancy Rate

Purpose: Provides information about commercial activity and the availability of existing space for new investment

Calculation: CBRE Limited Oakville Office Market reports

	2021	2022	2023	2024	2025
Percentage (%)	18.6	19.6	17.5	17.7	16.8 Q2

5. Square Feet of Industrial Development

Purpose: Measure of the industrial development activity in Oakville for economic development analysis and review of initiatives.

Calculation: Town of Oakville Building Permit data – new construction and additions (excludes alterations).

	2021	2022	2023	2024	2025
Square feet	120,959	354,134	1,580,974	288,770	472,779 (Aug 2025)

6. Square Feet of Commercial Development

Purpose: Measure of the commercial development activity in Oakville for economic development analysis and review of initiatives.

Calculation: Town of Oakville Building Permit data – new construction and additions (excludes alterations).

	2021	2022	2023	2024	2025
Number	164,153	206,188	152,489	183,173	161,704 (Aug 2025)

7. Number of Businesses per 100,000 population (ISO37120 Supporting Indicator 5.6)

Purpose: (ISO 37120 supporting indicator of economic health) – licensed businesses

Calculation: Source: Canadian Business Counts, Statistics Canada.

	2021	2022	2023	2024	2025
Number	4,274	4,363	4,377	4,375	4,374 (June 2025)

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Economic Development						
Economic Development	6.0	-	-	-	6.0	-
Tourism	-	-	-	-	-	-
Total Economic Development	**6.0**	**-**	**-**	**-**	**6.0**	**-**

The 2026 total staff complement is 6.0 FTEs and is unchanged from 2025.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Economic Development									
Economic Development	1,075,500	79,100			1,154,600		1,154,600	79,100	7.4%
Tourism									
Total Tax Levy	**1,075,500**	**79,100**			**1,154,600**		**1,154,600**	**79,100**	**7.4%**

The 2026 net budget for Economic Development is $1,154,600 resulting in an increase of $79,100 or 7.4% from 2025. It includes the annualization of the two new positions approved in 2025, as well as the budget to continue the Film Office Pilot program, which is funded from the Tax Stabilization reserve.

Economic Development net budget for 2026 is $1,1,54,600 for an increase of $79,100 from 2025. The change is primarily for the annualization of the two positions approved in 2025. The remaining increase is for inflation on personnel services and benefits, net of wage adjustments for staff.

Tourism net budget for 2026 is $0 with no net change from 2025. It includes a $1,300,000 budget for collection of MAT revenue with 47.5% of that revenue paid out as a grant to Oakville Tourism Partnership, 47.5% transferred to the MAT reserve and 5% to Financial Services Revenue and Taxation section for collection and administration of the tax.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Economic Development									
EXPENSES									
Personnel Services & Benefits	1,142,900	(139,700)			1,003,200	137,700	1,140,900	(2,000)	(0.2%)
Materials & Supplies	5,300	(800)			4,500		4,500	(800)	(15.1%)
Purchased Services	137,400	(25,400)			112,000	50,000	162,000	24,600	17.9%
Payments & Grants	647,500				647,500		647,500		
Internal Expenses & Transfers	687,400				687,400		687,400		
Total EXPENSES	2,620,500	(165,900)			2,454,600	187,700	2,642,300	21,800	0.8%
REVENUES									
External Revenues	(1,300,000)				(1,300,000)		(1,300,000)		
Internal Recovery & Fund Transfers	(245,000)	245,000				(187,700)	(187,700)	57,300	23.4%
Total REVENUES	(1,545,000)	245,000			(1,300,000)	(187,700)	(1,487,700)	57,300	3.7%
Total Tax Levy	**1,075,500**	**79,100**			**1,154,600**		**1,154,600**	**79,100**	**7.4%**

The total expenses for Economic Development are $2,642,300 and total revenues are $1,487,700 resulting in a net budget of $1,154,600 in 2026. The budget components and main drivers for change are discussed below.

Personnel Services & Benefits total budget is $1,140,900 in 2026 and is comprised primarily of full-time and part-time wages and benefits. The budget decreased by $2,000 from 2025. The budget of $215,000 for temporary staffing in the first phase of the Film Office Pilot is replaced with $137,700 of funding for the second phase. The annualization of the two new positions approved in 2025 and inflation and adjustments for personnel services and benefits offset the reduction in the temporary staffing budget.

Materials & Supplies total budget is $4,500 in 2026 and is comprised of external reproduction costs, office supplies and subscriptions. The budget has decreased by $800 to reduce the budget for office supplies.

Purchased Services total budget is $162,000 in 2026 comprised primarily of consulting fees and promotion expenses to provide economic development services to the town. The budget has increased by $24,600 for the net budget change for phase two of the Film Office pilot program, which includes funds for a Film Sector Strategy to be completed in 2026.

Payments & Grants total budget is $647,500 in 2026, which includes a budgeted grant of $617,500 to the Oakville Tourism Partnership that is 47.5% of the Municipal Accommodation Tax (MAT) revenue received. It also includes a $30,000 budgeted grant for Brownfield development. The budget remains unchanged from 2025.

Internal Expenses & Transfers total budget is $687,400 in 2026 and includes a budgeted transfer of $617,500 to the MAT reserve that is 47.5% of MAT revenue received. It also includes a $4,900 annual transfer to the International Development reserve and a $65,000 transfer to Finance Revenue and Taxation services for 5% of the MAT revenue collected.

External Revenue total budget is $1,300,000 in 2026 and is the budget for MAT revenue that is part of the Tourism budget. It is collected from hotels, inns and bed and breakfasts as an accommodation tax to support tourism in the town.

Internal Recoveries & Fund Transfers total budget is $187,700 in 2026 and includes funding for the Film Office pilot program. The budget has decreased by $57,300 from 2025. $78,000 of MAT reserve funding and $167,000 of Tax stabilization funding was removed from the budget for the first phase of the Film Office pilot program, replaced by $187,700 of Tax stabilization reserve funding for the second phase of the program.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Economic Development							
Gross Expenditures by Service							
Economic Development	1,342,300	1,334,300	(8,000)	(0.6%)	1,365,300	31,000	2.3%
Tourism	1,300,000	1,318,500	18,500	1.4%	1,337,600	19,100	1.4%
Total Gross Expenditures by Service	2,642,300	2,652,800	10,500	0.4%	2,702,900	50,100	1.9%
Tax Levy by Service							
Economic Development	1,154,600	1,186,600	32,000	2.8%	1,217,600	31,000	2.6%
Tourism		18,500	18,500	#DIV/0!	37,600	19,100	103.2%
Total Tax Levy by Service	1,154,600	1,205,100	50,500	4.4%	1,255,200	50,100	4.2%
Gross Expenditures by Type							
Personnel Services & Benefits	1,140,900	1,168,500	27,600	2.4%	1,195,000	26,500	2.3%
Materials & Supplies	4,500	4,600	100	2.2%	4,700	100	2.2%
Purchased Services	162,000	125,400	(36,600)	(22.6%)	128,900	3,500	2.8%
Payments & Grants	647,500	666,900	19,400	3.0%	686,900	20,000	3.0%
Internal Expenses & Transfers	687,400	687,400			687,400		
Total Expenditures	2,642,300	2,652,800	10,500	0.4%	2,702,900	50,100	1.9%
Revenues by Type							
External Revenue	(1,300,000)	(1,300,000)			(1,300,000)		
Internal Recoveries & Fund Transfers	(187,700)	(147,700)	40,000	21.3%	(147,700)		
Total Revenues	(1,487,700)	(1,447,700)	40,000	2.7%	(1,447,700)		
Total Tax Levy	**1,154,600**	**1,205,100**	**50,500**	**4.4%**	**1,255,200**	**50,100**	**4.2%**

Budget Forecast Highlights

The 2027 net budget is projected to increase by $50,500 for a total of $1,205,100. The change is primarily due to inflationary increases in the cost of delivering services. Also, the budget of $40,000 for the Film Sector strategy is removed, along with the tax stabilization reserve funding for it, as the strategy is to be completed in 2026.

The 2028 net budget is projected to increase by $50,100 for a total of $1,255,200. The change is primarily due to inflationary increases in the cost of delivering services.

Recommended Capital Budget

There are no new capital projects for 2026.

OAKVILLE

Infrastructure Planning & Improvements

Program Based Budget for 2026–2028

Vision

To meet the needs of our community today and tomorrow through the provision, management and rehabilitation of municipal transportation infrastructure.

Mission

Plan, design, construct and rehabilitate safe and sustainable transportation infrastructure.

Program Services

The Infrastructure Planning and Improvements program consists of the following service areas and activities:

Administration

- Upholds a high standard of service and prioritizes public safety on the transportation network by maintaining current policies, procedures, and technical standards.

Road Infrastructure Improvements

- Short-term and long-term planning of capacity improvements to the transportation network for all modes of travel in order to address growing travel demands.
- Deliver the capital program for transportation rehabilitation and improvements that support and protect the community and the environment.

Road Corridor Management

- Programs and strategies to ensure an efficient and safe road system through corridor enhancement, traffic calming, pedestrian safety and coordinating third party activities.
- Regulate and coordinate the use of the public right-of-way, including coordination of third-party activities, permit issuance, encroachment and easement approvals, to maintain public safety, protect infrastructure investments and support future transportation planning.

2026 Program Key Initiatives

Growth Management

- Design and construct transportation infrastructure in accordance with the 10-year capital budget and forecast in the range of $84 million.
- Commence detail design activities for the Bronte Village (Lakeshore Road and Bronte Road) and Kerr Village (Lakeshore Road) Streetscape Projects.
- Continued implementation of the Neighbourhood Traffic Safety Program, construction of new pedestrian crossovers and pedestrian signals; traffic calming; and localized safety improvements.
- Implement recommendations and actions of the Transportation Master Plan such as conducting the e-Scooter Implementation Review.
- Implement traffic signal optimization on Sixth Line between Dundas Street and Upper Middle Road.

Community Belonging

- Continue and expand outreach to, and engagement with, formal and informal community groups on transportation plans and studies, design and construction projects and active transportation programs and initiatives.
- Construction of traffic calming at four (4) locations adjacent to schools

Environmental Sustainability

- Continued promotion of active transportation through the provision of supportive programs and infrastructure.

Accountable Government

- Continue to enhance and modernize engineering standards through ongoing efforts of the Engineering Design Standards Committee.
- Maintain Pavement Quality Index (PQI) for Town roads through the annual road resurfacing program.

Key Performance Indicators

1. Percentage of gross operating budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the Town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross Town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)	1.6	2.0	2.0	2.4	2.3

2. Percentage of total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total Town FTEs.

Calculation: Total program FTEs including part-time / Total Town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)	1.8	1.8	1.9	2.3	2.3

3. Percentage of Transportation Master Plan projects under way or in progress as a total of all TMP projects

Purpose: Monitors the success of the implementation of the 2018 Transportation Master Plan. The 2018 Transportation Master Plan identifies capital projects to 2032 and beyond to support existing and future trip volumes on the Town's roads, sidewalks, bike lanes and multi-use trails.

Calculation: The number of TMP projects completed or in progress as a percentage of the total number of capital projects identified in the 2018 TMP.

	2021	2022	2023	2024	2025
Percentage (%)	15.9	27.8	29.2	31.9	31.9

4. Cumulative total kilometres of active transportation infrastructure within Town of Oakville

Purpose: Monitors the success of the implementation of the 2018 Transportation Master Plan, 2018 Active Transportation Master Plan, and overall trail network.

Calculation: Total Town owned length of sidewalks, multi-use trails, cycle lanes and signed routes in the Town's right-of-way (measured in km per direction), and active transportation infrastructure outside of the right-of-way (trails). Includes km constructed through Town capital works and through development.

*Note: prior to 2023 the cycle lanes on ROW or signed bike routes were not available, physical inventory of these items was confirmed in 2023.

	2021	2022	2023	2024	2025
ROW AT Infrastructure	1,173	1,189	1,192	1,207	1,215
Cycle Lanes*/Signed Routes	N/A	N/A	297	306	306
Recreational AT (Trails)	244	249	249	252	256
Total AT Infrastructure	**1,417**	**1,426**	**1,738**	**1,765**	**1,777**

5. Traffic control system performance (intersection level of service) at acceptable levels

Purpose: Determines whether a signalized intersection is operating at acceptable levels of delay, on a scale of A to F. A location which is operating at LOS A, B, C or D is considered to have satisfactory operation with delays to motorists at acceptable levels (A-C) or reaching the upper limit of tolerable delays (D). When an intersection's LOS is found to be LOS E or F, its levels of delay are not acceptable to motorists.

Calculation: Percentage of signalized intersections at Level of Service A – D.

	2021	2022	2023	2024	2025
Percentage (%)	N/A	92*	100**	100***	100****

Comment: Information for 2021 was not available because the traffic count program was suspended due to the reduced traffic volumes associated with COVID. Traffic counts are required to calculate the Level of Service.

* Information for 2022 is based on a subset of major Town intersections (two primary Town corridors) as the count program restarted mid-way through 2022.

** Information for 2023 is based on a larger subset of Town intersections than in 2022, along five primary Town corridors.

*** Information for 2024 is based on larger subset of Town intersection than in 2023 with 53 signalized intersections on six primary Town corridors.

**** Information for 2025 is based on larger subset of Town intersection than in 2024 with 58 signalized intersections on six primary Town corridors.

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	**2026 Total FTE**	Net Change from 2025
Infrastructure Planning & Improvements						
Administration	2.0	-	-	-	2.0	-
Road Infrastructure Improvements	28.5	(0.5)	-	2.0	30.0	1.5
Road Corridor Management	11.9	(2.0)	-	-	9.9	(2.0)
Total Infrastructure Planning & Improvements	**42.4**	**(2.5)**	**-**	**2.0**	**41.9**	**(0.5)**

The 2026 total staff complement is 41.9 FTEs for a decrease of 0.5 FTEs from 2025.

0.5 part-time FTEs were removed from the Automated Speed Enforcement program due to the provinces recent announcement that the program has now been cancelled.

2.0 FTEs have been reallocated from the Road Corridor Management service area to Development Engineering to streamline business processes.

The service level change column includes the addition of 1.0 FTE Senior Liaison Advisor with a start date of April 1st, 2026, and 1.0 FTE Traffic Safety Specialist with a start date of January 1st, 2026.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Infrastructure Planning & Improvements									
Administration	581,200	(35,900)		(4,900)	540,400		540,400	(40,800)	(7.0%)
Road Infrastructure Improvements	1,779,300	348,800			2,128,100	120,000	2,248,100	468,800	26.3%
Road Corridor Management	859,100	(57,800)			801,300		801,300	(57,800)	(6.7%)
Total Tax Levy	**3,219,600**	**255,100**		**(4,900)**	**3,469,800**	**120,000**	**3,589,800**	**370,200**	**11.5%**

The 2026 net budget for Infrastructure Planning & Improvements is $3,589,800 resulting in an increase of $370,200 or 11.5% from 2025. This reflects the costs for the overall management, coordination and implementation of engineering planning, design and construction of Oakville's roads infrastructure as well as road corridor management including permitting.

Administration net budget for 2026 is $540,400 for a decrease of $40,800 from 2025. The change is primarily due to the reallocation of corporate gapping to the programs, which is partially offset by inflationary and contractual obligations in personnel services and benefits. Also included for 2026 are reductions to postage, office supplies, telephones and insurance.

Road Infrastructure Improvements net budget for 2026 is $2,248,100 for an increase of $468,800 from 2025. The primary reason for the increase is due to the budget for the Automated Speed Enforcement program being removed in 2026 as this program has now been cancelled by the province resulting in a loss of revenue.

A few minor reductions have been included for gasoline, training & development, telephones, motor vehicle parts and accessories as well as small tools and accessories.

The service level change column includes the addition of 1.0 FTE Senior Liaison Advisor with a start date of April 1st, 2026, and 1.0 FTE Traffic Safety Specialist with a start date of January 1st, 2026, however, the Senior Liaison position is offset with 100 % recoveries from capital projects. Inflationary and contractual increases to salaries, benefits, part-time wages and internal labour recoveries to capital projects have also been included.

Road Corridor Management net budget for 2026 is $801,300 for a decrease of $57,800 from 2025. The decrease is primarily due to reductions in gasoline, telephones, municipal grants and internal labour charges. A review of the three-year averages was also conducted for all revenues with the net effect resulting in an increase to external revenues. Inflationary and contractual increases in personnel have also been included.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Infrastructure Planning & Improvements									
EXPENSES									
Personnel Services & Benefits	5,423,700	130,400			5,554,100	234,000	5,788,100	364,400	6.7%
Materials & Supplies	50,200	(11,200)		(4,900)	34,100		34,100	(16,100)	(32.1%)
Capital out of Operations	3,300				3,300		3,300		
Purchased Services	1,887,000	(1,273,300)			613,700		613,700	(1,273,300)	(67.5%)
Payments & Grants	28,800	(20,400)			8,400		8,400	(20,400)	(70.8%)
Internal Expenses & Transfers	477,500	(288,200)			189,300		189,300	(288,200)	(60.4%)
Total EXPENSES	7,870,500	(1,462,700)		(4,900)	6,402,900	234,000	6,636,900	(1,233,600)	(15.7%)
REVENUES									
External Revenues	(2,413,100)	1,766,000			(647,100)		(647,100)	1,766,000	73.2%
Internal Recovery & Fund Transfers	(2,237,800)	(48,200)			(2,286,000)	(114,000)	(2,400,000)	(162,200)	(7.2%)
Total REVENUES	(4,650,900)	1,717,800			(2,933,100)	(114,000)	(3,047,100)	1,603,800	34.5%
Total Tax Levy	**3,219,600**	**255,100**		**(4,900)**	**3,469,800**	**120,000**	**3,589,800**	**370,200**	**11.5%**

The total expenses for Infrastructure Planning & Improvements are $6,636,900 and total revenues are $3,047,100 resulting in a net budget of $3,589,800 in 2026. The budget components and main drivers for change are discussed below.

Personnel Services & Benefits total budget is $5,788,100 in 2026 comprised primarily of full-time and part-time wages and benefits. The budget increased by $364,400 from 2025. The service level change column includes the addition of 1.0 FTE Senior Liaison Advisor with a start date of April 1st, 2026, and 1.0 FTE Traffic Safety Specialist with a start date of January 1st, 2026. Inflationary and contractual increases in personnel as well as the reallocation of corporate gapping to the programs have also been included for 2026.

Materials & Supplies total budget is $34,100 in 2026, a decrease of $16,100 from 2025, primarily due to a reduction in gasoline and office supplies.

Purchased Services total budget is $613,700 in 2026 for a decrease of $1,273,300 from 2025. The primary reason for the reduction is due to expenses for the Automated Speed Enforcement Program being removed from the budget for 2026 as the program has now been cancelled by the province. Additional minor reductions have also been included for telephones and insurance.

Payments & Grants total budget is $8,400 for a decrease of $20,400 from 2025. The budgeted amount for municipal grants has been reallocated to Recreation & Culture as they now oversee the Terry Fox and Remembrance Day events.

Internal Expenses & Transfers total budget is $189,300 in 2026 for a decrease of $288,200 from 2025. The primary driver behind the decrease is related to the Automated Speed Enforcement program being cancelled by the province and the relevant internal chargebacks to Municipal Enforcement Services being removed from the 2026 budget.

External Revenues total budget in 2026 is $647,100 for a decrease of $1,766,000 from 2025. The primary reason for the decrease is due to the Automated Speed Enforcement program being cancelled for 2026 and the subsequent revenue being removed from the budget. Other inflationary increases are also included for the various permits under Right of Way Management.

Internal Recovery & Fund Transfers total budget is $2,400,000 in 2026 for an increase of $162,200 from 2025. The budget is comprised primarily of staffing costs recovered from capital projects and for 2026 includes the new Senior Liaison Advisor within Design and Construction. Inflationary, contractual and corrective adjustments to the capital recoveries have also been included.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Infrastructure Planning & Improvements							
Gross Expenditures by Service							
Administration	584,200	602,500	18,300	3.1%	618,300	15,800	2.6%
Road Infrastructure Improvements	4,608,900	4,848,700	239,800	5.2%	4,996,500	147,800	3.0%
Road Corridor Management	1,443,800	1,810,000	366,200	25.4%	1,958,100	148,100	8.2%
Total Gross Expenditures by Service	6,636,900	7,261,200	624,300	9.4%	7,572,900	311,700	4.3%
Tax Levy by Service							
Administration	540,400	557,300	16,900	3.1%	573,000	15,700	2.8%
Road Infrastructure Improvements	2,248,100	2,347,600	99,500	4.4%	2,423,200	75,600	3.2%
Road Corridor Management	801,300	1,148,400	347,100	43.3%	1,276,800	128,400	11.2%
Total Tax Levy by Service	3,589,800	4,053,300	463,500	12.9%	4,273,000	219,700	5.4%
Gross Expenditures by Type							
Personnel Services & Benefits	5,788,100	6,372,900	584,800	10.1%	6,664,900	292,000	4.6%
Materials & Supplies	34,100	34,900	800	2.3%	35,700	800	2.3%
Capital out of Operations	3,300	3,400	100	3.0%	3,500	100	2.9%
Purchased Services	613,700	631,800	18,100	2.9%	650,500	18,700	3.0%
Payments & Grants	8,400	8,500	100	1.2%	8,600	100	1.2%
Internal Expenses & Transfers	189,300	209,700	20,400	10.8%	209,700		
Total Expenditures	6,636,900	7,261,200	624,300	9.4%	7,572,900	311,700	4.3%
Revenues by Type							
External Revenue	(647,100)	(665,200)	(18,100)	(2.8%)	(683,800)	(18,600)	(2.8%)
Internal Recoveries & Fund Transfers	(2,400,000)	(2,542,700)	(142,700)	(5.9%)	(2,616,100)	(73,400)	(2.9%)
Total Revenues	(3,047,100)	(3,207,900)	(160,800)	(5.3%)	(3,299,900)	(92,000)	(2.9%)
Total Tax Levy	**3,589,800**	**4,053,300**	**463,500**	**12.9%**	**4,273,000**	**219,700**	**5.4%**

Budget Forecast Highlights

The 2027 net budget is projected to increase by $463,500 for a total of $4,053,300. The change is primarily due to inflationary increases to the cost of delivering services and includes the annualization of resources to address Council's strategic priorities and objectives.

The 2028 net budget is projected to increase by $219,700 for a total of $4,273,000. The change is primarily due to inflationary increases to the cost of delivering services and includes resources to address Council's strategic priorities and objectives.

Recommended Capital Budget

Highlights include projects associated with the Neighbourhood Traffic Safety Program, such as the traffic calming program, including sites in front of schools on major collector roads, and the construction of pedestrian crossovers. The 2026 recommended capital budget also includes design and construction projects associated with urbanization, road improvements and streetscaping. Also included is the annual road resurfacing program.

	Classification	Capital Budget 2026	Operating Impacts 2026
Infrastructure Planning			
53112601 Transportation and Engineering Cap. Repl.	Infrastructure Renewal	25,400	
53112602 Traffic Impact Assessment Guidelines Update	Growth	101,500	
53311502 North Service Rd Urbanization and Widening w/AT - Eighth Line to 1 km East of Invicta Dr	Growth	20,618,700	
53311705 Burloak Dr Grade Separation w/AT - Harvester Rd to PW D	Growth	4,203,300	
53311713 Speers Rd Widening & AT - Fourth Line to Dorval Drive	Growth	16,189,200	
53312112 Wyecroft Road Widening & AT - Bronte Road to 3rd Line	Growth	16,757,800	
53312602 Bronte Village Streetscape - Lakeshore Road and Bronte Road One-Way Conversion	Program Initiatives	4,001,500	
53322206 Lyons Lane Closure and Construction of MUP	Infrastructure Renewal	325,700	
53322207 Invicta Dr Urbanization - North Service Rd to North Limit	Infrastructure Renewal	5,789,300	
53322602 Lower Kerr Village Streetscape - Lakeshore Road from Forsythe St to Dorval Drive	Program Initiatives	4,071,300	
53322605 Sheddon Avenue Reconstruction - Reynolds St to Allan St	Infrastructure Renewal	265,800	
53332601 Road Resurfacing Program	Infrastructure Renewal	7,612,800	
53342603 ATMP - Active Transportation Studies	Growth	101,500	
53342605 ATMP Cycle Lanes, Pathways etc.	Growth	137,000	
53342606 e-Scooter Implementation Review	Program Initiatives	276,900	

	Classification	Capital Budget 2026	Operating Impacts 2026
53362304 Warminster Dr Bridge Replacement at Fourteen Mile Creek	Infrastructure Renewal	214,200	
53362503 Morrison Road Culvert Replacement at Wedgewood Creek	Infrastructure Renewal	1,164,200	
53362602 Lakeshore Rd Culvert Replacement at McCraney Creek with Upsizing	Infrastructure Renewal	420,100	
53411801 Traffic Signal Construction Program - Design and Construction	Growth		55,500
53412407 Traffic Calming Program	Program Initiatives		3,800
53412601 Traffic Management - Intersections	Growth	213,100	
53412602 Pedestrian Crossover Construction Program	Growth	1,486,300	
53412603 Traffic Signal Optimization Program	Growth	86,300	
53412604 Road Safety Program	Infrastructure Renewal	466,800	
53412605 Traffic Studies and Monitoring	Infrastructure Renewal	126,900	
53412606 Traffic Signal Construction Program	Growth	557,600	
53412607 Traffic Calming Program	Program Initiatives	1,951,700	
Total		**87,164,900**	**59,300**

OAKVILLE

Infrastructure Maintenance

Program Based Budget for 2026–2028

Vision

To meet the needs of our community through the support and maintenance of Oakville's municipal transportation infrastructure network.

Mission

Provide quality road, traffic, systems maintenance and operations to the residents and businesses of Oakville.

Program Services

The Infrastructure Maintenance program, as delivered through the department of Roads & Works Operations, is responsible for the maintenance and operation of the Town's transportation and water resource infrastructure systems. It manages the following service areas to achieve this:

Facilities & Administration

- Administration of Operations

Fleet Operations

- Fleet Acquisition & Disposition
- Parts Inventory, Stores & Distribution
- Vehicle & Equipment Maintenance
- Driver Safety & Collision Prevention

Works Operations

- Road & Roadside Maintenance
- Bulk Loose Leaf Collection
- Road Emergency Response
- Winter Control

- Note: Stormwater Management previously included with Works Operations has been redeployed to a newly created department for 2026.

Traffic Operations

- Traffic Control Device Maintenance
- Street Lighting
- Crossing Guards

2026 Program Key Initiatives

Growth Management

- Implementing transportation technology improvements to enhance safety and user inclusivity.

Community Belonging

- The provision of quality, reliable, safe and effective transportation network.
- Effective delivery of the winter services and bulk loose leaf collection programs.
- Effective communication of programs and related service deliverables.
- Assisting school children to cross safely at approved crossing guard locations.

Environmental Sustainability

- The responsible use of materials and resources in order to mitigate waste and impact to the environment.
- Effective roadside litter pickup and graffiti removal programs.
- Effective green fleet practices, including the undertaking of an Electric Vehicle (EV) Plan, and ongoing review of opportunities to reduce greenhouse gases.

Accountable Government

- To ensure assets undergo the appropriate preventive maintenance activities to increase reliability, extend service life and to do so in the most cost-effective manner.
- Reliable fleet with effective drive safe programs.

Key Performance Indicators

1. Percentage of gross operating budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)	12.1	11.9	12.1	12.5	11.5

2. Percentage of total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total town FTEs.

Calculation: Total program FTEs including part-time / Total town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)	8.1	8.2	8.2	8.2	7.8

3. Minimum maintenance standard deficiencies identified per lane kilometers

Purpose: Assesses general road conditions with respect to provincial standards and provides ‘a state of good repair’ asset indicator.

Calculation: Minimum Maintenance Standard deficiencies identified (excluding streetlights and sign retro-reflectivity) / total lane kilometer of town roads.

	2021	2022	2023	2024	2025
Percentage (%)	0.19	0.22	0.29	0.22	0.22 (Projected to Sept. 2025)

4. Respondents who were satisfied with town services - roads and sidewalks (From Citizen Survey)

Purpose: To ensure we're meeting the service expectations of our residents and to help us set our strategic priorities.

Calculation: To gather the opinions of local residents in the most comprehensive and efficient way, Forum Research conducted a 20-minute telephone survey amongst randomly selected residents of the Town of Oakville.

	2017	2019	2022	2024
Percentage (%)	82	83	81	84

5. Respondents who were satisfied with winter road and sidewalk maintenance (From Citizen Survey)

Purpose: To ensure we're meeting the service expectations of our residents and to help us set our strategic priorities

Calculation: To gather the opinions of local residents in the most comprehensive and efficient way, Forum Research conducted a 20-minute telephone survey amongst randomly selected residents of the Town of Oakville.

	2017	2019	2022	2024
Percentage (%)	81	76	74	82

6. Percentage of winter roads snow removal maintenance within current levels of service.

WINTER MAINTENANCE - ROADS	Accumulation up to 2.5cm		Accumulation up to 5cm		Accumulation >7.5cm		Total # Events	Laneway Snow Removal*		
	# service events	< 6/8 hr service	# service events	< 12 hr service	# service events	< 24 hr service		# service events	5 to 7 day service	Comments
2024-25	12+6	100%	8	100%	3	67%	29	1	100%	Significant Weather Event declared Feb 13th-26th, 3rd event extended beyond 24h timeframe for residential plowing.
2023-24	13+3	100%	2	100%	0	100%	18	0	-	
2022-23	10+5	100%	2	100%	5	100%	22	1	100%	
2021-22	16	100%	4	100%	6	100%	26	1	100%	
2020-21	20	100%	2	100%	7	100%	29	1	100%	
2019-20	30	100%	4	100%	3	100%	37	0	-	

Main Roads Level of Service *- action* ***at 2.5cm*** *accumulation - clear main roads within 6 to 8 hours after event ends*

Secondary roadways Level of Service *- action* ***at 5cm*** *accumulation - clear secondary roads within 12 hours after event ends*

Residential and Laneway Roads Level of Service *- action AFTER snow event ends when accumulation* ***at/above 7.5cm*** *- cleared residential/laneway roads within 24 hours*

**** Laneway Snow Removal -*** *action AFTER snow event ends when snow storage within the laneway area is exhausted (typically sustained total accumulation > 35cm)*

7. Percentage of sidewalk snow removal within current level of service.

WINTER MAINTENANCE - SIDEWALKS	Primary/Secondary Sidewalks (5cm)		Residential Sidewalks (8cm)		
	# service events	24 hr service	# service events	48 hr service	Comments
2024-25	6	100%	3	67%	Significant Weather Event declared on Feb 13-26, exceeded 48hr Residential Sidewalk service for 3rd event.
2023-24	3	100%	0	-	January 23/24 Primary/Secondary plowing occurred with 3.5cm, 2 other events at 5cm.
2022-23	7	100%	6	100%	
2021-22	7	100%	5	80%	Residential sidewalk service level was 92 hours on Jan 16/17 due to significant snowfall event (44cm).

Why important: To ensure we're meeting our legislative and adopted service level expectations.

Level of Service: Sidewalk plowing begins AFTER snow event stops and if accumulation threshold met.

8. Percentage of driveway windrow snow clearing within current level of service.

Driveway Windrow Snow Clearing Program				
Year	Number of Applicants	Service Events	<12 hr service (initiates after residential plowing)	Comments
2024-2025	844	4	100%	Program Expansion to General Applicants
2023-2024	554	0	100%	Applicants accepted beyond limit of 450
2022-2023	456	5	100%	Applicants accepted beyond limit of 450
2021-2022	409	4	100%	
2020-2021	377	7	100%	

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Infrastructure Maintenance						
Facilities & Administration	4.8	-	-	-	4.8	-
Fleet Operations	24.4	-	1.0	1.0	26.4	2.0
Works Operations	65.5	(1.6)	2.0	-	65.9	0.4
Traffic Operations	50.4	0.5	-	-	50.9	0.5
Total Infrastructure Maintenance	**145.2**	**(1.1)**	**3.0**	**1.0**	**148.1**	**2.9**

The 2026 staff complement Infrastructure Maintenance is 148.1 FTE, which is an increase of 2.9 FTE from 2025.

With the establishment of the Stormwater Management program, 1.6 part-time FTE were reallocated from Infrastructure Maintenance to the new program.

Two new Crossing Guard locations are added to the Town requiring additional 0.5 part-time FTE to support the locations.

With the increased number of Town equipment requiring ongoing servicing and maintenance, an additional 1.0 FTE Mechanic was included with the Fleet Operation complement.

The Town roads and infrastructure has increased. To ensure the growth is maintained to approve service levels, Works Operations added 2.0 FTE Heavy Equipment Operators to the complement.

A Coordinator, Fleet is included as a service level change for 2026. The role will be responsible for the procurement and disposal of equipment and vehicles.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Infrastructure Maintenance									
Facilities & Administration	2,465,100	7,200			2,472,300		2,472,300	7,200	0.3%
Fleet Operations	(63,400)	(514,700)	514,200		(63,900)	55,500	(8,400)	55,000	86.8%
Works Operations	16,003,000	1,117,300	239,200		17,359,500		17,359,500	1,356,500	8.5%
Traffic Operations	9,913,300	113,700	107,900		10,134,900		10,134,900	221,600	2.2%
Total Tax Levy	**28,318,000**	**723,500**	**861,300**		**29,902,800**	**55,500**	**29,958,300**	**1,640,300**	**5.8%**

The 2026 net budget for Infrastructure Maintenance is $29,958,300 resulting in an increase on the tax levy of $1,640,300 or 5.8% from 2025. Main drivers of change by service area are highlighted below.

Facilities & Administration net budget for 2026 is $2,472,300 which is an increase of $7,200 from 2025. The change is primarily due to inflationary and contractual increases to salaries and benefits, adjustments to building repairs and maintenance, office supplies, janitorial supplies, and budget reductions to insurance and utilities.

Fleet Operation net budget for 2026 is ($8,400) which is a decrease of $55,000 from 2025. This service area budget is primarily comprised of personnel costs, motor vehicle parts, fuel, and contracted vehicle maintenance. The change is primarily due to inflationary increases to salary and benefits and adjustments are added for motor vehicle parts as well as the addition of 1.0 FTE Mechanic to service the increase of Town equipment and 1.0 FTE Coordinator, Fleet to assist with procurement, implement efficiencies and quality controls for the Fleet.

Works Operations net budget for 2026 is $17,359,500 which is an increase of $1,356,500 from 2025. This service area budget is primarily comprised of personnel costs for the operations, repair and maintenance of Town infrastructure. The primary drivers of the 2026 budget increase are inflationary increases to salaries, benefits, materials, services including increases related to winter control, emergency response and road pavement repairs. Further budget adjustment includes the addition of 2.0 FTE Heavy Equipment Operators to ensure ongoing repair and maintenance of the expanding Town infrastructure to maintain current approved service levels.

Traffic Operations net budget for 2026 is $10,134,900 which is an increase of $221,600 from 2025. This service area budget is primarily comprised of personnel costs for the operation, repair and maintenance of the Town traffic signals, traffic signs, pavement markings, and crossing guards program. The primary drivers of the 2026 increase are inflationary and contractual increases to salaries and benefits, as well as inflationary adjustments for materials and supplies required for service delivery. Many of the programs are fully recoverable from area municipalities and Halton Region. Further budget adjustments include the additional 0.5 part-time FTE for two additional Crossing Guard locations.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Infrastructure Maintenance									
EXPENSES									
Personnel Services & Benefits	14,031,800	505,000	258,100		14,794,900	55,300	14,850,200	818,400	5.8%
Materials & Supplies	7,867,500	(17,800)	109,500		7,959,200		7,959,200	91,700	1.2%
Capital out of Operations	158,500	15,000			173,500		173,500	15,000	9.5%
Purchased Services	13,719,800	609,000	168,100		14,496,900	200	14,497,100	777,300	5.7%
Payments & Grants	1,324,400	3,800	2,800		1,331,000		1,331,000	6,600	0.5%
Internal Expenses & Transfers	9,571,700	40,300	355,100		9,967,100		9,967,100	395,400	4.1%
Total EXPENSES	46,673,700	1,155,300	893,600		48,722,600	55,500	48,778,100	2,104,400	4.5%
REVENUES									
External Revenues	(6,299,600)	145,600			(6,154,000)		(6,154,000)	145,600	2.3%
Internal Recovery & Fund Transfers	(12,056,100)	(577,400)	(32,300)		(12,665,800)		(12,665,800)	(609,700)	(5.1%)
Total REVENUES	(18,355,700)	(431,800)	(32,300)		(18,819,800)		(18,819,800)	(464,100)	(2.5%)
Total Tax Levy	**28,318,000**	**723,500**	**861,300**		**29,902,800**	**55,500**	**29,958,300**	**1,640,300**	**5.8%**

Total expenses for Infrastructure Maintenance are $48,778,100 and total revenues are $18,819,800 resulting in a net budget of $29,958,300 in 2026. Main drivers of change by budget component are highlighted below.

Personnel Services & Benefits total budget is $14,850,200 in 2026 and is primarily comprised of full-time and part-time wages and benefits. The budget has increased by $818,400 from 2025 primarily due to the addition of 2.0 FTE Heavy Equipment Operators for Works to help maintain the Towns growing infrastructure; 1.0 Fleet Mechanic to assist with the maintenance and servicing of the increased number of Town vehicle and equipment; 1.0 FTE for a Fleet, Coordinator service level change to assist with the procurement and disposal of equipment and vehicles; 0.5 part-time FTE Crossing Guard for additional locations; 1.6 part-time FTE reallocation to the newly created Stormwater Management program; as well as inflationary and contractual increases to salaries and benefits.

Materials & Supplies total budget is $7,959,200 in 2026 and is comprised primarily of de-icing materials for roads, utilities for Central Operations, North Operations and the street-lighting program, fuel for vehicles and electrical signal parts to maintain traffic signals. The budget has increased by $91,700 from 2025 primarily due increases to motor vehicle parts, de-icing material, mitigated partially with reductions to hydro, and fuel.

Capital Out of Operations total budget is $173,500 in 2026 and is comprised primarily of computer software. The budget has increased by $15,000 from 2025 primarily due increases to computer software.

Purchased Services total budget is $14,497,100 in 2026 and is primarily comprised of comprised primarily of contracted services and rental equipment to maintain the road networks throughout the various seasons, as well as maintaining the streetlights and fleet vehicles. The budget has increased $777,300 from 2025 primarily due contract services required for road pavement repairs, emergency services, pavement markings, traffic street lighting and winter control.

Payments & Grants total budget is $1,331,000 in 2026 and is primarily comprised of licenses and debt charges related to the LED replacement for streetlighting. The budget has increased $6,600 from 2025 due to adjustments to increases for licenses and debt charges.

Internal Expenses & Transfers total budget is $9,967,100 in 2026 and is primarily comprised of transfers to reserves for building maintenance, vehicle and equipment replacement and for internal charges to the Works and Traffic Operations portions of the budget from Fleet and Stores for vehicle usage and maintenance. The budget has increased $395,400 primarily due to an increased transfer to the equipment reserve to fund future replacement of equipment which are recovered through internal recoveries. Additional increase is for the internal labour charge and vehicle maintenance charge.

External Revenue total budget is $6,154,000 in 2026 and is comprised primarily of regional recoveries and overhead revenue for work done on behalf of external agencies such as the Ministry of Transportation, Halton Region, Halton Hills and Oakville Hydro. The budget has decreased by $145,600 from 2025 primarily due to reduced work planned for Halton Region.

Internal Recovery & Fund Transfers total budget is $12,665,800 in 2026 and is comprised primarily of recoveries in Fleet and Stores services for vehicle maintenance and stores costs charged to the various Town departments. The budget has increased by $609,700 from 2025 primarily due to budget adjustments included for vehicle usage recovery, stores charge, and internal labour recovery.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Infrastructure Maintenance							
Gross Expenditures by Service							
Facilities & Administration	3,648,100	3,915,400	267,300	7.3%	4,007,800	92,400	2.4%
Fleet Operations	11,457,600	12,074,100	616,500	5.4%	12,524,100	450,000	3.7%
Works Operations	20,686,200	21,958,000	1,271,800	6.1%	22,845,500	887,500	4.0%
Traffic Operations	12,986,200	13,446,800	460,600	3.5%	13,289,700	(157,100)	(1.2%)
Total Gross Expenditures by Service	48,778,100	51,394,300	2,616,200	5.4%	52,667,100	1,272,800	2.5%
Tax Levy by Service							
Facilities & Administration	2,472,300	2,698,600	226,300	9.2%	2,840,600	142,000	5.3%
Fleet Operations	(8,400)	55,300	63,700	758.3%	135,200	79,900	144.5%
Works Operations	17,359,500	18,550,700	1,191,200	6.9%	19,355,300	804,600	4.3%
Traffic Operations	10,134,900	10,525,800	390,900	3.9%	10,326,000	(199,800)	(1.9%)
Total Tax Levy by Service	29,958,300	31,830,400	1,872,100	6.2%	32,657,100	826,700	2.6%
Gross Expenditures by Type							
Personnel Services & Benefits	14,850,200	15,441,900	591,700	4.0%	15,818,300	376,400	2.4%
Materials & Supplies	7,959,200	8,409,500	450,300	5.7%	8,722,200	312,700	3.7%
Capital out of Operations	173,500	178,800	5,300	3.1%	184,200	5,400	3.0%
Purchased Services	14,497,100	15,617,400	1,120,300	7.7%	16,409,200	791,800	5.1%
Payments & Grants	1,331,000	1,339,200	8,200	0.6%	797,900	(541,300)	(40.4%)
Internal Expenses & Transfers	9,967,100	10,407,500	440,400	4.4%	10,735,300	327,800	3.1%
Total Expenditures	48,778,100	51,394,300	2,616,200	5.4%	52,667,100	1,272,800	2.5%
Revenues by Type							
External Revenue	(6,154,000)	(6,407,200)	(253,200)	(4.1%)	(6,548,500)	(141,300)	(2.2%)
Internal Recoveries & Fund Transfers	(12,665,800)	(13,156,700)	(490,900)	(3.9%)	(13,461,500)	(304,800)	(2.3%)
Total Revenues	(18,819,800)	(19,563,900)	(744,100)	(4.0%)	(20,010,000)	(446,100)	(2.3%)
Total Tax Levy	**29,958,300**	**31,830,400**	**1,872,100**	**6.2%**	**32,657,100**	**826,700**	**2.6%**

The 2027 net budget is projected to increase by $1,872,100 for a total net budget of $31,830,400. The change is primarily due to annualization of the 1.0 FTE Mechanic, 2.0 FTE Heavy Equipment Operator, 1.0 FTE Coordinator, Fleet added for the 2026 budget, and inflationary and contractual increases to expenses and revenues.

The 2028 net budget is projected to increase by $826,700 for a total net budget of $32,657,100. The change is primarily due to inflationary and contractual increases in expenses and revenues.

Recommended Capital Budget

The capital budget for Infrastructure Maintenance provides funds to ensure that traffic, fleet, and facility assets are maintained to a state of good repair mitigating unscheduled breakdowns as well as avoiding higher repair and maintenance costs. The Roads and Works Replacement Equipment schedule is based on life cycle, condition, and usage metrics from the Town's vehicle and equipment asset registry. The Roads and Works Growth Equipment budget provides for new vehicles and equipment which have been identified as a requirement to provide services to growth areas in the Town, also ensuring associated future operating costs for this equipment are captured. Traffic Operations continue to repair and replace scheduled hardware and controllers on traffic signals through the various traffic signal capital listed below. Rehabilitation program capital budgets added for sidewalk rehabilitation, fence and noise wall repair, bridge repair and asphalt rehabilitation to provide ongoing maintenance of Town infrastructure.

	Classification	Capital Budget 2026	Operating Impacts 2026
Infrastructure Maintenance			
51312602 North Operations Depot Phase 2B - R&W and P&OS	Growth	23,534,800	
51312603 Central Ops - Furniture Replacement	Infrastructure Renewal	10,100	
51322504 Tablet Deployment for Operations Service Improvements	Program Initiatives	150,100	
51322601 North Ops Program Equipment	Infrastructure Renewal	141,400	
51322602 Central Operations Program Equipment	Infrastructure Renewal	105,200	
51322603 Roads and Works Vehicle and Equipment Replacement	Infrastructure Renewal	3,249,100	
51322604 Roads and Works Growth Equipment	Growth	831,800	230,100
51322605 Town Light-duty Vehicles EV Plan & Small Equipment Electrification Plan	Program Initiatives	151,100	
51322606 Product Order Form Automation	Program Initiatives	25,200	
51332601 Asphalt Rehabilitation - Roadway	Infrastructure Renewal	402,800	
51332602 Minor Asphalt Pathway Rehabilitation	Infrastructure Renewal	503,500	
51332603 Sidewalk Rehabilitation	Infrastructure Renewal	236,600	
51332604 Fence and Noise Wall Repairs and Replacement	Infrastructure Renewal	503,500	
51332605 Bridge Minor Rehabilitation and Maintenance	Infrastructure Renewal	453,200	
51612601 Accessible Pedestrian Signals Replacement (APS)	Infrastructure Renewal	326,300	
51612602 Traffic Cabinet Replacement	Infrastructure Renewal	365,500	
51612603 Intersection Renewal	Infrastructure Renewal	503,500	
51612604 LED Signal Renewal	Infrastructure Renewal	380,600	
51632601 Streetlight Rehabilitation	Infrastructure Renewal	253,800	
Total		**32,128,100**	**230,100**

OAKVILLE

Oakville Transit

Program Based Budget for 2026–2028

Vision

To provide a viable and sustainable transportation option through innovative, responsive and customer-focused service delivery.

Mission

To provide a safe, reliable, convenient and efficient public transit service.

Program Services

The Oakville Transit program provides activities through the following services:

Transit Operations

- Delivery and monitoring of scheduled fixed route conventional transit services, School Specials and Special event services.

Transit Planning & Administrative Services

- Short- and long-term planning and scheduling of all Oakville Transit services in coordination with other municipal and provincial transit networks.

Transit Fleet & Maintenance

- Maintenance of transit vehicle assets through the provision of scheduled and unscheduled servicing of all transit vehicles.

Transit On Demand

- Scheduling, delivery, and customer service of all Specialized and On-Demand Services.

2026 Program Key Initiatives

Growth Management

- Implement changes to transit service levels in response to increased transit demand.
- Implement the Oakville Transit Five-Year Business Plan through the Annual Service Planning process, which identifies the road map guiding future expansion of Oakville Transit services.
- Identify transit travel options for customers through fare and service integration initiatives including cross boundary services, fare paying options, and increased connections to the regional transit network.

Community Belonging

- Enhance customer experience with the implementation of upgraded digital displays at terminals and major transit stops.
- Implement the 2026 Oakville Transit Annual Service Plan initiatives and prepare the 2027 Transit Annual Service Plan in consultation with transit stakeholders.
- Prepare and present the 2026 Oakville Transit Annual Accessibility Status Update report.

Environmental Sustainability

- Expand the operation of battery electric buses throughout the transit system thereby decreasing diesel emissions.
- Continue the installation of electric bus energy infrastructure at Oakville Transit facilities.
- Promote Oakville Transit services to increase ridership and reduce the reliance on the private automobile.

Accountable Government

- Deliver transit services efficiently through improved data analytics and analysis.
- Incorporate Oakville Transit into future Town departmental plans ensuring transit options are identified and implemented collectively with other Town projects.
- Continue applying for grant funding to support Transit infrastructure improvements.

Key Performance Indicators

1. Percentage of Gross Operating Budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the Town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross Town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)	12.3	12.5	13.2	13.1	12.4

2. Percentage of Total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the Total town FTEs.

Calculation: Total program FTEs including part-time / Total Town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)	13.9	13.9	13.9	13.8	13.4

3. Total Boardings (System)

Purpose: Measures overall ridership throughout the transit system.

Calculation: The total number of passengers boarding a transit vehicle, including transfers from other routes/agencies. This includes boardings across all conventional fixed route, Specialized, and Ride On-Demand services.

	2021	2022	2023	2024	2025 (forecast)
Total	1,525,937	2,561,719	4,065,661	4,883,056	5,017,307

4. Total Boardings by Fare Type (Conventional)

Purpose: To break down conventional transit total boardings by fare type.

Calculation: The total number of passengers boarding a conventional transit vehicle, including transfers from other routes/agencies broken down by fare type. This includes boardings across all conventional fixed routes, and Ride On-Demand services. Total Boardings = (Tap Boardings + Transfers).

	2021	2022	2023	2024	2025 (forecast)
Adult	1,179,565	1,921,387	2,517,509	2,609,136	2,679,424
Child	13,497	34,871	54,241	47,232	48,504
Senior	119,307	173,354	406,070	545,463	560,158
Youth	157,191	353,557	978,076	1,551,594	1,593,394
Total	**1,469,561**	**2,483,169**	**3,955,896**	**4,753,425**	**4,881,480**

NOTE: Numbers may not add due to rounding

5. Total Boardings by Fare Type (Specialized)

Purpose: Breaks down Specialized Transit total boardings by fare type.

Calculation: The total number of passengers boarding a specialized transit vehicle, including transfers from other routes/agencies broken down by fare type. Total Boardings = (Tap Boardings + Transfers).

	2021	2022	2023	2024	2025 (forecast)
Adult	14,743	20,541	28,704	33,899	35,519
Child	461	643	899	1,061	1,112
Senior	41,059	57,209	79,944	94,412	98,925
Youth	112	157	219	258	271
Total	**56,376**	**78,550**	**109,765**	**129,631**	**135,827**

NOTE: Numbers may not add due to rounding

6. Tap Boardings (System)

Purpose: To identify the number of passengers who initially tap to board a transit vehicle regardless if they are paying or not.

Calculation: The total number of passengers boarding a bus and tapping; excluding transfers from other routes/agencies. Tap Boardings = (Total boardings - Transfers)

	2021	2022	2023	2024	2025 (forecast)
Conventional	1,220,075	2,065,415	2,832,847	3,091,988	3,175,827
Specialized	46,805	65,335	78,646	85,054	94,051
System	**1,266,880**	**2,130,750**	**2,911,494**	**3,177,043**	**3,269,878**

NOTE: Numbers may not add due to rounding

7. Adult Tap Boardings (System)

Purpose: This metric identifies adult ridership paying fares.

Calculation: The total number of adult passengers boarding a bus and taping a fare excluding transfers from other routes/agencies. This includes boardings across all conventional fixed routes, Specialized, and Ride On-Demand services.

	2021	2022	2023	2024	2025 (forecast)
Conventional	978,050	1,597,890	1,624,866	1,653,424	1,746,234
Specialized	12,224	17,083	21,271	22,242	23,149
System	**990,274**	**1,614,973**	**1,646,137**	**1,675,666**	**1,769,383**

NOTE: Beginning May 2023, youth, seniors, and children travel free.
NOTE: Beginning May 2025, all care-A-van passengers travel free.
NOTE: Numbers may not add due to rounding

8. Operating Revenue

Purpose: To identify transit system revenues.

Calculation: Operating Revenue refers to the sum of all fare (tap fare revenue), advertising, charters, commissions, and departmental recoveries (other revenues). Gas tax funding is not included in this calculation.

	2021*	2022*	2023	2024	2025 (Budgeted)
Tap Fare Revenue (Conventional)	$2,859,093*	$4,593,662*	$6,246,344**	$6,529,320	$6,668,062
Other Revenue (Conventional)	$4,669,528	$2,948,271	$852,479	$944,656	$1,087,936
Conventional Total	**$7,528,621**	**$7,541,933**	**$7,098,823**	**$7,473,977**	**$7,755,998**
Tap Fare Revenue (Specialized)	$109,682	$145,311	$173,319	$178,062	$185,538
Other Revenue (Specialized)	$150,851	$115,683	$72,341	$80,581	$82,864
Specialized Total	**$260,533**	**$260,994**	**$245,660**	**$258,642**	**$268,402**
System	**$7,789,154**	**$7,802,927**	**$7,344,483**	**$7,732,619**	**$8,024,400**

NOTE: Numbers may not add due to rounding
NOTE: 2021-2023 revenue figures have been recalculated to include all transit revenue including internal recoveries.
NOTE: Beginning May 2023, youth, seniors, and children travel free.
NOTE: Beginning May 2025, all care-A-van passengers travel free.
*Tap revenue includes all fare collected from Adult, Youth, and Senior fare categories.
**Tap revenue includes youth and senior fares up to May 2023.

9. Operating Expense

Purpose: To identify transit system total operating expenses.

Calculation: Operating Expense refers to the total cost of delivering transit services. This includes internal transfer to reserves and all other operating expenses.

	2021	2022	2023	2024	2025 (Budgeted)
Conventional	$27,105,625	$30,175,842	$34,080,063	$40,111,074	$43,280,675
Specialized	$4,494,732	$5,003,844	$5,651,253	$6,651,333	$7,176,925
System	**$31,600,357**	**$35,179,686**	**$39,731,316**	**$46,762,407**	**$50,457,600**

NOTE: 2021-2023 expense figures have been recalculated to include transfer to reserves.

10. Cost Recovery Ratio

Purpose: Measures the portion of operating costs recovered from operating revenue.

Calculation: The calculation is identified by dividing operating revenues by operating expenses.

	2021	2022	2023	2024	2025 (Budgeted)
Conventional	27.8%	25.0%	20.8%	18.6%	17.9%
Specialized	5.8%	5.2%	4.3%	3.9%	3.7%
System	**24.6%**	**22.2%**	**18.5%**	**16.5%**	**15.9%**

NOTE: 2021-2023 revenue figures have been recalculated to include all transit revenue including internal recoveries.
NOTE: Beginning May 2023, youth, seniors, and children travel free.
NOTE: Beginning May 2025, all care-A-van passengers travel free.

11. Annual Number of Public Transit Trips per Capita

Purpose: To understand the degree to which transit ridership is either increasing or decreasing relative to the Town's population.

Calculation: System Tap boardings / Total Town population

	2021	2022	2023	2024	2025 (Forecast)
System Tap Boardings	1,266,880	2,130,750	2,911,494	3,177,043	3,269,878
Town Population	214,000	225,000	230,900	233,700	240,000
Trips per capita	**5.92**	**9.47**	**12.61**	**13.59**	**13.62**

12. Subsidy (Tax Levy per ride)

Purpose: Measures the degree to which cost of providing service is being shared between transit customers and taxpayers for conventional transit services.

Calculation: (Conventional Operating Expense - Conventional Operating Revenue) / Conventional Tap Boardings

	2021	2022	2023	2024	2025 (Forecast)
Tax Levy per ride	$16.0	$11.0	$9.5	$10.6	$11.2

13. Weekday On-time Performance Rate

Purpose: Measures the reliability of transit services.

Calculation: This indicator relies on ITS to measure deviations from schedule. "On-time" is defined as a bus being no more than 1 minute ahead of schedule and no more than 3 minutes behind schedule.

	2021	2022	2023	2024	2025 (YTD July)
Percentage %	92.74%	91.98%	88.20%	86.09%	86.53%

14. Preventable Accidents Safety Rating

Purpose: Measures the effectiveness of driver training and of driver performance.

Calculation: The number of preventable collisions per 100,000 kms driven

	2021	2022	2023	2024	2025 (YTD July)
Collisions /100,000 km driven	0.57	0.53	0.70	0.80	0.78

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Oakville Transit						
Transit Operations	161.9	-	10.0	-	171.9	10.0
Transit Planning & Support Services	9.4	-	-	-	9.4	-
Transit On Demand	40.7	-	-	-	40.7	-
Transit Fleet & Maintenance	34.5	0.1	2.0	1.0	37.5	3.1
Total Oakville Transit	**246.4**	**0.1**	**12.0**	**1.0**	**259.5**	**13.1**

The 2026 total staff complement is 259.5 FTEs for an increase of 13.1 FTEs from 2025. Capital impacts of 12.0 FTEs are related to the addition of new conventional electric buses. These FTEs are made up of 10 drivers, 1 Mechanic and 1 Utility Serviceperson. The service level change column includes the addition of 1.0 Electronic Technician.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Oakville Transit									
Transit Operations	8,648,900	522,800	1,133,500	-	10,305,200	-	10,305,200	1,656,300	19.2%
Transit Planning & Support Services	1,212,100	26,600	-	-	1,238,700	-	1,238,700	26,600	2.2%
Transit On Demand	4,448,600	383,300	-	-	4,831,900	-	4,831,900	383,300	8.6%
Transit Fleet & Maintenance	26,196,300	1,538,200	1,738,500	-	29,473,000	110,800	29,583,800	3,387,500	12.9%
Total Tax Levy	**40,505,900**	**2,470,900**	**2,872,000**	**-**	**45,848,800**	**110,800**	**45,959,600**	**5,453,700**	**13.5%**

The 2026 net budget for Oakville Transit is $45,959,600 resulting in an increase of $5,453,700 or 13.5% from 2025. This includes Capital and Growth impacts of $2,872,000 for operating impacts for growth bus purchases, the transit facility expansion as well as for the charging infrastructure. Additional inflationary costs and adjustments of $2,470,900 have contributed to the change from 2025 which is mainly from inflationary and contractual obligations for personnel services and utilities, as well as an increase to reserve transfers to fund future vehicle replacements that has been partially offset by increased ridership revenue.

Transit Operations net budget for 2026 is $10,305,200 for an increase of $1,656,300 from 2025. The change is primarily due to capital impacts to support new growth buses. These include increases in personal services, benefits and purchased services.

Transit Planning & Support Services net budget for 2026 is $1,238,700 for an increase of $26,600 from 2025. The change is primarily due to inflationary and contractual obligations in personnel services and benefits.

Transit On Demand net budget for 2026 is $4,831,900 for an increase of $383,300 from 2025. The change is primarily due to inflationary and contractual obligations in personnel services and benefits as well as contracted services and hired equipment for taxis. These expenses are partially offset with increased revenues from Burlington and Milton due to more Specialized service assessments.

Transit Fleet & Maintenance net budget for 2026 is $29,583,800 for an increase of $3,387,500 from 2025. The change is primarily due to an increase in the transfer to reserves for the future replacement of our fleet, as well as capital impacts resulting from the charging infrastructure.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Change	2026 Requested Budget	$ from 2025	% Change from 2025
Oakville Transit									
EXPENSES									
Personnel Services & Benefits	25,433,700	1,381,400	1,364,900	-	28,180,000	109,800	28,289,800	2,856,100	11.2%
Materials & Supplies	6,219,600	141,900	(179,900)	-	6,181,600	-	6,181,600	(38,000)	(0.6%)
Capital out of Operations	6,100	-	-	-	6,100	-	6,100	-	
Purchased Services	7,146,500	71,100	196,500	-	7,414,100	1,000	7,415,100	268,600	3.8%
Payments & Grants	1,295,000	31,900	7,400	-	1,334,300	-	1,334,300	39,300	3.0%
Internal Expenses & Transfers	10,356,700	1,021,100	1,483,100	-	12,860,900	-	12,860,900	2,504,200	24.2%
Total EXPENSES	50,457,600	2,647,400	2,872,000	-	55,977,000	110,800	56,087,800	5,630,200	11.2%
REVENUES									
External Revenues	(7,952,800)	(176,500)	-	-	(8,129,300)	-	(8,129,300)	(176,500)	(2.2%)
Internal Recovery & Fund Transfers	(1,998,900)	-	-	-	(1,998,900)	-	(1,998,900)	-	
Total REVENUES	(9,951,700)	(176,500)	-	-	(10,128,200)	-	(10,128,200)	(176,500)	(1.8%)
Total Tax Levy	**40,505,900**	**2,470,900**	**2,872,000**	**-**	**45,848,800**	**110,800**	**45,959,600**	**5,453,700**	**13.5%**

The total expenses for Oakville Transit are $56,087,800 and total revenues are $10,128,200 resulting in a net budget of $45,959,600 in 2026. The budget components and main drivers for change are discussed below.

Personnel Services & Benefits total budget is $28,289,800 in 2026, comprised primarily of full-time and part-time wages and benefits. The budget increased by $2,856,100 from 2025 primarily due to inflationary and contractual increases as well as the addition of 10.0 FTEs for additional drivers, 1.0 FTE for a Mechanic and 1 FTE for a Utility Serviceperson in the Capital & Growth Impacts column. Additionally, there was 1.0 FTE added in the Service Level Change column for an Electronic Technician.

Materials & Supplies total budget is $6,181,600 in 2026, comprised primarily of fuels, hydro for transit facilities, bus maintenance, and repair parts. The budget decreased by $38,000 from 2025 primarily due to a reduction in fuel as we transition some of the fleet to electric vehicles which was partially offset by an increase in hydro budgets to operate the electric fleet. Additional offsets include increased pricing for motor vehicle parts.

Purchased Services total budget is $7,415,100 in 2026, comprised primarily of contracted vehicle maintenance, contracted taxi services for specialized service, repairs and maintenance for the Transit facility, insurance, and advertising costs. The budget grew by $268,600 from 2025 primarily due to increased vehicle insurance, maintenance, and contracted services for the Energy Services Agreement (electrification of the transit facility).

Payments & Grants total budget is $1,334,300 in 2026, comprised primarily of Transit facility property taxes, licenses and PRESTO fare settlement fees. The budget increased by $39,300 from 2025 primarily due to increases in property taxes, licenses and an increase in the PRESTO fare settlement fee due to increased revenue.

Internal Expenses & Transfers total budget is $12,860,900 in 2026, comprised primarily of transfers to reserves for the future replacement of equipment and the facility. The budget increased by $2,504,200 from 2025 primarily due to operating impacts for the future replacement of an additional seven conventional and one specialized electric growth buses, as well as adjustments to transfers to reserves to reflect increased future replacement bus prices.

External Revenue total budget is $8,129,300 in 2026 comprised primarily of all revenues related to fares, service fees, and pass sales. The budget increased by $176,500 from 2025 primarily due to increased ridership levels and increased recovery from Burlington and Milton for Specialized service assessments.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Oakville Transit							
Gross Expenditures by Service							
Transit Operations	19,341,600	20,953,900	1,612,300	8.3%	22,699,700	1,745,800	8.3%
Transit Planning & Support Services	1,377,900	1,421,700	43,800	3.2%	1,464,000	42,300	3.0%
Transit On Demand	5,337,500	5,722,000	384,500	7.2%	6,157,900	435,900	7.6%
Transit Fleet & Maintenance	30,030,800	33,370,700	3,339,900	11.1%	37,113,000	3,742,300	11.2%
Total Gross Expenditures by Service	56,087,800	61,468,300	5,380,500	9.6%	67,434,600	5,966,300	9.7%
	-	-	-		-	-	
Tax Levy by Service							
Transit Operations	10,305,200	11,474,700	1,169,500	11.3%	12,969,700	1,495,000	13.0%
Transit Planning & Support Services	1,238,700	1,281,800	43,100	3.5%	1,323,400	41,600	3.2%
Transit On Demand	4,831,900	5,211,900	380,000	7.9%	5,643,100	431,200	8.3%
Transit Fleet & Maintenance	29,583,800	32,923,600	3,339,800	11.3%	36,665,800	3,742,200	11.4%
Total Tax Levy by Service	45,959,600	50,892,000	4,932,400	10.7%	56,602,000	5,710,000	11.2%
	-	-	-		-	-	
Gross Expenditures by Type	-	-	-		-	-	
Personnel Services & Benefits	28,289,800	30,629,000	2,339,200	8.3%	33,180,900	2,551,900	8.3%
Materials & Supplies	6,181,600	6,374,000	192,400	3.1%	6,681,400	307,400	4.8%
Capital out of Operations	6,100	6,300	200	3.3%	6,500	200	3.2%
Purchased Services	7,415,100	7,821,800	406,700	5.5%	8,255,400	433,600	5.5%
Payments & Grants	1,334,300	1,370,900	36,600	2.7%	1,382,600	11,700	0.9%
Internal Expenses & Transfers	12,860,900	15,266,300	2,405,400	18.7%	17,927,800	2,661,500	17.4%
Total Expenditures	56,087,800	61,468,300	5,380,500	9.6%	67,434,600	5,966,300	9.7%
	-	-	-		-	-	
Revenues by Type	-	-	-		-	-	
External Revenue	(8,129,300)	(8,577,400)	(448,100)	(5.5%)	(8,833,700)	(256,300)	(3.0%)
Internal Recoveries & Fund Transfers	(1,998,900)	(1,998,900)	-		(1,998,900)	-	
Total Revenues	(10,128,200)	(10,576,300)	(448,100)	(4.4%)	(10,832,600)	(256,300)	(2.4%)
Total Tax Levy	**45,959,600**	**50,892,000**	**4,932,400**	**10.7%**	**56,602,000**	**5,710,000**	**11.2%**

Budget Forecast Highlights

The 2027 net budget is projected to increase by $4,932,400 for a total of $50,892,000. The change is primarily due to operating impacts for continued fleet expansion. Additional inflationary and contractual obligations are also included.

The 2028 net budget is projected to increase by $5,710,000 for a total of $56,602,000. The change is primarily due to operating impacts for growth conventional & specialized buses being added to the fleet. Additional inflationary and contractual obligations are also included.

Recommended Capital Budget

The 2026 capital budget ensures Transit fleet will be maintained in a state of good repair, with funds provided for vehicle refurbishments and replacements based on condition, along with new electric and diesel buses. The recommended capital budget includes projects that have been submitted to the Investing in Canada Infrastructure Program (ICIP) – Public Transit Stream grant intake for the purchase of electric buses. These projects are greening the transit fleet that will improve the overall customer experience and efficiency of transit operations.

	Classification	Capital Budget 2026	Operating 2026
Oakville Transit			
54202601 Replacement Shelters	Infrastructure Renewal	369,800	
54202602 New Shelters	Growth	65,600	
54212301 Capital Lease for Charging Infrastructure	Program Initiatives	4,436,300	(172,800)
54212307 Transit Facility Expansion	Program Initiatives		117,800
54212602 Transit Facility Equipment Replacement	Infrastructure Renewal	1,458,700	
54412502 Conventional Expansion Buses	Growth	1,801,000	
54412504 Specialized Vehicle Expansion	Growth	201,400	
54412507 Supervisor Vehicle Expansion	Growth		10,700
54412601 Supervisor & Maintenance Vehicle Replacement	Infrastructure Renewal	81,000	
54412602 Conventional Expansion Buses	Growth	9,133,600	2,271,200
54412603 Conventional Replacement Buses	Infrastructure Renewal	12,347,200	474,600
54412604 Specialized Vehicle Replacement	Infrastructure Renewal	2,898,900	97,600
54412605 Specialized Vehicle Expansion	Growth	703,200	120,500
54412606 Major Vehicle Refurbishment	Infrastructure Renewal	2,012,000	
54422101 Integrated Conventional Scheduling Software	Program Initiatives		23,800
Total		**35,508,700**	**2,943,400**

OAKVILLE

Municipal Enforcement

Program Based Budget for 2026–2028

Vision

To promote livability, protect quality of life and maintain community standards through education, innovation and enforcement.

Mission

To use industry best practices and legal guidelines to provide exceptional enforcement, parking, and licensing services through strategic planning, innovation and professionalism.

Program Services

The Municipal Enforcement Program delivers the following services:

Administration

- Oversight of By-law Services, Licensing, Animal Control and Parking
- Business information
- Asset management
- Business systems
- Develops/updates by-laws

By-Law Services

- Responds to citizen inquiries and requests
- Enforces town by-laws
- Attends court or hearings to provide evidence
- Provide public education
- Coyote education and response

Humane Society

- Management of the animal control contract
- Enforces animal control related by-laws and provincial legislation
- Provides pound services
- Provides animal rescue/sheltering
- Coyote education and response

Licensing & Permits

- Issues business licenses
- Issues temporary signs permits
- Issues fixed sign permits
- Issues noise exemption permits

2026 Program Key Initiatives

Growth Management

- Complete the operational review of Municipal Enforcement Services (MES) and develop an implementation plan for recommended improvements, including the introduction of a resource modeling framework to assess service level impacts when modifying or introducing new services.
- Complete the feasibility study and evaluate options to formulate the Town's long-term strategy for animal control and shelter services over the coming years.

Community Belonging

- Deliver proactive and responsive investigations addressing health and safety, nuisance concerns, property standards, consumer protection, and wildlife coexistence.

- Engage residents and businesses in the review and development of key by-laws including consumer fireworks, third party signage and short-term accommodations.
- Promote compliance with municipal right-of-way and parking by-laws through public education and enforcement efforts.
- Continue targeted education and enforcement initiatives to reduce excessive motorcycle noise and enhance community livability.

Environmental Sustainability

- Promote anti-idling and noise control regulations via social media campaigns, community outreach, and enforcement.
- Continue implementing the Coyote Education and Response Program to support safe and informed interactions between residents and wildlife.

Accountable Government

- Implement new online tools and digital services to improve customer satisfaction, including delegated/blanket enforcement authority.
- Continue advancing the objectives outlined in the Short-Term Rental Enforcement initiative, ensuring effective implementation and measurable community impact.
- Upgrade the coyote reporting system to improve user experience, data accuracy, and reporting capabilities.
- Enhance case management systems to support online service expansion, improve workflow efficiency, and strengthen communication and reporting.

Key Performance Indicators

1. Percentage of gross operating budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)	1.1	1.0	1.3	1.4	1.4

2. Percentage of total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total town FTEs.

Calculation: Total program FTEs including part-time / Total town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)	0.7	0.7	0.7	0.7	0.7

3. Average time to conclude an investigation

Purpose: To continuously ensure the efficiency of investigations and quickly identify opportunities for improvement.

Calculation: AMANDA report on the average time between the creation of investigative folder to the end of an investigation.
IB= Regulatory by-law investigations IL= Licensing by-law investigations

	2021	2022	2023	2024	2025
Number	IB = 11 IL= 8 (As of August 20/21) Impacted by COVID-service level and response changes	IB = 20 IL= 93	IB= 20 IL= 89	IB= 22 IL= 84	IB= 20 IL= 52 (as of Sept 22, 2025)

4. Number of yearly investigations

Purpose: Understanding ongoing service demand allows us to monitor trends, predict resource requirements and strategically plan future enhancements.

Calculation: Number of IB's and IL's taken from AMANDA (including Parks enforcement)
IB= regulatory by-law investigations IL= licensing by-law investigations

	2021	2022	2023	2024	2025
Number	IB = 10,380 IL= 537 Includes COVID enforcement Total: 10,917	IB = 5516 IL= 1178 Total = 6694	IB= 6674 IL= 1586 Total: 8260	IB= 6984 IL= 1760 Total: 8744	IB= 4,551 IL=2,022 Total = 6573 (as of Sept 22, 2025)

5. Number of charges/penalty notices/orders issued yearly

Purpose: Issuing a penalty, in any form, means that a community standard has been ignored. Monitoring this KPI allows us to reflect on our regulations to ensure they remain current, while also helping us to understand future resource requirements.

Calculation: Estimate – AMANDA reporting under development
AP = Administrative penalties POA = provincial offences tickets (Part 1 and 3) LM = Lot Maintenance PS= Property standards
Note: LM order introduced June 2017 and licensing and zoning order for parking infractions introduced in 2016.

	2021	2022	2023	2024	2025
Number	AP = 771 POA = 50 Orders = 206 Total = 1027 *Reduced due to business licensing extension granted as a result of the COVID -19 pandemic	AP = 479 POA = 9 Orders = 280 Total = 768	AP = 692 POA = 14 Orders = 386 Total = 1092	AP = 605 POA = 11 Orders = 558 Total = 1174	AP = 398 POA = 4 Orders = 438 Total = 840 (as of Sept 22, 2025)

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Municipal Enforcement						
Administration	0.5	-	-	-	0.5	-
By-law Services	11.0	(1.0)	-	-	10.0	(1.0)
Animal Society	-	-	-	-	-	-
Licensing	1.3	-	-	-	1.3	-
Total Municipal Enforcement	**12.8**	**(1.0)**	**-**	**-**	**11.8**	**(1.0)**

The 2026 staff complement for Municipal Enforcement is 11.8 FTE, which is a decrease of 1.0 FTE from 2025. As a result of the indicated direction from the province, the Automated Speed Enforcement program will be discontinued in 2025. Resources budgeted to administer the program will not be required. This has resulted in the reduction of 1.0 FTE Enforcement Services Associate.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Municipal Enforcement									
Administration	140,900	(16,200)		(500)	124,200		124,200	(16,700)	(11.9%)
By-law Services	1,892,500	(2,400)		(2,000)	1,888,100		1,888,100	(4,400)	(0.2%)
Animal Society	1,182,300	(25,100)		(2,000)	1,155,200		1,155,200	(27,100)	(2.3%)
Licensing	(980,500)	(126,100)		(500)	(1,107,100)		(1,107,100)	(126,600)	(12.9%)
Total Tax Levy	**2,235,200**	**(169,800)**		**(5,000)**	**2,060,400**		**2,060,400**	**(174,800)**	**(7.8%)**

The 2026 net budget for Municipal Enforcement is $2,060,400 resulting in a decrease on the tax levy of $174,800 or -7.8% from 2025. Main drivers of change by service area are highlighted below.

Administration net budget for 2026 is $124,200 which is a decrease of $16,700 from 2025. The change is due to the decrease to salaries and benefits.

By-law Services net budget for 2026 is $1,888,100 which is a decrease of $4,400 from 2025. In addition to inflationary and contractual increases to salaries, benefits and revenue, the program is adjusted for temporary staffing and rental vehicle budget required to deliver Short Term Rental Enforcement Fund (STREF) temporary 2-year program approved by Council and funded through a federal grant.

As a result of provincial direction received to discontinue the Automated Speed Enforcement (ASE) program, the resources required to deliver the program are removed from the budget. To allow for completion of the ASE program, temporary one-time budget is included to maintain staff for 7 months, funded from Tax Rate Stabilization Reserve.

Animal Society net budget for 2026 is $1,155,200 which is a decrease of $27,100 from 2025. This service area budget is primarily comprised of the budget for the Oakville Milton Humane Society (OMHS) grant and additional budget required to enforce animal control. The budget is adjusted for the reduced grant to the OMHS.

Licensing net budget for 2026 is ($1,107,100) which is a decrease on the tax levy of $126,600 from 2025. This service area budget is primarily comprised of personnel costs and licensing revenue. The primary drivers are inflationary and contractual increases to salaries and benefits; the removal of licensing budgets for Auctioneer, Billiard Halls, Dry Cleaners, Drain Laying Contractor, HVAC Contractor, Plumbing Contractor and Bowling Alleys; and inflationary and volume increases for town licenses.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Municipal Enforcement									
EXPENSES									
Personnel Services & Benefits	1,981,100	390,800			2,371,900		2,371,900	390,800	19.7%
Materials & Supplies	65,800	5,900		(5,000)	66,700		66,700	900	1.4%
Capital out of Operations	17,000	(13,000)			4,000		4,000	(13,000)	(76.5%)
Purchased Services	2,075,900	(572,500)			1,503,400		1,503,400	(572,500)	(27.6%)
Payments & Grants	456,000	(411,400)			44,600		44,600	(411,400)	(90.2%)
Internal Expenses & Transfers	609,900	(221,700)			388,200		388,200	(221,700)	(36.4%)
Total EXPENSES	5,205,700	(821,900)		(5,000)	4,378,800		4,378,800	(826,900)	(15.9%)
REVENUES									
External Revenues	(2,537,400)	284,000			(2,253,400)		(2,253,400)	284,000	11.2%
Internal Recovery & Fund Transfers	(433,100)	368,100			(65,000)		(65,000)	368,100	85.0%
Total REVENUES	(2,970,500)	652,100			(2,318,400)		(2,318,400)	652,100	22.0%
Total Tax Levy	**2,235,200**	**(169,800)**		**(5,000)**	**2,060,400**		**2,060,400**	**(174,800)**	**(7.8%)**

Total expenses for Municipal Enforcement are $4,378,800 and total revenues are $2,318,400 resulting in a net budget of $2,060,400 in 2026. Main drivers of change by budget component are highlighted below.

Personnel Services & Benefits total budget is $2,371,900 in 2026 and is primarily comprised of full-time and part-time wages and benefits. The budget has increased by $390,800 from 2025 primarily due to the addition of 1.0 temporary Supervisor and 2.0 temporary Municipal Standard Investigator required to administer the 2-year STREF program approved by Council and federally funded; as well as inflationary and contractual increases to salaries and benefits.

Because of the provincial direction to discontinue the ASE program, the budget is reduced for resources allocated to the program. Temporary personnel budget is included to extend 1.0 FTE Enforcement Services Associate position for 7 months to allow for the completion of the ASE program. The extension of the personnel is funded from the Tax Rate Stabilization Reserve.

Materials & Supplies total budget is $66,700 in 2026 and is primarily comprised of budgets for postage and courier fees, gasoline, external reproductions and motor vehicle parts and general equipment. The budget has increased $900 from 2025 primarily due inflationary increases for motor vehicle parts and gasoline. An efficiency is included for reductions to postage.

Capital Out of Operations total budget is $4,000 in 2026 and is primarily comprised of budgets for communication and general equipment. The budget has decreased by $13,000 from 2025 primarily due reductions for computer hardware related to the ASE program.

Purchased Services total budget is $1,503,400 in 2026 and is primarily comprised of budgets for contract services, consultant fees, training and development and vehicle rental. The budget decreased by $572,500 from 2025. The budget includes removal of contract services and victim surcharge budget for the ASE program and an increase of $100,000 for consultants' fees required for annual by-law reviews. This task was previously budgeted as a capital project, because of the ongoing requirement for the department, this budget is included in operating.

Payments and Grants total budget is $44,600 in 2026 and is primarily comprised of registration and filing fees and bank charges. The budget has decreased by $411,400 from 2025 due to removal of the MTO fees required for the ASE program.

Internal Expenses & Transfers total budget is $388,200 in 2026 and is primarily comprised of internal labour charges and transfer to the equipment reserve. The budget has decreased $221,700 from 2025 primarily to account for the reduced internal labour charge from Legal Services for Screening Officer required for the ASE program.

External Revenue total budget is $2,253,400 in 2026 and is primarily comprised of license, permit and fine, and grants. The budget has decreased by $284,000 from 2025 primarily due to the addition of the temporary federal STREF grant to fund the program and the removal of the MTO and Victim Justice Fund budgets related for the ASE program.

Internal Recovery & Fund Transfers total budget is $65,000 in 2026, a reduction of $368,100 from 2025 primarily due to the removal of the internal recovery and transfer from Tax Rate Stabilization Reserve related to the ASE program. The budget is adjusted to provide for the transfer from the Tax Rate Stabilization Reserve to fund the 7-month extension of personnel, required to complete the ASE program.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Municipal Enforcement							
Gross Expenditures by Service							
Administration	124,200	127,700	3,500	2.8%	131,000	3,300	2.6%
By-law Services	2,833,200	2,480,800	(352,400)	(12.4%)	2,414,200	(66,600)	(2.7%)
Animal Society	1,220,200	1,256,900	36,700	3.0%	1,294,700	37,800	3.0%
Licensing	201,200	206,400	5,200	2.6%	211,400	5,000	2.4%
Total Gross Expenditures by Service	4,378,800	4,071,800	(307,000)	(7.0%)	4,051,300	(20,500)	(0.5%)
Tax Levy by Service							
Administration	124,200	127,700	3,500	2.8%	131,000	3,300	2.6%
By-law Services	1,888,100	1,928,400	40,300	2.1%	1,966,800	38,400	2.0%
Animal Society	1,155,200	1,189,900	34,700	3.0%	1,225,700	35,800	3.0%
Licensing	(1,107,100)	(1,141,200)	(34,100)	(3.1%)	(1,176,400)	(35,200)	(3.1%)
Total Tax Levy by Service	2,060,400	2,104,800	44,400	2.2%	2,147,100	42,300	2.0%
Gross Expenditures by Type							
Personnel Services & Benefits	2,371,900	2,028,500	(343,400)	(14.5%)	1,962,400	(66,100)	(3.3%)
Materials & Supplies	66,700	67,700	1,000	1.5%	69,300	1,600	2.4%
Capital out of Operations	4,000	4,200	200	5.0%	4,400	200	4.8%
Purchased Services	1,503,400	1,538,000	34,600	2.3%	1,581,200	43,200	2.8%
Payments & Grants	44,600	45,200	600	1.3%	45,800	600	1.3%
Internal Expenses & Transfers	388,200	388,200			388,200		
Total Expenditures	4,378,800	4,071,800	(307,000)	(7.0%)	4,051,300	(20,500)	(0.5%)
Revenues by Type							
External Revenue	(2,253,400)	(1,967,000)	286,400	12.7%	(1,904,200)	62,800	3.2%
Internal Recoveries & Fund Transfers	(65,000)		65,000	100.0%			
Total Revenues	(2,318,400)	(1,967,000)	351,400	15.2%	(1,904,200)	62,800	3.2%
Total Tax Levy	**2,060,400**	**2,104,800**	**44,400**	**2.2%**	**2,147,100**	**42,300**	**2.0%**

The 2027 net budget is projected to increase by $44,400 for a total net budget of $2,104,800. The change is primarily due to inflationary and contractual increases in expenses and revenues, and reduced expenses and federal grant funding for the STREF program. With program completion anticipated in 2027, 3-months temporary personnel and vehicle budget are included for the program matching the federal grant budget; and the removal of the temporary personnel budgets and transfer from the Tax Rate Stabilization Reserve for the completion of the ASE program.

The 2028 net budget is projected to increase by $42,300 for a total net budget of $2,147,100. The change is primarily due to inflationary and contractual increases in expenses and revenues.

Recommended Capital Budget

Municipal Enforcement 2026 capital project is for updates to online licensing.

	Classification	Capital Budget 2026	Operating Impacts 2026
Municipal Enforcement			
53612601 Online Licensing Software Updates	Infrastructure Renewal	181,300	
Total		**181,300**	

OAKVILLE

Parking

Program Based Budget for 2026–2028

Vision

To provide municipal parking programs for residents and businesses with practices that contribute and complement the “livability” of the entire Oakville community.

Mission

To deliver and manage municipal parking operations including infrastructure, administrative services and enforcement for the residents and businesses of Oakville in a financially self-sustaining manner while delivering excellent customer service.

Program Services

The Parking program delivers the following services:

Commercial District Parking

- Manage and maintain public parking facilities to allow patrons and employees to park safely and conveniently
- Provide payment options, provide permits and ensure adequate parking supply and enforce parking regulations

Parking Operations & Enforcement

- Manage the town-wide parking enforcement program
- Work with all departments to ensure a safe, adequate and well planned parking supply is available to residents Town-wide
- Develop and maintain on-street parking programs

2026 Program Key Initiatives

Growth Management

- Continue to manage and refine the downtown Oakville parking system to improve real-time availability and user experience.
- Complete a review of parking technologies in effort to support equitable access and efficient use of parking resources.
- Conduct a comprehensive review of the Town's parking permit program to evaluate each permit's effectiveness.
- Explore opportunities to increase paid parking programs in Bronte and Kerr Village to meet demand.

Community Belonging

- Collaborate closely with commercial BIAs to align parking programs with local business needs and community priorities.
- Deliver timely, transparent updates on parking initiatives and services through diverse communication channels.
- Provide logistical and operational support for parking-related needs associated with special events and film productions.

Environmental Sustainability

- Monitor usage and performance of public EV charging stations

Accountable Government

- Evaluate and upgrade parking systems and technologies to enhance efficiency, reliability, and customer satisfaction.
- Conduct lifecycle assessments and implement rehabilitation plans for parking lots to ensure safety, cost-effectiveness, and long-term value.

Key Performance Indicators

1. Percentage of gross operating budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)	1.9	1.7	1.6	1.5	1.5

2. Percentage of total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total town FTEs.

Calculation: Total program FTEs including part-time / Total town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)	1.2	1.3	1.2	1.4	1.3

3. Utilization rate of parking spaces by Commercial District

Purpose: To continuously ensure the efficiency of investigations and quickly identify opportunities for improvement.

Calculation: From parking utilization surveys Downtown Oakville/Kerr Village/Bronte Village

2020	2021	2022	2023	2024	2025
N/A (no survey in 2020 due to COVID)	N/A (no survey in 2021)	N/A (no survey in 2022)	**Downtown Oakville** **Kerr Village** **Bronte Village**	N/A (no survey in 2024)	N/A (no survey in 2025)

Downtown Oakville

	Peak Parking Occupancy Rate
Off-street Municipal Parking Lots	70%
On-Street Parking	64%

Kerr Village

	Peak Parking Occupancy Rate
Off-street Municipal Parking Lots	1%
On-Street Parking	52%

Bronte Village

	Peak Parking Occupancy Rate
On-Street Parking	54%

4. Percentage of tickets paid and not disputed

Purpose: Assesses the quality of the tickets.

Calculation: Total tickets issued – number of tickets at early resolution and court/total tickets issued.

	2021	2022	2023	2024	2025
Percentage (%)	89	90	93	91	89 (as of Sept 22, 2025)

5. Percentage of tickets resolved during facilitation sessions

Purpose: Assesses the value and success of the program.

Calculation: Total number of tickets resolved/Total number of tickets at early resolution.

	2021	2022	2023	2024	2025
Percentage (%)	99.7	99.7	99.8	99.5	98 (as of Sept 22, 2025)

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Parking						
Commercial District Parking	2.3	-	-	-	2.3	-
Parking Operations and Enforcement	22.1	(0.4)	-	-	21.7	(0.4)
Total Parking	**24.5**	**(0.4)**	**-**	**-**	**24.1**	**(0.4)**

The 2026 staff complement for Parking is 24.1 FTE, which is a decrease of 0.4 FTE from 2025. The Town Prosecutor position was previously split with 0.6 allocated to Legal and 0.4 allocated to Parking. For 2026, the reporting change resulted in the full complement being allocated to Legal and an internal chargeback is included in the Parking budget for the complement.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Parking									
Commercial District Parking	(1,017,400)	(14,100)			(1,031,500)		(1,031,500)	(14,100)	(1.4%)
Parking Operations and Enforcement	1,017,400	15,300	(1,200)		1,031,500		1,031,500	14,100	1.4%
Total Tax Levy		**1,200**	**(1,200)**						

The 2026 net budget for Parking is $0. There is no change to the net budget from 2025. The Parking program is self-funded, any budget changes to expenses or revenue will be offset with an adjusted transfer to the Parking reserve.

Commercial District Parking net budget for 2026 is ($1,031,500) which is a decrease of $14,100 from 2025. The change is primarily due to contractual and inflationary increases to salary and benefits; a decrease to rental revenue for the Parkade; offset with revenue increases to parking lot and parking meter fees.

Parking Operations and Enforcement net budget for 2026 is $1,031,500 which is an increase of $14,100 from 2025. The change is primarily due to contractual and inflationary increases to salary and benefits. Additional adjustments include an increased transfer to the Parking reserve, an increase to the debt charges for the capital improvements to the Parking garage, MTO services, increase revenue budgets for service fees, fines and permits.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Parking									
EXPENSES									
Personnel Services & Benefits	3,159,100	21,600			3,180,700		3,180,700	21,600	0.7%
Materials & Supplies	218,900	(32,500)	800		187,200		187,200	(31,700)	(14.5%)
Capital out of Operations	17,500				17,500		17,500		
Purchased Services	665,300	(72,200)	2,600		595,700		595,700	(69,600)	(10.5%)
Payments & Grants	877,100	82,800			959,900		959,900	82,800	9.4%
Internal Expenses & Transfers	2,258,600	431,400	3,800		2,693,800		2,693,800	435,200	19.3%
Total EXPENSES	7,196,500	431,100	7,200		7,634,800		7,634,800	438,300	6.1%
REVENUES									
External Revenues	(6,366,200)	(703,600)	(8,400)		(7,078,200)		(7,078,200)	(712,000)	(11.2%)
Internal Recovery & Fund Transfers	(830,300)	273,700			(556,600)		(556,600)	273,700	33.0%
Total REVENUES	(7,196,500)	(429,900)	(8,400)		(7,634,800)		(7,634,800)	(438,300)	(6.1%)
Total Tax Levy		**1,200**	**(1,200)**						

Total expenses for Parking are $7,634,800 and total revenues are $7,634,800 resulting in a net budget of $0 in 2026. Main drivers of change by budget component are highlighted below.

Personnel Services & Benefits total budget is $3,180,700 in 2026 and is primarily comprised of full-time and part-time wages and benefits. The budget has increased $21,600 from 2025 primarily due to as inflationary and contractual increases to salaries and benefits and a reporting change for the Town Prosecutor. This personnel budget was previously split, and the reporting of the expense is changed to an internal charge from Legal to Parking.

Materials & Supplies total budget is $187,200 in 2026 and is primarily comprised of budgets for office equipment supplies, postage and courier fees, utilities for the Parkade, gasoline for Town vehicles and traffic signs. The budget has decreased $31,700 from 2025 primarily due to reduction to the gasoline budget for the reduced number of rental vehicles.

Capital Out of Operations total budget is $17,500 in 2026 and is primarily comprised of the budget for specialized equipment. The budget remains unchanged from 2025.

Purchased Services total budget is $595,700 in 2026 and is primarily comprised of budgets for security services for the Parkade, contract services, repairs and maintenance, insurance, vehicle rental and janitorial services. The budget has decreased $69,600 from 2025 primarily due to reductions to contract services, vehicle rental and internet.

Payments & Grants total budget is $959,900 in 2026 and is primarily comprised of property taxes, MTO fees, and debt charges. The budget has increased $82,800 from 2025 due to adjustments to MTO fees and debt charges.

Internal Expenses & Transfers total budget is $2,693,800 in 2026 and is primarily comprised of transfers to reserves and internal charges. The budget has increased $435,200 from 2025 primarily to account for an increased transfer to the Parking reserve.

External Revenue total budget is $7,078,200 in 2026 and is primarily comprised primarily of parking lot revenue, parking permits and parking fines. The budget has increased $712,000 from 2025 primarily due to inflationary and volume increases to permit, fine and parking lot budgets.

Internal Recoveries & Fund Transfers total budget is $556,600 in 2026 and is primarily comprised of internal recoveries and transfers from Parking reserves. The budget has decreased $273,700 from 2025 primarily due to the decrease for internal labour recovery and the transfer from the Parking reserve.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Parking							
Gross Expenditures by Service							
Commercial District Parking	1,733,000	1,775,200	42,200	2.4%	1,797,900	22,700	1.3%
Parking Operations and Enforcement	5,901,800	6,109,700	207,900	3.5%	6,267,700	158,000	2.6%
Total Gross Expenditures by Service	7,634,800	7,884,900	250,100	3.3%	8,065,600	180,700	2.3%
Tax Levy by Service							
Commercial District Parking	(1,031,500)	(1,071,200)	(39,700)	(3.8%)	(1,132,700)	(61,500)	(5.7%)
Parking Operations and Enforcement	1,031,500	1,071,200	39,700	3.8%	1,132,700	61,500	5.7%
Total Tax Levy by Service							
Gross Expenditures by Type							
Personnel Services & Benefits	3,180,700	3,268,600	87,900	2.8%	3,352,500	83,900	2.6%
Materials & Supplies	187,200	192,100	4,900	2.6%	197,100	5,000	2.6%
Capital out of Operations	17,500	18,000	500	2.9%	18,500	500	2.8%
Purchased Services	595,700	631,700	36,000	6.0%	646,000	14,300	2.3%
Payments & Grants	959,900	958,600	(1,300)	(0.1%)	956,800	(1,800)	(0.2%)
Internal Expenses & Transfers	2,693,800	2,815,900	122,100	4.5%	2,894,700	78,800	2.8%
Total Expenditures	7,634,800	7,884,900	250,100	3.3%	8,065,600	180,700	2.3%
Revenues by Type							
External Revenue	(7,078,200)	(7,290,100)	(211,900)	(3.0%)	(7,508,900)	(218,800)	(3.0%)
Internal Recoveries & Fund Transfers	(556,600)	(594,800)	(38,200)	(6.9%)	(556,700)	38,100	6.4%
Total Revenues	(7,634,800)	(7,884,900)	(250,100)	(3.3%)	(8,065,600)	(180,700)	(2.3%)
Total Tax Levy							

The 2027 net budget is projected to remain unchanged for a total of $0. Budget changes are primarily due to inflationary and contractual increases in expenses and revenues, to the costs for delivering the services.

The 2028 net budget is projected to remain unchanged for a total of $0. Budget changes are primarily due to inflationary and contractual increases in expenses and revenues, to the costs for delivering the services.

Recommended Capital Budget

The capital budget provides funds to maintain and replace parking lot rehabilitation and repairs and Parking software.

	Classification	Capital Budget 2026	Operating Impacts 2026
Parking			
53512603 Parking Garage - Rehab - FS	Infrastructure Renewal	415,700	
53512604 Municipal Parking Lots Resurfacing and Painting	Infrastructure Renewal	20,100	
53512605 AIMS Parking System Enhancements	Infrastructure Renewal	121,600	
Total		**557,400**	

OAKVILLE

Community Belonging

Operating and Capital Budget

OAKVILLE

Recreation and Culture

Program Based Budget for 2026–2028

Vision

All residents of Oakville are engaged in meaningful, diverse and accessible recreation and culture experiences that foster individual, family and community well-being.

Mission

To support the development of a healthy, vibrant and cultural community in Oakville by:

- Providing quality programs and services.
- Enhancing community capacity.
- Ensuring access to programs and services.

Program Services

The Recreation and Culture department strives to enhance the quality of life of Oakville residents by promoting healthy, active living through a wide range of recreation and culture experiences for all ages and abilities. The department is committed to providing high quality and relevant programs, services and facilities that enable lifelong learning, physical literacy and social interactions, helping foster a sense of belonging for individuals, families and communities. Recreation and Culture supports funding for Oakville Galleries, Oakville Arts Council, Special Event Fee Waivers, Cultural Grants, Sports Development Grants, Community Activation Grants and the Recreation Connection subsidy program at a cost of $1.3M. Capital transfer to reserve funding of $5.1M is included in the Recreation and Culture operating budget.

Administration

- Establish strategic plans and policies
- Capital equipment reserve

Program Development and Support

- Community Development
- Line of Business program planning
- Customer support for program registration, facility and parks rental administration
- Recreation software management including related accounts receivable
- Administration of Town and regional subsidy programs
- Marketing, sponsorship and advertising
- Business support and analytics
- Support community organizations including CORE, Sport Oakville grants
- Administer Community Use of Schools

Recreation and Culture Hubs

- Recreation and Culture facilities, program delivery, customer service, administration, leases, capital reserve fund and maintenance
- Glen Abbey Community Centre
- Sixteen Mile Sports Complex
- Iroquois Ridge Community Centre
- River Oaks Community Centre
- Queen Elizabeth Park Community and Cultural Centre
- Oakville Trafalgar Community Centre
- Trafalgar Park Community Centre
- Joshua Creek, Maple Grove and Kinoak Arenas
- Sir John Colborne Recreation Centre for Seniors
- Outdoor Pools

Cultural Services

- Culture administration and planning
- Support community cultural organizations
- Public Art
- Oakville Centre for the Performing Arts
- Museums

- Special Events
- Cultural Grants
- Oakville Galleries Grant

2026 Program Key Initiatives

Growth Management

- Opening of Sixteen Mile Community Centre

Community Belonging

- Events Plan implementation and development of the Community Events Grant Program to support grassroots organizers and expand inclusive cultural celebrations across Oakville.
- Initiation of several Parks, Recreation and Library Master Plan recommendations; Sport Tourism Strategy, Museum Strategy and Older Adult Plan.

Environmental Sustainability

- In partnership with the Facility Services department, staff will support the implementation of various sustainability initiatives within Recreation and Culture facilities (as noted in the Facility Services Business Plan).

Accountable Government

- Development of a new Culture Plan (2026–2030) to set a strategic course for Oakville's cultural sector.
- Advancement of the Downtown Cultural Hub initiative, including planning for future cultural infrastructure.
- Initiation of several Parks, Recreation and Library Master Plan studies, namely: Recreation Service Review, Pricing Policy Review.

Key Performance Indicators

1. Percentage of Gross Operating Budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the Town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross Town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)	12.9	14.1	13.9	10.7*	10.4

**2024 change is primarily driven by Facility Services absorbing operations staff from Recreation and Culture as recommended by the Facility Services Review*

2. Percentage of Total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total Town FTEs.

Calculation: Total program FTEs including part-time / Total Town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)	21.5	21.6	21.3	16.2*	16.5

**2024 change is primarily driven by Facility Services absorbing operations staff from Recreation and Culture as recommended by the Facility Services Review*

3. Square Metres of Public Indoor Recreation Space per capita (ISO 37120 supporting indicator 13.1)

Purpose: Demonstrates availability of indoor recreational facilities to residents and community organizations.

Calculation: Facility inventory size taken from building floor plans divided by population. Current square metre total is 82,798. The population figure used for the calculation was 240,000. 2026 will see additional Recreation space of 6,364sqm at SMSC.

	2021	2022	2023	2024	2025
Square m/capita	0.39	0.38	0.36	0.35	0.34

4. Square Metres of Cultural Facilities per capita

Purpose: Demonstrates availability of cultural facilities to residents and community organizations

Calculation: Total municipal space dedicated to culture divided by population. Total space of Gairloch Gallery, Oakville Museum and Coach House, Sovereign House, Thomas House, Oakville Historical Society, Old Post Office, Oakville Galleries at Centennial Square and OCPA and 50% of QEPCCC. Current square metre total is 12,131. The population figure used for the calculation was 240,000.

	2021	2022	2023	2024	2025
Square m/capita	0.05624	0.05392	0.05251	0.05191	0.0505

5. Program Capacity Rates (registered programs)

Purpose: Determines efficiency, relevance and utilization of program planning efforts.

Calculation: Utilizes registration enrollment data for recreation and culture programs. Reporting on traditional seasonal registered programs to maintain reporting consistency –Data source: CLASS for 2021 and earlier, Xplor Recreation for 2022 – 2025.

	2021	2022	2023	2024	2025
Percentage (%)	80	83	82	83	80 (projected)

6. Annual Facility Visitors

Purpose: Recreation and Culture facilities are neighbourhood gathering places where residents can enjoy a variety of social, cultural and recreational activities for all ages.

Calculation: Many of our facilities use automated people counters to track the number of visitors. By knowing how many visitors attend each facility, this gives us a better understanding of community participation and facility use. We can also identify the busiest times of use, and the most popular locations, activities or events. 2025 projection is impacted by the closure of Glen Abbey Blue Rink and Iroquois Ridge Pool for renovations – Data source: Sensource

	2021	2022	2023	2024	2025
Number	1,400,500	2,844,581	3,114,000	4,033,586	4,000,000 (projected)

7. Percentage of Citizens Satisfied with Recreation and Culture Programs and Services

Purpose: Customer feedback allows staff to ensure programs and services are meeting residents' expectations. Registered program surveys capture customer experience ratings about the program, the instructor, the facility and the registration experience.

Calculation: Utilizes customer feedback system survey results. Response rate for 2025 currently at 15%. Approximately 6,000 surveys are completed annually. Feedback solution introduced in 2013. Data source: SharePoint.

	2021	2022	2023	2024	2025
Percentage (%)	88	90	90	90	90 (projected)

8. Number of Events Supported by the Town

Purpose: The Town of Oakville values the importance of resident engagement and is always looking for new engagement experiences and opportunities. Events, whether large scale or local, contribute to community cohesion, social inclusion and the health and well-being of both residents and the community.

Calculation: Total events supported by the Special Event Service team does not include Town hall events or events held with Community Centres. Data source: CLASS and Xplor Recreation.

	2021	2022	2023	2024	2025
Number	68	181	241	357	375 (projected)

9. Number of Residents Enrolled in Recreation Connection Fee Assistance Program

Purpose: Fee Assistance extends the benefits of municipal recreation and culture programs to individuals who live in low-income conditions and are therefore less likely to afford current user fees. Recreation Connection participants are enrolled for a period of 12 months and receive a subsidy of $400, in the form of an account credit. Eligibility is determined by the Low-income cut-off (LICO) and supporting government issued documents. According to 2021 Census information, 12,100 Oakville residents live below LICO.

Calculation: Data source: CLASS and Xplor Recreation

	2021	2022	2023	2024	2025
Number	583	791	989	1,646	1,700 (projected)

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Recreation and Culture						
Administration	1.0	-	-	-	1.0	-
Program Development and Support	36.3	-	1.1	-	37.4	1.1
Recreation and Cultural Hubs	234.8	1.1	16.1	-	252.0	17.2
Cultural Services	30.9	-	-	1.0	31.9	1.0
Total Recreation and Culture	**303.0**	**1.1**	**17.2**	**1.0**	**322.3**	**19.3**

The 2026 total staff complement is 322.3 FTEs of which 80.0 are full-time and 242.3 are part-time staff. Annually, part-time staff range from 600-800 individuals. A net 1.1 new part-time FTEs were added to the budget to bring budgeted costs in line with approved service delivery. 17.2 FTEs were added for program delivery at the expanded Sixteen Mile Community Centre. A full-time Events Supervisor position is recommended as a service level change for 2026.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Recreation and Culture									
Administration	629,000	39,000	3,200	(15,000)	656,200		656,200	27,200	4.3%
Program Development and Support	4,726,800	155,500	43,600		4,925,900		4,925,900	199,100	4.2%
Recreation and Cultural Hubs	13,869,500	307,200	367,000	(35,000)	14,508,700		14,508,700	639,200	4.6%
Cultural Services	3,613,400	155,900	9,500		3,778,800	111,300	3,890,100	276,700	7.7%
Total Tax Levy	**22,838,700**	**657,600**	**423,300**	**(50,000)**	**23,869,600**	**111,300**	**23,980,900**	**1,142,200**	**5.0%**

The 2026 net budget for Recreation and Culture is $23,980,900 resulting in an increase of $1,142,200 or 5.0% from 2025. The main driver in the budget is the growth and capital impacts of $423,300 primarily for the Sixteen Mile Community Centre expansion. Inflation and adjustments of $657,600 also increase the budget and are primarily for personnel services and benefits, contract services and revenues. Efficiencies of $50,000 reduce the budgets for office supplies due to increased automation and the gradual switch from paper to electronic records, as well as the budgets for chlorine and chemicals due to the new SanEcoTec Pool Chemical Treatment system at

five pool locations. A full-time Events Supervisor position has been added as a service level change, recommended by the Events Strategy.

Administration net budget for 2026 is $656,200 for an increase of $27,200 from 2025. Inflation and adjustments to personnel services and benefits are included in the budget. Operating impacts from capital add $3,200 in transfers to equipment reserves for the increased cost of electric ice resurfacers. Training and development budgets have been reallocated to be centrally located in Administration. $15,000 of efficiencies reduce the office supplies budget for increased automation and the switch to electronic records.

Program Development and Support net budget for 2026 is $4,925,900 for an increase of $199,100 from 2025. The increase is primarily due to inflation and adjustments on personnel services and benefits, as well as inflation on grants and revenues. Operating impacts from capital add $43,600 of budget for Inclusion programs at Sixteen Mile Community Centre. An adjustment of $75,000 is included for the increased cost of bank charges.

Recreation and Cultural Hubs net budget for 2026 is $14,508,700 for an increase of $639,200 from 2025. Inflation of $885,600 on personnel services and benefits, utilities, contracted services and insurance adds to the budget with inflation of $679,800 on revenues offsetting. The capital impacts on operating increase the budget by $367,000 primarily for the expanded Sixteen Mile Community Centre and includes operating expenses and revenues. $35,000 of efficiencies reduce the chlorine/chemicals budgets due to the new SanEcoTec Pool Chemical Treatment system at five pool locations.

Cultural Services net budget for 2026 is $3,890,100 for an increase of $276,700 from 2025. This budget includes the Oakville Galleries grant budgeted at $462,900. Inflation on personnel services and benefits, utilities, contracted services, grants, and revenues is added to the budget. This Cultural Services budget does not include QEPCCC culture programming or QEPCCC facility costs which are included above in the Recreation and Cultural Hubs service budget. A full-time Events Supervisor position has been added to the budget, a recommendation from the Events Strategy. $9,500 of operating impacts from capital increase the transfer to the Building Maintenance reserve for the fourth year of the phased-in transfer from the Coach House renovations.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Recreation and Culture									
EXPENSES									
Personnel Services & Benefits	20,763,500	561,800	1,130,000		22,455,300	109,800	22,565,100	1,801,600	8.7%
Materials & Supplies	5,157,600	188,100	278,200	(50,000)	5,573,900		5,573,900	416,300	8.1%
Capital out of Operations	500		1,100		1,600		1,600	1,100	220.0%
Purchased Services	5,795,400	212,300	199,500		6,207,200	1,500	6,208,700	413,300	7.1%
Payments & Grants	1,893,300	128,800	(38,000)		1,984,100		1,984,100	90,800	4.8%
Internal Expenses & Transfers	12,948,900	907,800	351,600		14,208,300		14,208,300	1,259,400	9.7%
Total EXPENSES	46,559,200	1,998,800	1,922,400	(50,000)	50,430,400	111,300	50,541,700	3,982,500	8.6%
REVENUES									
External Revenues	(23,549,400)	(1,339,400)	(1,499,100)		(26,387,900)		(26,387,900)	(2,838,500)	(12.1%)
Internal Recovery & Fund Transfers	(171,100)	(1,800)			(172,900)		(172,900)	(1,800)	(1.1%)
Total REVENUES	(23,720,500)	(1,341,200)	(1,499,100)		(26,560,800)		(26,560,800)	(2,840,300)	(12.0%)
Total Tax Levy	**22,838,700**	**657,600**	**423,300**	**(50,000)**	**23,869,600**	**111,300**	**23,980,900**	**1,142,200**	**5.0%**

The total expenses for Recreation and Culture are $50,541,700 and total revenues are $26,560,800 resulting in a net budget of $23,980,900 in 2026. The budget components and main drivers for change are discussed below.

Personnel Services & Benefits total budget is $22,565,100 in 2026, comprised primarily of full-time and part-time wages and benefits. The budget increased by $1,801,600 from 2025. $1,130,000 of the increase is an operating impact of capital for staffing costs for the expanded Sixteen Mile Community Centre. Inflation and adjustments to personnel services increase the budget by approximately $565,000 with an additional $120,000 included for adjustments to part-time staffing to maintain approved service levels. A full-time Events Supervisor position is added as a service level change to the budget, starting in April of 2026. Additional budgeted gapping of 0.5% of personnel services and benefits is also added, reducing the budget by $117,300.

Materials & Supplies total budget is $5,573,900 in 2026 comprised primarily of operating materials and supplies and fuels, chemicals and utilities. The budget increased by $416,300 from 2025. $278,200 is added to the budget as operating impacts from capital and is for the expanded Sixteen Mile Community Centre and utility savings from energy management projects. Inflation on supplies and utilities also increase the budget while reductions in hydro expense budgets offset the increase. Budget efficiencies for office supplies and chlorine/chemicals reduce the budget by $50,000.

Purchased Services total budget is $6,208,700 in 2026 comprised primarily of contracted maintenance services, building repair and maintenance costs, instructor and performer fees for the OCPA, advertising, insurance and programming costs. The budget increased by $413,300 from 2025. Inflation was added to various budget lines as well as increases to the budgets for contracted maintenance services and building repair and maintenance costs. Operating impacts of the expanded Sixteen Mile Community Centre add $199,500 of budgeted costs to various accounts. $1,500 is added as a service level change for training and development, cell phone and mileage budgets to support the new Events Supervisor position.

Payments & Grants total budget is $1,984,100 in 2026 comprised primarily of municipal grants for Oakville Galleries, Fee Assistance, Special Event Fee Waivers, Sport Development Grants, Cultural Grants, Arts Council Grants and Historical Society Grants. It also includes the budget for bank and credit card service charges. The budget increased by $90,800 from 2025 primarily for inflation on grants paid out, as well as a $75,000 increase to the budget for bank charges due to increased costs. $20,000 of grant budgets for Terry Fox and Remembrance Day events was reallocated to Recreation and Culture from Infrastructure Planning and Improvements to centralize event grants. A budget of $38,000 is removed for camp use of space in schools as they will now be using the newly renovated Sixteen Mile Community Centre space.

Internal Expenses & Transfers total budget is $14,208,300 in 2026 comprised primarily of an internal charge from Facility Services for maintenance and operation of recreation and cultural facilities, transfers to the Building Maintenance reserve of $4,777,800 for future maintenance and replacement of building components, and transfers to the Recreation Centre Equipment reserve of $295,600 for future replacement of fitness equipment and ice resurfacers. As well, internal charges from Fleet services for maintenance of ice resurfacers and charges from Parks for winter control services at the facilities are included. The budget increased $1,259,400 from 2025. Inflation of $345,000 was added for the transfer to Facility Services for facility maintenance services at the recreation and culture facilities. The transfers to the Building Maintenance reserve were also increased by $511,400 to address shortfalls in contributions to the reserve. The charge for facility maintenance services and winter control work at the expanded Sixteen Mile Community Centre, the increased transfer to the Building Maintenance reserve for the Coach House renovation, and the transfer to the Equipment reserve for the increased cost to replace the electric ice resurfacers adds $351,600.

External Revenue total budget is $26,387,900 in 2026 comprised primarily of revenues from registration fees, arena, pool and facility rental revenue, memberships and pass revenues for community centre amenities, and admissions and tickets for the OCPA. The budget increased by $2,838,500 from 2025 primarily due to inflation on rates and fees and adjustments for increased volume in program enrolment, rentals, and memberships. Revenue budgets of $1,499,100 were added for the expanded Sixteen Mile Community Centre.

Internal Recoveries & Fund Transfers total budget is $172,900 in 2026 comprised primarily of internal recoveries for program use of facilities. The budget increased by $1,800 from 2025, primarily for inflation and adjustments to recoveries.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Recreation and Culture							
Gross Expenditures by Service							
Administration	656,200	672,800	16,600	2.5%	689,100	16,300	2.4%
Program Development and Support	5,264,200	5,397,900	133,700	2.5%	5,526,800	128,900	2.4%
Recreation and Cultural Hubs	38,322,000	39,708,300	1,386,300	3.6%	41,143,600	1,435,300	3.6%
Cultural Services	6,299,300	6,619,700	320,400	5.1%	6,820,800	201,100	3.0%
Total Gross Expenditures by Service	50,541,700	52,398,700	1,857,000	3.7%	54,180,300	1,781,600	3.4%
Tax Levy by Service							
Administration	656,200	672,800	16,600	2.5%	689,100	16,300	2.4%
Program Development and Support	4,925,900	5,049,500	123,600	2.5%	5,168,000	118,500	2.3%
Recreation and Cultural Hubs	14,508,700	15,188,400	679,700	4.7%	15,897,100	708,700	4.7%
Cultural Services	3,890,100	4,150,800	260,700	6.7%	4,290,200	139,400	3.4%
Total Tax Levy by Service	23,980,900	25,061,500	1,080,600	4.5%	26,044,400	982,900	3.9%
Gross Expenditures by Type							
Personnel Services & Benefits	22,565,100	23,262,900	697,800	3.1%	23,865,100	602,200	2.6%
Materials & Supplies	5,573,900	5,640,800	66,900	1.2%	5,810,900	170,100	3.0%
Capital out of Operations	1,600	1,600			1,600		
Purchased Services	6,208,700	6,415,800	207,100	3.3%	6,605,600	189,800	3.0%
Payments & Grants	1,984,100	2,093,400	109,300	5.5%	2,133,900	40,500	1.9%
Internal Expenses & Transfers	14,208,300	14,984,200	775,900	5.5%	15,763,200	779,000	5.2%
Total Expenditures	50,541,700	52,398,700	1,857,000	3.7%	54,180,300	1,781,600	3.4%
Revenues by Type							
External Revenue	(26,387,900)	(27,164,300)	(776,400)	(2.9%)	(27,963,000)	(798,700)	(2.9%)
Internal Recoveries & Fund Transfers	(172,900)	(172,900)			(172,900)		
Total Revenues	(26,560,800)	(27,337,200)	(776,400)	(2.9%)	(28,135,900)	(798,700)	(2.9%)
Total Tax Levy	**23,980,900**	**25,061,500**	**1,080,600**	**4.5%**	**26,044,400**	**982,900**	**3.9%**

Budget Forecast Highlights

The 2027 net budget is projected to increase by $1,080,600 for a total of $25,061,500. The change is primarily due to the operating impact of the expanded Sixteen Mile Community Centre for year 1 of the five-year phased in transfer to Building Maintenance reserve for future maintenance and replacement of the building. It also addresses Council's strategic priorities. The increase also reflects inflationary adjustments to the cost of delivering services.

The 2028 net budget is projected to increase by $982,900 for a total of $26,044,400. The change is primarily due to the operating impact of the expanded Sixteen Mile Community Centre for year 2 of the five-year phased in transfer to Building Maintenance reserve for future maintenance and replacement of the building. The increase also reflects inflationary adjustments to the cost of delivering services.

Recommended Capital Budget

The Recreation and Culture capital budget provides for asset replacements, planning studies, and capital enhancements at the Town's recreation centres, cultural facilities and senior's centres. The various equipment and capital replacement projects listed below ensure that equipment and furnishings remain in a state of good repair to support prescribed service levels across the Town.

2026 budget highlights include funding for the rehabilitation of Falgarwood and Brookdale Pools, as well as for land for the future Trafalgar Urban Core South Community centre.

	Classification	Capital Budget 2026	Operating Impacts 2026
Recreation and Culture			
46402501 Falgarwood Pool Rehabilitation	Infrastructure Renewal	682,800	
46402601 Pool Equipment Replacement	Infrastructure Renewal	57,400	
46402603 Brookdale Pool Rehabilitation	Infrastructure Renewal	587,900	
46602104 Sixteen Mile Sports Complex and Library	Growth		1,068,400
46602601 Sir John Colborne - Furniture, Equipment Replacement	Infrastructure Renewal	10,100	
46602604 Recreation - Fitness Equipment	Infrastructure Renewal	146,000	
46602607 Trafalgar Urban Core South Community Centre - land	Growth	38,000,000	
47102602 Oakville Centre - Program Equipment	Infrastructure Renewal	351,600	
Total		**39,835,800**	**1,068,400**

OAKVILLE

Oakville Public Library

Program Based Budget for 2026–2028

Vision

Connecting people to what inspires them.

Mission

We bring together people, information and ideas to enrich lives and build healthy communities.

Program Services

The Oakville Public Library (OPL) serves as an integral community hub that enables social connections, inspires lifelong learning and literacy, provides equitable access to materials and technology, and cultivates discovery and creativity through its all-ages programming and services.

Administrative Services

- Supports the Library Board.
- Strategic Planning.
- HR & Corporate Functions.

Customer Experience

- Operates and supports seven Library Branches and four OPL Express locations.
- Provides excellent customer service to Oakville residents of all ages through circulation and membership support, information and reader services, digital literacy support, program and outreach delivery, and responsiveness to customer feedback.
- Ensure library spaces are welcoming, inclusive, and customer-ready with access to collections in all formats, flexible workspaces, play and collaboration areas, and creative and technology resources.

Innovation and Integration

- Drives strategic development of collections; technology; programs; outreach; community engagement and marketing services, to meet evolving community needs.
- Oversees fundraising including special events that promote the library and engage the community.
- Delivers specialized information services through Information Oakville and Halton Information Providers, connecting residents to vital local resources.

2026 Program Key Initiatives

Growth Management

- Opening of the permanent Sixteen Mile library branch.
- Detailed Design for New Central library branch.
- Planning for the new Trafalgar Urban Core South library branch.
- Advancement of the Parks, Recreation, and Library Master Plan recommendations.

Community Belonging

- Ensuring all community members have access to technology and the skills to use it with new services at the permanent Sixteen Mile library branch.
- Deepening cultural understanding and enhancing services through partnership with Indigenous Knowledge Guide.
- Engaging and celebrating the diverse cultures and languages of Oakville with new cultural programs and multi-lingual Storytimes.

Accountable Government

- Service Strategy.
- 2027- 2031 Strategic Plan Development.

Key Performance Indicators

1. Percentage of Gross Operating Budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the Town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross Town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)	4.4	4.5	4.4	4.3	4.2

2. Percentage of Total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total Town FTEs.

Calculation: Total program FTEs including part-time / Total Town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)	6.4	6.3	6.3	6.2	6.4

3. Percentage of Active Library Cardholders per Capita

Purpose: Reflects relevance of Library service to the community

Calculation: # active cardholders / population

	2021	2022	2023	2024	2025
Percentage (%)	22.8	25.25	29.25	31.01	32.01 (as of Sept 30)

4. Collection Breakdown (% mix) - % annual operating budget spent on digital vs print/audio visual

Purpose: Trend in spending reflects the increased supply and cost of digital resources.

Calculation: Percentage of actual budget spent – electronic resources/physical materials

	2021	2022	2023	2024	2025
Percentage (%)	41/59	41/59	47/53	43/57	44/56

5. Percentage of Citizens Satisfied with Library Programs and Services

Purpose: Town Community Satisfaction Survey, respected tool to measure community satisfaction with library services, conducted every 2 years.

Calculation: Town-selected third-party consultant

	2021	2022	2023	2024	2025
Percentage (%)	N/A	88	N/A	83%	N/A

6. Number of Library Items Borrowed Per capita Annually

Purpose: Reflects one core aspect of library service

Calculation: Circulation / population

	2021	2022	2023	2024	2025
Number	7.1 *intermittent branch closures due to COVID-19	10.39	10.78	11.21	9.10 (as of Sept 30)

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Oakville Public Library						
Administrative Services	5.7	1.0	-	-	6.7	1.0
Customer Experience	84.3	1.6	3.7	-	89.6	5.3
Innovation and Integration	28.6	(2.1)	-	-	26.5	(2.1)
Total Oakville Public Library	**118.6**	**0.5**	**3.7**	**-**	**122.8**	**4.2**

The 2026 total staff complement is 122.8 FTEs for an increase of 4.2 FTEs from 2025. The Manager of Strategic Initiatives position was created through attrition and moved to Administration. Approximately 1.1 part-time FTEs were reallocated from Collections services in Innovation and Integration into Customer Experience to address a shortfall in budgets for staff training and development. An adjustment of 0.5 part-time FTE's is for the Sixteen Mile part-time staff approved in the 2025 budget. A further 3.7 part-time FTEs are added to the budget as an operating impact of the Sixteen Mile project.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Oakville Public Library									
Administrative Services	777,300	173,300			950,600		950,600	173,300	22.3%
Customer Experience	7,914,900	425,500	517,900		8,858,300		8,858,300	943,400	11.9%
Innovation and Integration	4,468,800	(138,400)	28,000		4,358,400		4,358,400	(110,400)	(2.5%)
Total Tax Levy	**13,161,000**	**460,400**	**545,900**		**14,167,300**		**14,167,300**	**1,006,300**	**7.6%**

The 2026 net budget for Oakville Public Library is $14,167,300 resulting in an increase of $1,006,300 or 7.6% from 2025. Customer Experience represents a substantial part of the budget at $8.9M which provides services through its 7 branches and 4 OPL Express locations. Innovation and Integration is the second largest component at $4.4M which represents costs for collection materials, technology and support of community development and engagement and includes Information Oakville and the Halton Information Providers (HIP).

Administrative Services net budget for 2026 is $950,600 for an increase of $173,300 from 2025. The change is due to inflation and adjustments on personnel services and benefits, as well as the addition of a new Manager of Strategic Initiatives position, created through staff attrition.

Customer Experience net budget for 2026 is $8,858,300 for an increase of $943,400 from 2025. The change includes inflation and adjustments to personnel services and benefits. Operating impacts of $517,900 for the expanded Sixteen Mile branch are added to the budget. Adjustments have been made to reallocate vacant part-time hours from Innovation and Integration into Customer Experience to provide more hours for training and development of staff. As well, budgets for janitorial and contracted services for White Oaks and Clearview branches were increased due to higher costs from the Halton District School Board. Facility repair and maintenance costs were also increased, primarily at Central Branch due the age of the building.

Innovation and Integration net budget for 2026 is $4,358,400 for a decrease of $110,400 from 2025. Inflation and adjustments on personnel services and benefits are included, offset by part-time hours moved to Customer Experience to address shortfalls in hours for staff training and development. $24,000 is added to the budget for increased advertising and external reproduction costs for the newly expanded Sixteen Mile branch, while $4,000 is added for software maintenance cost related to the newspaper digitization capital project.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Oakville Public Library									
EXPENSES									
Personnel Services & Benefits	10,566,000	273,200	462,500		11,301,700		11,301,700	735,700	7.0%
Materials & Supplies	1,702,900	(21,100)	59,000		1,740,800		1,740,800	37,900	2.2%
Capital out of Operations	38,000				38,000		38,000		
Purchased Services	1,223,400	146,300	7,500		1,377,200		1,377,200	153,800	12.6%
Payments & Grants	12,500	1,000			13,500		13,500	1,000	8.0%
Internal Expenses & Transfers	357,300	18,400	33,200		408,900		408,900	51,600	14.4%
Total EXPENSES	13,900,100	417,800	562,200		14,880,100		14,880,100	980,000	7.1%
REVENUES									
External Revenues	(406,300)	(3,500)	(16,300)		(426,100)		(426,100)	(19,800)	(4.9%)
Internal Recovery & Fund Transfers	(332,800)	46,100			(286,700)		(286,700)	46,100	13.9%
Total REVENUES	(739,100)	42,600	(16,300)		(712,800)		(712,800)	26,300	3.6%
Total Tax Levy	**13,161,000**	**460,400**	**545,900**		**14,167,300**		**14,167,300**	**1,006,300**	**7.6%**

The total expenses for Oakville Public Library are $14,880,100 and total revenues are $712,800 resulting in a net budget of $14,167,300 in 2026. The budget components and main drivers for change are discussed below.

Personnel Services & Benefits total budget in 2026 is $11,301,700 and is comprised primarily of full-time and part-time wages and benefits. The budget increased by $735,700 from 2025 primarily due to inflation on salaries and benefits. The operating impact of the expanded Sixteen Mile branch is $462,500 of the increase and includes 3.7 part-time FTEs.

Materials & Supplies total budget is $1,740,800 in 2026 comprised primarily of the budget for collections and utilities costs at the branches. The budget increased by $37,900 from 2025 primarily due to inflation as well as the $59,000 of operating impacts that were added for the newly expanded Sixteen Mile branch. Savings in utilities offset the increase.

Capital out of Operations total budget is $38,000 in 2026 comprised primarily of budgets for specialized equipment used in the Creation Zones, as well as computer hardware and software costs. The budget remains unchanged from 2025.

Purchased Services total budget is $1,377,200 in 2026 comprised primarily of budgets for training and development for staff, janitorial services and repairs and maintenance at the branches, professional fees and development expenses. The budget increased by $153,800 which includes inflation on janitorial services, contracted maintenance and repair and maintenance costs for the branch facilities. Adjustments of $130,800 increase budgets for janitorial services and contracted maintenance costs at the two branches on Halton District School Board sites, as well as repair and maintenance budgets at Central branch due to the aging facility. The budget is also increased for contracted branding services. $7,500 is added to the budget as an operating impact for the Sixteen Mile branch.

Payments & Grants total budget is $13,500 in 2026 comprised primarily of bank service charges and costs to make online documents accessible. The budget increased by $1,000 from 2025 for licences and permits at Central facility related to the elevator inspections.

Internal Expenses & Transfers total budget is $408,900 in 2026 comprised primarily of internal facility maintenance charges from Facility Services, internal facility charges with Recreation and Culture for branch space in community centres and charges from Parks and Open Space for outdoor maintenance at Woodside branch. The budget increased by $51,600 from 2025 primarily due to inflation on facility maintenance charges from Facility Services for maintenance of Library facilities. It also includes the operating impact for facility maintenance of the newly expanded Sixteen Mile branch as well as additional winter control charges from Parks and Open Space and shared facility costs for Glen Abbey and Iroquois Ridge branches.

External Revenue total budget is $426,100 in 2026 comprised primarily of fees, room rentals, photocopier revenue and registration fees. The budget increased by $19,800 from 2025 primarily for the $15,000 operating impact of the public print payment system replacement, and anticipated increase in use with the new system. As well, $1,300 additional revenue is anticipated for use of space at the Sixteen Mile branch.

Internal Recoveries & Fund Transfers total budget is $286,700 in 2026 comprised primarily of budgeted transfers to the operating budget from the Library Development reserve and from the HIP Trust. The budget decreased by $46,100 from 2025 for the removal of Library Development funding for the Customer Information Specialist position that will be funded from tax levy for the newly expanded Sixteen Mile branch. The position was approved in 2024 to be funded from Library Development funds until July 1, 2025.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Oakville Public Library							
Gross Expenditures by Service							
Administrative Services	1,132,900	1,165,000	32,100	2.8%	1,195,900	30,900	2.7%
Customer Experience	8,976,900	9,433,300	456,400	5.1%	9,866,600	433,300	4.6%
Innovation and Integration	4,770,300	5,015,400	245,100	5.1%	5,245,000	229,600	4.6%
Total Gross Expenditures by Service	14,880,100	15,613,700	733,600	4.9%	16,307,500	693,800	4.4%
Tax Levy by Service							
Administrative Services	950,600	982,700	32,100	3.4%	1,013,600	30,900	3.1%
Customer Experience	8,858,300	9,311,600	453,300	5.1%	9,741,800	430,200	4.6%
Innovation and Integration	4,358,400	4,599,800	241,400	5.5%	4,825,700	225,900	4.9%
Total Tax Levy by Service	14,167,300	14,894,100	726,800	5.1%	15,581,100	687,000	4.6%
Gross Expenditures by Type							
Personnel Services & Benefits	11,301,700	11,636,500	334,800	3.0%	11,942,400	305,900	2.6%
Materials & Supplies	1,733,800	1,887,800	154,000	8.9%	2,034,200	146,400	7.8%
Capital out of Operations	38,000	39,100	1,100	2.9%	41,900	2,800	7.2%
Purchased Services	1,377,200	1,433,700	56,500	4.1%	1,485,600	51,900	3.6%
Payments & Grants	13,500	13,500			13,500		
Internal Expenses & Transfers	408,900	595,900	187,000	45.7%	782,500	186,600	31.3%
Total Expenditures	14,873,100	15,606,500	733,400	4.9%	16,300,100	693,600	4.4%
Revenues by Type							
External Revenue	(426,100)	(432,900)	(6,800)	(1.6%)	(439,700)	(6,800)	(1.6%)
Internal Recoveries & Fund Transfers	(286,700)	(286,700)			(286,700)		
Total Revenues	(712,800)	(719,600)	(6,800)	(1.0%)	(726,400)	(6,800)	(0.9%)
Total Tax Levy	**14,167,300**	**14,894,100**	**726,800**	**5.1%**	**15,581,100**	**687,000**	**4.6%**

Budget Forecast Highlights

The 2027 net budget is projected to increase by $726,800 for a total budget of $14,894,100. The change is primarily due to inflationary increases to the cost of delivering services. It also includes the phased in capital impact on operating of year 1 of the five-year phase-in of the transfer to Building Maintenance Reserve and operating costs for replacement of the larger collection.

The 2028 net budget is projected to increase by $687,000 for a total budget of $15,581,100. The change is primarily due to inflationary increases to the cost of delivering services. It also includes the phased in capital impact on operating of year 2 of the five-year phase-in the transfer to Building Maintenance Reserve and further operating costs for replacement of the larger collection.

Recommended Capital Budget

The Oakville Public Library capital budget provides funding for facility asset replacements and service enhancements at Oakville's library branches.

The Downtown Cultural Hub project is the largest project in the Library's budget and provides funds for the relocation of the Central Library to the former Post Office site. The Library Service Strategy and Strategic Plan project will deliver integrated service delivery and strategic direction from 2027 through 2031. The self checkouts at White Oaks and Sixteen Mile branches are forecast for replacement in 2026, along with the hold pick-up lockers at Sixteen Mile and Queen Elizabeth Park Community Centres. The Library Program Equipment and Furniture Replacement project ensures equipment, and furnishings remain in a state of good repair to support prescribed service levels.

	Classification	Capital Budget 2026	Operating Impacts 2026
Oakville Public Library			
71102404 OPL Newspaper Digitization and Local History Portal	Program Initiatives		4,000
71102406 DCH - Library	Infrastructure Renewal	70,637,800	
71102501 Public Print Payment System Replacement	Program Initiatives		(700)
71102604 Library Service Strategy and Strategic Plan	Program Initiatives	302,100	
71102607 Library Specialized Equipment Replacement	Infrastructure Renewal	130,900	
71102608 Library Program Equipment and Furniture	Infrastructure Renewal	106,700	
Total		**71,177,500**	**3,300**

OAKVILLE

Emergency Services

Program Based Budget for 2026–2028

Vision

To provide excellence in service delivery from all divisions focused on fire prevention, public education, and fire suppression through innovation, community risk reduction, and with diverse high-performing teams in a vibrant and livable community for all.

Mission

Our mission is to preserve and protect life, property, and the environment, with a commitment to community risk reduction through an all-hazards service delivery in a responsible and sustainable manner. We will serve our inclusive community with the values of Pride, Courage, Compassion & Unity.

Program Services

The Emergency Services program consists of the following service areas and activities:

Administration

- Oversight, Leadership and Management
- Financial control
- Preparedness Response and Recovery from large scale emergencies
- Compliance with FPPA and EMCPA legislation

Suppression

- Emergency all-hazards response services
- Community engagement and customer service

Training and Fire Prevention

- Training programs to enhance fire fighter competencies and legislated certification
- Inspection, Code and Public Education programs

- Community Risk Reduction

Communications

- Dispatch and Communication services

OMSAR

- Provide marine patrol along Oakville's waterfront

2026 Program Key Initiatives

Growth Management

- Planned Station renovations and new station design and construction
- Firefighter recruitment to fill retirements and vacancies to ensure staffing modeling is met
- Complete Data Analytics dashboard and Community Risk Assessment annual requirements

Community Belonging

- Second phase Cree Nation Fire Prevention Mentorship program
- Multiple Blaze Fire Academy camps to encourage underrepresented communities youth for a fire service career
- Social Media enhancements for engagement and collaboration

Environmental Sustainability

- Fleet EV replacement schedules for Fire support vehicles
- Optimize climate action initiatives in new construction and renovations in fire facilities
- Continuous review of Personal Protective Equipment and Firefighting supplies for environmental considerations

Accountable Government

- Follow implementation schedules and key program initiatives identified in the Fire Master Plan
- FirstDue© records management system and all in one ITS solution integrating multiple existing platforms
- Meeting July 1st Firefighter Certification legislative requirements for core competencies identified in O.Reg 343/22
- Complete Fire Underwriters Survey (FUS) Canadian Fire Insurance Grading Index community profile update

Key Performance Indicators

1. Percentage of gross operating budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the Town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross Town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)	15.9	15.7	15.0	14.7	14.8

2. Percentage of total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total Town FTEs.

Calculation: Total program FTEs including part-time / Total Town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)	14.6	14.7	14.4	14.1	14.1

3. Percentage of responses crew travel time is 240 seconds or less

Purpose: The average time fire crews leave the station until they arrive on location.

Calculation: Information is provided through the Computer Aided Dispatch system from Burlington Dispatch.

	2021	2022	2023	2024	2025
Percentage (%)	61.15	62.76	62.42	60.75	60.12 (August 2025)

4. Number of fire related injures per 100,000 population

Purpose: Reflects characteristics such as density, code enforcement, smoke detector use, fire prevention and education.

Calculation: Total number of injuries x 100,000 / official population

	2021	2022	2023	2024	2025
Number #	3.7	3.0	1.8	2.9	1.6 (August 2025)

5. Number of firefighters per 100,000 population (ISO 37120 core indicator 10.1)

Purpose: National Fire Protection Association (NFPA) states median staffing rate in Canada is roughly 100 firefighters per 100,000 population.

Calculation: total number of firefighters x 100,000 / official population

	2021	2022	2023	2024	2025
Number #	104	101	99	96	97

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Emergency Services						
Administration	7.0	1.0	-	-	8.0	1.0
Communications	-	-	-	-	-	-
Suppression	232.0	-	-	-	232.0	-
Training	6.4	-	-	1.0	7.4	1.0
Fire Prevention	13.0	(1.0)	-	-	12.0	(1.0)
Emergency Planning	-	-	-	1.0	1.0	1.0
OMSAR	-	-	-	-	-	-
Total Emergency Services	**258.4**	**-**	**-**	**2.0**	**260.4**	**2.0**

The 2026 total staff complement is 260.4 FTEs. 1.0 Fire Training Officer and 1.0 Emergency Management Program Specialist are recommended for 2026. During 2025 a Data Analyst was reallocated to Administration with no impact on FTE staffing levels.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Emergency Services									
Administration	1,596,700	151,600			1,748,300		1,748,300	151,600	9.5%
Communications	1,411,000	31,900			1,442,900		1,442,900	31,900	2.3%
Suppression	44,255,700	2,786,000			47,041,700		47,041,700	2,786,000	6.3%
Training	1,391,400	109,400			1,500,800	145,500	1,646,300	254,900	18.3%
Fire Prevention	2,380,800	15,100			2,395,900		2,395,900	15,100	0.6%
Emergency Planning	16,000	14,300			30,300	56,100	86,400	70,400	440.0%
OMSAR									
Total Tax Levy	**51,051,600**	**3,108,300**			**54,159,900**	**201,600**	**54,361,500**	**3,309,900**	**6.5%**

The 2026 net budget for Emergency Services is $54,361,500 resulting in an increase of $3,309,900 or 6.5% from 2025. The main driver of the Emergency Services budget is inflationary and contractual increases in wages and benefits. This is closely followed by an adjustment of $780,000 for self-insured WSIB liabilities resulting from rate increases. Additionally, a service level change of 1.0 FTEs for a Fire Training Officer is identified following recommendations from the Fire Master Plan (FMP) as well as the addition of an Emergency Management Program Specialist starting in July 2026.

Administration net budget for 2026 is $1,748,300 for an increase of $151,600 from 2025. The change is primarily due to a Data Analyst reallocation from Fire Prevention to Administration. In addition, inflationary and contractual increases have been included for wages and benefits.

Communications net budget for 2026 is $1,442,900 for an increase of $31,900 from 2025. The change is primarily due to a modification in the service level agreement for Burlington Dispatch shared services due to call volume and Next Generation911 (NG911) legislative requirements. In addition, inflationary increases for Halton Police radio fees have been included. These increases were partially mitigated with cell phone savings due to a new contract with the Town's service provider.

Suppression net budget for 2026 is $47,041,700 for an increase of $2,786,000 from 2025. The change is primarily due to inflationary and contractual increases in salaries and benefits along with an adjustment to self-insured WSIB premiums. Additionally, the budget includes adjustments of transfers to building reserves for several fire stations. Lastly, adjustments have been included for utilities and contracted services based on trends and recommendations from Facility Services staff.

Training net budget for 2026 is $1,646,300 for an increase of $254,900 from 2025. The change is primarily due to the addition of a Fire Training Officer as recommended in the FMP. Additionally, inflationary and contractual increases in salaries and benefits along with an adjustment to self-insured WSIB premiums have been included.

Fire Prevention net budget for 2026 is $2,395,900 for an increase of $15,100 from 2025. The change is primarily due to inflationary and contractual increases in salaries and benefits. Also included is an adjustment to self-insured WSIB premiums. Finally, the reallocation of a Data Analyst to Administration has been included.

Emergency Planning net budget for 2026 is $86,400 for an increase of $70,400 from 2025. The change is due to the addition of an Emergency Management Program Specialist (EMPS) who will administer legislative changes for Emergency Management changes in Bill 25 which has greater provincial oversight and compliance requirements. The EMPS will coordinate the emergency plan updates, specific appendices enhancements for specific types of emergencies, provide training and exercise design for the corporation, and emergency business continuity planning for the Town.

OMSAR net budget for 2026 is $0 with no change from 2025. Through a grant from the Town of Oakville, OMSAR, a volunteer based Auxiliary Unit of the Canadian Coast Guard, provides marine patrol and search and rescue services along the Town's waterfront and to approximately 10 miles from shore. The grant is funded through the collection of harbour fees for a net zero impact.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Emergency Services									
EXPENSES									
Personnel Services & Benefits	44,420,500	2,628,100			47,048,600	187,300	47,235,900	2,815,400	6.3%
Materials & Supplies	920,900	16,100			937,000	300	937,300	16,400	1.8%
Capital out of Operations	36,500	(1,000)			35,500	10,000	45,500	9,000	24.7%
Purchased Services	2,447,600	129,200			2,576,800	4,000	2,580,800	133,200	5.4%
Payments & Grants	44,200	7,800			52,000		52,000	7,800	17.6%
Internal Expenses & Transfers	3,829,800	356,800			4,186,600		4,186,600	356,800	9.3%
Total EXPENSES	51,699,500	3,137,000			54,836,500	201,600	55,038,100	3,338,600	6.5%
REVENUES									
External Revenues	(574,300)	(27,700)			(602,000)		(602,000)	(27,700)	(4.8%)
Internal Recovery & Fund Transfers	(73,600)	(1,000)			(74,600)		(74,600)	(1,000)	(1.4%)
Total REVENUES	(647,900)	(28,700)			(676,600)		(676,600)	(28,700)	(4.4%)
Total Tax Levy	**51,051,600**	**3,108,300**			**54,159,900**	**201,600**	**54,361,500**	**3,309,900**	**6.5%**

The total expenses for Emergency Services are $55,038,100 and total revenues are $676,600 resulting in a net budget of $54,361,500 in 2026. The budget components and main drivers for change are discussed below.

Personnel Services & Benefits total budget is $47,235,900 in 2026 comprised primarily of full-time wages and benefits. The budget increased by $2,815,400 from 2025 primarily due to contractual increases to salaries and benefits. Adjustments have been made where retirees have been replaced with new hires. Lastly, a service level change includes the proposed addition of 1.0 FTE, a Fire Training Officer following recommendations in the FMP and 1.0 FTE for an Emergency Management Program Specialist.

Materials & Supplies total budget is $937,300 in 2026 comprised primarily of fire safety supplies, fuels, and utilities, janitorial, and training supplies. The budget increased by $16,400 from 2025, primarily due to increased utilities based on historical trends.

Capital out of Operations total budget is $45,500 in 2026 comprised primarily of general equipment used in fire stations. The budget increased by $9,000 from 2025 based on service level changes adding office furniture for the proposed 2.0 FTEs mentioned above.

Purchased Services total budget is $2,580,800 in 2026 comprised primarily of contracted services (Burlington Dispatch system), uniforms, personal safety supplies, group training, and insurance. The budget increased by $133,200 from 2025 primarily due to an increase for the Burlington Dispatch communication system and increased contracted services recommended by Facility Services to ensure the fire stations remain in good repair. Additionally, professional fees increased for emergency management planning, uniforms for new FTEs and safety supplies.

Payments & Grants total budget is $52,000 in 2026 comprised primarily of a grant for TOWARF. The budget increased by $7,800 from 2025 to reflect DZ licensing per the collective agreement.

Internal Expenses & Transfers total budget is $4,186,600 in 2026 comprised primarily of transfers to the Fire Vehicle and Equipment reserve for future replacements as assets reach the end of their useful life. The budget has increased by $356,800 from 2025, due to contributions to the Building Maintenance Reserve Fund for several fire stations and increased labour for vehicle repairs.

External Revenue total budget is $602,000 in 2026 comprised primarily of charges to the Ministry of Transportation for highway emergency response, recovery fees for non-resident accident response, and false alarms. The budget increased by $27,700 from 2025 primarily due to adjustments that reflect recent trends in MTO and in-town accident revenue streams.

Internal Recovery & Fund Transfers total budget is $74,600 in 2026 comprised primarily of revenue collected through harbour fees. The budget increased by $1,000 from 2025 primarily for a minor adjustment to OMSAR grant.

Budget Forecast Highlights

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Emergency Services							
Gross Expenditures by Service							
Administration	1,748,300	1,831,300	83,000	4.7%	1,884,100	52,800	2.9%
Communications	1,442,900	1,486,100	43,200	3.0%	1,530,600	44,500	3.0%
Suppression	47,579,200	50,359,700	2,780,500	5.8%	51,825,800	1,466,100	2.9%
Training	1,651,300	1,742,000	90,700	5.5%	1,786,300	44,300	2.5%
Fire Prevention	2,462,900	2,543,400	80,500	3.3%	2,702,200	158,800	6.2%
Emergency Planning	86,400	114,400	28,000	32.4%	116,700	2,300	2.0%
OMSAR	67,100	67,100			67,100		
Total Gross Expenditures by Service	55,038,100	58,144,000	3,105,900	5.6%	59,912,800	1,768,800	3.0%
Tax Levy by Service							
Administration	1,748,300	1,831,300	83,000	4.7%	1,884,100	52,800	2.9%
Communications	1,442,900	1,486,100	43,200	3.0%	1,530,600	44,500	3.0%
Suppression	47,041,700	49,811,700	2,770,000	5.9%	51,266,900	1,455,200	2.9%
Training	1,646,300	1,736,800	90,500	5.5%	1,780,900	44,100	2.5%
Fire Prevention	2,395,900	2,474,400	78,500	3.3%	2,631,200	156,800	6.3%
Emergency Planning	86,400	114,400	28,000	32.4%	116,700	2,300	2.0%
OMSAR							
Total Tax Levy by Service	54,361,500	57,454,700	3,093,200	5.7%	59,210,400	1,755,700	3.1%
Gross Expenditures by Type							
Personnel Services & Benefits	47,235,900	49,807,700	2,571,800	5.4%	51,170,600	1,362,900	2.7%
Materials & Supplies	937,300	970,700	33,400	3.6%	1,065,900	95,200	9.8%
Capital out of Operations	45,500	36,600	(8,900)	(19.6%)	37,700	1,100	3.0%
Purchased Services	2,580,800	2,679,100	98,300	3.8%	2,777,500	98,400	3.7%
Payments & Grants	52,000	52,200	200	0.4%	52,400	200	0.4%
Internal Expenses & Transfers	4,186,600	4,597,700	411,100	9.8%	4,808,700	211,000	4.6%
Total Expenditures	55,038,100	58,144,000	3,105,900	5.6%	59,912,800	1,768,800	3.0%
Revenues by Type							
External Revenue	(602,000)	(614,700)	(12,700)	(2.1%)	(627,800)	(13,100)	(2.1%)
Internal Recoveries & Fund Transfers	(74,600)	(74,600)			(74,600)		
Total Revenues	(676,600)	(689,300)	(12,700)	(1.9%)	(702,400)	(13,100)	(1.9%)
Total Tax Levy	**54,361,500**	**57,454,700**	**3,093,200**	**5.7%**	**59,210,400**	**1,755,700**	**3.1%**

Operating Budget Forecast

The 2027 net budget is projected to increase by $3,093,200 for a total of $57,454,700. The change is primarily due to inflationary and contractual increases in wages and benefits, annualization of 2.0 FTEs proposed in 2026, and to address Council's strategic priorities. Operating impacts have been included such as a transfer to the Fire Equipment reserve for the future replacement of the planned aerial truck purchase in 2026 and transfer to the Building Maintenance reserve for Station 9.

The 2028 net budget is projected to increase by $1,755,700 for a total of $59,210,400. The change is primarily due to inflationary increases to the cost of delivering services and to address Council's strategic priorities. Also included are operating impacts for the phase-in Station 4 and Station 9 transfer to Building Maintenance reserves. Lastly, 1.0 FTE Fire Prevention Officer has been proposed for Station 9 per the Fire Master Plan.

Recommended Capital Budget

The 2026 capital budget for Emergency Services will provide funds to ensure that the Fire station infrastructure, vehicles and equipment are maintained in a state of good repair. Highlights of the 2026 capital budget include the renovation of Station 5. Additionally, funding is included for the purchase of a cab and chassis for an existing HazMat vehicle and the apparatus body for SCBA fill stations and scene lighting being mounted on an existing rescue vehicle cab and chassis for cost containment and repurposing.

	Classification	Capital Budget 2026	Operating Impacts 2026
Emergency Services			
43302513 Fire Station #5 Renovation and Expansion	Infrastructure Renewal	1,731,200	
43302603 Emergency Response Vehicles & Equipment	Infrastructure Renewal	2,102,900	
43302604 Fire Services Vehicles & Equipment	Infrastructure Renewal	293,500	
43302605 Fire Services Equipment, Furniture & Fitness	Infrastructure Renewal	303,700	
43302606 Protective Clothing Replacement	Infrastructure Renewal	231,600	
43302607 Portable Radio Equipment	Infrastructure Renewal	30,200	
43302608 Speciality/Operations Equipment Replacement	Infrastructure Renewal	227,600	
43302609 Technical Rescue/Speciality Equipment - New	Infrastructure Renewal	100,700	
43302610 Regional Training Centre (RTC) - Renovations	Program Initiatives	75,500	
43302611 Fire Training Facility	Infrastructure Renewal	181,300	
Total		**5,278,200**	

OAKVILLE

Political Governance

Program Based Budget for 2026–2028

Vision

To be the most livable town in Canada

Mission

We create and preserve Canada's most livable community that enhances the natural, cultural, social and economic environments. We achieve this by continuously improving programs and services that are both accessible and environmentally and fiscally sustainable.

We are highly valued and widely celebrated due to the innovative and outstanding way we satisfy the needs of our residents, businesses and employees. As a result, the process is as fulfilling as the outcome.

We ensure our staff receive the same level of respect, commitment and caring that they are expected to deliver to the community.

Program Services

Political Governance provides activities through the following services:

Mayor and Council, Secretariat Services

- Strategic planning
- Establishing internal controls and policy
- Representing public interest

Council and Committee Services

- Meeting services to Council and its boards and committees
- Implementation of policies and procedures

Elections

- Administration of the municipal election process

Print and Services

- Centralized print operations
- Internal and external distribution of all nonelectronic mail for the corporation

2026 Program Key Initiatives

Community Belonging

- Provide access to the democratic voting and decision-making processes, encouraging citizen involvement.
- Citizens can address Council through the delegation process. Meetings are streamed live and available on YouTube, with agendas and minutes posted on the website.

Environmental Sustainability

- Access to electronic agendas and minutes reduces the need to print copies. Attending meetings virtually reduces travel and promotes a safe workplace.

Accountable Government

- Policies and procedures are clearly set out, regularly reviewed and updated.
- Time spent in closed session during Council is reported annually.
- The Municipal Ombudsman is available to investigate, in an independent manner, decisions and recommendations made, along with the administration of the Town and local boards.
- The closed meeting investigator is available to investigate complaints about closed meetings, should there be any.
- The Integrity Commissioner is available to conduct inquiries into requests from Council, a member of Council or local board, or a member of the public regarding any contraventions to the Code of Conduct.

Key Performance Indicators

1. Percentage of gross operating budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the Town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross Town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)	1.4	1.8	1.4	1.4	1.3

2. Percentage of total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total Town FTEs.

Calculation: Total program FTEs including part-time / Total Town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)	0.5	0.5	0.7	0.6	0.7

3. Percentage of meeting time spent in open session

Purpose: Monitors transparency in terms of time spent in closed session of Council.

Calculation: Total number of minutes spent in meetings/ total number of minutes spent in open session in camera.

	2021	2022	2023	2024	2025
Percentage (%)	93.1	93	93.8	94.5	91.2 (As of September 2025)

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Political Governance						
Mayor and Council and Secretariat	-	-	-	-	-	-
Council and Committee Services	8.5	-	-	-	8.5	-
Election	-	-	-	-	-	-
Print Centre/Mail Services	3.8	-	-	-	3.8	-
Total Political Governance	**12.3**	**-**	**-**	**-**	**12.3**	**-**

The 2026 staff complement for Political Governance is 12.3 FTE and remains unchanged from 2025.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Political Governance									
Mayor and Council and Secretariat	2,207,400	46,000			2,253,400		2,253,400	46,000	2.1%
Council and Committee Services	1,284,100	106,000			1,390,100		1,390,100	106,000	8.3%
Election	317,000	9,500			326,500		326,500	9,500	3.0%
Print Centre/Mail Services	661,500	33,900		(10,000)	685,400		685,400	23,900	3.6%
Total Tax Levy	**4,470,000**	**195,400**		**(10,000)**	**4,655,400**		**4,655,400**	**185,400**	**4.1%**

The 2026 net budget for Political Governance is $4,655,400 resulting in an increase on the tax levy of $185,400 or 4.1% from 2025. Significant budget changes by service area are detailed below

Mayor and Council and Secretariat net budget for 2026 is $2,253,400 which is an increase of $46,000 from 2025. The change is primarily due to inflationary and contractual increases to salaries and benefits and the additional budget adjustments for gasoline, training and development, membership dues and promotions.

Council and Committee Services net budget for 2026 is $1,390,100 which is an increase of $106,000 from 2025. The change is primarily due to inflationary and contractual increases to salaries and benefits and the annualization of the Legislative Compliance Specialist approved in the 2025 budget.

Election net budget for 2026 is $326,500 which is an increase of $9,500 from 2025. As a result of the 2026 municipal elections, held every 4 years, budgets are adjusted for expenses required to effectively deliver the election process. The budget adjustments added for 2026 include temporary employment, postage, external reproductions, office furniture, computer hardware, contract services, equipment rental, advertising, and an overall increased transfer from the Election Reserve.

Print Centre/Mail Services net budget for 2026 is $685,400 which is an increase of $23,900 from 2025. The change is primarily due to inflationary and contractual increases to salaries and benefits and the additional budget adjustments for postage and courier fees, office supplies. A budget efficiency is included for a reduction to internal printing supplies.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Political Governance									
EXPENSES									
Personnel Services & Benefits	3,479,900	1,014,000			4,493,900		4,493,900	1,014,000	29.1%
Materials & Supplies	110,800	156,300		(10,000)	257,100		257,100	146,300	132.0%
Capital out of Operations	2,100	120,900			123,000		123,000	120,900	5,757.1%
Purchased Services	560,900	413,600			974,500		974,500	413,600	73.7%
Payments & Grants	11,000				11,000		11,000		
Internal Expenses & Transfers	308,600	(300,000)			8,600		8,600	(300,000)	(97.2%)
Total EXPENSES	4,473,300	1,404,800		(10,000)	5,868,100		5,868,100	1,394,800	31.2%
REVENUES									
External Revenues	(3,300)	3,100			(200)		(200)	3,100	93.9%
Internal Recovery & Fund Transfers		(1,212,500)			(1,212,500)		(1,212,500)	(1,212,500)	
Total REVENUES	(3,300)	(1,209,400)			(1,212,700)		(1,212,700)	(1,209,400)	(36,648.5%)
Total Tax Levy	**4,470,000**	**195,400**		**(10,000)**	**4,655,400**		**4,655,400**	**185,400**	**4.1%**

Total expenses for Political Governance are $5,868,100 and total revenues are $1,212,700 resulting in a net budget of $4,655,400 in 2026. Main drivers of change by budget component are highlighted below.

Personnel Services & Benefits total budget is $4,493,900 in 2026 and is primarily comprised of full-time and part-time wages and benefits. The budget has increased $1,014,000 from 2025 primarily due the annualization of the Legislative Compliance Specialist, the additional budget needed for the temporary employment required for the 2026 municipal election and inflationary and contractual increases to salaries and benefits.

Materials & Supplies total budget is $257,100 in 2026 and is primarily comprised of budgets for postage and courier fees, external reproductions, internal printing supplies, and office supplies. The budget has increased $146,300 from 2025 primarily due to increases for training and development, postage, external reproduction and office supplies for the 2026 election. A budget efficiency is included for internal printing supplies.

Capital Out of Operations total budget is $123,000 in 2026 and is primarily comprised of budgets for computer hardware and office furniture. The budget has increased by $120,900 from 2025 primarily due to increases for office furniture and computer hardware for the 2026 election.

Purchased Services total budget is $974,500 in 2026 and is primarily comprised of budgets for photocopier rental, equipment rental, contract services, internet, advertising and training and development. The budget has increased $413,600 from 2025 primarily due to increases for equipment rental, contract services, and advertising related to the 2026 election.

Payments & Grants total budget is $11,000 in 2026 and is primarily comprised of budgets for long term lease and accessibility fees. The budget remains unchanged from 2025.

Internal Expenses & Transfers total budget is $8,600 in 2026 and is primarily comprised of budgets for the transfers to the election reserve and the building reserve. The budget has decreased by $300,000 from 2025 primarily due to the temporary removal of the transfer to the election reserve. During municipal election years, budgets are included for transfers from the election reserve to fund the election.

External Revenue total budget is $200 in 2026 and is primarily comprised of budgets for the miscellaneous recoveries. The budget has decreased by $3,100 from 2025 primarily due to the reduction of the miscellaneous recovery.

Internal Recovery & Fund Transfers total budget is $1,212,500 in 2026 and is primarily comprised of budgets for the transfers from the election reserve. The budget has increased by $1,212,500 from 2025 due to the addition of the transfer from the election reserve to fund the 2026 municipal election.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Political Governance							
Gross Expenditures by Service							
Mayor and Council and Secretariat	2,253,400	2,330,800	77,400	3.4%	2,405,300	74,500	3.2%
Council and Committee Services	1,390,100	1,429,000	38,900	2.8%	1,466,200	37,200	2.6%
Election	1,539,000	515,300	(1,023,700)	(66.5%)	352,700	(162,600)	(31.6%)
Print Centre/Mail Services	685,600	705,300	19,700	2.9%	724,700	19,400	2.8%
Total Gross Expenditures by Service	5,868,100	4,980,400	(887,700)	(15.1%)	4,948,900	(31,500)	(0.6%)
Tax Levy by Service							
Mayor and Council and Secretariat	2,253,400	2,330,800	77,400	3.4%	2,405,300	74,500	3.2%
Council and Committee Services	1,390,100	1,429,000	38,900	2.8%	1,466,200	37,200	2.6%
Election	326,500	355,300	28,800	8.8%	352,700	(2,600)	(0.7%)
Print Centre/Mail Services	685,400	705,100	19,700	2.9%	724,500	19,400	2.8%
Total Tax Levy by Service	4,655,400	4,820,200	164,800	3.5%	4,948,700	128,500	2.7%
Gross Expenditures by Type							
Personnel Services & Benefits	4,493,900	3,816,200	(677,700)	(15.1%)	3,884,900	68,700	1.8%
Materials & Supplies	257,100	114,100	(143,000)	(55.6%)	117,200	3,100	2.7%
Capital out of Operations	123,000	6,700	(116,300)	(94.6%)	7,000	300	4.5%
Purchased Services	974,500	623,800	(350,700)	(36.0%)	617,200	(6,600)	(1.1%)
Payments & Grants	11,000	111,000	100,000	909.1%	14,000	(97,000)	(87.4%)
Internal Expenses & Transfers	8,600	308,600	300,000	3,488.4%	308,600		
Total Expenditures	5,868,100	4,980,400	(887,700)	(15.1%)	4,948,900	(31,500)	(0.6%)
Revenues by Type							
External Revenue	(200)	(200)			(200)		
Internal Recoveries & Fund Transfers	(1,212,500)	(160,000)	1,052,500	86.8%		160,000	100.0%
Total Revenues	(1,212,700)	(160,200)	1,052,500	86.8%	(200)	160,000	99.9%
Total Tax Levy	**4,655,400**	**4,820,200**	**164,800**	**3.5%**	**4,948,700**	**128,500**	**2.7%**

The 2027 net budget is projected to increase by $164,800 for a total net budget of $4,820,200. In addition to inflationary and contractual increases to expenses and revenues, the election budget is adjusted for reductions to temporary employment, equipment rental, contract services, advertising, postage and courier fees, external reproductions, computer hardware, and training and development. The 2027 election budget includes additional budget for municipal grants and transfer to the election reserve.

The 2028 net budget is projected to increase by $128,500 for a total net budget of $4,948,700. The change is primarily due to inflationary and contractual increases to expenses and revenues and further election budget reductions for temporary employment, equipment rental, municipal grants and the transfer from the election reserve.

Recommended Capital Budget

The 2026 recommended capital budget for Political Governance is for replacement of equipment for the print shop.

	Classification	Capital Budget 2026	Operating Impacts 2026
Political Governance			
32102601 Print Shop Equipment Replacement	Infrastructure Renewal	32,200	
Total		**32,200**	

OAKVILLE

Facility Services

Program Based Budget for 2026–2028

Vision

To develop and maintain Town buildings which are safe, comfortable and welcoming to all.

Mission

To optimize our in-house expertise in property management excellence to sustain the Town's infrastructure. We collaborate with our partners in delivering front-line services to our citizens while maintaining respect for the public tax dollar.

Program Services

The Facility Services department is responsible for the design, construction, commissioning, capital replacements, facility operations, maintenance, repair, and demolition of approximately 2.2 million square feet of building space for the Town. In addition, Facility Services develops and maintains standards and guidelines for the construction and maintenance of Town buildings and coordinates compliance for accessibility, environmental legislation, energy management, and the management of designated substances in buildings. Facility Services embraces a vision of “Partnering for Success” – we work together with the other departments of the Town to provide excellent service to our common customer – the taxpayer:

Administration

- Establish Strategic Plans and Policies

Projects, Capital & Lifecycle

- Design and Construction
- Capital Replacements/Repairs
- Growth Facilities

Operations & Maintenance

- Preventative Maintenance
- Minor Repairs
- Facility Operations

Strategy, Planning & Compliance

- Regulatory Compliance
- Consistency of Practice
- Standards and Guidelines
- Energy Management
- Facility Security

2026 Program Key Initiatives

Growth Management

- Completion of the new Community Centre and Library at the Sixteen Mile Sports Complex.
- Construction of Fire Station 9.
- Design of both Fire Station 4 and the new Central Library.

Community Belonging

- Building and maintaining municipal infrastructure that support community belonging by creating spaces and services that promote social interaction, inclusivity, and a sense of pride among residents.
- Operating and maintaining all of Oakville's civic facilities, including public libraries, community centres, swimming pools, arenas and fire stations.
- Accessibility upgrades and interior accessibility improvements at Queen Elizabeth Park Community Centre, River Oaks Community Centre, Trafalgar Park Community Centre, Central Operations Facility and Town Hall.
- Renovation of Rink A at the River Oaks Community Centre.
- Renovation of Falgarwood Pool.

Environmental Sustainability

- Update end of life HVAC at Glen Abbey Community Centre, Iroquois Ridge Community Centre and the Bronte Harbour restaurant.
- Update existing lighting from florescent to LED at Sixteen Mile Sports Complex, South Operations Depot, Queen Elizabeth Park Community Centre and Town Hall.
- Upgrade building system controls at Pine Glen Soccer Club.
- Update the Sustainable Design Standards to incorporate eco-friendly design into new buildings and retrofits.

Accountable Government

- Update end of life security access card system Town-wide.

Key Performance Indicators

1. Percentage of Gross Operating Budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the Town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross Town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)	1.8	1.9	1.9	4.6*	4.5

**2024 increase is a result of Facility Services absorbing operations staff from Recreation and Culture as recommended by the Facility Services Review*

2. Percentage of Total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total Town FTEs.

Calculation: Total program FTEs including part-time / Total Town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)	1.2	1.3	1.3	5.8*	6.1

**2024 increase is a result of Facility Services absorbing operations staff from Recreation and Culture as recommended by the Facility Services Review*

3. Projects: Number of Capital Projects

Purpose: Number of capital projects taken on to maintain the Town's level of growth as well as the state of the good repair program.

Calculation: Capital projects completed per year.

	2021	2022	2023	2024	2025
Number	93	76	55	80	61 (projected)

4. Projects: Facilities that Meet Accessibility Requirements for the Built Environment According to AODA (%)

Purpose: To continuously create and update Town facilities which are inclusive and user-friendly for residents and visitors of all abilities.

Calculation: Facilities updated per year based on 2019 audit.

	2021	2022	2023	2024	2025
Percentage (%)	19	47	53	71	72

5. Compliance: Greenhouse Gas Emissions Reduction from 2015 Baseline Year (%)

Purpose: The KPI measures percent reduction in greenhouse gas (GHG) emissions relative to the 2015 baseline year. The Town has set an interim target of 30% reduction by 2030 and a long-term target of Net Zero (100% reduction) by 2050. These figures include building emissions only.

Calculation: [2015 Baseline] – [Emissions of Year] / [2015 Baseline]

	2021	2022	2023	2024	2025
Percentage (%)	15.5*	6.9	13.2	4.7	TBD

** COVID (many facilities were closed, resulting in less energy usage)*

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Facility Services						
Administration	1.0	-	-	-	1.0	-
Projects, Capital & Lifecycle	14.0	-	-	-	14.0	-
Operations & Maintenance	91.5	(0.0)	0.3	-	91.8	0.3
Strategy, Planning & Compliance	6.0	-	-	-	6.0	-
Total Facility Services	**112.5**	**(0.0)**	**0.3**	**-**	**112.8**	**0.3**

The 2026 staff complement for Facility Services is 112.8 FTE, which is an increase of 0.3 FTE from 2025.

The 0.3 FTE under Capital & Growth Impacts relates to part-time Facility Operator hours to support operations of the new Sixteen Mile Community Centre and Library.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Facility Services									
Administration	245,900	8,000			253,900		253,900	8,000	3.3%
Projects, Capital & Lifecycle	514,900	16,300			531,200		531,200	16,300	3.2%
Operations & Maintenance	2,589,100	(70,000)			2,519,100		2,519,100	(70,000)	(2.7%)
Strategy, Planning & Compliance	780,300	26,000	29,500		835,800		835,800	55,500	7.1%
Total Tax Levy	**4,130,200**	**(19,700)**	**29,500**		**4,140,000**		**4,140,000**	**9,800**	**0.2%**

The 2026 net budget for Facility Services is $4,140,000 resulting in an increase of $9,800 or 0.2% from 2025. Main drivers of change by service area are highlighted below.

Administration net budget for 2026 is $253,900 which is an increase of $8,000 from 2025. The change is primarily due to inflationary and contractual increases to salaries and benefits.

Projects, Capital & Lifecycle net budget for 2026 is $531,200 which is an increase of $16,300 from 2025. This service area budget is primarily comprised of personnel costs for the management and implementation of the facility asset lifecycle program, new construction

initiatives, as well as recoveries from associated capital projects. The primary drivers of the 2026 increase are inflationary and contractual increases to salaries and benefits, as well as the annualization of 2.0 Project Lead FTE approved in 2025.

Operations & Maintenance net budget for 2026 is $2,519,100 which is a decrease of $70,000 from 2025. This service area budget is primarily comprised of personnel costs for the management and implementation of operations and maintenance activities at Town facilities, recoveries from associated Town programs operating out of facilities, as well as budgets for the maintenance of Town Hall and corporate properties. The primary drivers of the net 2026 budget reduction are projected revenue increases under the leased property portfolio, offset by inflationary increases to salaries, benefits, materials, and services.

Strategy, Planning & Compliance net budget for 2026 is $835,800 which is an increase of $55,500 from 2025. This service area budget is primarily comprised of personnel costs for the management and implementation of standards, energy management, security, contract management, and mid to long-range planning activities for Town facilities. The primary drivers of the 2026 increase are inflationary and contractual increases to salaries and benefits, as well as adjustments to budgeted recovery of staff from the energy capital program.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Facility Services									
EXPENSES									
Personnel Services & Benefits	12,286,500	537,700	332,300		13,156,500		13,156,500	870,000	7.1%
Materials & Supplies	669,400	14,300			683,700		683,700	14,300	2.1%
Purchased Services	1,587,900	17,300	22,100		1,627,300		1,627,300	39,400	2.5%
Payments & Grants	104,100	7,600			111,700		111,700	7,600	7.3%
Internal Expenses & Transfers	852,400	21,400	143,700		1,017,500		1,017,500	165,100	19.4%
Total EXPENSES	15,500,300	598,300	498,100		16,596,700		16,596,700	1,096,400	7.1%
REVENUES									
External Revenues	(734,600)	(131,200)	(143,700)		(1,009,500)		(1,009,500)	(274,900)	(37.4%)
Internal Recovery & Fund Transfers	(10,635,500)	(486,800)	(324,900)		(11,447,200)		(11,447,200)	(811,700)	(7.6%)
Total REVENUES	(11,370,100)	(618,000)	(468,600)		(12,456,700)		(12,456,700)	(1,086,600)	(9.6%)
Total Tax Levy	**4,130,200**	**(19,700)**	**29,500**		**4,140,000**		**4,140,000**	**9,800**	**0.2%**

Total expenses for Facility Services are $16,596,700 and total revenues are $12,456,700 resulting in a net budget of $4,140,000 in 2026. Main drivers of change by budget component are highlighted below.

Personnel Services & Benefits total budget is $13,156,500 in 2026 and is primarily comprised of full-time and part-time wages and benefits. The budget has increased $870,000 from 2025 primarily due to the annualization of 6.0 Operations & Maintenance FTE approved in 2025 - shown under 2026 Capital & Growth Impacts and carrying a value of $332,300 - to service the new Sixteen Mile Community Centre and Library. Also included are the annualization of 2.0 Project Lead FTE approved in 2025 under Projects, Capital and Lifecycle, increases to budgeted gapping of positions, net adjustments to part-time service allocations, as well as inflationary and contractual increases to salaries and benefits.

The Project Lead positions are budgeted to be substantially recovered from the capital program, and Operations & Maintenance staff at Sixteen Mile Community Centre and Library are fully recovered from the Recreation and Library programs. These offsetting revenues are reflected in the Internal Recovery & Fund Transfers budget line.

Materials & Supplies total budget is $683,700 in 2026 and is primarily comprised of budgets for utilities and maintenance supplies for Town Hall and corporate properties. The budget has increased $14,300 from 2025 primarily due inflationary increases to materials and service rates.

Purchased Services total budget is $1,627,300 in 2026 and is primarily comprised of budgets for maintenance and repair services, janitorial services, and security services at Town Hall and applicable corporate properties as well as budgets for rental expenses, employee-related costs, insurance, and professional fees. The budget has increased $39,400 from 2025 primarily due inflationary and contractual increases to services, as well as employee-related costs for new staff at Sixteen Mile Community Centre and Library shown under Capital & Growth Impacts.

Payments & Grants total budget is $111,700 in 2026 and is primarily comprised of property taxes for select corporate properties, as well as budget for licenses and permits. The budget has increased $7,600 from 2025 due to adjustments to tax rates, as well as an adjustment for expected permitting needs at Town Hall.

Internal Expenses & Transfers total budget is $1,017,500 in 2026 and is primarily comprised of transfers to reserves and internal charges for the maintenance and operations of Town Hall and corporate properties. The budget has increased $165,100 from 2025 primarily to account for a transfer to the Capital Reserve of $143,700 relating to expected lease revenues from the acquisition of property at 445 Cornwall Road as shown under Capital & Growth Impacts. Also included are inflationary increases to facility servicing rates.

External Revenues total budget is $1,009,500 in 2026 and is primarily comprised of rental revenue at the Town's leased properties and Town Hall. The budget has increased $274,900 from 2025 primarily due to the above-mentioned $143,700 in lease revenues resulting from the acquisition of property at 445 Cornwall Road, increases to projected revenues from the Bronte Boathouse of $130,000, as well as net inflationary increases and adjustments to forecasted 2026 revenues from the leased property portfolio.

Internal Recovery & Fund Transfers total budget is $11,447,200 in 2026 and is primarily comprised of recoveries from programs to account for facility operations services delivered by Operations & Maintenance staff, as well as recoveries from the capital program for services delivered by Projects, Capital & Lifecycle staff. The budget has increased $811,700 from 2025 primarily due to $354,400 of recoveries from Recreation and Culture and the Oakville Public Library relating to operations of the new Sixteen Mile Community Centre and Library captured under Capital & Growth Impacts. Also included are inflationary increases to existing facility operations recoveries and capital project recoveries to account for increases in salaries and benefits of staff delivering these services.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Facility Services							
Gross Expenditures by Service							
Administration	253,900	261,000	7,100	2.8%	267,800	6,800	2.6%
Projects, Capital and Lifecycle	2,139,200	2,199,600	60,400	2.8%	2,257,600	58,000	2.6%
Operations & Maintenance	13,322,600	13,629,600	307,000	2.3%	13,984,700	355,100	2.6%
Strategy, Planning & Compliance	881,000	905,900	24,900	2.8%	929,600	23,700	2.6%
Total Gross Expenditures by Service	16,596,700	16,996,100	399,400	2.4%	17,439,700	443,600	2.6%
Tax Levy by Service							
Administration	253,900	261,000	7,100	2.8%	267,800	6,800	2.6%
Projects, Capital and Lifecycle	531,200	546,600	15,400	2.9%	564,600	18,000	3.3%
Operations & Maintenance	2,519,100	2,530,700	11,600	0.5%	2,595,500	64,800	2.6%
Strategy, Planning & Compliance	835,800	890,200	54,400	6.5%	929,600	39,400	4.4%
Total Tax Levy by Service	4,140,000	4,228,500	88,500	2.1%	4,357,500	129,000	3.1%
Gross Expenditures by Type							
Personnel Services & Benefits	13,156,500	13,519,500	363,000	2.8%	13,871,900	352,400	2.6%
Materials & Supplies	683,700	656,700	(27,000)	(3.9%)	677,700	21,000	3.2%
Purchased Services	1,627,300	1,681,700	54,400	3.3%	1,731,500	49,800	3.0%
Payments & Grants	111,700	112,000	300	0.3%	112,300	300	0.3%
Internal Expenses & Transfers	1,017,500	1,026,200	8,700	0.9%	1,046,300	20,100	2.0%
Total Expenditures	16,596,700	16,996,100	399,400	2.4%	17,439,700	443,600	2.6%
Revenues by Type							
External Revenue	(1,009,500)	(1,039,900)	(30,400)	(3.0%)	(1,071,100)	(31,200)	(3.0%)
Internal Recoveries & Fund Transfers	(11,447,200)	(11,727,700)	(280,500)	(2.5%)	(12,011,100)	(283,400)	(2.4%)
Total Revenues	(12,456,700)	(12,767,600)	(310,900)	(2.5%)	(13,082,200)	(314,600)	(2.5%)
Total Tax Levy	**4,140,000**	**4,228,500**	**88,500**	**2.1%**	**4,357,500**	**129,000**	**3.1%**

The 2027 net budget is projected to increase by $88,500 for a net budget of $4,228,500. The change is primarily due to inflationary and contractual increases in expenses and revenues, projected savings in utilities at Town Hall, and adjustments to recovery rates.

The 2028 net budget is projected to increase by $129,000 for a net budget of $4,357,500. The change is primarily due to inflationary and contractual increases in expenses and revenues.

Recommended Capital Budget

Facility Services capital projects provide for the continued state of good repair of Town facilities through the infrastructure renewal projects listed below. Studies are also undertaken to assess building structures, hazardous materials, electrical safety, and various other condition inspections and assessments. Funds are also included for various program initiatives in energy management, accessibility improvements, and development of design standards.

	Classification	Capital Budget 2026	Operating Impacts 2026
Facility Services			
22101701 Energy Management System Solutions	Program Initiatives	285,100	11,900
42102310 Electrical Systems	Infrastructure Renewal	76,700	
42102317 HVAC Systems	Infrastructure Renewal		(8,200)
42102406 Electrical Systems	Infrastructure Renewal		(13,000)
42102408 Energy Management - Large Buildings	Infrastructure Renewal		(12,000)
42102411 HVAC Systems	Infrastructure Renewal	1,338,600	
42102416 Sitework (Drives/Lots)	Infrastructure Renewal	2,228,600	
42102420 Metro Marine Building - Rehab	Infrastructure Renewal	611,400	
42102501 HVAC Systems	Infrastructure Renewal	33,200	
42102512 Facility Design Standards	Program Initiatives	151,100	
42102518 SanEcoTec Pool System	Program Initiatives		(57,400)
42102603 LED Replacement Program	Program Initiatives	1,057,000	
42102604 HVAC Systems	Infrastructure Renewal	1,117,400	
42102605 Electrical Systems	Infrastructure Renewal	1,129,600	
42102606 Sitework (Drives/Lots)	Infrastructure Renewal	138,900	
42102607 Electrical Safety Authority Inspections	Infrastructure Renewal	39,200	
42102608 Accessibility Improvements	Program Initiatives	451,900	
42102610 Properties under 12,000 SF	Infrastructure Renewal	608,900	
42102611 Roofs - Repairs and Replacements	Infrastructure Renewal	1,464,300	
42102612 Architectural/Structural	Infrastructure Renewal	846,900	
42102613 Facility Emergency Repairs	Infrastructure Renewal	221,400	
42102614 Pine Glen Indoor Soccer Facility	Infrastructure Renewal	785,400	
42102615 Hazardous Materials Remediation	Infrastructure Renewal	55,400	
42102616 Structural Inspections and Condition Assessments	Infrastructure Renewal	110,700	
42102617 Mechanical Commission	Infrastructure Renewal	33,200	

	Classification	Capital Budget 2026	Operating Impacts 2026
Facility Services *(continued)*			
42102619 Rink Systems	Infrastructure Renewal	65,400	
42102620 Interiors	Infrastructure Renewal	423,800	
42102621 Corporate and Leased Properties	Infrastructure Renewal	253,100	
42102623 Facility Repairs	Infrastructure Renewal	70,400	
42502602 District 2 Facilities - Minor Capital	Infrastructure Renewal	128,800	
42502603 District 3 Facilities - Minor Capital	Infrastructure Renewal	146,300	
42502604 District 4 Facilities - Minor Capital	Infrastructure Renewal	149,300	
42502605 District 5 Facilities - Minor Capital	Infrastructure Renewal	113,300	
42502606 Automated Floor Scrubber - Pilot	Growth	81,000	
42602601 Operations Yard Study	Growth	151,000	
46312504 Ice Resurfacer Replacement - Electric	Infrastructure Renewal		3,200
46312601 Ice Resurfacer Replacement - Electric	Infrastructure Renewal	211,500	
46682301 Sixteen Mile Sports Complex - Geothermal Retrofit	Program Initiatives		(27,000)
75102201 Gairloch Galleries - HVAC Upgrades	Infrastructure Renewal	221,400	
Total		**14,800,200**	**(102,500)**

OAKVILLE

Environmental Sustainability

Operating and Capital Budget

OAKVILLE

Parks and Open Space

Program Based Budget for 2026–2028

Vision

A commitment to a better quality of life for individuals, families, businesses, today and tomorrow and to make Oakville the most livable town in Canada by developing and managing a safe and sustainable open space system for all our citizens to use and enjoy.

Mission

A commitment to ensuring a diverse range of open space opportunities that preserves and enhances the quality of life for present and future generations. This will be accomplished by protecting and enhancing our heritage and environment, facilitating community partnerships and providing effective, efficient services through a dedicated and professional staff.

Program Services

Parks and Open Space provide activities through the following services:

Parks & Open Space Administration

- Overall supervision of the department and ensure, health and safety as well as quality of customer service

Parks Capital Planning and Management

- Planning and development of new parkland and open space
- Implementation of Parks master plans and capital infrastructure renewal
- Review planning applications, agreements and amendments for Town parks and open space impact

Park Maintenance

- Maintenance of parkland, horticulture beds, sports fields, trails, and park pathways
- Snow and ice removal at Town facilities
- Maintenance of park structures, equipment, and assets

Forestry

- Maintenance of trees on streets, and in parks, and woodlands
- Annual tree planting program
- Implementation of Public and Private Tree Protection By-laws, Canopy Preservation Policy, and the Tree Protection During Construction Procedure
- Invasive species control, monitoring, and woodland regeneration

2026 Program Key Initiatives

Growth Management

- Complete Meadowridge Park (neighbourhood park), complete construction of Dartmouth Parkette, begin construction on Neighbourhood Park 8 as well as several village squares
- Undertake Raquet Strategy a study recommended in the 2024 Parks, Recreation and Library master plan
- Continue planning for parks within strategic growth areas in accordance with Parks Plan 2031

Community Belonging

- Complete construction of Phase 3 amenities at Sixteen Mile Sports Park (tennis/pickleball/beach volleyball, basketball)
- Rehabilitating a number of playgrounds (Glen Allen Park, Pinegrove Park, Glen Abbey Park, Grand Oak Park, Algrove Park, Pinery Park, North Ridge Park)
- Complete new splash pad and playground at Ridgeview Park
- Complete tennis court rehabilitation at Wallace Park including fencing and lighting
- New LED lighting at Shell Park soccer fields
- Backstop improvements at Neyagawa Park, Cornwall Park and Brookdale Park
- Complete tennis court resurfacing at Glen Abbey Park
- New roof on gazebo at Busby Park
- Continue refurbishment of Heritage Trail kiosks town-wide
- Installation of replacement playground and splash pad at Valleyridge Park and Pine Glen Park
- Complete trail repairs to West Bank Heritage Trail at Lions Valley Park
- Undertake pathway rehabilitation town-wide
- Undertake cul-de-sac rehabilitation town-wide

Environmental Sustainability

- Report to Council on result of I-Tree study
- Continue woodlot management rehabilitation program town-wide
- Continue invasive species management plan to protect the Town’s urban forest and tree canopy

Accountable Government

- Undertake Harbours Business Plan
- Complete Cemeteries Business Plan
- Report to Council on Bronte Waterfront Study

Key Performance Indicators

1. Percentage of gross operating budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the Town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross Town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)	7.3	7.6	7.7	8.0	7.9

2. Percentage of total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total Town FTEs.

Calculation: Total program FTEs including part-time / Total Town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)	9.6	9.7	9.9	10.1	10.2

3. Percentage of Urban Forest Canopy

Purpose: Reflects Town-wide urban forest canopy.

Calculation: The vertical view of the area covered by trees. Measured based on 4000-point on satellite imagery. The percentage of canopy cover, presented prior to 2025, show the canopy cover South of Dundas Street. The data in 2025 represent the canopy cover for the whole Town.

	2021	2022	2023	2024	2025
Percentage (%)	32.6	32.6	32.9	32.9	30.3

4. Number of Trees Planted

Purpose: Reflects the total number of trees planted Town-wide.

Calculation: Total number of trees planted on Town property.

	2021	2022	2023	2024	2025
Number	30,301	32,420	34,780	60,311	63,360

5. Number of Tree Hazards Mitigated

Purpose: It's a measurement of the number of trees pruned and or removed for public safety.

Calculation: Number of trees pruned or removed.

	2021	2022	2023	2024	2025
Number	10,066	13,995	17,408	12,039	13,802

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Parks & Open Space						
Parks & Open Space Administration	2.7	-	-	-	2.7	-
Park Planning & Development	4.0	0.4	-	-	4.4	0.4
Parks Maintenance	142.5	(0.4)	4.4	0.2	146.8	4.2
Forestry	38.5	0.6	-	-	39.2	0.6
Total Parks & Open Space	**187.7**	**0.6**	**4.4**	**0.2**	**193.0**	**5.2**

The 2026 total staff complement is 193.0 FTEs resulting in an increase of 5.2 FTEs from 2025. These increases include additional students, a Seasonal Small Equipment Operator, a Seasonal Facility Operator, a full-time Gardener, a full-time Labourer and a full-time Utility 2. The added resources are required due to parkland growth for example at the, Sixteen Mile Sports Park, Wallace Park and various village squares and neighbourhood parks. An additional 0.2 FTE are identified in the Service Level change column to convert seasonal positions to full-time.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Parks & Open Space									
Parks & Open Space Administration	590,800	(24,700)	(5,700)		560,400		560,400	(30,400)	(5.1%)
Park Planning & Development	292,800	33,100			325,900		325,900	33,100	11.3%
Parks Maintenance	20,070,300	893,500	799,900		21,763,700	64,500	21,828,200	1,757,900	8.8%
Forestry	5,588,500	270,500	34,900		5,893,900		5,893,900	305,400	5.5%
Total Tax Levy	**26,542,400**	**1,172,400**	**829,100**		**28,543,900**	**64,500**	**28,608,400**	**2,066,000**	**7.8%**

The 2026 net budget for Parks and Open Space is $28,608,400 resulting in an increase of $2,066,000 or 7.8% from 2025. This includes capital and growth impacts of $829,100 which consists of operating impacts to support the Sixteen Mile Sports Park, assumption of neighbourhood parks, village squares as well as Wallace Park. Additional increases are due to inflationary adjustments and contractual obligations as well as increases in internal charges from fleet for vehicle usage. Within the Service Level Change column there are impacts for the conversion of seasonal positions to full-time resulting in an increase of 0.2 FTE to better support park maintenance.

Parks & Open Space Administration net budget for 2026 is $560,400 for a decrease of $30,400 from 2025. The change is primarily due to the increase of corporate gapping to the program, which is partially offset by inflationary and contractual obligations in personnel services and benefits.

Parks Planning & Development net budget for 2026 is $325,900 for an increase of $33,100 from 2025. The change is primarily due to an increase in personal services and benefits as a result of inflationary and contractual obligations.

Parks Maintenance net budget for 2026 is $21,828,200 for an increase of $1,757,900 from 2025. The change is primarily due to increased inflationary and contractual obligations for personal salaries and benefits as well as inflationary increases in contracted services and internals charges for vehicle usage. Capital and Growth impacts as a result of the new Sixteen Mile Sports Park and Wallace Park have also contributed to the overall increase. These increases have been partially offset by an increase in sportsfield revenue. Finally, within the Service Level Change column there is an impact for the conversion of seasonal positions to a full-time position to better support park maintenance.

Forestry net budget for 2026 is $5,893,900 for an increase of $305,400 from 2025. The change is primarily due to increased inflationary and contractual obligations for personal salaries and benefits, inflationary increases in contracted services and costs related to vehicle usage.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Parks & Open Space									
EXPENSES									
Personnel Services & Benefits	16,003,800	656,100	384,000		17,043,900	64,500	17,108,400	1,104,600	6.9%
Materials & Supplies	3,374,700	110,000	190,100		3,674,800		3,674,800	300,100	8.9%
Capital out of Operations	64,500	6,000			70,500		70,500	6,000	9.3%
Purchased Services	6,024,500	249,300	234,700		6,508,500		6,508,500	484,000	8.0%
Payments & Grants	153,400	15,300	7,800		176,500		176,500	23,100	15.1%
Internal Expenses & Transfers	7,692,200	393,500	41,800		8,127,500		8,127,500	435,300	5.7%
Total EXPENSES	33,313,100	1,430,200	858,400		35,601,700	64,500	35,666,200	2,353,100	7.1%
REVENUES									
External Revenues	(3,820,500)	(342,500)	(6,900)		(4,169,900)		(4,169,900)	(349,400)	(9.1%)
Internal Recovery & Fund Transfers	(2,950,200)	84,700	(22,400)		(2,887,900)		(2,887,900)	62,300	2.1%
Total REVENUES	(6,770,700)	(257,800)	(29,300)		(7,057,800)		(7,057,800)	(287,100)	(4.2%)
Total Tax Levy	**26,542,400**	**1,172,400**	**829,100**		**28,543,900**	**64,500**	**28,608,400**	**2,066,000**	**7.8%**

The total expenses for Parks & Open Space are $35,666,200 and total revenues are $7,057,800 resulting in a net budget of $28,608,400 in 2026. The budget components and main drivers for change are discussed below.

Personnel Services & Benefits total budget is $17,108,400 in 2026 comprised primarily of full-time and part-time wages and benefits. The budget increased by $1,104,600 from 2025 primarily due to inflationary and contractual increases for salaries and benefits and increases from capital for operating impacts. Capital impacts include part-time hours for a Seasonal Small Equipment Operator, Facility Operator, full-time Gardener full-time Labourer, full-time Utility 2 and students to support Sixteen Mile Sports Park, Wallace Park and maintenance assumption of neighbourhood parks and village squares. Within the Service Level Change column there are impacts from the conversion of seasonal positions to full-time to better support park maintenance.

Materials & Supplies total budget is $3,674,800 in 2026 comprised primarily of expenses related to water, hydro, botanicals and building materials for both capital impacts and base increases. The budget increased by $300,100 from 2025 primarily due to inflationary and capital impact increases for water, botanical supplies, and construction materials.

Capital out of Operations total budget is $70,500 in 2026 comprised primarily of equipment purchases. The budget increased by $6,000 from 2025 primarily due to increases in general equipment.

Purchased Services total budget is $6,508,500 in 2026 comprised primarily of contracted services, vehicle rental, and insurance. The budget increased by $484,000 from 2025 primarily due to contracted services for capital increases, to better reflect actual requirements to maintain park infrastructure, and for increased work for Oakville Hydro in Forestry.

Payments & Grants total budget is $176,500 in 2026 comprised primarily of property taxes, license and permit fees. The budget increased by $23,100 from 2025 primarily due to increased property taxes.

Internal Expenses & Transfers total budget is $8,127,500 in 2026 comprised primarily of costs charged by Fleet and Stores services to maintain parks vehicles and equipment, as well as transfer to reserves. The budget increased by $435,300 from 2025 primarily due to increases in vehicle usage.

External Revenue total budget is $4,169,900 in 2026 comprised primarily of revenue from sportsfield rentals as well as recoveries from the Halton Region and Hydro for services done on their behalf. The budget increased by $349,400 from 2025 primarily due to increases in Forestry's private tree and municipal tree permit revenue as well as sportsfield rental revenues.

Internal Recoveries & Fund Transfers total budget is $2,887,900 in 2026 comprised primarily of an internal supervisor allocation for staff time and interdepartmental recoveries and transfers from reserves. The budget decreased by $62,300 from 2025 primarily due to an adjustment of the one-time funding from the Tax Stabilization Reserve to fund the Winter Recreation Strategy from January to April 2026.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Parks & Open Space							
Gross Expenditures by Service							
Parks & Open Space Administration	728,300	749,500	21,200	2.9%	770,300	20,800	2.8%
Park Planning & Development	663,900	774,900	111,000	16.7%	824,700	49,800	6.4%
Parks Maintenance	26,858,800	27,796,200	937,400	3.5%	28,978,300	1,182,100	4.3%
Forestry	7,415,200	7,805,800	390,600	5.3%	8,109,800	304,000	3.9%
Total Gross Expenditures by Service	35,666,200	37,126,400	1,460,200	4.1%	38,683,100	1,556,700	4.2%
Tax Levy by Service							
Parks & Open Space Administration	560,400	581,500	21,100	3.8%	602,200	20,700	3.6%
Park Planning & Development	325,900	391,800	65,900	20.2%	426,600	34,800	8.9%
Parks Maintenance	21,828,200	22,991,100	1,162,900	5.3%	24,100,200	1,109,100	4.8%
Forestry	5,893,900	6,242,500	348,600	5.9%	6,503,200	260,700	4.2%
Total Tax Levy by Service	28,608,400	30,206,900	1,598,500	5.6%	31,632,200	1,425,300	4.7%
Gross Expenditures by Type							
Personnel Services & Benefits	17,108,400	17,685,300	576,900	3.4%	18,173,900	488,600	2.8%
Materials & Supplies	3,674,800	3,895,900	221,100	6.0%	4,217,600	321,700	8.3%
Capital out of Operations	70,500	72,600	2,100	3.0%	74,800	2,200	3.0%
Purchased Services	6,508,500	6,803,800	295,300	4.5%	7,276,800	473,000	7.0%
Payments & Grants	176,500	182,800	6,300	3.6%	186,900	4,100	2.2%
Internal Expenses & Transfers	8,127,500	8,486,000	358,500	4.4%	8,753,100	267,100	3.1%
Total Expenditures	35,666,200	37,126,400	1,460,200	4.1%	38,683,100	1,556,700	4.2%
Revenues by Type							
External Revenue	(4,169,900)	(4,271,500)	(101,600)	(2.4%)	(4,387,900)	(116,400)	(2.7%)
Internal Recoveries & Fund Transfers	(2,887,900)	(2,648,000)	239,900	8.3%	(2,663,000)	(15,000)	(0.6%)
Total Revenues	(7,057,800)	(6,919,500)	138,300	2.0%	(7,050,900)	(131,400)	(1.9%)
Total Tax Levy	**28,608,400**	**30,206,900**	**1,598,500**	**5.6%**	**31,632,200**	**1,425,300**	**4.7%**

Budget Forecast Highlights

The 2027 net budget is projected to increase by $1,598,500 for a total of $30,206,900. The change is primarily due to inflationary increases for salaries and benefits as well as operational impacts from capital to support several trails, village squares and neighbourhood parks. Additional increases are due to inflationary increases and to address Council's strategic priorities.

The 2028 net budget is projected to increase by $1,425,300 for a total of $31,632,200. The change is primarily due to inflationary increases for salaries and benefits as well as operational impacts from capital to support new trails, village squares and neighbourhood parks being built throughout Oakville.

Recommended Capital Budget

The capital budget will provide funds to maintain park infrastructure in a state of good repair, provide parks and trails in new communities and acquire parkland. The 2026 capital budget includes funding for the development of Sixteen Mile Sports Park, which will include basketball, tennis/pickleball, sand volleyball courts and other park amenities, along with new village squares and neighbourhood parks in North Oakville. Annual maintenance of infrastructure is required for sports fields and courts, playgrounds, pathways, parking lots, splash pads, horticultural beds, seating, and vehicle and equipment replacements. The Forestry program includes preventative maintenance, street tree planting, invasive species, and addressing permits for both residential and property development as per the Town's private tree protection by-law.

	Classification	Capital Budget 2026	Operating 2026
Parks and Open Space			
52212102 Sixteen Mile Sports Park - South Parcel	Growth	314,300	
52212202 Parks operating impacts from growth	Program Initiatives		768,100
52212303 Neighbourhood Park 9 (Emgo/Crystal)	Growth	211,400	
52212505 Neighbourhood Park 8 (Docasa)	Growth	3,340,800	
52212602 College Park Improvements	Program Initiatives	83,000	
52212603 Parks Signs - New Growth	Growth	16,600	
52221703 Towne Square Rehabilitation	Program Initiatives	2,844,400	
52222602 Argo-Bressa Village Square	Growth	795,200	
52222603 Reservoir Park Playground	Growth	264,300	
52232405 NHS - Trail	Growth	264,400	
52232601 Lisonally-Westdale Promenade	Growth	32,100	
52232602 Mattamy Joshua Creek NHS Trail	Growth	393,300	

	Classification	Capital Budget 2026	Operating 2026
52232603 Red Oak Trail	Program Initiatives	10,600	
52242208 Coronation Park Renewal	Infrastructure Renewal	158,600	
52242401 Ridgeview Park Splash Pad	Program Initiatives	232,500	
52242410 Glen Abbey Park Renewal	Infrastructure Renewal	55,400	
52242521 Pine Glen Community Park Renewal	Infrastructure Renewal	1,297,900	
52242523 Shell Park Renewal	Infrastructure Renewal	459,800	
52242601 Neyagawa Park Renewal	Infrastructure Renewal	528,500	
52242607 Grand Oak Park Renewal	Infrastructure Renewal	512,700	
52242609 Morden Park Renewal	Infrastructure Renewal	38,700	
52242614 Sunningdale Park Renewal	Infrastructure Renewal	88,600	
52242615 Cornwall Road Sports Park Renewal	Infrastructure Renewal	132,200	
52242617 Brookdale Park Renewal	Infrastructure Renewal	237,900	
52242618 Glen Allen Park Renewal	Infrastructure Renewal	227,300	
52242619 Valleybrook Park Renewal	Infrastructure Renewal	110,700	
52242620 Valleyridge Park Renewal	Infrastructure Renewal	88,600	
52242621 Hopedale Park Renewal	Infrastructure Renewal	83,000	
52242622 Skateboard Park Inspections	Infrastructure Renewal	33,200	
52242623 Playground Accessibility Improvements	Infrastructure Renewal	110,700	
52242625 Electrical Lighting Rehab	Infrastructure Renewal	49,800	
52242628 Information Kiosk Repairs	Infrastructure Renewal	44,200	
52242629 William Rose Park Renewal	Infrastructure Renewal	264,200	
52242630 Racquet Sports Strategy	Program Initiatives	99,600	
52252110 Sixteen Mile West Harbour Renewal	Infrastructure Renewal	2,870,000	
52252601 Algrove Park Renewal	Infrastructure Renewal	212,500	
52252602 Busby Park Renewal	Infrastructure Renewal	55,400	
52252603 Shell Park Garden Plot Expansion Design	Program Initiatives	49,800	
52252604 Centennial Plaza Rehabilitation	Infrastructure Renewal	66,400	
52252606 Pinegrove Park Renewal	Infrastructure Renewal	248,400	
52252609 Craigleith Park Renewal	Infrastructure Renewal	269,600	
52262502 Recreational Trail Accessibility Program	Program Initiatives	237,900	
52262602 Pathway Rehab	Infrastructure Renewal	641,300	
52262604 Bridges and Stairs	Infrastructure Renewal	929,500	

	Classification	Capital Budget 2026	Operating 2026
52262605 North Ridge Trail Renewal	Infrastructure Renewal	296,000	
52272404 Preventative Maintenance Pruning	Infrastructure Renewal	629,100	
52272601 Invasive Species/Woodland Regeneration	Program Initiatives	1,546,800	
52272602 Woodlot Preventative Mantenance - North Oakville	Infrastructure Renewal	129,600	
52272603 Invasive Species Audit/Control	Infrastructure Renewal	706,200	
52272604 Woodlot Preventative Maintenance	Infrastructure Renewal	157,100	
52272605 Street Tree Planting	Infrastructure Renewal	583,500	30,900
52272606 Parks Tree Planting	Infrastructure Renewal	327,300	
52282503 Greenhouse Controller Replacement	Infrastructure Renewal	44,300	
52282601 Parks Facilities Repairs	Infrastructure Renewal	251,800	
52292601 Parks Vehicle Replacement	Infrastructure Renewal	310,200	
52292602 Parks Equipment Replacement	Infrastructure Renewal	1,101,100	
52292603 Parks Growth Vehicles and Equipment	Growth	1,509,600	326,300
52292604 Parks Signage	Infrastructure Renewal	79,000	
Total		**26,676,900**	**1,125,300**

OAKVILLE

Harbours

Program Based Budget for 2026–2028

Vision

A commitment to a better quality of life for individuals, families, businesses - today and tomorrow, and to make Oakville the most livable town in Canada by developing and managing a safe and sustainable open space system for all our citizens to use and enjoy.

Mission

To provide the community with recreational boating and ancillary marine services at market value rates and operate the harbour services in an efficient and environmentally responsible and sustainable manner. Harbours service is responsible for the operation of Oakville, as well as Bronte inner and outer harbours serving approximately 880 boating customers. The day-to-day operation of the Harbours service is overseen by the Supervisor(s) of Harbours and managed by the Harbours Administrator with support from full-time and part-time staff.

Program Services

The Harbours program provides activities through the following services:

Harbours

•Provide harbours services to mooring customers in Oakville and Bronte (inner and outer) Harbours
•Provision of full-service marina in Bronte
•Provide algae cleanup in Bronte
•Undertake dredging operations as required

2026 Program Key Initiatives

Growth Management

- Initiate construction of phase 1 of Shipyard Park redevelopment and coordinate work with Oakville Yacht Squadron

Community Belonging

- Finalize public consultation and report to Council on recommendations from the Bronte Waterfront Study

Environmental Sustainability

- Undertake the annual sediment and SAR Management Program

Accountable Government

- Undertake Harbours Business Plan
- Continue redesign of Bronte inner harbour north wall, and begin permit application to regulatory agencies
- Undertake an assessment of piers and rock break walls on federal lands
- Complete Bronte Outer Harbour dock master plan

Key Performance Indicators

1. Percentage of gross operating budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the Town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross Town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)	0.7	1.2	1.2	1.1	1.1

2. Percentage of total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total Town FTEs.

Calculation: Total program FTEs including part-time / Total Town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)	1.0	1.1	1.1	1.1	1.1

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Harbours						
Harbours	19.4	-	-	-	19.4	-
Total Harbours	**19.4**	**-**	**-**	**-**	**19.4**	**-**

The 2026 total staff complement is 19.4 FTEs with no change from 2025.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Harbours									
Harbours									
HARBOURS ADMINISTRATION	1,311,000	(117,200)			1,193,800		1,193,800	(117,200)	(8.9%)
OAKVILLE HARBOUR	(456,800)	84,800			(372,000)		(372,000)	84,800	18.6%
BRONTE INNER HARBOUR	(428,600)	(19,800)			(448,400)		(448,400)	(19,800)	(4.6%)
BRONTE OUTER HARBOUR	(391,400)	55,300			(336,100)		(336,100)	55,300	14.1%
Total Tax Levy	**34,200**	**3,100**			**37,300**		**37,300**	**3,100**	**9.1%**

The Harbours budget reflects all operating costs necessary to maintain the three (3) Town harbours, Bronte Harbour and Oakville Harbour, as well as the Bronte Outer Harbour. The program is self-funded and budget increases are supported by revenue generated through fees. The net impact reflects the tax impact associated with the Town's portion of the OMSAR vessel replacement cost. Additional changes to the net budget have an impact to the Harbour reserve balance which may affect future capital purchases or projects.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Harbours									
EXPENSES									
Personnel Services & Benefits	1,714,400	58,100			1,772,500		1,772,500	58,100	3.4%
Materials & Supplies	513,000	(37,600)			475,400		475,400	(37,600)	(7.3%)
Capital out of Operations	8,000				8,000		8,000		
Purchased Services	509,900	4,400			514,300		514,300	4,400	0.9%
Payments & Grants	844,200	138,700			982,900		982,900	138,700	16.4%
Internal Expenses & Transfers	818,400	(50,200)			768,200		768,200	(50,200)	(6.1%)
Total EXPENSES	4,407,900	113,400			4,521,300		4,521,300	113,400	2.6%
REVENUES									
External Revenues	(4,304,900)	(110,300)			(4,415,200)		(4,415,200)	(110,300)	(2.6%)
Internal Recovery & Fund Transfers	(68,800)				(68,800)		(68,800)		
Total REVENUES	(4,373,700)	(110,300)			(4,484,000)		(4,484,000)	(110,300)	(2.5%)
Total Tax Levy	**34,200**	**3,100**			**37,300**		**37,300**	**3,100**	**9.1%**

The total expenses for Harbours are $4,521,300 and total revenues are $4,484,000 resulting in a net tax levy impact of $37,300. The budget components and main drivers for change are discussed below.

Personnel Services & Benefits total budget is $1,772,500 in 2026 comprised primarily of full-time and part-time wages and benefits. The budget increased by $58,100 from 2025 primarily due to inflationary increases for salaries and benefits

Materials & Supplies total budget is $475,400 in 2026 comprised primarily of fuel purchases. The budget decreased by $37,600 from 2025 (to reflect actuals) primarily due to a decrease in fuel purchases.

Purchased Services total budget is $514,300 in 2026 comprised primarily of equipment rental to operate the harbours. The budget increased by $4,400 from 2025 primarily due to an increase in vehicle rental rates.

Payments & Grants total budget is $982,900 in 2026 comprised primarily of bank service charges and debt charges. The budget increased by $138,700 from 2025 primarily due to increased debt charges.

Internal Expenses & Transfers total budget is $768,200 in 2026 comprised primarily of transfer to various harbours reserves and internal vehicle charges. The budget decreased by $50,200 from 2025 primarily due to a decrease of the transfer to the OMSAR equipment reserve and Harbours reserve.

External Revenue total budget is $4,415,200 in 2026 comprised primarily of service fees, rentals and sales revenue. The budget increased by $110,300 from 2025 primarily due an increase in storage revenue. service fees as well as the inflationary increases.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Harbours							
Gross Expenditures by Service							
Harbours							
52900 HARBOURS ADMINISTRATION	1,524,500	1,588,300	63,800	4.2%	1,890,800	302,500	19.0%
52910 OAKVILLE HARBOUR	441,400	496,200	54,800	12.4%	531,800	35,600	7.2%
52920 BRONTE INNER HARBOUR	698,200	706,900	8,700	1.2%	511,100	(195,800)	(27.7%)
52921 BRONTE OUTER HARBOUR	1,857,200	1,895,500	38,300	2.1%	1,933,200	37,700	2.0%
Total Gross Expenditures by Service	4,521,300	4,686,900	165,600	3.7%	4,866,900	180,000	3.8%
Tax Levy by Service							
Harbours							
52900 HARBOURS ADMINISTRATION	1,193,800	1,216,900	23,100	1.9%	1,467,300	250,400	20.6%
52910 OAKVILLE HARBOUR	(372,000)	(341,700)	30,300	8.1%	(331,000)	10,700	3.1%
52920 BRONTE INNER HARBOUR	(448,400)	(474,200)	(25,800)	(5.8%)	(705,600)	(231,400)	(48.8%)
52921 BRONTE OUTER HARBOUR	(336,100)	(363,700)	(27,600)	(8.2%)	(393,400)	(29,700)	(8.2%)
Total Tax Levy by Service	37,300	37,300			37,300		
Gross Expenditures by Type							
Personnel Services & Benefits	1,772,500	1,819,900	47,400	2.7%	1,865,000	45,100	2.5%
Materials & Supplies	475,400	489,600	14,200	3.0%	504,100	14,500	3.0%
Capital out of Operations	8,000	8,200	200	2.5%	8,400	200	2.4%
Purchased Services	514,300	529,800	15,500	3.0%	545,500	15,700	3.0%
Payments & Grants	982,900	1,061,300	78,400	8.0%	924,600	(136,700)	(12.9%)
Internal Expenses & Transfers	768,200	778,100	9,900	1.3%	1,019,300	241,200	31.0%
Total Expenditures	4,521,300	4,686,900	165,600	3.7%	4,866,900	180,000	3.8%
Revenues by Type							
External Revenue	(4,415,200)	(4,580,800)	(165,600)	(3.8%)	(4,760,800)	(180,000)	(3.9%)
Internal Recoveries & Fund Transfers	(68,800)	(68,800)			(68,800)		
Total Revenues	(4,484,000)	(4,649,600)	(165,600)	(3.7%)	(4,829,600)	(180,000)	(3.9%)
Total Tax Levy	**37,300**	**37,300**			**37,300**		

Budget Forecast Highlights

2027 and 2028 shows an increase in revenues resulting from inflationary adjustments along with adjustments in the transfer to Harbours reserve to balance the program.

Recommended Capital Budget

The 2026 capital budget includes capital works for the Navy Flats Dock Renewal. Additional work includes dredging, Harbours Sediment & SAR Management, and several infrastructure renewal projects to replace aging assets.

	Classification	Capital Budget 2026	Operating Impacts 2026
Harbours			
52902513 Harbours Business Plan	Program Initiatives	50,400	
52902604 Navy Flats Docks Renewal	Infrastructure Renewal	362,500	
52902605 Harbours Vehicles & Equipment Replacement	Infrastructure Renewal	553,300	
52902606 BOH Equipment Replacement	Infrastructure Renewal	59,400	
52902608 BIH/Oakville Harbours Dockage and Property	Infrastructure Renewal	65,500	
52902609 BOH-Dockage and Property	Infrastructure Renewal	65,500	
52902611 Harbours Sediment & SAR Management Program	Infrastructure Renewal	30,200	
Total		**1,186,800**	

OAKVILLE

Cemeteries

Program Based Budget for 2026–2028

Vision

A commitment to a better quality of life for individuals, families, businesses - today and tomorrow and to make Oakville the most livable town in Canada by developing and managing a safe and sustainable open space system for all our citizens to use and enjoy.

Mission

To provide families and the community with attractive cemetery properties that are protected and preserved, and to provide a variety of cemetery products and services for the respectful disposition of the deceased while meeting legislated requirements.

Program Services

The Cemetery program provides activities through the following services:

Active Cemeteries

- Provide administration and maintenance to Trafalgar Lawn Cemetery. This includes grounds maintenance, full burial, cremation burial, and installation of headstones and markers.

Pioneer Cemeteries

- Provide maintenance to seven pioneer cemeteries. These must be maintained under provincial legislation and obligation to families with interment rights

2026 Program Key Initiatives

Growth Management

- Forecast future columbarium locations and costing

Community Belonging

- Undertake road rehabilitation at St. Jude's Cemetery and Oakville/St. Mary's Cemetery
- Install fencing at Merton Pioneer Cemetery to protect grounds

Environmental Sustainability

- Oversee culvert repairs and rehabilitation at Trafalgar Lawn Cemetery
- Oversee culvert repairs at St. Judes Cemetery

Accountable Government

- Undertake business plan for Cemeteries and report to Council
- Continue headstone and foundation repairs at Pioneer cemetery locations

Key Performance Indicators

1. Percentage of gross operating budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the Town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross Town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)	0.3	0.3	0.3	0.3	0.3

2. Percentage of total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total Town FTEs.

Calculation: Total program FTEs including part-time / Total Town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)	0.3	0.3	0.3	0.3	0.3

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Cemeteries						
Administration	1.6	-	-	-	1.6	-
Maintenance - Active Cemeteries	2.0	-	-	-	2.0	-
Burials - Active Cemeteries	-	-	-	-	-	-
Pioneer Cemeteries	1.8	-	-	-	1.8	-
Total Cemeteries	**5.4**	**-**	**-**	**-**	**5.4**	**-**

The 2026 total staff complement is 5.4 FTEs with no change from 2025.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Cemeteries									
Administration	(20,600)	(86,500)			(107,100)		(107,100)	(86,500)	(419.9%)
Maintenance - Active Cemeteries	266,800	81,400			348,200		348,200	81,400	30.5%
Burials - Active Cemeteries	(246,200)	5,100			(241,100)		(241,100)	5,100	2.1%
Pioneer Cemeteries	193,500	14,000			207,500		207,500	14,000	7.2%
Total Tax Levy	**193,500**	**14,000**			**207,500**		**207,500**	**14,000**	**7.2%**

The 2026 net budget for Cemeteries is $207,500 resulting in an increase of $14,000 or 7.2% from 2025. This represents the cost for preservation and care for historical locations known as Pioneer Cemeteries. The other 3 activities are all self-supported by revenues with any surpluses or shortfalls being offset with the Cemetery reserve.

Administration net budget for 2026 is -$107,100 (Credit Balance) for a decrease of $86,500 from 2025. The change is primarily due to a decrease in the transfer from the cemeteries reserve to balance the program.

Maintenance - Active Cemeteries net budget for 2026 is $348,200 for an increase of $81,400 from 2025. The change is primarily due to increased vehicle maintenance fees as well as increased transfer to the cemetery perpetual care fee reserve as a result of higher collection of perpetual care fees.

Burials - Active Cemeteries net budget for 2026 is -$241,100 (Credit Balance) for an increase of $5,100 from 2025. The change is primarily due to increased construction materials.

Pioneer Cemeteries net budget for 2026 is $207,500 for an increase of $14,000 from 2025. The change is primarily due to a decreased transfer from cemeteries perpetual care fee reserve.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Cemeteries									
EXPENSES									
Personnel Services & Benefits	488,400	17,700			506,100		506,100	17,700	3.6%
Materials & Supplies	99,100	10,700			109,800		109,800	10,700	10.8%
Capital out of Operations	2,500				2,500		2,500		
Purchased Services	244,300	22,800			267,100		267,100	22,800	9.3%
Payments & Grants	28,000	(3,400)			24,600		24,600	(3,400)	(12.1%)
Internal Expenses & Transfers	379,500	50,700			430,200		430,200	50,700	13.4%
Total EXPENSES	1,241,800	98,500			1,340,300		1,340,300	98,500	7.9%
REVENUES									
External Revenues	(801,500)	(44,800)			(846,300)		(846,300)	(44,800)	(5.6%)
Internal Recovery & Fund Transfers	(246,800)	(39,700)			(286,500)		(286,500)	(39,700)	(16.1%)
Total REVENUES	(1,048,300)	(84,500)			(1,132,800)		(1,132,800)	(84,500)	(8.1%)
Total Tax Levy	**193,500**	**14,000**			**207,500**		**207,500**	**14,000**	**7.2%**

The total expenses for Cemeteries are $1,340,300 and total revenues are $1,132,800 resulting in a net budget of $207,500 in 2026. The budget components and main drivers for change are discussed below.

Personnel Services & Benefits total budget is $506,100 in 2025 comprised primarily of full-time and part-time wages and benefits. The budget increased by $17,700 from 2025 primarily due to contractual increases for wages and benefits.

Materials & supplies total budget is $109,800 in 2026 comprised primarily of cemetery marker purchases and fuel. The budget increased by $10,700 from 2025 primarily due to construction materials.

Purchased Services total budget is $267,100 in 2026 comprised primarily of costs for contracted services to maintain both Active and Pioneer cemeteries. Purchased Services also include budgets for vehicle rentals, security services, uniforms and professional development. The budget increased by $22,800 from 2025 primarily due to an increase in security services and audit fees.

Payments & Grants total budget is $24,600 in 2026 comprised primarily of bank service charges and licence fees. The budget decreased by $3,400 from 2025 primarily due to bank service charges.

Internal Expenses & Transfers total budget is $430,200 in 2026 comprised primarily of internal charges for vehicle and equipment maintenance as well transfers to reserves. The budget increased by $50,700 from 2025 primarily due to an increase in transfer to perpetual care fee reserve and internal vehicle usage.

External Revenue total budget is $846,300 in 2026 comprised primarily of plot sales, perpetual care fees and other service fees. The budget increased by $44,800 from 2025 primarily due to an increase in service fees and plot/columbarium sales.

Internal Recoveries & Fund Transfers total budget is $286,500 in 2026 comprised primarily of transfers from reserves. The budget increased by $39,700 from 2025 due to the increase from the transfer to the cemeteries reserve.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Cemeteries							
Gross Expenditures by Service							
Administration	414,300	421,900	7,600	1.8%	429,300	7,400	1.8%
Maintenance - Active Cemeteries	482,100	497,200	15,100	3.1%	508,700	11,500	2.3%
Burials - Active Cemeteries	77,800	79,600	1,800	2.3%	81,400	1,800	2.3%
Pioneer Cemeteries	366,100	377,200	11,100	3.0%	387,800	10,600	2.8%
Total Gross Expenditures by Service	1,340,300	1,375,900	35,600	2.7%	1,407,200	31,300	2.3%
Tax Levy by Service							
Administration	(107,100)	(114,800)	(7,700)	(7.2%)	(118,700)	(3,900)	(3.4%)
Maintenance - Active Cemeteries	348,200	363,300	15,100	4.3%	374,800	11,500	3.2%
Burials - Active Cemeteries	(241,100)	(248,500)	(7,400)	(3.1%)	(256,100)	(7,600)	(3.1%)
Pioneer Cemeteries	207,500	214,900	7,400	3.6%	221,700	6,800	3.2%
Total Tax Levy by Service	207,500	214,900	7,400	3.6%	221,700	6,800	3.2%
Gross Expenditures by Type							
Personnel Services & Benefits	506,100	521,200	15,100	3.0%	535,600	14,400	2.8%
Materials & Supplies	109,800	113,000	3,200	2.9%	116,200	3,200	2.8%
Capital out of Operations	2,500	2,600	100	4.0%	2,700	100	3.8%
Purchased Services	267,100	275,000	7,900	3.0%	283,100	8,100	2.9%
Payments & Grants	24,600	24,900	300	1.2%	25,200	300	1.2%
Internal Expenses & Transfers	430,200	439,200	9,000	2.1%	444,400	5,200	1.2%
Total Expenditures	1,340,300	1,375,900	35,600	2.7%	1,407,200	31,300	2.3%
Revenues by Type							
External Revenue	(846,300)	(881,600)	(35,300)	(4.2%)	(957,400)	(75,800)	(8.6%)
Internal Recoveries & Fund Transfers	(286,500)	(279,400)	7,100	2.5%	(228,100)	51,300	18.4%
Total Revenues	(1,132,800)	(1,161,000)	(28,200)	(2.5%)	(1,185,500)	(24,500)	(2.1%)
Total Tax Levy	**207,500**	**214,900**	**7,400**	**3.6%**	**221,700**	**6,800**	**3.2%**

Budget Forecast Highlights

The 2027 net budget is projected to increase by $7,400 for a total of $214,900. The change is primarily due to inflationary adjustments and contractual obligations, the transfer from reserves has also been increased to offset these adjustments.

The 2028 net budget is projected to increase by $6,800 for a total of $221,700. The change is primarily due to inflationary adjustments and contractual obligations, the transfer from reserves has also been increased to offset these adjustments.

OAKVILLE

Stormwater Management

Program Based Budget for 2026–2028

Vision

To meet the needs of our community today and tomorrow through the provision, management and rehabilitation of municipal stormwater infrastructure and natural assets.

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Mission

Provide a quality, reliable and sustainable stormwater system to the residents and businesses of Oakville.

Program Services

The Stormwater Management program is delivered through the Roads & Works Operations, Transportation & Engineering and Parks & Open Spaces departments who are responsible for the maintenance and operation, rehabilitation and construction of the stormwater infrastructure. This includes storm sewers, catch basins, and ditches as well as overland flow on roads, creeks, stormwater management ponds, and shoreline embankments. It manages the following service areas to achieve this:

Stormwater System Management

- Stormwater System Maintenance, Inspections, Emergency repairs and Flood Response.
- Deliver the capital program for Stormwater renewal and improvements that support and protect the community and the environment.
- Administration of the Non-residential credit program.

2026 Program Key Initiatives

Growth Management

- Protecting public safety, reducing flood risks, controlling erosion, and maintaining water quality in local natural waterways.

Community Belonging

- The provision of a safe and effective stormwater network.
- To ensure transparency and effective communication of programs and related service deliverables.
- Continue outreach and engagement on flood preparedness, stormwater plans and studies, design and construction projects.

Environmental Sustainability

- Completion of storm drainage improvements, using green and grey infrastructure, on Westminster Drive.
- Begin construction of storm drainage improvements, using green and grey infrastructure, on Speers Road and Woodhaven Park Drive.
- Development of Non-residential Credit program guidelines and forms.

Accountable Government

- To ensure assets undergo the appropriate preventive maintenance and renewal activities in order to increase reliability, extend service life and do so in the most cost-effective manner.
- To ensure financial sustainability of the stormwater management program and services.

Key Performance Indicators

1. Percentage of gross operating budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the Town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross Town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)					0.5

2. Percentage of total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total Town FTEs.

Calculation: Total program FTEs including part-time / Total Town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)					0.1

3. The percentage of stormwater pipes in fair condition or better

Purpose: Stormwater infrastructure is a core asset of the Town. Maintaining assets in fair condition or better ensures that assets are still performing well and may need monitoring or minor upgrades. Thus, minimizing the percentage of assets in poor condition and reducing the risk of failure and impact on Town infrastructure and property owners.

Calculation: The number of stormwater pipe segments in condition rating C or better as a percentage of the total. Condition rating is calculated based on a combination of actual CCTV data for pipes inspected and age for pipes yet to be inspected.

	2021	2022	2023	2024	2025
Percentage (%)					95.7%

4. # of meters re-ditched per year

Purpose: Provides an indication of the amount of ditch maintenance and improvements made per year to control stormwater and prevent flooding on roads and private property.

Calculation: total number of metres of ditching completed per year

	2021	2022	2023	2024	2025
Metres	2,771	1,548	790	3,980	676 (In Progress)

5. # of meters of new stormwater infrastructure/enhancements added per year

Purpose: Approval of the stormwater fee has allowed important projects that improve the stormwater network to increase resiliency and mitigate the risk of flooding. These include various recommendations from the Stormwater Masterplan, Riverine studies, Drainage Improvement studies or Harbour Shoreline Risk Assessment.

Calculation: total meters of stormwater infrastructure improvement/enhancements added per year.

Note: this is a new measure that will be reported on going forward.

	2021	2022	2023	2024	2025
Metres					TBD

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Stormwater Management						
Administration	-	-	-	-	-	-
Stormwater System Management	-	1.6	-	5.0	6.6	6.6
Total Stormwater Management	**-**	**1.6**	**-**	**5.0**	**6.6**	**6.6**

The 2026 total staff complement is 6.6 FTEs for 2026.

With the establishment of the Stormwater Management program, 1.6 part-time FTEs were reallocated from Infrastructure Maintenance to Stormwater Management. An additional 5.0 FTEs have been approved for 2026 as follows:

- 1.0 FTE Manager, Stormwater Management, effective March 1st, 2026
- 1.0 FTE Senior Project Leader, effective July 1st, 2026
- 1.0 FTE Project Leader, effective July 1st, 2026
- 1.0 FTE Inspector, effective July 1st, 2026
- 1.0 FTE Water Resource Engineer, effective August 1st, 2026

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Stormwater Management									
Administration						(2,717,300)	(2,717,300)	(2,717,300)	
Stormwater System Management	2,153,000	115,700	17,700		2,286,400	430,900	2,717,300	564,300	26.2%
Total Tax Levy	**2,153,000**	**115,700**	**17,700**		**2,286,400**	**(2,286,400)**		**(2,153,000)**	**(100.0%)**

The 2026 net budget for Stormwater Management is net zero as the program will be funded by the Stormwater Fee.

Administration net budget for 2026 is ($2,717,300) which is comprised of both the residential and non-residential stormwater fees as well as the transfer to the new Stormwater Reserve Fund.

Stormwater System Management net budget for 2026 is $2,717,300 which is an increase of $564,300 from 2025. The change is primarily due to the inclusion of 5.0 new FTEs to administer the program. Inflationary and contractual increases to salaries and benefits and an increased allocation of Roads and Works personnel staff time to the program have also been included. Additional adjustments include increases to internal vehicle charges, equipment and an increase to purchased services related to the new 5.0 FTEs.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Stormwater Management									
EXPENSES									
Personnel Services & Benefits	774,500	60,800			835,300	451,200	1,286,500	512,000	66.1%
Materials & Supplies	48,700	3,000			51,700		51,700	3,000	6.2%
Purchased Services	869,500	(21,100)	17,700		866,100	6,900	873,000	3,500	0.4%
Internal Expenses & Transfers	474,300	73,500			547,800	7,601,400	8,149,200	7,674,900	1,618.2%
Total EXPENSES	2,167,000	116,200	17,700		2,300,900	8,059,500	10,360,400	8,193,400	378.1%
REVENUES									
External Revenues	(14,000)	(500)			(14,500)	(10,060,800)	(10,075,300)	(10,061,300)	(71,866.4%)
Internal Recovery & Fund Transfers						(285,100)	(285,100)	(285,100)	
Total REVENUES	(14,000)	(500)			(14,500)	(10,345,900)	(10,360,400)	(10,346,400)	(73,902.9%)
Total Tax Levy	**2,153,000**	**115,700**	**17,700**		**2,286,400**	**(2,286,400)**		**(2,153,000)**	**(100.0%)**

Total expenses for Stormwater Management are $10,360,400 and total revenues are $10,360,400 resulting in a net zero budget for 2026. Main drivers of change by budget component are highlighted below.

Personnel Services & Benefits total budget is $1,286,500 in 2026 and is primarily comprised of full-time and part-time wages and benefits. In addition to inflationary and contractual increases to salaries and benefits, 5.0 new FTEs have been approved to support the new stand-alone program.

Materials & Supplies total budget is $51,700 in 2026 and is comprised primarily of botanical supplies and construction material. The budget has increased by $3,000 from 2025 primarily due to increases in botanical supplies, building materials and steel products.

Purchased Services total budget is $873,000 in 2026 and is comprised primarily of contract services, equipment rental and repairs. The budget has increased by $3,500 from 2025 primarily due to additional purchased services for the new FTEs.

Internal Expenses & Transfers total budget is $8,149,200 in 2026 and is comprised of transfers to the Stormwater Reserve Fund as well as interdepartmental charges. The budget has increased by $7,674,900 from 2025 primarily due to the $7.3M transfer to the Stormwater Reserve Fund. Also included are increases in internal vehicle charges.

External Revenues total budget is $10,075,300 in 2026 and is primarily comprised of the residential and non-residential stormwater fees as well as recoveries from the Halton Region. The budget has increased by $10,061,300 from 2025 primarily due to the new fees.

Internal Recovery & Fund Transfers total budget is $285,100 in 2026 and is primarily comprised of staffing costs recovered from capital projects and for 2026 includes the new Senior Project Leader, Project Leader, Inspector and Water Resource Engineer.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Stormwater Management							
Gross Expenditures by Service							
Administration	7,343,500	23,576,400	16,232,900	221.1%	23,489,600	(86,800)	(0.4%)
Stormwater System Management	3,016,900	3,556,100	539,200	17.9%	3,643,300	87,200	2.5%
Total Gross Expenditures by Service	10,360,400	27,132,500	16,772,100	161.9%	27,132,900	400	
Tax Levy by Service							
Administration	(2,717,300)	(2,945,200)	(227,900)	(8.4%)	(3,032,000)	(86,800)	(2.9%)
Stormwater System Management	2,717,300	2,945,200	227,900	8.4%	3,032,000	86,800	2.9%
Total Tax Levy by Service							
Gross Expenditures by Type							
Personnel Services & Benefits	1,286,500	1,653,800	367,300	28.6%	1,676,100	22,300	1.3%
Materials & Supplies	51,700	53,200	1,500	2.9%	54,700	1,500	2.8%
Purchased Services	873,000	926,600	53,600	6.1%	981,600	55,000	5.9%
Internal Expenses & Transfers	8,149,200	24,498,900	16,349,700	200.6%	24,420,500	(78,400)	(0.3%)
Total Expenditures	10,360,400	27,132,500	16,772,100	161.9%	27,132,900	400	
Revenues by Type							
External Revenue	(10,075,300)	(26,536,500)	(16,461,200)	(163.4%)	(26,536,900)	(400)	-
Internal Recoveries & Fund Transfers	(285,100)	(596,000)	(310,900)	(109.0%)	(596,000)		
Total Revenues	(10,360,400)	(27,132,500)	(16,772,100)	(161.9%)	(27,132,900)	(400)	-
Total Tax Levy							

Budget Forecast Highlights

The 2027 net budget is projected to be net zero as the program is fully funded by the stormwater fees and not the tax levy.

The 2028 net budget is projected to be net zero as the program is fully funded by the stormwater fees and not the tax levy.

Recommended Capital Budget

Capital projects below represent “base” capital program primarily focused on state of good repair or safety priorities. Highlights include $6.6 million to complete Woodhaven Park Storm sewer construction, $3.0 million for Saville area drainage, $0.8 million for rehabilitation work along Sheldon Creek and $0.5 million for Stormwater Pond 38 retrofits.

It should be noted that the stormwater fee has now been approved for 2026 and as such these projects will be funded from the fee.

	Classification	Capital Budget 2026	Operating 2026
Stormwater Management			
53382103 Woodhaven Park Dr Storm Sewer - Savoy Cr to Lake Ontario	Program Initiatives	6,583,400	
53382402 Saville Cr Area Drainage Improvements	Program Initiatives	3,038,500	
53392503 Sheldon Creek Rehabilitation - Rebecca St to 100 m N of Buena Vista Crt (Reach 71a)	Infrastructure Renewal	811,100	
56102601 Construction Monitoring	Infrastructure Renewal	71,000	
56102602 Creek Flow Monitoring Program	Infrastructure Renewal	60,900	
56102603 North Oakville Creek Monitoring Program	Infrastructure Renewal	81,200	
56102604 ECA Monitoring Program	Infrastructure Renewal	405,900	
56102605 Updates and Reviews of Stormwater Policies and Standards	Infrastructure Renewal	203,000	
56102606 Morrison Wedgewood Channel Diversion Mitigation Study	Program Initiatives	600,000	
56112601 SWM Pond 38 Retrofit	Infrastructure Renewal	448,600	
56122601 Arkendo Park Shoreline Rehabilitation	Infrastructure Renewal	453,600	
56132601 Lakeshore Road Drainage Improvements - Third Line to Westminster Dr	Program Initiatives	308,700	
56132602 Flood Mitigation Minor Works	Program Initiatives	804,800	
56132603 Rebecca Gardens Park Drainage Improvements	Program Initiatives	909,400	
56152601 Minor Culvert Rehabilitation and Replacement	Infrastructure Renewal	203,000	
56152602 Storm Sewer Rehabilitation and Replacement	Infrastructure Renewal	760,400	
56152603 Drainage Improvement Studies and Slope Stability Enhancements	Infrastructure Renewal	101,500	
56152604 Third Line Pumping Station Rehabilitation	Infrastructure Renewal	101,700	
56162601 SWM Pond Assessments	Infrastructure Renewal	60,900	
56162602 Storm Sewer Condition Assessments	Infrastructure Renewal	304,400	
56162603 Shoreline Inventory and Assessments	Infrastructure Renewal	126,900	
Total		**16,438,900**	

OAKVILLE

Accountable Government

Operating and Capital Budget

OAKVILLE

Administrative Executive Leadership

Program Based Budget for 2026–2028

Vision

To demonstrate leadership and a commitment to excellence in the overall administration and management of the Corporation of the Town of Oakville.

Mission

Lead the organization to efficiently and effectively deliver Council priorities; build relationships with partners and other levels of government; drive excellence in customer experience; create a dynamic, future ready work force; foster an inclusive and innovative culture; and ensure accountability and transparency in whatever we do.

Program Services

The CAO Office provides services through the CAO/Executive Leadership Team program.

CAO/Executive Leadership

- Provides leadership and strategic direction to the organization and in the implementation of Council's long-term strategy and four-year action plan.

2026 Program Key Initiatives

Growth Management

- Align growth strategies across housing, economic development, infrastructure, and community services to meet evolving community needs and respond to shifting federal and provincial policies.
- Track and assess provincial changes to growth management tools and Development Charges to ensure strategic readiness and informed decision-making.
- Cultivate strong stakeholder relationships to support collaborative planning and shared opportunities.

Community Belonging

- Oversee the refresh and implementation of the Customer Experience Strategy and the five-year Cultural Plan, ensuring resident-focused services and programs support Council's vision for an inclusive, engaged and culturally vibrant community.
- Guide the launch of the 2026 Community Satisfaction Survey to measure resident satisfaction, identify emerging community needs and inform Council's strategic priorities for continuous improvement in service delivery.

Environmental Sustainability

- Oversee corporate integration of Council's climate action and sustainability priorities, ensuring alignment across departments and accountability for progress.
- Provide strategic direction on land, greenspace, and natural asset management policies to balance growth with long-term environmental resilience, including proactive land acquisition to secure future greenspace.

Accountable Government

- Advance modernization of service delivery through innovation, digital transformation and continuous improvement to maximize efficiency, resiliency and value for residents.
- Develop an onboarding program for the new Council, supporting a smooth transition through orientation, education and strategic planning.
- Champion organizational practices that build a welcoming, equitable and diverse workforce reflective of the community.

Key Performance Indicators

1. Percentage of Gross Operating Budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the Town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross Town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)	1.0	0.9	0.9	0.9	0.8

2. Percentage of Total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total Town FTEs.

Calculation: Total program FTEs including part-time / Total Town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)	0.8	0.7	0.6	0.6	0.6

3. Annual Overall Tax Rate Increase

Purpose: Overall tax rate increase is the increase residents see on their tax bill.

Calculation: Based on final overall tax increase as identified in the Region of Halton annual tax policy report.

	2021	2022	2023	2024	2025
Percentage (%)	1.63	1.50	3.79	4.38	4.91

3. Council's Four-Year Action Plan Completion Rate

Purpose: The Town is committed to implementing Council's Four-Year Action Plan.

Calculation: Completion Rate is based on the actual # of items projected to be completed by the end of 2025.

	2021	2022	2023	2024	2025
Percentage (%)				21	56

Notes: Key Community Indicators identified in Council's Strategic Plan represent the shared role that Council, Town staff, and the community have in working towards the achievement of the town's vision. These can be viewed at: Council Strategic Plan Dashboard (oakville.ca).

4. Overall Satisfaction with the Quality of Town Services

Purpose: The Town is committed to surveying its residents to provide statistically valid measures of satisfaction. This data assists Council and Town staff in allocating program funds to meet public expectations.

Calculation: Forum Research Inc. surveyed 805 residents on behalf of the town in 2024. Next survey will be conducted in 2026.

	2021	2022	2023	2024	2025
Percentage (%)	96 (2019 survey)	93 (2022 survey)	93 (2022 survey)	89 (2024 survey)	89 (2024 survey)

5. Employee Turnover Rate

Purpose: Tracking employee turnover is important due to the financial costs associated with hiring, as well as impact on organizational effectiveness.

Calculation: Total employees leaving organization/Total program FTEs. Note that 2022 onwards calculation excludes Oakville Public Library employee turnover.

	2021	2022	2023	2024	2025
Percentage (%)	6.7*	9.7	6.4	6.8	4.0 (Aug 31/25)

Note: 2021 corrected % - previous budget books reported a partial number until Sept 30, 2021 of 4.3% which was carried forward.

6. Staff Engagement Inclusion Driver - NEW

Purpose: The Inclusion Driver captures how supported, safe, and valued employees feel in expressing their authentic selves and contributing to an inclusive workplace.

Calculation: Score is calculated based on responses to four survey questions that assess employees' sense of belonging, psychological safety to report concerns, comfort being themselves, and perception that the organization values and respects individual differences.

	2021	2022	2023	2024	2025
Percentage (%)					70%

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Administrative Executive Leadership						
CAO/Executive Leadership	11.0	1.0	-	(1.0)	11.0	-
Total Administrative Executive Leadership	**11.0**	**1.0**	**-**	**(1.0)**	**11.0**	**-**

The 2026 total staff complement is 11.0 FTEs. The Customer Service Assistant position was eliminated as a budget efficiency, while an Internal Auditor position was added to the budget for 2026, converted from the budget for audit contract services.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Administrative Executive Leadership									
CAO/Executive Leadership	2,564,700	173,500		(90,600)	2,647,600		2,647,600	82,900	3.2%
Total Tax Levy	**2,564,700**	**173,500**		**(90,600)**	**2,647,600**		**2,647,600**	**82,900**	**3.2%**

The 2026 net budget for Administrative Executive Leadership is $2,647,600 resulting in an increase of $82,900 or 3.2% from 2025. The net increase is primarily for the net impact of the removal of the Customer Service Assistant position as a budget efficiency and the addition of the Internal Auditor position, converted from the contracted services budget for internal audit services, as this function will now be provided internally. The CAO/Executive Leadership service area represents the costs of leadership and policy implementation to enable the organization to achieve Council's visions and goals.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Administrative Executive Leadership									
EXPENSES									
Personnel Services & Benefits	2,205,900	259,100		(90,600)	2,374,400		2,374,400	168,500	7.6%
Materials & Supplies	4,200	(100)			4,100		4,100	(100)	(2.4%)
Capital out of Operations	900				900		900		
Purchased Services	353,600	(85,500)			268,100		268,100	(85,500)	(24.2%)
Internal Expenses & Transfers	100				100		100		
Total EXPENSES	2,564,700	173,500		(90,600)	2,647,600		2,647,600	82,900	3.2%
Total Tax Levy	**2,564,700**	**173,500**		**(90,600)**	**2,647,600**		**2,647,600**	**82,900**	**3.2%**

The total expenses for Administrative Executive Leadership are $2,647,600 and total revenues are $0 resulting in a net budget of $2,647,600 in 2026. The budget components and main drivers for change are discussed below.

Personnel Services & Benefits total budget is $2,374,400 in 2026 comprised primarily of full-time and part-time wages and benefits. The budget increased by $168,500 from 2025, primarily due to the net change of adding an Internal Auditor position and removing the Customer Service Assistant position as a budget efficiency. As well, the increase includes inflation and adjustments on personnel services and benefits.

Materials & Supplies total budget is $4,100 in 2026 comprised primarily of postage and courier and office supplies. The budget decreased by $100 for a reduction in the budget for postage and courier fees.

Capital out of Operations total budget is $900 in 2026 comprised primarily of office equipment. The budget remains the same from 2025.

Purchased Services total budget is $268,100 in 2026 comprised primarily of training and development and professional fees. The budget decreased by $85,500. The contracted services budget of $142,800 for internal audit was converted into the budget for the new Internal Auditor position. This was offset by $50,000 of professional fees budget reallocated from Corporate Strategy and Government Relations, as well as some other minor budget adjustments.

Internal Expenses & Transfers total budget is $100 in 2026 and is for a charge from the internal Stores.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Administrative Executive Leadership							
Gross Expenditures by Service							
CAO/Executive Leadership	2,647,600	2,722,500	74,900	2.8%	2,794,400	71,900	2.6%
Total Gross Expenditures by Service	2,647,600	2,722,500	74,900	2.8%	2,794,400	71,900	2.6%
Tax Levy by Service							
CAO/Executive Leadership	2,647,600	2,722,500	74,900	2.8%	2,794,400	71,900	2.6%
Total Tax Levy by Service	2,647,600	2,722,500	74,900	2.8%	2,794,400	71,900	2.6%
Gross Expenditures by Type							
Personnel Services & Benefits	2,374,400	2,441,600	67,200	2.8%	2,505,600	64,000	2.6%
Materials & Supplies	4,100	4,100			4,100		
Capital out of Operations	900	900			900		
Purchased Services	268,100	275,800	7,700	2.9%	283,700	7,900	2.9%
Internal Expenses & Transfers	100	100			100		
Total Expenditures	2,647,600	2,722,500	74,900	2.8%	2,794,400	71,900	2.6%
Revenues by Type							
Total Revenues							
Total Tax Levy	**2,647,600**	**2,722,500**	**74,900**	**2.8%**	**2,794,400**	**71,900**	**2.6%**

Budget Forecast Highlights

The 2027 net budget is projected to increase by $74,900 for a total of $2,722,500. The change is primarily due to inflation on personnel services and benefits and purchased services.

The 2028 net budget is projected to increase by $71,900 for a total of $2,794,400. The change is primarily due to inflation on personnel services and benefits and purchased services.

Recommended Capital Budget

There are no recommended capital projects for 2026.

OAKVILLE

Communications and Customer Experience

Program Based Budget for 2026–2028

Vision

Provide high quality strategic advice, communications and customer experience service programs that engage and inform the community, our stakeholders and employees.

Mission

Develop strategic communications and customer service solutions that advance corporate priorities, improve the customer experience and support departments in providing accessible and responsive communications to the community.

Program Services

The Communications and Customer Experience program delivers a range of strategic services to support both the corporation and its client departments.

Administration

- Develop and implement strategic plans and policies that guide corporate direction.
- Develop and Implement processes and practices that ensure efficient and effective management of functions and services.
- Develop and implement processes and practices that ensure productive and effective relationships.

Communications

- Undertake systematic approaches and activities that provide clear, transparent and accessible information and education.
- Identify and adopt innovative marketing channels to broaden outreach and improve communication effectiveness
- Coordinate with media outlets to ensure the timely, accurate, and transparent dissemination of information.

ServiceOakville

- Set the overall direction and standards for customer experience across all service channels, providing leadership and strategic oversight.
- Deliver outstanding customer service through the customer’s preferred channel, representing Town departments with professionalism and care.

- Provide customer support and communication through multiple integrated channels.

Customer Experience

- Create seamless, intuitive, and accessible services that meet the needs of diverse users.
- Foster trust and transparency through clear, timely, and responsive communication.
- Use data and feedback to refine and improve services and elevate the customer experience.
- Facilitate and encourage informed dialogue, idea sharing and opinions on issues and decisions.
- Creation and application of standards for digital channels aligned with UX best practices.

Digital Services

- Create, develop and monitor content transmitted over the internet or digital channels.

2026 Program Key Initiatives

Community Belonging

- Explore new tools to drive engagement.
- Develop and execute a comprehensive customer experience strategy.
- Expanding and improving accessibility to online services.

Accountable Government

- Continue to implement Public Identity and Access Management plan.
- Expanding Customer Relationship Management (CRM) Software.
- Commitment to continuous improvement.

Key Performance Indicators

1. Percentage of Gross Operating Budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the Town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross Town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)				1.0	1.0

2. Percentage of Total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total Town FTEs.

Calculation: Total program FTEs including part-time / Total Town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)				1.4	1.4

3. Percentage of Citizens who Felt Information Provided by the Town was Easy to Understand

Purpose: To track overall citizen satisfaction with Town performance, identify emerging issues, and help set strategic priorities for the future. Communications and public engagement is a key component of open and transparent governance; it helps us to develop and deliver quality programs and services; and is important to Oakville achieving its vision of being the most livable town in Canada.

Calculation: To gather the opinions of residents in the most comprehensive and efficient way, in 2024 Forum Research Inc. conducted a 20-minute telephone survey among 805 randomly selected residents of the Town of Oakville. The next survey will take place in 2026.

	2021	2022	2023	2024	2025
Percentage (%)			89.0	88.0	2024 Survey data 88.0

4. Website Engagement Score

Purpose: Website engagement provides a metric that ensures residents are interacting with web content they are looking for or spending a significant amount of time on the site. Target: above 60%

Calculation: Twitter and Facebook analytical tools are used to calculate totals.

	2021	2022	2023	2024	2025
Percentage (%)			59.0	67.4	67.3 (as of Sept. 24)

5. Percentage of Calls Answered within 30 seconds

Purpose: This metric provides an accurate representation of the customers' experience. Set appropriately, it will meet callers' expectations for service, will keep the abandon rate less than 5%, and will minimize expenses. The target is 80%.

Calculation: Service level = [Number of calls answered within the service level threshold] / [Number of calls offered] * 100. Excluded are any calls where the caller hung up before waiting in queue for 6 seconds or less as well as those calls that were handled by a Service Oakville CSR in less than 20 seconds.

	2021	2022	2023	2024	2025
Percentage (%)	64.9	62.7	85.0	80.0	52.1* (as of Sept.23)

*The decline in service level compared to previous years is primarily attributed to staffing changes within ServiceOakville. These include the departure of a supervisor, retirements, and role changes among Customer Service Representatives, which resulted in insufficient staffing to meet the increased call volumes experienced since January. Additionally, the launch of the property tax portal has significantly contributed to higher call volumes and longer call handling times. Other new online programs have also added to the demand, as our team continues to support residents with their digital interactions.

6. Case Closure Rate within Service Level

Purpose: A critical driver of customer satisfaction is having their issue addressed within the service threshold established and communicated to them at time of submission. Target is 85%.

Calculation: The total number of CRM Service Requests with a status of “Closed” / the total number of CRM Service Requests closed within service level.

	2021	2022	2023	2024	2025
Percentage (%)	90.0	86.0	86.0	85.0	86.0 (as of Sept 23)

7. Percentage Increase in Oakville.ca Views

Purpose: Oakville.ca is the Town’s primary tool to provide information to residents and 61 percent of respondents to the Town’s 2024 Citizen Survey identified Oakville.ca as their preferred way to access Town information.

Calculation: The Town uses third-party web analytics to track web statistics The measure is year over year % increase in views.

	2021	2022	2023	2024	2025
Percentage (%)	21.8	38.9	9.9	12.9	15.0 (as of Sept 23)

8. Percentage of Inquiries Submitted via Report a Problem

Purpose: A critical measure of efforts related to customers using self-serve options via the Report a Problem web-based tool.

Calculation: The total number of customer requests logged / the total number of requests customers submitted themselves via the Report a Problem web-based tool.

	2021	2022	2023	2024	2025
Percentage (%)	4.3	5.4	7.6	9.3	10.8 (as of Sept 23)

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Communications and Customer Experience						
Administration	1.0	-	-	-	1.0	-
Communications	6.8	-	-	2.2	9.0	2.2
ServiceOakville	16.8	2.0	-	1.0	19.8	3.0
Total Communications and Customer Experience	**24.7**	**2.0**	**-**	**3.2**	**29.9**	**5.2**

The 2026 total staff complement is 29.9 FTEs. 2.0 FTEs were moved into ServiceOakville, with one coming from Corporate Strategy and Government Relations and one from Building Services. 2.2 FTEs were added as a service level change in Communications to support capital initiatives in the Town. This resulted in 3.0 new full-time positions, with 0.8 part-time FTE hours converted and removed from the budget. To address service demands that have grown over the past few years, additional part-time hours equivalent to 1.0 Customer Service Representative FTE were added to ServiceOakville.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Communications and Customer Experience									
Administration	290,000	(23,000)			267,000		267,000	(23,000)	(7.9%)
Communications	970,700	29,700			1,000,400		1,000,400	29,700	3.1%
ServiceOakville	1,947,900	92,100			2,040,000	76,600	2,116,600	168,700	8.7%
Total Tax Levy	**3,208,600**	**98,800**			**3,307,400**	**76,600**	**3,384,000**	**175,400**	**5.5%**

The 2026 net budget for Communications and Customer Experience is $3,384,000 resulting in an increase of $175,400 or 5.5% from 2025. The main driver is the service level change of $76,600 for additional part-time Customer Service Representative hours in ServiceOakville. This budget represents the costs to promote the Town's many diverse programs and services through strategic communication plans and materials, and delivery of ServiceOakville's one-window approach to customer service for walk-in, e-mail, website and telephone inquiries on behalf of several programs in the Town.

Administration net budget for 2026 is $267,000 for a decrease of $23,000 from 2025. The change includes inflation and adjustments on personnel services and benefits net of budget reallocations for training and development to the other service areas. It includes additional budgeted gapping of 0.5% of personnel services and benefits.

Communications net budget for 2026 is $1,000,400 for an increase of $29,700 from 2025. The change is primarily due to inflation and adjustments on personnel services and benefits, as well as increases to training and development budgets. A net 2.2 FTEs have been added to the budget for communications support on capital projects, funded from capital.

ServiceOakville net budget for 2026 is $2,116,600 for an increase of $168,700 from 2025. The change includes inflation and adjustments on personnel services and benefits and adjustments to training and development budgets. It also includes the conversion of the Program Supervisor, Program Excellence to the Manager, ServiceOakville. Due to rising demand in recent years, expanding part-time hours for Customer Service Representatives has been essential and will remain in place to help enhance response times and meet our customers' service level expectations.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Communications and Customer Experience									
EXPENSES									
Personnel Services & Benefits	3,327,600	219,000			3,546,600	362,300	3,908,900	581,300	17.5%
Materials & Supplies	16,000	(4,600)			11,400		11,400	(4,600)	(28.8%)
Capital out of Operations	1,000	(1,000)						(1,000)	(100.0%)
Purchased Services	120,200	8,300			128,500		128,500	8,300	6.9%
Payments & Grants	1,000				1,000		1,000		
Internal Expenses & Transfers	100	(100)						(100)	(100.0%)
Total EXPENSES	3,465,900	221,600			3,687,500	362,300	4,049,800	583,900	16.8%
REVENUES									
External Revenues	(3,900)	(100)			(4,000)		(4,000)	(100)	(2.6%)
Internal Recovery & Fund Transfers	(253,400)	(122,700)			(376,100)	(285,700)	(661,800)	(408,400)	(161.2%)
Total REVENUES	(257,300)	(122,800)			(380,100)	(285,700)	(665,800)	(408,500)	(158.8%)
Total Tax Levy	**3,208,600**	**98,800**			**3,307,400**	**76,600**	**3,384,000**	**175,400**	**5.5%**

The total expenses for Communications and Customer Experience are $4,049,800 and total revenues are $665,800 resulting in a net budget of $3,384,000 in 2026. The budget components and main drivers for change are discussed below.

Personnel Services & Benefits total budget is $3,908,900 in 2026 comprised primarily of full-time and part-time wages and benefits. The budget increased by $581,300 from 2025 due primarily to the service level change adding a net 3.2 FTEs to the budget. 3.0 full-time FTEs are added in Communications, including the conversion to full-time of a 0.8 part-time FTE. Additionally, part-time Customer Service Representative hours, equivalent to 1.0 FTE are added in ServiceOakville. Inflation and adjustments to personnel services and benefits are also included.

Materials & Supplies total budget is $11,400 in 2026 comprised primarily of postage, printing and office supplies. The budget decreased by $4,600 from 2025 due to external reproduction and office supplies budgets being reallocated to Contracted Services.

Capital out of Operations total budget is $0 in 2026, a decrease of $1,000 from 2025 as the budget was reallocated to Contracted Services.

Purchased Services total budget is $128,500 in 2026 comprised primarily of budgets for training and development, consultants and professional fees, advertising, and promotion. The budget increased by $8,300 from 2025 primarily for Contracted Services in Communications.

Payments & Grants total budget is $1,000 in 2026 comprised of costs to make documents accessible for online access. The budget remains the same from 2025.

External Revenues total budget is $4,000 in 2026 comprised primarily of revenue from the retail store operated by ServiceOakville that sells Oakville merchandise to the public. The budget increased by $100 from 2025 due to inflation.

Internal Recoveries & Fund Transfers total budget is $661,800 in 2026 comprised primarily of recoveries from Parking Operations for Customer Service Representative work done on behalf of that department, as well as recoveries from capital for Communications support on capital projects. The budget increased by $408,400 from 2025 for inflation and adjustments to the recovery from Parking Operations as well as the recovery from capital for the net 2.2 new part-time FTEs to provide Communications support for capital project work in the Town.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Communications and Customer Experience							
Gross Expenditures by Service							
Administration	267,000	275,400	8,400	3.1%	283,400	8,000	2.9%
Communications	1,325,200	1,551,800	226,600	17.1%	1,655,500	103,700	6.7%
ServiceOakville	2,457,600	2,642,900	185,300	7.5%	2,711,400	68,500	2.6%
Total Gross Expenditures by Service	4,049,800	4,470,100	420,300	10.4%	4,650,300	180,200	4.0%
Tax Levy by Service	3,384,000	3,804,200	420,200	12.4%	3,984,300	180,100	4.7%
Total Tax Levy by Service	3,384,000	3,804,200	420,200	12.4%	3,984,300	180,100	4.7%
Gross Expenditures by Type							
Personnel Services & Benefits	3,908,900	4,323,300	414,400	10.6%	4,499,000	175,700	4.1%
Materials & Supplies	11,400	11,600	200	1.8%	11,800	200	1.7%
Capital out of Operations							
Purchased Services	128,500	134,200	5,700	4.4%	138,500	4,300	3.2%
Payments & Grants	1,000	1,000			1,000		
Internal Expenses & Transfers							
Total Expenditures	4,049,800	4,470,100	420,300	10.4%	4,650,300	180,200	4.0%
Revenues by Type							
External Revenue	(4,000)	(4,100)	(100)	(2.5%)	(4,200)	(100)	(2.4%)
Internal Recoveries & Fund Transfers	(661,800)	(661,800)			(661,800)		
Total Revenues	(665,800)	(665,900)	(100)	-	(666,000)	(100)	-
Total Tax Levy	**3,384,000**	**3,804,200**	**420,200**	**12.4%**	**3,984,300**	**180,100**	**4.7%**

Budget Forecast Highlights

The 2027 net budget is projected to increase by $420,200 for a total of $3,804,200. The change is primarily due to inflation on personnel services and benefits and purchased services. It also includes additional part-time hours in ServiceOakville to ensure continuous improvement in customer service.

The 2028 net budget is projected to increase by $180,100 for a total of $3,984,300. The change is primarily due to inflation on personnel services and benefits and purchased services.

Recommended Capital Budget

The 2026 recommended capital budget includes continued funding for the Website Rebuild project to support and maintain the Town's web properties, long-term planning and implementation of a new governance model and community engagement framework. The Public Identity & Access Management Implementation plan will determine standard attributes required for user/customer identities to enable and provide digital services in an efficient, customer-first, and risk-mitigated manner. The operating impact for the expansion of CRM Software to Transit, Recreation and Culture and Building is for additional software maintenance costs.

	Classification	Capital Budget 2026	Operating Impacts 2026
Communications and Customer Experience			
21101801 Website Rebuild	Program Initiatives	203,400	
21112302 Public Identity & Access Management Implementation Plan	Program Initiatives	296,100	
21112504 Expanding CRM Software to Transit Recreation and Culture and Building	Program Initiatives		50,000
Total		**499,500**	**50,000**

OAKVILLE

Corporate Strategy and Government Relations

Program Based Budget for 2026–2028

Vision

Driving strategies, partnerships, and services that advance the Town's priorities and organizational success.

Mission

Advance the Town's organizational and inter-governmental priorities

Program Services

The Corporate Strategy and Government Relations program provides the following services on behalf of the CAOs Office, corporation and client departments:

Administration

- Establish overall department direction and provide leadership and guidance.
- Build and sustain collaborative, connected and aligned corporate leadership.

Corporate Strategy

- Lead and navigate corporate-wide strategies and priority initiatives to success.
- Lead, manage or partner on key initiatives that support the Town's current goals and prepare for future needs.

Governmental Relations and Public Policy

- Facilitate inter-governmental policy, advocacy efforts and interests.
- Monitor emerging policy directions, providing research, analysis, and recommendations to inform the Town's position and actions.

Climate Action

- Coordinate climate action across departments to align with Council priorities, integrate climate into major initiatives, support policy and risk planning, advance key projects like district energy and retrofits, and lead engagement, education and advocacy efforts.

2026 Program Key Initiatives

Growth Management

- Shape intergovernmental advocacy and strategic research to advance sustainable development and long-term infrastructure planning in partnership with client departments.

Community Belonging

- Lead delivery of 2026 Community Satisfaction Survey to advance Council's belonging priority.
- Champion continued implementation of the Inclusion, Diversity, Equity and Accessibility (IDEA) Plan through community engagement and service delivery.

Environmental Sustainability

- Direct implementation and reporting of Council's climate priorities, including climate resiliency plans, the corporate fleet electrification study and the development of a Climate Action Roadmap.
- Policy development on corporate carbon offsets and EV public charging infrastructure.
- Integrate sustainability frameworks into both corporate operations and community practices, through interdepartmental collaboration and education and outreach initiatives.

Accountable Government

- Strengthen corporate resilience and modernization through business continuity planning, Lean training and conducting an AI readiness assessment.
- Enable transparent decision-making and reporting through integrated business planning, inter-governmental briefings, and strategic plan priorities performance reporting.

Key Performance Indicators

1. Percentage of Gross Operating Budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the Town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross Town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)				0.7	0.7

2. Percentage of Total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total Town FTEs.

Calculation: Total program FTEs including part-time / Total Town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)				0.7	0.6

3. IDEA Multi-Year Plan Completion Rate - NEW

Purpose: The Town is committed to implementing the IDEA Multi-Year Plan.

Calculation: Completion rate is based on the actual # of actions complete and in progress out of the 42 identified actions.

	2021	2022	2023	2024	2025
Percentage (%)					69

Notes: Completed: 12 (29%) In Progress: 17 (40%) Not Started: 13 (31%)

4. Climate Action: Corporate Greenhouse Gas Emissions Reduction

Purpose: The Town is committed to reducing its corporate greenhouse gas emissions (GHGs) as outlined in its Conservation Demand Management (CDM) program and the Oakville Community Energy Strategy. The target is a 30% reduction by 2030 (not including Fleet or Transit).

Calculation: Percentage reduction in tonnes of CO2e by year based on 2015 baseline shown. The target is a 30% reduction by 2030 (not including Fleet or Transit).

	2021	2022	2023	2024	2025
Percentage (%)	15.5	6.9	13.2	4.7	N/A in year
Tonnes CO2e	7,322	8,060	7,515	8,256	N/A in year

Notes: 2015 baseline Corporate Greenhouse Gas Emissions: 8661.19 tCO2e. 2015 was selected as the baseline year because it marked the removal of coal from Ontario's electricity grid, resulting in significantly lower GHG emissions. This provides a more accurate basis for comparing performance over time.
Previous year numbers have been adjusted for accuracy by updating conversion factors, ensuring proper calendar year accrual and maintaining consistent sites across all years.

5. Climate Action: Corporate Energy Use Reduction

Purpose: The Town is committed to reducing its corporate energy use as outlined in its Conservation Demand Management (CDM) program and the Oakville Community Energy Strategy.

Calculation: Reduction in ekWh in Town facilities by year based on the 2015 baseline. The target is a 20% reduction by 2030.

	2021	2022	2023	2024	2025
Percentage (%)	14.7	5.5	9.9	5.5	N/A in year
Tonnes CO2e	68,659,236	76,046,951	72,493,476	76,047,855	N/A in year

Notes: 2015 baseline Corporate Energy Use: 80,467,411.34 ekWh. 2015 was selected as the baseline year because it marked the removal of coal from Ontario's electricity grid, resulting in significantly lower GHG emissions. This provides a more accurate basis for comparing performance over time.
Previous year numbers have been adjusted for accuracy by updating conversion factors, ensuring proper calendar year accrual and maintaining consistent sites across all years.

6. Climate Action: Air Quality Health Days Above “Low Risk”

Purpose: The Air Quality Health Index links air quality to health and is rated on a scale from 1 to 10: 1-3 low risk; 4-6 moderate risk; 7-10 high risk. It assesses three air pollutants which are known to harm human health: ground-level ozone, fine particulate matter, and nitrogen dioxide.

Calculation: The number of days above a “low risk” air quality rating as reported by the province.

	2021	2022	2023	2024	2025
Number	41	37	60	42	39 (YTD)

Note: Previous year numbers have been adjusted for accuracy by updating conversion factors, ensuring proper calendar year accrual and maintaining consistent sites across all years.

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Corporate Strategy and Government Relations						
Administration	1.0	-	-	-	1.0	-
Government Relations and Public Policy	3.0	-	-	-	3.0	-
Climate Action	2.6	1.0	-	-	3.6	1.0
Corporate Strategy	6.0	(2.0)	-	-	4.0	(2.0)
Total Corporate Strategy and Government Relations	**12.6**	**(1.0)**	**-**	**-**	**11.6**	**(1.0)**

The 2026 total staff complement is 11.6 FTEs. A Corporate Strategy Advisor position was reallocated to Climate Action while another one was moved to the Communications and Customer Experience program.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Corporate Strategy and Government Relations									
Administration	276,400	(9,900)			266,500		266,500	(9,900)	(3.6%)
Government Relations and Public Policy	529,800	(32,600)			497,200		497,200	(32,600)	(6.2%)
Climate Action	439,700	155,700			595,400		595,400	155,700	35.4%
Corporate Strategy	758,500	(73,900)			684,600		684,600	(73,900)	(9.7%)
Total Tax Levy	**2,004,400**	**39,300**			**2,043,700**		**2,043,700**	**39,300**	**2.0%**

The 2026 net budget for Corporate Strategy and Government Relations is $2,043,700 resulting in an increase of $39,300 or 2.0% from 2025. This budget represents the costs to support the implementation of Council's long-term strategy and four-year action plan, provide overall direction on corporate priorities including climate action, IDEA, continuous improvement, and supporting research and government relations.

Administration net budget for 2026 is $266,500 for a decrease of $9,900 from 2025. The change includes inflation and adjustments on personnel services and benefits net of an increase to budgeted gapping of 0.5% of personnel services and benefits and a reallocation of training and development budgets to the other service areas.

Government Relations and Public Policy net budget for 2026 is $497,200 for a decrease of $32,600 from 2025. The change includes inflation and adjustments on personnel services and benefits net of the reallocation of $60,000 of professional fees budgets to the CAO Administration business unit in the Administrative Executive Leadership program. Training and development budgets were reallocated from Administration.

Climate Action net budget for 2026 is $595,400 for an increase of $155,700 from 2025. The change is primarily due to inflation and adjustments on personnel services and benefits as well as the reallocation of a Corporate Strategy Program Advisor position from Corporate Strategy. Training and development budgets were reallocated from Administration.

Corporate Strategy net budget for 2026 is $684,600 for a decrease of $73,900 from 2025. The change includes inflation and adjustments on personnel services and benefits and the reallocation of training and development budgets from Administration, net of the movement of a Corporate Strategy Advisor position to Climate Action.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Corporate Strategy and Government Relations									
EXPENSES									
Personnel Services & Benefits	1,863,300	(4,300)			1,859,000	105,000	1,964,000	100,700	5.4%
Materials & Supplies	7,500	(300)			7,200		7,200	(300)	(4.0%)
Purchased Services	238,600	(61,100)			177,500		177,500	(61,100)	(25.6%)
Total EXPENSES	2,109,400	(65,700)			2,043,700	105,000	2,148,700	39,300	1.9%
REVENUES									
Internal Recovery & Fund Transfers	(105,000)	105,000				(105,000)	(105,000)		
Total REVENUES	(105,000)	105,000				(105,000)	(105,000)		
Total Tax Levy	**2,004,400**	**39,300**			**2,043,700**		**2,043,700**	**39,300**	**2.0%**

The total expenses for Corporate Strategy and Government Relations are $2,148,700 and total revenues are $105,000 resulting in a net budget of $2,043,700 in 2026. The budget components and main drivers for change are discussed below.

Personnel Services & Benefits total budget is $1,964,000 in 2026 comprised primarily of full-time and part-time wages and benefits. The budget increased by $100,700 from 2025 primarily for inflation and adjustments to personnel services and benefits. As well, budgeted gapping of 20% for a position was removed as the incumbent is now working the fully budgeted hours. $105,000 of budget for the contract Research Analyst position was removed from the budget and added back as a 2026 service level change to provide an additional two years of funding for that position.

Materials & Supplies total budget is $7,200 in 2026 comprised primarily of postage, printing and office supplies. The budget decreased by $300 from 2025 for a reduction in the budget for office supplies.

Purchased Services total budget is $177,500 in 2026 comprised primarily of budgets for training and development, consultants and professional fees. The budget decreased by $61,100 from 2025, primarily for the movement of $60,000 of professional fees budget to the CAO Administration Business Unit in the Administrative Executive Leadership program.

Internal Recoveries & Fund Transfers total budget is $105,000 in 2026 which is the budgeted transfer from the Tax Stabilization reserve for the temporary contract Research Analyst position. It was removed and added back as a Service Level change for 2026 to provide continued funding for the Research Analyst position for an additional two years.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Corporate Strategy and Government Relations							
Gross Expenditures by Service							
Administration	266,500	274,000	7,500	2.8%	281,200	7,200	2.6%
Government Relations and Public Policy	602,200	616,000	13,800	2.3%	524,100	(91,900)	(14.9%)
Climate Action	595,400	612,500	17,100	2.9%	628,900	16,400	2.7%
Corporate Strategy	684,600	703,600	19,000	2.8%	721,700	18,100	2.6%
Total Gross Expenditures by Service	2,148,700	2,206,100	57,400	2.7%	2,155,900	(50,200)	(2.3%)
Tax Levy by Service							
Administration	266,500	274,000	7,500	2.8%	281,200	7,200	2.6%
Government Relations and Public Policy	497,200	511,000	13,800	2.8%	524,100	13,100	2.6%
Climate Action	595,400	612,500	17,100	2.9%	628,900	16,400	2.7%
Corporate Strategy	684,600	703,600	19,000	2.8%	721,700	18,100	2.6%
Total Tax Levy by Service	2,043,700	2,101,100	57,400	2.8%	2,155,900	54,800	2.6%
Gross Expenditures by Type							
Personnel Services & Benefits	1,964,000	2,016,000	52,000	2.6%	1,960,400	(55,600)	(2.8%)
Materials & Supplies	7,200	7,400	200	2.8%	7,600	200	2.7%
Purchased Services	177,500	182,700	5,200	2.9%	187,900	5,200	2.8%
Total Expenditures	2,148,700	2,206,100	57,400	2.7%	2,155,900	(50,200)	(2.3%)
Revenues by Type							
Internal Recoveries & Fund Transfers	(105,000)	(105,000)				105,000	100.0%
Total Revenues	(105,000)	(105,000)				105,000	100.0%
Total Tax Levy	**2,043,700**	**2,101,100**	**57,400**	**2.8%**	**2,155,900**	**54,800**	**2.6%**

Budget Forecast Highlights

The 2027 net budget is projected to increase by $57,400 for a total of $2,101,100. The change is primarily due to inflation on personnel services and benefits, materials and supplies and purchased services.

The 2028 net budget is projected to increase by $54,800 for a total of $2,155,900. The change is primarily due to inflation on personnel services and benefits, materials and supplies and purchased services. The budget and tax stabilization reserve funding for the two-year Research Analyst contract position are removed in 2028.

Recommended Capital Budget

The 2026 recommended capital budget provides funding for the completion of a Climate Action Roadmap which will replace both the Climate Emergency Declaration and the Community Energy Strategy, providing a holistic and comprehensive framework to advance climate action across the Town.

	Classification	Capital Budget 2026	Operating Impacts 2026
Corporate Strategy and Government Relations			
21112603 Climate Action Roadmap	Program Initiatives	151,100	
Total		**151,100**	

OAKVILLE

Corporate Asset Management

Program Based Budget for 2026–2028

Vision

To develop, implement and monitor the Town's strategic Asset Management Plans to ensure long-term fiscal sustainability of all Town assets and alignment with desired service outcomes.

Mission

To build, strengthen and maintain the corporate-wide Asset Management System for the Town’s infrastructure and natural assets by facilitating the development of service-based asset management plans which promote a balance between desired levels of service, risk and fiscal sustainability.

Program Services

The Corporate Asset Management program consists of the following service areas and activities:

Corporate Asset Management

- Corporate Asset Management Policy and Procedure Administration
- Townwide Infrastructure Planning & Lifecycle Strategy
- Asset Management Data and Information Management
- Asset Management Knowledge & Capability Building
- Asset Management Stewardship and Leadership

2026 Program Key Initiatives

Growth Management

- Coordinate the asset renewal program across all Town programs and with other government agencies to optimize timing and ensure capital works are aligned.
- Development of the 10 Year Infrastructure Renewal Capital plan incorporating asset management best practice recommendations to minimize risk and service impacts.

Community Belonging

- Continue to monitor and assess asset performance and condition to ensure infrastructure is maintained and available for service delivery.

Environmental Sustainability

- Continue to assess climate impacts to identify vulnerabilities to the Town's infrastructure that may be caused by climate change and identify mitigation strategies.

Accountable Government

- Update Corporate Asset Management plans to meet the O Reg 288/2017 Requirements including proposed level of service.
- Implement an Asset Management software planning solution that supports risk-based decisions related to service levels and lifecycle optimization to create a holistic decision-making framework for use in 2027 Budget.
- Continue to ensure integrity of asset management data sets to facilitate monitoring and implementation of operational maintenance activities and appropriate life cycle replacements.

Key Performance Indicators

1. Percentage of gross operating budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the Town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross Town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)	0.7	0.7	0.7	0.7	0.6

2. Percentage of total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total Town FTEs.

Calculation: Total program FTEs including part-time / Total Town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)	0.8	0.8	0.7	0.7	0.7

3. Asset Renewal Ratio

Purpose: Indicates whether the organization is renewing or replacing its infrastructure at the rate it is being consumed. On average, organizations should replacing/renewing assets at the time they need to be replaced compared to the rate of depreciation. Target ratio is 100% however when an asset portfolio is young this rate could be 50% or less or if the portfolio older it may be appropriate for the ratio to exceed 100% at times.

Calculation: Total annual infrastructure renewal capital budget/total annual depreciation expense as reported in the budget book.

Note: Depreciation expense is based on historical costs where capital renewal budgets are current day costs, recent increases in inflationary and construction costs can result in capital budgets to be much greater than depreciation.

	2021	2022	2023	2024	2025 (Estimated)
Percentage (%)	99	160	166	161	166

4. Percentage of Assets in Good, Fair and Poor Condition

Purpose: It is recommended to have a balance across the three condition levels as it indicates that funds are being apportioned strategically. Assets in good condition are generally new or have very robust maintenance schedules, Assets in Fair condition are midlife and still performing well but need monitoring or minor upgrades, finally assets in poor condition are assets reaching end of life and become the priority and plans for near-term replacement or renewal. The goal being to minimize the portion in poor condition but recognize that this does not mean assets are failing, just that they need attention in the near future. Risk is also a factor as some assets present less risk of service disruption and have a quick replacement time and/or alternative options therefore it may be satisfactory to have a higher percentage in the poor condition category.

Calculation: (# assets in good/fair/poor condition/Total # of assets) * 100.

	2021	2022	2023	2024	2025 (Estimated)
Good	72	69	70	70	76
Fair	17	19	18	18	14
Poor	11	12	12	12	10
Percentage (%)					

5. Ratio of assets that achieve full expected life

Purpose: To ensure that the infrastructure investments are optimized to the full extent of their useful life and that Assets are being disposed of with a net book value of $0. Monitoring the useful life enables the Town to better plan replacements, schedule preventative maintenance and the associated costs at the correct time and ensures assets are set up with the appropriate useful life projections. Lower percentage indicates assets are being disposed of prior to the estimated useful life and requires investigation. Higher percentage indicates useful life has been maximized and above 100% indicates assets have been in service beyond expected useful life.

Calculation: (# of disposed assets at end of Useful Life or greater/Total # of TCA disposed) * 100.

	2021	2022	2023	2024	2025 (Estimated)
Percentage (%)	74	77	83	70	89

6. Percentage of deficient pavement with the network

Purpose: Managing the condition assessment and appropriate planning of state of good repair of the Town's road network assists in optimizing life cycle performance and is a key aspect to community sustainability. The Town targets to maintain an average Pavement Quality Index (PQI) of 70 for all Town roads as a whole and minimum of 10% that fall below minimum satisfactory PQI. It should be noted that physical PQI assessments are completed every 4 years, therefore estimates are calculated for the years in between using Roadmatrix software.

Calculation: The percentage of deficient pavement is calculated based on a satisfactory Pavement Quality Index (PQI) level. For arterial/collector roads, a satisfactory PQI rating is established as 65; for a local residential road the PQI rating is established as 50. The reported figures represent the percentage of roads that fall under the established PQI levels.

	2021	2022	2023	2024	2025
Percentage (%)	11.9	10.8	10.2	9.2	9.1

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Corporate Asset Management						
Administration	1.0	-	-	-	1.0	-
Asset Management	6.0	-	-	-	6.0	-
Infrastructure Planning	6.0	-	-	1.0	7.0	1.0
Total Corporate Asset Management	**13.0**	**-**	**-**	**1.0**	**14.0**	**1.0**

The 2026 total staff complement is 14 FTEs which reflects an increase of 1.0 FTE from 2025. The service level change column includes the addition of 1.0 Core Asset Analyst under Infrastructure Planning. This new FTE will support the newly implemented Stormwater Management Program.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Corporate Asset Management									
Administration	267,600	(6,600)			261,000		261,000	(6,600)	(2.5%)
Asset Management	903,700	29,400			933,100		933,100	29,400	3.3%
Infrastructure Planning	682,900	28,800			711,700		711,700	28,800	4.2%
Total Tax Levy	**1,854,200**	**51,600**			**1,905,800**		**1,905,800**	**51,600**	**2.8%**

The 2026 budget for Corporate Asset Management is $1,905,800 resulting in an increase of $51,600 or 2.8% from 2025. Corporate Asset Management is responsible for the Town's Corporate Asset Management System which involves policy and procedure development, infrastructure planning and prioritization, asset information and data management, training and development and overall stewardship of the Asset Management program across the Town.

Administration budget for 2026 is $261,000 for a decrease of $6,600 from 2025, primarily due to the reallocation of corporate gapping to reflect Program Based Budgeting. Inflationary and contractual increases in personnel have also been included.

Asset Management budget for 2026 is $933,100 for an increase of $29,400 from 2025, primarily due to inflationary and contractual increases in personnel. Smartphone charges have also decreased due to the newly negotiated contract rates.

Infrastructure Planning budget for 2026 is $711,700 for an increase of $28,800 from 2025 primarily due to inflationary and contractual increases in personnel and capital labour recoveries. Smartphone charges have decreased due to the newly negotiated contract rates. There is also 1.0 FTE for a Core Asset Analyst, effective July 1st, 2026, however, this position is fully funded by the stormwater fees.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Corporate Asset Management									
EXPENSES									
Personnel Services & Benefits	2,037,400	69,500			2,106,900	73,400	2,180,300	142,900	7.0%
Materials & Supplies	1,500	(700)			800		800	(700)	(46.7%)
Purchased Services	45,800	(7,600)			38,200	400	38,600	(7,200)	(15.7%)
Total EXPENSES	2,084,700	61,200			2,145,900	73,800	2,219,700	135,000	6.5%
REVENUES									
Internal Recovery & Fund Transfers	(230,500)	(9,600)			(240,100)	(73,800)	(313,900)	(83,400)	(36.2%)
Total REVENUES	(230,500)	(9,600)			(240,100)	(73,800)	(313,900)	(83,400)	(36.2%)
Total Tax Levy	**1,854,200**	**51,600**			**1,905,800**		**1,905,800**	**51,600**	**2.8%**

The total expenses for Corporate Asset Management in 2026 are $2,145,900 and total revenues are $240,100 resulting in a net budget of $1,905,800 in 2026. The budget components and main drivers for change are discussed below.

Personnel Services & Benefits total budget is $2,180,300 in 2026. The budget increased by $142,900 from 2025 due to inflationary and contractual increases in personnel as well as the addition of 1.0 FTE for a Core Asset Analyst, effective July 1st, 2026, under Infrastructure Planning. This position will support the newly implemented Stormwater Management Program.

Materials & Supplies total budget is $800 in 2026 for a decrease of $700 from 2025 due to reductions in office supplies, books, periodicals and subscriptions.

Purchased Services total budget is $38,600 in 2026 for a decrease of $7,200 from 2025 primarily due to reductions in consultant's fees and smartphone charges because of the newly negotiated contract rates for 2026. Mileage and Telephone budgets have been included for the new Core Asset Analyst under the 2026 Service Level Change column.

Internal Recoveries & Fund Transfers total budget is $313,900 in 2026 for an increase of $83,400 from 2025. This is primarily due to the addition of an internal labour recovery to the Stormwater Management Program for all costs associated with the new Core Asset Analyst. Inflationary and contractual increases for Infrastructure Planning staff recovered for capital projects are also included.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Corporate Asset Management							
Gross Expenditures by Service							
Administration	261,000	268,900	7,900	3.0%	276,500	7,600	2.8%
Asset Management	933,100	959,100	26,000	2.8%	984,100	25,000	2.6%
Infrastructure Planning	951,800	978,300	26,500	2.8%	1,003,800	25,500	2.6%
Total Gross Expenditures by Service	2,145,900	2,206,300	60,400	2.8%	2,264,400	58,100	2.6%
Tax Levy by Service							
Administration	261,000	268,900	7,900	3.0%	276,500	7,600	2.8%
Asset Management	933,100	959,100	26,000	2.8%	984,100	25,000	2.6%
Infrastructure Planning	711,700	732,200	20,500	2.9%	751,500	19,300	2.6%
Total Tax Levy by Service	1,905,800	1,960,200	54,400	2.9%	2,012,100	51,900	2.6%
Gross Expenditures by Type							
Personnel Services & Benefits	2,106,900	2,166,300	59,400	2.8%	2,223,400	57,100	2.6%
Materials & Supplies	800	800			800		
Purchased Services	38,200	39,200	1,000	2.6%	40,200	1,000	2.6%
Total Expenditures	2,145,900	2,206,300	60,400	2.8%	2,264,400	58,100	2.6%
Revenues by Type							
Internal Recoveries & Fund Transfers	(240,100)	(246,100)	(6,000)	(2.5%)	(252,300)	(6,200)	(2.5%)
Total Revenues	(240,100)	(246,100)	(6,000)	(2.5%)	(252,300)	(6,200)	(2.5%)
Total Tax Levy	**1,905,800**	**1,960,200**	**54,400**	**2.9%**	**2,012,100**	**51,900**	**2.6%**

Budget Forecast Highlights

The 2026 net budget is projected to increase by $54,400 for a total of $1,960,200. The change is primarily due to inflationary increases to the cost of delivering services.

The 2027 net budget is projected to increase by $51,900 for a total of $2,012,100. The change is primarily due to inflationary increases to the cost of delivering services.

Recommended Capital Budget

The 2026 budget is shown below. Annual infrastructure assessments and studies are required to ensure the integrity of various infrastructure on an ad hoc basis. Typical assessments and studies include structural condition surveys on retaining walls and other structural elements pertaining to a roadway, etc. Assessing the state of our infrastructure is essential to determining next steps. Also included is the annual allocation for the collection of pavement condition data and geotechnical information and assessments required to develop and confirm the annual Road Resurfacing Program.

	Classification	Capital Budget 2026	Operating Impacts 2026
Corporate Asset Management			
55102601 Infrastructure Assessment and Engineering Studies	Infrastructure Renewal	101,500	
55102603 Pavement Condition and Geotechnical Assessments	Infrastructure Renewal	76,100	
Total		**177,600**	

OAKVILLE

Regulatory Services

Program Based Budget for 2026–2028

Vision

To incorporate legislative requirements and opportunities to excel in the provision of professional regulatory services.

Mission

We will provide quality and innovative services within a fiscally sustainable environment.

Program Services

Regulatory Services are provided by the Clerk's department and address a variety of functions in accordance with provincial legislative requirements, municipal by-laws and Council direction including the following services:

Legislative Services

- Corporate Records Management
- Municipal Freedom of Information, Access and Privacy
- Marriage Licenses
- Burial Permits
- Civil Marriage Services
- Document Commissioning
- Lottery Licensing

2026 Program Key Initiatives

Community Belonging

- Provide services to residents to support critical life events.
- Provide marriage licenses and civil marriage services to couples.
- Provide commissioning and verify Proof of Life for Pensioners.
- Provide lottery licensing for charity and not for profit groups.

Accountable Government

- Process requests for information within the legislated timeframes while protecting personal privacy in accordance with the Municipal Freedom of Information and Protection of Privacy Act.
- Develop, implement and maintain privacy policies and practices to safeguard personal information held by the town.

Key Performance Indicators

1. Percentage of gross operating budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)	0.3	0.3	0.3	0.3	0.3

2. Percentage of total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total town FTEs.

Calculation: Total program FTEs including part-time / Total town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)	0.4	0.4	0.4	0.4	0.4

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Regulatory Services						
Legislative Services	7.3	-	-	1.6	8.9	1.6
Total Regulatory Services	**7.3**	**-**	**-**	**1.6**	**8.9**	**1.6**

The 2026 staff complement for Regulatory Services is 8.9 FTE, an increase of 1.6 FTE from 2025.

The budget includes a service level change of 1.0 FTE for a Corporate Records and EDMS Coordinator for Regulatory Services mandate to support and advance governance and transparency.

With the growing requests from the public, Historical Societies and Council, a 0.6 FTE part-time Information Management Technician is included to fill the need for more government records to be digitized and available publicly.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Regulatory Services									
Legislative Services	569,600	(34,600)			535,000	139,600	674,600	105,000	18.4%
Total Tax Levy	**569,600**	**(34,600)**			**535,000**	**139,600**	**674,600**	**105,000**	**18.4%**

The 2026 net budget for Regulatory Services is $674,600 resulting in an increase on the tax levy of $105,000 or 18.4% from 2025. Significant budget changes by service area are detailed below.

Legislative Services net budget for 2026 is $674,600 which is an increase of $105,000 from 2025. The change is primarily due to inflationary and contractual increases to salaries and benefits and the additional personnel costs required for a Corporate Records and EDMS Coordinator and a 0.6 FTE part-time Information Management Technician. Additional inflationary and volume increases are included for external revenue.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Regulatory Services									
EXPENSES									
Personnel Services & Benefits	926,700	46,800			973,500	137,600	1,111,100	184,400	19.9%
Purchased Services	99,900	(300)			99,600	2,000	101,600	1,700	1.7%
Payments & Grants	33,600				33,600		33,600		
Total EXPENSES	1,060,200	46,500			1,106,700	139,600	1,246,300	186,100	17.6%
REVENUES									
External Revenues	(490,600)	(81,100)			(571,700)		(571,700)	(81,100)	(16.5%)
Total REVENUES	(490,600)	(81,100)			(571,700)		(571,700)	(81,100)	(16.5%)
Total Tax Levy	**569,600**	**(34,600)**			**535,000**	**139,600**	**674,600**	**105,000**	**18.4%**

Total expenses for Regulatory Services are $1,246,300 and total revenues are $571,700 resulting in a net budget of $674,600 in 2026. Main drivers of change by budget component are highlighted below.

Personnel Services & Benefits total budget is $1,111,100 in 2026 and is primarily comprised of full-time and part-time wages and benefits. The budget has increased $184,400 from 2025 primarily due service level change increase for 1.0 FTE Corporate Records and EDMS Coordinator and 0.6 FTE Information Management Technician, as well as an increase for a position re-evaluation and inflationary and contractual increases to salaries and benefits.

Purchased Services total budget is $101,600 in 2026 and is primarily comprised of budgets for contract services for records management and shredding, professional dues, and training and development. The budget has increased $1,700 from 2025 primarily due to increases for training and development and professional dues.

Payments and Grants total budget is $33,600 in 2026 and is primarily comprised of official government documents for marriage licenses. This budget remains unchanged from 2025.

External Revenue total budget is $571,700 in 2026 and is primarily comprised of lottery licenses, marriage licenses, civil marriage fees and vital statistics revenue. The budget has increased $81,100 from 2025 primarily due to inflationary and volume increases for the licenses and fees.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Regulatory Services							
Gross Expenditures by Service							
Legislative Services	1,246,300	1,312,800	66,500	5.3%	1,345,900	33,100	2.5%
Total Gross Expenditures by Service	1,246,300	1,312,800	66,500	5.3%	1,345,900	33,100	2.5%
Tax Levy by Service							
Legislative Services	674,600	723,900	49,300	7.3%	739,200	15,300	2.1%
Total Tax Levy by Service	674,600	723,900	49,300	7.3%	739,200	15,300	2.1%
Gross Expenditures by Type							
Personnel Services & Benefits	1,111,100	1,174,600	63,500	5.7%	1,204,600	30,000	2.6%
Purchased Services	101,600	104,600	3,000	3.0%	107,700	3,100	3.0%
Payments & Grants	33,600	33,600			33,600		
Total Expenditures	1,246,300	1,312,800	66,500	5.3%	1,345,900	33,100	2.5%
Revenues by Type							
External Revenue	(571,700)	(588,900)	(17,200)	(3.0%)	(606,700)	(17,800)	(3.0%)
Total Revenues	(571,700)	(588,900)	(17,200)	(3.0%)	(606,700)	(17,800)	(3.0%)
Total Tax Levy	**674,600**	**723,900**	**49,300**	**7.3%**	**739,200**	**15,300**	**2.1%**

The 2027 net budget is projected to increase by $49,300 for a total net budget of $723,900. In addition to the annualization of the Corporate Records and EDMS Coordinator, the budget increase is due to inflationary and contractual increases to expenses and revenues.

The 2028 net budget is projected to increase by $15,300 for a total net budget of $739,200. The change is primarily due to inflationary and contractual increases to expenses and revenues.

Recommended Capital Budget

The 2026 recommended capital budget for Regulatory Services is for the licensing budget required for the By-law Indexing System on Oakville.ca.

	Classification	Capital Budget 2026	Operating Impacts 2026
Regulatory Services			
32102201 By-Law Search and Findability	Program Initiatives		30,500
Total			**30,500**

OAKVILLE

Human Resources

Program Based Budget for 2026–2028

Vision

To be the principal authority for human resources management and a key strategic contributor to corporate success.

Mission

To support the Town in achieving organizational goals and objectives by enhancing individual, team, group and corporate effectiveness.

Program Services

The Human Resources program consists of the following service areas and activities:

Administration and Policy Development

- HR Professional Training & Development
- Best Practice Research

Advisory Services

- HR Advice & Consultation
- Policy & Procedure Development
- Employee & Labour Relations
    - Legislative Compliance
    - Collective Bargaining
    - Grievance Management
    - Employment-related Legal Claims Management (Human Rights, ESA, Labour Relations Board, etc.)
- Return to Work and Disability Management

Health, Safety & Wellness

- Legislative Compliance
- Training
- Inspections & Joint Health & Safety Committees
- Wellness Programming

Organizational Development

- Change Management
- Team Effectiveness
- Employee Engagement
- Leadership Development
- Succession Management
- Training and Career Development Programs

Talent and Total Rewards

- Strategic HR Programs (i.e. Diversity & Inclusion, Workforce Planning, etc.)
- Talent Acquisition
- Compensation & Benefits Design
- Job Evaluation
- Performance Appraisal Systems
- Recognition Programs
- HR Data Analytics & Systems

2026 Program Key Initiatives

Accountable Government

Develop a diverse, talented, engaged and appropriately resourced municipal workforce by:

- Evolving our performance management program to support increased focus on clear performance expectations, professional development and fair and consistent performance evaluation.
- Implementing on-demand learning that addresses the evolving skills needs of our workforce.
- Improving our recruitment programming to gain efficiencies and ensure high quality applicants who are reflective of the community we serve.
- Implementing an employee wellness plan that supports employees to take charge of their personal well-being.
- Reviewing our job evaluation program for efficiency, equity, and inclusivity.
- Reviewing the non-union compensation program for market competitiveness and to address key compensation issues impacting recruitment and retention.
- Delivering and implementing HR aspects of the corporate IDEA multi-year plan.

Key Performance Indicators

1. Percentage of gross operating budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the Town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross Town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)	1.2	1.4	1.4	1.4	1.4

2. Percentage of total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total Town FTEs.

Calculation: Total program FTEs including part-time / Total Town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)	0.9	0.9	1.0	1.1	1.1

3. Average days per short term disability claims

Purpose: Indicates trends in case managed short term disability absences. Includes only medical absences that are managed corporately by Human Resources.

Calculation: Total number of case-managed short term disability days/Total number of case-managed short term disability claims.

	2021	2022	2023	2024	2025
Average days/claim	47.2*	44.5*	39.5	44.7	38.9 (to Aug. 31)

*COVID-19 related absences related to illness and self-isolation public health directives have impacted these KPI results

4. Percentage of training and development program participants who indicated an increase in learning

Purpose: Reflects the value and relevance of the training and development programs to the participants.

Calculation: Summary of data from training program evaluation sheets (self-evaluation of the level of knowledge pre- and post-learning).

	2021	2022	2023	2024	2025
Percentage (%)	96.0	94.9	94.0	96.4	90.0 (to Aug. 31)

5. Claims settled prior to grievance arbitration

Purpose: Shows the effectiveness of the relationship in resolving disputes with the bargaining units.

Calculation: Percentage of grievances settled prior to arbitration (# settled prior to arbitration / # of all settled grievances; excludes grievances where settlement may still be reached).

	2021	2022	2023	2024	2025
Percentage (%)	97*	81*	100	100	100 (to Aug. 31)

*COVID-19 vaccination policy related grievances have impacted the 2022 KPI

6. Health and Safety – Lost time frequency rate

Purpose: Assesses the effectiveness of our safety program.

Calculation: (# of incidents X 200,000 hours) / total number of worker hours. 200,000 represents the total annual hours for one hundred staff as per industry standard.

	2021	2022	2023	2024	2025
Number	2.8	2.0	3.8	4.2	4.4 (to Aug. 31)

7. Ministry of Labour orders

Purpose: Indicator of the effectiveness of organization's health and safety practices.

Calculation: Number of orders issued to ensure compliance, by the Ministry of Labour.

	2021	2022	2023	2024	2025
Number	2	0	0	0	0 (to Aug. 31)

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Human Resources						
Administration and Policy Development	1.0	-	-	-	1.0	-
Advisory Services	13.0	(6.0)	-	1.0	8.0	(5.0)
Organizational Development	2.0	-	-	-	2.0	-
Talent and Total Rewards	3.0	6.0	-	-	9.0	6.0
Health, Safety & Wellness	1.1	-	-	-	1.1	-
Total Human Resources	**20.1**	**-**	**-**	**1.0**	**21.1**	**1.0**

The 2026 total staff complement is 21.1 FTEs which represents an increase of 1.0 FTE from 2025.

In addition to 6.0 FTE's being reallocated from Advisory Services to Talent and Total Rewards, the service level change column includes the addition of 1.0 Senior Consultant – Employee and Labour Relations under Advisory Services. This was previously a contract position which has now been converted to full time.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Human Resources									
Administration and Policy Development	355,000	(5,600)			349,400		349,400	(5,600)	(1.6%)
Advisory Services	1,506,800	135,300			1,642,100	175,900	1,818,000	311,200	20.7%
Organizational Development	518,800	2,400			521,200		521,200	2,400	0.5%
Talent and Total Rewards	1,406,900	72,900			1,479,800		1,479,800	72,900	5.2%
Health, Safety & Wellness	366,100	4,300			370,400		370,400	4,300	1.2%
Total Tax Levy	**4,153,600**	**209,300**			**4,362,900**	**175,900**	**4,538,800**	**385,200**	**9.3%**

The 2026 budget for Human Resources is $4,538,800 resulting in an increase of $385,200 or 9.3% from 2025. The budget reflects a careful consideration of expenditures required to fulfill the business plan.

Administration and Policy Development net budget for 2026 is $349,400 for a decrease of $5,600 from 2025. The change is primarily due to the reallocation of corporate gapping to the programs, which is partially offset by inflationary and contractual obligations in personnel services and benefits. Also included is an increase to membership dues and subscriptions to account for the increased costs from McLean & Company, an advisory, research, learning solutions and employee diagnostic/survey resource. One-time expenses and funding related to the 2025 approved Implementation of HR-related outcomes of the IDEA (Inclusion, Diversity, Equity and Accessibility) Plan were reduced in 2026.

Advisory Services net budget for 2026 is $1,818,000 for an increase of $311,200 from 2025. The increase is primarily due to inflationary and contractual increases to wages and benefits for all existing positions. 1.0 FTE has been added for a Senior Consultant – Employee and Labour Relations, effective January 1, 2026. In addition, there are increases to both legal and professional fees.

Organizational Development net budget for 2026 is $521,200 for an increase of $2,400 from 2025. The increase is primarily due to inflationary and contractual increases in personnel.

Talent and Total Rewards net budget for 2026 is $1,479,800 for an increase of $72,900 from 2025. The increase is primarily due to inflationary and contractual increases in personnel as well as an increase to professional fees.

Health, Safety & Wellness net budget for 2026 is $370,400 for an increase of $4,300 from 2025. The increase is primarily due to inflationary and contractual increases in personnel.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Human Resources									
EXPENSES									
Personnel Services & Benefits	3,230,600	110,400			3,341,000	15,500	3,356,500	125,900	3.9%
Materials & Supplies	17,600				17,600		17,600		
Capital out of Operations	33,100	(100)			33,000		33,000	(100)	(0.3%)
Purchased Services	1,252,300	56,800			1,309,100		1,309,100	56,800	4.5%
Internal Expenses & Transfers	200				200		200		
Total EXPENSES	4,533,800	167,100			4,700,900	15,500	4,716,400	182,600	4.0%
REVENUES									
External Revenues	(4,100)				(4,100)		(4,100)		
Internal Recovery & Fund Transfers	(376,100)	42,200			(333,900)	160,400	(173,500)	202,600	53.9%
Total REVENUES	(380,200)	42,200			(338,000)	160,400	(177,600)	202,600	53.3%
Total Tax Levy	**4,153,600**	**209,300**			**4,362,900**	**175,900**	**4,538,800**	**385,200**	**9.3%**

The total expenses for Human Resources are $4,716,400 and total revenues are $177,600 resulting in a net budget of $4,538,800 in 2025. The budget components and main drivers for change are discussed below.

Personnel Services & Benefits total budget is $3,356,500 in 2026 comprised primarily of full-time and part-time wages and benefits. The budget increased by $125,900 from 2025 primarily due to the addition of a Senior Consultant – Employee and Labour Relations under Advisory Services as well as inflationary increases and adjustments to personnel and part time wages.

Materials & Supplies total budget is $17,600 in 2026 comprised primarily of postage, office supplies, periodicals and subscriptions. There is no change from 2025.

Capital out of Operations total budget is $33,000 in 2026 for a decrease of $100 from 2025 because of a reduction in office furniture and furnishings.

Purchased Services total budget is $1,309,100 in 2026 for an increase of $56,800 from 2025. One-time funding was removed in 2026 for the Implementation of HR-related outcomes of the IDEA (Inclusion, Diversity, Equity and Accessibility) Plan. Additional funding has also been included for legal and professional fees as costs continue to rise.

Internal Expenses & Transfers total budget is $200 in 2026 comprised primarily of internal charges for items purchased through the stores at central operations. There is no change from 2025.

External Revenues total budget is $4,100 in 2026 comprised primarily of program registration fees for fitness classes held at Town Hall. There is no change from 2025.

Internal Recoveries & Fund Transfers total budget is $173,500 in 2026 for a decrease of $202,600 from 2025. Tax Stabilization funding has been reduced for the Implementation of HR-related outcomes of the IDEA Plan as well as the contracted Senior Consultant – Employee and Labour Relations position which will now be a full-time position for 2026.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Human Resources							
Gross Expenditures by Service							
Administration and Policy Development	409,400	411,900	2,500	0.6%	413,800	1,900	0.5%
Advisory Services	1,818,000	1,919,900	101,900	5.6%	1,972,200	52,300	2.7%
Organizational Development	521,200	536,400	15,200	2.9%	551,400	15,000	2.8%
Talent and Total Rewards	1,593,300	1,521,700	(71,600)	(4.5%)	1,562,200	40,500	2.7%
Health, Safety & Wellness	374,500	385,400	10,900	2.9%	396,100	10,700	2.8%
Total Gross Expenditures by Service	4,716,400	4,775,300	58,900	1.2%	4,895,700	120,400	2.5%
Tax Levy by Service							
Administration and Policy Development	349,400	361,900	12,500	3.6%	373,800	11,900	3.3%
Advisory Services	1,818,000	1,919,900	101,900	5.6%	1,972,200	52,300	2.7%
Organizational Development	521,200	536,400	15,200	2.9%	551,400	15,000	2.8%
Talent and Total Rewards	1,479,800	1,521,700	41,900	2.8%	1,562,200	40,500	2.7%
Health, Safety & Wellness	370,400	381,200	10,800	2.9%	391,800	10,600	2.8%
Total Tax Levy by Service	4,538,800	4,721,100	182,300	4.0%	4,851,400	130,300	2.8%
Gross Expenditures by Type							
Personnel Services & Benefits	3,356,500	3,334,600	(21,900)	(0.7%)	3,422,100	87,500	2.6%
Materials & Supplies	17,600	18,200	600	3.4%	18,800	600	3.3%
Capital out of Operations	33,000	34,000	1,000	3.0%	35,000	1,000	2.9%
Purchased Services	1,309,100	1,388,300	79,200	6.0%	1,419,600	31,300	2.3%
Internal Expenses & Transfers	200	200			200		
Total Expenditures	4,716,400	4,775,300	58,900	1.2%	4,895,700	120,400	2.5%
Revenues by Type							
External Revenue	(4,100)	(4,200)	(100)	(2.4%)	(4,300)	(100)	(2.4%)
Internal Recoveries & Fund Transfers	(173,500)	(50,000)	123,500	71.2%	(40,000)	10,000	20.0%
Total Revenues	(177,600)	(54,200)	123,400	69.5%	(44,300)	9,900	18.3%
Total Tax Levy	**4,538,800**	**4,721,100**	**182,300**	**4.0%**	**4,851,400**	**130,300**	**2.8%**

Budget Forecast Highlights

The 2027 net budget is projected to increase by $182,300 for a total of $4,721,100. The change is primarily due to inflationary increases to the cost of delivering services. 2027 also reflects a reduction to Tax Stabilization funding for a 3-year HR Associate contract position that was approved in 2024 and will end in 2026.

The 2028 net budget is projected to increase by $130,300 for a total of $4,851,400. The change is primarily due to inflationary increases to the cost of delivering services.

OAKVILLE

Financial Services

Program Based Budget for 2026–2028

Vision

To manage and protect the Town's financial resources and assets in an equitable and accountable manner, to ensure the long-term fiscal sustainability of the Town.

Mission

To provide financial services to support the Corporation, in order to assist in the delivery of Town programs and to ensure compliance with government policies.

Program Services

The Financial Services program consists of the following service areas and activities:

Planning

- Budgets & Financial Planning
- Development Financing (Growth)

Operations

- Property Tax Administration & Collection
- Accounting & Financial Reporting
- Purchasing & Payables
- Revenue Services
- Payroll and Benefit Services
- Risk Management

2026 Program Key Initiatives

Growth Management

- Assist departments in planning for growth by applying a finance lens to master plans and long-term strategies, as well as managing growth costs to ensure the Town's long-term financial sustainability.
- Assist Council in tracking the additional costs of development borne by the Town due to changes in legislation.
- Undertake a background study to support the calculation of the Town’s development charges.

Environmental Sustainability

- Provide financing support on environmental sustainability initiatives, including parkland acquisition and grant applications.
- Assist the implementation of the Town’s stormwater fee program.

Accountable Government

- Prepare the annual budget and financial forecast to ensure long-term financial sustainability.
- Obtain an unqualified audit opinion on the Town's consolidated financial statements.

Key Performance Indicators

1. Percentage of gross operating budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the Town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross Town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)	2.6	2.6	2.5	2.5	2.4

2. Percentage of total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total Town FTEs.

Calculation: Total program FTEs including part-time / Total Town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)	2.9	3.0	3.1	3.0	2.9

3. Stabilization Reserves as a percentage of own source revenue

Purpose: GFOA recommends, at a minimum, that governments regardless of size, maintain unrestricted fund balances in their general fund of no less than two months of own source revenue to provide sufficient liquidity and protect against unforeseen events. This is equivalent to approximately 17%.

Calculation: Total Stabilization Reserves divided by total Town own source revenue.

	2021	2022	2023	2024	2025
Percentage (%)	27	26	25	24	TBD

4. Debt service ratio (debt charges to own source revenue) (ISO 37120 Core Indicator 9.1)

Purpose: Debt service ratio is an indication of financial flexibility of the organization. The MMAH limit is 25% and Council Policy is 12%.

Calculation: Total long-term debt servicing costs divided by total Town own source revenue. Values are from the FIR and the Town's debt schedules.

	2021	2022	2023	2024	2025
Percentage (%)	4.1	2.4	2.6	2.6	TBD

5. Own source revenue as a percentage of total revenue (ISO 37120 Supporting Indicator 9.3)

Purpose: Own source revenue is an indication of the Town's ability to plan effectively and demonstrates control over its own resources.

Calculation: Own source revenue divided by total revenue, where own source revenue includes all permits, user fees and taxes collected.

	2021	2022	2023	2024	2025
Percentage (%)	77.2	58.2	67.4	63.0	TBD

6. Tax collected as a percentage of tax billed (ISO 37120 Supporting Indicator 9.4)

Purpose: Provides an indicator of the financial health of the community at end of each fiscal year.

Calculation: (Total taxes levied in year – taxes receivable on current year levy)/Total taxes levied in year.

	2021	2022	2023	2024	2025
Percentage (%)	97.1	96.9	96.4	93.2	TBD

7. Net Surplus/Deficit as a percentage of Adopted Budget

Purpose: Ensures proper budget practices are followed and spending is in accordance with the adopted budget.

Calculation: Net variance on Town programs excluding Corporate Revenue & Expenses/ Adopted budget.

	2021	2022	2023	2024	2025
Percentage (%)	5.1	7.2	5.4	5.5	TBD

8. Unqualified opinion for the external audit of Town's consolidated financial statements

Purpose: An unqualified opinion indicates the Town is preparing the financial statements in accordance with the Public Sector Accounting Standards and that there are no significant control deficiencies.

Calculation: External auditors provide an opinion after the interim and final audit of the annual statements, which is presented to Council.

	2021	2022	2023	2024	2025
	Achieved	Achieved	Achieved	Achieved	TBD

9. Return on Investment Portfolio

Purpose: Provides a measure of the effectiveness of the investment program to earn a reasonable rate of return on investment of its cash resources having regard to market, legislative and policy constraints. These earnings provide non-tax contributions to operations, reserve funds and trust funds.

Calculation: Average annual rate of return.

	2021	2022	2023	2024	2025
Percentage (%)	1.8	2.5	3.9	4.0	TBD

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Financial Services						
Administration	1.3	-	-	-	1.3	-
Accounting Operations	8.0	-	-	-	8.0	-
Payroll & Benefit Services	6.5	-	-	-	6.5	-
Financial Planning & Policy	9.2	-	-	-	9.2	-
Revenue & Taxation	12.5	-	-	2.0	14.5	2.0
Development Financing & Investments	5.0	-	-	-	5.0	-
Purchasing & Risk Management	11.0	-	-	1.0	12.0	1.0
Total Financial Services	**53.6**	**-**	**-**	**3.0**	**56.6**	**3.0**

The 2026 total staff complement is 56.6 FTEs which reflects an increase of 3.0 FTEs from 2025. The service level change column includes the addition of 1.0 FTE Assessment Supervisor and 1.0 FTE Property Tax/Fee Coordinator under Revenue & Taxation as well as 1.0 FTE Purchasing Supervisor under Purchasing & Risk Management. The Property Tax/Fee Coordinator will support the newly implemented Stormwater Management Program.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Financial Services									
Administration	296,700	(20,300)		(2,800)	273,600		273,600	(23,100)	(7.8%)
Accounting Operations	1,021,100	44,800		(200)	1,065,700		1,065,700	44,600	4.4%
Payroll & Benefit Services	830,800	32,200		(400)	862,600		862,600	31,800	3.8%
Financial Planning & Policy	854,200	31,400		(400)	885,200		885,200	31,000	3.6%
Revenue & Taxation	834,300	95,400		(100)	929,600	131,400	1,061,000	226,700	27.2%
Development Financing & Investments	343,600	20,500			364,100		364,100	20,500	6.0%
Purchasing & Risk Management	1,433,900	(268,900)		(1,000)	1,164,000	119,300	1,283,300	(150,600)	(10.5%)
Total Tax Levy	**5,614,600**	**(64,900)**		**(4,900)**	**5,544,800**	**250,700**	**5,795,500**	**180,900**	**3.2%**

The 2026 net budget for Financial Services is $5,795,500 resulting in an increase of $180,900 or 3.2% from 2025. Financial Services has several service areas and the budget above allows for staffing and resources to provide guidance and support to front line program areas to ensure prudent financial management, compliance with legislation and regulations, and long-term financial stability.

Administration net budget for 2026 is $273,600 for a decrease of $23,100 from 2025. The change is primarily due to the reallocation of corporate gapping to the programs, which is partially offset by inflationary and contractual obligations in personnel services and benefits. Other minor reductions have been made to postage, office supplies, office equipment, mileage, meal allowance, advertising, insurance and smartphones. In addition, professional fees have been reallocated from Purchasing & Risk Management into the Administration service for 2026.

Accounting Operations net budget for 2026 is $1,065,700 for an increase of $44,600 from 2025. The increase is primarily due to inflationary and contractual increases in personnel as well as an increase for postage & courier fees.

Payroll & Benefit Services net budget for 2026 is $862,600 for an increase of $31,800 from 2025. The increase is primarily due to inflationary and contractual increases in personnel.

Financial Planning & Policy net budget for 2026 is $885,200 for an increase of $31,000 from 2025. The increase is primarily due to inflationary and contractual increases in personnel and internal labour recoveries from capital.

Revenue & Taxation net budget for 2026 is $1,061,000 for an increase of $226,700 from 2025. The increase is primarily due to inflationary and contractual increases to wages and benefits for all existing positions as well as the addition of 1.0 FTE has been added for an Assessment Supervisor, effective March 1st, 2026. There is also 1.0 FTE Property Tax/Fee Coordinator effective April 1st, 2026,

and added postage costs to support the Stormwater Management Program, however, these additional costs are fully funded by the stormwater fees.

Development Financing & Investments net budget for 2026 is $364,100 for an increase of $20,500 from 2025. The increase is primarily due to inflationary and contractual increases in personnel and internal labour recoveries from capital.

Purchasing & Risk Management net budget for 2026 is $1,283,300 for a decrease of $150,600 from 2025, this is primarily due to internal recoveries being increased for 2026 for staff that are charged back to capital projects. In addition, a manager position was converted to an analyst position for 2026. These reductions are partially offset by the addition of 1.0 FTE for a Purchasing Supervisor, effective April 1st, 2026. Inflationary and contractual increases for personnel have also been included.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Financial Services									
EXPENSES									
Personnel Services & Benefits	7,251,800	148,200			7,400,000	333,800	7,733,800	482,000	6.6%
Materials & Supplies	208,800	65,000		(2,500)	271,300	100,000	371,300	162,500	77.8%
Capital out of Operations	1,800	(800)			1,000		1,000	(800)	(44.4%)
Purchased Services	161,700	(3,100)		(2,400)	156,200	1,000	157,200	(4,500)	(2.8%)
Payments & Grants	16,000				16,000		16,000		
Total EXPENSES	7,640,100	209,300		(4,900)	7,844,500	434,800	8,279,300	639,200	8.4%
REVENUES									
External Revenues	(890,100)	(27,000)			(917,100)		(917,100)	(27,000)	(3.0%)
Internal Recovery & Fund Transfers	(1,135,400)	(247,200)			(1,382,600)	(184,100)	(1,566,700)	(431,300)	(38.0%)
Total REVENUES	(2,025,500)	(274,200)			(2,299,700)	(184,100)	(2,483,800)	(458,300)	(22.6%)
Total Tax Levy	**5,614,600**	**(64,900)**		**(4,900)**	**5,544,800**	**250,700**	**5,795,500**	**180,900**	**3.2%**

The total expenses for Financial Services are $8,095,200 and total revenues are $2,299,700 resulting in a net budget of $5,795,500 for 2026. The budget components and main drivers for change are discussed below.

Personnel Services & Benefits total budget is $7,733,800 in 2026 for an increase of $482,000 from 2025. The increase is primarily due to inflationary and contractual increases in wages and benefits for all existing positions and the addition of 1.0 FTE for an Assessment Supervisor, effective March 1st, 2026, 1.0 FTE Property Tax/Fee Coordinator to support the Stormwater Management Program, effective April 1st, 2026, and 1.0 FTE for a Purchasing Supervisor, effective April 1st, 2026. Reductions to the 2026 budget

include the reallocation of corporate gapping to the programs and the conversion of a manager position back to an analyst position within Risk Management.

Materials & Supplies total budget is $371,300 for 2026 for an increase of $162,500 from 2025. This is primarily due to an increase in postage to account for the increased costs experienced over the last 3 years as well as new costs associated with the Stormwater Management Program.

Capital out of Operations total budget is $1,000 for a decrease of $800 from 2025 primarily due to a reduction in office equipment which was identified as budget efficiencies in 2026.

Purchased Services total budget is $157,200 for 2026 for a decrease of $4,500 from 2025. Adjustments for 2026 include reductions to telephones, office services and advertising as well as budget efficiencies for mileage. Training and development as well as professional dues and memberships budgets have been included for the new Core Asset Analyst under the 2026 Service Level Change column.

External Revenues total budget is $917,100 in 2026 comprised primarily of fees for tax statements; tax special charges and ownership change fees. The budget increased by $27,000 from 2025 primarily due to an increase in the number of administrative charges being added to the tax roll providing a new source of revenue.

Internal Recovery & Fund Transfers total budget is $1,566,700 in 2026 comprised primarily of capital recoveries for staff time spent on various financial planning and purchasing activities related to capital projects, the investment interest recovery for Development Financing & Investments, and the recovery for administering the MAT program. The budget increased by $431,300 from 2025 primarily due to inflation and the right sizing of the budget for staff time spent on various capital projects by Purchasing Services. Internal recoveries to the Stormwater Management Program have also been included related to the 1.0 FTE Property Tax/Fee Coordinator, postage fees and purchased services.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Financial Services							
Gross Expenditures by Service							
Administration	273,600	283,400	9,800	3.6%	292,900	9,500	3.4%
Accounting Operations	1,065,700	1,095,300	29,600	2.8%	1,123,700	28,400	2.6%
Payroll & Benefit Services	862,600	886,600	24,000	2.8%	909,500	22,900	2.6%
Financial Planning & Policy	1,456,800	1,497,800	41,000	2.8%	1,536,800	39,000	2.6%
Revenue & Taxation	2,038,500	2,122,500	84,000	4.1%	2,178,500	56,000	2.6%
Development Financing & Investments	756,700	777,800	21,100	2.8%	798,100	20,300	2.6%
Purchasing & Risk Management	1,641,300	1,726,500	85,200	5.2%	1,770,100	43,600	2.5%
Total Gross Expenditures by Service	8,095,200	8,389,900	294,700	3.6%	8,609,600	219,700	2.6%
Tax Levy by Service							
Administration	273,600	283,400	9,800	3.6%	292,900	9,500	3.4%
Accounting Operations	1,065,700	1,095,300	29,600	2.8%	1,123,700	28,400	2.6%
Payroll & Benefit Services	862,600	886,600	24,000	2.8%	909,500	22,900	2.6%
Financial Planning & Policy	885,200	911,900	26,700	3.0%	936,300	24,400	2.7%
Revenue & Taxation	1,061,000	1,117,600	56,600	5.3%	1,145,500	27,900	2.5%
Development Financing & Investments	364,100	379,300	15,200	4.2%	393,600	14,300	3.8%
Purchasing & Risk Management	1,283,300	1,359,500	76,200	5.9%	1,393,900	34,400	2.5%
Total Tax Levy by Service	5,795,500	6,033,600	238,100	4.1%	6,195,400	161,800	2.7%
Gross Expenditures by Type							
Personnel Services & Benefits	7,650,700	7,932,600	281,900	3.7%	8,139,200	206,600	2.6%
Materials & Supplies	271,300	279,400	8,100	3.0%	287,700	8,300	3.0%
Capital out of Operations	1,000	1,000			1,000		
Purchased Services	156,200	160,400	4,200	2.7%	164,700	4,300	2.7%
Payments & Grants	16,000	16,500	500	3.1%	17,000	500	3.0%
Total Expenditures	8,095,200	8,389,900	294,700	3.6%	8,609,600	219,700	2.6%
Revenues by Type							
External Revenue	(917,100)	(944,600)	(27,500)	(3.0%)	(972,800)	(28,200)	(3.0%)
Internal Recoveries & Fund Transfers	(1,382,600)	(1,411,700)	(29,100)	(2.1%)	(1,441,400)	(29,700)	(2.1%)
Total Revenues	(2,299,700)	(2,356,300)	(56,600)	(2.5%)	(2,414,200)	(57,900)	(2.5%)
Total Tax Levy	**5,795,500**	**6,033,600**	**238,100**	**4.1%**	**6,195,400**	**161,800**	**2.7%**

Budget Forecast Highlights

The 2027 net budget is projected to increase by $238,100 for a total of $6,033,600. The change is primarily due to inflationary and contractual increases wages and benefits, annualization of 2.0 FTEs added in 2026 and to address Council's strategic priorities.

The 2028 net budget is projected to increase by $161,800 for a total of $6,195,400. The change is primarily due to inflationary increases to the cost of delivering services.

Recommended Capital Budget

The Development Charges Act, 1997, includes numerous exemptions for certain types of development, including government lands, industrial expansions, additional dwelling units, affordable units, long-term care homes, and discounts for purpose built rental units. Legislation requires municipalities to use non-development charge funding sources to fund the development charges that are otherwise payable, and the Town uses capital reserves to fund these exemptions. Exemptions fluctuate year to year based on actual development activity and are forecast at $5.4 million annually.

The Town's current accounts payable system is heavily reliant on traditional optical character recognition to read vendors invoices which requires constant human oversight and intervention. There is a need to upgrade the legacy system to a true machine learning solution that will address the pain points we currently face and build efficiencies into the payment process.

	Classification	Capital Budget 2026	Operating Impacts 2026
Finance			
33101801 DC Exemption Funding	Growth	5,400,000	
33102601 Accounts Payable Automation Software	Program Initiatives	100,700	
Total		**5,500,700**	

OAKVILLE

Legal Services

Program Based Budget for 2026–2028

Vision

A team of skilled and dedicated professionals providing the highest level of in-house legal and real estate services and expertise to the Town.

Mission

The Legal Department provides expert and strategic legal and real estate services, professional advice, and time-sensitive support to Council and staff to ensure compliance with the law and protect and advance the interests of the Town.

Program Services

The Legal program provides activities through the following services:

Legal Services

- Legal and strategic advice, research, opinions, and support to staff and Council
- Negotiation, preparation, and review of legal documents, agreements, by-laws, and reports
- Resolutions and enforcement proceedings of by-law infractions and administrative penalties

Realty Services

- Administration of land acquisitions, dispositions, and other real estate and leasehold interests and transactions
- Services in support of cash-in-lieu of parkland dedication and community benefits charges
- Title searches, registrations, and closings

Corporate Hearings & Litigation

- Litigation and advocacy before the courts, administrative tribunals, and other adjudicative authorities

2026 Program Key Initiatives

Accountable Government

- Provide continuing legal services and advice to Council and staff regarding applicable and frequently changing legislative and regulatory requirements, including significant municipal and planning law and provincial policy changes affecting the delivery of Town services and programs.
- Continuation of development of a land acquisition and disposition strategy, subject to Council approval, to allow the Town to more efficiently and strategically plan, acquire, dispose, and manage realty assets and facilities.

Key Performance Indicators

1. Percentage of gross operating budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the Town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross Town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)	1.0	0.9	0.9	0.9	0.9

2. Percentage of total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total Town FTEs.

Calculation: Total program FTEs including part-time / Total Town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)	0.6	0.6	0.6	0.6	0.7

3. Number of proceedings, including OLT appeals, resolved without going to litigation

Purpose: Monitors the proportion of proceedings resolved to the satisfaction of the Town without incurring additional litigation costs.

Calculation: Total number of settled proceedings (excluding insured claims).

Note: Number of resolved matters as a percentage of all proceedings will be tracked in future business plans.

	2021	2022	2023	2024	2025
Number	18	16	22	37	33 - 49.25% of all 2025 proceedings (as of Sept. 17, 2025)

4. Total value of cash-in-lieu of parkland dedication entitlements assessed by Realty Services

Purpose: Monitors the value of cash in lieu of parkland dedication entitlements identified by Realty Services.

Calculation: Total value of all cash-in-lieu of parkland dedication entitlements identified by Realty Services.

	2021	2022	2023	2024	2025
Dollars ($)	$31,977,700	$7,048,708	$19,923,950	$2,553,857	$2,807,000 (as of Sept.17, 2025)

5. Town's livability through by-law compliance – successful enforcement through prosecutions

Purpose: Monitors the proportion of offences resulting in by-law compliance and/or conviction for non-compliance.

Calculation: Total number of proceedings resulting in by-law compliance and/or convictions / Total number of court dispositions.

	2021	2022	2023	2024	2025
Percentage (%)	86	92	94	97	96 (as of Sept 17, 2025)

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Legal Services						
Legal Services	11.3	(1.2)	-	-	10.1	(1.2)
Realty Services	1.0	-	-	-	1.0	-
Corporate Hearings & Litigation	-	-	-	-	-	-
Total Legal Services	**12.3**	**(1.2)**	**-**	**-**	**11.1**	**(1.2)**

The 2026 staff complement for Legal Services is 11.1 FTE, which is a decrease of 1.2 FTE from 2025.

The Town Prosecutor position was previously split with 0.6 allocated to Legal Services and 0.4 allocated to Parking. For 2026, the position is allocated to Legal Services, and an internal chargeback is included in the Parking budget.

As a result of the indicated direction from the province, the Automated Speed Enforcement (ASE) program will be discontinued in 2025. Resources budgeted to administer the program have been removed. This has resulted in the reduction of 1.0 FTE Screening Officer and 0.6 FTE part-time Screening Officer.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Legal Services									
Legal Services	1,847,000	84,600			1,931,600		1,931,600	84,600	4.6%
Realty Services	272,600	4,800			277,400		277,400	4,800	1.8%
Corporate Hearings & Litigation	500,000				500,000		500,000		
Total Tax Levy	**2,619,600**	**89,400**			**2,709,000**		**2,709,000**	**89,400**	**3.4%**

The 2026 net budget for Legal Services is $2,709,000, resulting in an increase on the tax levy of $89,400 or 3.4% from 2025. Main drivers of change by service area are highlighted below.

Legal Services net budget for 2026 is $1,931,600, which is an increase of $84,600 from 2025. In addition to inflationary and contractual increases to salary and benefits, personnel budget adjustments are included for the removal of 1.0 Screening Officer and

0.6 part-time Screening Officer dedicated to the ASE program and associated internal chargeback to Municipal Enforcement Services for delivering this service. To allow for completion of the ASE program, temporary one-time budget is included to maintain staff for 7 months, funded from Tax Rate Stabilization Reserve.

Additional changes include the reporting change for the Town Prosecutor. The position, previously split between Legal Services and Parking, will be included in Legal and a chargeback is budgeted to Parking. Further budget adjustments include reallocation of the Hearings contract from Parking to Legal Services and an increase for professional fees.

Realty Services net budget for 2026 is $277,400, which is an increase of $4,800 from 2025. The primary drivers of the 2026 increase are inflationary and contractual increases to salaries and benefits, and a reduction to miscellaneous recoveries.

Corporate Hearings & Litigation net budget for 2025 is $500,000, with no change from 2025.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Legal Services									
EXPENSES									
Personnel Services & Benefits	2,120,100	126,100			2,246,200		2,246,200	126,100	5.9%
Materials & Supplies	58,500	1,600			60,100		60,100	1,600	2.7%
Purchased Services	692,400	23,800			716,200		716,200	23,800	3.4%
Payments & Grants	6,100	200			6,300		6,300	200	3.3%
Total EXPENSES	2,877,100	151,700			3,028,800		3,028,800	151,700	5.3%
REVENUES									
External Revenues	(24,500)	(1,300)			(25,800)		(25,800)	(1,300)	(5.3%)
Internal Recovery & Fund Transfers	(233,000)	(61,000)			(294,000)		(294,000)	(61,000)	(26.2%)
Total REVENUES	(257,500)	(62,300)			(319,800)		(319,800)	(62,300)	(24.2%)
Total Tax Levy	**2,619,600**	**89,400**			**2,709,000**		**2,709,000**	**89,400**	**3.4%**

Total expenses for Legal Services are $3,028,800 and total revenues are $319,800, resulting in a net budget of $2,709,000 in 2026. Main drivers of change by budget component are highlighted below.

Personnel Services & Benefits total budget is $2,246,200 in 2026 and is primarily comprised of full-time and part-time wages and benefits. The budget has increased by $126,100 from 2025 primarily due to inflationary increases to salary and benefits and temporary personnel budget to extend positions for 7 months to allow for the completion of the ASE program. The extension of the personnel is funded from the Tax Rate Stabilization Reserve. Because of the provincial direction to discontinue the ASE program, the budget is reduced for resources allocated to the program. The personnel budget and complement are reduced by 1.0 FTE Screening Officer and 0.6 FTE part-time Screening Officer.

The Town Prosecutor position, a previously split position with Legal Service and Parking, is allocated to Legal Services and an internal chargeback is included with Parking.

Materials & Supplies total budget is $60,100 in 2026 and is primarily comprised of budgets for postage and courier, office supplies, and books and periodicals. The budget has increased by $1,600 from 2025 primarily due to inflationary increases to books and periodicals.

Purchased Services total budget is $716,200 in 2026 and is primarily comprised of budgets for legal fees, professional fees, insurance, and various employee costs including mileage, training, and professional dues. The budget has increased by $23,800 from 2025, primarily due to inflationary increases to training and development and professional fees and the reallocation of the Hearing Officer contract services previously budgeted in Parking.

Payments & Grants total budget is $6,300 in 2026 and is primarily comprised of registration and filing fees. The budget has increased $200 from 2025 due to inflation for registration and filing fees.

External Revenue total budget is $25,800 in 2026 and is primarily comprised of development agreement fees and miscellaneous recoveries. The budget has increased by $1,300 from 2025 primarily due to volume and inflationary adjustments.

Internal Recovery & Funds Transfer total budget is $294,000 in 2026 and is primarily comprised of internal labour recovery. The budget has increased by $61,000 from 2025 primarily due to the transfer from the Tax Rate Stabilization Reserve to fund the 7-month extension of personnel, required to complete the ASE program.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Legal Services							
Gross Expenditures by Service							
Legal Services	2,228,400	2,364,200	135,800	6.1%	2,492,700	128,500	5.4%
Realty Services	300,400	308,900	8,500	2.8%	317,200	8,300	2.7%
Corporate Hearings & Litigation	500,000	500,000			500,000		
Total Gross Expenditures by Service	3,028,800	3,173,100	144,300	4.8%	3,309,900	136,800	4.3%
Tax Levy by Service							
Legal Services	1,931,600	2,186,300	254,700	13.2%	2,314,700	128,400	5.9%
Realty Services	277,400	285,900	8,500	3.1%	294,200	8,300	2.9%
Corporate Hearings & Litigation	500,000	500,000			500,000		
Total Tax Levy by Service	2,709,000	2,972,200	263,200	9.7%	3,108,900	136,700	4.6%
Gross Expenditures by Type							
Personnel Services & Benefits	2,246,200	2,374,400	128,200	5.7%	2,502,400	128,000	5.4%
Materials & Supplies	60,100	61,800	1,700	2.8%	63,600	1,800	2.9%
Purchased Services	716,200	730,400	14,200	2.0%	737,200	6,800	0.9%
Payments & Grants	6,300	6,500	200	3.2%	6,700	200	3.1%
Total Expenditures	3,028,800	3,173,100	144,300	4.8%	3,309,900	136,800	4.3%
Revenues by Type							
External Revenue	(25,800)	(25,900)	(100)	(0.4%)	(26,000)	(100)	(0.4%)
Internal Recoveries & Fund Transfers	(294,000)	(175,000)	119,000	40.5%	(175,000)		
Total Revenues	(319,800)	(200,900)	118,900	37.2%	(201,000)	(100)	-
Total Tax Levy	**2,709,000**	**2,972,200**	**263,200**	**9.7%**	**3,108,900**	**136,700**	**4.6%**

The 2027 net budget is projected to increase by $263,200 for a total net budget of $2,972,200. The change is primarily due to inflationary and contractual increases in expenses, and to address Council strategic priority, 1.0 FTE is included for an Assistant Town Solicitor, and the removal of the temporary personnel budgets and transfer from the Tax Rate Stabilization Reserve for the completion of the ASE program.

The 2028 net budget is projected to increase by $136,700, for a total net budget of $3,108,900. In addition to inflationary and contractual increases in expenses, the budget includes the annualization of the Assistant Town Solicitor included in the 2027 budget.

OAKVILLE

Information Technology Solutions

Program Based Budget for 2026–2028

Vision

A vital participant providing enabling technology to support the Town's mission to create and preserve Canada's most livable community, enhancing our natural, cultural, social and economic environments.

Mission

Information Technology Solutions is a centre of expertise that adds value through efficient, reliable services; effective and disciplined process; project and program management to support corporate and departmental goals; strategic planning for the deployment of secure information and communications systems technology and processes.

Program Services

The Information Technology Solutions program consists of the following service areas and activities:

Administration

- Technology vision and strategic planning and risk management for the Town.
- IT policies, processes and standards for the Town.

Infrastructure Operations

- Support and maintenance of the Town's core information technology infrastructure, including but not limited to servers, storage, network/telecom, data centres, personal computers, printers, smart phones, PC applications and operating systems.

Projects and Portfolio Delivery

- Delivers strategic project and portfolio services that drive results, reduce risk, and enable growth while providing efficiencies and value to the Town.
- Work closely with stakeholders to capture clear, actionable business requirements that provide efficiencies that are foundational to project success.
- Transparent, timely updates to keep teams and stakeholders informed and aligned on project schedule, budget and resources while highlighting risks throughout the project lifecycle.

- Ensure smooth adoption through tailored communication plans and hands-on training sessions.
- Guide projects from delivery to operational support, ensuring continuity and stability.
- Manage budgets proactively to maximize value and avoid cost overrun.

Application Support and Development

- Support and maintenance of the Town’s business application software assets, data and services, including but not limited to development of reports and enhancements.
- Ongoing modernization efforts such as transitioning legacy systems to cloud-based platforms, improving scalability and aligning with best practices in application lifecycle management.

IT Security

- Support and maintenance of the Town's IT security assets and services, including but not limited to appliances, software, disaster recovery and emergency preparedness.
- Proactive monitoring and response to emerging cybersecurity threats, ensuring the Town’s systems remain resilient against evolving risks and vulnerabilities.

Enterprise Data Management

- Data analytics, data governance, and digital enablement initiatives.
- Support and maintenance of data assets and services.
- Open data, GIS, and readiness for AI.

2026 Program Key Initiatives

Growth Management

- Advance growth management by delivering core digital infrastructure and platforms that streamline services and enhance the Town's online presence through effective digital tools and content governance.
- Modernize telecommunication to improve reliability, reduce cost, increase speed, enhance throughput and deliver best in class service for the Town while minimizing technology sprawl and optimizing use of existing technologies.
- Strengthen team capabilities to support growth in digital, AI, and cloud technologies through targeted upskilling, strategic vendor partnerships, and modernized learning platforms.

Community Belonging

- Operational management of core digital infrastructure to provide quality, robust management of Town on-line services and content through digital means.
- Ensure reliable and quality technology platforms and strive for an "always on" user experience.

Environmental Sustainability

- Through multiple programs and projects, reduce paper consumption through ongoing automation and digitization of core Town processes and services.
- Information Technology operational efficiencies via enhanced management and architecture of core Data Center Infrastructure resources to contribute to the reduction of Town total power consumption.
- Green technology initiatives such as power down when not in use and reuse programs for lifecycle replacement hardware.

Accountable Government

- Operational service delivery for discovery and rendering of consolidated digital information via FOI requests.
- Modernize and optimize IT technology assets and services to reduce costs, improve reliability, mitigate security risk and greatly improve user experience.
- Increased focus on cybersecurity best practices to protect our assets, data and community.
- Enhance data governance and analytics to modernize digital platforms, enable responsible AI, and optimize service delivery for growth management.
- Evaluate opportunities for service excellence and the adoption of ethical and secure AI technologies.

Key Performance Indicators

1. Percentage of gross operating budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the Town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross Town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)	5.1	5.1	5.1	5.3	5.4

2. Percentage of total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total Town FTEs.

Calculation: Total program FTEs including part-time / Total Town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)	3.4	3.4	3.3	3.5	3.7

3. Percentage of email threats (malicious or spam) automatically blocked before reaching users

Purpose: Demonstrates the Town's ability to proactively protect staff and services by automatically blocking malicious or spam emails before they reach inboxes. This reflects the maturity of our cybersecurity posture and the value of staying current with modern filtering practices.

Calculation: Blocked Threats ÷ (Blocked Threats + Delivered Threats) × 100

	2021	2022	2023	2024	2025
Percentage (%)	N/A	N/A	N/A	N/A	99.94*

*New metric introduced in 2025 to reflect improvements in digital safety and proactive threat management. It supports transparency in how the Town protects staff and services from cyber risks. For 2025, this reflects a partial year.

4. Reduction in number of service desk requests (as an average # of service desk tickets per year per Town employee with log-in rights)

Purpose: Demonstrates systems stability and effective support model working with increase in number of staff supported.

Calculation: Number of service desk tickets created/ number of staff with login rights to give the average number of tickets per user.

	2021	2022	2023	2024	2025
Staff login #	2065	2445	2660	4300*	4300
Tickets #	11,235	13,600	14,500	25,100	16,100**
Tickets per employee #	**5.4**	**5.6**	**5.5**	**5.8**	**3.7****

*starting 2024, part-time staff are included in metric
**through September 15, 2025

5. Total Public Mapping Application Views

Purpose: Measures overall engagement with publicly shared mapping applications. This metric reflects the reach and visibility of GIS resources to external audiences, supporting transparency and public access goals.

Calculation: Total Public Mapping application view that are publicly shared.

	2021	2022	2023	2024	2025
Total Views	N/A	N/A	N/A	381,829	315,342*

*through September 15, 2025

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Information Technology Solutions						
Administration	1.0	-	-	-	1.0	-
Project & Portfolio Delivery	7.0	-	-	-	7.0	-
Infrastructure Operations	23.2	-	-	-	23.2	-
Application Support & Development	23.0	-	-	-	23.0	-
IT Security	8.0	-	-	1.0	9.0	1.0
Enterprise Data Management	-	7.0	-	-	7.0	7.0
Total Information Technology Solutions	**62.2**	**7.0**	**-**	**1.0**	**70.2**	**8.0**

The 2026 total staff complement is 70.2 FTEs for an increase of 8.0 FTEs from 2025. During 2025 there was a department restructuring and 5 positions were reallocated from Business Support Services to the newly created Enterprise Data Management service. In addition, 2 new positions, a Manager of Enterprise Data Management and Data Architect were added to support the new service. Finally, a new Security Architect was added to the ITS Security team.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Information Technology Solutions									
Administration	196,800	(42,100)			154,700		154,700	(42,100)	(21.4%)
Project & Portfolio Delivery	486,100	10,200			496,300		496,300	10,200	2.1%
Infrastructure Operations	5,830,400	512,600	92,000	(14,000)	6,421,000		6,421,000	590,600	10.1%
Application Support & Development	7,731,200	369,500	152,200	(148,300)	8,104,600		8,104,600	373,400	4.8%
IT Security	2,469,000	(103,600)	185,000	(36,000)	2,514,400	83,600	2,598,000	129,000	5.2%
Enterprise Data Management	673,900	1,900			675,800		675,800	1,900	0.3%
Total Tax Levy	**17,387,400**	**748,500**	**429,200**	**(198,300)**	**18,366,800**	**83,600**	**18,450,400**	**1,063,000**	**6.1%**

The 2026 net budget for Information Technology Solutions is $18,450,400 resulting in an increase of $1,063,000 or 6.1% from 2025. Of the 6.1% increase, 2.5% or $429,200 comes from capital impacts. Without these impacts, the Information Technology Solutions (ITS) 2026 budget increase would be 3.6% year over year. The largest component of the budget increase is contract services at $791,500. These contract services are mainly comprised of software maintenance and software as a service that support Town programs and services. The 2026 increase is primarily driven by Software as a Service (SaaS) net cost increases to existing services accounting for increased capacity, security, and contractual increases with vendors, as well as impacts resulting from capital projects through various Town programs. In 2025 a service review was completed, identifying $198,300 in SaaS and software maintenance efficiencies by switching to lower cost solutions.

Administration net budget for 2026 is $154,700 for a decrease of $42,100 from 2025. The change is primarily due to the reallocation of corporate gapping to reflect Program Based Budgeting. Contractual and inflationary increases in wages and benefits have also been included.

Project & Portfolio Delivery net budget for 2026 is $496,300 for an increase of $10,200 from 2025. The change is primarily due to contractual and inflationary increases in wages and benefits and the corresponding recovery of staff time from capital projects.

Infrastructure Operations net budget for 2026 is $6,421,000 for an increase of $590,600 from 2025. The change is primarily due to contractual and growth increases for SaaS, operating impacts from the File Share & Records Enablement capital project, toner and software maintenance. Increases are partially mitigated with savings in telephone and closed captioning cost along with identified efficiencies in SaaS. Finally, inflationary and contractual increases have been included for wages and benefits.

Application Support & Development net budget for 2026 is $8,104,600 for an increase of $373,400 from 2025. The change is primarily due to the ongoing transition to cloud subscriptions and software maintenance contracts. Also included is $152,200 in capital impacts predominantly for software services associated with the Customer Relationship Management (CRM) software expansion project, Enterprise Payment Program and By-law Search and Findability projects. Identified efficiencies in SaaS and software maintenance worth $148,300 have mitigated most of the capital impacts. Finally, inflationary and contractual increases have been included for wages and benefits.

IT Security net budget for 2026 is $2,598,000 for an increase of $129,000 from 2025. The change is primarily due to capital impacts of $185,000 in software solutions which have been added to focus on cybersecurity initiatives to safeguard the Town's sensitive data and systems. Notably, significant savings in contract services were achieved as well as savings for a cyber forensic support and breach coach when combined partially mitigate the capital impacts. Finally, contractual and inflationary increases to wages and benefits were included for all existing positions and 1.0 FTE has been added for a Security Architect, effective July 2026.

Enterprise Data Management net budget is $675,800 for an increase of $1,900. There are 2.0 new FTEs, Manager of Enterprise Data Management and a Data Architect, along with contractual and inflationary increases for wages and benefits which are offset with a recovery from the Data Management capital project.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Information Technology Solutions									
EXPENSES									
Personnel Services & Benefits	8,931,300	605,300			9,536,600	83,600	9,620,200	688,900	7.7%
Materials & Supplies	255,200	79,100			334,300		334,300	79,100	31.0%
Purchased Services	8,928,000	443,000	429,200	(198,300)	9,601,900		9,601,900	673,900	7.5%
Internal Expenses & Transfers	26,700	800			27,500		27,500	800	3.0%
Total EXPENSES	18,141,200	1,128,200	429,200	(198,300)	19,500,300	83,600	19,583,900	1,442,700	8.0%
REVENUES									
External Revenues	(45,000)	10,000			(35,000)		(35,000)	10,000	22.2%
Internal Recovery & Fund Transfers	(708,800)	(389,700)			(1,098,500)		(1,098,500)	(389,700)	(55.0%)
Total REVENUES	(753,800)	(379,700)			(1,133,500)		(1,133,500)	(379,700)	(50.4%)
Total Tax Levy	**17,387,400**	**748,500**	**429,200**	**(198,300)**	**18,366,800**	**83,600**	**18,450,400**	**1,063,000**	**6.1%**

The total expenses for Information Technology Solutions are $19,583,900 and total revenues are $1,133,500 resulting in a net budget of $18,450,400 in 2026. The budget components and main drivers for change are discussed below.

Personnel Services & Benefits total budget is $9,620,200 in 2026 comprised primarily of full-time and part-time wages and benefits. The budget increased by $688,900 from 2025 mainly due to 3.0 new FTEs, a Security Architect, Manager of Enterprise Data Management and a Data Architect. Also included are inflationary and contractual increases in wages and benefits for existing positions.

Materials & Supplies total budget is $334,300 in 2026 comprised primarily of office supplies and toner. The budget increased by $79,100 from 2025 due to increased toner costs based on historical trends.

Purchased Services total budget is $9,601,900 in 2026 comprised primarily of telephone & office services as well as contract services such as software maintenance and software as a service. The budget increased by $673,900 from 2025. A thorough analysis of all contractual agreements was completed resulting in net adjustments for software maintenance, equipment maintenance, and software as a service, which, along with inflation and savings in telephone and closed captioning services created a net impact of $443,000. Also included are $429,200 in impacts from various programs capital projects related to software maintenance and SaaS. Finally, $198,300 in service efficiencies were identified by switching to lower cost solutions while maintaining existing standards.

Internal Expenses & Transfers total budget is $27,500 in 2026 comprised primarily of transfers to capital reserves and interdepartmental charges. The budget increased by $800 from 2025 primarily due to minor adjustments.

External Revenue total budget is $35,000 in 2026 comprised of ITS support to various clubs and organizations. The budget was reduced $10,000 to reflect historical trends.

Internal Recoveries & Fund Transfers total budget is $1,098,500 in 2026 comprised primarily of partial and/or full recovery of 8 permanent FTE's time spent on capital projects. The budget increased by $389,700 from 2025 by adding two new fully recoverable positions, Manager of Data Enterprise Management and Data Architect as well as for wages and benefits from inflationary and contractual agreements of existing positions.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Information Technology Solutions							
Gross Expenditures by Service							
Administration	189,700	197,700	8,000	4.2%	205,300	7,600	3.8%
Project & Portfolio Delivery	1,148,100	1,180,200	32,100	2.8%	1,211,000	30,800	2.6%
Infrastructure Operations	6,421,000	6,953,700	532,700	8.3%	7,269,700	316,000	4.5%
Application Support & Development	8,185,900	8,939,600	753,700	9.2%	9,685,800	746,200	8.3%
IT Security	2,598,000	2,757,200	159,200	6.1%	2,832,100	74,900	2.7%
Enterprise Data Management	1,041,200	1,070,400	29,200	2.8%	1,098,200	27,800	2.6%
Total Gross Expenditures by Service	19,583,900	21,098,800	1,514,900	7.7%	22,302,100	1,203,300	5.7%
Tax Levy by Service							
Administration	154,700	162,700	8,000	5.2%	170,300	7,600	4.7%
Project & Portfolio Delivery	496,300	510,500	14,200	2.9%	524,600	14,100	2.8%
Infrastructure Operations	6,421,000	6,953,700	532,700	8.3%	7,269,700	316,000	4.5%
Application Support & Development	8,104,600	8,858,300	753,700	9.3%	9,604,500	746,200	8.4%
IT Security	2,598,000	2,757,200	159,200	6.1%	2,832,100	74,900	2.7%
Enterprise Data Management	675,800	695,000	19,200	2.8%	905,500	210,500	30.3%
Total Tax Levy by Service	18,450,400	19,937,400	1,487,000	8.1%	21,306,700	1,369,300	6.9%
Gross Expenditures by Type							
Personnel Services & Benefits	9,620,200	9,971,800	351,600	3.7%	10,228,200	256,400	2.6%
Materials & Supplies	334,300	344,300	10,000	3.0%	354,600	10,300	3.0%
Purchased Services	9,601,900	10,755,200	1,153,300	12.0%	11,691,800	936,600	8.7%
Internal Expenses & Transfers	27,500	27,500			27,500		
Total Expenditures	19,583,900	21,098,800	1,514,900	7.7%	22,302,100	1,203,300	5.7%
Revenues by Type							
External Revenue	(35,000)	(35,000)			(35,000)		
Internal Recoveries & Fund Transfers	(1,098,500)	(1,126,400)	(27,900)	(2.5%)	(960,400)	166,000	14.7%
Total Revenues	(1,133,500)	(1,161,400)	(27,900)	(2.5%)	(995,400)	166,000	14.3%
Total Tax Levy	**18,450,400**	**19,937,400**	**1,487,000**	**8.1%**	**21,306,700**	**1,369,300**	**6.9%**

Budget Forecast Highlights

The 2027 net budget is projected to increase by $1,487,000 for a total of $19,937,400. The change is primarily due software as a service and software maintenance impacts from several capital projects such as Network Drive Migration, Hybrid Cloud Backup and Website Migration to SaaS. Also included is the annualization of the Security Architect position added in 2026. Finally, inflationary increases to salaries and benefits, materials, purchased services.

The 2028 net budget is projected to increase by $1,369,300 for a total of $21,306,700. The change is primarily due to SaaS and software maintenance impacts from several capital projects such as Council Meeting Audio Visual Service, Master Accommodation Plan and Network Resiliency and Security Improvements. Also included are inflationary increases to salaries and benefits, materials, purchased services.

Recommended Capital Budget

The capital budget for Information Technology Solutions ensures that software and supporting hardware are kept current to ensure the Town's information management runs seamlessly and efficiently. The 2026 budget continues to align with the department's strategic vision and bring systems/applications in line with current standards. Projects include application infrastructure enhancements for lifecycle management of Town hardware, modernization of network/telecom hardware, and planned maintenance of corporate applications. Implementation and enhancement of program initiatives such as migration of various Town websites from on-premises to SaaS, backup solutions for the Town's Microsoft cloud environment, and developing a target solution for data management are included. Finally, the SAN/Storage/Backup replacement which occurs every 10 years will be completed in 2026.

	Classification	Capital Budget 2026	Operating Impacts 2026
Information Technology Solutions			
21112202 Data Management	Program Initiatives	521,100	
36102220 Enterprise Payment Program	Program Initiatives		33,600
36102405 File Share and Records Enablement	Program Initiatives		92,000
36102515 Remote Access Solution	Program Initiatives		110,000
36102516 Enterprise Vulnerability Management Program	Program Initiatives		75,000
36102603 Hybrid Cloud Backup Solution	Program Initiatives	268,300	
36102604 Hardware - Servers	Infrastructure Renewal	302,100	
36102605 Software-Large Complex Business Applications	Infrastructure Renewal	100,700	
36102606 Software-Other Business Applications	Infrastructure Renewal	50,400	
36102607 South Atrium Video Panel Replacement	Infrastructure Renewal	80,600	
36102608 Software - Databases	Infrastructure Renewal	30,200	
36102609 Hardware - SAN/Storage/Backup	Infrastructure Renewal	1,026,100	
36102610 Hardware - Network/Telecom	Infrastructure Renewal	251,800	
36102611 Hardware - Endpoints	Infrastructure Renewal	1,408,400	
36102612 Hardware - Security Appliances	Infrastructure Renewal	223,100	
36102613 Hardware-Datacentre Power, HVAC, Racks, Other	Infrastructure Renewal	10,100	
36102614 Software - Security	Infrastructure Renewal	20,200	
36102615 Software - IT Management	Infrastructure Renewal	20,100	
36102616 Software - Endpoints	Infrastructure Renewal	10,100	
36102617 Growth - Hardware	Infrastructure Renewal	75,500	
36102618 Growth - Software	Infrastructure Renewal	20,100	
36102619 Website Migration to SaaS	Program Initiatives	248,100	
Total		**4,667,000**	**310,600**

OAKVILLE

Business Support Services

Program Based Budget for 2026–2028

Vision

To be a centre of expertise and innovation for developing and delivering business support services and solutions.

Mission

Enable service excellence and advance corporate priorities.

Program Services

Business Support Services provides the following services to all four commissions at the Town:

- Business Process Management
- Business Solutions Management
- Performance & Business Intelligence
- Project Management
- Commission Priority Support

2026 Program Key Initiatives

Growth Management

- Support the implementation of the Stormwater Fee project.

Community Belonging

- Support the implementation of Parks & Open Space masterplan priorities such as the Bronte Waterfront Strategy Development, Racquet Strategy Development, and Cemeteries Services Review.

Accountable Government

- Implement electronic plan review tool for planning and development engineering applications.
- Implement process improvements and new online services for right-of-way permits and Committee of Adjustment applications.
- Ongoing development approval process improvements
- Develop multi-year business process improvement plan for Corporate and Community Services Commissions.
- Support the review and implementation of the Recruitment Process Review.
- Support Corporate Services Commission process reviews and implementation of priority projects.

Key Performance Indicators

1. Percentage of gross operating budget

Purpose: Monitors the cost of the program as a proportion of the total cost for the Town.

Calculation: Gross program operating costs (excluding transfers to reserves and internal charges) / Gross Town operating costs (excluding transfers to reserves and internal charges).

	2021	2022	2023	2024	2025
Percentage (%)	0.5	0.5	0.5	0.5	0.8

2. Percentage of total FTEs

Purpose: Assesses the capacity of the program by examining the proportion of staff expertise against the total Town FTEs.

Calculation: Total program FTEs including part-time / Total Town FTEs including part-time.

	2021	2022	2023	2024	2025
Percentage (%)	0.6	0.6	0.6	0.8	0.7

3. Percentage of projects on track for 2025 completion (NEW)

Purpose: Tracks the proportion of active projects progressing as planned. It helps identify delays, guide resource allocation, and ensure alignment with strategic goals.

Calculation: As per Business Support Services (BSS) Project Tracking Systems. Target is 75%.

	2021	2022	2023	2024	2025
Percentage (%)					76%

Staffing Overview

Shown as Full-time Equivalent complement (FTE)

	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Total FTE	Net Change from 2025
Business Support Services						
Business Support Services (CDC/CIC)	13.0	(5.0)	-	-	8.0	(5.0)
Business Support Services (CSC/CSC)	4.0	-	-	-	4.0	-
Total Business Support Services	**17.0**	**(5.0)**	**-**	**-**	**12.0**	**(5.0)**

The 2026 total staff complement is 12.0 FTEs resulting in a decrease of 5.0 FTEs from 2025. During 2025 there was a department restructuring and 5 positions were reallocated from Business Support Services (CDC/CIC) to the newly created Enterprise Data Management service within the Information Technology Solutions program.

Operating Budget Overview by Service

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Business Support Services									
Business Support Services (CDC/CIC)	1,010,900	253,800			1,264,700		1,264,700	253,800	25.1%
Business Support Services (CSC/CSC)	544,600	110,400			655,000		655,000	110,400	20.3%
Total Tax Levy	**1,555,500**	**364,200**			**1,919,700**		**1,919,700**	**364,200**	**23.4%**

The 2026 net budget for Business Support Services is $1,919,700 resulting in an increase of $364,200 or 23.4% from 2025. The increase is primarily due to a reallocation of the staff time recovery to Corporate Revenue and Expenses as the program provides corporate wide support.

Business Support Services (CDC/CIC) net budget for 2026 is $1,264,700 for an increase of $253,800 or 25.1% from 2025. The increase is primarily due to the internal labour recovery related to Parking and the internal labour capital recovery that has been reallocated to Corporate to reflect the change in new business practices. Contractual and inflationary increases in wages and benefits have also been included as well as the reallocation of corporate gapping to reflect Program Based Budgeting.

Business Support Services (CSC/CSC) net budget for 2026 is $655,000 for an increase of $110,400 or 20.3% from 2025. The increase is primarily due to the annualization of 1 FTE added during the 2025 budget as well the higher rates for the Strategic Business Advisors who have had their jobs re-graded. Finally, inflationary and contractual increases to wages and benefits have been incorporated.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation & Adjustments	2026 Capital & Growth Impacts	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025
Business Support Services									
EXPENSES									
Personnel Services & Benefits	1,716,400	125,400			1,841,800		1,841,800	125,400	7.3%
Materials & Supplies	800				800		800		
Capital out of Operations	500				500		500		
Purchased Services	64,400	12,200			76,600		76,600	12,200	18.9%
Total EXPENSES	1,782,100	137,600			1,919,700		1,919,700	137,600	7.7%
REVENUES									
Internal Recovery & Fund Transfers	(226,600)	226,600						226,600	100.0%
Total REVENUES	(226,600)	226,600						226,600	100.0%
Total Tax Levy	**1,555,500**	**364,200**			**1,919,700**		**1,919,700**	**364,200**	**23.4%**

The total expenses for Business Support Services in 2026 are $1,919,700. The budget components and main drivers for change are discussed below.

Personnel Services & Benefits total budget is $1,841,800 in 2026 comprised primarily of full-time wages and benefits. The budget increased by $125,400 from 2025 primarily due to the annualization of 1 FTE added during the 2025 budget as well as the higher rates for the Strategic Business Advisors who have had their jobs re-graded. Also included are inflationary and contractual increases in wages and benefits for existing positions.

Materials & Supplies total budget is $800 in 2026 comprised primarily of office supplies and periodicals. There is no change from 2025.

Capital out of Operations total budget is $500 in 2026 comprised primarily of computer hardware. There is no change from 2025.

Purchased Services total budget is $76,600 in 2026 comprised primarily of training and contracted services related to online service maintenance for development applications. This is an increase of $12,200 from 2025 because of a reallocation from Corporate Strategy and Government Relations to training and development budgets.

Internal Recoveries & Fund Transfers total budget for 2026 is $0 in 2026. This is due to a reallocation of the staff time recovery to Corporate Revenue and Expenses in the amount of $226,600 as the program now provides corporate wide support.

Operating Budget Forecast

	2026 Requested Budget	2027 Requested Forecast	2026 - 2027 Change ($)	2026 - 2027 Change (%)	2028 Requested Forecast	2027 - 2028 Change ($)	2027 - 2028 Change (%)
Business Support Services							
Gross Expenditures by Service							
Business Support Services (CDC/CIC)	1,264,700	1,300,700	36,000	2.8%	1,335,300	34,600	2.7%
Business Support Services (CSC/CSC)	655,000	673,200	18,200	2.8%	690,600	17,400	2.6%
Total Gross Expenditures by Service	1,919,700	1,973,900	54,200	2.8%	2,025,900	52,000	2.6%
Tax Levy by Service							
Business Support Services (CDC/CIC)	1,264,700	1,300,700	36,000	2.8%	1,335,300	34,600	2.7%
Business Support Services (CSC/CSC)	655,000	673,200	18,200	2.8%	690,600	17,400	2.6%
Total Tax Levy by Service	1,919,700	1,973,900	54,200	2.8%	2,025,900	52,000	2.6%
Gross Expenditures by Type							
Personnel Services & Benefits	1,841,800	1,893,800	52,000	2.8%	1,943,600	49,800	2.6%
Materials & Supplies	800	800			800		
Capital out of Operations	500	500			500		
Purchased Services	76,600	78,800	2,200	2.9%	81,000	2,200	2.8%
Total Expenditures	1,919,700	1,973,900	54,200	2.8%	2,025,900	52,000	2.6%
Revenues by Type							
Internal Recoveries & Fund Transfers							
Total Revenues							
Total Tax Levy	**1,919,700**	**1,973,900**	**54,200**	**2.8%**	**2,025,900**	**52,000**	**2.6%**

Budget Forecast Highlights

The 2027 net budget is projected to increase by $54,200 for a total of $1,973,900. The change is primarily due to inflationary increases in the cost of delivering services as well as resources to address various service pressures.

The 2028 net budget is projected to increase by $52,000 for a total of $2,025,900. The change is primarily due to inflationary increases in the cost of delivering services as well as resources to address various service pressures.

Recommended Capital Budget

The Plan-It E-services project provides funding for continuation of the ePlan program, which will allow for implementation of ProjectDox (a plan review software tool designed to streamline application and permit workflows) for Scoped Site Plan and Site Alterations. Implementation aims at making the process more efficient and transparent as it manages everything from pre-screening and task assignment to review, markup, applicant responses, and final issuance. The project includes backend Amanda and online changes to support ProjectDox.

	Classification	Capital Budget 2026	Operating Impacts 2026
Business Support Services			
62102001 Plan-It E-services	Program Initiatives	201,400	
Total		**201,400**	

OAKVILLE

Corporate Revenue and Expenses

Program Based Budget for 2026–2028

Corporate Revenue and Expenses pertains to the town operations as a whole and includes all revenues and expenditures not directly related or identified within specific programs.

Operating Budget Overview by Component

	2025 Restated Budget	2026 Inflation and Adjustments	2026 Budget Efficiencies	2026 Base Budget	2026 Service Level Change	2026 Requested Budget	$ Change from 2025	% Change from 2025	2027 Forecast	2026-2027 Change (%)	2028 Forecast	2027-2028 Change (%)
Corporate Expenses												
Personnel Services & Benefits	447,800	841,700	0	1,289,500	0	1,289,500	841,700	188.0%	2,272,900	76.3%	3,551,200	56.2%
Materials & Supplies	5,000	300,000	0	305,000	0	305,000	300,000	6,000.0%	305,200	0.1%	305,400	0.1%
Purchased Services	3,956,700	266,500	0	4,223,200	0	4,223,200	266,500	6.7%	4,320,000	2.3%	4,419,700	2.3%
Payments & Grants	14,132,000	734,600	0	14,866,600	0	14,866,600	734,600	5.2%	16,072,900	8.1%	16,038,400	-0.2%
Internal Expenses & Transfers	98,372,000	-3,451,600	0	94,920,400	-131,400	94,789,000	-3,583,000	-3.6%	96,528,400	1.8%	99,716,500	3.3%
Total Corporate Expenses	**116,913,500**	-1,308,800		**115,604,700**	-131,400	**115,473,300**	-1,440,200	-1.2%	**119,499,400**	**3.5%**	**124,031,200**	**3.8%**
Corporate Revenue												
Supplementary Taxes	4,174,900			4,174,900		4,174,900		0.0%	4,174,900	0.0%	4,174,900	0.0%
Payments-in-lieu of Tax	4,474,700	500,000		4,974,700		4,974,700	500,000	11.2%	4,974,700	0.0%	4,974,700	0.0%
POA Halton Court Fines	369,400	66,600		436,000		436,000	66,600	18.0%	448,200	2.8%	460,800	2.8%
Penalties & Interest on Tax	4,409,200	500,000		4,909,200		4,909,200	500,000	11.3%	4,909,200	0.0%	4,909,200	0.0%
Interest Income	31,344,000	3,785,300		35,129,300		35,129,300	3,785,300	12.1%	35,095,900	-0.1%	35,060,900	-0.1%
Hydro Dividend	12,000,000	200,000		12,200,000		12,200,000	200,000	1.7%	12,200,000	0.0%	12,200,000	0.0%
Fund Transfers	14,549,700	-6,500	-396,700	14,146,500		14,146,500	-403,200	-2.8%	13,970,600	-1.2%	13,991,500	0.1%
Internal Recoveries and Other	10,435,800	1,353,000		11,788,800		11,788,800	1,353,000	13.0%	12,367,200	4.9%	12,943,500	4.7%
Total Corporate Revenue	**81,757,700**	6,398,400	-396,700	87,759,400		**87,759,400**	6,001,700	7.3%	**88,140,700**	0.4%	**88,715,500**	0.7%
Total Tax Levy	**35,155,800**	-7,707,200	396,700	27,845,300	-131,400	**27,713,900**	-7,441,900	-21.2%	**31,358,700**	13.2%	**35,315,700**	12.6%
TAXATION	**281,562,000**	8,551,500		290,113,500		**290,113,500**	8,551,500	3.0%	**310,875,100**	7.2%	**329,137,800**	5.9%

Corporate Expenses consist primarily of benefits for retirees and budgeted corporate gapping in Personnel Services & Benefits, and printing supplies in Materials & Supplies. Purchased Services includes WSIB costs, insurance and audit fees while debt charges and property tax assessment write-offs are in Payments & Grants. Internal Expenses & Transfers include the capital levy, transfer to the capital reserve, and deferred assessment growth from prior years.

Corporate Expenses have decreased by $1,440,200 or 1.2% from 2025 to 2026. This is primarily due to the $10.0 million reduction to the capital levy based on the historical average annual spend on stormwater given the introduction of a dedicated stormwater fee which will fund stormwater costs that used to come from property taxes. Also included is a reduction in the transfer to the Tax Stabilization reserve for the use of deferred assessment growth from prior years to offset growth impacts in the 2026 budget.

These budget reductions are partially offset by a transfer of $3.01 million to the Tax Stabilization reserve for higher MPAC assessment growth deferred to future years and the capital levy of 1.75%. The budget reductions are also partially offset by debt charges for the

Transit facility expansion, higher transfers to reserves and reserve funds from higher interest income budgeted in the Corporate Revenue section, as well as higher WSIB costs charged out to the individual town programs and recovered in the Corporate Revenue section.

Corporate Revenue consists primarily of Supplementary Taxes for new assessment coming online or improvements to a property; Payments-in-lieu of Tax for funds collected in lieu of typical property taxes for government-related entities; POA Halton Court Fines for the town's share of penalties/fines collected from the Halton Provincial Offences Act (POA) court; Penalties & Interest on Tax for outstanding tax balances; Interest Income including income expected to be earned by reserves and reserve funds; Hydro Dividend for the dividend from Oakville Hydro; Fund Transfers including Tax Stabilization funding and transfers from DC reserve funds to pay for DC debt payments; and Internal Recoveries and Other for internal accounting of various corporate support recoveries from programs within the organization.

Corporate Revenue, excluding Taxation, has increased by $6,001,700 or 7.3% from 2025 to 2026 due to various drivers. Interest Income has increased which is partially offset by higher transfers to reserves and reserve funds reflected in the Corporate Expenses section. Other significant budget drivers include adjustments to Payments-in-lieu of Tax, Penalties & Interest on Tax, and higher Internal Recoveries and Other for the higher WSIB costs recovered from individual town programs. As well, Fund Transfers includes a reduction of $396,700 from the Tax Stabilization reserve for efficiencies found in the 2026 budget. This is related to the $600,000 in Tax Stabilization funding budgeted in 2025 as an interim measure for efficiencies to be found in the 2026 and 2027 budgets.

Appendix I

Schedule of Full-time Equivalent Complement (FTE)

Summary of Total 2026 FTE by Program *(rounded to 0.1 FTE)*

Program	Full-time Approved FTE	Part-time Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Proposed FTE
Political Governance	12.0	0.3	(0.0)	-	-	12.3
Administrative Executive Leadership	11.0	-	1.0	-	(1.0)	11.0
Economic Development	6.0	-	-	-	-	6.0
Communications and Customer Experience	21.0	3.7	2.0	-	3.2	29.9
Corporate Strategy and Government Relations	12.0	0.6	(1.0)	-	-	11.6
Corporate Asset Management	13.0	-	-	-	1.0	14.0
Financial Services	52.0	1.6	(0.0)	-	3.0	56.6
Human Resources	20.0	0.1	(0.0)	-	1.0	21.1
Regulatory Services	7.0	0.3	-	-	1.6	8.9
Information Technology Solutions	56.0	6.2	7.0	-	1.0	70.2
Facility Services	104.0	8.5	(0.0)	0.3	-	112.8
Legal Services	10.6	1.7	(1.2)	-	-	11.1
Emergency Services	258.0	0.4	0.0	-	2.0	260.4
Recreation and Culture	79.0	224.0	1.1	17.2	1.0	322.3
Parks & Open Space	94.2	93.6	0.6	4.4	0.2	193.0
Cemeteries	3.7	1.7	-	-	-	5.4
Harbours	9.9	9.5	-	-	-	19.4
Infrastructure Maintenance	109.3	36.0	(1.1)	3.0	1.0	148.1
Stormwater Management			1.6	-	5.0	6.6
Infrastructure Planning & Improvements	37.0	5.4	(2.5)	-	2.0	41.9
Municipal Enforcement	12.5	0.3	(1.0)	-	-	11.8
Parking	22.9	1.6	(0.4)	-	-	24.1
Oakville Transit	186.0	60.4	0.1	12.0	1.0	259.5
Business Support Services	17.0	-	(5.0)	-	-	12.0
Building Services	49.0	1.5	(1.0)	-	7.0	56.5
Planning & Development	53.0	0.7	2.0	-	-	55.7
Other	6.0	-	(2.0)	-	-	4.0
Total - Town	**1,262.0**	**458.0**	**0.1**	**36.9**	**29.0**	**1,786.1**
Oakville Public Library	64.0	54.6	0.5	3.7	-	122.8
Consolidated Total	**1,326.0**	**512.6**	**0.6**	**40.6**	**29.0**	**1,908.8**

Schedule of Continuous Full-time Positions *(rounded to 0.1 FTE)*

Program	2024 Approved FTE	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Proposed FTE
Political Governance	11.0	12.0	-	-	-	12.0
Administrative Executive Leadership	14.0	11.0	1.0	-	(1.0)	11.0
Economic Development	4.0	6.0	-	-	-	6.0
Strategy, Policy and Communications	33.0	-	-	-	-	-
Communications and Customer Experience	-	21.0	2.0	-	3.0	26.0
Corporate Strategy and Government Relations	-	12.0	(1.0)	-	-	11.0
Corporate Asset Management	13.0	13.0	-	-	1.0	14.0
Financial Services	52.0	52.0	-	-	3.0	55.0
Human Resources	19.0	20.0	-	-	1.0	21.0
Regulatory Services	7.0	7.0	-	-	1.0	8.0
Information Technology Solutions	56.0	56.0	7.0	-	1.0	64.0
Facility Services	96.0	104.0	-	-	-	104.0
Legal Services	8.6	10.6	(0.6)	-	-	10.0
Emergency Services	250.0	258.0	-	-	2.0	260.0
Recreation and Culture	74.0	79.0	-	-	1.0	80.0
Parks & Open Space	86.2	94.2	-	3.0	3.0	100.2
Cemeteries	3.7	3.7	-	-	-	3.7
Harbours	10.0	9.9	-	-	-	9.9
Infrastructure Maintenance	108.2	109.3	-	3.0	1.0	113.3
Stormwater Management	-	-	-	-	5.0	5.0
Infrastructure Planning & Improvements	32.0	37.0	(2.0)	-	2.0	37.0
Municipal Enforcement	11.5	12.5	(1.0)	-	-	11.5
Parking	23.9	22.9	(0.4)	-	-	22.5
Oakville Transit	186.0	186.0	-	12.0	1.0	199.0
Business Support Services	11.0	17.0	(5.0)	-	-	12.0
Building Services	46.0	49.0	(1.0)	-	7.0	55.0
Planning & Development	32.0	53.0	2.0	-	-	55.0
Development Services	26.0	-	-	-	-	-
Other	6.0	6.0	(2.0)	-	-	4.0
Total - Town	**1,220.0**	**1,262.0**	**(1.0)**	**18.0**	**31.0**	**1,310.0**
Oakville Public Library	59.0	64.0	-	-	-	64.0
Forestry Temporary Arborists	2.0	-	-	-	-	-
Building Temporary Positions	4.0	-	-	-	-	-
Consolidated Total	**1,285.0**	**1,326.0**	**(1.0)**	**18.0**	**31.0**	**1,374.0**

Schedule of Seasonal and Part-time Positions *(rounded to 0.1 FTE)*

Program	2024 Approved FTE	2025 Approved FTE	Adjustments & Reallocations	2026 Capital & Growth Impacts	2026 Service Level Change	2026 Proposed FTE
Political Governance	0.3	0.3	-	-	-	0.3
Administrative Executive Leadership	-	-	-	-	-	-
Economic Development	0.3	-	-	-	-	-
Strategy, Policy and Communications	4.3	-	-	-	-	-
Communications and Customer Experience	-	3.7	-	-	0.2	3.9
Corporate Strategy and Government Relations	-	0.6	-	-	-	0.6
Corporate Asset Management	-	-	-	-	-	-
Financial Services	1.6	1.6	-	-	-	1.6
Human Resources	0.1	0.1	-	-	-	0.1
Regulatory Services	0.3	0.3	-	-	0.6	0.9
Information Technology Solutions	6.2	6.2	-	-	-	6.2
Facility Services	7.5	8.5	(0.0)	0.3	-	8.8
Legal Services	1.7	1.7	(0.6)	-	-	1.1
Emergency Services	0.4	0.4	-	-	-	0.4
Recreation and Culture	215.2	224.0	1.1	17.2	-	242.3
Parks & Open Space	89.2	93.6	0.6	1.4	(2.8)	92.8
Cemeteries	1.7	1.7	-	-	-	1.7
Harbours	9.4	9.5	-	-	-	9.5
Infrastructure Maintenance	37.5	36.0	(1.1)	-	-	34.8
Stormwater Management	-	-	1.6	-	-	1.6
Infrastructure Planning & Improvements	3.4	5.4	(0.5)	-	-	4.9
Municipal Enforcement	0.3	0.3	-	-	-	0.3
Parking	1.6	1.6	-	-	-	1.6
Oakville Transit	58.9	60.4	0.1	-	-	60.5
Business Support Services	-	-	-	-	-	-
Building Services	1.5	1.5	-	-	-	1.5
Planning & Development	2.2	0.7	-	-	-	0.7
Other	-	-	-	-	-	-
Total - Town	**443.6**	**458.0**	**1.1**	**18.9**	**(2.0)**	**476.1**
Oakville Public Library	51.4	54.6	0.5	3.7	-	58.8
Consolidated Total	**495.0**	**512.6**	**1.6**	**22.6**	**(2.0)**	**534.8**

Appendix II

Schedule of Reserves, Reserve Funds and Debt

2026 Projected Reserves, Reserve Funds Balance ($ Millions)

Reserve/Reserve Fund	2025 Projected Ending Balance	2026 Projected Activity				Interest	2026 Projected Ending Balance
		Transfers to/(from) Reserve from Operating	Capital Commitments[1]	Development Charges/ Revenues	Total		
Obligitory Reserve Funds:							
Development Charges	291.1	(6.2)	(245.1)	20.5	60.1	4.4	64.5
Parkland	87.4	-	(44.6)	4.0	46.8	1.7	48.5
Community Benefits Charge	11.4	-	(0.7)	1.2	11.9	0.3	12.2
CCBF[2]/Ontario Gas Tax	25.8	(1.9)	(33.8)	9.9	0.0	0.3	0.3
Building Enterprise[3]	54.9	2.2	(4.0)	-	53.1	-	53.1
Building Faster Fund	4.0	-	(7.9)	4.0	0.0	-	0.0
sub-total	**474.6**	**(6.0)**	**(336.2)**	**39.5**	**172.0**	**6.7**	**178.7**
Discretionary Reserve Funds:							
Town Building Replacement	10.6	6.1	(9.6)	-	7.1	0.2	7.3
Parking[3]	2.7	1.2	(6.2)	5.7	3.3	0.1	3.4
Harbours[3]	(7.2)	0.4	(0.8)	-	(7.7)	(0.2)	(7.9)
Employment Liability	29.3	0.4	-	-	29.7	0.7	30.5
Stormwater	-	7.3	(15.8)	-	(8.5)	(0.1)	(8.6)
Other	0.4	0.0	-	-	0.4	0.0	0.4
sub-total	**35.8**	**15.4**	**(32.5)**	**5.7**	**24.4**	**0.8**	**25.1**
Total Reserve Funds	**510.4**	**9.4**	**(368.6)**	**45.2**	**196.3**	**7.4**	**203.8**
Town Reserves:							
Operational Reserves	12.0	(1.2)	-	0.0	10.9	-	10.9
Equipment Reserves	(0.8)	19.6	(23.9)	-	(5.1)	(0.1)	(5.2)
Capital Reserves	148.0	56.0	(81.0)	22.9	145.8	3.5	149.4
Stabilization Reserves	98.9	11.5	-	-	110.3	-	110.3
Total Reserves	**258.2**	**85.8**	**(104.9)**	**22.9**	**262.0**	**3.5**	**265.4**
Total Reserves, Reserve Funds	**768.5**	**95.2**	**(473.5)**	**68.1**	**458.3**	**10.9**	**469.2**

* Note: Schedule may not add due to rounding

1) The Capital Commitments for Development Charges, Parkland, CBC and CCBF/Gas Tax include all commitments from prior year approved budgets.

2) Canada Community-Building Fund (CCBF), formerly known as Federal Gas Tax.

3) Reserves and reserve fund balances include policy transactions mentioned in the Q2 2025 Financial Progress Report.

2026 Projected Outstanding Debt Principal ($ Thousands)

	2025 Outstanding Debt	Prior Year Debt Approved Not Issued Yet	2026 Proposed Debt	2026 Debt Principal Payment	2026 Projected Outstanding Debt
Tax Levy Supported Debt:					
Roads	2,685	-	-	521	2,165
LED Streetlight Conversion	3,056	-	-	1,168	1,887
Transit	10,622	11,950	-	954	21,618
Library	-	-	59,000	-	59,000
sub-total	**$ 16,363**	**$ 11,950**	**$ 59,000**	**$ 2,643**	**$ 84,670**
Self Supported Debt:					
Development (16 Mile)	44,942	-	-	4,479	40,463
Harbours	3,579	671	363	535	4,078
Parking	2,135	-	-	198	1,937
Pine Glen Soccer Club	2,996	-	-	612	2,384
sub-total	**$ 53,652**	**$ 671**	**$ 363**	**$ 5,824**	**$ 48,861**
Hospital Debt:					
Oakville Trafalgar Memorial Hospital[1]	70,912	-	-	1,816	69,095
sub-total	**$ 70,912**	**$ -**	**$ -**	**$ 1,816**	**$ 69,095**
TOTAL	**$ 140,926**	**$ 12,621**	**$ 59,363**	**$ 10,283**	**$ 202,627**

1) Debt Principal Payment for Oakville Trafalgar Memorial Hospital reflects the contribution to the sinking fund.