



# Budget 2025

Town of Orangeville - Operating Budget / Consolidated Budget  
December 10, 2024

# Agenda

Overview of  
2025 budget

Infrastructure  
Services

Community  
Services

Corporate  
Services

Administration,  
Council and  
Committees

Corporate  
Allocations

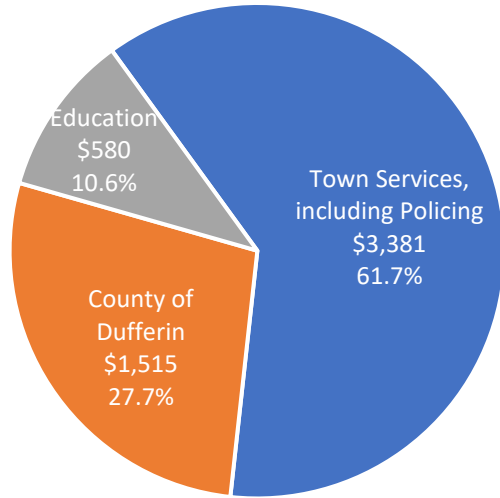
Budget  
Resolutions

# 2025 Net Levy Requirement

	Net levy requirement	Tax impact	Cost to the average residential property
<b>Net levy position as tabled December 2</b>	<b>\$44,883,709</b>	<b>6.6%</b>	<b>\$222 per year or \$18.50 per month</b>
<b>Adjustments December 9:</b>			
Removal of fire hall furniture capital project	(\$100,000)	(0.24%)	
Deferral of fire master plan	(\$25,000)	(0.06%)	
<b>Net levy position as amended December 9</b>	<b>\$44,758,709</b>	<b>6.3%</b>	<b>\$212 per year or \$17.65 per month</b>

# 2025 Property Tax Impacts

2024 Average residential property tax bill = \$5,476



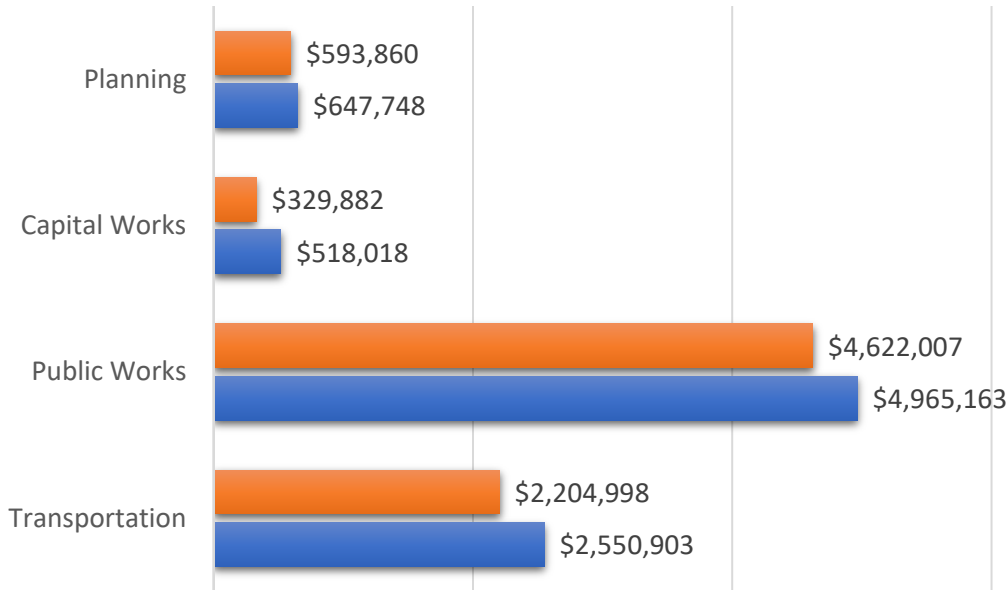
**\*Updated figures in green\***

	Tax impact on Town portion of bill	weighting on Town portion of bill	Tax impact on respective portion of total property tax bill	Weighting on total tax bill	Tax Impact on total tax bill
<b>Town of Orangeville:</b>					
Town Services excluding policing services	<b>3.0%</b>	89.55%	<b>2.65%</b>		
Policing Services	34.6%	10.45%	3.62%		
<b>Subtotal Town of Orangeville portion of tax bill</b>			<b>6.27%</b>	<b>61.7%</b>	<b>3.87%</b>
County of Dufferin portion of tax bill - scheduled to approve their budget in early 2025			TBD	27.7%	TBD
Education portion of tax bill - education rates remain unchanged for 2025			0.0%	10.6%	0.0%
<b>Tax increase on Total Property Tax Bill</b>					<b>TBD</b>

# Infrastructure Services Operating Budget Highlights

# Levy Comparison 2024 vs 2025

## Infrastructure Services



■ 2024 Approved Net Levy (after reallocations)  
■ 2025 Proposed Net Levy Requirement

Salary adjustments and increased cost of benefits impact all divisions in Infrastructure Services

### Additional Material Drivers

**Planning** – transfers to reserves.

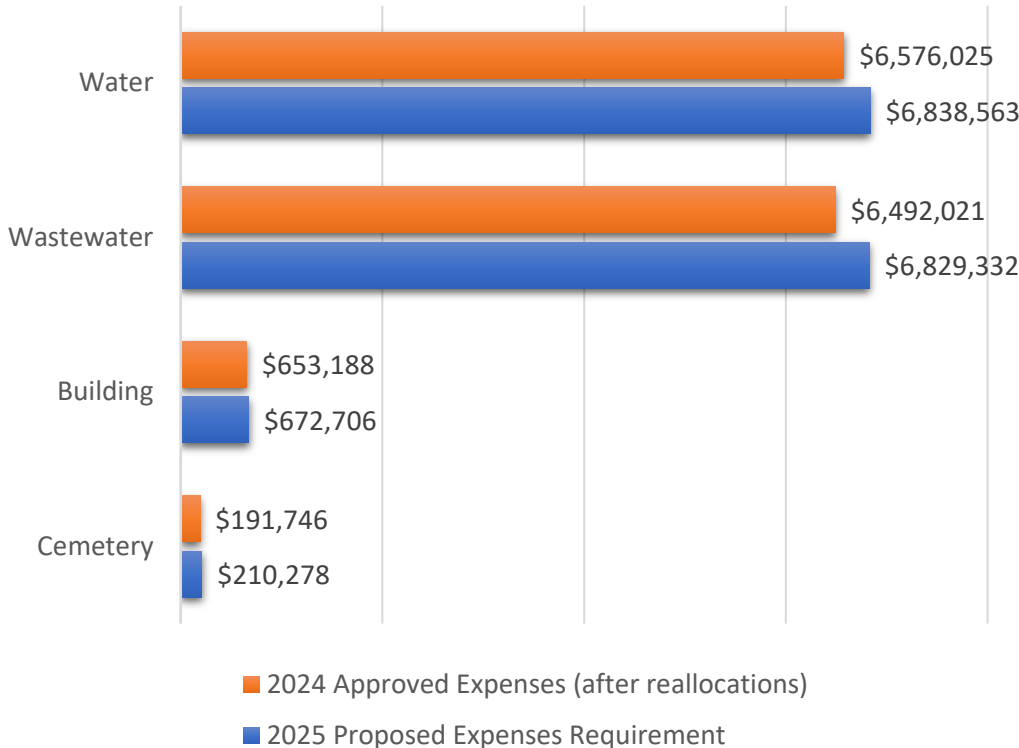
**Capital Works** – One new FTE position.

**Public Works** – Outside services, sidewalk maintenance, and fleet management. Reduction in external cost recoveries. New student position.

**Transportation** – Note Transit now rolls up under Transportation. Transit operations agreements, utilities, maintenance, and conferences/training, offset by an increase from provincial gas tax funding.

# Budget Comparison 2024 vs 2025

## Infrastructure Services cont'd



Salary adjustments and increased cost of benefits impact all divisions in Infrastructure Services

### Additional Material Drivers

**Water** – Reversal of expenses for iPads and electronic logbook integration. Increase in user fees, insurance, utilities, transfers to reserves, fleet management, and professional association fees.

**Wastewater** – Reversal of expenses for electronic logbook integration and data monitoring. Increase in user fees, insurance, CVC Levy, biosolids disposal, chemicals, utilities, professional fees and conferences, and engineering retainers. Decreases in transfers to reserve and debt service charges

**Building** – Increase in building permit revenue, and increase transfers to reserves.

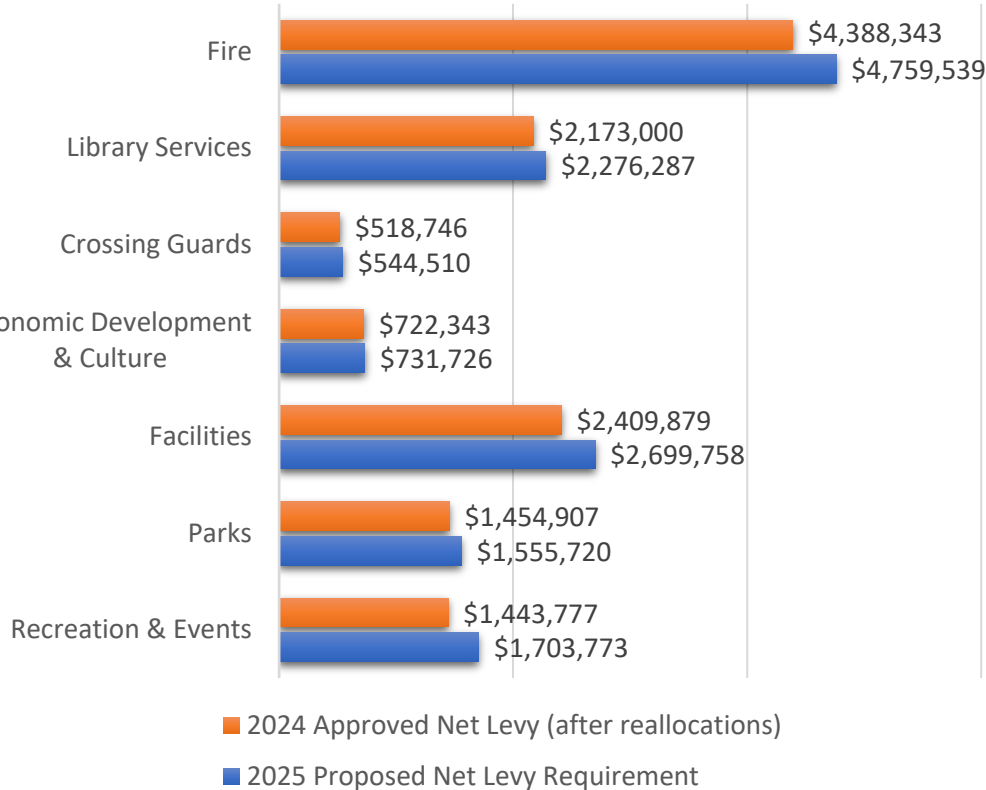
**Cemetery** – Increase in user fees and contributions from reserves.

# Community Services Operating Budget Highlights



# Levy Comparison 2024 vs 2025

## Community Services



Salary adjustments and increased cost of benefits impact all divisions in Community Services

### Additional Material Drivers

**Fire** – Municipal agreement revenue increase. Increase in vehicle maintenance, and transfers to reserves. Reduction in external cost recoveries.

**Library Services** – Increase in user fees. Programming costs. Reduction in transfers to capital.

**Economic Development & Culture** – Closure of Visitor Information Center.

**Facilities** – Increase in user fees and lease revenue. Increase in insurance, utilities, and emergency repairs/vandalism. Staffing conversions for two roles.

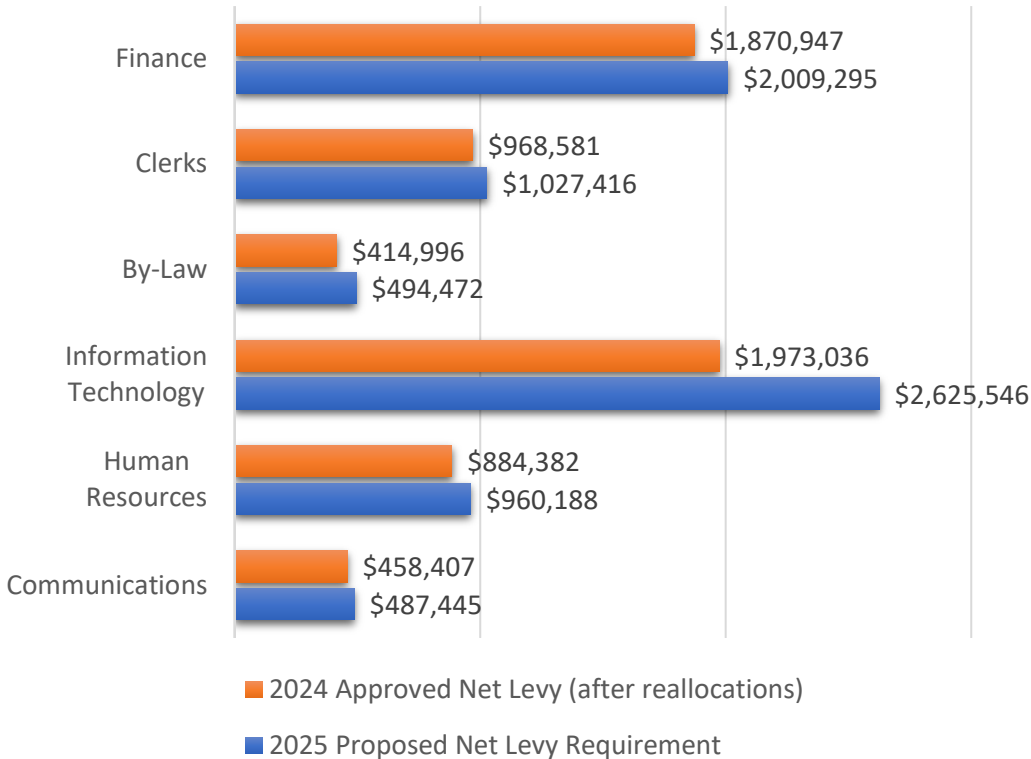
**Parks** – One-time trailway repairs.

**Recreation & Events** – Decrease in user fees & charges based on actuals. Staffing conversions for two roles.

# Corporate Services Operating Budget Highlights

# Levy Comparison 2024 vs 2025

## Corporate Services



Salary adjustments and increased cost of benefits impact all divisions in Corporate Services

### Additional Material Drivers

**By-Law** – The addition of the previously endorsed AMPS, inclusion of the SPCA special agreement revenue and parking enforcement ticketing system.

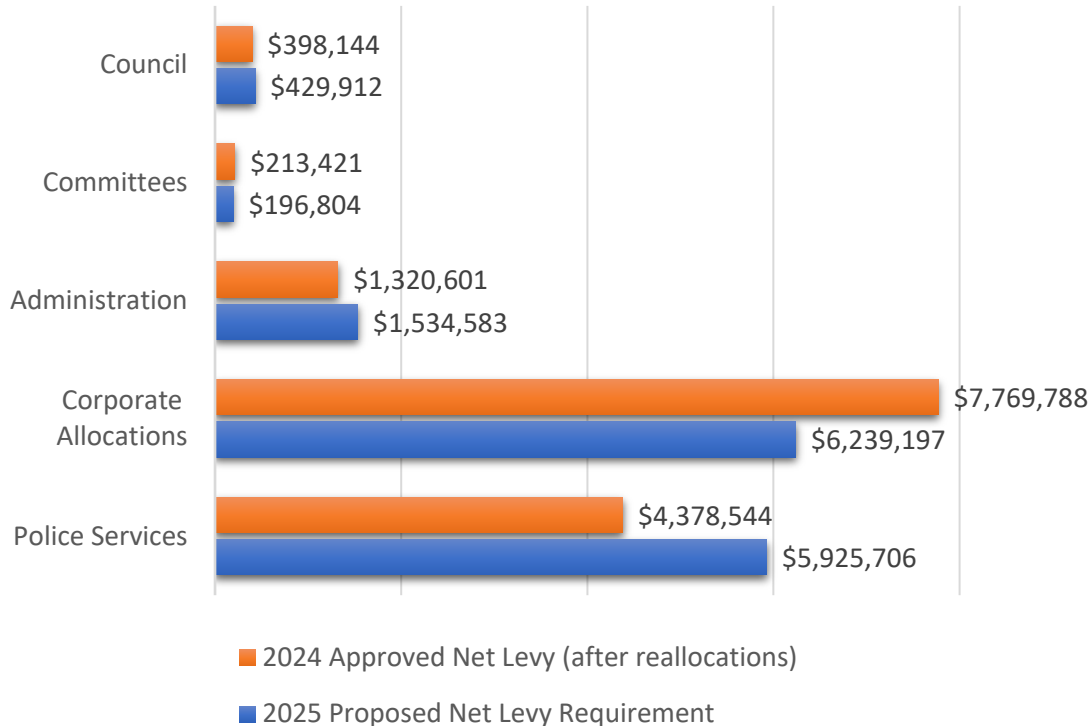
**Information Technology** – Various software agreements, vulnerability assessments, and SIEM monitoring. Salary conversions, FTE technology costs and one new FTE.

**Human Resources** – Health and safety audit, learning and development strategy, and health and safety initiatives.

# Administration, Committees, Corporate Allocations, Council, Police Services Operating Budget Highlights

# Levy Impact 2024 vs 2025

## Material Drivers



**Council** – Salary adjustments and increases for benefits costs

**Committees** – Reduction of budgets to reflect the needs of the committees

**Administration** – Reallocation of some salaries and benefits to Cemetery. Salary adjustments and increases for benefits costs. One new FTE.

**Corporate Allocations** – Revenues increase in investment income, and penalties & interest on taxes offset by decrease in POA funds, and supplementary taxes. Expenses increase in transfer to capital and debt service charges offset by a decrease in transfers to reserve.

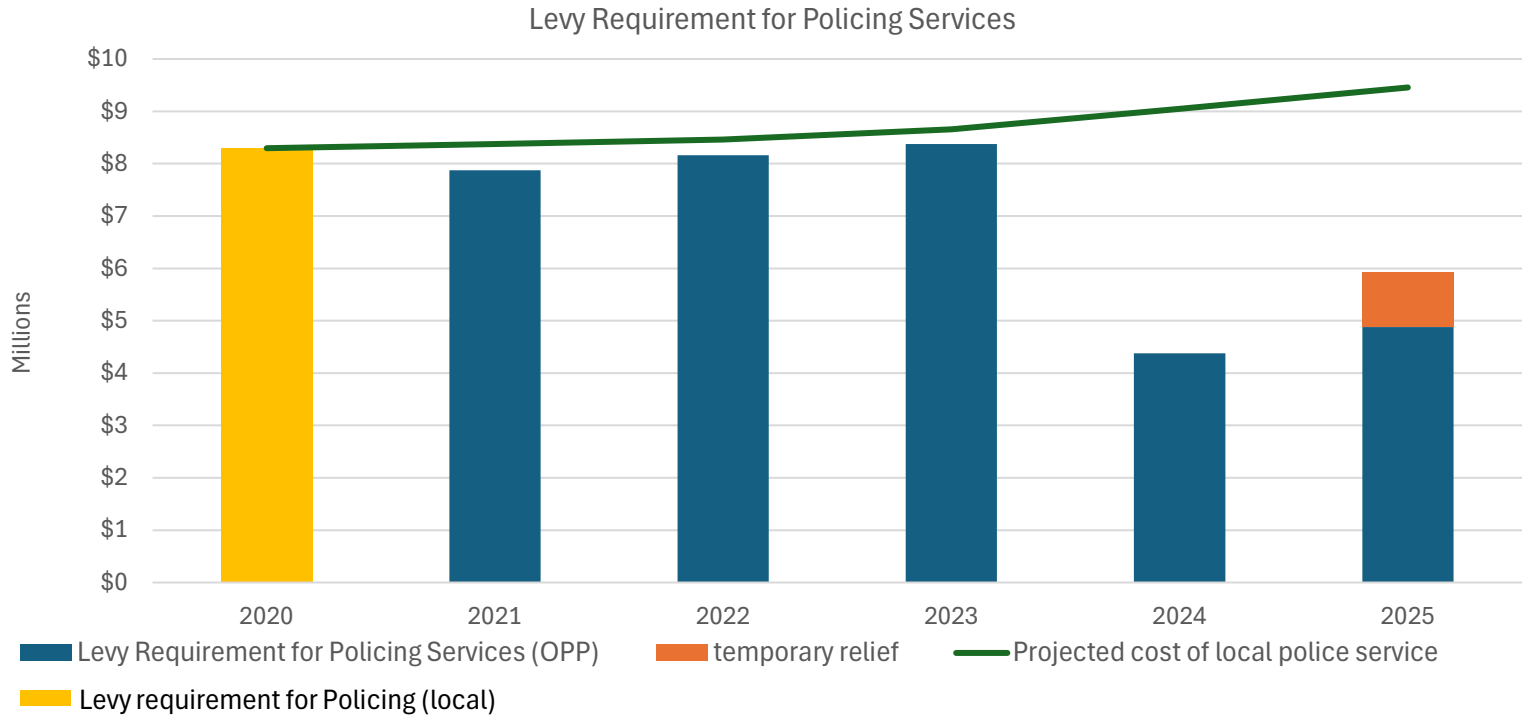
**Police Services** – Increases in OPP billing and reversal of one-time savings in 2024. Partially offset by court security and prisoner transportation grant. Excludes temporary provincial relief.

# ORDC Investment Income



- Proceeds of approximately \$30M have been invested into five (5) high interest bearing GICs
- Interest earned in 2025 of approximately \$1.5M will be transferred to the Town
- Funds will be recognized as repayment of an outstanding loan from the Town to ORDC
- The remaining loan balance will be approximately \$5.8M after the transfer of interest
- The principal amount of proceeds will remain within ORDC pending the outcome of public consultations

# Policing costs



	2020	2021	2022	2023	2024	2025
Policing costs % of total levy	23%	21%	21%	21%	10%	13%

# OPP post-billing temporary relief options

The Town of Orangeville has been advised that its post-billing **temporary relief is \$1,048,483**. The range of options as to how to treat this temporary reduction in the 2025 budget are:

**Option A - Approve the proposed 2025 budget as presented with a 6.6% tax impact and redirect the savings to a capital reserve on a one-time basis**, preserving the budget capacity for 2026, resulting in no further associated levy increase in 2026 and providing more funding needed for capital to accelerate capital projects and/or avoid future debt

**Option B - Reduce the property tax levy for Policing services by the full reduction in 2025**, recognizing that it will need to be added back in 2026, resulting in an estimated tax increase of 2.4% for just this one item in 2026, assuming assessment growth of 0.5% for the 2026 budget year

**Option C - Apportion the temporary relief between a one-time levy savings and a one-time capital reserve contribution**. This allows for some reduction in tax impacts in 2025 while not deferring the full impact to 2026 and providing more funding needed for capital to accelerate project and/or avoid future debt



# OPP post-billing temporary relief options

Options as described in CPS-2024-096	Impact	Town Services excluding Policing Services		Totals
Levy Increase	Option A	\$2,489,635	\$498,679	\$2,988,314
	Option B	\$1,441,152	\$498,679	\$1,939,831
	Option C	\$1,965,394	\$498,679	\$2,464,073
% Levy Increase	Option A	6.60%	11.40%	7.10%
	Option B	3.80%	11.40%	4.60%
	Option C	5.20%	11.40%	5.90%
<b>Tax Impact on Town portion* of the property tax bill net of assessment growth (0.53%)</b>	<b>Option A</b>	<b>5.44%</b>	<b>1.13%</b>	<b>6.57%</b>
	<b>Option B</b>	<b>2.95%</b>	<b>1.13%</b>	<b>4.08%</b>
	<b>Option C</b>	<b>4.19%</b>	<b>1.13%</b>	<b>5.32%</b>
<b>Annual impact of the Town portion* of the property tax bill on the average residential property</b>	<b>Option A</b>	<b>\$183.89</b>	<b>\$38.17</b>	<b>\$222.06</b>
	<b>Option B</b>	<b>\$99.73</b>	<b>\$38.17</b>	<b>\$137.90</b>
	<b>Option C</b>	<b>\$141.81</b>	<b>\$38.17</b>	<b>\$179.98</b>

\*The total tax bill, in addition to the Town portion, also includes county and education portions which are not reflected in the numbers on this slide. The county intends to approve their 2025 budget in early 2025 and education tax rates remain unchanged for 2025.

That the Municipality of the Town of Orangeville:

Direct staff to add a one-time contribution to the General Capital reserve in the amount of \$1,048,483;

Approve the 2025 Operating Budget for Town Services excluding Policing Services, with a property tax levy requirement of \$\_\_\_\_\_;

Receive the 2025 billing statement from the Minister of the Solicitor General for Ontario Provincial Police, adjusted for one-time relief from the province, at a cost Page 22 of 26 Report CPS-2024-096 Page 7 of \$5,077,223 and approve the 2025 Operating Budget for Policing Services, inclusive of grant funding with a property tax levy requirement of \$4,877,223; and,

Approve the 2025 Capital Budget and approve-in-principle the 2026-2034 Capital Forecast as set out in the 2025 Budget Report presented on December 2, 2024 adjusted for final year end carry-forward actuals.

That the Municipality of the Town of Orangeville:

Approve the 2025 Operating Budget for Town Services excluding Policing Services, with a property tax levy requirement of \$\_\_\_\_\_;

Receive the 2025 billing statement from the Minister of the Solicitor General for Ontario Provincial Police, adjusted for one-time relief from the province, at a cost of \$5,077,223 and approve the 2025 Operating Budget for Policing Services, inclusive of grant funding with a property tax levy requirement of \$4,877,223; and

Approve the 2025 Capital Budget and approve-in-principle the 2026-2034 Capital Forecast as set out in the 2025 Budget Report presented on December 2, 2024, adjusted for final year end carry-forward actuals.

That the Municipality of the Town of Orangeville:

Direct staff to add a one-time contribution to the General Capital reserve in the amount of \$\_\_\_\_\_;

Approve the 2025 Operating Budget for Town Services excluding Policing Services, with a property tax levy requirement of \$\_\_\_\_\_;

Receive the 2025 billing statement from the Minister of the Solicitor General for Ontario Provincial Police, adjusted for one-time relief from the province, at a cost of \$5,077,223 and approve the 2025 Operating Budget for Policing Services, inclusive of grant funding with a property tax levy requirement of \$4,877,223; and,

Approve the 2025 Capital Budget and approve-in-principle the 2026-2034 Capital Forecast as set out in the 2025 Budget Report presented on December 2, 2024, adjusted for final year end carry-forward actuals.

# Discussion



## 2025 Town of Orangeville Budget

