



The Corporation of the Town of Milton
APPROVED CAPITAL AND
OPERATING BUDGET

2019

Foreword

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Approved by:

Milton Town Council

Timeline - 2019 Budget Preparations



Foreword

Distinguished Budget Presentation Award

For the thirteenth consecutive year, the Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Corporation of the Town of Milton, Ontario for its annual budget for the fiscal year beginning January 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria and functions as:

1. A policy document,
2. An operations guide,
3. A financial plan, and
4. A communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.

The GFOA Distinguished Budget Presentation Award has been received by the Town of Milton consecutively for each fiscal year beginning 2006 through to 2018.

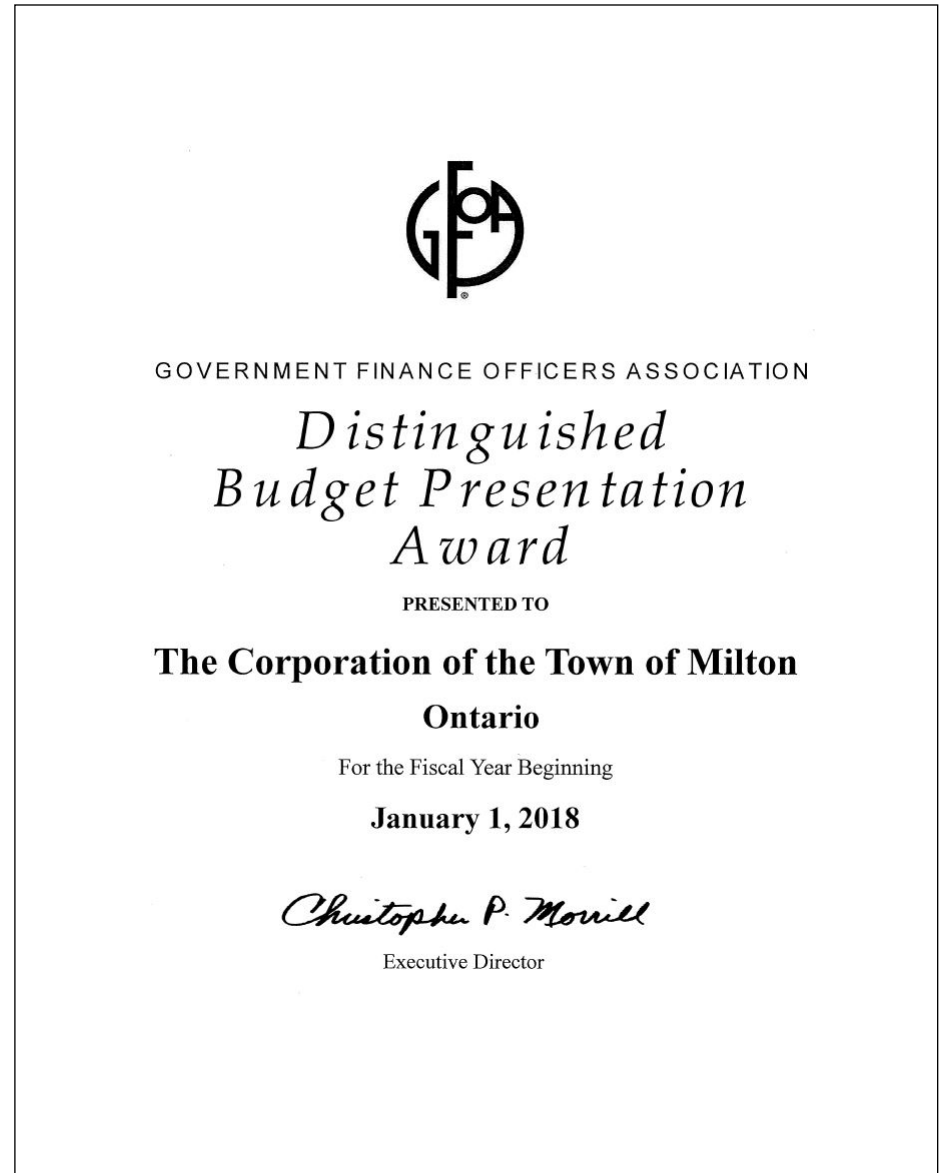


Table of Contents

01

Overview

Welcome Messages	9
Organizational Structure	11
Snapshot of a Growing Community	12
2019 Budget-at-a-Glance	14

02

Capital Budget Summary

Overview	23
Summary by Department	40
Summary by Department - Pre-approvals	46
Roads and Bridges Growth Development	47
Roads and Bridges Redevelopment	48
Parks Growth Development	49
Parks Redevelopment	50

03

Operating Budget Summary

Overview	53
Gross Expenditures by Department	75

Net Expenditures by Department	76
Sources of Revenue by Account	77

04

Mayor and Council

Department Overview	81
Operating Budget Details	81

05

Executive Services

Department Overview	85
Capital Budget Details	86
Operating Budget Details	115

06

Corporate Services

Department Overview	119
Capital Budget Details	120
Operating Budget Details	150

07

General Government

Department Overview	155
Operating Budget Details	156

08

Engineering Services

Department Overview	161
Capital Budget Details	162
Operating Budget Details	255

09

Community Services

Department Overview	267
Capital Budget Details	268
Operating Budget Details	302

Table of Contents

10

Planning and Development

Department Overview	313
Capital Budget Details	314
Operating Budget Details	316

11

Library Services

Department Overview	319
Capital Budget Details	320
Operating Budget Details	323

12

Downtown Milton BIA

Overview	327
Operating Budget Details	328

13

2020 - 2028 Capital Budget Forecast

Overview	333
Forecast Summary by Department	342
Forecast Revenues by Type	351

14

2020 - 2021 Operating Budget Forecast

Overview	355
Gross Expenditures by Department	359
Department Details	360

15

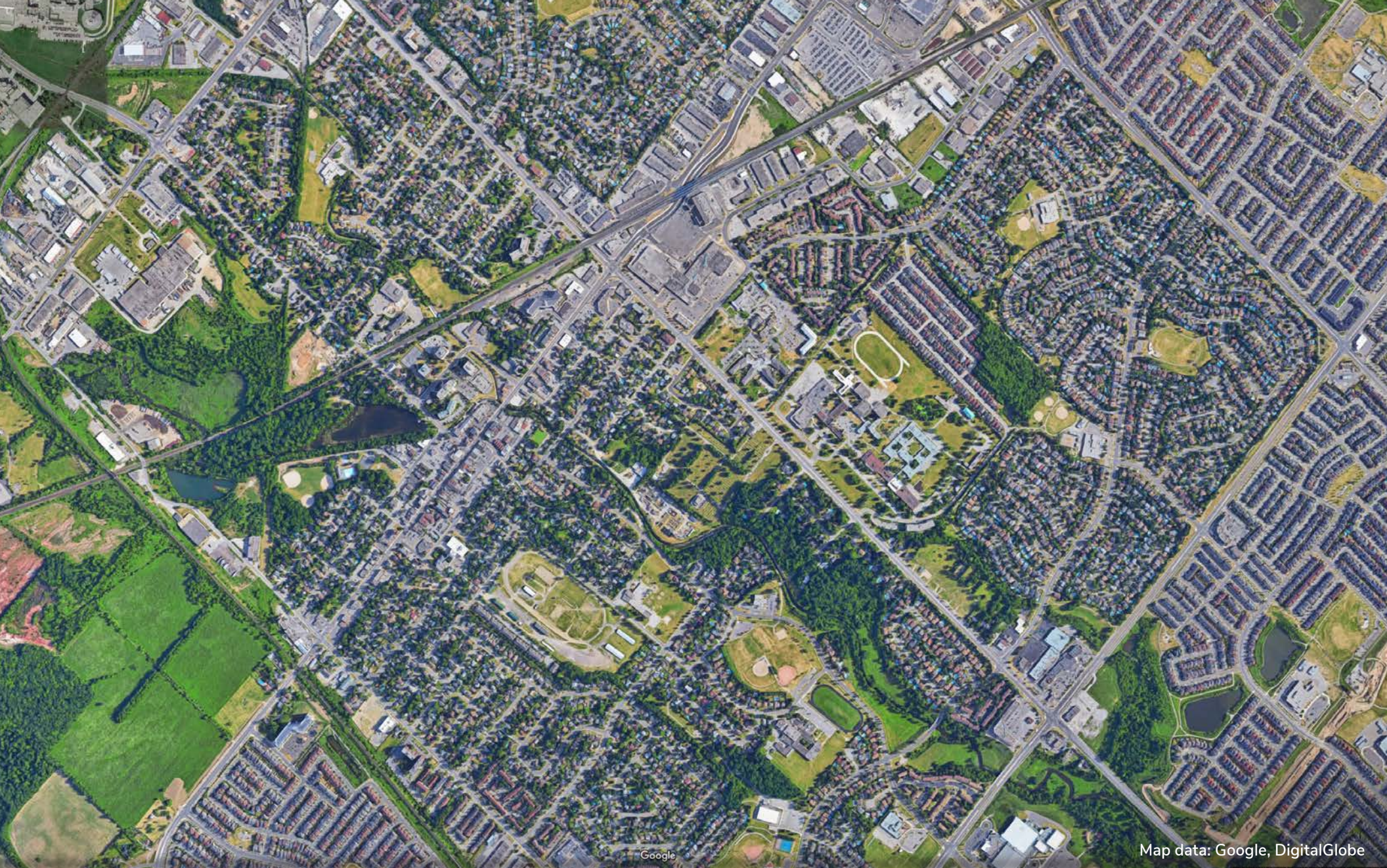
Reserves and Reserve Funds

Overview	361
Schedule of Movement - Reserves	368
Schedule of Movement - Reserve Funds	369
Reserves and Reserve Funds Forecast	370

16

Supplementary Information

Overview	375
2019 Municipal Price Index	376
Key Indicators and Trends	377
2019 Capital Allocation of Slot Revenues	378
Operating Budget Departmental Division Details	379
Understanding Fund Accounting	394
Financial Policies and Guidelines	398
Operating Budget Account Structure	409
Reserve and Reserve Fund Definitions	411
2019 Decision Packages	424
Glossary of Terms	460



Google

Map data: Google, DigitalGlobe

01

Overview



Welcome Messages

Message from the Chief Administrative Officer

Bill Mann

Milton continues to grow as a vibrant, diverse and forward-thinking community. With a current population of approximately 120,000 and planning proceeding for the Sustainable Halton Lands and Halton Region's next Municipal Comprehensive Review, growth will continue to remain a central focus of the Town. In addition, GO Transit station enhancements, and the redevelopment plans for Woodbine Mohawk Park represent just a few examples of exciting initiatives that complement development within the Town. Milton also continues to collaborate with Wilfrid Laurier University to make our shared vision for the Milton Education Village a reality.

Expanding our community into the Sustainable Halton Lands is required to meet minimum density and employment targets established by the Province of Ontario's Growth Plan for the Greater Golden Horseshoe, as well as the growth strategies for Halton Region and the Town of Milton. The Town continues to focus on meeting fiscal responsibilities while delivering the programs and services that ensure a high quality of life in the community today, as we plan for future growth. We are, for example, firmly committed to achieving a balanced residential to employment ratio with an emphasis on jobs in the knowledge-based and innovation sectors.

This focus on fiscal responsibility is further demonstrated in the 2019 Budget through the inclusion of a core service delivery review. This initiative will improve the understanding of the services currently provided by the Town and provide information that will allow Council and staff to make informed strategic choices regarding those services. The review will accomplish this by investigating current services and their delivery approach, identifying potential changes to services delivery methods and/or service levels and recommending changes to improve efficiency or effectiveness.

2019 will see the Town embark on comprehensive community engagement to deliver a new Strategic Plan for Milton. The Strategic Plan will serve as a roadmap for Council and staff in order to ensure that strategic actions are aligned with the community's vision and priorities.

It's an exciting time in Milton as we continue to build a Place of Possibility.



Welcome Messages

Message from the Director of Finance

Glen Cowan

The 2019 Budget is largely influenced by the financial pressures that are related to the extension of existing services into new growth areas within the community and infrastructure funding. These themes and their resulting financial impacts are consistent with prior forecasting undertaken by the Town through Fiscal Impact Studies, Asset Management Plans and prior year budget processes, and are expected to remain prevalent for the foreseeable future given the additional growth anticipated to the year 2031 and beyond.

Through the public engagement that is undertaken annually through the Budget Survey process, the feedback consistently indicates that although municipal services are valued, respondents are divided between the options available to manage the levels of service delivered along with the associated costs. Based on this feedback, the 2019 Budget attempts to strike an appropriate balance between leveraging non tax-based revenue sources, revising service levels and raising property tax revenues, and proactively identifying and implementing process efficiencies.

Respondents to the Budget Survey also identified the importance of setting aside funding for infrastructure in order to support the continuation of existing service levels into the future. The 2019 budget continues to implement the strategies that were initiated through the 2018 Budget and formalized through the Town's Financial Principles Policy No. 110 that result in a reduction in the Town's annual infrastructure deficit.

Investment in the road network continues to be a priority for residents, and the 2019 Budget responds with a \$29 million investment in the addition of new, expanded and rehabilitated roadways, as well as continued improvements to the active transportation network. 2019 will also see the opening of the Sherwood Community Centre, including a new

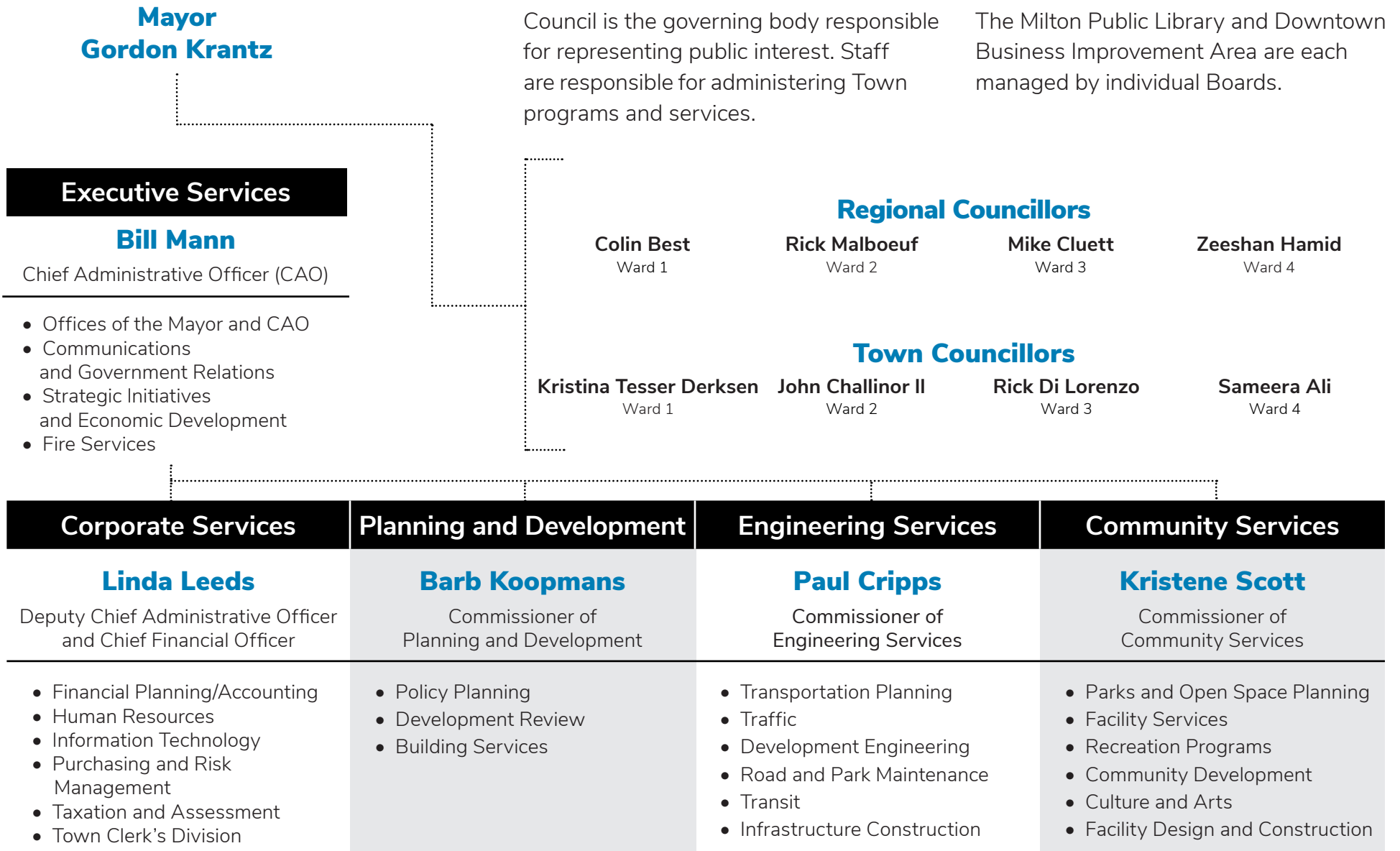
branch library, as well as the construction of Fire Station No. 5 in order to provide for the needs of our growing community.

Large scale investments such as those proceeding in 2019 highlight the importance for long-term financial planning. Decisions made through the 2019 budget need to be made in the context of the multi-year budget framework, as well as the numerous fiscal and master plans undertaken by the Town. This includes consideration of the operational and financial implications related to the deferrals and service level revisions that are associated with achieving the desired 2019 tax levy.

Through these measures, as well as the Town's pursuit of further opportunities to improve the quality and efficiency of service delivery, the Town will be better positioned to support the needs of the community in 2019 and the future.



Organizational Structure



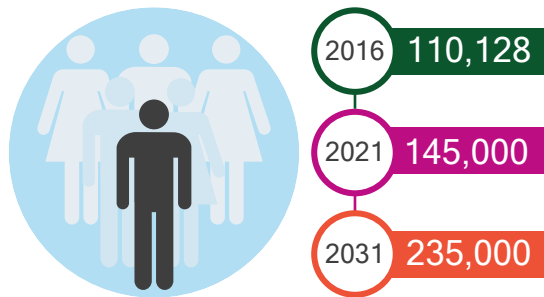
Snapshot of a Growing Community

A Place of Possibility

Nobody can deny that there is something special happening in Milton. New projects and new people bring exciting opportunities for the residents and businesses in Milton.

In 2000, Milton set out on a path of growth unlike any other municipality in Canada. The vision for our future is bold.

Estimated Population Growth



Young, Educated and Growing Fast



25-44

35.3
Median Years of Age
Youngest in Ontario



73%
Post-Secondary Education
5th Most Educated Workforce in Ontario



\$126,186
Average Household Income
Top 5 in Ontario (Population > 50K)

Growing Community

The Town of Milton boasts a strong and diverse economy, with the following attributes:

- Major economic sectors include advanced manufacturing, distribution/warehouse and food production industries
- Labour force of 51,887 in 2012; projected to grow to over 114,000 by 2031
- Skilled, highly educated labour pool with close proximity to colleges and universities



23%
of Milton's Total Weighted Assessment is Non-residential
Balanced and diversified tax base supporting Town revenues

1.2 Million Square Feet
Historical 5 year rolling average of industrial - commercial - institutional development

Average annual residential units

1,300
(2013 - 2017)



Current Development Areas

Derry Green Business Park is the next phase of industrial-commercial growth in Milton. It will accommodate mixed density employment growth and offer more than 2,000 acres of high-demand business park development.

Boyne Residential Survey is Phase 3 of the residential urban expansion in the Town of Milton, and will accommodate in excess of 50,000 new residents when fully developed. The area is approximately 2,300 acres in size and is bounded by Louis St. Laurent Avenue to the north, James Snow Parkway to the east, Britannia Road to the south and Tremaine Road to the west.

Snapshot of a Growing Community

Economic Context

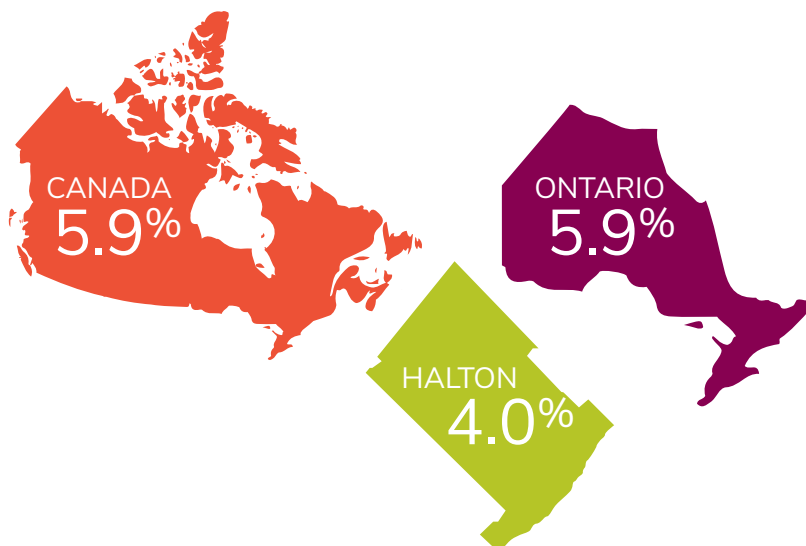
Municipal Price Index

Since 2008, the Town has used a customized Municipal Price Index (MPI), in accordance with the Government Finance Officers Association best practices, to better account for how inflation pressures can impact spending. For the 2019 budget, the MPI includes a 2.30% change in expenditures and a total pressure of 2.87% when revenues are considered, as shown in detail on page 376 in the Supplementary Information section of this document.

Employment Growth

As of September 2018, the unemployment rate for Canada and Ontario was 5.9%¹. Halton Region is performing better than the national and provincial rates, with an unemployment rate of 4.0%².

Unemployment Rate



Interest Rates/Borrowing

Due to the strength in the Canadian and global economies and in order to manage inflation rates, the Bank of Canada increased the overnight rate by 25 basis points to 1.75% in October 2018, the fifth such increase since the summer of 2017³. Forecasts by the major Canadian banks indicate the Bank of Canada will continue to increase rates in 2019. This affects the Town in two key ways:

1. Rising rates increase borrowing costs for debt financed projects, impacting available funding to allocate toward the capital program
2. Rising rates increase the amount of investment income, since the rate of return on surplus cash and investments is directly linked to interest rates

How Does This Impact Milton

The Town of Milton strives for a balance between residential and non-residential development, which contributes to a high standard of living for the community by supporting employment opportunities for Milton's highly educated population. This balance is also required as non-residential growth helps to alleviate rising pressure on the tax rates and debt capacity associated with residential growth.

The 2017 Fiscal Impact Assessment for the Sustainable Halton Lands, presented to Council through [CORS-062-17](#), considered the current economic context affecting Milton along with the financial impact of extending existing services to the newer growth areas of the community. The study projects annual tax increases of 5.26% through 2036 including an initial budget pressure exceeding 18%. Further increases may also be required should non-residential growth not materialize as quickly as projected or as additional funding is needed for infrastructure replacement.

Adequate funding sources, including user fees and property taxes, enable the Town to provide high quality municipal programs and services that support our vision of building a complete community.

¹ Statistics Canada

² Halton Region Employment Survey

³ Bank of Canada

2019 Budget-at-a-Glance

Building a Complete Community

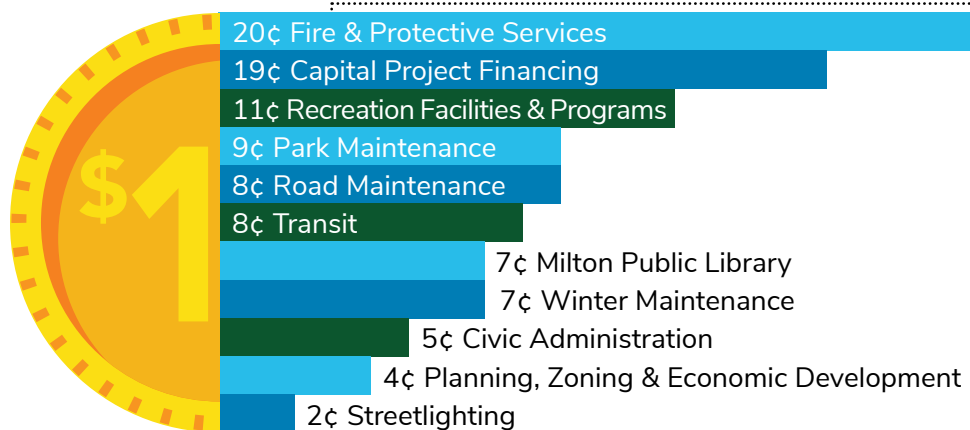
Take transit to a favourite destination, use a pedestrian crossover to arrive safely at school or navigate the roadways by car. Play in the park, enjoy a theatre performance, take to the trails or explore recreation indoors to skate, swim and play sports.

Rest soundly knowing that our dedicated firefighters ensure the safety of all. All this is possible through our core programs and services and partnerships with regional, provincial and federal levels of government. This is a complete community.



How Are Property Taxes Used?

A portion of every property tax dollar is used to provide a wide range of programs and services to ensure a high quality of life for residents.



Services Funded by Your Property Tax Bill

In addition to the Town of Milton, other agencies using property tax funds include Halton Region and the school boards, for the delivery of their community programs and services.



Town of Milton - 36%

Halton Region - 40%

- Waste and Recycling Collection
- Police and Paramedic Services
- Regional Roads and Transportation
- Social Services
- And more...

Education (School Boards) - 24%

2019 Budget-at-a-Glance

Budget Survey

Our annual budget survey is an important way for us to learn about the community's priorities for spending tax dollars. We carefully consider the thoughts and opinions expressed and use them to inform our decision making.

A total of 532 residents participated in the online survey. We also conducted a statistically valid random telephone survey of 400 Milton residents. The telephone survey provided a statistically relevant perspective of the majority of property owners. Full survey results are available online at www.milton.ca/budget.

As identified in the survey, 89% of residents from the telephone survey rated the value received for tax dollars as very good, good or fair.

Residents were divided over how to balance taxation with service levels, with half of the respondents favouring increasing taxes to enhance or maintain services while the other half were not sure or favoured cutting services to maintain or reduce taxes.

The figure following reflects what you told us about how we should invest tax dollars and outlines how those areas are being addressed in 2019.

Services Identified for Increasing Investment of Tax Dollars*



- Increased budget for winter maintenance on roadways
- Addition of bike lane marking replacements to maintain active transportation infrastructure
- Continued investment in asphalt patching and crack sealing
- Continued investment in sidewalk repair program and tree maintenance
- Ongoing rehabilitation of existing roadways through expanded asphalt, surface treatment and asphalt overlay programs

Services Identified for Maintaining Investment of Tax Dollars*



Online Services

Fire Services

By-law Enforcement

Communications

Parks Maintenance

- Addition of new application analyst to support continued development and maintenance of online services
- Continued construction of Fire Station No. 5
- Provision or delivery of services such as parks maintenance to growth related areas

Funding the Replacement of Future Infrastructure

93%

responded that it is important or somewhat important to set aside funding to replace infrastructure (such as roads and buildings)



- Continued strategy to mitigate existing infrastructure deficit by increasing the contribution to the capital fund with an additional \$1.0 million per year
- All new growth assets include a transfer to reserve for future replacement

Services questioned through the Public Input Survey are rotated annually with six services questioned every alternate year. Full detail of all service results can be found in [CORS-047-18](#).

* Results shown reflect majority ratings only (50% or higher)

2019 Budget-at-a-Glance

Corporate Strategic Plan

In 2015, Council approved a Corporate Strategic Action Plan for the years 2015 to 2018. This plan articulated the vision for the Town with a recommended action plan in line with the previous term of Council (2015-2018). The 2019 budget includes funding for the development of a new Corporate Strategic Plan. Meanwhile, the 2019 budget continues to support the goals of the previous plan through both new and multi-year projects initially approved in previous budget years as further outlined below.

1. Vibrant and Connected Community



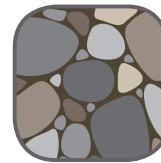
- **Sherwood Community Centre:** New facility to open in 2019 to meet the needs of the growing community
- **Sustainable Halton Lands:** Continued planning for Sustainable Halton Lands including the preparation of the secondary planning process for the Britannia East/West Corridor
- **Transit:** New Specialized Transit Service Delivery Strategy to better meet the needs of the community
- **Active Transportation:** Continued development of active transportation infrastructure, such as bike lanes, trails and pathways and replacement of end-of-life bike lane markings

2. Economic Growth



- **Milton Education Village:** Secondary Plan underway for development of lands that will accommodate a campus for Wilfrid Laurier University/Conestoga College
- **MEV Innovation Centre:** Continue to offer growth opportunities and access to sector specific advisors for entrepreneurs, start-ups and businesses
- **Future Employment Lands:** Development of Derry Green lands for future employment opportunities and planning for the Agerton employment area

3. Financial Sustainability



- **Asset Management Plan:** Continued evolution of asset management practices, including the creation of a Strategic Asset Management Policy
- **Infrastructure Renewal Reserve:** Continued contribution to capital fund of an additional \$1.0 million per year to reduce the existing infrastructure deficit and ensuring new growth-related assets also include a transfer to reserve for future lifecycle costs

4. Enhanced Communication



- **Corporate Branding:** Year 2 of a 3 year implementation plan to replace branded assets throughout the Town
- **Community Engagement:** Implementation of community engagement framework endorsed by Council (ES-014-18) to staff and public

5. Organizational Effectiveness

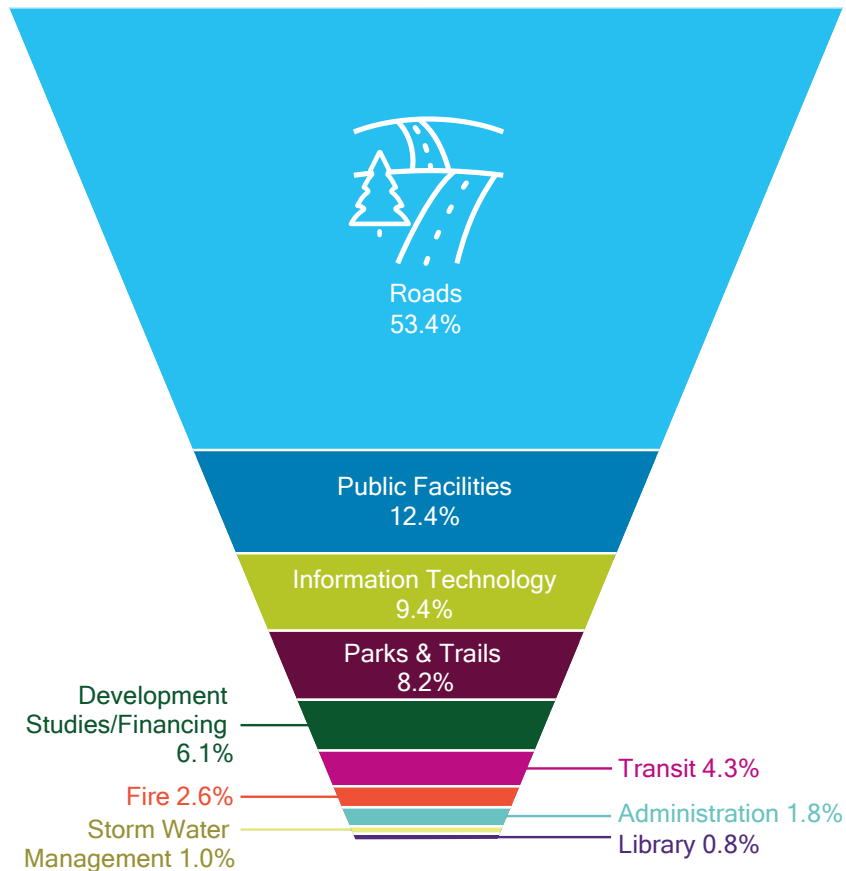


- **Service Delivery Review:** Review of current services and delivery approaches; identifying potential changes to service delivery methods and/or service levels
- **Employee Strategic Development:** Establishment of organizational competencies for positions; implement employee learning and development to align with competencies
- **Health and Safety Audit/Implementation:** Development of a formal and measurable Health and Safety continuous improvement plan; development of a hazard reporting process and training matrix

2019 Budget-at-a-Glance

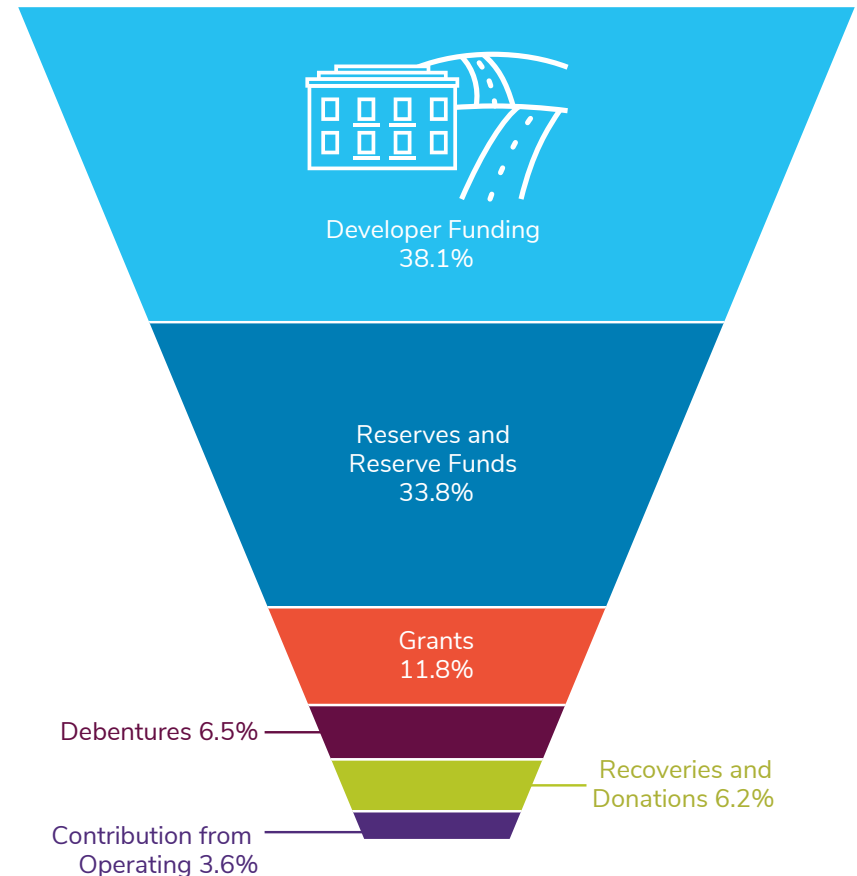
Investing in Infrastructure to Support a Complete Community

A growing municipality like Milton needs to invest in both new infrastructure and the renewal of existing assets, such as roads, facilities and parks. The 2019 capital program includes 122 projects valued at \$55.2 million to provide programs and services to the community. Here is a snapshot of our capital investment in the community for 2019:



How is the Capital Budget Funded?

The development of new and the rehabilitation of old infrastructure to provide services to the community is very costly. Milton continues to actively pursue all available external financing opportunities, such as developer funding for growth and other grants to lessen the financial impact on taxpayers. \$36.8 million of this year's capital program is funded from external sources, largely from development charge revenues.

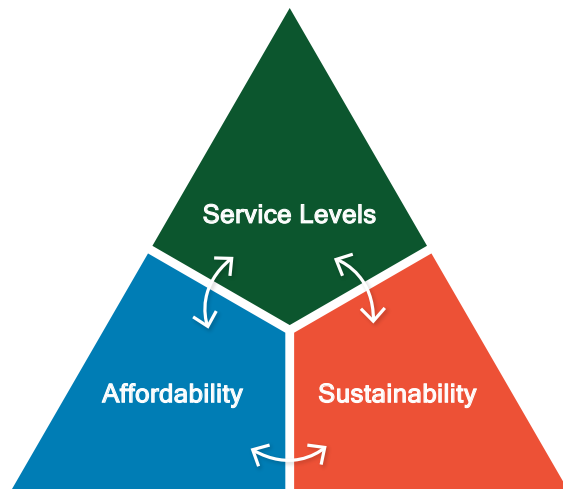


2019 Budget-at-a-Glance

2019 Budget Principles

As outlined in the Town's Financial Principles Policy No. 110, financial planning at the Town starts with the establishment of Council's vision for the Town through a strategic planning process. Detailed studies and planning exercises undertaken by the Town, including various fiscal impact analyses, master plans and asset management plans are developed in line with the overall strategic vision. These plans then form the framework for capital investment and provision of services that support a growing community.

The budget process provides an avenue to prioritize and balance the allocation of available resources to achieve the various master plan targets and priorities and ultimately deliver services to community.



Programs and services are reviewed on a regular basis to ensure the budget reflects changes in the community's needs and incorporates innovation in service delivery.

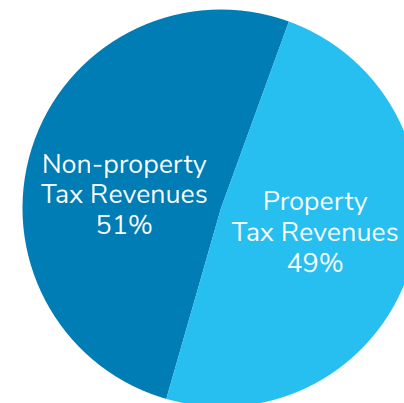
Budget Call Report

Through the Budget Call Report, [CORS-047-18](#), direction was provided to prepare the 2019 budget with identification of the cost of existing services, along with options to reduce the tax rate impact. At the time of the Budget Call Report, a budget pressure equivalent to \$31.05 per \$100,000 of residential assessment was forecast for 2019 relative to the existing levy of \$242.23 per \$100,000.

In order to mitigate the tax impact in 2019, several items originally forecast to be included in the 2019 budget were either deferred or eliminated from the budget, as discussed further in the Operating Budget Summary section of this document. These changes along with other changes as further outlined on pages [424](#) to [467](#) of the supplementary information section resulted in lowering the residential tax impact to \$20.11 per \$100,000 of assessment.

Funding Sources

The 2019 gross operating budget leverages a variety of funding sources other than property taxes to support service delivery. These other sources, including user fees, service charges, grants and recoveries, account for just over half of the \$136.8 million gross operating budget.



2019 Budget-at-a-Glance

Approved 2019 Tax Impact

MILTON'S PORTION OF TOTAL TAX BILL

\$20.11

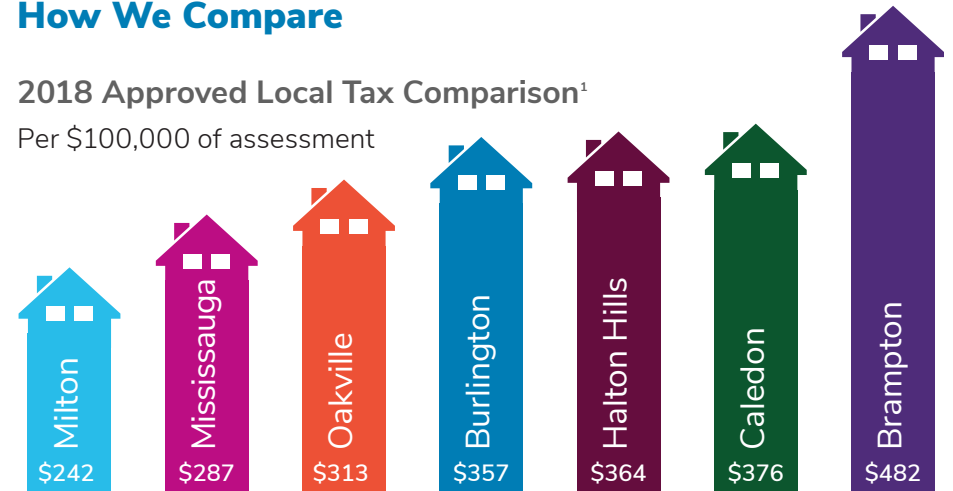
PER \$100,000
ASSESSMENT
VALUE



How We Compare

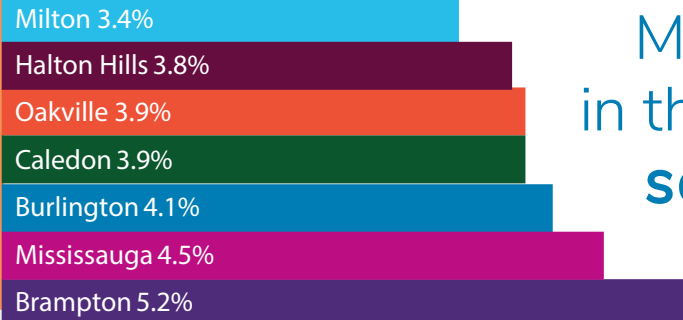
2018 Approved Local Tax Comparison¹

Per \$100,000 of assessment



Milton's tax rate is 34.1% lower than the average.

Municipal Property Taxes and Rates
as a % of Household Income²



As a percentage of household income,

Milton is the lowest
in the GTA at **3.4%** and
second lowest in
the province².

¹ 2018 Tax rates from each municipality's website ² 2017 BMA Municipal Study, Pages 450-452, 454; rates include water/wastewater



02

Capital Budget Summary



Overview

Municipal infrastructure forms the foundation upon which great communities are built. It drives our economy, supports and enhances our quality of life and increases prosperity within the community. Public infrastructure defines how we move through our communities by car, transit, bike or foot. It enables recreation, cultural and sport activities and it supports our health and safety through the fire service and storm water management. This infrastructure is costly to build, maintain and replace, so spending decisions must be aligned with a strong strategic framework to ensure capital investment meets the needs of the community. This ensures infrastructure is built to support a growing community while actively investing in existing infrastructure to ensure its serviceability.

The foundation of the annual capital budget is the detailed studies and planning exercises undertaken by the Town, including various fiscal impact analyses, master plans, condition assessments, the 2015 Development Charge Background Study and the Town's Asset Management Plan. As outlined in the Town's Financial Principles Policy No. 110, these plans form the strategic framework for investment that supports a growing community while rehabilitating existing assets. It is important, therefore, to understand how the investments and financing strategies identified in 2019 form a part of the longer term planning horizon as presented in the 2020 – 2028 Capital Budget Forecast and Reserves and Reserve Funds sections on pages 331 to 351 and 359 to 371 respectively.

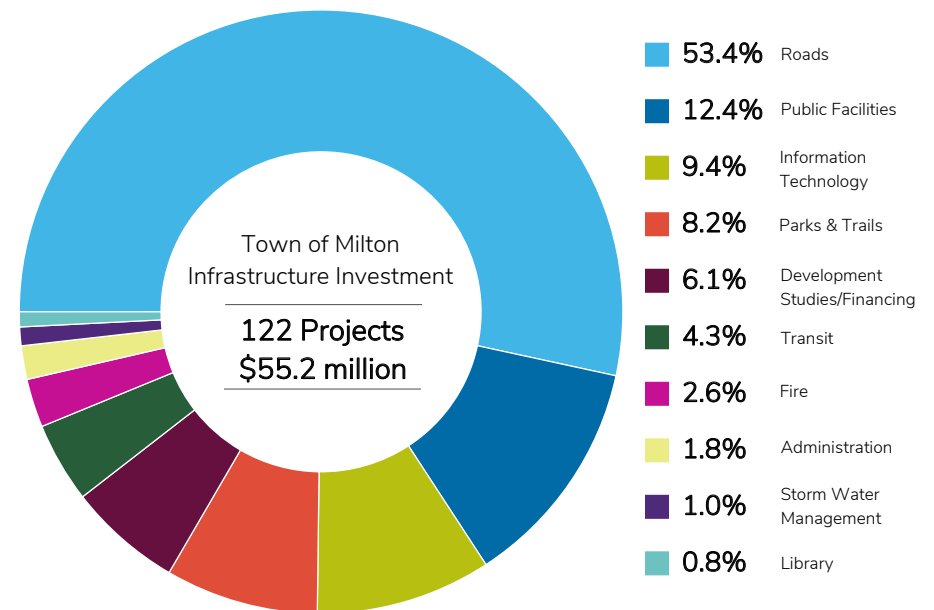
The starting point for the 2019 capital budget was the forecast approved in principle as a part of the last year's budget process, which was updated to reflect changes in the growth forecast, inflationary pressures and ongoing condition assessments of existing infrastructure. Consideration has also been given to the impact of capital investment on future operating budgets, feedback gathered through the public input process, alignment with the Town's strategic plan as well as the available human resources to undertake and properly manage the program.

Milton's 2019 capital budget represents an investment of \$55.2 million in 122 projects to provide programs and services to the community.

54% of the capital budget will extend services to growth areas through investment in new infrastructure and associated studies, while 42% will focus on the state of good repair through the maintenance and rehabilitation of existing infrastructure. The remainder of the capital budget is associated with other projects including information technology initiatives, ongoing Emerald Ash Borer tree removal and the continued implementation of the corporate brand.

Infrastructure to Support a Complete Community

Investment in capital infrastructure plays a fundamental role in supporting Milton's vision of being a vibrant, thriving and innovative community where everyone feels welcome, safe, connected and engaged. The 2019 capital program focuses investment on transportation, public facilities and technology infrastructure which account for \$41.6 million of the \$55.2 million total capital investment.



Overview

Roads – \$29.5 Million (39 projects)

Roads and related infrastructure continues to be a top priority for residents in Milton as evidenced through the Town's 2018 budget survey, with over 60% of respondents indicating investment in the road network should be enhanced. Through the 2019 capital budget, investment will continue on roads and related infrastructure with 53% of capital funds allocated to this asset class. The following major road construction projects are included in the 2019 capital budget:

- Widening of Louis St. Laurent from Vickerman Way to 4th Line to four (4) lanes to provide additional east/west travel capacity supporting the development of the Boyne Secondary Survey Area
- Reconstruction and expansion of Nipissing Road to three (3) lanes to provide a left turn lane along the entire road segment to support improved traffic flow driven by projected growth in the area due to Metrolinx's Milton GO Station expansion
- Rehabilitation and maintenance of various roads throughout the Town using asphalt overlay, expanded asphalt and surface treatment methods as identified in the Town's Asset Management Plan
- Utility relocates along Bronte Street to support the future reconstruction and widening from Victoria Street to Steeles Avenue
- Reconstruction of Bell School Line from Derry Road to Britannia Road in conjunction with the City of Burlington

Public Facilities - \$6.9 Million (16 projects)

Recreational and cultural facilities, libraries, fire stations and civic buildings enable the delivery of municipal services and support a complete, sustainable and livable community where people live, work, learn and play. 2019 includes the continuation of the construction of Fire Station No. 5 which was pre-approved through the 2018 capital budget. In addition, 2019 will support investment in rehabilitation efforts at various facilities throughout the Town.

Information Technology - \$5.2 Million (14 projects)

Information technology is fundamental to the effective delivery of programs and services to Milton residents. The technology landscape is rapidly changing and the Town continues to invest in process automation and technology infrastructure to create efficiencies in operations and enhance customer service. The 2019 capital program includes the replacement of the Town's current property taxation system that is used to bill and collect revenue to reduce risk and allow for modern functionality. Investment in both network and server hardware, enterprise licensing as well as various department specific technology initiatives are included in the 2019 program.

Parks and Trails - \$4.5 Million (13 projects)

Parks and trails infrastructure provides residents the opportunity to connect with nature, participate in sport and recreation activities as well as provides a gathering place for family and friends. Trails are increasingly used as alternatives to traditional transportation routes in addition to recreational uses. Investment in parks and trails through 2019 will focus on the construction of the Ford Neighbourhood Park in Boyne, the park elements surrounding the Sherwood Community Centre and Library and the redevelopment of Sam Sherratt Park. The budget includes the design for the future reconstruction of Moffat, Centre and Court Parks as well as various equipment purchases to support the ongoing maintenance of parkland.

Overview

Development Studies/Financing - \$3.4 Million (3 projects)

Driven by the ongoing growth in the community, development studies and financing projects include the funding of legislated development charge exemptions required under the *Development Charges Act, 1997* and preparation for the secondary plan for the Britannia East/West development within the Sustainable Halton lands.

Transit - \$2.4 Million (6 projects)

The 2019 capital budget focuses investment on the replacement of two (2) 12 metre regular service buses along with the introduction of four (4) new mini buses to transition to a more dedicated approach to specialized transit service delivery. The budget also includes a service delivery implementation study designed to provide information to accommodate a smooth transition from the Town's existing transit facility.

Fire - \$1.4 Million (18 projects)

The mission of the Milton Fire Department is to ensure Milton is a safe place to live, work and play, through the provision of a wide range of fire suppression, safety and related services. To support this mission, the Fire Department will invest in a variety of fire equipment replacement initiatives, highlighted by a complete replacement of firefighter breathing apparatus equipment.

Administration - \$1.0 Million (7 projects)

Investment in administrative initiatives support the continued implementation of the Town's updated corporate brand, a service delivery review and an update to the Town's corporate strategic plan.

Stormwater Management - \$0.5 Million (4 projects)

Stormwater management projects in 2019 will include the second and third phase of the storm sewer network study that commenced in 2017, a comprehensive stormwater pond condition study as well as the required monitoring programs within the Boyne and Derry Green Secondary Plan development areas.

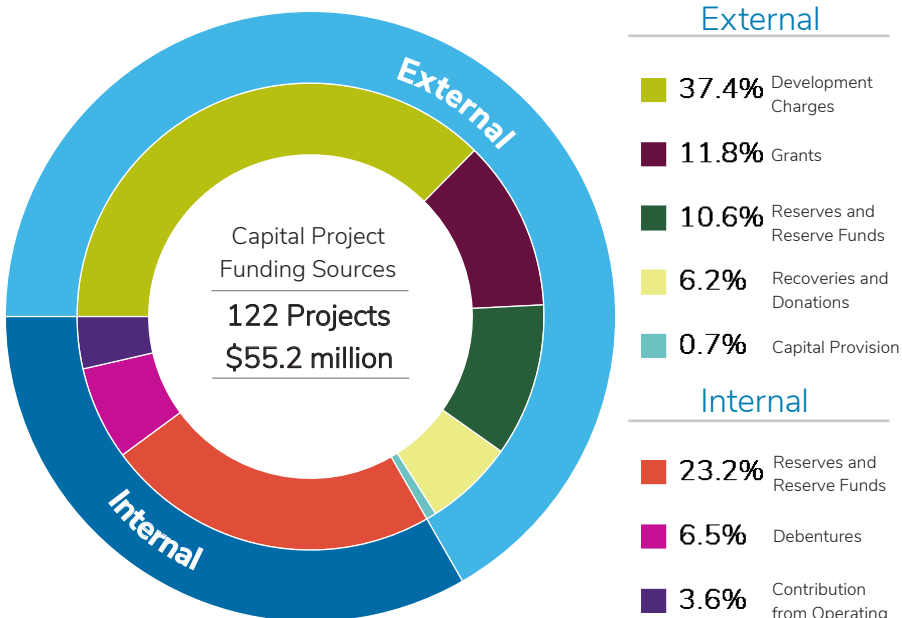
Library - \$0.4 Million (2 projects)

The Milton Public Library provides the resources, materials, programs and services required to support and encourage life-long learning and literacy of residents. The 2019 library capital budget will support the renewal of collection materials and automation equipment.

Overview

Funding a Complete Community

Constructing and replacing the infrastructure that provides valuable municipal services to the community can be very costly. Milton continues to actively pursue all available external financing opportunities, including federal and provincial grants, to mitigate a portion of the local taxpayers' investment in infrastructure. Nearly 67%, or \$36.8 million of the 2019 capital program is funded from external sources, largely development charge revenues as illustrated in the following graph. Reserves and reserve funds can be funded from both external and internal sources.



Development Charges - \$20.6 Million

Collected under By-laws 053-2016 and 100-2016 and pursuant to the *Development Charges Act, 1997*, development charges provide for a recovery from developers towards eligible growth-related infrastructure. The Town of Milton utilizes development charges for municipal services such as roads, community centres, fire facilities, transit and parks. Development charges provide the Town an opportunity to reduce the financial impact that results from growth-related infrastructure to taxpayers. Over \$20.6 million, or 37.4%, of the 2019 capital program will be funded by development charge revenues.



Overview

Reserves and Reserve Funds – \$18.7 Million

Reserves and reserve funds are an accumulation of funds that enable good financial and cash management in support of the sustainability of the Town. They are critical to Milton's long-term financial health and provide a significant source of funding to the capital program. A comprehensive description and use of the Town's reserves and reserve funds is included in the Supplementary Information section on pages 411 to 423. An analysis and commentary on the reserve and reserve fund forecast is presented in the Reserves and Reserve Funds section on pages 361 to 371.

The 2019 capital program includes gross financing of \$20.8 million from Reserves and Reserve Funds. These transfers are partially offset by a reduction in reserve transfers of \$2.2 million on two (2) existing approved capital projects. These two (2) projects will be refinanced with debentures to minimize administrative activities associated with a debt issuance as explained in the debentures section on page 29. The following table summarizes the \$18.7 million of net reserve and reserve fund financing within the 2019 capital program.

Reserve / Reserve Fund Name	Amount (\$ millions)
Capital Works Reserve	\$ 6.52
Ontario Lottery Corporation Proceeds Reserve Fund	5.86
Equipment Replacement Reserve	3.87
Infrastructure Renewal Reserve	2.00
Municipal Buildings Components Reserve	0.72
Property Transactions Reserve Fund	0.50
Library Capital Works Reserve	0.43
Computer Equipment Reserve	0.32
Municipal Building Replacement Reserve	0.28
Transit & Transportation Reserve	0.12
Building Stabilization Reserve Fund	0.12
Growth Related Resources Reserve	0.06
Total Reserves and Reserve Funds	20.80
Existing Approved Projects Refinanced with Debt	(2.15)
Net Reserves and Reserve Funds	\$ 18.65

Allocation of Ontario Lottery Proceeds

Milton continues to benefit financially from the Ontario Lottery and Gaming Corporation's (OLG) operations at the Mohawk Racetrack. Consistent with prior years and in accordance with existing policy, the proceeds from OLG operations are used in the capital program in the year following receipt of the funds. The funds are allocated to a broad range of capital investment and are a key funding source for the annual capital program. A detailed listing of the 2019 projects funded from OLG proceeds is included in the Supplementary Information section on page 378.

Grants - \$6.5 Million

Milton strives to take advantage of all available grant funding to support investment in municipal infrastructure. The Town receives an annual allocation from both the Federal Gas Tax Fund as well as a final payment from the Ontario Community Infrastructure Fund in 2019. The following table highlights the grant funding included in the 2019 capital budget and the commentary following the table discusses the individual grant programs in more detail.

Project	Gross Cost (\$ millions)	Grant Funding Allocated (\$ millions)	Grant Program
C339000 Asphalt Overlay Program - Constructon	\$ 3.46	\$ 3.01	OCIF
C330108 Bronte Street (Main St to Steeles Ave)	1.64	0.36	GTF
C350128 Expanded Asphalt Program - Construction	2.13	1.91	GTF
C350134 First Line (Britannia to Lower Base Line) Rehabilitation	1.25	1.20	GTF
Total Grant Funding	\$ 8.48	\$ 6.48	

Overview

Federal Gas Tax Fund (GTF)

The GTF is a long-term, predictable source of funding for the Town to help build and revitalize local public infrastructure. The funds can be used for investment in infrastructure renewal, material enhancement and construction for a broad range of service areas including local roads and bridges, public transit, culture, tourism, recreation and sport. Milton's annual payment is expected to increase from \$2.6 million in 2018 to \$3.3 million in 2019. These funds can be accumulated in a dedicated reserve fund until projects meeting the grant requirements of the program are included in the budget. The 2019 capital budget includes \$3.5 million of GTF, including an accumulation of funds from prior year transfer payments, to fund road and bridge infrastructure rehabilitation works.

Ontario Community Infrastructure Fund (OCIF)

OCIF is a provincial grant administered by the Ontario Ministry of Agriculture, Food and Rural Affairs to be used for the repair, rehabilitation and replacement of core infrastructure assets including roads, bridges and culverts. The current contribution agreement approved by Council through [CORS-063-16](#) continues through 2019 and provides Milton a grant of just over \$3.0 million in 2019. These funds have been applied to the 2019 Asphalt Overlay road rehabilitation program.

As the grant program is designed to support infrastructure investment in small, rural and northern communities, Milton is not eligible for funding under this program following its 2019 allocation as Milton's population exceeded 100,000 through the 2016 census. With no similar program available for larger municipalities, the loss of OCIF funding will put further pressure on the Town's finances.

Debentures - \$3.6 Million

Debenture financing is a tool used by the Town to support infrastructure projects prior to accumulating sufficient savings to fully cash flow the program. While debt continues to be an essential tool for all municipalities, the amount that can be utilized is limited by the Province through Ontario Regulation 403/02 with the amount of debt that can be incurred. Under the regulation, the debt charge payments cannot exceed 25% of the Town's annual total own source revenues; defined as the total operating revenues less grant funding, subsidies and transfers from reserves and reserve funds.

Milton Council has adopted a policy on annual debt payments from the operating budget to be limited to 15% of the Town's own source revenues. Because of the extensive growth Milton is facing, Council direction does include flexibility to increase the debenture limit to 20% where at least 25% of the debt payments can be made from other sources of revenue such as user fees, future development charge revenues or future capital provision payments.

Overview

Current Debt Obligations

Milton's existing debt obligations will require an annual payment of \$6.8 million as illustrated in the following table.

Existing Debt Obligation	2019 Payments (\$ thousands)		
	Principal	Interest	Total
Tax Supported Debt	\$ 2,288	\$ 252	\$ 2,540
Reserve Debt	2,027	797	2,824
Development Charge Debt	1,335	123	1,459
Total Existing Debt	\$ 5,651	\$ 1,172	\$ 6,823

In recent years, the Town issued a total of \$30.3 million of debentures to support the Town's commitment to Halton Healthcare Services for the redevelopment of the Milton District Hospital resulting in annual debenture payments of \$2.5 million. As these debentures have a dedicated funding source through the Ontario Lottery Corporations Reserve Fund as well as capital provision revenues, they are included with the Reserve Debt in the above table.

2019 Debenture Financing

Tax supported debentures of \$3.6 million are required to finance the 2019 capital budget. Due to the size and nature of the projects within the 2019 capital program, two (2) existing active capital projects, C330127 Wheelabrator Way and C587111 Fire Station No. 1, with approved funding from reserves and reserve funds will be partially refinanced with debentures of \$2.2 million. The \$2.2 million of reserves and reserve funds has been redistributed across projects within the 2019 capital program. Refinancing these existing capital projects will minimize the number of projects funded from debentures which improves efficiency and simplifies the administration and reporting of debenture financing. The following table summarizes the allocation of debentures by project.

2019 Capital Project	(\$ thousands)	
	Gross Cost	Debt Funding
C350132 Bell School Line (Derry Road to Britannia Road)	\$ 1,378	\$ 500
C390127 6th Line Nassagaweya Culverts (Structures 113 and 118)	317	225
C390129 Reid Side Road Culvert Replacement	326	225
C510151 Sam Sherratt Park Redevelopment	663	500
Subtotal 2019 Debt	\$ 2,684	\$ 1,450
Existing Approved Capital Project Refinanced with Debt		
C330137 Wheelabrator Way (2017)	\$ 2,569	\$ 650
C587111 Fire Station No. 1 (2017/18)	5,818	1,500
Total 2019 Debt	\$ 11,071	\$ 3,600

In addition to the new debt, approval has already been granted to issue debt on prior year capital projects; however, \$7.8 million of the debt has not yet been issued. This outstanding approved debt will be included in a future debt issuance as expenditures are incurred on the projects.

The new debt, combined with the previously approved but not issued debt, will result in forecasted annual debt payments of \$1.4 million. In the first year of issue, no principal payments are required and therefore, the estimated interest payment required for 2019 is \$0.2 million. These additional debt charges have been incorporated into the 2019 operating budget. To mitigate the impact on the operating budget, these debt charges have been accommodated within the contribution to the capital budget. The following table summarizes the anticipated debenture payments on all existing and potential new obligations.

Total Existing, Approved and New Debt	2019 Payments (\$ thousands)		
	Principal	Interest	Total
Tax Supported Debt	\$ 2,288	\$ 451	\$ 2,739
Reserve Debt	2,027	797	2,824
Development Charge Debt	1,335	123	1,459
Total Combined Debt	\$ 5,651	\$ 1,371	\$ 7,021

Overview

Debt Capacity

Including previously issued debt, Milton's projected 2019 debt payments total \$7.0 million, which equates to 7.00% of own source revenues. This includes the debenture issuance that supported Milton's contribution to the hospital expansion which equates to 2.50% of own source revenues. The Town's debt capacity ratio remains within both the internal Council and Provincial limits for debt as illustrated in the following table. The total value of existing debenture principal outstanding is currently \$42.7 million which is expected to rise to \$48.5 million at the end of 2019. Further details on the Town's use of debenture financing is included in the Capital Forecast section on pages 339 to 341.

Debt Capacity Limits	Percentage (%)	2019 Debt Payment Limit (\$ thousands)
Ontario Regulation 403/02	25%	\$ 25,087
Council Policy (including non-tax sources)	20%	20,069
Council Policy (tax supported only)	15%	15,052
2019 Debt Payment Ratio	7.00%	\$ 7,021

Recoveries and Donations - \$3.4 Million

Recoveries and donations represent funds from external sources including developers, other municipalities and/or partners who jointly participate or are responsible for a portion of the costs related to the Town's capital program.

The 2019 capital budget includes several joint projects with the Region of Halton including the continued construction of the joint Fire Station No. 5 and Halton Paramedic Services Station No. 17 building and the Town's asphalt overlay program. In addition, the Town is planning to reconstruct the Bell School Line boundary road which will be a jointly funded program with the City of Burlington as well as reconstructing and expanding Nipissing Road which will be cost shared to support future development. For these projects, the Town will incur the full costs of construction with revenue contributions from the project partner based on predetermined cost sharing arrangements.

Contribution from Operating - \$2.0 Million

The contribution from operating represents the annual allocation of funds from the general tax levy combined with the original \$0.75 million dividend from Milton Hydro that is directly applied to the current year capital program. These funds are first used within the operating budget to service tax supported debentures issued to finance previous year's capital programs. The balance is then applied across all categories of projects in the current year capital program. As illustrated in the following table, \$2.0 million from the operating fund is applied directly to the capital program for 2019.

Description	Amount (\$ millions)
Tax Levy	\$ 3.94
Hydro Dividend	0.75
Gross Contribution	\$ 4.69
Annual Debt Charges	(2.69)
Net Contribution from Operating	\$ 2.00

Overview

Capital Provision - \$0.4 Million

Through the use of financial agreements with the development community, Milton receives additional funding over and above development charge revenues on residential development to assist the Town in financing growth-related capital projects. These funds are meant to compensate for the changes in the *Development Charges Act, 1997*, that eliminated a number of service areas which have growth related expenditures, required a statutory 10% reduction for all non-essential services and placed a ceiling on development charge revenues based on historical service standards. The funds are used to mitigate the impact of growth on the tax rates and protect the Town's debt capacity limits. The 2019 capital budget includes \$0.4 million of funding on growth related projects from the capital provision revenues.



Overview

Previously Approved Infrastructure Projects

Multi-Year Projects

Through the 2018 capital budget, Council pre-approved the multi-year construction of the joint Fire Station No. 5 and Halton Paramedic Services Station No. 17 building that will continue through 2019. Obtaining pre-approval permits the Town to enter into multi-year construction contracts and improves cash flow forecasting. As work has already begun on these projects, they are of highest priority for funding within the capital program. The budget for Fire Station No. 5 remains unchanged at \$6.4 million, of which \$4.0 million is included in the 2019 capital budget.

There are no new multi-year projects being introduced through the 2019 capital budget.

Fleet Pre-approvals

Through the 2018 budget, Council pre-approved three (3) capital projects for the replacement of rolling stock equipment to facilitate lengthy lead times and ensure equipment is delivered when required. The procurement process for the following fleet projects is underway with anticipated delivery in 2019:

- C450117 1 Ton Crew Dump Truck – 1 unit
- C450121 Tandem Axle Trucks – 3 units
- C450150 Haul All/Packer – 1 unit

2019 Equipment Replacement

Similar to previous years, the budget seeks pre-approval of rolling stock equipment for 2020 replacement needs to facilitate the advance ordering of equipment due to lengthy lead times. The following three (3) capital projects, valued at \$0.8 million, require pre-approval:

- C450121 Tandem Axle Trucks – 1 unit
- C450132 Multifunction Tractor – 1 unit
- C450149 Sign Truck – 2 units

As with all fleet equipment replacement, a condition assessment will be completed to confirm replacement need prior to proceeding with the replacement.



Overview

Balancing Growth with the State of Good Repair

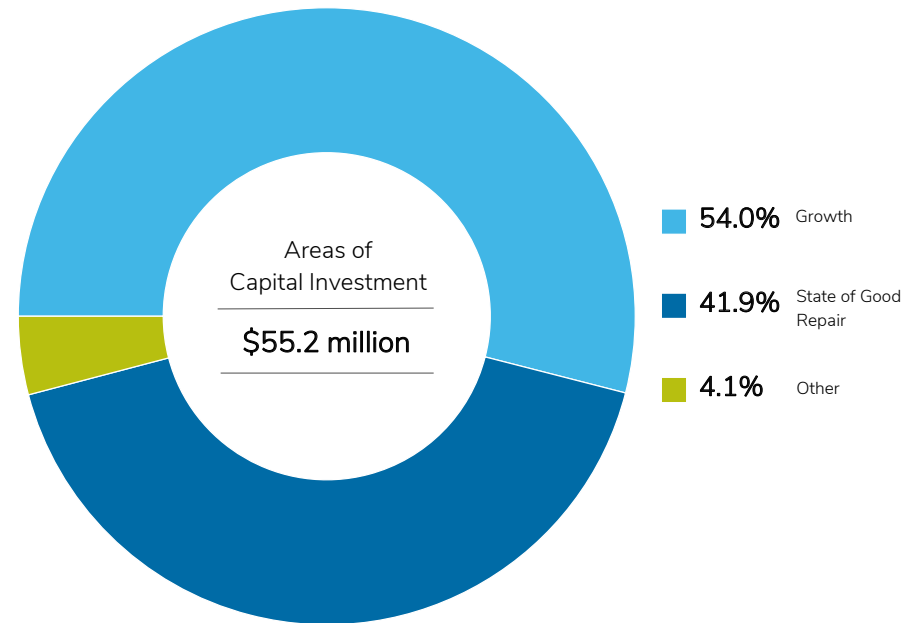
Milton continues to be one of the fastest growing municipalities in the country, and with that growth, comes financial challenges to balance investment in infrastructure renewal and growth related infrastructure. Annual capital investments should strive to maximize the long-term benefits to the community while minimizing health and safety risks and ensuring assets continue to provide services at levels expected by the public.

Representing 54.0% of the capital budget, projects driven by growth include investments in new infrastructure to service a larger community, enhancements to existing assets to meet the needs of a larger community as well as various studies to plan for and support development.

State of good repair refers to investment in existing assets to maintain or extend their useful life or the complete replacement/reconstruction of assets to enable the continuance of services.

Some projects within the capital program may include both a growth and state of good repair component as some state of good repair projects are accelerated by a growing community while some growth projects will provide a benefit to existing residents. For the purposes of presentation, a project is considered growth related if more than 10% of the total project costs are to support the growing community.

A portion of the capital budget is for projects that are neither growth nor state of good repair but that will benefit the overall community. A summary of investment by classification is depicted in the following graph, followed by further detail on each category.

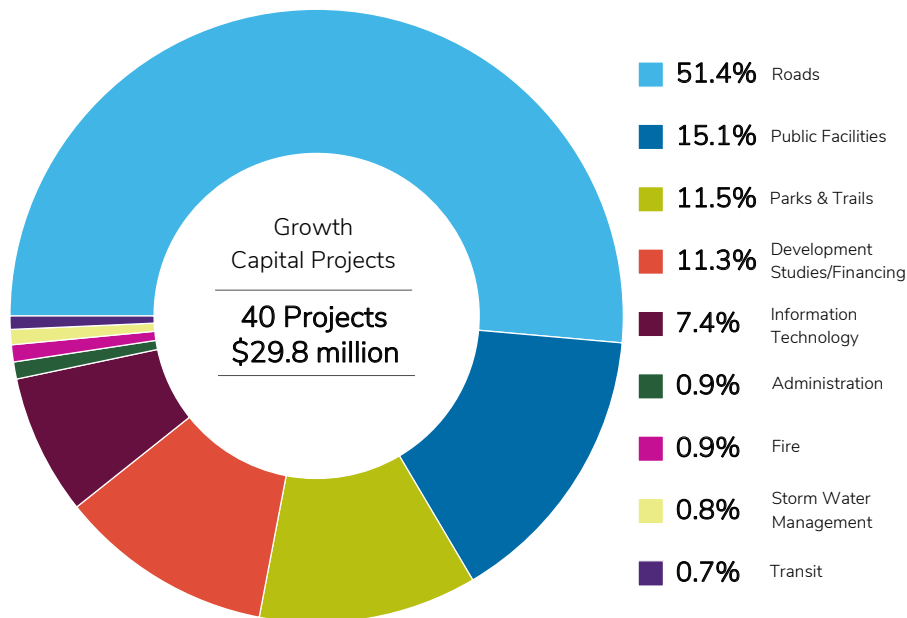


Overview

Investment in a Growing Community

With a combined investment of \$23.3 million, roads, public facilities and parks and trails infrastructure are the focus of the \$29.8 million total growth related investment. Major growth projects include the widening of Louis St Laurent to 4 lanes from Vickerman Way to Fourth Line, the construction of the joint Fire Station No. 5 and Halton Paramedic Services Station No. 17 facility, the widening of Nipissing Road to 3 lanes as well as the funding of legislated development charge exemptions.

Accurate predictions of the rate of growth are essential in developing a solid financial plan for growth infrastructure investment. Milton's growth forecast has been updated to reflect actual development activity and revised future projections under the assumption that the Region's current allocation program discussed in ENG-023-17 and future allocation programs for water and wastewater servicing proceed as planned. As the timing of investment in growth related infrastructure is directly linked with the growth in the community, the capital budget and forecast have been adjusted where needed to align infrastructure investment in new roads, parks and facilities with the growth in the community.

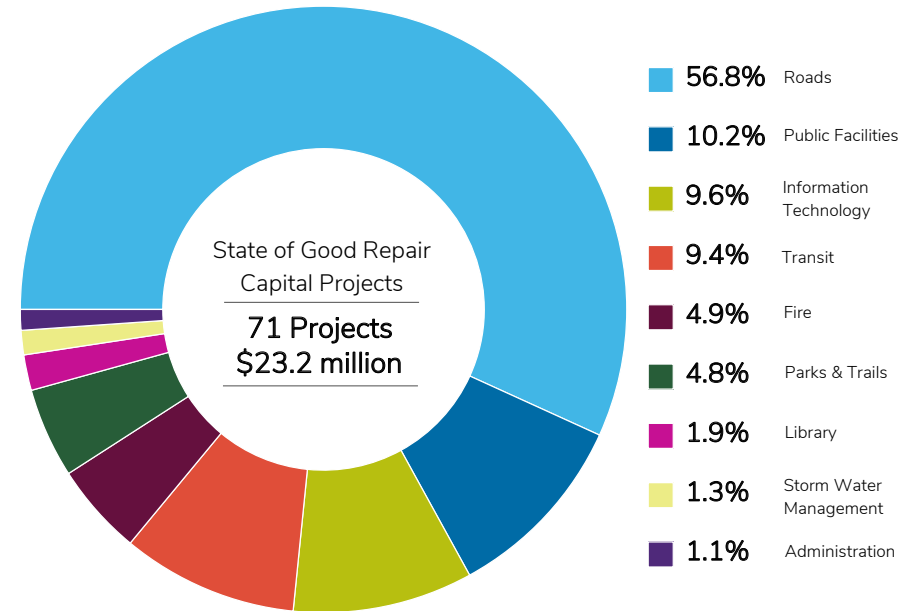


Overview

Investment in the State of Good Repair

Comprehensive asset management planning continues to be a high priority for municipalities as it provides solid information for decision making on infrastructure investment as well as allows municipalities to continue to qualify for several federal and provincial grant funding programs. Through [CORS-067-17](#), a consolidated Asset Management Plan that includes roads, bridges and culverts, facilities, transit, parks, sports fields and streetlighting infrastructure was approved by Council. This plan identifies the financial resources required for sustainable asset management based on the long term needs and asset serviceability standards.

The 2019 capital budget continues to reflect data collected through the Asset Management Plan and places a strong emphasis on roads and related infrastructure; Milton's largest asset class. Roads and related infrastructure projects represent 56.8% of the state of good repair investment while considerable investment is also identified for technology infrastructure as well as public facilities, transit and fire assets as illustrated in the following graph.



Other Capital Investment

Investment in information technology initiatives as well as the corporate branding project, the continuation of the Emerald Ash Borer implementation program and various corporate studies including a service delivery review, are driven neither by growth nor investment in the state of good repair. These projects will benefit the community and represent an investment of \$2.2 million.

Overview

Operating Impacts from 2019 Capital Projects

Investing in new and expanded infrastructure can have a significant financial impact on future operating budgets and tax levies. Infrastructure projects can result in ongoing operational expenditures to support new or expanded services, increased expenditures for maintenance of infrastructure, or conversely, result in operational savings through efficiencies. In accordance with the Town's Financial Principles Policy No. 110, contributions to reserve are also introduced with the addition of new infrastructure in order to prevent increases in the Town's annual infrastructure deficit. When considering the capital program, it is imperative the future operating impacts are adequately identified and factored into the decision making process as they will impact future operating budgets. The following table summarizes the operating impacts of the 2019 capital program while detailed operating impacts associated with each capital project are included in the departmental details sections of the budget document.

The operating impacts for the previously approved projects for the construction of the joint Fire Station No. 5 and Halton Paramedic Station No. 17 building are anticipated to total \$0.2 million annually, exclusive of the full-time suppression staff that will provide emergency response service from the new facility. To gradually reach the target staffing levels at Station No. 5 and address immediate staffing needs, two (2) full-time fire suppression crews were added through 2018 and previous budgets. Due to budget pressures and in consideration of the current anticipated timing of Fire Station No. 5, the incremental crew projected for 2019 has been delayed to coincide with the anticipated facility opening. The total projected staff complement at Fire Station No. 5 will reach four (4) full-time crews at an annual cost of \$2.2 million.

The balance of the capital program is projected to result in an increase in net operating expenditures of \$1.1 million annually which equates to a 1.85% increase in the operating tax levy based on current rates. The operating impacts include direct operational costs combined with transfers to reserves for long-term asset management.

Project	2019 Impact*	2020 Impact*	2021 Impact*	Annualized Tax Levy Impact**	Rationale
Previously Approved Projects	\$ -	\$ 149,402	\$ 174,918	0.30%	Facility maintenance and contribution to reserves for future rehabilitation requirements at Fire Station No. 5.
Technology and Administration	432,965	452,965	452,965	0.78%	Software licensing and infrastructure expansion to ensure business continuity and continued growth are adequately provisioned for all Town information and technology requirements. Also includes contributions to reserves for future replacement requirements.
Roads	202,718	256,279	256,279	0.44%	Costs to maintain new roads and related infrastructure as well as an annual contribution to reserves for long term infrastructure renewal.
Fleet Equipment	109,898	124,776	124,776	0.21%	Operating costs and annual contribution towards equipment replacement for fleet to provide road and park maintenance activities.
Fire	41,529	41,529	41,529	0.07%	Operating costs and annual contribution towards equipment replacement for fire equipment supporting Fire Station No. 5.
Parks and Trails	107,637	201,422	201,422	0.34%	Costs to maintain new parks, including the Sherwood Community Centre Park elements and Ford Neighbourhood Park, and parks related equipment as well as an annual contribution to reserves for long term infrastructure renewal.
Other	872	872	872	0.00%	Annual contribution to reserves for long term infrastructure renewal of new transit and facilities infrastructure.
Total Operating Impacts	\$ 895,619	\$ 1,227,245	\$ 1,252,761	2.15%	

* Represent impacts from the 2019 capital program only.
 ** The percentages (%) are relative to 2018 tax rates applied to projected 2019 assessment values.

Overview

Issues and Challenges

Asset Management

The 2017 Asset Management Plan (AMP) consolidated the Town's existing AMPs for roads, bridges, culverts, transit and facilities as well as added new asset categories for parks, sports fields and streetlights. While a large portion of the Town's existing assets are relatively new due to the rapid growth of the Town and are therefore, in fair to very good condition, significant investment will be required to maintain this infrastructure as it ages. A lifecycle funding analysis that leveraged the Town's Public Sector Accounting Board data calculated that the Town has an annual infrastructure funding deficit of \$33.2 million.

A comprehensive financial plan is an important element of ensuring that the AMP can be effectively followed. Such a plan includes the timely rehabilitation and maintenance of assets and identifies the financial resources required for sustainable asset management based on long-term needs and desired levels of service. The Town is facing increased tax levy pressure to support infrastructure renewal activities and the long-term forecast requires significant financial investment to maintain assets in a condition that supports level of service expectations. Both the Town's recent fiscal impact analysis, presented through [CORS-062-17](#), and the financial analysis completed as part of the AMP, include annual incremental funding to support long-term infrastructure renewal.

Consistent with the 2018 Budget and to align with these recommendations the 2019 operating budget includes amounts to fund capital through:

- applying inflation to existing funding amounts,
- adding a capital lifecycle contribution for new assets, and
- an additional annual \$1.0 million contribution to the Infrastructure Renewal Reserve to reduce the existing deficit.

Even with these measures, various other strategies including service level changes, increasing funding from several potential sources and exploring methods to extend the useful life or reduce the cost of assets, will need to be further evaluated to reduce or eliminate the projected funding gap.

Continued Growth

Growth will continue as Milton is identified as one of the Provinces' "Places to Grow". With growth, comes challenges to ensure Milton's growth aligns with provincial requirements, services are delivered to residents as the needs arise and solid financial plans are in place to support infrastructure and operational requirements.

Region's Allocation Program

The Region's allocation program funds the provision of water and wastewater infrastructure to support growth in the Region. The current allocation program will allow for the completion of development within the Bristol and Sherwood Secondary Plan areas as well as a significant portion of the Boyne survey. Before Boyne can be built out and the first phase of Sustainable Halton commenced, another allocation program will be required and is expected to be released in 2019.

The current capital budget and forecast assume the allocation program will proceed as scheduled and will be adjusted annually to respond to any changes or delays in the release of allocation by the Region. However, the Town infrastructure to support growth in the Sustainable Halton Lands is not included in this budget. It will be added to the 2020 budget and forecast after consideration and adoption by Council during 2019 the secondary plan and related master plans and studies.

Overview

Milton Education Village

Under the goal of Economic Growth in the Town's Strategic Plan, is the objective to establish a viable post-secondary education facility within Milton that would provide new opportunities for learning, innovation, job creation, business expansion and development, housing and other related support services.

The Milton Education Village (MEV) is planned to be a 400 acre integrated neighbourhood bounded by the Niagara Escarpment Plan Area to the north, Tremaine Road to the east, Britannia Road to the south and the Greenbelt Plan Area to the west. In September 2018, Council endorsed, in principle, a preferred land use concept and secondary plan framework to inform the development of a comprehensive secondary plan for the MEV through report PD-042-18. The Town has extended its Memorandum of Understanding to confirm a joint vision of a university campus and the education village neighbourhood with Wilfrid Laurier University. The Town continues to work with Wilfrid Laurier University and its community partners to realize this vision.

Sustainable Halton Development

The Sustainable Halton lands will serve as the Town's next urban expansion area to accommodate population and growth commencing no earlier than 2021. The Town initiated the environmental planning process for the Sustainable Halton Lands through the commencement of the South Milton Urban Expansion Area Subwatershed Study, which is anticipated to be completed by the end of 2018. The secondary planning process has been initiated for both the Agerton Employment and Trafalgar Corridor areas with completion targeted in early 2019 and through report PD-049-18, Council endorsed the Master Environmental Servicing Plan (MESP) process with an overall target for completion by the third quarter of 2019. The secondary plans will include policy to acknowledge the outcomes of the MESP for implementation at the subsequent tertiary plan stage.

The 2019 capital program facilitates the continuation of the planning processes for the Sustainable Halton Lands through funding that will allow for the preparation for the secondary planning process for the Britannia East/West Corridor.

These secondary planning processes, including the corresponding fiscal impact studies and tertiary plans, will identify the infrastructure requirements for the lands along with financing options. Following secondary plan approval, these projects will be incorporated into the Town's budget process.

Intensification and Growth Management

In response to Provincial policy direction to manage growth, build complete communities and curb sprawl through intensification, the Region of Halton is reviewing its official plan to ensure that it conforms to the applicable Provincial Plans. Upon completion of the Region's review, the Town will also be required to complete a similar update. Some of the key implications for Milton resulting from these changes include:

- An increase to the minimum intensification target from 40 to 60 percent; meaning that 60 per cent of all new residential development that occurs annually within Halton Region is to take place in an existing built-up area rather than the Designated Greenfield Area (DGA).
- Designated Greenfield Area (DGA) minimum density targets have also increased by 2041. A target of 60 people and jobs per hectare applies to existing lands within the Region's DGA. Both the intensification targets and DGA targets are permitted to be phased-in.
- A target of 80 people and jobs per hectare applies to any new lands that may be added to Halton's Urban Area through the next Regional Official Plan Review (ROPR) process.
- The requirement to plan for and protect lands for transit supportive development.
- Additional criteria for assessing the need, feasibility and appropriateness of settlement area boundary expansions make it unlikely that future settlement area expansions will be contemplated in Milton for the foreseeable future.
- The requirement for developing Official Plan policies to address climate change which may result in the Town implementing low-impact development and green infrastructure as part of future developments which could impact the Town's operating and capital programs.

Capital Forecast

The 2019 capital budget represents infrastructure investment for the first year of a 10 year capital investment plan valued at approximately \$793 million. The projects identified in the forecast support the planned growth in the Boyne, Sherwood, Bristol and Derry Green areas as well as the infrastructure renewal needs of aging assets. Infrastructure to support development within the Sustainable Halton lands or intensification has not yet been identified and will need to be included in future capital budgets and forecasts. The magnitude of the capital program requires substantial financing through external sources, including growth-related revenues and grant funding programs, as well as through reserves and reserve funds and debentures. Establishing an understanding of the longer term horizon is an important step in making informed decisions in the current year. Further details on the capital forecast projects and associated revenues is included on pages [333](#) to [351](#). An analysis of reserves and reserve funds has been completed with the 10 year capital forecast and is included on pages [361](#) to [371](#).

Summary by Department

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures	Recoveries / Donations
Executive Services									
Office of the CAO									
C100102 Corporate Strategic Plan	87	208,035		109,218	93,616	5,201			
C100130 Service Delivery Review	88	258,750		258,750					
C101125 Branding - Town of Milton	89	87,604		87,604					
Total Office of the CAO		554,389		455,572	93,616	5,201			
Fire Fleet Equipment Replacement									
C700115 Aerial Replacement/Refurbishment	90	73,725		73,725					
C700123 Rescue Truck Replacement/Refurbishment	91	38,295		38,295					
Total Fire Fleet Equipment Replacement		112,020		112,020					
Fire - Replacement									
C720100 Rapid Intervention Equipment Replacement	92	28,980		28,980					
C720102 Breathing Apparatus Replacement	93	842,490		842,490					
C720103 Hazardous Material Equipment Replacement	94	25,875		25,875					
C720118 Firefighting Hose Replacement	95	15,525		15,525					
C720128 Emergency Medical Equipment Replacement	96	12,420		12,420					
C720148 Generators & Lighting Equip Replacement	97	15,525		15,525					
C720149 Portable Pumps Replacement	98	25,875		25,875					
C720152 Air Filling System Replacement	99	41,400		41,400					
C720157 Bunker Gear Replacement - Employee Turnover	100	23,885	13,885	10,000					
Total Fire - Replacement		1,031,975	13,885	1,018,090					
Fire - Growth									
C730103 Hazardous Material Equipment Growth	101	39,941			39,941				
C730104 Bunker Gear & Recruit Package Growth	103	67,681			67,681				
C730107 Fire Fitness Equipment All Stations Growth	105	15,328			15,328				
C730130 Defibrillators Growth	107	6,210			6,210				
C730138 Vehicle Extrication Equipment Growth	109	85,278			85,278				
C730139 Thermal Image Camera Growth	111	27,418			27,418				
C730141 Emergency Medical Equipment Growth	113	22,452			22,452				
Total Fire - Growth		264,308			264,308				
Total Executive Services		1,962,692	13,885	1,585,682	357,924	5,201			

Summary by Department

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures	Recoveries / Donations
Corporate Services									
Finance									
C200100 Development Charges Study	121	258,750		12,937	232,875	12,938			
C200101 Asset Management Plan	122	258,750		258,750					
C200124 Legislated DC Exemptions	123	2,985,915	1,969,762	1,016,153					
Total Finance		3,503,415	1,969,762	1,287,840	232,875	12,938			
Human Resources									
C220104 Employee Strategic Development	124	62,100		62,100					
C220109 Health and Safety Audit/Implementation	125	77,625		77,625					
Total Human Resources		139,725		139,725					
Information Technology									
C240004 Technology Replacement/Upgrade	126	259,724		259,724					
C240005 Phone System Changes/Upgrade	127	47,395		47,395					
C240006 PC Workstation Complement Changes	129	25,277		25,277					
C240009 E-Services Strategy/Implementation	131	112,694		100,369		12,325			
C240011 GIS Service Delivery	133	138,497		129,253		9,244			
C240014 Application Software Update	135	10,706		10,706					
C240119 Enterprise Content Management	137	36,225		36,225					
C240120 Enterprise Contact Management	138	39,496		39,496					
C240123 Mobile Parking Enforcement	140	21,064		21,064					
C241100 Department Specific Initiatives	141	648,043		648,043					
C241102 Property Tax System Replacement	143	1,895,180		1,895,180					
C242001 Facilities Infrastructure and Networking	145	974,330		918,987		55,343			
C242002 Tech Infrastructure - Server Hardware	147	322,285		223,925		98,360			
C242003 Enterprise Licencing and Compliance	148	642,199		642,199					
Total Information Technology		5,173,115		4,997,843		175,272			
Total Corporate Services		8,816,255	1,969,762	6,425,408	232,875	188,210			
Engineering Services									
Urban Roads Redevelopment									
C330108 Bronte Street (Main St to Steeles Ave)	165	1,636,335			1,276,341		359,994		
C330146 Nipissing Road Reconstruction	167	2,416,104		120,805	1,087,247				1,208,052
C330147 Commercial Street (Main to Sydney)	170	123,869		123,869					
C330148 Bronte Street (Heslop to S. of Main)	172	164,615		160,075	4,540				
C330149 Jasper Street Reconstruction	174	79,501		79,501					
C339000 Asphalt Overlay Program - Constructon	176	3,459,512			334,767		3,012,898		111,847
C339001 Asphalt Overlay Program - Design	178	183,365		165,029	18,336				
Total Urban Roads Redevelopment		8,063,301		649,279	2,721,231		3,372,892		1,319,899
Urban Roads Growth									
C340021 Thompson Road (Britannia Rd to Louis St Laurent)	179	501,959		50,196	451,763				
C340036 Louis St Laurent (Vickerman Way to 4th Line)	181	9,575,277			9,575,277				
Total Urban Roads Growth		10,077,236		50,196	10,027,040				

Summary by Department

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures	Recoveries / Donations
Rural Roads Redevelopment									
C350005 Appleby Line	184	426,533		383,880	42,653				
C350008 Surface Treatment Program	186	849,375		849,375					
C350128 Expanded Asphalt Program - Construction	188	2,134,322		222,631			1,911,691		
C350132 Bell School Line (Derry Road to Britannia Road)	190	1,377,844		190,862				500,000	686,982
C350133 Expanded Asphalt Program - Design	192	208,197		208,197					
C350134 First Line (Britannia to Lower Base Line) Rehabilitation	193	1,252,350		57,350			1,195,000		
Total Rural Roads Redevelopment		6,248,621		1,912,295	42,653		3,106,691	500,000	686,982
Active Transportation Growth									
C380108 Boyne Pedestrian Railway Crossing	195	238,050			238,050				
Total Active Transportation Growth		238,050			238,050				
Bridges/Culverts									
C390112 Bridge/Culvert Rehab Needs - Construction	197	473,668		473,668					
C390127 6th Line Nassagaweya Culverts (Structures 113 and 118)	199	316,905		91,905				225,000	
C390128 Bridge/Culvert Rehab Needs - Design	201	100,913		100,913					
C390129 Reid Side Road Culvert Replacement	202	326,220		101,220				225,000	
Total Bridges/Culverts		1,217,706		767,706				450,000	
Storm Water Management Rehabilitation									
C430002 Storm Sewer Network Study	204	205,849		205,849					
C430005 Stormwater Management Pond Condition Assessment Study	206	87,975		87,975					
Total Storm Water Management Rehabilitation		293,824		293,824					
Storm Water Management Growth									
C440106 Stormwater Management - Boyne	207	122,555			122,555				
C440107 Stormwater Management - Derry Green (BP2)	208	110,519			110,519				
Total Storm Water Management Growth		233,074			233,074				
Traffic									
C400102 Traffic Infrastructure	209	68,329		68,329					
C400110 Traffic Safety Services Review	210	57,318		57,318					
C400112 Pedestrian Crossover (PXO) Program	211	93,047		93,047					
C400113 New Traffic Signals	213	323,397		32,340	291,057				
C400114 Preemption Traffic Control System	215	37,671	3,767		33,904				
C400115 Signal Interconnect Program	217	143,642		14,364	129,278				
C400120 Preemption Traffic Control Equipment Replacement	219	99,529		99,529					
Total Traffic		822,933	3,767	364,927	454,239				
Streetlighting									
C410100 Street Lighting	220	60,489		60,489					
C410200 Street Light/Pole/Underground Power Renewal	222	57,629		57,629					
Total Streetlighting		118,118		118,118					

Summary by Department

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures	Recoveries / Donations
Fleet Equipment Replacement									
C450117 1 Ton Crew Dump Truck	223	76,313		76,313					
C450121 Tandem Axle Trucks	224	885,225		885,225					
C450127 3/4 Ton Pick Ups Replacement	225	227,700		227,700					
C450128 Zero Turning Radius Mowers	226	47,610		47,610					
C450135 Farm Tractor/Loader	227	103,500		103,500					
C450139 Facility Maintenance Van - Replacement	228	52,262		52,262					
C450145 Ball Diamond Groomer	229	9,833		9,833					
C450150 Haul All/Packer	230	156,695		156,695					
C450153 Tractor Attachments	231	50,016		50,016					
Total Fleet Equipment Replacement		1,609,154		1,609,154					
Fleet Equipment Growth									
C460101 1 Ton Dump Trucks - Growth	232	113,809			113,809				
C460104 Tractors, Loaders & Back Hoes - Growth	234	591,451	4,952		581,546	4,953			
C460105 Trailers/Water Tanks - Growth	236	19,593			19,593				
C460141 General Mowers and Attachments-Growth	238	37,554	1,877		33,799	1,878			
C460147 Wheeled Stacker/Screener - Growth	240	229,253			229,253				
Total Fleet Equipment Growth		991,660	6,829		978,000	6,831			
Park Preservation									
C470001 Park Improvements	242	66,240		66,240					
C470004 Pioneer Cemetery	243	21,425		21,425					
Total Park Preservation		87,665		87,665					
Forestry									
C330134 EAB Implementation Strategy	244	862,304		862,304					
Total Forestry		862,304		862,304					
Transit									
C550103 Transit Facility	245	170,775		65,970	104,805				
C550104 Transit Bus Pads	246	26,160			26,160				
C550108 Transit Bus Stop-Retrofit	248	31,050		31,050					
Total Transit		227,985		97,020	130,965				
Transit Fleet Replacement									
C560110 Transit Bus Non Growth: Refurbishment	249	178,020		178,020					
C560120 Transit Bus Non Growth: Replacement	250	1,313,999		1,313,999					
C560122 Specialized Transit Bus Non Growth	251	653,419		653,419					
Total Transit Fleet Replacement		2,145,438		2,145,438					
Total Engineering Services		33,237,069	10,596	8,957,926	14,825,252	6,831	6,479,583	950,000	2,006,881

Summary by Department

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures	Recoveries / Donations
Community Services									
Comm Serv Administration									
C500121 Service Strategy	270	59,959	8,694			51,265			
Total Comm Serv Administration		59,959	8,694			51,265			
Parks Redevelopment									
C510102 Playground Upgrades	271	76,940		44,610					32,330
C510128 Moffat Park Redevelopment	272	100,323		100,323					
C510145 Centre Park Redevelopment	274	64,712		64,712					
C510146 Court Park Redevelopment	276	64,712		64,712					
C510151 Sam Sherratt Park Redevelopment	278	662,848		162,848				500,000	
Total Parks Redevelopment		969,535		437,205				500,000	32,330
Parks Growth									
C522132 Sherwood Community Centre-Park Elements	280	930,818		46,541	837,736	46,541			
C524002 Ford Neighbourhood Park - Boyne	283	1,867,512		93,375	1,680,761	93,376			
Total Parks Growth		2,798,330		139,916	2,518,497	139,917			
Facilities Redevelopment Civic									
C581100 Corporate Office Furniture & Equipment	286	104,042		104,042					
C581127 Civic Facilities Improvements	287	107,979		107,979					
Total Facilities Redevelopment Civic		212,021		212,021					
Facilities Redevelopment Recreation									
C582100 Seniors Centre Asset Restorations	288	33,638		33,638					
C582105 Leisure Centre Upgrades	289	230,755		230,755					
C582124 Rotary Park Community Centre	290	29,628		29,628					
C582134 Memorial Arena Facility Improvements	291	176,758		176,758					
C582145 Community Halls Facility Improvements	292	350,840		350,840					
C582147 John Tonelli Sports Centre Facility Improvements	293	97,406		97,406					
C582148 Milton Sports Centre Facility Improvements	294	550,474		550,474					
C582160 Mattamy National Cycling Centre Improvements	295	19,976		19,976					
Total Facilities Redevelopment Recreation		1,489,475		1,489,475					
Facilities Redevelopment Arts/Cultural									
C583101 FirstOntario Arts Centre Milton Facility Improvements	296	22,449		22,449					
Total Facilities Redevelopment Arts/Cultural		22,449		22,449					
Facilities Redevelopment Engineering									
C584101 Brookville Yard Facility Improvements	297	114,054		114,054					
Total Facilities Redevelopment Engineering		114,054		114,054					
Facilities Redevelopment Fire									
C587114 Fire Halls Facility Improvements	298	472,478		472,478					
Total Facilities Redevelopment Fire		472,478		472,478					

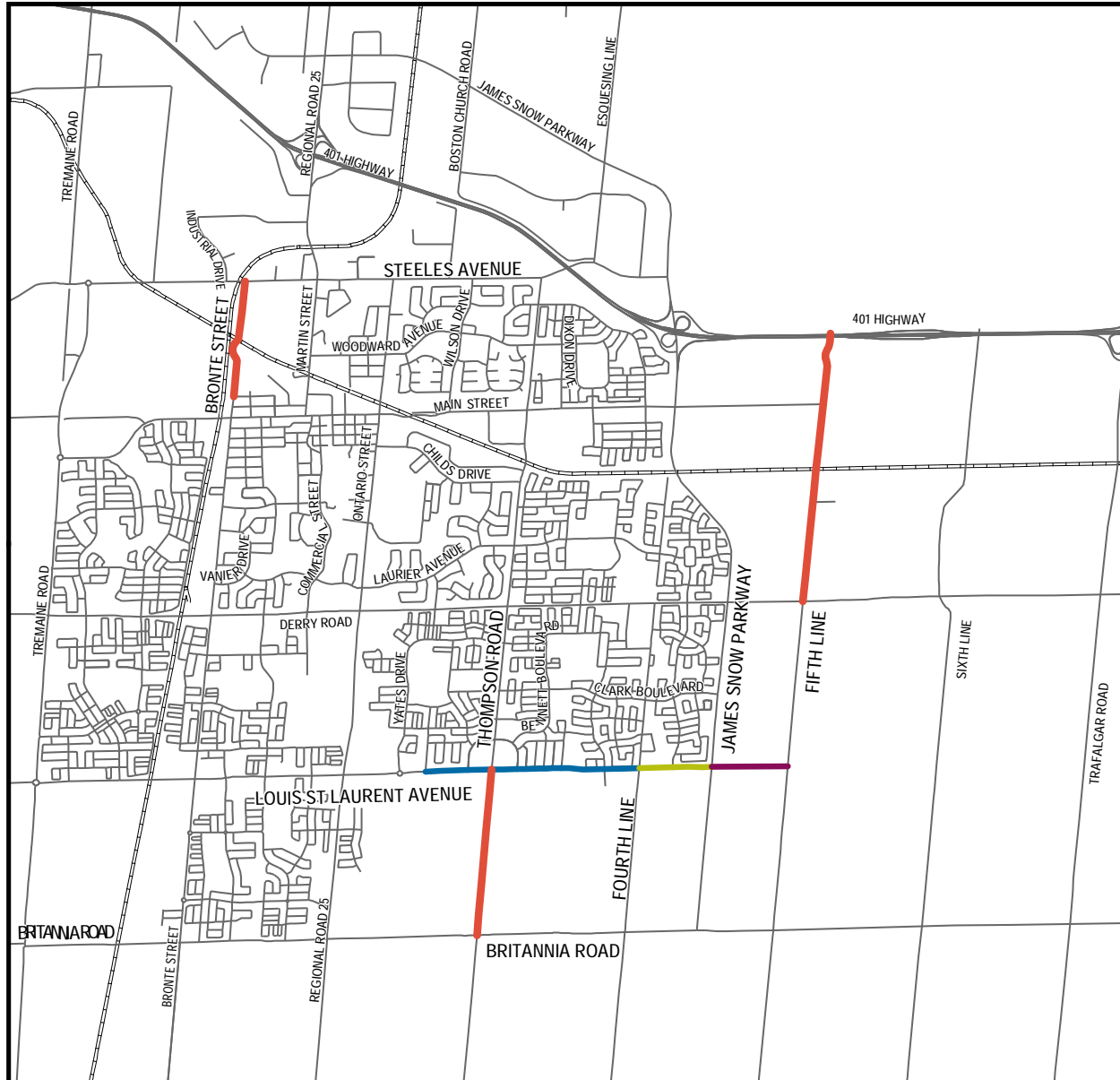
Summary by Department

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures	Recoveries / Donations
Facilities Growth Civic									
C591100 Town Hall Construction/Expansion	299	501,975		501,975					
Total Facilities Growth Civic		501,975		501,975					
Facilities Growth Fire									
C597401 Fire Station No. 5	300	4,003,548			2,603,081				1,400,467
Total Facilities Growth Fire		4,003,548			2,603,081				1,400,467
Total Community Services		10,643,824	8,694	3,389,573	5,121,578	191,182		500,000	1,432,797
Planning & Development									
Planning									
C900194 Britannia E/W - Secondary Plan	315	122,950		12,295	110,655				
Total Planning		122,950		12,295	110,655				
Total Planning & Development		122,950		12,295	110,655				
Library									
Library									
C800100 Automation Replacement	321	67,565		67,565					
C800121 Collection - Replacement	322	364,320		364,320					
Total Library		431,885		431,885					
Total Library		431,885		431,885					
Total Capital Budget and Forecast		55,214,675	2,002,937	20,802,769	20,648,284	391,424	6,479,583	1,450,000	3,439,678

Summary by Department - Pre-Approvals

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures	Recoveries / Donations
2020 Equipment Pre-Approvals									
Fleet Equipment Replacement									
C450121 Tandem Axle Trucks	224	303,058		303,058					
C450132 Multifunction Tractor	253	160,953		160,953					
C450149 Sign Truck	254	331,200		331,200					
Total 2020 Fleet Equipment Replacement Pre-Approvals		795,211		795,211					
Total 2020 Town Capital Budget Pre-Approvals		795,211		795,211					

Roads and Bridges Growth Development



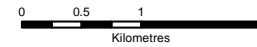
2019 Capital Budget and 2020-2023 Forecast

Roads: New Development

Legend

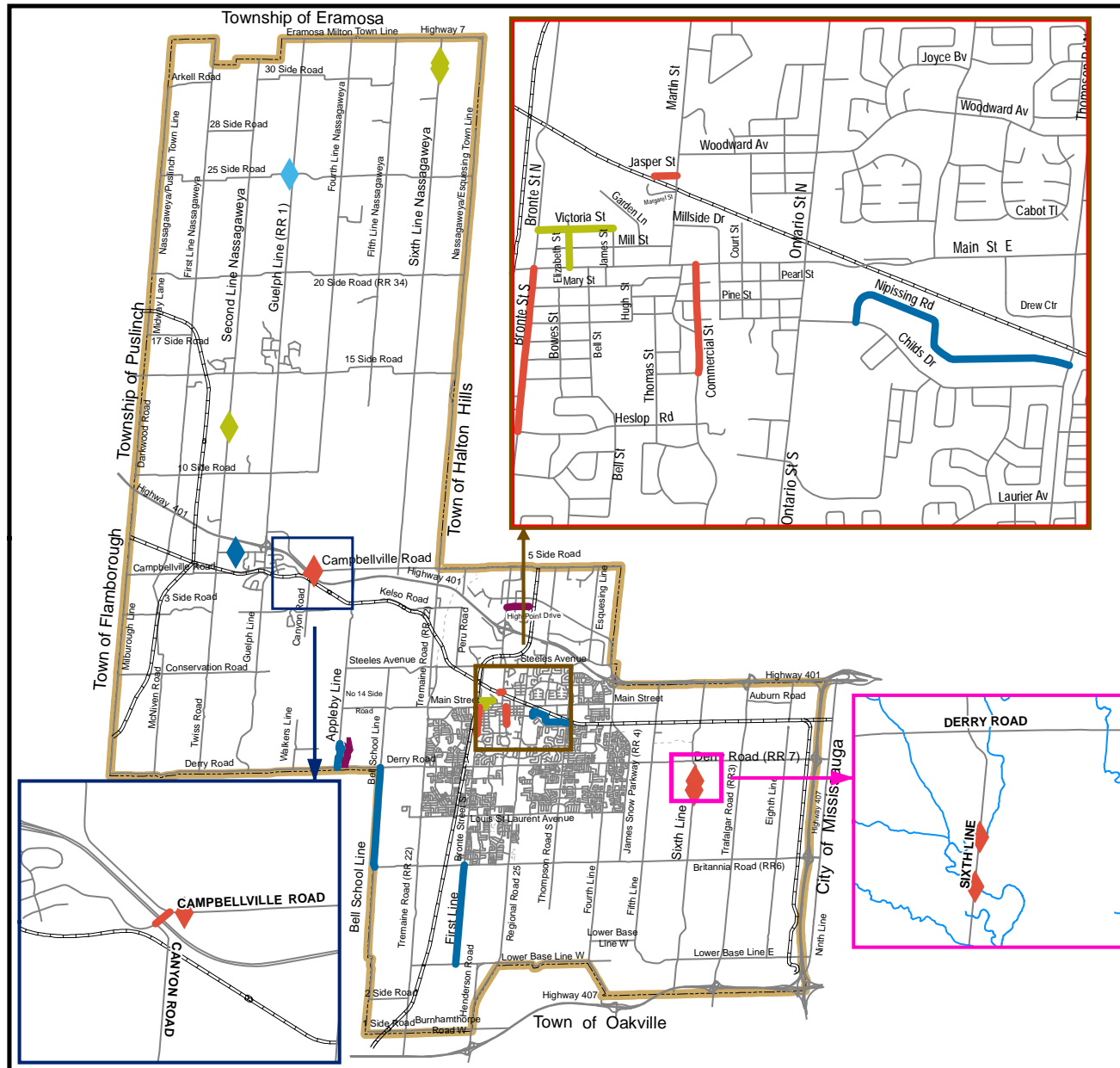
Development Project

- Roads
- 2019
- 2020
- 2021
- 2022
- 2023



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Roads and Bridges Redevelopment

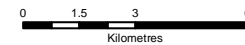


2019 Capital Budget and 2020-2023 Forecast

Roads & Bridges:
Redevelopment

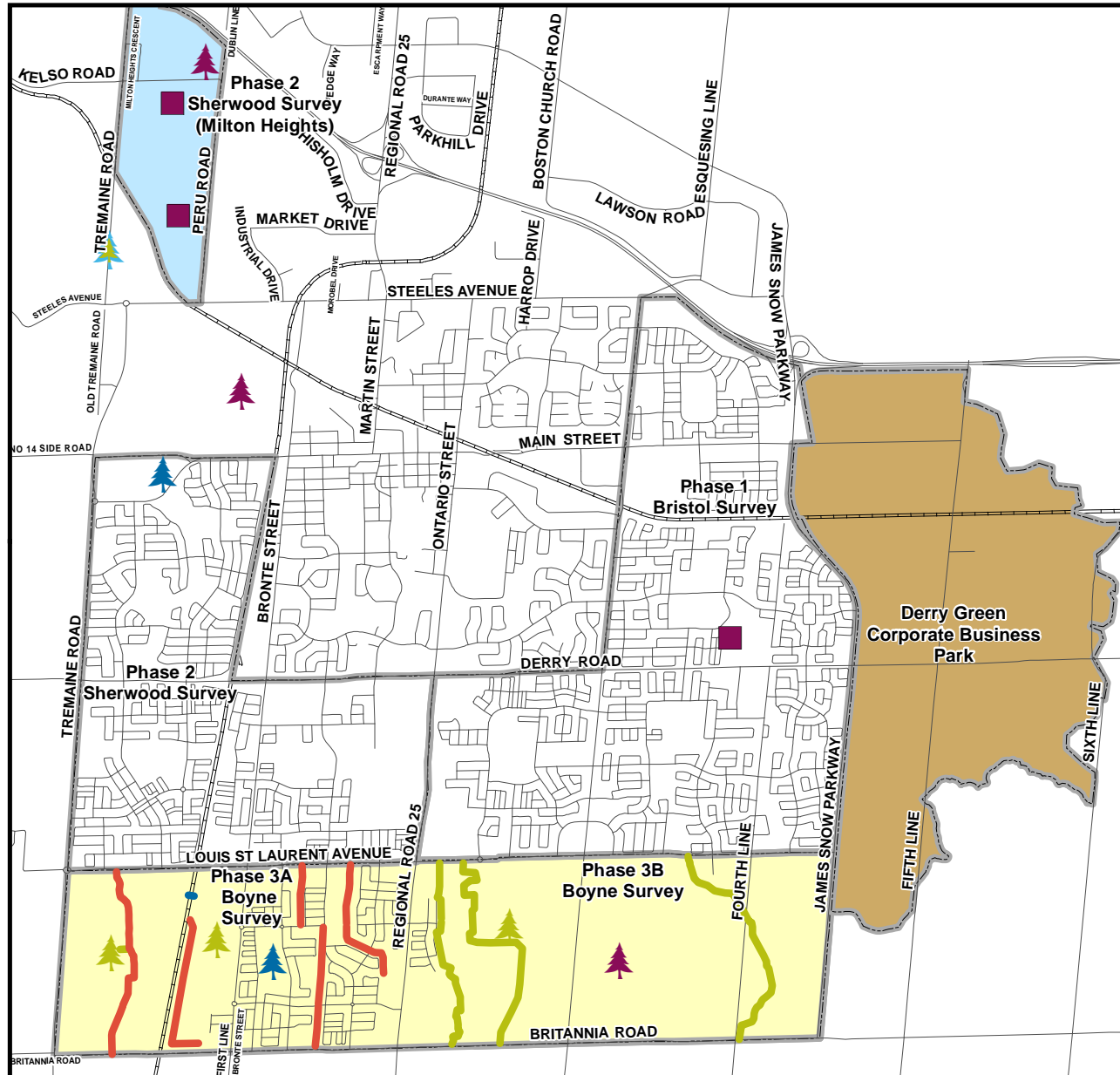
Legend Development Project

- Roads
- ◆ Bridges
- 2019
- 2020
- 2021
- 2022
- 2023



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Parks Growth Development



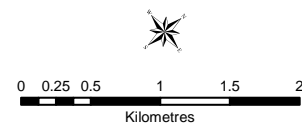
2019 Capital Budget and 2020-2023 Forecast

Parks and Trails New Development

Legend Development Project

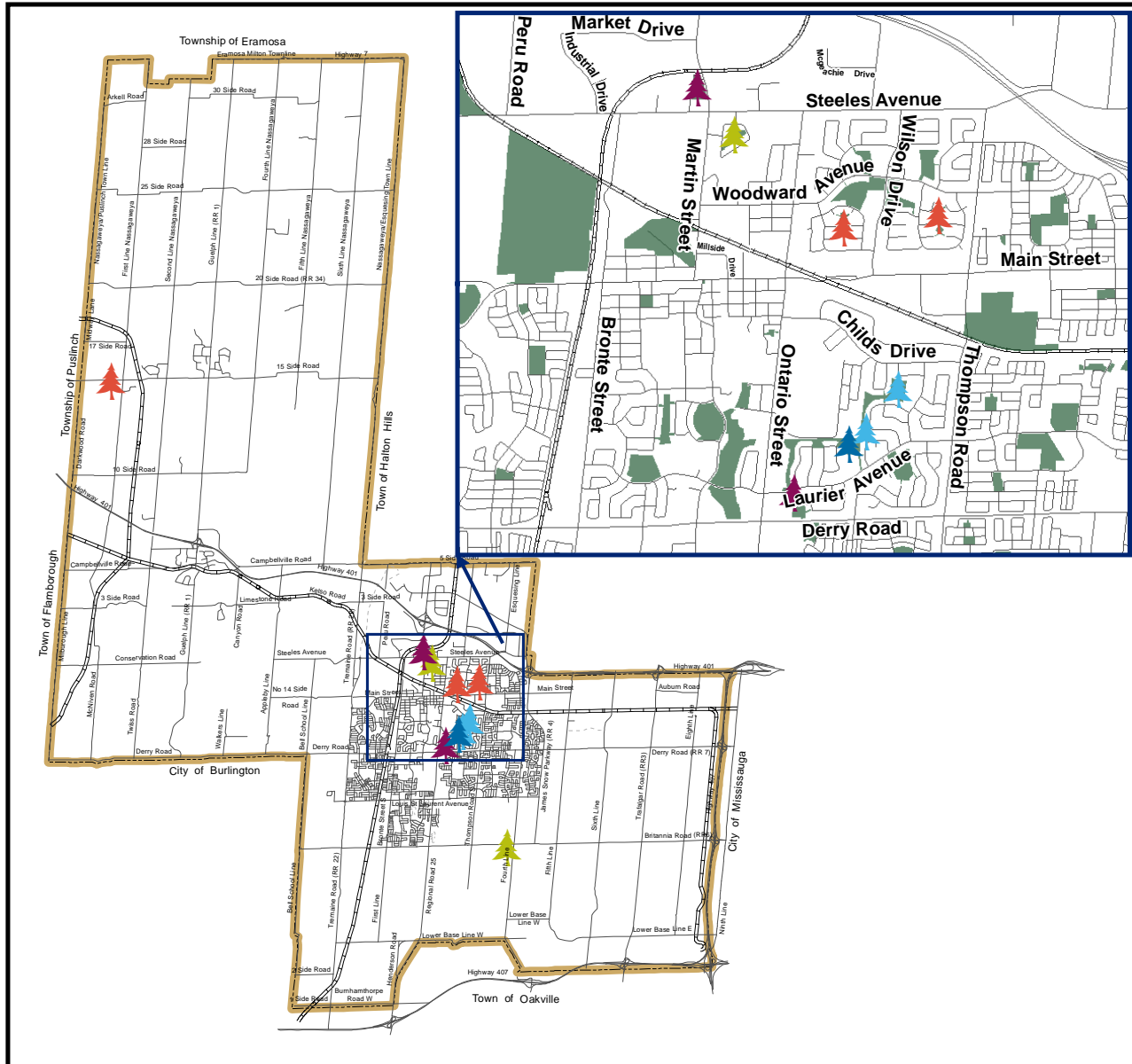
- Park
- Village Square
- Development Phase
- 2019
- 2020
- 2021
- 2022
- 2023

- Derry Green
- Milton Heights - Trail and Village Square Locations TBD
- Boyne Survey - Trail and Village Square Locations TBD



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Parks Redevelopment



2019 Capital Budget and 2020-2023 Forecast

Parks and Trails Redevelopment

Legend Development Project

-  Parks
-  2019
-  2020
-  2021
-  2022
-  2023



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03

Operating Budget Summary



Overview

The operating budget provides for the services that residents rely on every day such as firefighting and protective services, snow clearing, maintenance of roads and parks, transit, recreation and library. The operating budget also contributes to the future rehabilitation and replacement of Town assets such as roads and buildings to ensure the services provided today can continue to be provided in the future.

As outlined in the Town's Financial Principles Policy No. 110, the budget process offers an avenue to prioritize the services being provided to the community with regard for the funding available and the Town's long-term sustainability. Municipalities are required by provincial law to balance their annual budget such that revenues match the expenditures for the current year.

As presented in the 2019 Budget Call Report, [CORS-047-18](#), financial impacts resulting from growth (such as the cost of operating new facilities), the infrastructure funding deficit and staffing shortfalls continue to challenge the Town. To maintain existing service levels, a budget pressure equivalent to \$31.05 per \$100,000 of residential assessment was forecast for 2019 (relative to the existing levy of \$242.23 per \$100,000). This pressure is consistent with the findings of the fiscal impact studies that have been undertaken for the Town as a part of secondary planning processes. Through [CORS-047-18](#), Council directed staff to prepare the 2019 operating budget with identification of the cost of existing services, along with options to mitigate the tax rate pressure.

Through service level reductions, deferrals, efficiency opportunities and non-tax revenue generation, the budget impact for 2019 has been reduced to \$20.11 per \$100,000 of residential assessment.

The Town of Milton continues to maintain the most affordable property taxes in the Greater Toronto Area with municipal taxes as a percentage of household income at 3.4% and a local property tax per \$100,000 of residential assessment that is \$121 lower than the average of our peer municipalities. With this in mind, the approved 2019 Budget strikes a balance between affordability, the levels of service expected by the community, as well as the Town's long-term financial position.



Overview

Development of the 2019 Operating Budget

The starting point for the development of the operating budget is the feedback provided through the Public Input Survey process, as well as the outputs of the various studies, master plans and Council directions approved throughout the course of the year. A detailed line-item review is also undertaken that includes reflecting inflationary pressures, legislative changes and the expansion of existing services into new growth areas. Opportunities for efficiencies are also considered. The budget is also compared to the actual financial results of the Town over the past several years to ensure reasonability. Pages [64](#) to [66](#) provide more detailed information on the key factors impacting the budget in 2019.

In order to reduce the tax pressure for 2019, several items that were originally forecast to be included in the 2019 budget were deferred including:

- Staffing to support growth in service delivery and existing risks ([CORS-043-17](#))
- The next crew for Fire Station No. 5
- Transit service expansion to Derry Green

Service level modifications were made at several facilities and the 2018 approved complement for the Sherwood Community Centre was reduced by 2.5 FTEs to offset a portion of the financial impact of the Sherwood Community Centre.

The following services were eliminated through the 2019 operating budget in order to further mitigate the financial pressures:

- Outdoor Skating Rinks at Rotary Park and Campbellville
- Janitorial services contract for the east wing of Town Hall and the second cleaning of Civic Operations Yard during the winter months
- Food concession services at Tonelli and Memorial Arena

- Council/Committee Audio-Visual support
- Financial support for the Canada Day Celebration and shuttle service starting in 2020
- Transit Evening Service was reduced from 11pm to 10pm
- FirstOntario Arts Centre Milton box office services were reduced

Finally, while it is not expected to result in a decrease to service levels, a planned staffing re-organization at the Library was incorporated into the budget which also significantly lessened the financial impact of the new Sherwood Library branch.

A summary table of the service level changes in the 2019 budget can be found on page [66](#). Further information on the above service reductions can also be found in the Service Level Change forms within each of the Departmental sections of the budget document. The above changes, along with other changes as further outlined on pages [424](#) to [467](#) of the supplementary information section, resulted in lowering the residential tax impact to \$20.11 per \$100,000 of residential assessment as compared to the \$31.05 per \$100,000 previously forecasted.

Overview

Approved Tax Impact

The total tax bill collected by the Town of Milton is shared between three levels of government as shown in the table below.

The approved tax increase of \$20.11 per \$100,000 of assessment represents a 2.88% increase to the total tax bill (8.30% for the local share only). When the tax levy increases for the Region of Halton and Education are included, the overall increase is \$25.65 per \$100,000 of assessment or 3.67%.

Town of Milton taxes continue to be the most affordable in the greater Toronto area (GTA), with municipal taxes as a percentage of household income at 3.4%; which is also the second lowest in the Province based on the 2017 BMA Municipal Study. Milton will continue to remain lower than comparators with the 2019 recommended local municipal tax rate increase of \$20.11 per \$100,000.

Impact on Total Tax Bill per \$100,000 of Residential Assessment*

	Share of Tax Bill	2018 Taxes	2019 Increase	2019 Taxes	\$ Impact on Total Tax Bill	% Impact on Total Tax Bill
Town of Milton*	36.19%	\$ 242.23	8.30%	\$ 262.34	\$20.11	2.88%
Region of Halton**	40.36%	\$ 287.04	1.93%	\$ 292.58	\$5.54	0.79%
Education***	23.45%	\$ 170.00	0.00%	\$ 170.00	\$0.00	0.00%
Total	100.00%	\$ 699.27	3.67%	\$ 724.91	\$25.65	3.67%

* Based on 2018 assessment. Through the annual tax setting bylaw tax rates are re-calculated each year using current year assessment values.

** Estimated 2019 increase per Region of Halton 2019 Budget Directions, FN-26-18 (includes enhanced waste service for urban area). Final impact may be different subject to Regional Council approval.

*** Consistent with recent experience, the 2019 education rate is presented in alignment with the prescribed rate currently outlined in O.Reg 400/98 and the 2019 rates were not available at the time of budget preparation.

Overview

Downtown Milton Business Improvement Area (BIA)

The BIA prepares its own budget. The BIA tax levy of \$0.22 million is approved by its Board of Directors and is then recommended to Council for approval. The budget for the BIA is included on pages [327](#) to [329](#).

Operating Budget Summary

The Operating Budget Summary includes only the Town Programs and Services and excludes the BIA and unless otherwise noted. Where 2018 projected actuals have been shown for comparative purposes, the figures reflect the 2018 projected actuals as of the second quarter operating variance review ([CORS-059-18](#)).

Summary financial statements of gross and net expenditures by department are included on pages [75](#) and [76](#) respectively.



Overview

2018 Budget Restatements

For comparative purposes, changes in programs and services that occurred throughout 2018 have been restated within the 2018 approved budget. The changes have no net impact on the 2018 total approved budget; however, costs and revenues between accounts and/or departments have been reallocated. The significant restatements include:

- Transferred staff from Planning Services to Building Services and adjusted the Building recoveries in General Government to align with the current reporting structure.
- Re-allocated responsibilities from Human Resources to Finance (Payroll) related to time and attendance.
- Re-aligned Transit revenue from Fundraising and Donations to User Fees and Service Charges.
- Re-aligned insurance costs within General Government from Administrative to Purchased Services.
- Re-aligned bike rental revenue within Community Services from Recreation and Culture Facilities to Programs.
- Transferred digital signage maintenance costs from Recreation and Culture Facilities to Information Technology.

Council Approved Operating Budget Policies

The Operating Budget was prepared in accordance with Financial Management – Budget Management Policy No. 113 and includes:

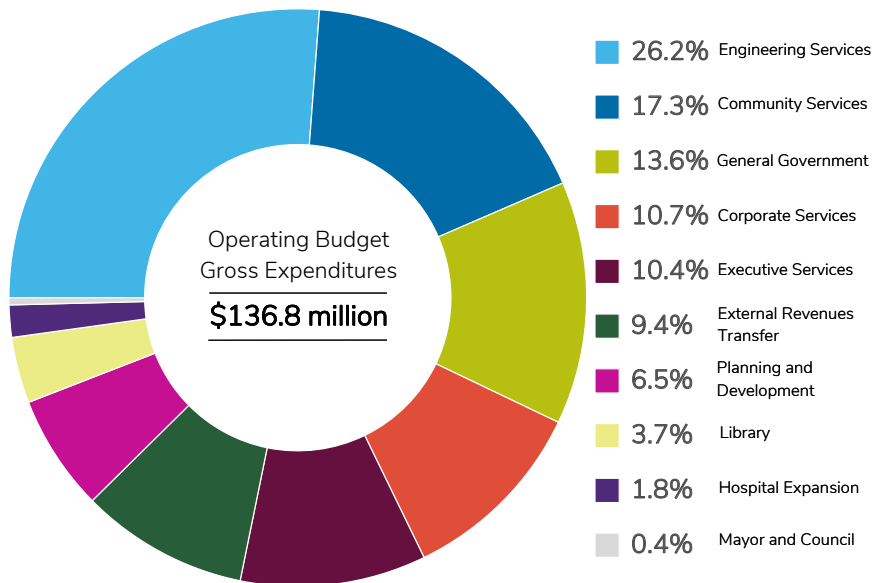
- Financing sources, such as transfers from reserves, deferred revenues, user fees, subsidies from other levels of government, grants, donations, cost sharing and the tax levy.
- Operating expenditures required in-year for program delivery such as compensation, administration, operational and supply, services, maintenance, equipment, vehicle and technology expenses, as well as any other asset lifecycle related costs.
- Service level change forms for program changes for the current year.
- Capital financing including transfers to capital reserves, debt charges, and transfers to the capital fund where a funding source for a Capital Project is identified as a recovery from the Operating Budget.
- Municipal Price Index Summary as well as Key Statistical Indicators and Trends.
- A summary of staff complement (Full Time Equivalents) including a continuity schedule summarizing the changes in complement relative to the prior year.

Further details on the budget management policy are included on pages [445](#) to [451](#).

Overview

Investing in a Complete Community

The Town's budget is spent in areas such as transportation (including winter control), parks and recreation, fire, library, planning services, licensing and enforcement, crossing guards and economic development services. It also reflects financing of capital through debt payments and transfers to reserves as well as administration and governance functions.



Mayor & Council \$0.6 Million (0.4%)

The governing body of the Town of Milton is Town Council consisting of the Mayor and 8 Councillors who represent Milton's four wards. Council members review reports and set policy, and set the direction on matters over which Council has authority under the Municipal Act, the Planning Act and other legislation. Milton residents elect members of Council for a four-year term of office.

Executive Services \$14.2 Million (10.4%)

The Executive Services Department, under the direction of the Chief Administrative Officer, exercises the general management and oversight of the Corporation consistent with the Municipal Act and related legislation. Services provided by the Executive Services Department include:

- Mayor and Council support through the Office of the CAO.
- Strategic Initiatives and Economic Development assists with business relocation and set-up, attracts new business investments as well as supports existing businesses and facilitates economic growth.
- Communications and Government Relations informs and connects with residents on municipal matters and services, fosters community engagement and a broader awareness and understanding of the Town's programs and services.
- Fire Services operates four fire stations and is in the design process for a fifth that are strategically located to optimize response times. Fire Services provides many services including fire suppression and prevention, emergency call response, public education, burn and fireworks permits and property inspections.

Overview

Engineering Services \$35.8 Million (26.2%)

The Engineering Services Department is responsible for many of the services that contribute to a safe community and provide for the movement of goods and people such as:

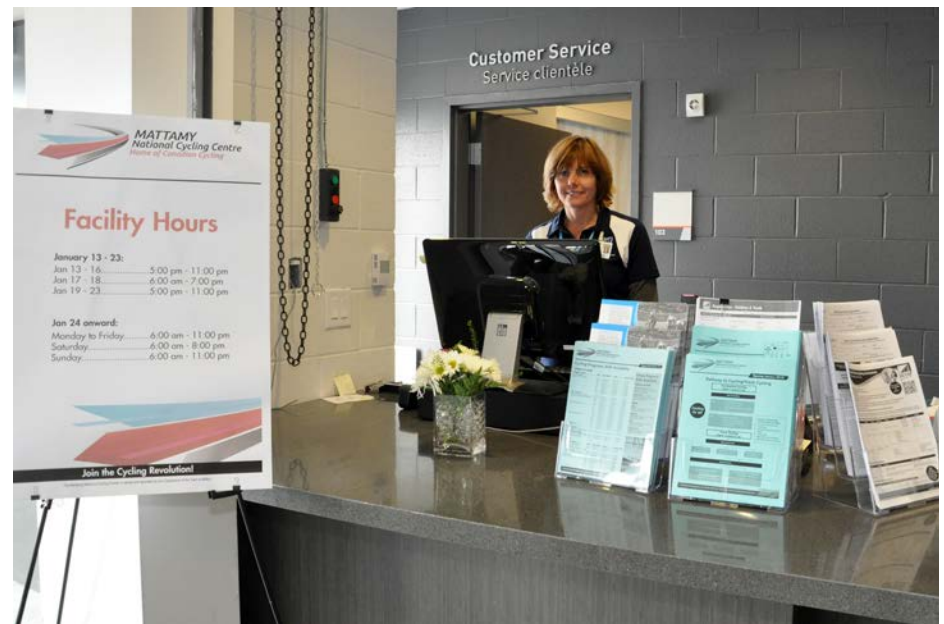
- Overseeing the design and construction of roadways, bridges, sidewalks and stormwater management facilities
- Operation of the Town's transit service
- Maintenance of parks, sports fields, stormwater management facilities and roadways, including winter control, boulevard and tree maintenance, and operations fleet
- Traffic control including traffic signage, speed limit, streetlight maintenance, traffic data and traffic signal timings
- Managing the crossing guard program
- The review and approval of engineering drawings and reports, inspection of all subdivision and site plan municipal services, establishment and enforcement of engineering design standards and addressing grading issues associated with development
- Infrastructure assessment and planning

Community Services \$23.7 Million (17.3%)

The Community Services Department offers recreation, sport and cultural services to the residents of Milton. The development, scheduling and maintenance of facilities, recreation and cultural programs and services as well as working with community partners are all part of the department's responsibilities. Specific roles within this department include:

- Planning, design, construction and operation of facilities including the rehabilitation and reconstruction of existing facilities
- Community program planning, development and implementation for children, youth, adults and older adults

- Management and operation of cultural services, including FirstOntario Arts Centre Milton
- Administration of recreation services such as inclusion opportunities for recreation services (fee assistance, special needs), community development including Milton Community Fund, Affiliation Program, and Space Allocation for community organizations and departmental administrative services including facility scheduling, permitting and program registrations
- Parks planning and project management including design of new parks and reconstruction of existing parks



Overview

Planning & Development \$8.9 Million (6.5%)

The Planning and Development Department provides direction with respect to the management of growth and development. This includes the recommendation and application of appropriate policy framework to support balanced and effective decision making with respect to land use planning matters having regard for other corporate priorities including environmental sustainability, urban design, transportation and infrastructure, parks and recreation, cultural heritage and community improvement. This department consists of the following divisions:

- The Planning Policy and Urban Design Division develops and recommends strategic policies and regulations to guide the long term development of the Town in a manner that achieves the goals and objectives of the Official Plan as well as provides administrative support and staff liaison to Heritage Milton
- The Development Review Division manages applications for land development including subdivision, condominium, Official Plan and Zoning By-law amendments and is also responsible for the administration of the Committee of Adjustment
- The Building Services Division ensures that all construction within the Town complies with the minimum required Provincial standards as set out in the *Ontario Building Code Act* and also implements and enforces various municipal by-laws such as the Zoning By-law 016-2014 and Sign By-laws 120-2017 and 087-2009

General Government, External Revenues and Hospital \$34.0 Million (24.8%)

The purpose of the General Government Department is to provide funding for various financial expenditures that impact the Town including debenture principal and interest payments and annual transfers of funding to the capital budget as well as reserves. Collection of general Town revenues such as grants, investment income, penalties and interest and interest from Milton Hydro are also included in this department.

Between 2011 and 2017, the Town maintained a dedicated hospital tax levy intended to partially fund debt payments related to Milton's \$35 million local share contribution for the Milton District Hospital expansion. Through the 2018 budget deliberations ([COW-093-17](#)), the dedicated hospital tax levy was eliminated and the funding source for the debt payments was replaced with annual contributions from the Ontario Lottery Corporation Proceeds Reserve Fund, resulting in an increased transfer from reserves in the amount of \$0.34 million. Funding for the debenture payments will be required until the debt is retired in 2045. With the elimination of the dedicated levy in 2018, Hospital expenditures are now included within the overall Town operating budget figures for purposes of 2019 budget presentation.

Overview

Corporate Services \$14.6 Million (10.7%)

The Corporate Services Department provides a wide variety of administrative, technical and financial services to all departments of the Town and to the public in general. This department consists of the following divisions:

- The Finance Division facilitates the procurement of goods and services, provides payroll services, oversees the Town's risk management program, administers the Council approved tax levy through the regular billing and collection of property taxes, and implements the assessment base management program. This Division is also responsible for the preparation and co-ordination of capital and operating budgets, financial analysis and reporting, development charge administration, investments and debt management, reserve fund administration, and maintaining accurate and up-to date financial records for the Town as well as establishing and implementing effective internal controls.
- The Human Resources Division develops and implements policies and procedures which attract and retain excellent employees, promote fair and equitable treatment of employees and ensures the Town complies with all applicable Ministry of Labour legislation. This division also provides corporate staff training and development programs.
- The Information Technology Division provides, manages and supports a robust, reliable and secure information technology and telecommunications architecture within the Town. This division also provides business system support and project management during the implementation of new or upgrading of existing applications.
- The Town Clerk's Division is responsible for corporate governance, information governance, and elections as well as licensing and enforcement activities such as bylaw and parking enforcement, marriage/ business/ lottery licensing and animal services. In addition, this division supports Council with agenda management and other services.

Library Services \$5.0 Million (3.7%)

The Milton Public Library (MPL) is overseen by the Milton Public Library Board (MPLB). The MPLB is a governance board established in accordance with the *Public Libraries Act*, and is a formal policy-setting group that sets goals and objectives to meet the community's public library needs. The MPL system provides the community with resources, materials, programs and services to support and encourage life-long learning at the Main Library, Beaty and Sherwood branch locations.

The MPL also fulfills two secondary roles: acting as a broker/link to other resources and serving as a community gathering place. Each area of the MPL monitors trends and plans for appropriate innovations, service responses, and operational improvements as a result of the dynamic changes taking place in Milton.



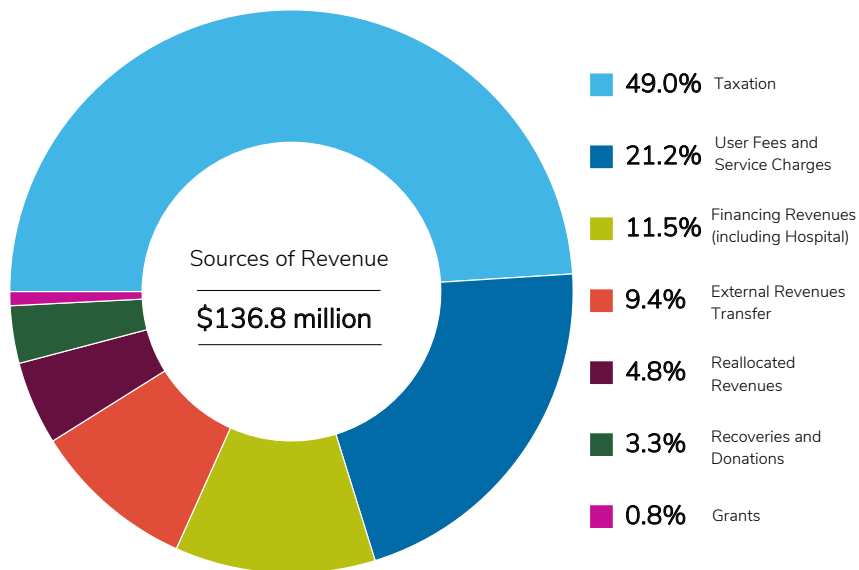
Overview

How is the Budget Funded?

Property taxes will account for approximately half of the Town's total revenue sources in 2019. User Fees and Service Charges represent the next significant portion of revenue collected by the Town making up 21.2% of the total revenue. This revenue is generated primarily from fees collected for the use of recreation programs and facilities, transit fares, as well as other services provided directly to users.

Continued pressure is placed on the Town's budget since several of the Town's revenue sources do not increase at the pace of inflation or the Town's growth. This is the case for revenues such as investment income and third-party sources including grants.

Sources of revenues to fund the operating budget are illustrated in the following graph, which is followed by commentary that provides detailed definitions of these sources of revenue.



Taxation \$67.0 Million (49.0%):

Taxation represents the amount of property tax that is received by the Town from taxpayers, including \$63.6 million from the tax levy, \$2.6 million from other taxation and \$0.8 million from payments in lieu. Other taxation includes items such as Supplementary Taxes which result from changes in a property's assessed value during the taxation year and Right of Way payments for railway and utility corridors. It also includes Payments in Lieu which are revenues from other government agencies who own property within the Town of Milton in lieu of a property tax payment.

User Fees and Service Charges \$29.0 Million (21.2%):

Fees are charged to users of many Town services to cover part or all of the costs of providing these services. Examples of user fees include building permits, transit fares and recreation program fees. The Town's most recent User Fee By-law was established through the 2019 User Fee report [CORS-046-18](#) and amended through the 2019 budget deliberations, by-law 014-2019, to include a 3% increase for select services.

A primary principle followed by the Town in setting user fees is that those who benefit from a service should contribute to the cost of that service. In many cases, the Town's user fees are set to recover the full cost of providing the applicable service. However, when setting fees consideration is given to whether the service provides a community-wide versus individual benefit, the capacity of the user to pay, competitive market conditions, demand for services and limits set by Town policy objectives or other legislative requirements on pricing. Recreation fees in particular are based on a set of influencing factors intended to support the strategic goals of the Town and are set in order to provide a range of low cost (affordable) or no cost programs and services as well as those that will recover a range of full costs associated with their offering.

Overview

Financing Revenues (including Hospital) \$15.7 Million (11.5%):

These are revenues received from other sources including the capital fund, reserves and reserve funds, investment income and revenues from Milton Hydro (including the annual dividend and interest payments on a long term note receivable). Long term lease agreements are recorded in this category as well. Also included is \$2.5 million in capital provision and OLG revenues applied to Hospital debt charges.

External Revenues Transferred to Reserves/Reserve Funds \$12.9 Million (9.4%):

The revenues included in this category are not used directly in the operating budget but are immediately transferred to the appropriate reserve or reserve fund. The inclusion of the revenue in the operating budget is to support revenue recognition in accordance with accounting standards. These revenues include the Ontario Lottery Corporation proceeds and contributions from developers as per Financial Agreements.

Reallocated Revenues \$6.6 Million (4.8%):

Reallocated revenues including fleet equipment recoveries and building permit revenue denote transfers of revenues between departments to better reflect the true cost of providing Town services by functional/ service area. These revenues are offset by reallocated expenses as they are an allocation of costs from one functional area to another.

Recoveries, Donations and Grants \$5.6 Million (4.1%):

This revenue source includes the reimbursement of Town costs through agreements with external agencies as well as donations and grants. The primary source is the Region of Halton which accounts for \$3.5 million, which is mostly related to the roadway maintenance services (including winter) that the Town provides on the Region's behalf. Other sources include the Toronto 2015 Sport Legacy Fund grant, Go Transit Integration, the Investment in the Arts campaign, as well as numerous grants to support programming for youth, older adults, and the broader community.



Overview

Key Factors Impacting the Budget

The 2019 operating budget tax levy requirement increased by \$6.5 million over the 2018 approved budget.

During budget preparation, cost and revenue changes are identified between three categories: (1) Status Quo/Contractual, (2) Growth/Volume and (3) Service Level. Presenting the budget impacts in this manner highlights the cost of growth versus the costs associated with continuing to service the existing community and changes to the levels of service being delivered. The following table illustrates the budget impacts by cost driver.

Budget Impacts by Cost Driver	Impact (\$ millions)
2018 Approved	\$ 57.09
Status Quo/Contractual	3.42
Growth/Volume	3.35
Service Level	(0.25)
2019 Approved	\$ 63.60

Status Quo/Contractual Change:

Status quo/contractual changes represent the increases or decreases required to maintain existing service levels and quantities. This includes items such as inflationary adjustments including the effect of the Municipal Price Index (MPI), contractual obligations and legislative requirements. This category also includes non-recurring items. The major drivers of the \$3.4 million increase include:

- \$1.6 million in inflationary adjustments

- \$1.0 million in infrastructure funding to continue to reduce the infrastructure deficit as previously discussed in the Budget Call Report, [CORS-047-18](#), and the Asset Management Plan, [CORS-067-17](#)
- \$0.6 million related to compensation impacts associated with Provincial legislation, union agreements, market updates, etc.
- \$0.5 million due to reversal of one-time capital funding transfers to operating from 2018 Budget motions, [CORS-001-18](#)
- \$0.4 million due to revenue reductions including a loss of Aggregate Permit revenue (\$0.3 million) and removal of licensing requirements per [CORS-012-18](#) (\$0.1 million)
- \$0.3 million increase in facilities maintenance contracts to align with trends over the previous three years
- \$0.2 million decrease transfer to Library Tax Rate Stabilization Reserve as the reserve balance exceeds the targeted amount
- \$0.3 million in additional revenue due to the elimination of the declining structure for winter maintenance fees and streetlights for Developer billings on unassumed subdivisions
- \$0.2 million in additional user fee revenue due to a 3% increase for select services
- \$0.1 million decrease due to the elimination of the annual transfer to the Winter Control Reserve
- \$0.1 million due to an increase in the estimated savings resulting from staff gapping, based on historical staff vacancy trends

Overview

Growth/Volume Change:

Growth/volume changes are the costs and revenues required to extend existing services to newly developed neighbourhoods within Milton. The 2019 operating budget is impacted by \$3.3 million in growth related pressures. The most significant drivers of the increase include the transfers to reserves to fund the future rehabilitation of newly assumed developer contributed assets and as well as newly built capital, along with four months of operating impacts from the new Sherwood Community Centre, including a new branch library. The transfers to reserve form an important part of the Town's asset management strategy, as they ensure that with the continued growth in Town assets the existing infrastructure funding deficit is not further increased.

As the Town grows and more properties are developed, the increased value of the developed properties are captured in the Town's property tax assessment base and provide incremental tax revenue to help pay

for the increased need for services that result from growth. For the 2019 budget, weighted assessment growth of 2.87% will offset \$1.6 million of the required tax levy increase. The 2.87% represents the net assessment growth, as reductions in assessment resulting from Assessment Review Board (ARB) decisions or requests for reconsideration have been included with the overall change in weighted assessment. The result of these reductions is further pressure on the Town's tax rate. The Province through Bill 70 has introduced an optional tool to identify and account for any unintended effects due to specific in-year property assessment changes. The Town continues to evaluate this optional tool as a way to manage pressure on the tax rate.

The table below provides additional details on the growth related items in 2019. It also illustrates that the gap between assessment growth revenue and the cost of expanding existing services to new growth areas is \$1.7 million, with the shortfall being recovered through the existing tax base.

Growth Related Impact	Impact (\$ millions)	Rationale
Infrastructure Reserves	\$ 1.69	Transfers to Infrastructure Renewal Reserve (\$0.97), Capital Works Reserve for DC Legislated Exemptions and assessment growth (\$0.32), Municipal Building Replacement Reserve for Sherwood Community Centre and Library (\$0.16), Transfers to Capital Programs (\$0.12) and Computer Replacement Reserve (\$0.11).
Parks & Community Services	0.54	The cost of opening Sherwood Community Centre and the operating costs for the park elements and Ford Neighbourhood Park.
Internal Support	0.23	Increase in license fees associated with technology services to ensure efficient operation of the municipality as the Town grows.
Roads	0.22	Maintenance of growth related roads, including asphalt patching, brushing and tree work, sidewalk repair, sweeping, storm water maintenance and winter control.
Library	0.20	The main driver is the cost of opening Sherwood Branch Library.
Transit	0.18	Operating costs net of additional revenue to extend transit service to Boyne.
Other	0.17	Costs for new traffic signals along with declining revenue from subdivision applications and Licencing and Enforcement permits.
Equipment	0.12	Operating costs for new vehicles and fleet equipment.
Subtotal	\$ 3.35	
Assessment Growth Revenues	(1.64)	Net assessment growth of 2.87%.
Deficit/(Surplus)	\$ 1.71	

Overview

Service Level Change:

Service Level changes reflect differences in the costs or revenues that result from the introduction of, discontinuance of, or revision to an existing service level. They represent a change in the level of service provided to the community in comparison to the approved 2018 budget.

The net financial impact of such changes in 2019 is a decrease in the tax levy of \$0.25 million. The following table presents a list of the service level changes contained in the operating budget. Further details on the service level changes can be found within each department's section of the budget document.

Summary of Service Level Changes				
Program Area		Description	2019 Impact	Page
Corporate Services	Town Clerk's	Eliminate externally provided on-site audio/visual support services during Council and Committee meetings. Best efforts will be made to internally trouble shoot issues (minimal expected) but meetings may have to proceed without that component.	(4,860)	152
Engineering Services	Operations	Eliminate outdoor skating rinks at Rotary Park and Campbellville Old Ball Park.	(5,052)	257
		Eliminate the second cleaning provided at the Civic Operations Yard during the winter season including daily cleaning of lunch areas, washrooms, change rooms, floors and waste removal.	(6,000)	258
	Transit	Implementation of a new Specialized Transit Service Delivery Strategy as reported through ENG-015-18.	-	259
		Reduce Transit Evening Service to end at approximately 10pm instead of 11pm, effective Monday, April 1, 2019.	(69,957)	260
	Infrastructure Management	Add one additional crossing guard, subject to staff review prior to implementation, at the Farmstead Dr. and Louis St. Laurent Ave. signalized intersection.	11,668	261
		Annual operating program to support the Minimum Maintenance Standards (O. Reg. 239/02) requiring Municipalities to inspect their regulatory and warning traffic signs annually for retroreflectivity.	25,000	262
Bike Lane Replacement Program to replace existing bike lane markings installed by developers through the Trails and Cycling Master Plan Update 2014, COMS-017-14.		55,015	263	
Community Services	Recreation and Culture Facilities	Modify facility operating service levels at current facilities to off-set the first-year full-time operations staffing requirements at the Sherwood Community Centre.	(148,471)	304
		Reduce the additional planned staffing levels at Sherwood Community Centre by 7 FTEs by leveraging staff from other facilities and recalibrating service levels.	-	305
		Eliminate food concession services at Memorial Arena and John Tonelli Sports Centre at the end of the winter 2018 ice season.	(11,493)	306
		Fund the Canada Day Celebration and complementary shuttle service from the Tax Rate Stabilization Reserve in 2019. Withdraw financial support and transit service starting in 2020.	(41,719)	307
		Reduction in service available at the FirstOntario Arts Centre Milton box office.	(25,006)	308
	Administration and Civic Facilities	Eliminate the janitorial services contract for Town Hall East which includes daily cleaning of kitchen areas, washrooms, floors, stairwells, waste removal, vacuuming and various quarterly / annual activities such as carpet cleaning.	(32,000)	309
Total			\$ (252,875)	

Overview



Human Resources Complement Changes

Staffing requirements are reviewed annually following the Strategic Workforce Plan, [CORS-078-15](#), that assessed the Town's long term needs to maintain business continuity. Through the Human Capital Report, [CORS-043-17](#), an update was provided identifying the challenges and opportunities of the Town's current staffing model. Through that report, it was noted that the Town has a much higher reliance on part time staff and has approximately 100 fewer full time staff than the comparable municipalities included in the study. These findings directly relate to the Town's ability to comply with legislation, mitigate risk, provide customer service and meet service level demands.

Although a minimal number of new staff positions are included in the 2019 budget, financial constraints prevented many of the needs reflected in [CORS-043-17](#) from being incorporated. Included in the budget are 13.3 FTEs comprised of both full time and part time to service growth in the community. To mitigate the tax impacts associated with these new positions, service level reductions predominately tied to existing staff, along with other reductions and reallocations were incorporated into the budget such that the overall workforce is essentially remaining at the same level as 2018 as shown in the table below.

	2017 Approved	2018 Approved	Growth / Volume	Service Level	Reallocation of Staff / Other	Total 2019
FTEs	586.58	615.36	13.31	(4.50)	(7.91)	616.27

Further details on changes in the full and part time FTEs are outlined on the following page.

Overview

Employees by Department	2017	2018	2019 Increase/(Decrease) in FTEs			Total 2019
			Full Time	Part Time	Total	
Executive Services	87.34	95.31	-	0.04	0.04	95.35
Corporate Services	90.48	93.12	(0.33)	0.06	(0.28)	92.85
Engineering Services	113.09	117.14	1.96	(1.39)	0.57	117.71
Community Services	193.90	205.08	(7.26)	5.00	(2.26)	202.83
Planning and Development	56.67	58.67	-	-	-	58.67
Library Services	45.10	46.03	1.17	1.67	2.84	48.87
Total	586.58	615.36	(4.47)	5.38	0.91	616.27

Full Time Complement

A total of 7 new positions were added to the budget as outlined below. These positions are recovered through capital projects, building permit fees, regional revenue or, in the instance of the Health and Safety position, from the Town's WSIB charge-out model in 2019 with the future operating impact incorporated into the 2020 forecast on page 356.

- 2 FTEs to support meeting the legislative requirements for asset management planning
- 1 FTE to provide technology support for building permit applications
- 1 FTE to meet legislative standards for health, safety and wellness
- 1 FTE to provide human resources support to the Library (conversion during 2018 of 2 part time roles)
- 1 FTE (contract) in Operations in support of the Regional Roads Memorandum of Understanding pilot project
- 1 FTE (contract) to support the secondary planning process for the Britannia corridor

Significant reductions in staffing (7 FTEs) for the Sherwood Community Centre have been incorporated into the 2019 operating budget as a means of managing the financial pressures as follows:

- o 2.5 FTE planned reduction in facility operators relative to the business plan
- o 4 FTE reduction for facility operators which will be filled through a re-deployment of facility operators from existing facilities
- o 0.5 FTE reduction for Sherwood recreation facility administrator

This staffing realignment strategy represents service level reductions, deferred maintenance activities and potential impacts to customer service satisfaction levels at existing facilities as further outlined on pages 306 and 307. This change in staffing model will be deployed through 2019 but may require further assessment in the 2020 or future budgets.

Overview

In addition, the following reductions in full time staffing were made through the 2019 budget:

- 3.33 FTE reduction of contractual and co-op positions that supported the municipal election in the fall of 2018
- 1 FTE reduction in Planning due to position no longer being required
- 0.14 FTE reduction due to various minor adjustments related to the calculation of FTEs

These changes represent a net decrease of 4.47 full time equivalent positions.

Part Time Complement

The 2019 budget includes a net increase of 5.38 part-time FTEs. One part-time FTE will be filled by multiple employees.

- 9.73 FTE increase in part time staffing for Sherwood Community Centre related to the first year of operations
- 0.29 FTE increase in Crossing Guards due to the addition of a crossing guard at one signalized intersection; further details on page [261](#)
- 0.85 FTE reduction due to the elimination of food concession services at Memorial Arena and John Tonelli Sports Centre; see page [306](#)
- 0.62 FTE decrease due to staff hour reductions at the FirstOntario Arts Centre Milton box office; further details on page [308](#)
- 0.22 FTE reduction due to programs and recreation facilities part-time changes within Community Services
- 1.37 FTE reduction in two part-time Library roles to create a full time HR Manager
- 1.58 FTE reduction due to adjustments related to the calculation of FTEs for various part time roles



Overview

Transfer To/From Reserves and Reserve Funds

In order to operate in a fiscally responsible manner, the Town of Milton maintains reserves and reserve funds that assist in creating a solid financial position to support the Town's future operating and capital requirements. Maintaining sufficient balances in the reserves and reserve funds is a critical component of a municipality's long-term financial plan as it strengthens financial sustainability.

The following table summarizes the net transfers between the operating budget and reserves. These funds are utilized in both the current year (i.e. transfers from reserves to capital projects) and in the future as part of the Town's long-term planning.

Transfers To / (From) Reserves and Reserve Funds	
Reserve / Reserve Fund Type	2019 Approved Operating Budget
Stabilization	\$ 320,380
Corporate Use	917,366
Capital	25,726,761
Government Funded	(1,068,868)
Program Specific	(102,635)
Board & Committee	504,572
Total	\$ 26,297,576

Stabilization reserve transfers include \$0.4 million in investment income revenue transferred to the Tax Rate Stabilization reserve based on the Financial Principles Policy No. 110 and the current shortfall in the stabilization reserve balance. It also includes transfers related to elections and building permit revenues. Corporate use transfers relate largely to funding for legal costs as well as the transfer of user fee revenue related to development processing.

The transfer of funding into capital reserves includes both externally generated funding such as the Ontario Lottery and Gaming and the capital provision revenues, as well as property tax and user fee driven sources. The 2019 amount includes the incremental \$1.0 million capital funding strategy as identified in the Town's Asset Management Plan (AMP). This provision is intended to gradually reduce the existing annual infrastructure deficit, estimated at \$33.2 million through the 2017 AMP. The capital reserve transfers also capture the lifecycle contributions for newly assumed developer contributed assets and new growth related assets that are included in the 2019 capital budget. This provision is intended to ensure that growth in the Town's asset base does not further increase the existing infrastructure deficit.

Government funded transfers capture the utilization of Provincial Gas Tax funding that supports the Town's transit program, while program specific transfers are largely related to the Investment in the Arts campaign. Finally the Board & Committee transfer primarily relates to funding in support of the Library capital program.

Further detail on the reserve and reserve fund balances, the schedule of movement for 2019, and the longer-term forecast can be found in the Reserves and Reserve Funds section on pages [406](#) to [415](#).

Overview

What Does \$1 of Local Municipal Taxes Buy?

As previously noted, approximately half of the total expenditure planned for 2019 will be supported from property tax revenues, while the remainder will be funded from other revenue sources. Of the property taxes collected, each dollar will be spent on providing core municipal services as illustrated.



20¢ Fire and Protective Services

19¢ Capital Project Financing

11¢ Recreation Facilities and Programs

9¢ Park Maintenance

8¢ Road Maintenance

8¢ Transit

7¢ Milton Public Library

7¢ Winter Maintenance

5¢ Civic Administration

4¢ Planning, Zoning and Economic Development

2¢ Streetlighting

Overview

Challenges & Risks

There are a number of issues that the Town will need to remain mindful of in both 2019 and future budget processes. The major issues the Town will face over the forecast period and the foreseeable future include:

Infrastructure Funding Deficit and Asset Management Plan

The Town's Asset Management Plan (AMP) was updated in 2017. A lifecycle funding analysis that leveraged the Town's Public Sector Accounting Board (PSAB) data was undertaken and suggested that the Town has an annual infrastructure funding deficit of \$33.2 million. A capital funding strategy was introduced through the 2018 budget, and continued through the 2019 budget, that includes an additional annual \$1.0 million investment in infrastructure renewal to begin to address the infrastructure funding deficit. Even with further additional incremental \$1.0 million investments over a 20 year period, a significant annual deficit is projected to remain. As such, the adequacy of funding levels for the redevelopment of the Town's asset base will need to continue to be re-evaluated over time. Current level of service practices will also need to be reviewed to ensure they are cost effective and sustainable.

Staffing and Compensation

As previously reported through the Strategic Workforce Plan report, [CORS-078-15](#), and the Human Capital Report, [CORS-043-17](#), the number of full time staff employed by the Town is over 100 positions fewer than comparable municipalities, excluding fire and transit positions. While some staff positions were added to the 2019 budget, financial constraints prevented many of the needs identified in the Human Capital Report from being incorporated. This results in ongoing deficiencies in human capital, difficulties in servicing continued growth and leads to risk in operations and compliance with legislation.

Economic Considerations

Due to the strength in the Canadian and global economy and to manage inflation rates the Bank of Canada increased the overnight rate by 25 basis points to 1.75% in October 2018, the fifth such increase since the summer of 2017. Forecasts by the major Canadian banks indicate the Bank of Canada will continue to increase rates in 2019. Increasing rates could positively impact the rate of return experienced on the Town's investment portfolio; however, they will also increase the borrowing costs for debenture financed projects.

Cost fluctuations on goods, such as fleet equipment, may continue to be impacted as tariffs (e.g. aluminum and steel) are being finalized along with impacts from foreign exchange.

Stabilization Reserves

Stabilization reserves are used to mitigate fluctuations within the operating budget and help stabilize the annual impact on the tax rates. The stabilization reserves are underfunded when compared to the target balances which may impact the Town's ability in the future to deal with unforeseen circumstances. Further details are included within the Reserves and Reserve Funds section on pages [406](#).

Operating Impacts of New Capital Infrastructure

The approval of certain capital projects along with the assumption of developer built roads, ponds, and parks will result in future operating impacts to support new or expanded services and the maintenance of infrastructure. Potential impacts may include staffing, maintenance, contracted or purchased service agreements along with reserve transfers to fund the future rehabilitation and/or replacement of new assets over the long-term. This information is used in preparation of the annual operating budget and forecasts for future years. Further information on the operating impacts of capital jobs in the 2019 budget can be found on page 36. It is important to note that only the current year capital projects present operating impacts over the next three years. However, there are capital jobs in the forecast that will have a significant impact on the operating budget such as parkland development, transit and fleet. The operating impacts from the projects scheduled for 2020 and 2021 have been incorporated into the operating forecast presented on pages 385 to 402.

Expanding Existing Services into the Growth Areas

The pressures associated with the Town's continued growth were most recently assessed in the Fiscal Impact Study report, [CORS-062-17](#). The fiscal impact assessment for the Sustainable Halton Lands calculated an average tax rate increase of 5.26% to the year 2036 (including an initial pressure of 18%) in order to maintain existing service levels. This estimate did not include the additional pressures resulting from reducing the annual infrastructure deficit, and could be further exacerbated should non-residential development not materialize as quickly as projected. The development of secondary planning fiscal impact studies for the Sustainable Halton Lands is proceeding and will further define the considerations and impacts for future budget processes.

Legislative Changes

The Town remains susceptible to financial pressures that may result from legislative changes at both the Provincial and Federal level. Some of the implications related to previously approved legislation affecting areas such as labour or asset management planning have been reflected and discussed above. Further changes in these areas and others, potentially including climate change, cannabis legalization or growth management, may result in further financial implications for the Town.

Implementing Master Plans & Other Strategies

A number of potential increases to service levels have been previously identified or considered in order to respond to resident feedback or align service levels with master plans, strategic plans and goals. Due to funding and/or resource constraints, these service enhancements were either deferred or excluded from the 2019 Budget. Examples include the expansion of bike lanes in accordance with the Trails and Cycling Master Plan Update, additional tree maintenance and supplemental tree planting, further development of program based budgeting, and deferral of the Human Resource Information System (HRIS), which would increase efficiency and reduce risk exposure related to compliance with workplace laws and regulations. These initiatives will be revisited through future budget processes and service delivery review processes.

Overview

Opportunities

There are also opportunities that the Town will hopefully see materialize that have not yet been reflected into the 2019 budget. Such opportunities may potentially alleviate a portion of the budget pressure or benefit the broader community as whole, and may include:

Service Delivery Reviews

Funding has been included in 2019 that would allow the Town to investigate current services and their delivery approach, identify potential changes to service delivery methods and/or service levels and recommend changes that will improve efficiency or effectiveness. The review will be undertaken in phases, with initial outcomes expected as early as the 2020 budget process.

Master Plans

Several on-going or expected Master Plans will be presented to Council in 2019 including those for Transit and Fire Services. These studies will allow for informed decisions to be made with respect to the future service delivery within the context of the broader vision for the community.

Ontario Lottery and Gaming (OLG) Revenues

Through report ES-011-18, Council received information pertaining to the proposed future development of Woodbine Mohawk Park. The proposed concept contemplates the expansion of the gaming offerings at the site, which would create the potential for growth in the municipal financial contribution made available by OLG. Potential options, should additional revenue materialize, might include providing a long-term funding source for the full value of the hospital-related debt charges, or further bolstering the investment in the Town's infrastructure that is made by OLG.

Milton Education Village (MEV)

The MEV is Milton's vision for a comprehensively-planned complete urban neighbourhood, integrating post-secondary education, residential, commercial, employment and recreational uses into a 400 acre site. Since 2008, the Town has had a memorandum of understanding and partnership with Wilfrid Laurier University to bring post-secondary education to Milton. In September 2018, Milton's Council endorsed the conceptual land use plan and policy framework for the MEV lands centered around Laurier's campus.

Efficiencies in Service Delivery

Beyond efficiencies that may result from the focused service delivery reviews, the Town has historically identified opportunities for continuous improvement that have resulted in benefits reflected in the budget. Some of the recent efficiencies the Town has either realized or is working on include red tape reductions related to business licensing, a change in methodology for the HST payable calculation, introduction of the e-payables program that increased the Town's rebate revenues, and re-purposing of existing positions within the organization. The Town also engages in a variety of Smart City Initiatives including adaptive controls as a part of the LED streetlight program, Automated Vehicle Location and GIS technologies to optimize route planning, solar panel and combined heat power initiatives as well as the MyMilton App, to name a few.

Gross Expenditures by Department

Town of Milton

DEPARTMENT NAME	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change Presented/ P.Y. Approved
EXPENDITURES									
Mayor and Council	\$ 626,681	\$ 630,331	\$ 620,431	\$ (42,901)	\$ 577,530	\$ -	\$ -	\$ 577,530	(6.9%)
Executive Services	12,622,713	13,470,204	13,552,450	615,754	14,168,204	21,494	-	14,189,698	4.7%
Corporate Services	11,187,315	13,509,447	14,065,011	(20,060)	14,044,950	565,347	(4,860)	14,605,438	3.8%
General Government	31,270,786	27,623,052	27,626,904	1,689,580	29,316,484	2,169,496	-	31,485,980	14.0%
Engineering Services	31,007,386	33,697,899	33,088,420	1,771,754	34,860,174	921,149	16,624	35,797,947	8.2%
Community Services	21,731,019	22,527,681	21,717,836	917,872	22,635,708	1,297,388	(247,558)	23,685,538	9.1%
Planning and Development	7,503,002	8,259,108	8,386,304	1,316,441	9,702,745	(785,207)	-	8,917,538	6.3%
Library	4,926,872	5,106,451	5,108,553	(285,551)	4,823,002	208,038	-	5,031,041	(1.5%)
SUBTOTAL TOWN OF MILTON	\$ 120,875,774	\$ 124,824,173	\$ 124,165,909	\$ 5,962,889	\$ 130,128,797	\$ 4,397,705	\$ (235,794)	\$ 134,290,710	8.2%
Hospital Expansion	\$ 1,415,253	\$ 2,508,951	\$ 2,508,951	\$ (1,904)	\$ 2,507,047	\$ -	\$ -	\$ 2,507,047	(0.1%)
TOTAL TOWN OF MILTON EXPENDITURES	\$ 122,291,027	\$ 127,333,124	\$ 126,674,860	\$ 5,960,985	\$ 132,635,844	\$ 4,397,705	\$ (235,794)	\$ 136,797,757	8.0%
REVENUE									
Mayor and Council	\$ (37,988)	\$ (48,256)	\$ (38,256)	\$ 15,235	\$ (23,021)	\$ -	\$ -	\$ (23,021)	(39.8%)
Executive Services	(881,637)	(850,841)	(863,541)	69,580	(793,961)	(17,679)	-	(811,640)	(6.0%)
Corporate Services	(4,415,654)	(5,529,685)	(5,528,440)	360,221	(5,168,219)	(204,260)	-	(5,372,479)	(2.8%)
General Government	(28,068,916)	(24,058,575)	(24,320,994)	(97,335)	(24,418,329)	(567,786)	-	(24,986,114)	2.7%
Engineering Services	(12,378,261)	(13,526,560)	(13,245,037)	(1,106,706)	(14,351,743)	(257,607)	(18,727)	(14,628,077)	10.4%
Community Services	(15,319,562)	(15,629,877)	(15,034,681)	(477,151)	(15,511,832)	(855,628)	1,650	(16,365,810)	8.9%
Planning and Development	(7,459,942)	(7,795,367)	(7,723,625)	(1,395,315)	(9,118,939)	865,743	-	(8,253,196)	6.9%
Library	(383,462)	(323,061)	(323,061)	89,177	(233,884)	(11,666)	-	(245,550)	(24.0%)
SUBTOTAL TOWN OF MILTON	\$ (68,945,422)	\$ (67,762,222)	\$ (67,077,635)	\$ (2,542,294)	\$ (69,619,928)	\$ (1,048,883)	\$ (17,077)	\$ (70,685,887)	5.4%
Hospital Expansion	\$ (1,086,290)	\$ (2,508,951)	\$ (2,508,951)	\$ 1,904	\$ (2,507,047)	\$ -	\$ -	\$ (2,507,047)	(0.1%)
TOTAL TOWN OF MILTON REVENUES	\$ (70,031,712)	\$ (70,271,173)	\$ (69,586,586)	\$ (2,540,390)	\$ (72,126,975)	\$ (1,048,883)	\$ (17,077)	\$ (73,192,934)	5.2%
TOTAL LEVY REQUIREMENTS TOWN OF MILTON	\$ 52,259,315	\$ 57,061,951	\$ 57,088,274	\$ 3,420,595	\$ 60,508,869	\$ 3,348,822	\$ (252,871)	\$ 63,604,823	11.4%

Note: The figures above do not include the Downtown Milton Business Improvement Area (BIA).

Downtown Milton Business Improvement Area (BIA)

DEPARTMENT NAME	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change Presented/ P.Y. Approved
Downtown Milton Business Improvement Area (BIA)									
EXPENDITURES	\$ 247,914	\$ 265,877	\$ 265,877	\$ 764	\$ 266,641	\$ -	\$ -	\$ 266,641	0.3%
REVENUE	(247,914)	(265,877)	(265,877)	(764)	(266,641)	-	-	(266,641)	0.3%
TOTAL LEVY REQUIREMENTS BIA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

Net Expenditures by Department

Town of Milton

DEPARTMENT NAME	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change Presented/ P.Y. Approved
Mayor and Council	\$ 588,693	\$ 582,075	\$ 582,175	\$ (27,666)	\$ 554,509	\$ -	\$ -	\$ 554,509	(4.8%)
Executive Services	11,741,076	12,619,364	12,688,910	685,334	13,374,244	3,815	-	13,378,058	5.4%
Corporate Services	6,771,662	7,979,763	8,536,572	340,161	8,876,733	361,087	(4,860)	9,232,960	8.2%
General Government	3,201,871	3,564,475	3,305,910	1,592,245	4,898,155	1,601,711	-	6,499,866	96.6%
Engineering Services	18,629,123	20,171,340	19,843,385	665,048	20,508,433	663,541	(2,104)	21,169,870	6.7%
Community Services	6,411,456	6,897,800	6,683,154	440,721	7,123,875	441,760	(245,909)	7,319,727	9.5%
Planning and Development	43,059	463,739	662,680	(78,874)	583,806	80,536	-	664,342	0.3%
Library	4,543,410	4,783,391	4,785,492	(196,374)	4,589,118	196,372	-	4,785,491	(0.0%)
SUBTOTAL TOWN OF MILTON	\$ 51,930,350	\$ 57,061,947	\$ 57,088,278	\$ 3,420,595	\$ 60,508,873	\$ 3,348,822	\$ (252,873)	\$ 63,604,823	11.4%
Hospital Expansion	\$ 328,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
SUBTOTAL HOSPITAL	\$ 328,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL TOWN OF MILTON	\$ 52,259,313	\$ 57,061,947	\$ 57,088,278	\$ 3,420,595	\$ 60,508,873	\$ 3,348,822	\$ (252,873)	\$ 63,604,823	11.4%

Note: The figures above do not include the Downtown Milton Business Improvement Area (BIA) which nets to zero.

Sources of Revenue by Account

Town of Milton

REVENUE SOURCES	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change Presented/ P.Y. Approved
TOWN OF MILTON									
Taxation (excluding Tax Levy)	\$ (3,367,314)	\$ (2,526,161)	\$ (2,533,753)	\$ (23,293)	\$ (2,557,046)	\$ (25,000)	\$ -	\$ (2,582,046)	1.9%
Payments In Lieu	(814,360)	(831,995)	(806,908)	(40,280)	(847,188)	389	-	(846,799)	4.9%
Grants	(1,169,424)	(1,055,667)	(1,046,259)	24,005	(1,022,254)	(1,300)	-	(1,023,554)	(2.2%)
Recoveries and Donations	(3,686,956)	(4,430,342)	(4,105,974)	(328,861)	(4,434,835)	(111,690)	905	(4,545,620)	10.7%
User Fees and Service Charges	(26,787,822)	(26,961,699)	(26,842,800)	(2,172,146)	(29,014,945)	(79,726)	38,066	(29,056,605)	8.2%
External Revenue Transferred to Reserves and Reserve Funds	(12,314,250)	(12,444,033)	(12,444,033)	-	(12,444,033)	(416,391)	-	(12,860,424)	3.3%
Financing Revenue	(14,852,257)	(13,391,777)	(13,247,629)	291,852	(12,955,777)	(169,617)	(56,047)	(13,181,441)	(0.5%)
Reallocated Revenue	(5,953,039)	(6,120,547)	(6,050,280)	(293,570)	(6,343,850)	(245,548)	-	(6,589,398)	8.9%
SUBTOTAL TOWN OF MILTON	\$ (68,945,422)	\$ (67,762,221)	\$ (67,077,636)	\$ (2,542,293)	\$ (69,619,928)	\$ (1,048,883)	\$ (17,076)	\$ (70,685,887)	5.4%
HOSPITAL									
Taxation	\$ (7,980)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Payments In Lieu	(1,996)	-	-	-	-	-	-	-	0.0%
Financing Revenue	(1,076,314)	(2,508,951)	(2,508,951)	1,904	(2,507,047)	-	-	(2,507,047)	(0.1%)
SUBTOTAL HOSPITAL	\$ (1,086,290)	\$ (2,508,951)	\$ (2,508,951)	\$ 1,904	\$ (2,507,047)	\$ -	\$ -	\$ (2,507,047)	(0.1%)
TOTAL TOWN OF MILTON	\$ (70,031,712)	\$ (70,271,172)	\$ (69,586,587)	\$ (2,540,389)	\$ (72,126,975)	\$ (1,048,883)	\$ (17,076)	\$ (73,192,934)	5.2%

Note: The figures above do not include the Downtown Milton Business Improvement Area (BIA).

Downtown Milton Business Improvement Area (BIA)

REVENUE SOURCES	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change Presented/ P.Y. Approved
DOWNTOWN MILTON BUSINESS IMPROVEMENT AREA (BIA)									
Taxation	\$ (207,443)	\$ (213,177)	\$ (213,177)	\$ (7,464)	\$ (220,641)	\$ -	\$ -	\$ (220,641)	3.5%
Grants	(4,104)	(4,000.00)	(4,000)	-	(4,000)	-	-	(4,000)	0.0%
Recoveries and Donations	(14,021)	(17,000)	(17,000)	(3,000)	(20,000)	-	-	(20,000)	17.6%
User Fees and Service Charges	(22,346)	(21,200)	(21,200)	(800)	(22,000)	-	-	(22,000)	3.8%
Financing Revenue	-	(10,500)	(10,500)	10,500	-	-	-	-	0.0%
TOTAL BIA	\$ (247,914)	\$ (265,877)	\$ (265,877)	\$ (764)	\$ (266,641)	\$ -	\$ -	\$ (266,641)	0.3%



04

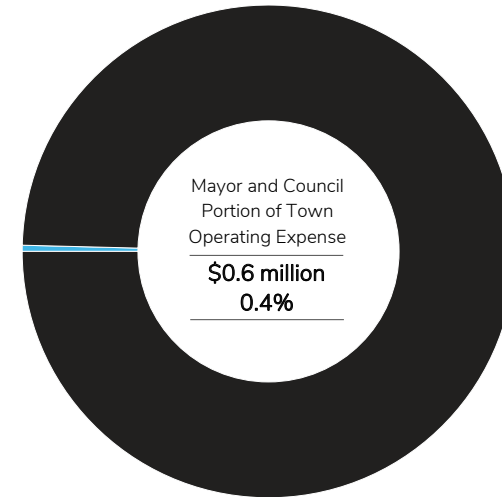
Mayor and
Council



Department Overview

Mayor and Council

Milton Council is the governing body that is responsible for representing the public and considering the well-being and interests of the municipality. Council sets policy, approves by-laws and determines which services the Town will provide while maintaining the financial integrity of the Town.



Operating Budget Details

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change Presented/P.Y. Approved
MAYOR AND COUNCIL									
EXPENDITURES									
Salaries and Benefits	508,162	535,563	535,563	(48,012)	487,551	-	-	487,551	(9.0%)
Administrative	42,372	53,004	53,004	-	53,004	-	-	53,004	0.0%
Financial	5,000	15,000	5,000	-	5,000	-	-	5,000	0.0%
Purchased Goods	864	701	701	270	971	-	-	971	38.5%
Purchased Services	70,284	26,062	26,162	4,840	31,002	-	-	31,002	18.5%
Total EXPENDITURES	626,682	630,330	620,430	(42,902)	577,528	-	-	577,528	(6.9%)
REVENUE									
Financing Revenue	(5,000)	(15,000)	(5,000)	-	(5,000)	-	-	(5,000)	0.0%
Recoveries and Donations	(32,988)	(33,256)	(33,256)	15,235	(18,021)	-	-	(18,021)	(45.8%)
Total REVENUE	(37,988)	(48,256)	(38,256)	15,235	(23,021)	-	-	(23,021)	(39.8%)
Total MAYOR AND COUNCIL	588,694	582,074	582,174	(27,667)	554,507	-	-	554,507	(4.8%)
TOTAL LEVY REQUIREMENTS	588,694	582,074	582,174	(27,667)	554,507	-	-	554,507	(4.8%)



05

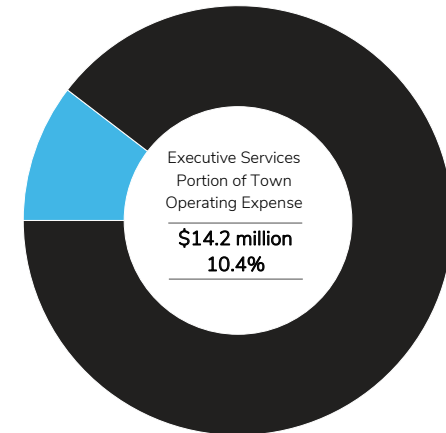
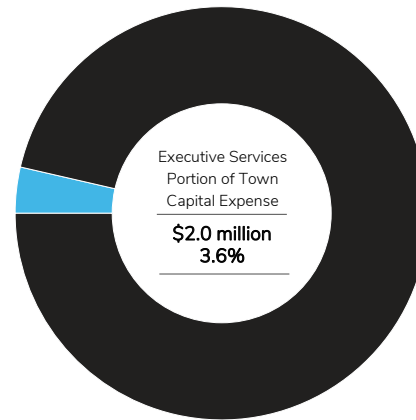
Executive
Services



Department Overview

Executive Services

As leader of the Strategic Management Team, the Chief Administrative Officer (CAO) is ultimately responsible for ensuring timely/quality services are provided to the community and are aligned with Council-approved directives and budget. The CAO also provides the interface between Council and the Corporation of the Town of Milton, balancing Council's needs and desires with the Town's vision, policies and legislated requirements.



Office of the CAO	Communications and Government Relations	Strategic Initiatives and Economic Development	Fire Services
<ul style="list-style-type: none"> Responsible for the Corporation's administration and strategic direction Leader of the Strategic Management Team who collectively manage the long-term strategic direction and daily operations of the Corporation 	<ul style="list-style-type: none"> Oversees and manages all external and internal marketing and communication for the Corporation Provides information that encourages meaningful two way communication and community engagement Services include strategic communications and marketing, public engagement and digital communications including social media and media relations Provides strategic government relations support to the corporation 	<ul style="list-style-type: none"> Stimulate and provide a healthy economy and standard of living Strategic focus on job creation, diversification and partnership development to create a thriving economic base Identification and implementation of strategic initiatives that have potential for high economic impact including the Milton Education Village, the MEV Innovation Centre and various property matters 	<ul style="list-style-type: none"> Fire suppression and training of fire suppression staff Extrication of occupants of motor vehicle collisions and confined space rescues as well as technical rescue incidents Public education related to false alarm prevention, fire safety and developing fire safety plans Burn and fireworks permits Dispatching of fire services to property inspections and other incidents Emergency management

Capital Budget Details

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures	Recoveries / Donations
Executive Services									
Office of the CAO									
C100102 Corporate Strategic Plan	87	208,035		109,218	93,616	5,201			
C100130 Service Delivery Review	88	258,750		258,750					
C101125 Branding - Town of Milton	89	87,604		87,604					
Total Office of the CAO		554,389		455,572	93,616	5,201			
Fire Fleet Equipment Replacement									
C700115 Aerial Replacement/Refurbishment	90	73,725		73,725					
C700123 Rescue Truck Replacement/Refurbishment	91	38,295		38,295					
Total Fire Fleet Equipment Replacement		112,020		112,020					
Fire - Replacement									
C720100 Rapid Intervention Equipment Replacement	92	28,980		28,980					
C720102 Breathing Apparatus Replacement	93	842,490		842,490					
C720103 Hazardous Material Equipment Replacement	94	25,875		25,875					
C720118 Firefighting Hose Replacement	95	15,525		15,525					
C720128 Emergency Medical Equipment Replacement	96	12,420		12,420					
C720148 Generators & Lighting Equip Replacement	97	15,525		15,525					
C720149 Portable Pumps Replacement	98	25,875		25,875					
C720152 Air Filling System Replacement	99	41,400		41,400					
C720157 Bunker Gear Replacement - Employee Turnover	100	23,885	13,885	10,000					
Total Fire - Replacement		1,031,975	13,885	1,018,090					
Fire - Growth									
C730103 Hazardous Material Equipment Growth	101	39,941			39,941				
C730104 Bunker Gear & Recruit Package Growth	103	67,681			67,681				
C730107 Fire Fitness Equipment All Stations Growth	105	15,328			15,328				
C730130 Defibrillators Growth	107	6,210			6,210				
C730138 Vehicle Extrication Equipment Growth	109	85,278			85,278				
C730139 Thermal Image Camera Growth	111	27,418			27,418				
C730141 Emergency Medical Equipment Growth	113	22,452			22,452				
Total Fire - Growth		264,308			264,308				
Total Executive Services		1,962,692	13,885	1,585,682	357,924	5,201			

Capital Budget Details

Corporate Strategic Plan

Office of the CAO

Project ID: C100102

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>In 2015 Council approved a Corporate Strategic Action plan for the years 2015 to 2018. The intent of the 2019 project is to develop a new Corporate Strategic Plan that reviews, updates and articulates the vision for the Town.</p> <p>This document will establish the basis for other planning, policy and strategic documents and programs developed and implemented by the Town. It will also serve as a roadmap for Council and staff to assist in guiding priorities and ensure that strategic actions are consistent and aligned with the priorities of the community.</p> <p>The estimated cost of this project is based on the scope of work anticipated to be involved in this review, and includes community engagement as a part of the exercise.</p>	Expenditures						
	Town Admin & Contingency	3,000	1,000			1,000	1,000
	Furniture, Fixtures & Equip						
	Professional Fees	600,000	200,000			200,000	200,000
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	21,105	7,035			7,035	7,035
	Expenditures Total	624,105	208,035			208,035	208,035
	Funding						
	Contribution from Operating Reserves/Reserve Funds	218,436				109,218	109,218
	Development Charges	109,218	109,218				
	Capital Provision	280,848	93,616			93,616	93,616
Grants/Subsidies	15,603	5,201			5,201	5,201	
Debentures							
Recoveries/Donations							
Funding Total	624,105	208,035			208,035	208,035	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	0						
Growth Related Need	3	Ensure that the services are aligned in a series of service plans.					
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Service Delivery Review

Office of the CAO

Project ID: C100130

Description	Budget					
	Total	2019	2020	2021	2022-2024	2025-2028
<p>The intent of the Service Delivery Review is to improve the understanding of the services currently provided by the Town and provide better information that will allow Council and staff to make informed strategic choices regarding those services. The review will be completed in phases and will investigate current services and their delivery approach, identify potential changes to service delivery methods and/or service levels and recommend changes that will improve efficiency or effectiveness. The Terms of Reference for this project will be subject to approval by Council prior to the hiring of an external consultant.</p>	Expenditures					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees	250,000	250,000			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	8,750	8,750			
Expenditures Total	258,750	258,750				
Funding						
Contribution from Operating Reserves/Reserve Funds	258,750	258,750				
Development Charges						
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	258,750	258,750				
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	5	Could result in cost savings.				
State of Good Repair	0					
Growth Related Need	5	Direct result of growth.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Branding - Town of Milton

Office of the CAO

Project ID: C101125

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
This is year two of a three year project to replace branded assets throughout the Town. This phase of the project focuses on updating printed publications through their lifecycle and continuing to provide enhanced digital communications through Milton's social media channels and the myMILTON mobile app.	Expenditures				
	Town Admin & Contingency	20,000	10,000	10,000	
	Furniture, Fixtures & Equip				
	Professional Fees	25,000		25,000	
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping	68,000	3,000	65,000	
	Transfers	137,806	74,604	63,202	
	Expenditures Total	250,806	87,604	163,202	
	Funding				
	Contribution from Operating Reserves/Reserve Funds	163,202		163,202	
	Development Charges	87,604	87,604		
	Capital Provision				
Grants/Subsidies					
Debentures					
Recoveries/Donations					
Funding Total	250,806	87,604	163,202		
Priority					
Category	Score	Rationale			
Health and Safety Issues	0				
Cost Savings/Payback	3	Long term reduction in consulting and outsourcing costs by maintaining one visual identity.			
State of Good Repair	0				
Growth Related Need	0				
Service Enhancement	4	Increase recognition of programs/services; communicate Milton's vision and attract investment to support the Corporate Strategic Plan.			
Tied to Another Jurisdiction	0				

Capital Budget Details

Aerial Replacement/Refurbishment

Project ID: C700115

Fire Fleet Equipment Replacement

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
<p>This capital project is for the refurbishment of one (1) Aerial vehicle (Unit #16) in order to extend its useful life by an additional 5 years. This is the only platform aerial in the fire fleet and the longest reach aerial in operation.</p> <p>Given the extensive amount of aged electro-hydraulics on this truck, an overhaul is required on various control/safety interlock systems, valves/actuators and replacement of worn/leaking control solenoids.</p> <p>Condition assessment indicates the following: -Aerial wiring is showing signs of corrosion and fatigue failures from use. -Several redundant control systems are offline or operating at diminished capacity. -Sheave failures are presenting as a result of worn/binding bushings. -Water pump valving needs overhaul as several valves are capped off to mitigate corrosion related leaks. -Aerial lighting systems are still high current, high heat, shock failure prone halogen based incandescent systems. LED lighting would offload generator loads and provide more reliable scene lighting. -Suspension components are end of life corroded and need to be replaced.</p> <p>The cost estimate is based on an updated market assessment.</p>	Expenditures				
	<p>Town Admin & Contingency Furniture, Fixtures & Equip Professional Fees Land & Buildings Utilities Facility Contracts Road Contracts Landscaping Transfers</p>	<p>1,592,464</p> <p>55,736</p>	<p>71,232</p> <p>2,493</p>		
	Expenditures Total	1,648,200	73,725		1,574,475
	Funding				
	<p>Contribution from Operating Reserves/Reserve Funds Development Charges Capital Provision Grants/Subsidies Debentures Recoveries/Donations</p>	<p>1,648,200</p>	<p>73,725</p>		<p>1,574,475</p>
	Funding Total	1,648,200	73,725		1,574,475
	Priority				
Category	Score	Rationale			
Health and Safety Issues	0				
Cost Savings/Payback	0				
State of Good Repair	5	To ensure the vehicle is in good working condition to meet service expectations.			
Growth Related Need	0				
Service Enhancement	0				
Tied to Another Jurisdiction	0				

Capital Budget Details

Rescue Truck Replacement/Refurbishment

Project ID: C700123

Fire Fleet Equipment Replacement

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This capital project is for the refurbishment of a Rescue Truck (Unit #24) in order to extend its useful life by an additional 7 years, with the replacement anticipated in 2024. This rescue truck is used for special purpose rescue operations and to support fire ground operations.</p> <p>Condition assessment indicates the following:</p> <ul style="list-style-type: none"> -Repairs and upgrades required on aging lighting systems. -Repairs needed on cabin HVAC systems. -Corrosion and leakage issues on body hardware and equipment compartments. <p>Funds would also be used to reconfigure the legacy compartments to better accommodate the current and planned stock of equipment carried on this truck.</p> <p>The cost estimate is based on an updated market assessment.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	1,297,737	37,000			1,183,237	77,500
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	45,421	1,295			41,413	2,713
Expenditures Total	1,343,158	38,295			1,224,650	80,213	
Funding							
Contribution from Operating Reserves/Reserve Funds	1,343,158	38,295			1,224,650	80,213	
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	1,343,158	38,295			1,224,650	80,213	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	5	To ensure the vehicle is in good working condition to meet service expectations.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Rapid Intervention Equipment Replacement

Project ID: C720100

Fire - Replacement

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
<p>This capital project is for the replacement of rapid intervention equipment for emergency firefighter rescue requirements as per the National Fire Protection Association and the Ontario Health Safety Act Section 21-35 which requires having firefighters and equipment on standby at an emergency scene involving a structure to initiate rescue of emergency staff due to back drafts, explosions or a building collapse.</p> <p>The cost estimate is based on an updated market assessment.</p>	Expenditures				
	Town Admin & Contingency				
	Furniture, Fixtures & Equip	43,000	28,000		15,000
	Professional Fees				
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping				
	Transfers	1,505	980		525
	Expenditures Total	44,505	28,980		15,525
	Funding				
	Contribution from Operating Reserves/Reserve Funds	15,525			15,525
	Development Charges	28,980	28,980		
	Capital Provision				
Grants/Subsidies					
Debentures					
Recoveries/Donations					
Funding Total	44,505	28,980		15,525	
Priority					
Category	Score	Rationale			
Health and Safety Issues	5	Needed equipment for firefighter emergencies.			
Cost Savings/Payback	0				
State of Good Repair	4	Replacement of aging equipment is required to avoid costly repairs and ensure equipment is in good condition.			
Growth Related Need	0				
Service Enhancement	0				
Tied to Another Jurisdiction	0				

Capital Budget Details

Breathing Apparatus Replacement

Project ID: C720102

Fire - Replacement

Description	Budget						
	Total	2019	2020	2021	2022-2024 2025-2028		
<p>This capital project is for the replacement of 70 aging self-contained breathing apparatus units including cylinders, face pieces, and associated equipment. Breathing apparatus is worn in any environment that is immediately dangerous to life or health.</p> <p>National Fire Protection Association defines the standard for certification and capability. The models in current use are two (2) standard versions, or ten (10) years, behind the current standard. The replacement of these units was previously in the capital forecast in 2023. However, the manufacturer formally served notice that effective December 2017 the units are being discontinued by the manufacturer and parts supply will only last until component parts are no longer available. In addition, the rubber face pieces are deteriorating and replacement with new/old stock does not make sense given incompatibility with currently supported versions.</p> <p>The cost estimate is based on an updated market assessment.</p>	Expenditures						
	Town Admin & Contingency	937,000	814,000			123,000	
	Furniture, Fixtures & Equip						
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers		32,795	28,490			4,305
	Expenditures Total		969,795	842,490			127,305
	Funding						
	Contribution from Operating	127,305				127,305	
	Reserves/Reserve Funds	842,490	842,490				
	Development Charges						
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	969,795	842,490			127,305		
Priority							
Category	Score	Rationale					
Health and Safety Issues	5	Maintain safety of firefighters and equipment to meet health and safety standards.					
Cost Savings/Payback	0						
State of Good Repair	4	To ensure breathing apparatus' are in good working condition in order to be productive when responding to emergency calls.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Hazardous Material Equipment Replacement

Project ID: C720103

Fire - Replacement

Description	Budget					
	Total	2019	2020	2021	2022-2024	2025-2028
<p>This capital project is to replace aging hazardous material equipment. The equipment required is decontamination equipment for mass casualties and first responders, containment equipment, and chemical identification tools.</p> <p>The cost estimate is based on an updated market assessment and replacement will be over a two year period from 2019 to 2020.</p>	Expenditures					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	100,000	25,000	25,000		25,000
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	3,500	875	875		875
	Expenditures Total	103,500	25,875	25,875		25,875
	Funding					
	Contribution from Operating Reserves/Reserve Funds	77,625		25,875		25,875
	Development Charges	25,875	25,875			
	Capital Provision					
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	103,500	25,875	25,875		25,875	
Priority						
Category	Score	Rationale				
Health and Safety Issues	4	This equipment will protect the firefighters from contamination of hazardous material.				
Cost Savings/Payback	0					
State of Good Repair	5	This equipment will provide for decontamination for operations personnel and mass casualties.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Firefighting Hose Replacement

Project ID: C720118

Fire - Replacement

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
<p>This capital project allows for the replacement of fire fighting hoses which are in poor condition. Fire hoses are used at all emergency responses where fire, hazmat, wash down etc. require water.</p> <p>The cost estimate is based on an updated market assessment and replacement will be over a two year period from 2019 to 2020.</p>	Expenditures				
	Town Admin & Contingency				
	Furniture, Fixtures & Equip	75,000	15,000	20,000	40,000
	Professional Fees				
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping				
	Transfers	2,625	525	700	1,400
	Expenditures Total	77,625	15,525	20,700	41,400
	Funding				
	Contribution from Operating	62,100		20,700	41,400
	Reserves/Reserve Funds	15,525	15,525		
	Development Charges				
Capital Provision					
Grants/Subsidies					
Debentures					
Recoveries/Donations					
Funding Total	77,625	15,525	20,700	41,400	
Priority					
Category	Score	Rationale			
Health and Safety Issues	2	Maintain water flow for safe firefighting activity.			
Cost Savings/Payback	0				
State of Good Repair	5	Ensure hoses are in good operating condition.			
Growth Related Need	0				
Service Enhancement	0				
Tied to Another Jurisdiction	0				

Capital Budget Details

Emergency Medical Equipment Replacement

Project ID: C720128

Fire - Replacement

Description	Budget					
	Total	2019	2020	2021	2022-2024	2025-2028
<p>This capital project is for the replacement of emergency medical equipment. This equipment will be used to train personnel for medical emergencies. This project is to replace the existing obsolete First Aid and CPR training aids such as CPR/airway manikins and batteries and chargers to enhance the defibrillator capability.</p> <p>The cost estimate is based on an updated market assessment.</p>	Expenditures					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	36,000	12,000			12,000
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	1,260	420			420
	Expenditures Total	37,260	12,420			12,420
	Funding					
	Contribution from Operating	24,840				12,420
	Reserves/Reserve Funds	12,420	12,420			
	Development Charges					
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	37,260	12,420			12,420	
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	5	The training aids are required to assist in the training of personnel. The existing equipment is at the end of its useful life.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Generators & Lighting Equip Replacement

Project ID: C720148

Fire - Replacement

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
<p>This project is to replace aging generators and lighting systems. Portable generators are used regularly during suppression, training and rescue operations. Current equipment is aged and wearing to the point where repair and overhaul costs are approaching the total cost to replace with new, quieter, lighter, inverter technology. Maintenance issues stem from worn power-plants, stators and voltage control systems. Current scene lighting systems are based on legacy halogen/incandescent technologies which are heavy, shock sensitive, generate heat, and load generators beyond what more efficient LED lighting technologies do.</p> <p>This project will replace aging technology with more environmentally friendly, efficient generators and lighting.</p> <p>The cost estimate is based on an updated market assessment and replacement will be over a two year period from 2019 to 2020.</p>	Expenditures				
	Town Admin & Contingency				
	Furniture, Fixtures & Equip	30,000	15,000	15,000	
	Professional Fees				
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping				
	Transfers	1,050	525	525	
Expenditures Total	31,050	15,525	15,525		
Funding					
Contribution from Operating	15,525		15,525		
Reserves/Reserve Funds	15,525	15,525			
Development Charges					
Capital Provision					
Grants/Subsidies					
Debentures					
Recoveries/Donations					
Funding Total	31,050	15,525	15,525		
Priority					
Category	Score	Rationale			
Health and Safety Issues	0				
Cost Savings/Payback	0				
State of Good Repair	5	Replacement of aging equipment. Ensure reliable operations during emergency incidents.			
Growth Related Need	0				
Service Enhancement	0				
Tied to Another Jurisdiction	0				

Capital Budget Details

Portable Pumps Replacement

Project ID: C720149

Fire - Replacement

Description	Budget					
	Total	2019	2020	2021	2022-2024 2025-2028	
<p>This project is to replace aging portable pumps. Portable pumps are primarily used in suppression activities where urban pressurized water sources do not exist. Pumps can also be used in dewatering operations (flooded structures).</p> <p>Some in-service pumps are over twenty (20) years old and suffer from loss of pumping and priming capacity.</p> <p>Internal casings and rotating members are heavily corroded and replacement parts are becoming increasingly difficult to source and where found, long lead times are encountered.</p> <p>The cost estimate is based on an updated market assessment.</p>	Expenditures					
	Town Admin & Contingency		25,000			
	Furniture, Fixtures & Equip	25,000				
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	875	875			
	Expenditures Total	25,875	25,875			
	Funding					
	Contribution from Operating Reserves/Reserve Funds	25,875	25,875			
	Development Charges					
	Capital Provision					
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	25,875	25,875				
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	4	Ensure pumps are in good operating condition.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Air Filling System Replacement

Project ID: C720152

Fire - Replacement

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
<p>This project is for the replacement of air filling containment system in Fire Station No.3 and No.4. Canadian Standards Association standard Z180. 1.13 requires the fill station to fully enclose the self-contained breathing apparatus air cylinders during filling to contain the fragments if a cylinder ruptures. The current system in Fire Station No.3 and No.4 have been recently repaired, however, they do require imminent replacement.</p> <p>The cost estimate is based on an updated market assessment and replacement will be over a two year period from 2019 to 2020.</p>	Expenditures				
	Town Admin & Contingency				
	Furniture, Fixtures & Equip	80,000	40,000	40,000	
	Professional Fees				
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping				
	Transfers	2,800	1,400	1,400	
	Expenditures Total	82,800	41,400	41,400	
	Funding				
	Contribution from Operating	41,400		41,400	
	Reserves/Reserve Funds	41,400	41,400		
	Development Charges				
Capital Provision					
Grants/Subsidies					
Debentures					
Recoveries/Donations					
Funding Total	82,800	41,400	41,400		
Priority					
Category	Score	Rationale			
Health and Safety Issues	5	Danger to Firefighters filling breathing air cylinders.			
Cost Savings/Payback	0				
State of Good Repair	5	The air filling containment system has reached its useful life and needs to be replaced.			
Growth Related Need	0				
Service Enhancement	0				
Tied to Another Jurisdiction	0				

Capital Budget Details

Bunker Gear Replacement - Employee Turnover

Project ID: C720157

Fire - Replacement

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This annual project is for the purchase of complete clothing packages for five (5) replacement recruits. This will consist of helmet, boots, coat, gloves, pants and uniform.</p> <p>The cost estimate is based on an updated market assessment.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	207,693	23,077	23,077	23,077	69,231	69,231
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	7,272	808	808	808	2,424	2,424
	Expenditures Total	214,965	23,885	23,885	23,885	71,655	71,655
	Funding						
	Contribution from Operating Reserves/Reserve Funds	204,965	13,885	23,885	23,885	71,655	71,655
	Development Charges	10,000	10,000				
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	214,965	23,885	23,885	23,885	71,655	71,655	
Priority							
Category	Score	Rationale					
Health and Safety Issues	5	Equipment needed for firefighting and emergency duties.					
Cost Savings/Payback	0						
State of Good Repair	5	Replacement of aging equipment and to ensure proper fit.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Hazardous Material Equipment Growth

Project ID: C730103

Fire - Growth

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
<p>This project is for the acquisition of hazmat equipment for Station No.5 including decontamination equipment for mass casualties and first responders and also chemical identification tools.</p> <p>The cost estimate may be subject to change due to the uncertainty of trade, tariffs (e.g. aluminum and steel) and foreign exchange impacts.</p> <p>This project will result in ongoing operational costs associated with materials, supplies and contributions to reserves to support future asset replacements.</p>	Expenditures				
	Town Admin & Contingency				
	Furniture, Fixtures & Equip	38,590	38,590		
	Professional Fees				
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping				
	Transfers	1,351	1,351		
	Expenditures Total	39,941	39,941		
	Funding				
	Contribution from Operating Reserves/Reserve Funds				
	Development Charges	39,941	39,941		
	Capital Provision				
Grants/Subsidies					
Debentures					
Recoveries/Donations					
Funding Total	39,941	39,941			
Priority					
Category	Score	Rationale			
Health and Safety Issues	4	This equipment will protect the firefighters from contamination of hazardous material.			
Cost Savings/Payback	0				
State of Good Repair	0				
Growth Related Need	5	This equipment will provide for decontamination for operations personnel and mass casualties.			
Service Enhancement	0				
Tied to Another Jurisdiction	0				

Capital Budget Details

Hazardous Material Equipment Growth

Project ID: C730103

Fire - Growth

	Operating Impact						
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	7,719	2,573		2,573		2,573	
Purchased Goods	3,000	1,000		1,000		1,000	
Total Expected Expenditures	10,719	3,573		3,573		3,573	
Total Operating Impact	10,719	3,573		3,573		3,573	

Capital Budget Details

Bunker Gear & Recruit Package Growth

Project ID: C730104

Fire - Growth

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
<p>This project is for the purchase of complete clothing packages for new recruits. This will consist of helmet, boots, coat, gloves, pants, uniform, pager, training material, etc. The cost estimate is based on similar gear that was purchased in recent years.</p> <p>This project will result in ongoing operational costs associated with materials and supplies and contributions to reserves to support future asset replacement.</p>	Expenditures				
	Town Admin & Contingency				
	Furniture, Fixtures & Equip	65,392	65,392		
	Professional Fees				
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping				
	Transfers	2,289	2,289		
	Expenditures Total	67,681	67,681		
	Funding				
	Contribution from Operating Reserves/Reserve Funds				
	Development Charges	67,681	67,681		
Capital Provision					
Grants/Subsidies					
Debentures					
Recoveries/Donations					
Funding Total	67,681	67,681			
Priority					
Category	Score	Rationale			
Health and Safety Issues	5	To protect firefighters in harsh environments.			
Cost Savings/Payback	0				
State of Good Repair	0				
Growth Related Need	5	Personal protective clothing for new firefighters.			
Service Enhancement	0				
Tied to Another Jurisdiction	0				

Capital Budget Details

Bunker Gear & Recruit Package Growth

Project ID: C730104

Fire - Growth

Operating Impact							
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	33,840	11,280		11,280		11,280	
Purchased Services	1,500	500		500		500	
Total Expected Expenditures	35,340	11,780		11,780		11,780	
Total Operating Impact	35,340	11,780		11,780		11,780	

Capital Budget Details

Fire Fitness Equipment All Stations Growth

Project ID: C730107

Fire - Growth

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
<p>This project is for the purchase of fire fitness equipment for Fire Station No.5. Firefighters being able to perform at peak level when called upon is an important element in the fire service. The health and wellness of a firefighter can affect the level of performance. Statistics indicate that about half of the firefighter line of duty deaths are the result of heart attacks. The job is stressful and firefighters must be physically ready to deal with that stress. This equipment will help improve firefighter health and wellness. The cost estimate is based on an updated market assessment.</p> <p>This project will result in ongoing operational costs associated with contributions to reserves to support future asset replacement.</p>	Expenditures				
	Town Admin & Contingency	14,810	14,810		
	Furniture, Fixtures & Equip				
	Professional Fees				
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping				
	Transfers	518	518		
	Expenditures Total	15,328	15,328		
	Funding				
	Contribution from Operating Reserves/Reserve Funds	15,328	15,328		
	Development Charges				
	Capital Provision				
	Grants/Subsidies				
	Debentures				
	Recoveries/Donations				
	Funding Total	15,328	15,328		
	Priority				
Category	Score	Rationale			
Health and Safety Issues	4	Equipment needed to help keep firefighters in good physical condition.			
Cost Savings/Payback	0				
State of Good Repair	0				
Growth Related Need	3	Related to the new Fire Station No.5.			
Service Enhancement	0				
Tied to Another Jurisdiction	0				

Capital Budget Details

Fire Fitness Equipment All Stations Growth

Project ID: C730107

Fire - Growth

	Operating Impact						
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	4,599	1,533		1,533		1,533	
Total Expected Expenditures	4,599	1,533		1,533		1,533	
Total Operating Impact	4,599	1,533		1,533		1,533	

Capital Budget Details

Defibrillators Growth

Project ID: C730130

Fire - Growth

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
<p>This project is for the purchase of defibrillators for emergency vehicles at the new Fire Station No.5. With the increase of heart attacks on the rise and defibrillators being placed in fire apparatus throughout the municipality, this should help in reducing the number of heart attack fatalities. The cost estimate is based on an updated market assessment.</p> <p>This project will result in ongoing operational costs associated with materials and supplies and contributions to reserves to support future asset replacement.</p>	Expenditures				
	Town Admin & Contingency	6,000	6,000		
	Furniture, Fixtures & Equip				
	Professional Fees				
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping				
	Transfers	210	210		
	Expenditures Total	6,210	6,210		
	Funding				
	Contribution from Operating Reserves/Reserve Funds				
	Development Charges	6,210	6,210		
	Capital Provision				
	Grants/Subsidies				
	Debentures				
	Recoveries/Donations				
	Funding Total	6,210	6,210		
	Priority				
Category	Score	Rationale			
Health and Safety Issues	2	Prevention and keeping up with Town's Standards.			
Cost Savings/Payback	0				
State of Good Repair	0				
Growth Related Need	5	Defibrillators for the new Fire Station No.5			
Service Enhancement	0				
Tied to Another Jurisdiction	0				

Capital Budget Details

Defibrillators Growth

Project ID: C730130

Fire - Growth

Operating Impact							
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	3,600	1,200		1,200		1,200	
Purchased Goods	1,500	500		500		500	
Total Expected Expenditures	5,100	1,700		1,700		1,700	
Total Operating Impact	5,100	1,700		1,700		1,700	

Capital Budget Details

Vehicle Extrication Equipment Growth

Project ID: C730138

Fire - Growth

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
<p>This project is for the purchase of additional extrication equipment to emergency vehicles for the new Fire Station No.5. This equipment will be used for auto extrication on the expanding road system in the municipality. The cost estimate is based on an updated market assessment.</p> <p>This project will result in ongoing operational costs associated with contributions to reserves to support future asset replacement.</p>	Expenditures				
	Town Admin & Contingency				
	Furniture, Fixtures & Equip	82,394	82,394		
	Professional Fees				
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping				
	Transfers	2,884	2,884		
	Expenditures Total	85,278	85,278		
	Funding				
	Contribution from Operating Reserves/Reserve Funds				
	Development Charges	85,278	85,278		
	Capital Provision				
Grants/Subsidies					
Debentures					
Recoveries/Donations					
Funding Total	85,278	85,278			
Priority					
Category	Score	Rationale			
Health and Safety Issues	0				
Cost Savings/Payback	0				
State of Good Repair	0				
Growth Related Need	5	Equipment for new station.			
Service Enhancement	0				
Tied to Another Jurisdiction	0				

Capital Budget Details

Vehicle Extrication Equipment Growth

Project ID: C730138

Fire - Growth

	Operating Impact						
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	28,425	9,475		9,475		9,475	
Total Expected Expenditures	28,425	9,475		9,475		9,475	
Total Operating Impact	28,425	9,475		9,475		9,475	

Capital Budget Details

Thermal Image Camera Growth

Project ID: C730139

Fire - Growth

Description	Budget						
	Total	2019	2020	2021	2022-2024 2025-2028		
<p>This project is for the purchase of additional thermal image cameras for emergency vehicles for the new Fire Station No.5. The cameras will allow the firefighter to see and move quickly throughout a smoke filled structure searching for victims and locating the fire for a quick extinguishment. The cost estimate is based on an updated market assessment.</p> <p>This project will result in ongoing operational costs associated with materials, repairs and contributions to reserves to support future asset replacement.</p>	Expenditures						
	Town Admin & Contingency	26,491	26,491				
	Furniture, Fixtures & Equip						
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers		927	927			
	Expenditures Total		27,418	27,418			
	Funding						
	Contribution from Operating Reserves/Reserve Funds	27,418	27,418				
	Development Charges						
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	27,418	27,418					
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	0						
Growth Related Need	5	Equipment for new station.					
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Thermal Image Camera Growth

Project ID: C730139

Fire - Growth

	Operating Impact						
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	16,452	5,484		5,484		5,484	
Purchased Services	1,500	500		500		500	
Total Expected Expenditures	17,952	5,984		5,984		5,984	
Total Operating Impact	17,952	5,984		5,984		5,984	

Capital Budget Details

Emergency Medical Equipment Growth

Project ID: C730141

Fire - Growth

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
<p>This project is to purchase and supply Fire Station No.5 with medical training aids and emergency response equipment such as oxygen tanks and regulators, Keds (patient stabilizers), spine boards and advanced first aid kits. The cost estimate is based on an updated market assessment.</p> <p>This project will result in ongoing operational costs associated with contributions to reserves to support future asset replacements.</p>	Expenditures				
	Town Admin & Contingency				
	Furniture, Fixtures & Equip	21,693	21,693		
	Professional Fees				
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping				
	Transfers	759	759		
	Expenditures Total	22,452	22,452		
	Funding				
	Contribution from Operating Reserves/Reserve Funds				
	Development Charges	22,452	22,452		
	Capital Provision				
Grants/Subsidies					
Debentures					
Recoveries/Donations					
Funding Total	22,452	22,452			
Priority					
Category	Score	Rationale			
Health and Safety Issues	0				
Cost Savings/Payback	0				
State of Good Repair	0				
Growth Related Need	5	With new growth throughout Milton it is anticipated that Fire will be called more frequently to medical assists.			
Service Enhancement	0				
Tied to Another Jurisdiction	0				

Capital Budget Details

Emergency Medical Equipment Growth

Project ID: C730141

Fire - Growth

	Operating Impact						
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	22,452	7,484		7,484		7,484	
Total Expected Expenditures	22,452	7,484		7,484		7,484	
Total Operating Impact	22,452	7,484		7,484		7,484	

Operating Budget Details

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change Presented/P.Y. Approved
EXECUTIVE SERVICES									
OFFICE OF THE CAO									
EXPENDITURES									
Salaries and Benefits	516,022	516,029	529,864	(2,548)	527,316	-	-	527,316	(0.5%)
Administrative	16,839	20,005	20,005	2,150	22,155	-	-	22,155	10.7%
Purchased Goods	2,863	6,387	6,387	(1,455)	4,932	-	-	4,932	(22.8%)
Purchased Services	621,773	409,044	409,713	(25,651)	384,062	-	-	384,062	(6.3%)
Total EXPENDITURES	1,157,497	951,465	965,969	(27,504)	938,465	-	-	938,465	(2.8%)
REVENUE									
Financing Revenue	(74,079)	(65,995)	(65,995)	49,953	(16,042)	-	-	(16,042)	(75.7%)
Recoveries and Donations	(2,211)	-	-	-	-	-	-	-	0.0%
User Fees and Service Charges	(250,779)	(173,000)	(173,000)	-	(173,000)	-	-	(173,000)	0.0%
Total REVENUE	(327,069)	(238,995)	(238,995)	49,953	(189,042)	-	-	(189,042)	(20.9%)
Total OFFICE OF THE CAO	830,428	712,470	726,974	22,449	749,423	-	-	749,423	3.1%
COMMUNICATIONS AND GOVERNMENT RELATIONS									
EXPENDITURES									
Salaries and Benefits	593,023	726,800	730,032	39,216	769,248	17,719	-	786,967	7.8%
Administrative	3,938	5,140	5,140	525	5,665	-	-	5,665	10.2%
Purchased Goods	8,958	6,900	8,800	1,100	9,900	-	-	9,900	12.5%
Purchased Services	64,492	82,149	81,302	(1,563)	79,739	-	-	79,739	(1.9%)
Total EXPENDITURES	670,411	820,989	825,274	39,278	864,552	17,719	-	882,271	6.9%
REVENUE									
Financing Revenue	(196)	(60,080)	(60,080)	(2,277)	(62,357)	(17,719)	-	(80,076)	33.3%
Total REVENUE	(196)	(60,080)	(60,080)	(2,277)	(62,357)	(17,719)	-	(80,076)	33.3%
Total COMMUNICATIONS AND GOVERNMENT RELATIONS	670,215	760,909	765,194	37,001	802,195	-	-	802,195	4.8%
STRATEGIC INITIATIVES AND ECONOMIC DEVELOPMENT									
EXPENDITURES									
Salaries and Benefits	457,517	565,891	563,096	120,044	683,140	-	-	683,140	21.3%
Administrative	12,577	22,290	22,290	770	23,060	-	-	23,060	3.5%
Financial	1,546	1,447	1,447	412	1,859	-	-	1,859	28.5%
Transfers to Own Funds	38,114	29,702	37,667	(10,800)	26,867	-	-	26,867	(28.7%)
Purchased Goods	9,591	18,588	18,588	-	18,588	-	-	18,588	0.0%
Purchased Services	287,019	321,487	323,841	(24,231)	299,610	-	-	299,610	(7.5%)
Reallocated Expenses	4,597	2,312	2,312	59	2,371	-	-	2,371	2.6%
Total EXPENDITURES	810,961	961,717	969,241	86,254	1,055,495	-	-	1,055,495	8.9%
REVENUE									
Financing Revenue	(45,825)	(104,705)	(122,405)	23,071	(99,334)	-	-	(99,334)	(18.8%)
Grants	(72,840)	-	-	-	-	-	-	-	0.0%
Recoveries and Donations	(27,500)	(82,680)	(82,680)	27,680	(55,000)	-	-	(55,000)	(33.5%)
User Fees and Service Charges	(130,147)	(95,205)	(95,205)	19	(95,186)	40	-	(95,146)	(0.1%)
Total REVENUE	(276,312)	(282,590)	(300,290)	50,770	(249,520)	40	-	(249,480)	(16.9%)
Total STRATEGIC INITIATIVES AND ECONOMIC DEVELOPMENT	534,649	679,127	668,951	137,024	805,975	40	-	806,015	20.5%

Operating Budget Details

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change Presented/P.Y. Approved
FIRE									
EXPENDITURES									
Salaries and Benefits	8,348,934	9,037,266	9,055,544	524,319	9,579,863	-	-	9,579,863	5.8%
Administrative	49,098	59,425	59,425	640	60,065	550	-	60,615	2.0%
Financial	1,403	1,360	1,360	67	1,427	-	-	1,427	4.9%
Transfers to Own Funds	857,379	872,560	872,560	17,682	890,242	-	-	890,242	2.0%
Purchased Goods	101,821	104,190	104,190	(105)	104,085	2,225	-	106,310	2.0%
Purchased Services	467,821	509,145	546,801	(32,660)	514,141	1,000	-	515,141	(5.8%)
Fleet Expenses	149,835	148,490	148,490	7,716	156,206	-	-	156,206	5.2%
Reallocated Expenses	7,552	3,594	3,594	65	3,659	-	-	3,659	1.8%
Total EXPENDITURES	9,983,843	10,736,030	10,791,964	517,724	11,309,688	3,775	-	11,313,463	4.8%
REVENUE									
Financing Revenue	(15,196)	(9,349)	(9,349)	(135)	(9,484)	-	-	(9,484)	1.4%
Grants	(2,500)	(7,500)	(2,500)	-	(2,500)	-	-	(2,500)	0.0%
Recoveries and Donations	(170,511)	(133,604)	(133,604)	490	(133,114)	-	-	(133,114)	(0.4%)
User Fees and Service Charges	(89,854)	(118,723)	(118,723)	(29,221)	(147,944)	-	-	(147,944)	24.6%
Total REVENUE	(278,061)	(269,176)	(264,176)	(28,866)	(293,042)	-	-	(293,042)	10.9%
Total FIRE	9,705,782	10,466,854	10,527,788	488,858	11,016,646	3,775	-	11,020,421	4.7%
TOTAL LEVY REQUIREMENTS	11,741,074	12,619,360	12,688,907	685,332	13,374,239	3,815	-	13,378,054	5.4%



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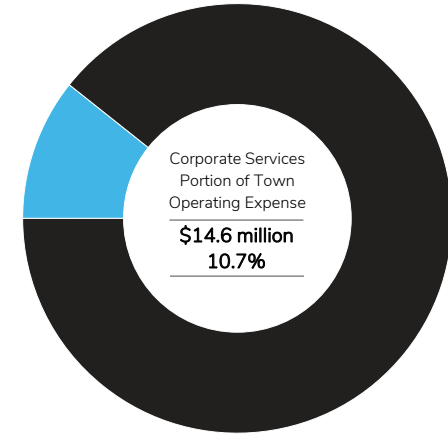
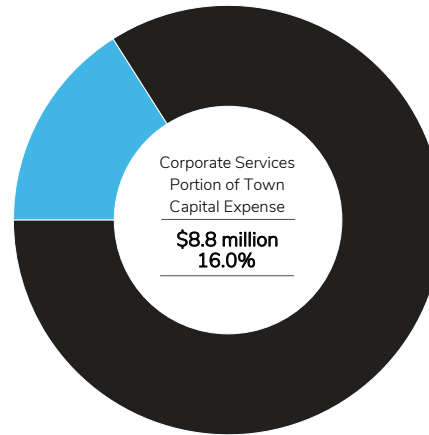
Corporate
Services



Department Overview

Corporate Services

The Corporate Services Department provides a wide variety of professional administrative, technical, and financial services to all departments and boards within the Town and to the public in general.



Finance	Information Technology	Human Resources	Town Clerk's
<ul style="list-style-type: none"> Provides financial stewardship and leadership to the Town Manages property tax billing, collection and assessment base management Facilitates the procurement process of goods and services Oversees accounting, payroll and financial reporting Delivers a variety of financial functions including: preparation of the annual budget, treasury services and development financing and administration Risk management 	<ul style="list-style-type: none"> Provides leadership for effective use of information technology Provides, manages and supports robust, reliable, and secure information technology, both hardware and software, and telecommunications architecture Delivers products and services that meet the needs of Town staff and the public 	<ul style="list-style-type: none"> Develops and implements policies and procedures to attract and retain employees Promotes the fair and equitable treatment of employees and fosters a safe and healthy workplace Provides support to managers regarding effective management practices Ensures the Town complies with all applicable Ministry of Labour legislation Oversees corporate staff training and development programs 	<ul style="list-style-type: none"> Responsible for corporate governance, information governance and elections Oversees the delivery of key services, including: animal services, board and committee appointments and meeting facilitation, licensing, by-law enforcement and parking, corporate accessibility, freedom of information and protection of privacy, weed control, and by-law and Council minutes maintenance

Capital Budget Details

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures	Recoveries / Donations
Corporate Services									
Finance									
C200100 Development Charges Study	153	258,750		12,937	232,875	12,938			
C200101 Asset Management Plan	154	258,750		258,750					
C200124 Legislated DC Exemptions	155	2,985,915	1,969,762	1,016,153					
Total Finance		3,503,415	1,969,762	1,287,840	232,875	12,938			
Human Resources									
C220104 Employee Strategic Development	156	62,100		62,100					
C220109 Health and Safety Audit/Implementation	157	77,625		77,625					
Total Human Resources		139,725		139,725					
Information Technology									
C240004 Technology Replacement/Upgrade	158	259,724		259,724					
C240005 Phone System Changes/Upgrade	159	47,395		47,395					
C240006 PC Workstation Complement Changes	161	25,277		25,277					
C240009 E-Services Strategy/Implementation	163	112,694		100,369		12,325			
C240011 GIS Service Delivery	165	138,497		129,253		9,244			
C240014 Application Software Update	167	10,706		10,706					
C240119 Enterprise Content Management	169	36,225		36,225					
C240120 Enterprise Contact Management	170	39,496		39,496					
C240123 Mobile Parking Enforcement	172	21,064		21,064					
C241100 Department Specific Initiatives	173	648,043		648,043					
C241102 Property Tax System Replacement	175	1,895,180		1,895,180					
C242001 Facilities Infrastructure and Networking	177	974,330		918,987		55,343			
C242002 Tech Infrastructure - Server Hardware	179	322,285		223,925		98,360			
C242003 Enterprise Licencing and Compliance	180	642,199		642,199					
Total Information Technology		5,173,115		4,997,843		175,272			
Total Corporate Services		8,816,255	1,969,762	6,425,408	232,875	188,210			

Capital Budget Details

Development Charges Study

Project ID: C200100

Finance

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
<p>As per the Development Charges Act 1997, an update to the Town's Development Charges (DC) Background Study is required every five years. Although the current by-law will be valid until 2021, funding has been included in the year 2019 in order to initiate the update process early. This update is expected to incorporate the results of the on-going secondary planning processes such as the Trafalgar Corridor and Agerton Employment Area Secondary Plan and the Milton Education Village Secondary Plan.</p> <p>The scope of this project includes an update to the DC Background Study, a review of policies and the preparation of the DC By-law. The cost estimate is based on prior DC By-law updates that were undertaken by the Town (most recently in 2016). The timing of initiation and scope of the next DC update will be contingent on the outcomes of the on-going secondary planning processes as well as the resulting timing of development. Establishing updated DC rates in advance of development proceeding is an important element of ensuring that the Town limits the impacts from financing growth-related infrastructure on the existing tax payers in accordance with the Town's Financial Management - Financial Principles Policy No. 110.</p>	<p>Expenditures</p> <p>Town Admin & Contingency</p> <p>Furniture, Fixtures & Equip</p> <p>Professional Fees</p> <p>Land & Buildings</p> <p>Utilities</p> <p>Facility Contracts</p> <p>Road Contracts</p> <p>Landscaping</p> <p>Transfers</p> <p>Expenditures Total</p>				
	500,000	250,000			250,000
	17,500	8,750		8,750	
	517,500	258,750		258,750	
	<p>Funding</p> <p>Contribution from Operating Reserves/Reserve Funds</p> <p>Development Charges</p> <p>Capital Provision</p> <p>Grants/Subsidies</p> <p>Debentures</p> <p>Recoveries/Donations</p> <p>Funding Total</p>				
	12,938			12,938	
	12,937	12,937			
	465,750	232,875		232,875	
	25,875	12,938		12,937	
	517,500	258,750		258,750	
	<p>Priority</p> <p>Category Score Rationale</p> <p>Health and Safety Issues 0</p> <p>Cost Savings/Payback 0</p> <p>State of Good Repair 0</p> <p>Growth Related Need 5 Existing study to be updated based on costs to service growth related needs in new areas.</p> <p>Service Enhancement 0</p> <p>Tied to Another Jurisdiction 0</p>				

Capital Budget Details

Asset Management Plan

Project ID: C200101

Finance

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
<p>An Asset Management Plan (AMP) identifies the current condition of assets, addresses desired levels of service and discusses financing strategies to maintain the assets in an acceptable condition for continued service delivery. An AMP is a guiding document to be used in preparing annual workplans and operating and capital budget estimates, reflecting principles outlined in the Town's Financial Management - Financial Principles Policy No.110. The Town's most recent AMP was approved by Council in 2017.</p> <p>As per Ontario Regulation 588/17 under the Infrastructure for Jobs and Prosperity Act, 2015, municipalities are required to have a Strategic Asset Management Plan Policy in place by July 1, 2019 and by July 1, 2021, all core municipal infrastructure must be included in the AMP. This project allows for both policy development and the addition of stormwater infrastructure to the Town's AMP, after which time all core infrastructure will be included in the Town's AMP. This review also provides for an update to other core Town assets such as roads and bridges to reflect current condition assessment information. The cost estimate is based on similar AMP studies that were undertaken by the Town (most recently in 2017) giving consideration to the scope of work involved in this review. In order to meet the legislated timelines of the Regulation, a Request for Proposal for this study would need to be issued in late 2019 with the study taking place through 2020.</p> <p>The timing of this work is contingent on the on-going 2018 Storm Sewer Network Study (C430002) and the Stormwater Management Pond Condition Assessment Study (C430005) planned for 2019.</p>	Expenditures				
	Town Admin & Contingency				
Furniture, Fixtures & Equip					
Professional Fees	675,000	250,000	175,000		250,000
Land & Buildings					
Utilities					
Facility Contracts					
Road Contracts					
Landscaping					
Transfers	23,625	8,750	6,125		8,750
Expenditures Total	698,625	258,750	181,125		258,750
Funding					
Contribution from Operating	439,875		181,125		258,750
Reserves/Reserve Funds	258,750	258,750			
Development Charges					
Capital Provision					
Grants/Subsidies					
Debentures					
Recoveries/Donations					
Funding Total	698,625	258,750	181,125		258,750
Priority					
Category	Score	Rationale			
Health and Safety Issues	0				
Cost Savings/Payback	3	Asset management planning creates value for the public through well maintained infrastructure.			
State of Good Repair	5	To identify life cycle costing requirements to ensure that infrastructure is maintained and/or replaced at optimal times.			
Growth Related Need	0				
Service Enhancement	0				
Tied to Another Jurisdiction	0				

Capital Budget Details

Legislated DC Exemptions

Project ID: C200124

Finance

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>The Town is required under the Development Charges Act, 1997 to ensure that a higher development charge rate is not utilized to fund the share of growth costs that are related to the development of land that is exempt in the DC By-law. This includes growth costs resulting from either mandatory or discretionary exemptions. In order to ensure compliance with this requirement, the Town funds development charge exemptions through this account utilizing non-development charge funding sources. The estimated annual cost of exemptions is based on a review of both projected development activity, historical exemption trends, as well as the prevailing development charge rates.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip						
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	14,209,999	2,985,915	1,583,222	1,386,367	4,243,795	4,010,700
	Expenditures Total	14,209,999	2,985,915	1,583,222	1,386,367	4,243,795	4,010,700
	Funding						
	Contribution from Operating Reserves/Reserve Funds	13,193,846	1,969,762	1,583,222	1,386,367	4,243,795	4,010,700
	Development Charges	1,016,153	1,016,153				
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	14,209,999	2,985,915	1,583,222	1,386,367	4,243,795	4,010,700	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	0						
Growth Related Need	5	Allocation of funding for the DC exemptions as per legislation.					
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Employee Strategic Development

Project ID: C220104

Human Resources

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This project is in response to the Human Resources Strategic Plan (underway in 2018) priorities which includes:</p> <ul style="list-style-type: none"> - Developing a Strategic Employee Development Program - Establishing organizational competencies for positions at all levels - Implementing employee Learning and Development to align with competencies - Embedding competencies into life cycle of employee (recruitment and attraction, workforce planning, including succession planning, employee learning and development, performance management program) <p>The budget for this project is based on best estimates given the scope of work involved.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip						
	Professional Fees	225,000	60,000	45,000		60,000	60,000
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	7,875	2,100	1,575		2,100	2,100
Expenditures Total	232,875	62,100	46,575		62,100	62,100	
Funding							
Contribution from Operating Reserves/Reserve Funds	232,875	62,100	46,575		62,100	62,100	
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	232,875	62,100	46,575		62,100	62,100	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	2	Ability to promote from within & increase skills & knowledge of staff. Provide incentives for existing staff to remain with the Town.					
State of Good Repair	0						
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Health and Safety Audit/Implementation

Project ID: C220109

Human Resources

Description	Budget					
	Total	2019	2020	2021	2022-2024	2025-2028
The intent of this work will be to:						
- Develop a formal and measurable Health and Safety (H&S) Continuous Improvement Plan.						
- Conduct H&S hazard assessments and develop safe operating procedures with controls to protect workers						
- Develop a hazard reporting process to address concerns/near misses/raise awareness						
- Develop a training matrix/design process for identifying and evaluating compliance requirements						
- Develop initiatives to promote continuous improvements/culture of safety (per the Occupational Health and Safety Act and Milton's Occupational Health and Safety policy)						
- Development of H&S management system (document control, process control, procedures)						
- Update and develop H&S programs and procedures for these programs:						
1) First Aid						
2) Slips, Trips and Falls						
3) Lock Out Tag Out						
4) Personal Protective Equipment						
5) Ladder Safety						
6) Environmental						
7) Machine Guarding Program						
8) Hot Work						
9) Ergonomics						
10) Workplace Violence and Harassment						
The budget for this project is based on best estimates given the scope of work involved.						
Expenditures						
Town Admin & Contingency						
Furniture, Fixtures & Equip						
Professional Fees	410,000	75,000	50,000	45,000	105,000	135,000
Land & Buildings						
Utilities						
Facility Contracts						
Road Contracts						
Landscaping						
Transfers	14,350	2,625	1,750	1,575	3,675	4,725
Expenditures Total	424,350	77,625	51,750	46,575	108,675	139,725
Funding						
Contribution from Operating Reserves/Reserve Funds	346,725		51,750	46,575	108,675	139,725
Development Charges	77,625	77,625				
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	424,350	77,625	51,750	46,575	108,675	139,725
Priority						
Category	Score	Rationale				
Health and Safety Issues	5	Ensure legislative compliance				
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Technology Replacement/Upgrade Information Technology

Project ID: C240004

Description	Budget							
	Total	2019	2020	2021	2022-2024	2025-2028		
<p>This is an ongoing program to ensure the desktop computing resources are maintained at a level that provides appropriate system functionality and performance to meet staff job functions as well as minimizes system maintenance and support costs. The program is scheduled around a five (5) year replacement time frame with the goal of extending system usage through thin client technology whenever possible. Project cost estimates are based on vendor quotes for current technology and systems, or cost of comparable items.</p>	Expenditures							
	Town Admin & Contingency	1,900,941	250,941	150,000	150,000	550,000	800,000	
	Furniture, Fixtures & Equip							
	Professional Fees							
	Land & Buildings							
	Utilities							
	Facility Contracts							
	Road Contracts							
	Landscaping							
	Transfers		66,533	8,783	5,250	5,250	19,250	28,000
	Expenditures Total		1,967,474	259,724	155,250	155,250	569,250	828,000
	Funding							
	Contribution from Operating Reserves/Reserve Funds	334,125		2,625	2,625	111,375	217,500	
	Development Charges	1,633,349	259,724	152,625	152,625	457,875	610,500	
	Capital Provision							
Grants/Subsidies								
Debentures								
Recoveries/Donations								
Funding Total	1,967,474	259,724	155,250	155,250	569,250	828,000		
Priority								
Category	Score	Rationale						
Health and Safety Issues	0							
Cost Savings/Payback	0							
State of Good Repair	4	Maintain technology at a level that provides appropriate system functionality to meet the requirements of the organization.						
Growth Related Need	0							
Service Enhancement	0							
Tied to Another Jurisdiction	0							

Capital Budget Details

Phone System Changes/Upgrade Information Technology

Project ID: C240005

Description	Budget					
	Total	2019	2020	2021	2022-2024	2025-2028
<p>This is an ongoing program to ensure the telecommunications resources are maintained at a level which provides appropriate system functionality and performance to meet staff job functions, in addition to addressing any facility based changes and PCI phone line compliance requirements, while minimizing system maintenance and support costs. The program is scheduled around a seven (7) year replacement time frame for handset technology. Project cost estimates are based on vendor quotes for current technology and systems, or cost of similar items.</p> <p>This project will result in ongoing operational expenses related to service agreement fees.</p>	Expenditures					
	Town Admin & Contingency	893,792	45,792	200,000	81,000	243,000
Furniture, Fixtures & Equip						
Professional Fees						
Land & Buildings						
Utilities						
Facility Contracts						
Road Contracts						
Landscaping						
Transfers	31,283	1,603	7,000	2,835	8,505	11,340
Expenditures Total	925,075	47,395	207,000	83,835	251,505	335,340
Funding						
Contribution from Operating Reserves/Reserve Funds	877,680		207,000	83,835	251,505	335,340
Development Charges	47,395	47,395				
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	925,075	47,395	207,000	83,835	251,505	335,340
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	4	Replace phones and equipment which have reached the end of their useful life.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Phone System Changes/Upgrade

Project ID: C240005

Information Technology

Operating Impact							
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	13,431	4,477		4,477		4,477	
Purchased Services	34,302	11,434		11,434		11,434	
Total Expected Expenditures	47,733	15,911		15,911		15,911	
Total Operating Impact	47,733	15,911		15,911		15,911	

Capital Budget Details

PC Workstation Complement Changes

Project ID: C240006

Information Technology

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This project provides for computers and workstations for changes in complement (new staff, temporary staff) based on estimated growth and historical requests.</p> <p>The project will result in ongoing operational expenses associated with contributions to reserves to support future asset replacement.</p> <p>The estimated budget cost is based on the cost of comparable equipment, as well as the information available to date.</p>	Expenditures						
	Town Admin & Contingency	258,422	24,422	26,000	26,000	78,000	104,000
	Furniture, Fixtures & Equip						
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	9,045	855	910	910	2,730	3,640
	Expenditures Total	267,467	25,277	26,910	26,910	80,730	107,640
	Funding						
	Contribution from Operating Reserves/Reserve Funds	242,190		26,910	26,910	80,730	107,640
	Development Charges	25,277	25,277				
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	267,467	25,277	26,910	26,910	80,730	107,640	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	0						
Growth Related Need	5	Requirement to provide communication and technology resources for incremental staff.					
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

PC Workstation Complement Changes

Project ID: C240006

Information Technology

	Operating Impact						
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	24,423	8,141		8,141		8,141	
Total Expected Expenditures	24,423	8,141		8,141		8,141	
Total Operating Impact	24,423	8,141		8,141		8,141	

Capital Budget Details

E-Services Strategy/Implementation

Project ID: C240009

Information Technology

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>The E-Services program provides for expanded enhancement and modifications to the Town's digital eServices solutions including website integration for new business to business channels for Bids and Tenders management, Construction Lien Act requirements, along with support for expanding the "My Milton" digital platform, and enhanced services supporting the Town's online recruitment system.</p> <p>Budgetary costs are the result of high level review of project requirements and scope design which includes cost estimates for vendor professional services, hardware, software, licensing and integration.</p> <p>The project will result in ongoing operational expenses related to service agreement fees.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip						
	Professional Fees	1,314,883	108,883	134,000	134,000	402,000	536,000
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	46,021	3,811	4,690	4,690	14,070	18,760
	Expenditures Total	1,360,904	112,694	138,690	138,690	416,070	554,760
	Funding						
	Contribution from Operating Reserves/Reserve Funds	1,137,285		126,365	126,365	379,095	505,460
	Development Charges	100,369	100,369				
	Capital Provision	123,250	12,325	12,325	12,325	36,975	49,300
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	1,360,904	112,694	138,690	138,690	416,070	554,760	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	0						
Growth Related Need	4	As the Town grows, more reliance is put on online applications and utilities.					
Service Enhancement	4	To develop electronic service delivery channels and expand accessibility of service and information.					
Tied to Another Jurisdiction	0						

Capital Budget Details

E-Services Strategy/Implementation

Project ID: C240009

Information Technology

Operating Impact							
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Purchased Services	7,500	2,500		2,500		2,500	
Total Expected Expenditures	7,500	2,500		2,500		2,500	
Total Operating Impact	7,500	2,500		2,500		2,500	

Capital Budget Details

GIS Service Delivery

Project ID: C240011

Information Technology

Description	Budget					
	Total	2019	2020	2021	2022-2024	2025-2028
<p>This project relates to ongoing activities for the deployment of GIS technology to effectively support operational (planning, engineering, infrastructure, assessment, 911 response, and economic development) activities while developing the data inventory and implementing SMART location intelligence tools along with the creation of reports necessary to support Emergency Operations Centre activities and corporate business strategies. The project cost estimates are based on vendor quotes for current technology and systems.</p> <p>The project will have ongoing operational expenses related to software annual maintenance fees.</p>	Expenditures					
	Town Admin & Contingency	1,247,054	32,054	135,000	135,000	405,000
	Professional Fees	101,760	101,760			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	47,208	4,683	4,725	4,725	14,175
	Expenditures Total	1,396,022	138,497	139,725	139,725	419,175
	Funding					
	Contribution from Operating Reserves/Reserve Funds	1,174,329		130,481	130,481	391,443
	Development Charges	129,253	129,253			521,924
	Capital Provision	92,440	9,244	9,244	9,244	27,732
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Funding Total	1,396,022	138,497	139,725	139,725	419,175
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	5	GIS helps staff manage growth, improve decision making and assists emergency services.				
Service Enhancement	4	GIS supports citizen engagement in universal access to the Town's spatial information.				
Tied to Another Jurisdiction	0					

Capital Budget Details

GIS Service Delivery Information Technology

Project ID: C240011

Operating Impact							
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Purchased Goods	22,896	7,632		7,632		7,632	
Total Expected Expenditures	22,896	7,632		7,632		7,632	
Total Operating Impact	22,896	7,632		7,632		7,632	

Capital Budget Details

Application Software Update Information Technology

Project ID: C240014

Description	Budget					
	Total	2019	2020	2021	2022-2024	2025-2028
<p>This is an ongoing program to ensure that corporate applications are maintained at a level that provides appropriate system functionality and performance to meet staff job functions and minimizes system maintenance and support costs. Application software support includes the Adobe suite, Bluebeam PDF management and tablet management software, which are used across the corporation. Annual upgrades for software related to key processes follow the anticipated life cycle.</p> <p>This project will result in ongoing operational expenses related to service agreement fees.</p>	Expenditures					
	Town Admin & Contingency					
Furniture, Fixtures & Equip	730,344	10,344	80,000	80,000	240,000	320,000
Professional Fees						
Land & Buildings						
Utilities						
Facility Contracts						
Road Contracts						
Landscaping						
Transfers	25,562	362	2,800	2,800	8,400	11,200
Expenditures Total	755,906	10,706	82,800	82,800	248,400	331,200
Funding						
Contribution from Operating	307,675		31,925	19,715	83,565	172,470
Reserves/Reserve Funds	448,231	10,706	50,875	63,085	164,835	158,730
Development Charges						
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	755,906	10,706	82,800	82,800	248,400	331,200
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	4	Ongoing upgrades to software and corporate applications.				
Growth Related Need	2	Upgrades to productivity tools to include more users.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Application Software Update Information Technology

Project ID: C240014

Operating Impact							
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Purchased Services	9,159	3,053		3,053		3,053	
Total Expected Expenditures	9,159	3,053		3,053		3,053	
Total Operating Impact	9,159	3,053		3,053		3,053	

Capital Budget Details

Enterprise Content Management Information Technology

Project ID: C240119

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This project represents the first phase in the development of the Town's Electronic Content Management (ECM) system. The program will serve to review how documents are currently being used within the Corporation with an assessment and understanding on digital requirements for management, storage, retrieval and transmission, with ultimate integration into the Town's Information Governance Records Management requirements and retention policies.</p> <p>Budgetary costs are the result of high level review of project requirements and scope design.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	3,700,000		2,000,000	1,000,000	300,000	400,000
	Professional Fees	35,000	35,000				
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	130,725	1,225	70,000	35,000	10,500	14,000
	Expenditures Total	3,865,725	36,225	2,070,000	1,035,000	310,500	414,000
	Funding						
	Contribution from Operating Reserves/Reserve Funds	3,829,500		2,070,000	1,035,000	310,500	414,000
	Development Charges	36,225	36,225				
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	3,865,725	36,225	2,070,000	1,035,000	310,500	414,000	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	0						
Growth Related Need	5	Needed to manage growth of information.					
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Enterprise Contact Management Information Technology

Project ID: C240120

Description	Budget					
	Total	2019	2020	2021	2022-2024	2025-2028
<p>This is a continuing program designed to enhance data analytics and management of the Town's Contact Management system with a focus on expanding current data sets designed around expert lead generation data for Strategic Initiatives and Economic Development. The program also provides for additional growth and data integration for event management in support of community based engagement within Community Services. Project cost estimates are based on vendor quotes for current technology and systems.</p> <p>The project will result in ongoing operational expenses related to service agreement fees.</p>	Expenditures					
	Town Admin & Contingency					
Furniture, Fixtures & Equip	300,440	25,440	75,000	25,000	75,000	100,000
Professional Fees	12,720	12,720				
Land & Buildings						
Utilities						
Facility Contracts						
Road Contracts						
Landscaping						
Transfers	10,961	1,336	2,625	875	2,625	3,500
Expenditures Total	324,121	39,496	77,625	25,875	77,625	103,500
Funding						
Contribution from Operating Reserves/Reserve Funds	284,625		77,625	25,875	77,625	103,500
Development Charges	39,496	39,496				
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	324,121	39,496	77,625	25,875	77,625	103,500
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	5	Ability to track and respond to the increasing number of requests from residents and councillors.				
Service Enhancement	4	Improved customer experience.				
Tied to Another Jurisdiction	0					

Capital Budget Details

Enterprise Contact Management Information Technology

Project ID: C240120

Operating Impact							
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Purchased Services	28,032	9,344		9,344		9,344	
Total Expected Expenditures	28,032	9,344		9,344		9,344	
Total Operating Impact	28,032	9,344		9,344		9,344	

Capital Budget Details

Mobile Parking Enforcement

Project ID: C240123

Information Technology

Description	Budget							
	Total	2019	2020	2021	2022-2024	2025-2028		
<p>This ongoing project allows for mobile parking software and hardware enhancements to architecture to improve overall usability of mobile based devices. Additional enhancements to mobile printing and report considerations along with additional devices and software required for Municipal Law Enforcement Officer (MLEO) ticketing will be completed.</p> <p>Project cost estimates are based on vendor quotes for current technology and systems.</p>	Expenditures							
	Town Admin & Contingency	440,352	20,352	260,000	20,000	60,000	80,000	
	Furniture, Fixtures & Equip							
	Professional Fees							
	Land & Buildings							
	Utilities							
	Facility Contracts							
	Road Contracts							
	Landscaping							
	Transfers		15,412	712	9,100	700	2,100	2,800
	Expenditures Total		455,764	21,064	269,100	20,700	62,100	82,800
	Funding							
	Contribution from Operating Reserves/Reserve Funds	434,700		269,100	20,700	62,100	82,800	
	Development Charges	21,064	21,064					
	Capital Provision							
Grants/Subsidies								
Debentures								
Recoveries/Donations								
Funding Total	455,764	21,064	269,100	20,700	62,100	82,800		
Priority								
Category	Score	Rationale						
Health and Safety Issues	0							
Cost Savings/Payback	0							
State of Good Repair	0							
Growth Related Need	0							
Service Enhancement	4	Service enhancement for operational efficiency.						
Tied to Another Jurisdiction	0							

Capital Budget Details

Department Specific Initiatives

Project ID: C241100

Information Technology

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This is an ongoing program to provide technology to departments to enable them to provide efficient and effective service and achieve their strategic goals and objectives. Initiatives include a variety of requests for additional technology and/or technology improvements that will enhance the departments' operational efficiency or support client service delivery. Requests range from miscellaneous requests (i.e. specialized desktop software) through to large software requirements and implementation projects.</p> <p>Key projects for 2019 include Oracle data warehousing review, financial system upgrades and added functionality and reporting, as well as Fire Department and Life Safety systems including Computer Aided Dispatch (CAD) System enhancement.</p> <p>This project will result in ongoing operational expenses related to software annual maintenance fees. Operating expenses related to the financial system upgrades are expected to be partially offset by higher investment income.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	7,223,129	626,129	733,000	733,000	2,199,000	2,932,000
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	252,809	21,914	25,655	25,655	76,965	102,620
Expenditures Total	7,475,938	648,043	758,655	758,655	2,275,965	3,034,620	
Funding							
Contribution from Operating	5,896,395		655,155	655,155	1,965,465	2,620,620	
Reserves/Reserve Funds	1,579,543	648,043	103,500	103,500	310,500	414,000	
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	7,475,938	648,043	758,655	758,655	2,275,965	3,034,620	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	5	Application upgrades and enhancements to business systems.					
Growth Related Need	3	Departments require enhancements to business systems to help manage growth.					
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Department Specific Initiatives

Project ID: C241100

Information Technology

Operating Impact							
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	67,977	22,659		22,659		22,659	
Purchased Goods	355,584	118,528		118,528		118,528	
Purchased Services	3,837	1,279		1,279		1,279	
Total Expected Expenditures	427,398	142,466		142,466		142,466	
Expected Revenues							
Financing Revenue	(211,500)	(70,500)		(70,500)		(70,500)	
Total Expected Revenues	(211,500)	(70,500)		(70,500)		(70,500)	
Total Operating Impact	215,898	71,966		71,966		71,966	

Capital Budget Details

Property Tax System Replacement Information Technology

Project ID: C241102

Description	Budget					
	Total	2019	2020	2021	2022-2024 2025-2028	
<p>This project is intended to replace the Town's current Property Taxation system that is used to bill and collect revenue. The present system has been in use since 1998 and is nearing end of life. It cannot be modified to allow for modern 'self-serve' functionality and the Town's internal I.T. resources are being stretched to accommodate requirements. A replacement will also ensure compliance with the Municipal Act.</p> <p>The budgeted costs are the result of a high level review of project requirements and a scope design that includes estimates for vendor professional services, hardware, software, licensing, integration, training and change management. Opportunities to partner with other local municipalities in Halton are also being explored.</p> <p>This project will result in on-going operational expenses related to software annual maintenance fees.</p>	Expenditures					
	Town Admin & Contingency	296,702	296,702			
	Furniture, Fixtures & Equip	365,880	365,880			
	Professional Fees	735,000	735,000			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	497,598	497,598			
	Expenditures Total	1,895,180	1,895,180			
	Funding					
	Contribution from Operating Reserves/Reserve Funds	1,895,180	1,895,180			
	Development Charges					
	Capital Provision					
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	1,895,180	1,895,180				
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	5	Replacement of a system that is at its end of life.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Property Tax System Replacement Information Technology

Project ID: C241102

	Operating Impact						
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Purchased Goods	345,000	115,000		115,000		115,000	
Total Expected Expenditures	345,000	115,000		115,000		115,000	
Expected Revenues							
Financing Revenue	(20,000)	(20,000)					
Total Expected Revenues	(20,000)	(20,000)					
Total Operating Impact	325,000	95,000		115,000		115,000	

Capital Budget Details

Facilities Infrastructure and Networking

Project ID: C242001

Information Technology

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This ongoing program centers around lifecycle management and technology efficiencies for all Town facilities.</p> <p>Key technology systems include Gatekicker requirements for the Mattamy National Cycling Centre, end of life People Counters replacement, load balancers for network volume traffic management, expanded requirements for Payment Card Industry card logging access, wireless controllers for Wi-Fi site redundancy, uninterruptible power supply replacements, storage array increase and expanded audio-visual enhancements to replace end of life equipment and out of support equipment.</p> <p>This project will result in ongoing operational expenses related to service agreements and contributions to reserves to support future asset replacement.</p> <p>Project cost estimates are based on vendor quotes for current technology and systems.</p>	Expenditures						
	Town Admin & Contingency	8,041,382	941,382	700,000	700,000	2,900,000	2,800,000
	Furniture, Fixtures & Equip						
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	281,448	32,948	24,500	24,500	101,500	98,000
Expenditures Total	8,322,830	974,330	724,500	724,500	3,001,500	2,898,000	
Funding							
Contribution from Operating Reserves/Reserve Funds	5,466,780		515,420	515,420	2,374,260	2,061,680	
Development Charges	2,302,620	918,987	153,737	153,737	461,211	614,948	
Capital Provision	553,430	55,343	55,343	55,343	166,029	221,372	
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	8,322,830	974,330	724,500	724,500	3,001,500	2,898,000	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	5	Ongoing upgrades to computer network hardware infrastructure.					
Growth Related Need	5	To accommodate larger user base and more applications, increased processing power is required.					
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Facilities Infrastructure and Networking

Project ID: C242001

Information Technology

Operating Impact							
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	209,484	69,828		69,828		69,828	
Purchased Services	50,070	16,690		16,690		16,690	
Total Expected Expenditures	259,554	86,518		86,518		86,518	
Total Operating Impact	259,554	86,518		86,518		86,518	

Capital Budget Details

Tech Infrastructure - Server Hardware

Project ID: C242002

Information Technology

Description	Budget							
	Total	2019	2020	2021	2022-2024	2025-2028		
<p>This program provides for ongoing upgrades/replacements of end of life servers and systems to support the infrastructure and systems for data security, continued expansion for growth and higher demands for system productivity. This program centres around inventory identification for end of life systems, with actions centered around patching, removing, retiring or replacing systems resulting from security management, software integration, compliance management, cost management and performance and reliability. The primary items to be replaced are blade and stand-alone servers that have reached the end of their useful life. The new blade servers will also provide increased performance capacity.</p> <p>Project cost estimates are based on vendor quotes for current technology and systems.</p>	Expenditures							
	Town Admin & Contingency	5,279,386	311,386	552,000	552,000	1,656,000	2,208,000	
	Furniture, Fixtures & Equip							
	Professional Fees							
	Land & Buildings							
	Utilities							
	Facility Contracts							
	Road Contracts							
	Landscaping							
	Transfers		184,779	10,899	19,320	19,320	57,960	77,280
	Expenditures Total		5,464,165	322,285	571,320	571,320	1,713,960	2,285,280
	Funding							
	Contribution from Operating		4,087,116		454,124	454,124	1,362,372	1,816,496
	Reserves/Reserve Funds		393,449	223,925	18,836	18,836	56,508	75,344
	Development Charges							
Capital Provision	983,600		98,360	98,360	98,360	295,080	393,440	
Grants/Subsidies								
Debentures								
Recoveries/Donations								
Funding Total	5,464,165	322,285	571,320	571,320	1,713,960	2,285,280		
Priority								
Category	Score	Rationale						
Health and Safety Issues	0							
Cost Savings/Payback	0							
State of Good Repair	5	Ongoing upgrades to computer security and server infrastructure.						
Growth Related Need	5	To accommodate larger user base and more applications, increased processing power is required.						
Service Enhancement	0							
Tied to Another Jurisdiction	0							

Capital Budget Details

Enterprise Licencing and Compliance

Project ID: C242003

Information Technology

Description	Budget							
	Total	2019	2020	2021	2022-2024	2025-2028		
<p>This is an ongoing program to support enterprise software licencing and compliance requirements -- Software license management are the software tools, processes and enterprise systems used Town wide, in order ensure compliance with software licenses (also known as an End-User License Agreement, or EULA). Licencing management for 2019 includes Unified Communications Licencing, Backup Licencing, Microsoft and Oracle management, VMWare Licencing and Payment Card Industry management.</p> <p>Project cost estimates are based on vendor quotes for current technology and systems.</p> <p>This project will result in ongoing operational expenses related to software annual maintenance and service agreements fees.</p>	Expenditures							
	Town Admin & Contingency	2,870,482	620,482	250,000	250,000	750,000	1,000,000	
	Furniture, Fixtures & Equip							
	Professional Fees							
	Land & Buildings							
	Utilities							
	Facility Contracts							
	Road Contracts							
	Landscaping							
	Transfers		100,467	21,717	8,750	8,750	26,250	35,000
	Expenditures Total		2,970,949	642,199	258,750	258,750	776,250	1,035,000
	Funding							
	Contribution from Operating Reserves/Reserve Funds	2,095,875		232,875	232,875	698,625	931,500	
	Development Charges	875,074	642,199	25,875	25,875	77,625	103,500	
	Capital Provision							
Grants/Subsidies								
Debentures								
Recoveries/Donations								
Funding Total	2,970,949	642,199	258,750	258,750	776,250	1,035,000		
Priority								
Category	Score	Rationale						
Health and Safety Issues	0							
Cost Savings/Payback	0							
State of Good Repair	0							
Growth Related Need	5	To accommodate larger user base and more applications, increased processing power is required.						
Service Enhancement	0							
Tied to Another Jurisdiction	0							

Capital Budget Details

Enterprise Licencing and Compliance

Project ID: C242003

Information Technology

Operating Impact							
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Purchased Goods	385,500	128,500		128,500		128,500	
Purchased Services	13,200	4,400		4,400		4,400	
Total Expected Expenditures	398,700	132,900		132,900		132,900	
Total Operating Impact	398,700	132,900		132,900		132,900	

Operating Budget Details

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change Presented/P.Y. Approved
CORPORATE SERVICES									
FINANCE									
EXPENDITURES									
Salaries and Benefits	3,981,565	4,319,299	4,536,345	180,609	4,716,954	104,253	-	4,821,207	6.3%
Administrative	54,328	67,710	67,710	8,043	75,753	143	-	75,896	12.1%
Financial	2,580	2,508	2,508	-	2,508	-	-	2,508	0.0%
Purchased Goods	50,252	53,820	53,820	(3,019)	50,801	-	-	50,801	(5.6%)
Purchased Services	151,646	161,361	172,128	1,635	173,763	4,562	-	178,325	3.6%
Total EXPENDITURES	4,240,371	4,604,698	4,832,511	187,268	5,019,779	108,958	-	5,128,737	6.1%
REVENUE									
Financing Revenue	(1,897,016)	(2,112,097)	(2,112,097)	(81,222)	(2,193,319)	(102,805)	-	(2,296,124)	8.7%
Recoveries and Donations	(4,926)	-	-	-	-	-	-	-	0.0%
User Fees and Service Charges	(614,778)	(632,114)	(632,114)	8,121	(623,993)	(12,215)	-	(636,208)	0.6%
Reallocated Revenue	(132,830)	(269,787)	(269,787)	941	(268,846)	-	-	(268,846)	(0.3%)
Total REVENUE	(2,649,550)	(3,013,998)	(3,013,998)	(72,160)	(3,086,158)	(115,020)	-	(3,201,178)	6.2%
Total FINANCE	1,590,821	1,590,700	1,818,513	115,108	1,933,621	(6,062)	-	1,927,559	6.0%
INFORMATION TECHNOLOGY									
EXPENDITURES									
Salaries and Benefits	1,952,724	2,289,680	2,316,737	147,104	2,463,841	109,416	-	2,573,257	11.1%
Administrative	24,660	33,825	33,825	-	33,825	-	-	33,825	0.0%
Purchased Goods	802,809	1,261,881	1,354,932	64,817	1,419,749	159,660	-	1,579,409	16.6%
Purchased Services	861,782	931,477	1,002,136	21,639	1,023,775	48,700	-	1,072,475	7.0%
Total EXPENDITURES	3,641,975	4,516,863	4,707,630	233,560	4,941,190	317,776	-	5,258,966	11.7%
REVENUE									
Financing Revenue	(228,695)	(282,739)	(282,739)	(111,248)	(393,987)	83,750	-	(310,237)	9.7%
User Fees and Service Charges	(4,364)	(1,345)	(100)	-	(100)	-	-	(100)	0.0%
Reallocated Revenue	-	-	-	-	-	(109,415)	-	(109,415)	0.0%
Total REVENUE	(233,059)	(284,084)	(282,839)	(111,248)	(394,087)	(25,665)	-	(419,752)	48.4%
Total INFORMATION TECHNOLOGY	3,408,916	4,232,779	4,424,791	122,312	4,547,103	292,111	-	4,839,214	9.4%
HUMAN RESOURCES									
EXPENDITURES									
Salaries and Benefits	640,022	746,730	743,963	65,782	809,745	121,125	-	930,870	25.1%
Administrative	164,986	300,102	300,102	4,540	304,642	2,615	-	307,257	2.4%
Transfers to Own Funds	28,272	-	-	-	-	-	-	-	0.0%
Purchased Goods	10,548	16,057	16,057	-	16,057	1,000	-	17,057	6.2%
Purchased Services	187,700	166,511	152,007	14,323	166,330	15,000	-	181,330	19.3%
Total EXPENDITURES	1,031,528	1,229,400	1,212,129	84,645	1,296,774	139,740	-	1,436,514	18.5%
REVENUE									
Financing Revenue	-	(8,376)	(8,376)	(58)	(8,434)	(121,125)	-	(129,559)	1,446.8%
Reallocated Revenue	(121,374)	(118,560)	(118,560)	(14,118)	(132,678)	-	-	(132,678)	11.9%
Total REVENUE	(121,374)	(126,936)	(126,936)	(14,176)	(141,112)	(121,125)	-	(262,237)	106.6%
Total HUMAN RESOURCES	910,154	1,102,464	1,085,193	70,469	1,155,662	18,615	-	1,174,277	8.2%

Operating Budget Details

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change Presented/P.Y. Approved
TOWN CLERK'S DIVISION									
EXPENDITURES									
Salaries and Benefits	1,831,201	2,163,531	2,345,115	(183,250)	2,161,865	-	-	2,161,865	(7.8%)
Administrative	25,467	53,452	53,452	(461)	52,991	(251)	-	52,740	(1.3%)
Financial	24,371	36,197	36,197	(1,061)	35,136	-	-	35,136	(2.9%)
Transfers to Own Funds	45,042	-	-	-	-	-	-	-	0.0%
Purchased Goods	12,287	30,920	30,920	(1,470)	29,450	(4,125)	-	25,325	(18.1%)
Purchased Services	296,213	778,705	751,377	(341,684)	409,693	3,250	(4,860)	408,083	(45.7%)
Reallocated Expenses	38,859	95,680	95,680	2,392	98,072	-	-	98,072	2.5%
Total EXPENDITURES	2,273,440	3,158,485	3,312,741	(525,534)	2,787,207	(1,126)	(4,860)	2,781,221	(16.0%)
REVENUE									
Financing Revenue	(69,907)	(440,537)	(440,537)	432,103	(8,434)	-	-	(8,434)	(98.1%)
Recoveries and Donations	(15,271)	(28,405)	(28,405)	1,155	(27,250)	-	-	(27,250)	(4.1%)
User Fees and Service Charges	(1,326,493)	(1,635,725)	(1,635,725)	124,547	(1,511,178)	57,550	-	(1,453,628)	(11.1%)
Total REVENUE	(1,411,671)	(2,104,667)	(2,104,667)	557,805	(1,546,862)	57,550	-	(1,489,312)	(29.2%)
Total TOWN CLERK'S DIVISION	861,769	1,053,818	1,208,074	32,271	1,240,345	56,424	(4,860)	1,291,909	6.9%
TOTAL LEVY REQUIREMENTS	6,771,660	7,979,761	8,536,571	340,160	8,876,731	361,088	(4,860)	9,232,959	8.2%

Operating Budget Details

SERVICE LEVEL CHANGE

Department	Corporate Services
Division	Town Clerk's
Program	Council and Committee Audio/Visual Support

DESCRIPTION OF SERVICE							
This program change eliminates on-site audio/visual support services during Council and Committee meetings which is currently provided by an external provider. Based on recent history, it is expected that there would be minimal risk of a major failure of components (e.g. webcast/recordings, microphones, displays, etc.) during the meetings. If an audio/visual component fails during a meeting best efforts will be made to troubleshoot the issue but meetings may have to proceed without that component, which would impact members of Council, as well as the general public including presenters and delegations with the following: PowerPoints, document camera, microphones and webcasting. The issue would be addressed in the days following the meeting with the Town's external support provider.							
Staffing Impacts				Financial Impacts			
	2019	2020	2021		2019	2020	2021
Staff Complement Impact (Number of FTE's)				Expenditures			
Full-time				Purchased Services	\$ (4,860)	\$ (4,860)	\$ (4,860)
Part-time				Revenues			
Total Impact	-	-	-	Net Cost	\$ (4,860)	\$ (4,860)	\$ (4,860)



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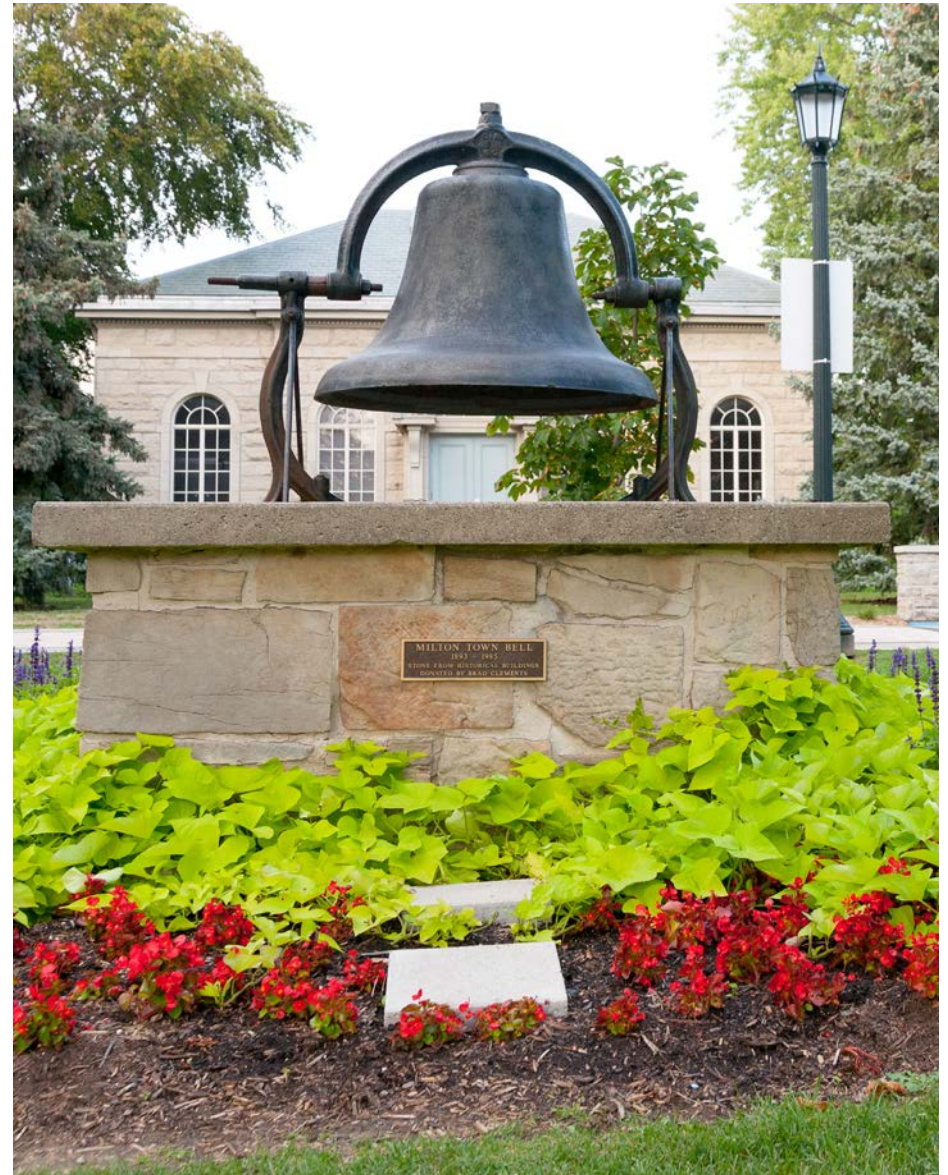
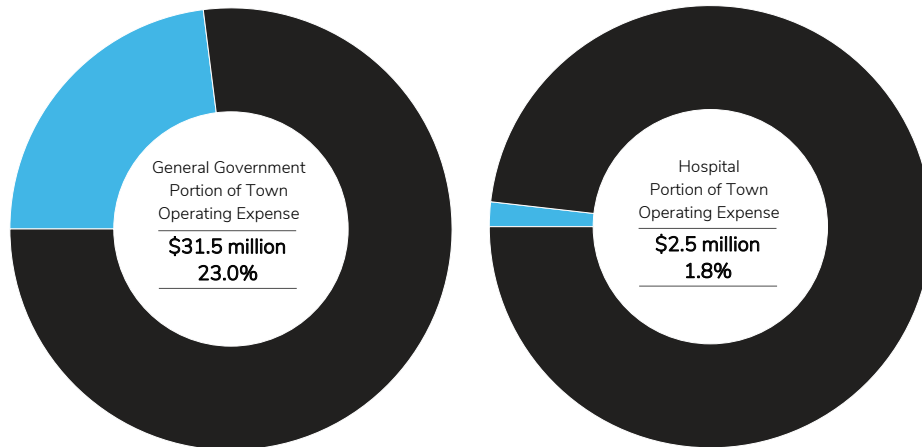
General
Government



Department Overview

General Government

The General Government section budgets for various corporate financial transactions that support the town operations. This includes debenture principal and interest payments, annual transfer of funding to the capital fund, transfers to reserves and reserve funds. Collection of general Town revenues such as investment income, penalties and interest on taxes, project administration surcharge and the dividend from Milton Hydro are also included in this budget.



Operating Budget Details

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change Presented/P.Y. Approved
GENERAL GOVERNMENT									
EXPENDITURES									
Administrative	230,650	275,000	120,000	-	120,000	-	-	120,000	0.0%
Financial	7,490,667	4,672,236	4,675,970	(1,110,492)	3,565,478	-	-	3,565,478	(23.7%)
Transfers to Own Funds	23,266,510	22,599,019	22,599,019	2,795,795	25,394,814	2,169,496	-	27,564,310	22.0%
Purchased Services	282,959	76,796	231,915	4,277	236,192	-	-	236,192	1.8%
Total EXPENDITURES	31,270,786	27,623,051	27,626,904	1,689,580	29,316,484	2,169,496	-	31,485,980	14.0%
REVENUE									
External Revenue Transferred to Reserves and Reserve Funds	(12,314,250)	(12,444,033)	(12,444,033)	-	(12,444,033)	(416,391)	-	(12,860,424)	3.3%
Financing Revenue	(7,530,673)	(4,122,527)	(4,472,709)	147,368	(4,325,341)	(33,375)	-	(4,358,716)	(2.5%)
Taxation	(3,367,314)	(2,526,223)	(2,533,753)	(23,293)	(2,557,046)	(25,000)	-	(2,582,046)	1.9%
Payments In Lieu	(814,362)	(831,997)	(806,908)	(40,280)	(847,188)	389	-	(846,799)	4.9%
User Fees and Service Charges	(2,533,108)	(2,431,736)	(2,431,736)	(164,042)	(2,595,778)	(77,274)	-	(2,673,052)	9.9%
Reallocated Revenue	(1,509,209)	(1,702,123)	(1,631,855)	(17,088)	(1,648,943)	(16,134)	-	(1,665,077)	2.0%
Total REVENUE	(28,068,916)	(24,058,639)	(24,320,994)	(97,335)	(24,418,329)	(567,785)	-	(24,986,114)	2.7%
Total GENERAL GOVERNMENT	3,201,870	3,564,412	3,305,910	1,592,245	4,898,155	1,601,711	-	6,499,866	96.6%
TOTAL LEVY REQUIREMENTS	3,201,870	3,564,412	3,305,910	1,592,245	4,898,155	1,601,711	-	6,499,866	96.6%

Operating Budget Details

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change Presented/P.Y. Approved
HOSPITAL EXPANSION									
EXPENDITURES									
Financial	1,085,254	2,508,951	2,508,951	(1,904)	2,507,047	-	-	2,507,047	(0.1%)
Transfers to Own Funds	329,999	-	-	-	-	-	-	-	0.0%
Total EXPENDITURES	1,415,253	2,508,951	2,508,951	(1,904)	2,507,047	-	-	2,507,047	(0.1%)
REVENUE									
Financing Revenue	(1,076,315)	(2,508,951)	(2,508,951)	1,904	(2,507,047)	-	-	(2,507,047)	(0.1%)
Taxation	(7,980)	-	-	-	-	-	-	-	0.0%
Payments In Lieu	(1,998)	-	-	-	-	-	-	-	0.0%
Total REVENUE	(1,086,293)	(2,508,951)	(2,508,951)	1,904	(2,507,047)	-	-	(2,507,047)	(0.1%)
Total HOSPITAL EXPANSION	328,960	-	-	-	-	-	-	-	0.0%
TOTAL LEVY REQUIREMENTS	328,960	-	-	-	-	-	-	-	0.0%



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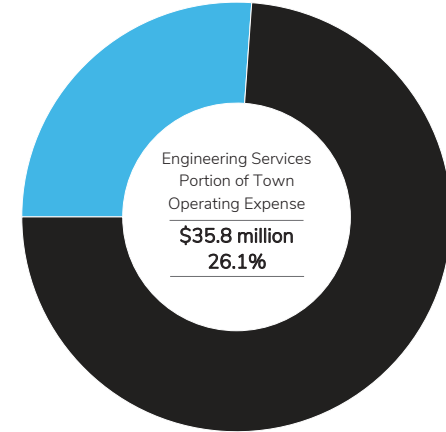
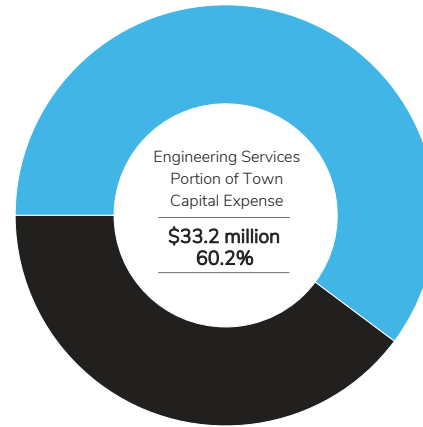
Engineering
Services



Department Overview

Engineering Services

The Engineering Services Department oversees maintenance activities for roadways and parks, infrastructure management including roadway and bridge construction, traffic control, transit, and development engineering review and approval.



Operations	Transit	Infrastructure Management	Development Engineering
<ul style="list-style-type: none"> Maintenance of Town roads, parks, and sports fields, including winter control operations Urban and rural forestry Repair and maintenance of the Town's vehicles and equipment excluding fire and transit fleet Operation and maintenance of Town's stormwater management and conveyance system 	<ul style="list-style-type: none"> Operation of the Town's Conventional services Operation of the Town's Paratransit (accessible) service Transit planning 	<ul style="list-style-type: none"> Compiling and analyzing traffic data Streetlight and traffic signal timing and maintenance Active transportation programs Design and construction of roadways, bridges and storm infrastructure Environmental assessments Stormwater management Crossing guards 	<ul style="list-style-type: none"> Review and approval of engineering drawings and reports for all new residential developments Inspection of all subdivision and site plan municipal services Establishment and enforcement of engineering design standards

Capital Budget Details

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures	Recoveries / Donations
Engineering Services									
Urban Roads Redevelopment									
C330108 Bronte Street (Main St to Steeles Ave)	165	1,636,335			1,276,341		359,994		
C330146 Nipissing Road Reconstruction	167	2,416,104		120,805	1,087,247				1,208,052
C330147 Commercial Street (Main to Sydney)	170	123,869		123,869					
C330148 Bronte Street (Heslop to S. of Main)	172	164,615		160,075	4,540				
C330149 Jasper Street Reconstruction	174	79,501		79,501					
C339000 Asphalt Overlay Program - Construction	176	3,459,512			334,767		3,012,898		111,847
C339001 Asphalt Overlay Program - Design	178	183,365		165,029	18,336				
Total Urban Roads Redevelopment		8,063,301		649,279	2,721,231		3,372,892		1,319,899
Urban Roads Growth									
C340021 Thompson Road (Britannia Rd to Louis St Laurent)	179	501,959		50,196	451,763				
C340036 Louis St Laurent (Vickerman Way to 4th Line)	181	9,575,277			9,575,277				
Total Urban Roads Growth		10,077,236		50,196	10,027,040				
Rural Roads Redevelopment									
C350005 Appleby Line	184	426,533		383,880	42,653				
C350008 Surface Treatment Program	186	849,375		849,375					
C350128 Expanded Asphalt Program - Construction	188	2,134,322		222,631			1,911,691		
C350132 Bell School Line (Derry Road to Britannia Road)	190	1,377,844		190,862				500,000	686,982
C350133 Expanded Asphalt Program - Design	192	208,197		208,197					
C350134 First Line (Britannia to Lower Base Line) Rehabilitation	193	1,252,350		57,350			1,195,000		
Total Rural Roads Redevelopment		6,248,621		1,912,295	42,653		3,106,691	500,000	686,982
Active Transportation Growth									
C380108 Boyne Pedestrian Railway Crossing	195	238,050			238,050				
Total Active Transportation Growth		238,050			238,050				
Bridges/Culverts									
C390112 Bridge/Culvert Rehab Needs - Construction	197	473,668		473,668					
C390127 6th Line Nassagaweya Culverts (Structures 113 and 118)	199	316,905		91,905				225,000	
C390128 Bridge/Culvert Rehab Needs - Design	201	100,913		100,913					
C390129 Reid Side Road Culvert Replacement	202	326,220		101,220				225,000	
Total Bridges/Culverts		1,217,706		767,706				450,000	
Storm Water Management Rehabilitation									
C430002 Storm Sewer Network Study	204	205,849		205,849					
C430005 Stormwater Management Pond Condition Assessment Study	206	87,975		87,975					
Total Storm Water Management Rehabilitation		293,824		293,824					
Storm Water Management Growth									
C440106 Stormwater Management - Boyne	207	122,555			122,555				
C440107 Stormwater Management - Derry Green (BP2)	208	110,519			110,519				
Total Storm Water Management Growth		233,074			233,074				

Capital Budget Details

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures	Recoveries / Donations
Traffic									
C400102 Traffic Infrastructure	209	68,329		68,329					
C400110 Traffic Safety Services Review	210	57,318		57,318					
C400112 Pedestrian Crossover (PXO) Program	211	93,047		93,047					
C400113 New Traffic Signals	213	323,397		32,340	291,057				
C400114 Preemption Traffic Control System	215	37,671	3,767		33,904				
C400115 Signal Interconnect Program	217	143,642		14,364	129,278				
C400120 Preemption Traffic Control Equipment Replacement	219	99,529		99,529					
Total Traffic		822,933	3,767	364,927	454,239				
Streetlighting									
C410100 Street Lighting	220	60,489		60,489					
C410200 Street Light/Pole/Underground Power Renewal	222	57,629		57,629					
Total Streetlighting		118,118		118,118					
Fleet Equipment Replacement									
C450117 1 Ton Crew Dump Truck	223	76,313		76,313					
C450121 Tandem Axle Trucks	224	885,225		885,225					
C450127 3/4 Ton Pick Ups Replacement	225	227,700		227,700					
C450128 Zero Turning Radius Mowers	226	47,610		47,610					
C450135 Farm Tractor/Loader	227	103,500		103,500					
C450139 Facility Maintenance Van - Replacement	228	52,262		52,262					
C450145 Ball Diamond Groomer	229	9,833		9,833					
C450150 Haul All/Packer	230	156,695		156,695					
C450153 Tractor Attachments	231	50,016		50,016					
Total Fleet Equipment Replacement		1,609,154		1,609,154					
Fleet Equipment Growth									
C460101 1 Ton Dump Trucks - Growth	232	113,809			113,809				
C460104 Tractors, Loaders & Back Hoes - Growth	234	591,451	4,952		581,546	4,953			
C460105 Trailers/Water Tanks - Growth	236	19,593			19,593				
C460141 General Mowers and Attachments-Growth	238	37,554	1,877		33,799	1,878			
C460147 Wheeled Stacker/Screener - Growth	240	229,253			229,253				
Total Fleet Equipment Growth		991,660	6,829		978,000	6,831			
Park Preservation									
C470001 Park Improvements	242	66,240		66,240					
C470004 Pioneer Cemetery	243	21,425		21,425					
Total Park Preservation		87,665		87,665					

Capital Budget Details

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures	Recoveries / Donations
Forestry									
C330134 EAB Implementation Strategy	244	862,304		862,304					
Total Forestry		862,304		862,304					
Transit									
C550103 Transit Facility	245	170,775		65,970	104,805				
C550104 Transit Bus Pads	246	26,160			26,160				
C550108 Transit Bus Stop-Retrofit	248	31,050		31,050					
Total Transit		227,985		97,020	130,965				
Transit Fleet Replacement									
C560110 Transit Bus Non Growth: Refurbishment	249	178,020		178,020					
C560120 Transit Bus Non Growth: Replacement	250	1,313,999		1,313,999					
C560122 Specialized Transit Bus Non Growth	251	653,419		653,419					
Total Transit Fleet Replacement		2,145,438		2,145,438					
Total Engineering Services		33,237,069	10,596	8,957,926	14,825,252	6,831	6,479,583	950,000	2,006,881
2020 Equipment Pre-Approvals									
Fleet Equipment Replacement									
C450121 Tandem Axle Trucks	224	303,058		303,058					
C450132 Multifunction Tractor	253	160,953		160,953					
C450149 Sign Truck	254	331,200		331,200					
Total 2020 Fleet Equipment Replacement Pre-Approvals		795,211		795,211					
Total 2020 Town Capital Budget Pre-Approvals		795,211		795,211					

Capital Budget Details

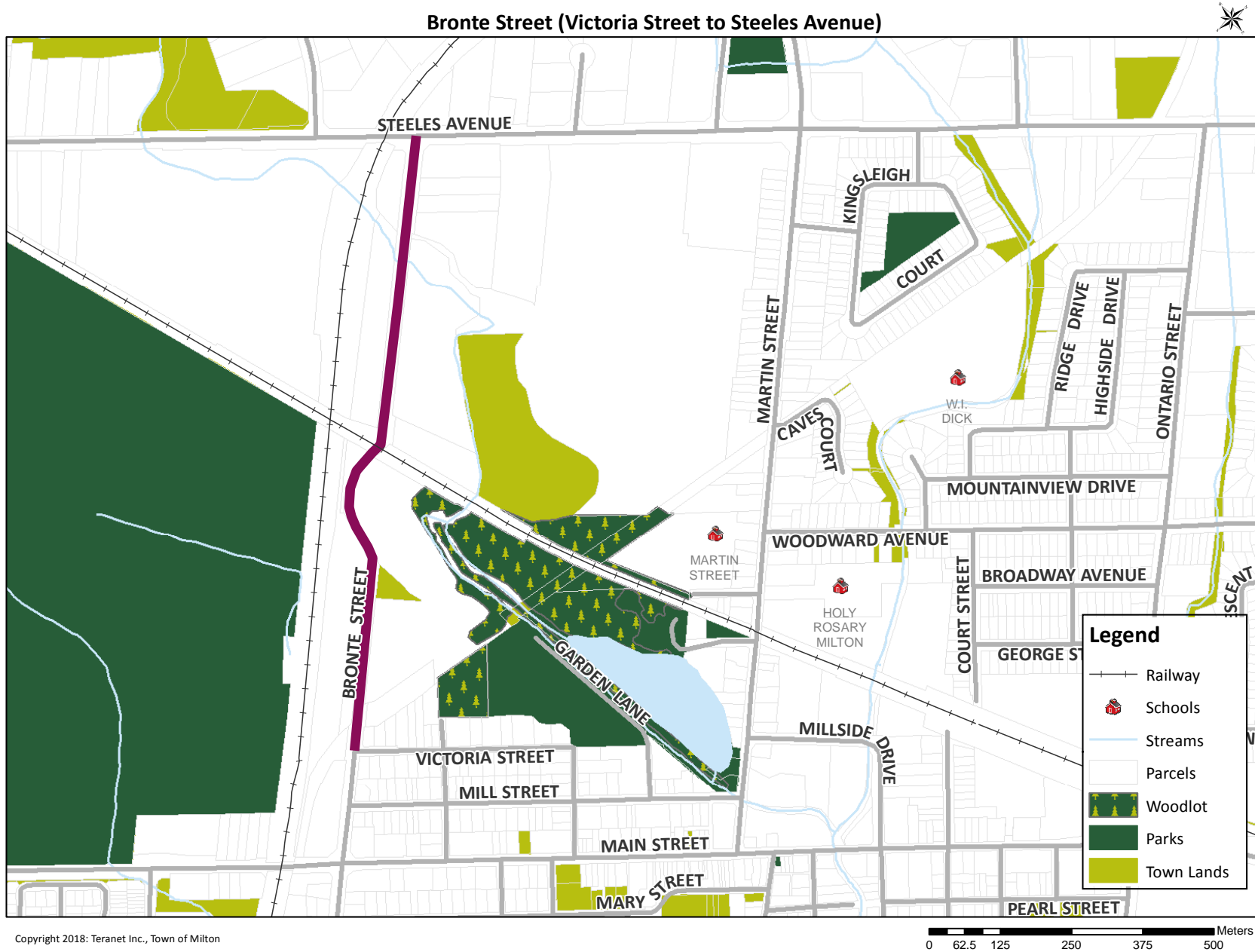
Bronte Street (Main St to Steeles Ave)

Project ID: C330108

Urban Roads Redevelopment

Description	Budget					
	Total	2019	2020	2021	2022-2024	2025-2028
<p>This capital project is for the reconstruction and widening of Bronte Street, between Main Street and Steeles Avenue. It has been identified as a "Now" need in The State of the Infrastructure-Roads 2014 Study. According to the study, this segment of Bronte requires reconstruction as well as widening due to standard cross-section needs. This road segment was also identified in the 2015 Development Charge Background Study as requiring widening to service growth and will be reconstructed to include a left turn lane for the majority of the project. The widening will be phased over three years with the widening from Main Street to Victoria Street including intersection improvements at Main Street and Bronte Street in 2018. The section from Victoria Street to Steeles Avenue will be tendered separately and is anticipated to start construction in 2020, pending property acquisitions, utility relocations and permits. The 2019 project will address utility relocations.</p> <p>The cost estimate is based on additional information arising from design work completed to date and utility preliminary estimates.</p>	Expenditures					
	Town Admin & Contingency	706,000	150,000	556,000		
	Furniture, Fixtures & Equip					
	Professional Fees	800,000	290,000	510,000		
	Land & Buildings					
	Utilities	925,000	925,000			
	Facility Contracts					
	Road Contracts	5,186,000	176,000	5,010,000		
	Landscaping	10,000		10,000		
	Transfers	338,345	95,335	243,010		
	Expenditures Total	7,965,345	1,636,335	6,329,010		
	Funding					
	Contribution from Operating Reserves/Reserve Funds	395,000		395,000		
	Development Charges	6,867,681	1,276,341	5,591,340		
	Capital Provision					
	Grants/Subsidies	700,914	359,994	340,920		
	Debentures					
	Recoveries/Donations	1,750		1,750		
	Funding Total	7,965,345	1,636,335	6,329,010		
	Priority					
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	4	Rated as a "Now" need in the 2014 State of the Infrastructure - Roads Study.				
Growth Related Need	4	Increased capacity required due to development as identified in the 2015 Development Charge Background Study.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details



Capital Budget Details

Nipissing Road Reconstruction

Urban Roads Redevelopment

Project ID: C330146

Description	Budget					
	Total	2019	2020	2021	2022-2024 2025-2028	
<p>This project is for the reconstruction of Nipissing Road. It will consist of road reconstruction, curb and gutter, sidewalk, storm sewer repairs, granular base, sub-drains and asphalt surface. The road will be widened to three lanes to provide a left turn lane along the entire road segment to support improved traffic flow driven by projected growth in the area. Active transportation opportunities will be improved with the inclusion of on-road bike lanes and a sidewalk on one side. Consideration will be given for future multi use pathways on both sides of the road once the full twenty-six (26) metre right of way (ROW) is acquired. The 2018 budget included a project for design, property acquisition and utility relocations. The 2019 project is for road construction and will be completed as part of Metrolinx's Milton Go Station expansion project currently being bid in the market. The intent is that the Town will pay for 50% of the costs to urbanize Nipissing Road. The project is contingent on the Town entering into an agreement with Metrolinx for this work. The agreement is anticipated to be in place in early 2019. In addition to the work on Nipissing Road, Metrolinx will be completing some intersection adjustments and roadworks on other Town roads (Childs Drive (including Ontario Street intersection), Main Street and Wilson Drive intersection, Drew Center (including intersection with Main Street), Thompson Road and Nipissing Road intersection). Although the full cost of these works will be borne by Metrolinx, the map for this project identifies the overall limits within which this work will take place. The estimated budget cost is based on the information available to date. This project will result in ongoing operational costs associated with roads maintenance and future replacement.</p>	Expenditures					
	Town Admin & Contingency	205,400	205,400			
	Furniture, Fixtures & Equip					
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts	2,054,000	2,054,000			
	Landscaping					
	Transfers	156,704	156,704			
Expenditures Total	2,416,104	2,416,104				
Funding						
Contribution from Operating Reserves/Reserve Funds	120,805	120,805				
Development Charges	1,087,247	1,087,247				
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations	1,208,052	1,208,052				
Funding Total	2,416,104	2,416,104				
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	4	Higher traffic flow requires the road to be at a higher standard.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

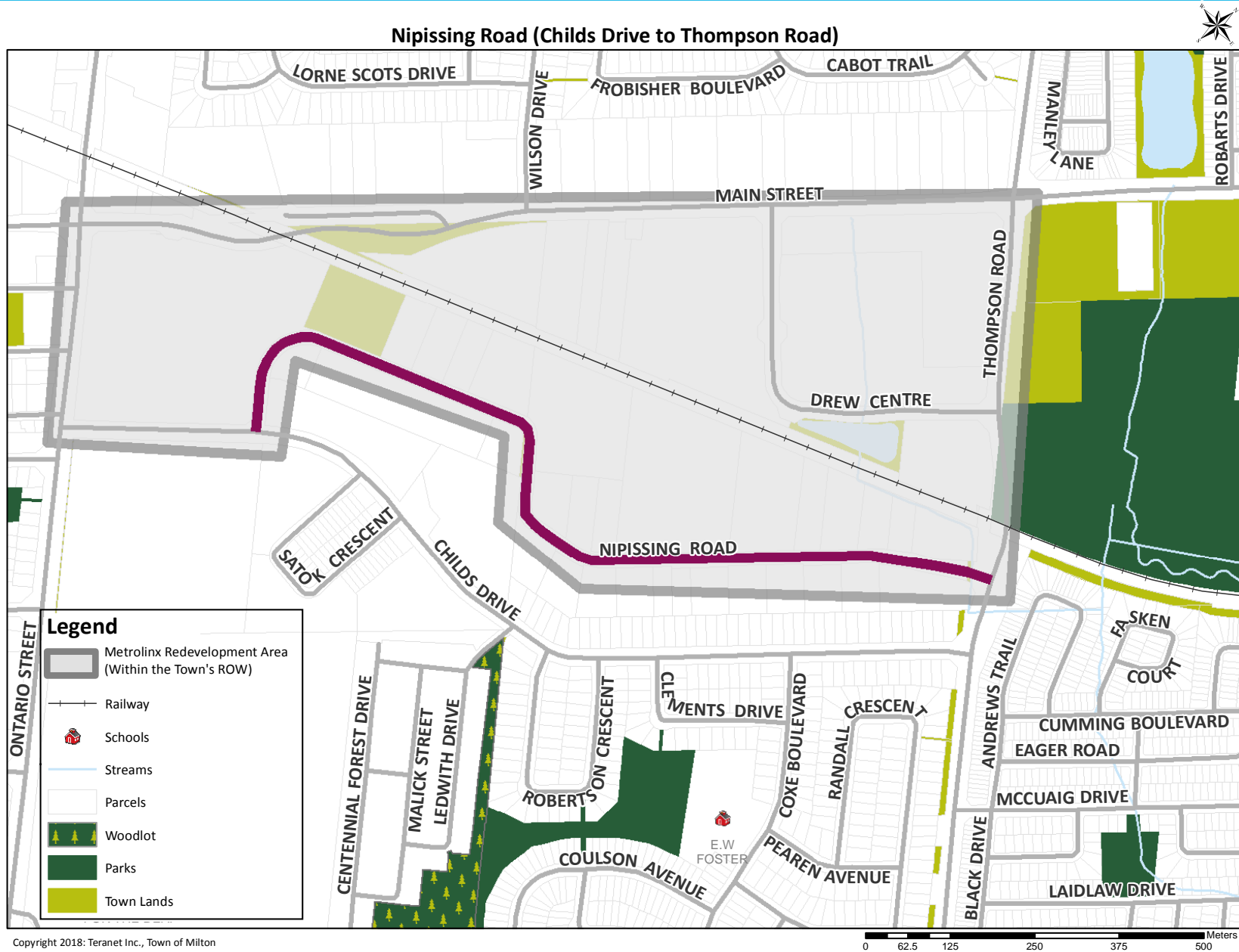
Nipissing Road Reconstruction

Project ID: C330146

Urban Roads Redevelopment

Operating Impact							
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	96,645	32,215		32,215		32,215	
Purchased Services	20,902			10,451		10,451	
Total Expected Expenditures	117,547	32,215		42,666		42,666	
Total Operating Impact	117,547	32,215		42,666		42,666	

Capital Budget Details



Capital Budget Details

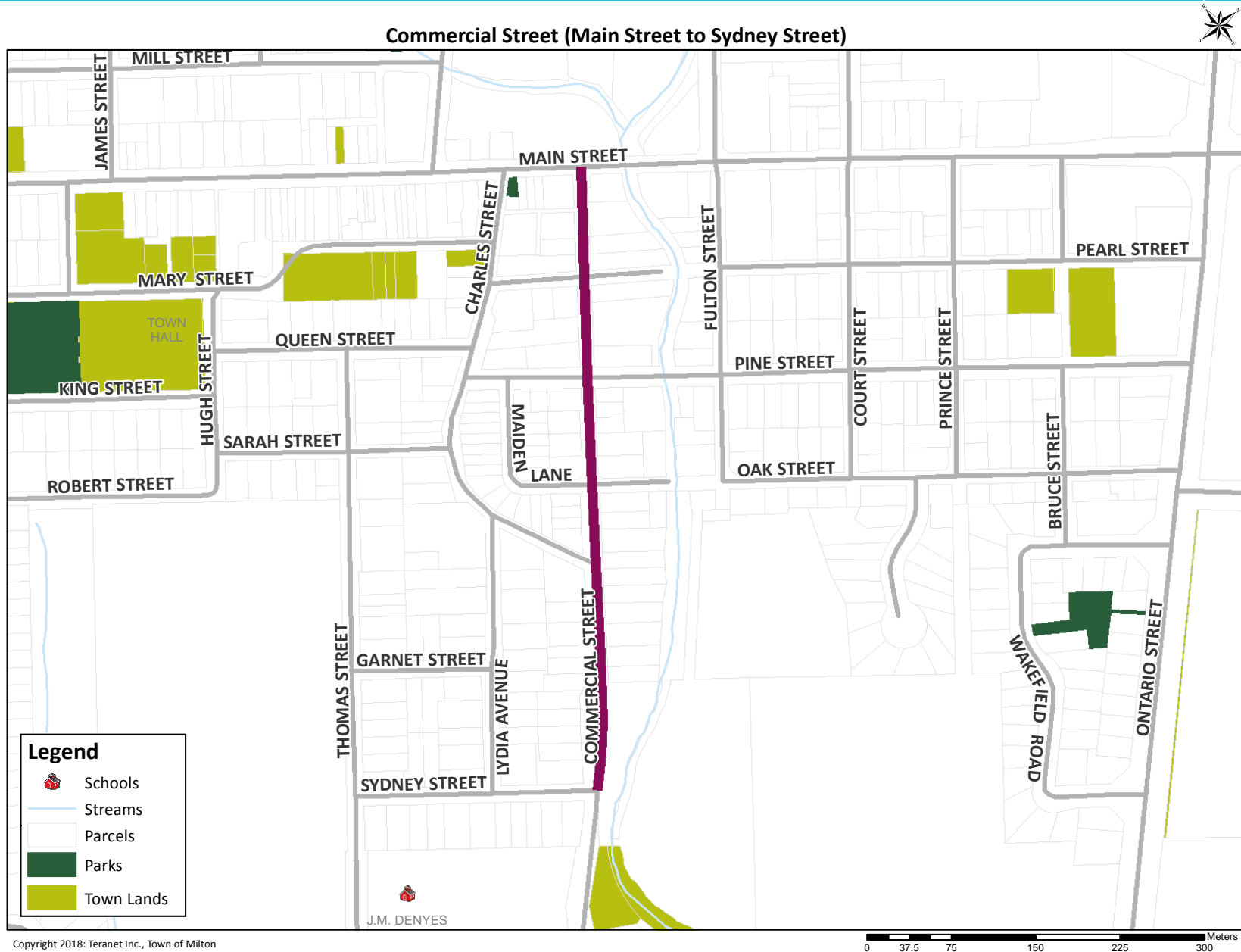
Commercial Street (Main to Sydney)

Project ID: C330147

Urban Roads Redevelopment

Description	Budget					
	Total	2019	2020	2021	2022-2024 2025-2028	
<p>This capital project is for the rehabilitation of Commercial Street from Sydney Street to Main Street.</p> <p>Commercial Street was included in the 2018 asphalt overlay (AOL) project, but upon completion of storm sewer closed circuit television (CCTV) inspection and geotechnical investigation, it was concluded that the road required more repair work than asphalt overlay.</p> <p>Commercial Street rehabilitation will consist of storm sewer repairs, localized removal and replacement of sidewalk, curb, gutter, and subdrains, asphalt surface replacement, street lighting assessments, and other improvements as required.</p> <p>Design will commence in 2019, with construction scheduled in 2020.</p> <p>The cost estimate is based on a similar project and the information available to date.</p>	Expenditures					
	Town Admin & Contingency	105,713	12,473	93,240		
	Furniture, Fixtures & Equip					
	Professional Fees	135,238	63,111	72,127		
	Land & Buildings					
	Utilities	30,810	15,405	15,405		
	Facility Contracts					
	Road Contracts	820,758		820,758		
	Landscaping	44,771	3,691	41,080		
	Transfers	115,680	29,189	86,491		
	Expenditures Total	1,252,970	123,869	1,129,101		
	Funding					
	Contribution from Operating Reserves/Reserve Funds	1,129,101		1,129,101		
	Development Charges					
	Capital Provision					
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	1,252,970	123,869	1,129,101			
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	4	Work completed now will mitigate the risk of this road becoming a full reconstruction in the future.				
State of Good Repair	4	Road and storm sewer infrastructure have deteriorated beyond the asphalt overlay treatment process.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details



Capital Budget Details

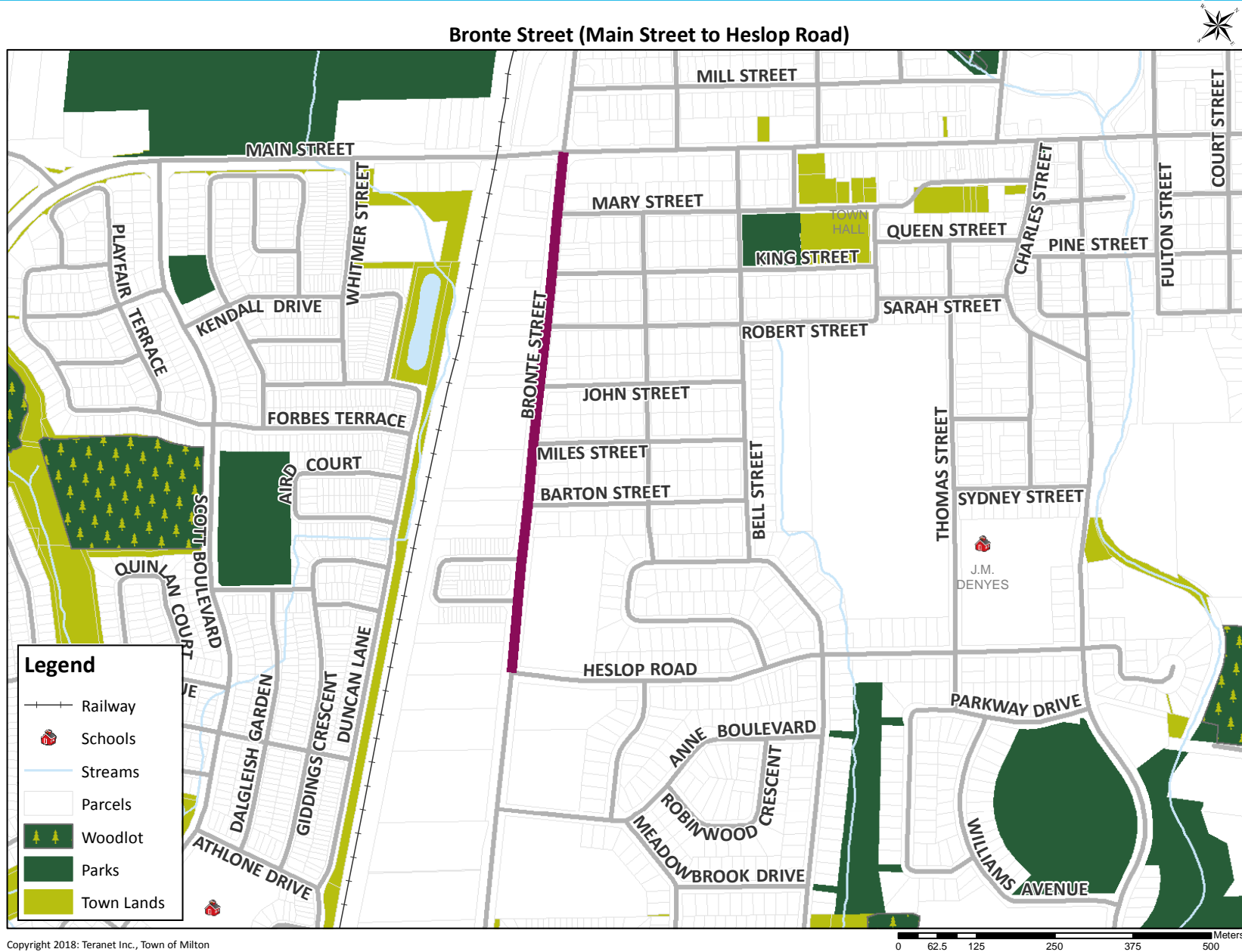
Bronte Street (Heslop to S. of Main)

Project ID: C330148

Urban Roads Redevelopment

Description	Budget					
	Total	2019	2020	2021	2022-2024 2025-2028	
<p>This capital project is for the rehabilitation of Bronte Street from Heslop Road to South of Main Street. Bronte Street was included in the 2017 asphalt overlay (AOL) project, but due to the Region's work on Bronte, the work was deferred to 2018. Upon completion of storm sewer closed circuit television (CCTV) inspection and geotechnical investigation, it was concluded that the road required more repair work than asphalt overlay.</p> <p>Bronte Street rehabilitation will consist of storm sewer repairs, sidewalk construction, localized replacement of curb and gutter, and subdrains, asphalt surface replacement and street lighting assessments. The installation of a new traffic signal at the intersection of Bronte Street and Heslop Street will be coordinated through the New Traffic Signals capital project (C400113).</p> <p>Design will commence in 2019, with construction scheduled in 2020. There are several site plan applications along this segment of Bronte Street that may affect the construction schedule.</p> <p>The budget cost estimate is based on a similar project and the information available to date.</p>	Expenditures					
	Town Admin & Contingency	136,788	14,506	122,282		
	Furniture, Fixtures & Equip					
	Professional Fees	178,802	83,441	95,361		
	Land & Buildings					
	Utilities	61,620	30,810	30,810		
	Facility Contracts					
	Road Contracts	1,111,174		1,111,174		
	Landscaping	55,316	5,291	50,025		
	Transfers	129,905	30,567	99,338		
	Expenditures Total	1,673,605	164,615	1,508,990		
	Funding					
	Contribution from Operating	1,300,194		1,300,194		
Reserves/Reserve Funds	160,075	160,075				
Development Charges	204,936	4,540	200,396			
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations	8,400		8,400			
Funding Total	1,673,605	164,615	1,508,990			
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	5	Work completed now will mitigate the risk of this road becoming a full reconstruction in the future.				
State of Good Repair	5	The road condition is substandard and requires reconstruction including storm sewer rehabilitation.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details



Capital Budget Details

Jasper Street Reconstruction

Project ID: C330149

Urban Roads Redevelopment

Description	Budget					
	Total	2019	2020	2021	2022-2024 2025-2028	
<p>This project is for the reconstruction of Jasper Street from Martin Street to the end. It was identified in the 2014 State of Infrastructure - Roads Study as a "NOW" need for reconstruction. Currently Jasper Street contains ditches and culverts. The reconstruction will include the installation of storm sewers.</p> <p>The design will include the evaluation and feasibility of storm sewer installation, a detailed drainage review, a street lighting assessment and identification of deficiencies along the corridor. The detailed design is scheduled for 2019 with construction in 2020.</p> <p>The cost estimate is based on a similar project.</p>	Expenditures					
	Town Admin & Contingency	48,899	14,108	34,791		
	Furniture, Fixtures & Equip					
	Professional Fees	72,643	31,352	41,291		
	Land & Buildings					
	Utilities	41,804	20,902	20,902		
	Facility Contracts					
	Road Contracts	275,273		275,273		
	Landscaping					
	Transfers	36,619	13,139	23,480		
	Expenditures Total	475,238	79,501	395,737		
	Funding					
	Contribution from Operating	395,737		395,737		
	Reserves/Reserve Funds	79,501	79,501			
	Development Charges					
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	475,238	79,501	395,737			
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	3	Jasper Street was identified for Major Road Rehabilitation in the 2014 Road Needs Study.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details



Capital Budget Details

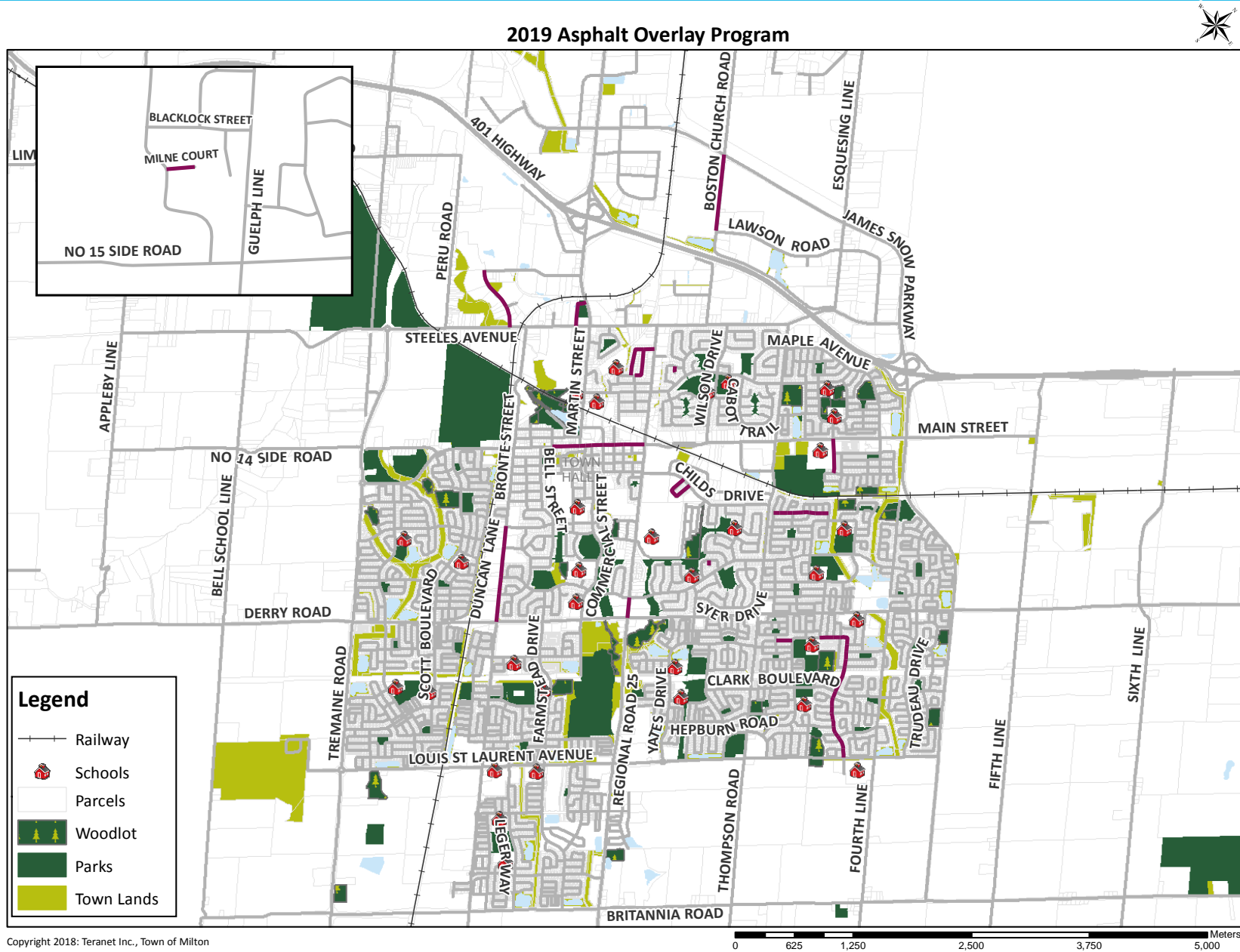
Asphalt Overlay Program - Constructon

Project ID: C339000

Urban Roads Redevelopment

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This capital project is for the annual asphalt overlay program. Asphalt overlay is required to rehabilitate the asphalt surface on roads before they deteriorate to the point where major road repair or major reconstruction is required. This program is an important component in maintaining the Town of Milton Road Network. The identification of the roads is dictated by the 2014 State of Infrastructure-Roads Study.</p> <p>Potential road segments include Bastedo Court (Bousfield Crescent to end), Bronte Street (Derry Road to Heslop Road), Boston Church Road (Lawson Road to James Snow Parkway), Chris Hadfield Way (Martin Street to Steeles Road East), Cumming Boulevard (Halm Road to Andrews Trail), Cooper Avenue (March Crossing to Bennett Boulevard), Ferguson Drive (Armstrong to Louis St Laurent), Foster Court (Hayward to End), Harris Boulevard (Main Street to Ellis Crescent), Highside Drive (Elm Avenue to Ridge Drive), Industrial Drive (Steeles Avenue West to Market Drive), Ontario Street (Laurier to Derry), Satok Crescent, Ridge Drive (Highside Drive to Ontario Street North), Milne Court (Start to Amos Drive), Main Street (James Street to Ontario Street).</p> <p>Final determination of the program is subject to change based on the results of a feasibility study, geotechnical and CCTV inspection investigation, as well as coordination with utility agencies and the Region. The assessment, required investigation and studies for this program will be completed in the fall 2018. Construction is scheduled to commence in the spring 2019 with completion in the fall 2019. Cost estimates are based on prior year pricing and the information available to date.</p>	Expenditures						
	Town Admin & Contingency	4,709,998	292,530	326,363	356,685	1,321,784	2,412,636
	Furniture, Fixtures & Equip						
	Professional Fees	3,464,577	258,839	240,102	291,969	992,189	1,681,478
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts	43,262,622	2,756,453	3,001,274	3,280,036	12,018,217	22,206,642
	Landscaping						
	Transfers	2,229,608	151,690	163,190	177,050	628,378	1,109,300
Expenditures Total	53,666,805	3,459,512	3,730,929	4,105,740	14,960,568	27,410,056	
Funding							
Contribution from Operating	20,502,266		1,453,377	3,355,166	8,449,513	7,244,210	
Reserves/Reserve Funds	4,450,000				1,900,000	2,550,000	
Development Charges	5,355,492	334,767	373,092	410,574	1,496,055	2,741,004	
Capital Provision							
Grants/Subsidies	23,247,200	3,012,898	1,904,460	340,000	3,115,000	14,874,842	
Debentures							
Recoveries/Donations	111,847	111,847					
Funding Total	53,666,805	3,459,512	3,730,929	4,105,740	14,960,568	27,410,056	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	5	Extending the useful life of the roadway delays costly reconstruction.					
State of Good Repair	5	Provides for extension of life expectancy.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details



Capital Budget Details

Asphalt Overlay Program - Design

Project ID: C339001

Urban Roads Redevelopment

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>The annual asphalt overlay program is required to rehabilitate the asphalt surface on roads before they deteriorate to the point where major road repair or major reconstruction is required.</p> <p>This project addresses the preparation for the 2020 asphalt overlay program. Scheduled to start in the fall 2019, it consists of a preliminary assessment of road segments that includes, but is not limited to, road review and assessment, geotechnical investigation, key plan mapping, CCTV inspection report and assessment, design, and tender preparation.</p> <p>The estimated budget cost is based on prior year pricing and the information available to date.</p>	Expenditures						
	Town Admin & Contingency	296,689	13,147	21,009	22,960	84,127	155,446
	Furniture, Fixtures & Equip						
	Professional Fees	2,966,902	131,470	210,089	229,603	841,275	1,554,465
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	526,412	38,748	42,588	44,840	152,389	247,847
	Expenditures Total	3,790,003	183,365	273,686	297,403	1,077,791	1,957,758
	Funding						
	Contribution from Operating Reserves/Reserve Funds	3,245,978		246,318	267,663	970,013	1,761,984
Development Charges	165,029	165,029					
Capital Provision	378,996	18,336	27,368	29,740	107,778	195,774	
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	3,790,003	183,365	273,686	297,403	1,077,791	1,957,758	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	5	Extending the useful life of the roadway delays costly reconstruction.					
State of Good Repair	5	Provides for extension of life expectancy.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

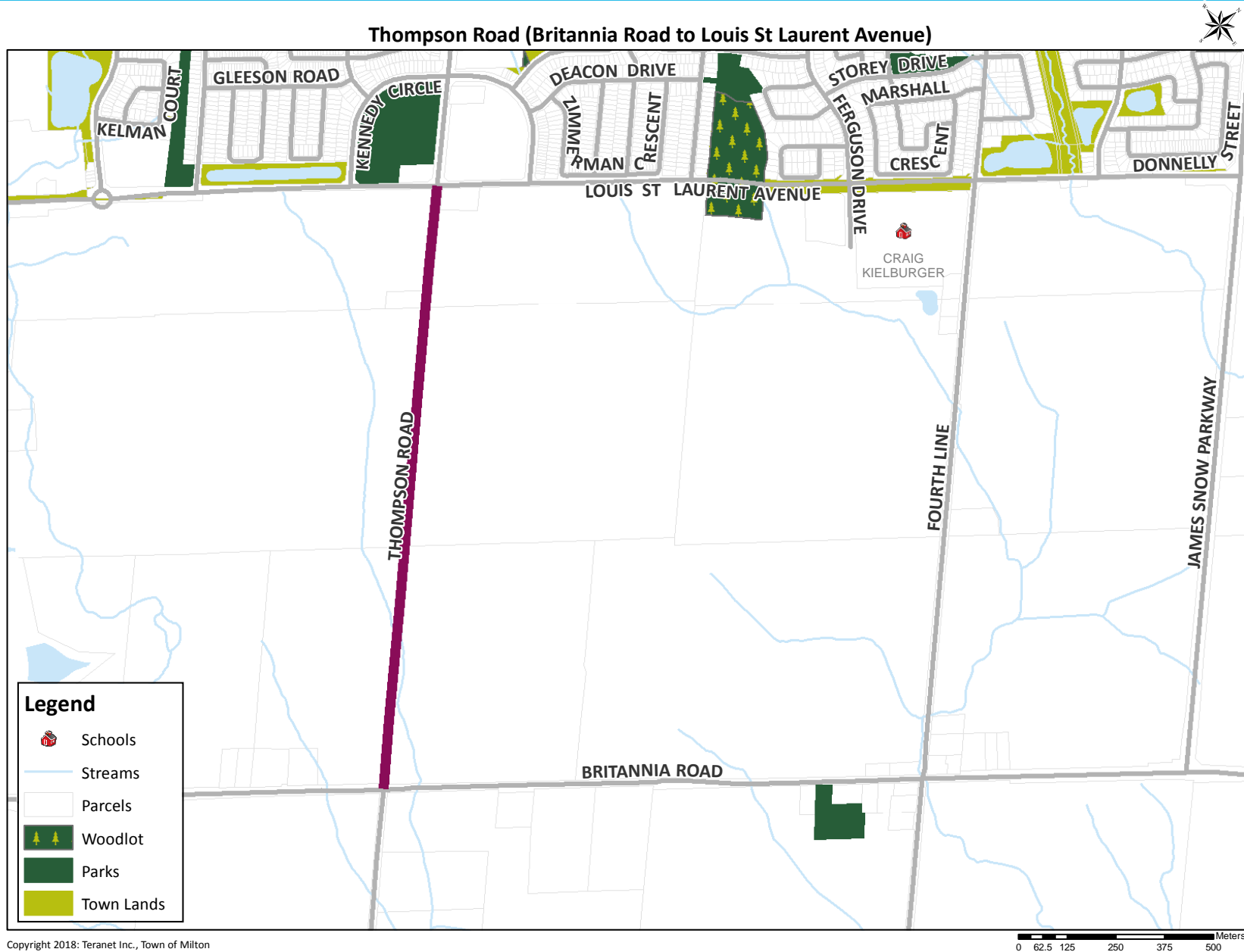
Thompson Road (Britannia Rd to Louis St Laurent)

Project ID: C340021

Urban Roads Growth

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
<p>Due to the increased road capacity requirements in the Boyne Survey area, Thompson Road from Britannia Road to Louis St. Laurent Avenue is identified for widening and reconstruction in 2020. The scope of work will include widening to 4 lanes with either a centre median or shared centre turn lane, this will be finalized upon design completion scheduled for early 2019. Currently the environmental assessment (EA) process and preliminary design is ongoing with a completion scheduled by the end of 2018. Detailed design will be completed by the spring of 2019. The project also includes the potential installation of two roundabouts where the East-West collector roads intersect with Thompson Road.</p> <p>Utility relocations and land aquisition will occur in 2019 once the detailed design is completed, with the construction of the road proceeding in 2020.</p> <p>The estimated budget cost is based on a similar project and the information available to date.</p>	Expenditures				
	Town Admin & Contingency	604,265	41,645	562,620	
	Furniture, Fixtures & Equip				
	Professional Fees	360,000	360,000		
	Land & Buildings				
	Utilities	431,340	431,340		
	Facility Contracts				
	Road Contracts	5,100,000	5,100,000		
	Landscaping				
	Transfers	274,766	28,974	245,792	
	Expenditures Total	6,770,371	501,959	6,268,412	
	Funding				
	Contribution from Operating	626,841	626,841		
	Reserves/Reserve Funds	50,196	50,196		
	Development Charges	6,093,334	451,763	5,641,571	
	Capital Provision				
	Grants/Subsidies				
	Debentures				
	Recoveries/Donations				
	Funding Total	6,770,371	501,959	6,268,412	
	Priority				
Category	Score	Rationale			
Health and Safety Issues	0				
Cost Savings/Payback	0				
State of Good Repair	0				
Growth Related Need	5	Increased capacity required due to development in the Boyne Survey area.			
Service Enhancement	0				
Tied to Another Jurisdiction	0				

Capital Budget Details



Capital Budget Details

Louis St Laurent (Vickerman Way to 4th Line)

Project ID: C340036

Urban Roads Growth

Description	Budget					
	Total	2019	2020	2021	2022-2024 2025-2028	
<p>This capital project is for the construction of Louis Saint Laurent from Vickerman Way to Fourth Line to a four (4) lane standard. As described in the Town's Official Plan, Louis St Laurent Avenue is the mid-block arterial between Tremaine and James Snow Parkway. This section of Louis St Laurent will be constructed to a four (4) lane standard to accommodate traffic from the new development area. A landscaped center median will be installed east and west of the Thompson Road intersection to highlight the commercial mixed-use node.</p> <p>Design is currently ongoing and will be completed by the end of 2018 or early 2019. Construction is scheduled to commence in 2019.</p> <p>Construction will result in ongoing operational expenses for maintenance activities and contribution to reserves for future life cycle replacement.</p> <p>Costs are based on preliminary construction estimates and projects of similar nature.</p>	Expenditures					
	Town Admin & Contingency	748,000	748,000			
	Furniture, Fixtures & Equip					
	Professional Fees	465,000	465,000			
	Land & Buildings	532,000	532,000			
	Utilities					
	Facility Contracts					
	Road Contracts	7,481,475	7,481,475			
	Landscaping					
	Transfers	348,802	348,802			
	Expenditures Total	9,575,277	9,575,277			
	Funding					
	Contribution from Operating Reserves/Reserve Funds					
	Development Charges	9,575,277	9,575,277			
	Capital Provision					
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	9,575,277	9,575,277				
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	5	Critical to the east and west road network capacity.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

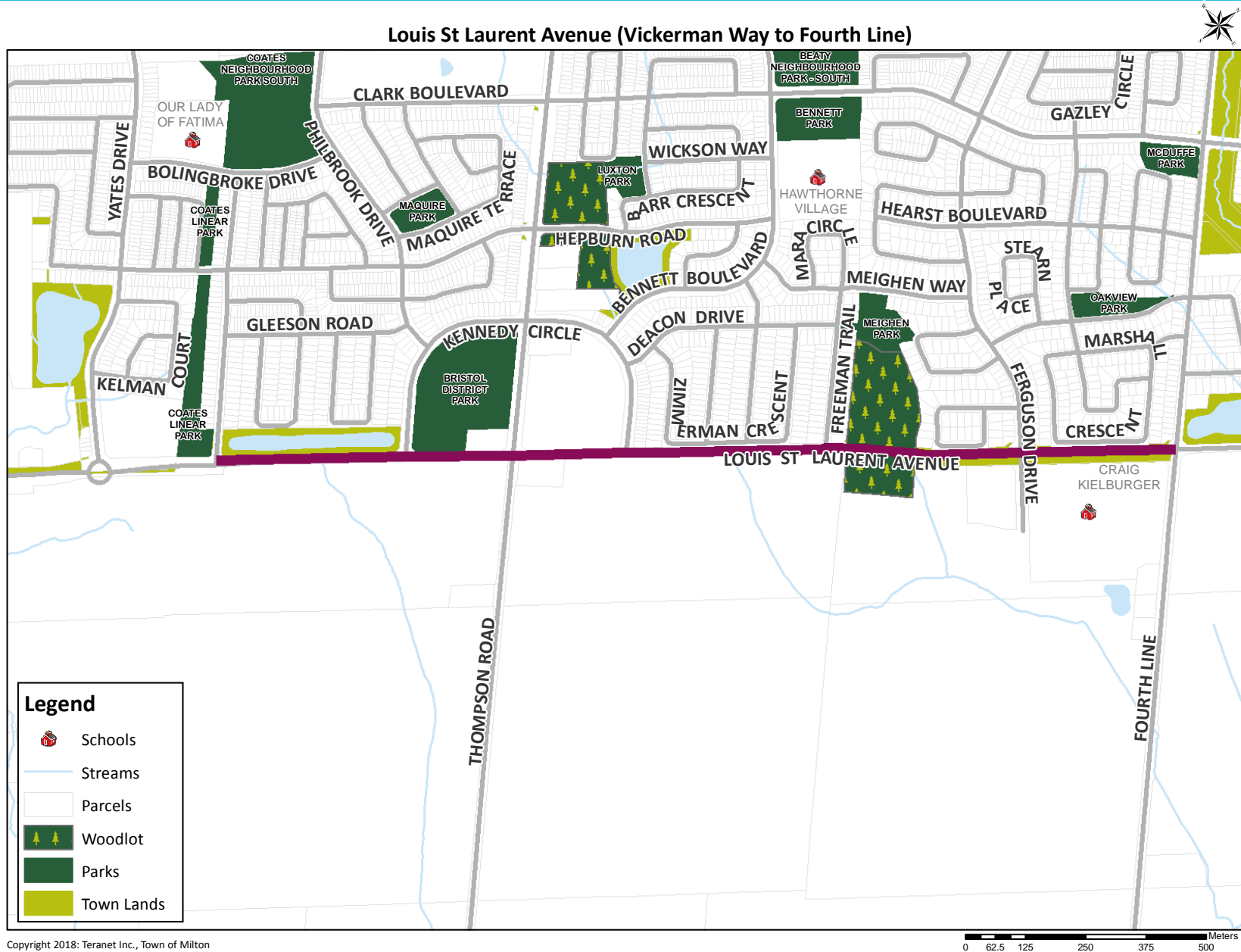
Louis St Laurent (Vickerman Way to 4th Line)

Project ID: C340036

Urban Roads Growth

Operating Impact							
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	383,010	127,670		127,670		127,670	
Purchased Services	42,500			21,250		21,250	
Total Expected Expenditures	425,510	127,670		148,920		148,920	
Total Operating Impact	425,510	127,670		148,920		148,920	

Capital Budget Details



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Capital Budget Details

Appleby Line

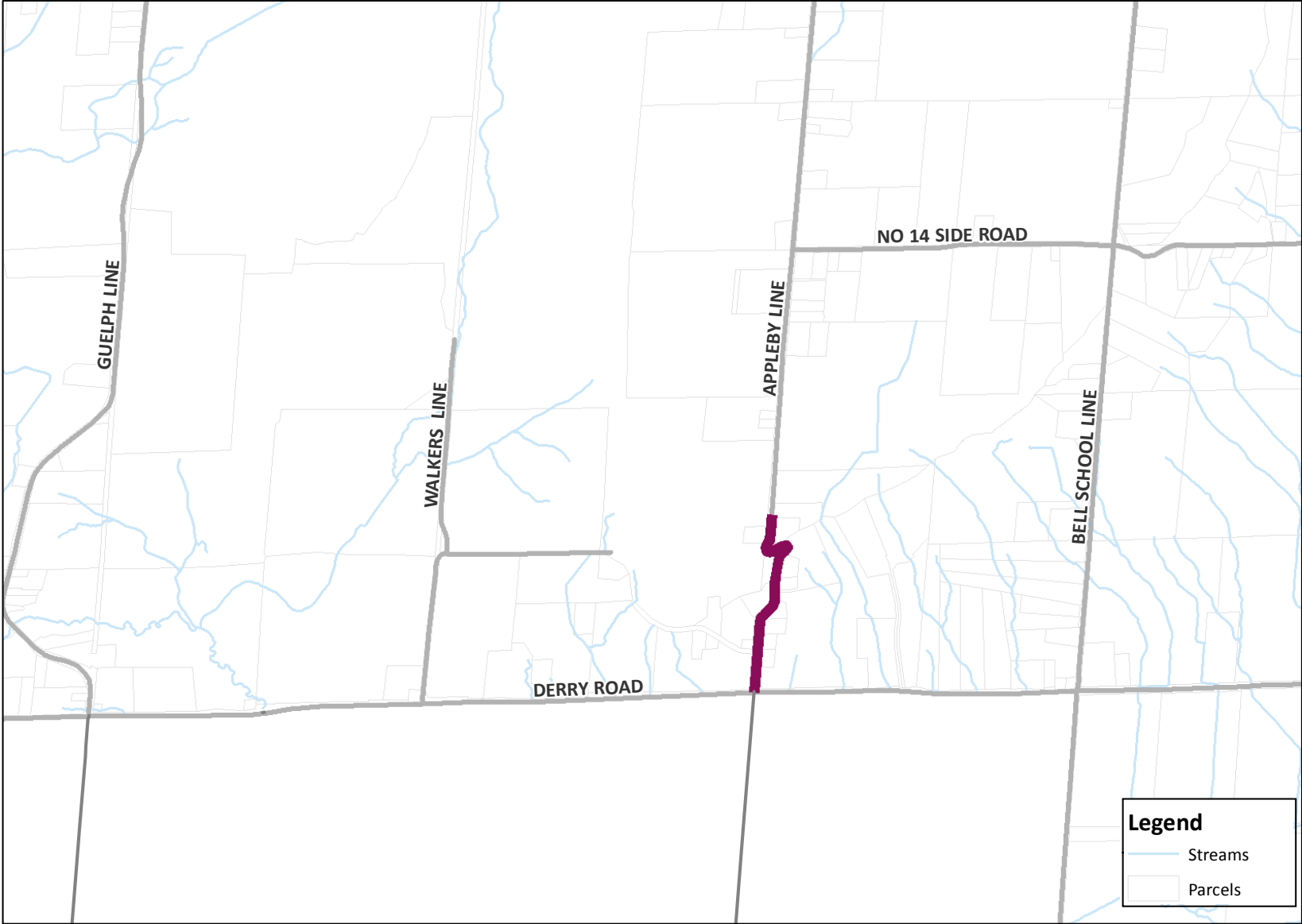
Rural Roads Redevelopment

Project ID: C350005

Description	Budget					
	Total	2019	2020	2021	2022-2024	2025-2028
<p>This capital project is for the redevelopment of Appleby Line from Rattlesnake Point to North of Derry Road West. This road has been rated the highest priority for reconstruction in the 2014 State of the Infrastructure - Roads Study, due to deficient structural adequacy, drainage and width. Detailed design for phase 1 and 2 is scheduled to be completed in 2018. The functional design identified deficiencies and requires the following improvements: additional signage, horizontal curve sightline revisions, roadway geometry changes, drainage improvement, slope stability and erosion control. Consultation with Conservation Halton (CH), Niagara Escarpment Commission (NEC) and Ministry of Natural Resources (MNR) is required as part of the design phase. Construction will depend on permit approvals. The cost estimate is based on information available to date.</p> <p>The project is divided into three phases: Phase 1: Construction of high priority work related to traffic safety. Phase 2: Construction of high-to-medium priority work consisting of road geometric improvements at the critical location at the hairpin curve approximately 600m north of Derry Road. Construction will depend on property acquisition required in order to implement the geometric improvements. Phase 3: Design and completion of medium priority work that includes remaining road geometric improvements beyond phase 2.</p> <p>Anticipated Construction Schedule: Phase 1 and 2 - 2019 Phase 3 - 2021 design with 2023 construction</p>	Expenditures					
	Town Admin & Contingency	397,022	43,021		18,053	335,948
	Furniture, Fixtures & Equip					
	Professional Fees	450,027	60,000		224,500	165,527
	Land & Buildings					
	Utilities	95,786	30,528		35,000	30,258
	Facility Contracts					
	Road Contracts	2,485,753	266,450			2,219,303
	Landscaping					
	Transfers	198,150	26,534		39,714	131,902
	Expenditures Total	3,626,738	426,533		317,267	2,882,938
	Funding					
	Contribution from Operating Reserves/Reserve Funds	2,880,184			285,540	2,594,644
	Development Charges	383,880	383,880			
Capital Provision	362,674	42,653		31,727	288,294	
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	3,626,738	426,533		317,267	2,882,938	
Priority						
Category	Score	Rationale				
Health and Safety Issues	3	Safety concerns due to deficient structural adequacy, drainage and width.				
Cost Savings/Payback	0					
State of Good Repair	5	Identified as a high need in the 2014 State of the Infrastructure-Roads Study.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Appleby Line (Derry Road to Rattlesnake Point Entrance)



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Capital Budget Details

Surface Treatment Program

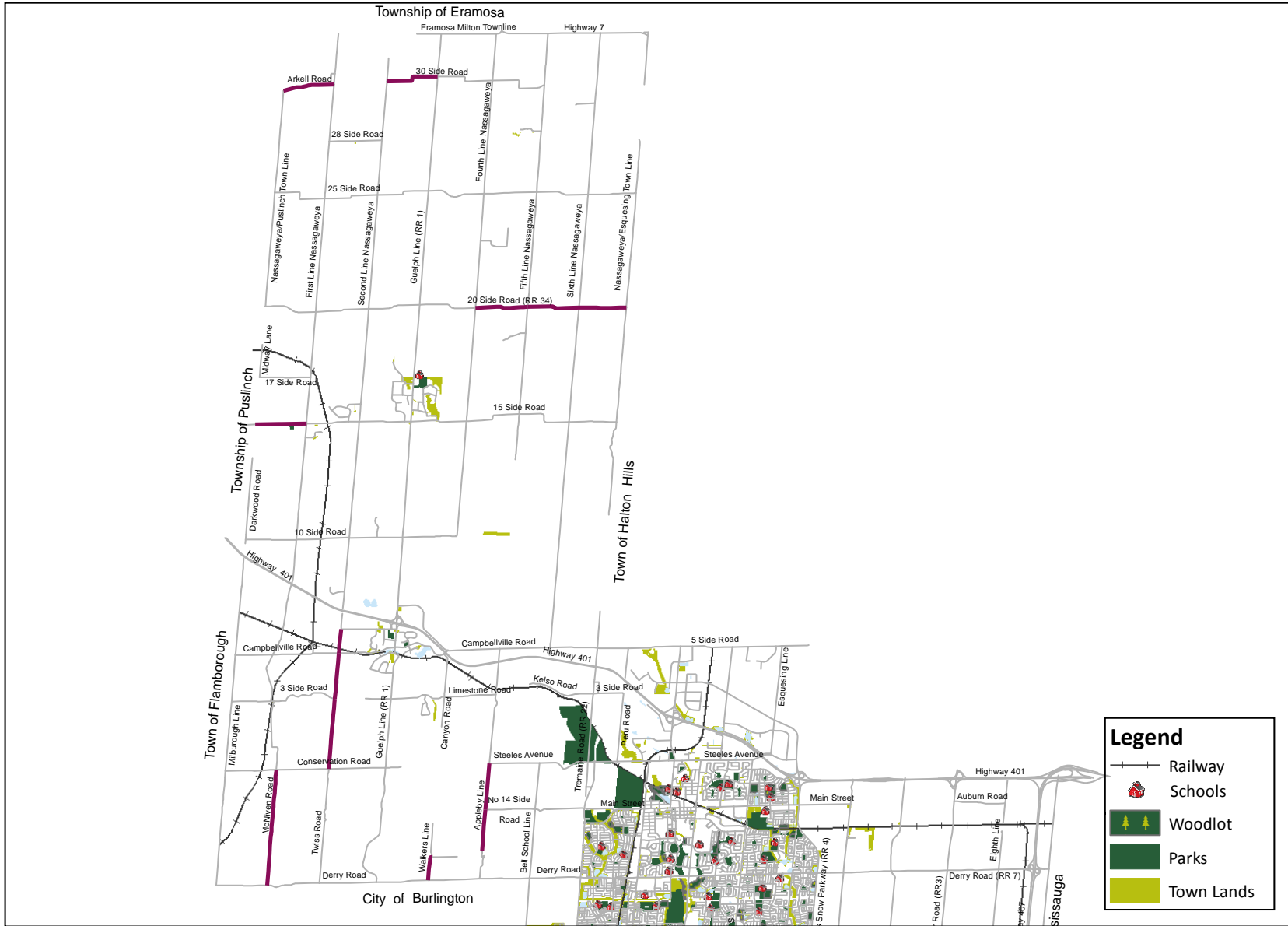
Project ID: C350008

Rural Roads Redevelopment

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This project involves the surface treatment of rural roads for 2019 which is anticipated to include the following roads:</p> <ul style="list-style-type: none"> - Twiss Road (5 Sideroad to Conservation Road) - Appleby Line (Rattlesnake Point to Steeles Avenue) - 30 Side Road (2nd Line to Guelph Line) - 30 Side Road (Puslinch Townline to 1st Line) - 20 Side Road (4th Line to 5th Line) - 20 Side Road (5th Line to 6th Line) - 20 Side Road (6th Line to Halton Hills Townline) - 2nd Line (5th Side Road to Reid Side Road) - 15 Side Road (1st Line to Boundary) - McNiven Road (Conservation Road to Derry Road) - Walkers Line (Derry Road to 12 Side Road) <p>This is an annual program supporting the maintenance of rural roads to extend their useful lives as outlined in the Town's Asset Management Plan. Actual road segments may vary dependent upon condition assessments and contract pricing.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip						
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts	7,949,271	749,271	800,000	800,000	2,400,000	3,200,000
	Landscaping						
	Transfers	1,639,104	100,104	171,000	171,000	513,000	684,000
	Expenditures Total	9,588,375	849,375	971,000	971,000	2,913,000	3,884,000
	Funding						
	Contribution from Operating Reserves/Reserve Funds	8,739,000		971,000	971,000	2,913,000	3,884,000
	Development Charges	849,375	849,375				
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	9,588,375	849,375	971,000	971,000	2,913,000	3,884,000	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	2	Reduces road maintenance and delays reconstruction by extending the useful life of the road.					
State of Good Repair	5	Maintains road structures and extends the useful life of the asset.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Surface Treatment Program



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Capital Budget Details

Expanded Asphalt Program - Construction

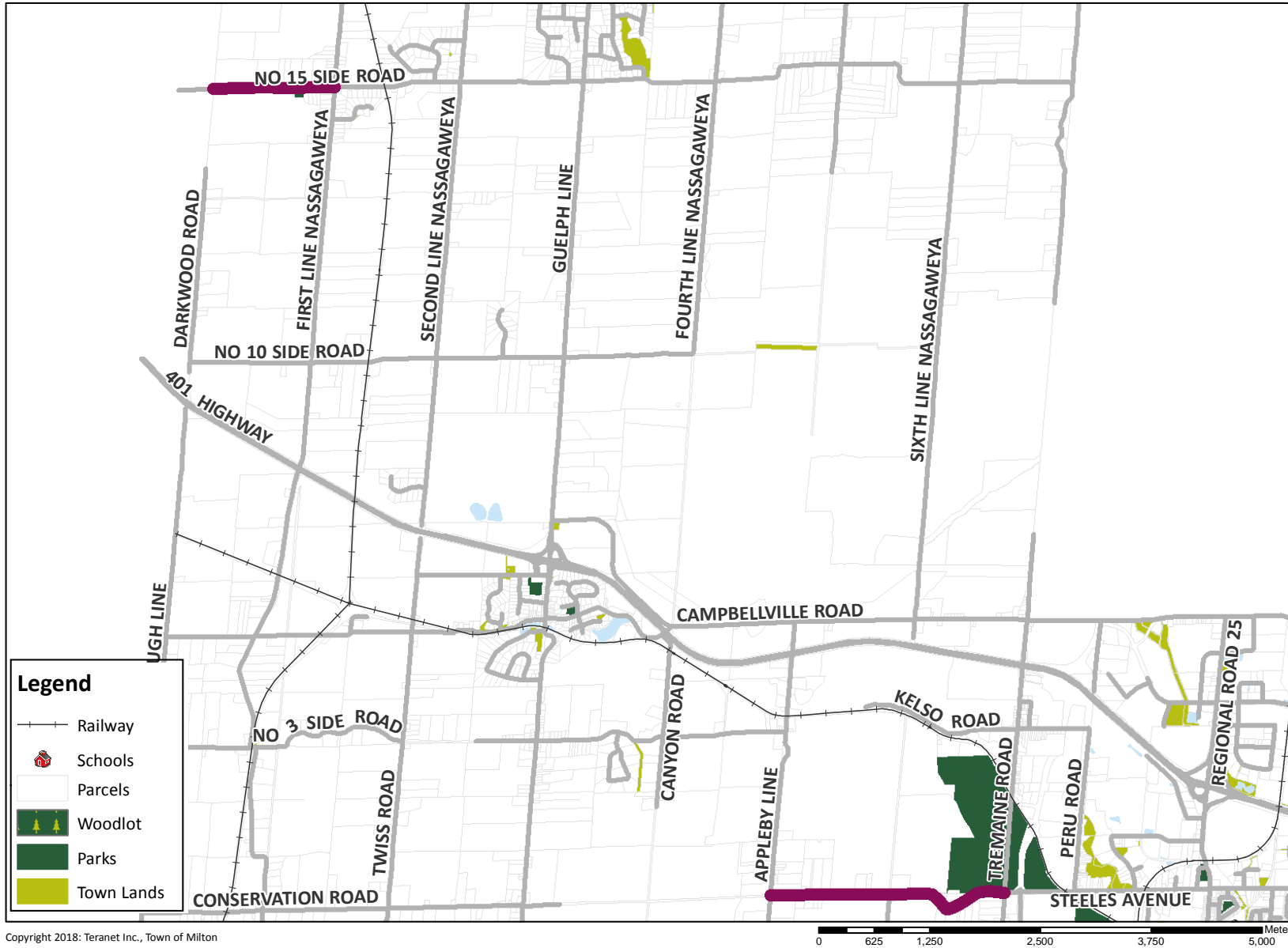
Project ID: C350128

Rural Roads Redevelopment

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This capital project is for construction of the expanded asphalt program. The "expanded asphalt" program is an annual program that addresses rehabilitation needs located within the rural area and sometimes within the industrial area. Several methods of rehabilitation, including those that include "expanded asphalt" are considered with this program, with the ultimate rehabilitation method chosen as a result of the geotechnical investigation and consideration of all related project constraints.</p> <p>Design for the 2019 program is currently underway with construction anticipated to be tendered in the first quarter of 2019. Roads currently identified for rehabilitation include:</p> <p>Steeles Avenue West (from Appleby line to Old Tremaine) and No.15 Side Road from Town line Boundary to First line Nassagaweya.</p> <p>Final determination of the program may be impacted by the detailed design process, including the geotechnical investigation, as well as coordination requirements with utility agencies, environmental agencies and the Region of Halton.</p> <p>The cost estimate is based on the length of the roadways and costs obtained through recent tender processes.</p>	Expenditures						
	Town Admin & Contingency	2,745,305	208,019	269,639	269,639	829,457	1,168,551
	Furniture, Fixtures & Equip						
	Professional Fees	1,251,836	124,860	118,105	119,132	375,882	513,857
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts	21,736,007	1,712,579	2,111,485	2,110,485	6,521,964	9,279,494
	Landscaping						
	Transfers	1,050,965	88,864	98,419	99,541	308,121	456,020
	Expenditures Total	26,784,113	2,134,322	2,597,648	2,598,797	8,035,424	11,417,922
	Funding						
	Contribution from Operating Reserves/Reserve Funds	12,574,014		748,430	99,541	308,121	11,417,922
Development Charges	222,631	222,631					
Capital Provision							
Grants/Subsidies	13,987,468	1,911,691	1,849,218	2,499,256	7,727,303		
Debentures							
Recoveries/Donations							
Funding Total	26,784,113	2,134,322	2,597,648	2,598,797	8,035,424	11,417,922	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	3	Extending the useful life of the roadway delays costly reconstruction.					
State of Good Repair	5	Maintaining the Town's road network in a state of good repair.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

2019 Expanded Asphalt Program



Capital Budget Details

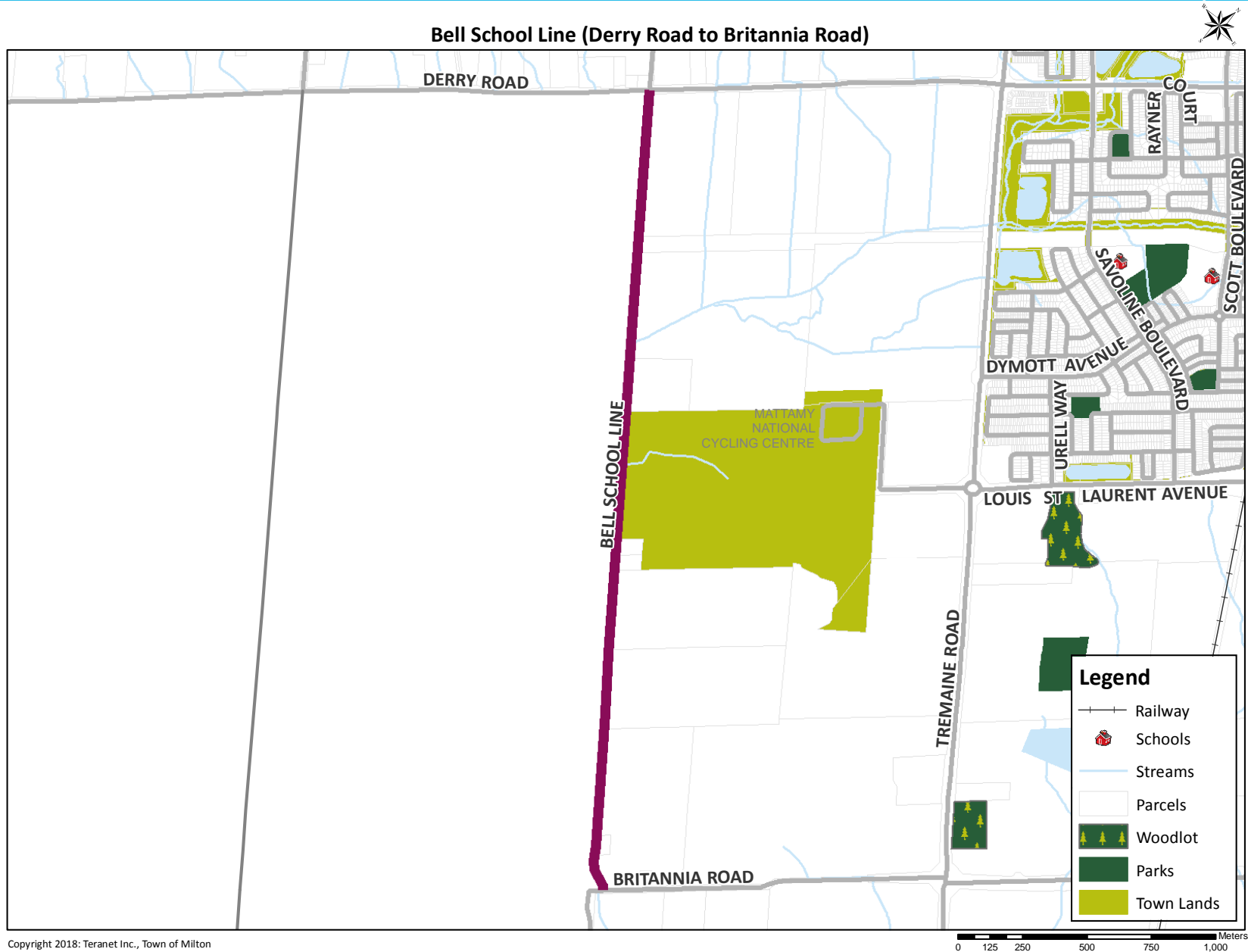
Bell School Line (Derry Road to Britannia Road)

Project ID: C350132

Rural Roads Redevelopment

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
<p>This capital project is for the reconstruction of Bell School Line from Derry Road to Britannia Road. Bell School Line is a boundary road with the City of Burlington. The detailed design was moved to 2018 with construction in 2019 to align with the City of Burlington's forecast. Construction will be contingent on Conservation Halton (CH) and Niagara Escarpment Commission (NEC) permits, and possibly Ministry of Natural Resources and Forestry (MNRF) approval.</p> <p>The 2019 budget has been updated to include all anticipated construction costs for 2019, and is based on preliminary estimates for construction as well as projects of a similar nature. This project will be a 50/50 cost share with City of Burlington. An executed agreement with the City of Burlington will be required prior to construction tender in 2019.</p>	Expenditures				
	Town Admin & Contingency	126,250	126,250		
	Furniture, Fixtures & Equip				
	Professional Fees	140,000	140,000		
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts	1,050,000	1,050,000		
	Landscaping				
	Transfers	61,594	61,594		
	Expenditures Total	1,377,844	1,377,844		
	Funding				
	Contribution from Operating Reserves/Reserve Funds	190,862	190,862		
	Development Charges				
	Capital Provision				
	Grants/Subsidies				
	Debentures	500,000	500,000		
	Recoveries/Donations	686,982	686,982		
	Funding Total	1,377,844	1,377,844		
	Priority				
Category	Score	Rationale			
Health and Safety Issues	0				
Cost Savings/Payback	0				
State of Good Repair	4	Bell School Line is in poor condition and requires rehabilitation to ensure a safe roadway.			
Growth Related Need	0				
Service Enhancement	0				
Tied to Another Jurisdiction	4	This project is a boundary road with the City of Burlington, resulting in 50/50 cost sharing.			

Capital Budget Details



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Capital Budget Details

Expanded Asphalt Program - Design

Project ID: C350133

Rural Roads Redevelopment

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This capital project is for the annual expanded asphalt program. It is required to rehabilitate the asphalt surface on rural roads before they deteriorate to the point where full reconstruction is required.</p> <p>This project addresses the design for the 2020 expanded asphalt program and includes a road assessment and geotechnical investigation.</p> <p>The estimated budget cost is based on prior year pricing and the information available to date.</p>	Expenditures						
	Town Admin & Contingency	350,546	31,837	34,918	34,918	106,295	142,578
	Furniture, Fixtures & Equip						
	Professional Fees	1,960,787	164,320	195,130	195,130	600,795	805,412
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	136,247	12,040	13,052	13,187	40,999	56,969
	Expenditures Total	2,447,580	208,197	243,100	243,235	748,089	1,004,959
	Funding						
	Contribution from Operating Reserves/Reserve Funds	2,064,383		243,100	68,235	748,089	1,004,959
	Development Charges	208,197	208,197				
	Capital Provision						
Grants/Subsidies	175,000			175,000			
Debentures							
Recoveries/Donations							
Funding Total	2,447,580	208,197	243,100	243,235	748,089	1,004,959	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	3	Extending the useful life of the roadway delays costly reconstruction.					
State of Good Repair	5	Maintaining the Town's road network in a state of good repair.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

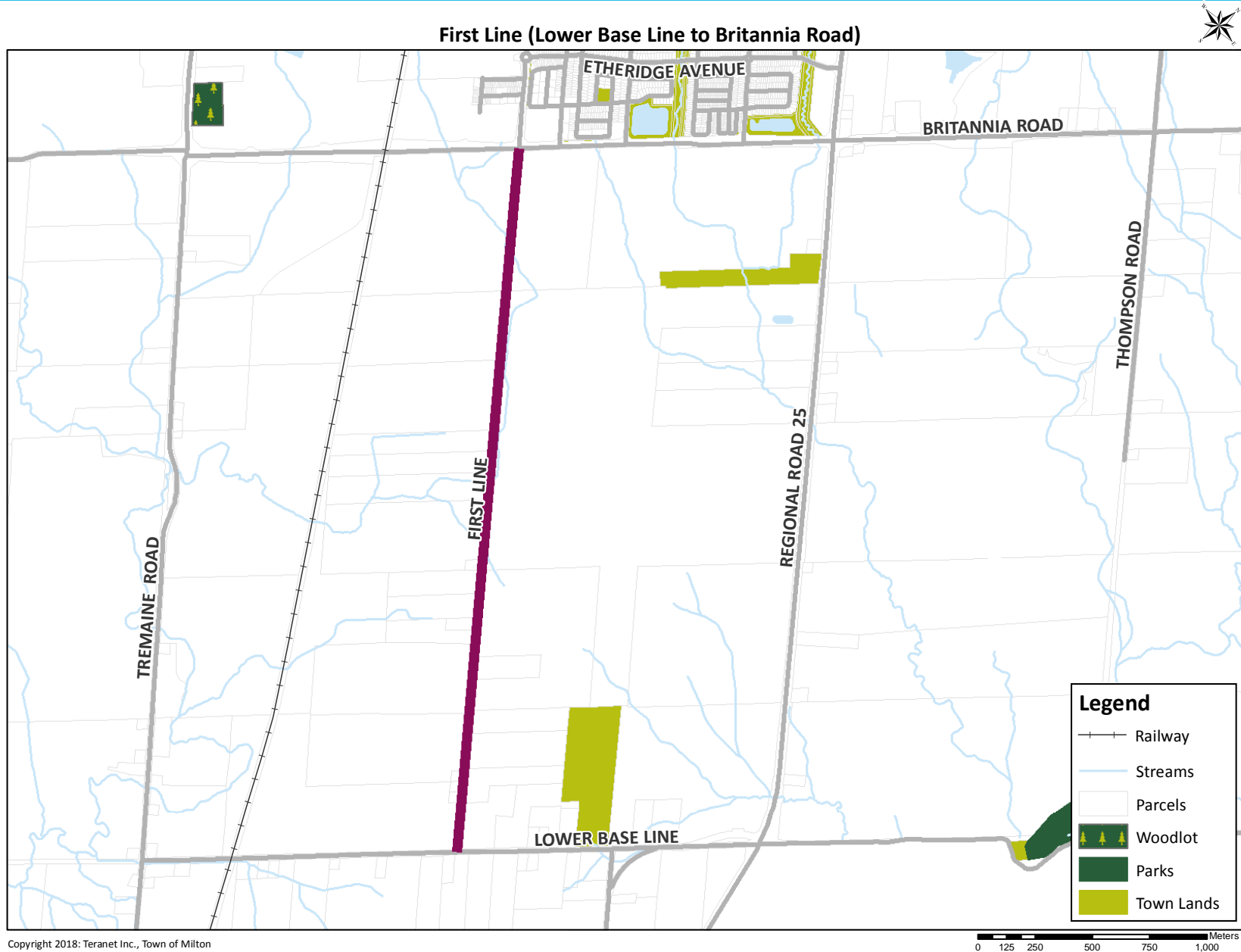
First Line (Britannia to Lower Base Line) Rehabilitation

Project ID: C350134

Rural Roads Redevelopment

Description	Budget					
	Total	2019	2020	2021	2022-2024 2025-2028	
<p>This capital project is for the rehabilitation of First Line from Britannia Road to Lower Baseline Road. It was initially contemplated to be part of the 2018 Expanded Asphalt Program. As a result of the geotechnical investigation, it was determined that roadway rehabilitation would be a more suitable and cost effective approach to addressing the needs of this roadway, so this project was removed from the Expanded Asphalt Program and will be a stand alone construction contract.</p> <p>The design for this work is being completed in 2018 under the expanded asphalt program capital project.</p> <p>Construction is anticipated to be completed in 2019. Timing for the tender will be contingent on securing Conservation Halton (CH) permits for this work.</p> <p>Costs are based on preliminary construction estimate provided by the design consultant, as well as on similar past projects of this nature.</p>	Expenditures					
	Town Admin & Contingency	110,000	110,000			
	Furniture, Fixtures & Equip					
	Professional Fees	85,000	85,000			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts	1,000,000	1,000,000			
	Landscaping					
	Transfers	57,350	57,350			
	Expenditures Total	1,252,350	1,252,350			
	Funding					
	Contribution from Operating Reserves/Reserve Funds	57,350	57,350			
	Development Charges					
	Capital Provision					
Grants/Subsidies	1,195,000	1,195,000				
Debentures						
Recoveries/Donations						
Funding Total	1,252,350	1,252,350				
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	4	Maintaining the Town's road network in a state of good repair.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details



Capital Budget Details

Boyne Pedestrian Railway Crossing

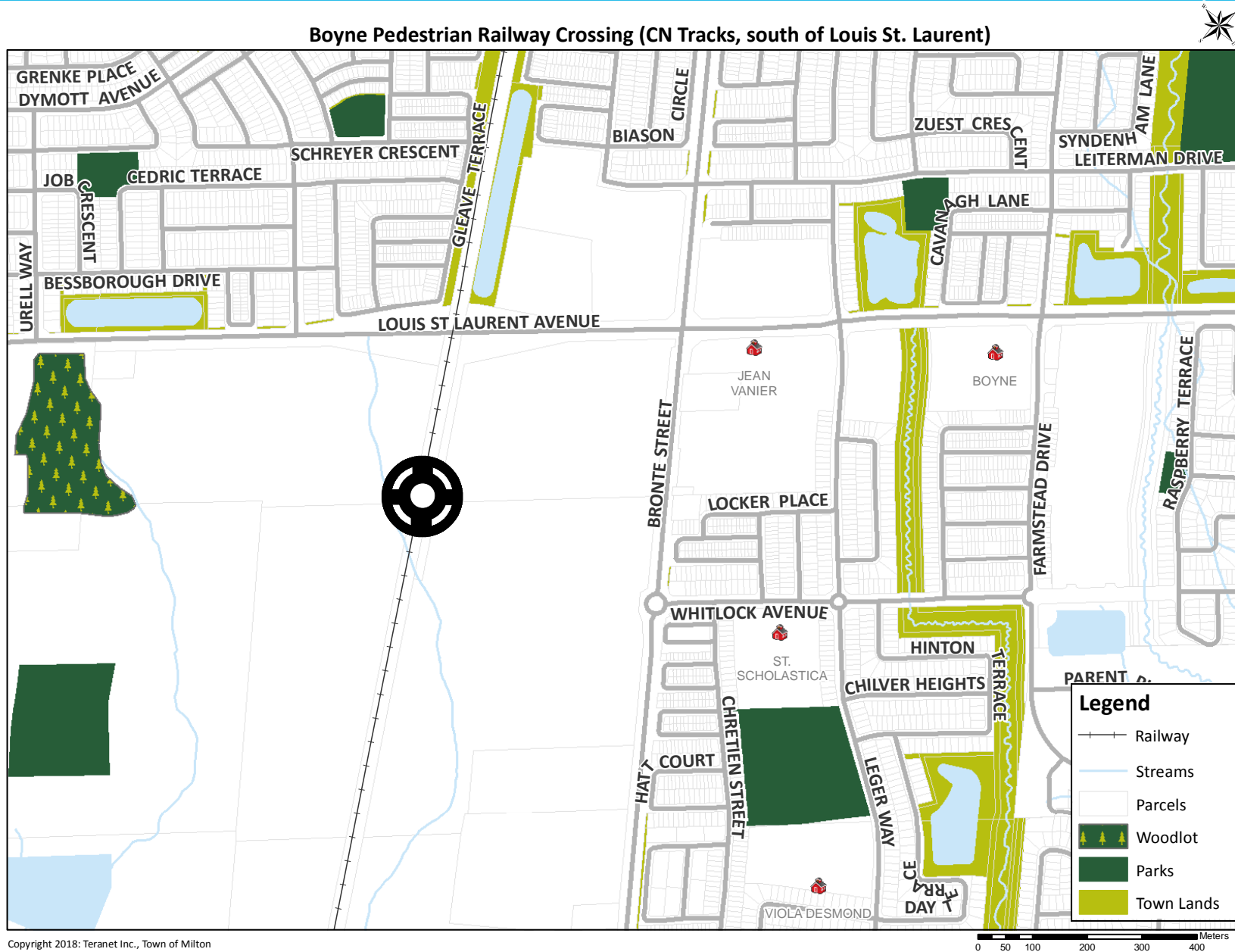
Project ID: C380108

Active Transportation Growth

Description	Budget					
	Total	2019	2020	2021	2022-2024 2025-2028	
<p>This 2019 capital project is for the Municipal Class Environmental Assessment (EA) for the Boyne Pedestrian (Active Transportation) Crossing of the CN tracks, south of Louis St. Laurent. This active transportation link was identified in the Boyne Survey Tertiary Plan.</p> <p>The EA work will include some preliminary design and is required to support an integrated design with the surrounding subdivisions, and align with the draft plan submissions and anticipated approvals of impacted developments on both the east and west side of the CN tracks.</p> <p>The 2019 budget has been updated to bring forward a portion of the budget to accommodate the EA work in 2019, and to split out the remaining detailed design and construction into two years (2021 and 2022).</p> <p>Ultimately, during the detailed design phase (2021) the project will require permits from Canadian National (CN) Railway, and likely Conservation Halton (CH), and these agencies will be consulted during the EA process.</p> <p>The estimated budget cost is based on the information available to date.</p>	Expenditures					
	Town Admin & Contingency	460,000	20,000		10,000	430,000
	Furniture, Fixtures & Equip					
	Professional Fees	600,000	200,000		100,000	300,000
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	4,020,441				4,020,441
	Transfers	213,165	18,050		13,850	181,265
	Expenditures Total	5,293,606	238,050		123,850	4,931,706
	Funding					
	Contribution from Operating Reserves/Reserve Funds					
	Development Charges	5,293,606	238,050		123,850	4,931,706
	Capital Provision					
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	5,293,606	238,050		123,850	4,931,706	
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	5	Identified in the Boyne Secondary Plan as an active transportation connection.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Boyne Pedestrian Railway Crossing (CN Tracks, south of Louis St. Laurent)



Capital Budget Details

Bridge/Culvert Rehab Needs - Construction

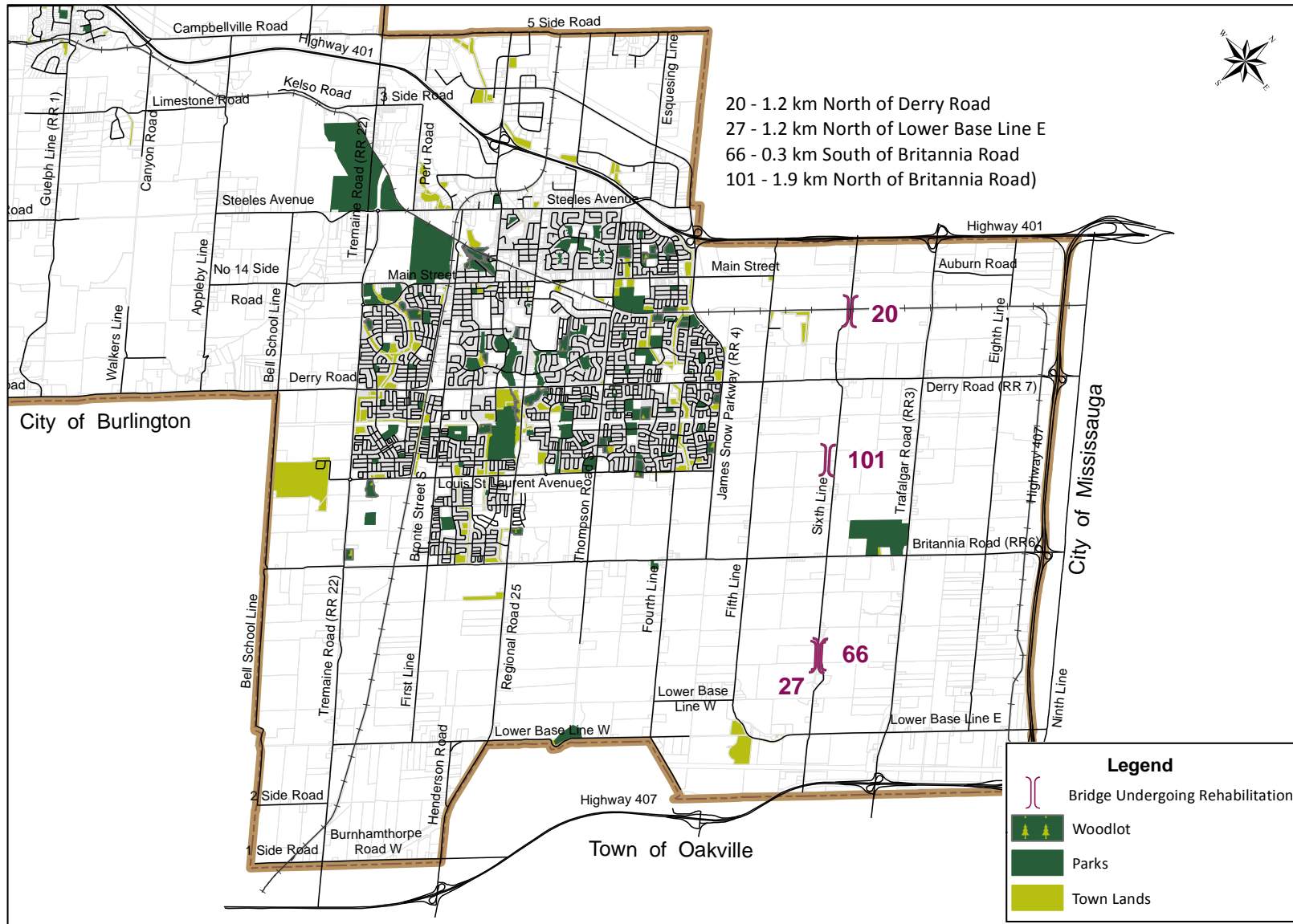
Project ID: C390112

Bridges/Culverts

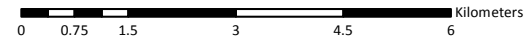
Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This capital project is for the rehabilitation of bridges and culverts.</p> <p>This program is to fund the construction work addressing the rehabilitation needs for the Town's bridges and culverts, as outlined in the 2014 Municipal Infrastructure Inventory and Inspection/Bridge Needs Study. The 2019 construction program includes the rehabilitation of structures along Sixth Line between Highway 401 and Britannia. Structure 20, 27, 66, and 101 are identified as 1 to 5 and 6 to 10 year needs for rehabilitation in the 2014 study. The structures were revised as per the draft results of the 2017 Municipal Infrastructure Inventory and Inspection/Bridge Needs Study and the scope of work was modified as per the updated study.</p> <p>Permits will be obtained from external environmental agencies including the Ministry of Natural Resources and Forestry (MNRF), Fisheries and Oceans Canada (DFO) and conservation authorities for each of the structures. Construction timing may be impacted due to any unforeseen comments/requirements that may arise from permitting.</p> <p>Costs are based on prior year pricing and the information available to date.</p> <p>These needs will be updated upon completion of subsequent Bridge Needs Studies (every second year).</p>	Expenditures						
	Town Admin & Contingency	291,500	42,650	27,650	27,650	82,950	110,600
	Furniture, Fixtures & Equip						
	Professional Fees	570,000	75,000	55,000	55,000	165,000	220,000
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts	1,900,000	325,000	175,000	175,000	525,000	700,000
	Landscaping						
	Transfers	247,180	31,018	24,018	24,018	72,054	96,072
	Expenditures Total	3,008,680	473,668	281,668	281,668	845,004	1,126,672
	Funding						
	Contribution from Operating Reserves/Reserve Funds	2,535,012		281,668	281,668	845,004	1,126,672
Development Charges	473,668	473,668					
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	3,008,680	473,668	281,668	281,668	845,004	1,126,672	
Priority							
Category	Score	Rationale					
Health and Safety Issues	4	Proper guide rail systems provide a safer environment for vehicles traveling over these structures.					
Cost Savings/Payback	0						
State of Good Repair	5	The structures were identified in the 2014 Bridge Needs Study for guide rail replacement/installation and minor bridge rehabilitation.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Bridge/Culvert Rehabilitation Needs



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Capital Budget Details

6th Line Nassagaweya Culverts (Structures 113 and 118)

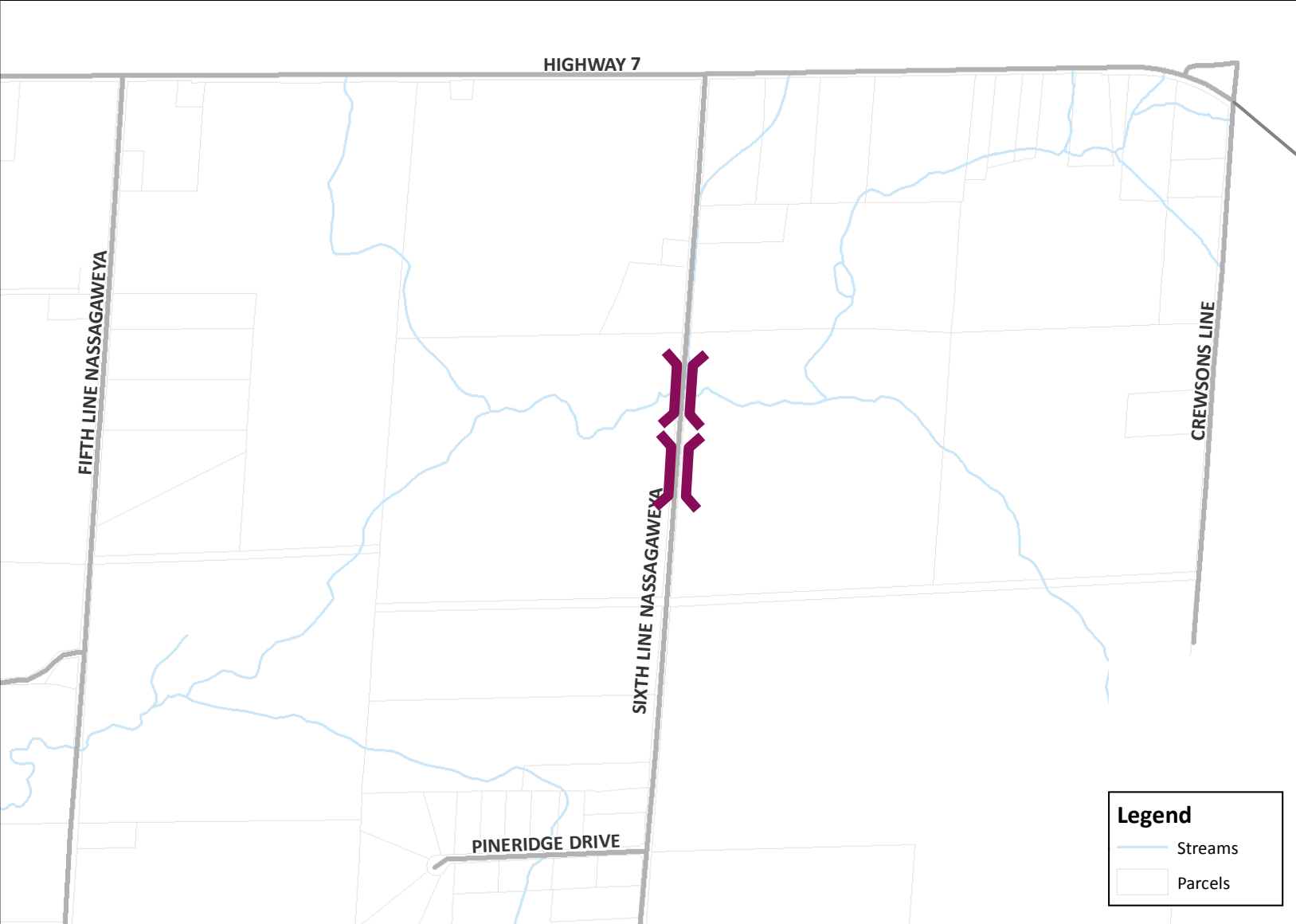
Project ID: C390127

Bridges/Culverts

Description	Budget					
	Total	2019	2020	2021	2022-2024 2025-2028	
<p>This capital project is for the rehabilitation of structures 113 and 118 on Sixth Line Nassagaweya. They are identified for replacement and/or major rehabilitation in the 2014 Municipal Infrastructure Inventory and Inspection/Bridge Needs Study. Both culverts are believed to be over 50 years old, and additional investigation, beyond that included in the bi-annual bridge inspections, is required to determine the extent of work required on these structures. This work is expected to include in-water work and the upgrading of the existing culverts to concrete structures. This work is contingent upon the review of design, and in consultation with, the Grand River Conservation Authority. It is expected that major permits from the Conservation Authority will be required to address this work.</p> <p>The additional inspection and associated design and permit approvals will commence in 2019 and will likely carry over into 2020. Pending the results of the detailed investigation, the 2021 construction forecast will be updated and scope of work will be confirmed. The current 2019 forecast anticipates replacement of the structures.</p> <p>Cost estimates are based on projects of a similar nature and information available to date</p>	Expenditures					
	Town Admin & Contingency	233,538	54,688		178,850	
	Furniture, Fixtures & Equip					
	Professional Fees	329,000	236,500		92,500	
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts	1,640,000			1,640,000	
	Landscaping					
	Transfers	108,614	25,717		82,897	
	Expenditures Total	2,311,152	316,905		1,994,247	
	Funding					
	Contribution from Operating Reserves/Reserve Funds	1,994,247			1,994,247	
	Development Charges	91,905	91,905			
	Capital Provision					
Grants/Subsidies						
Debentures	225,000	225,000				
Recoveries/Donations						
Funding Total	2,311,152	316,905		1,994,247		
Priority						
Category	Score	Rationale				
Health and Safety Issues	4	The water level is routinely very high, the roadway is narrow, and upgrades are necessary to ensure a safe roadway.				
Cost Savings/Payback	0					
State of Good Repair	3	Detailed investigation required (2019) to determine whether these culverts will require replacement and/or major rehabilitation.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Sixth Line Nassagaweya Culverts (Structures 113 and 118)



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Capital Budget Details

Bridge/Culvert Rehab Needs - Design

Project ID: C390128

Bridges/Culverts

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This capital project is for the design work to address the rehabilitation needs for the Town's bridges and culverts. It is based on the 2014 Municipal Infrastructure Inventory and Inspection/Bridge Needs Study. The 2019 design program includes the design for the 2020 rehabilitation of Structures 2 (First Line Nassagaweya - 4km north of 25 Side Road), 9 (Walkers line, 0.7km North of 3 Side Road), 38 (Pine Street Bridge), 42 (Mill/Martin Street Bridge - 0.01km North of Mill Street), 47 (McGeachie Drive Culvert) and possibly 51 (No.3 Side Road - pending development activity, safety related repair may be required) identified as 1 to 5 and 6 to 10 year needs for rehabilitation. The structures were revised as per the draft results of 2017 Municipal Infrastructure Inventory and Inspection/Bridge Needs Study, and the scope of work was modified as per the updated study. Permits will be obtained from external environmental agencies (i.e. Ministry of Natural Resources and Forestry (MNR), Fisheries and Oceans Canada (DFO) and conservation authorities) for each of the structures. Timing of construction may be impacted due to any unforeseen comments or requirements that may arise from permitting.</p> <p>Note: Proposed locations to be updated upon completion of subsequent Municipal Infrastructure Inventory and Inspection/Bridge Needs Studies (every second year).</p> <p>Costs are based on prior year pricing and the information available to date.</p>	Expenditures						
	Town Admin & Contingency	275,000	27,500	27,500	27,500	82,500	110,000
	Furniture, Fixtures & Equip						
	Professional Fees	550,000	55,000	55,000	55,000	165,000	220,000
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	179,405	18,413	17,888	17,888	53,664	71,552
	Expenditures Total	1,004,405	100,913	100,388	100,388	301,164	401,552
	Funding						
	Contribution from Operating Reserves/Reserve Funds	903,492		100,388	100,388	301,164	401,552
	Development Charges	100,913	100,913				
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	1,004,405	100,913	100,388	100,388	301,164	401,552	
Priority							
Category	Score	Rationale					
Health and Safety Issues	4	Proper guide rail systems provide a safer environment for vehicles traveling over these structures.					
Cost Savings/Payback	0						
State of Good Repair	5	The structures were identified for guide rail replacement or installation, and minor bridge rehabilitation.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

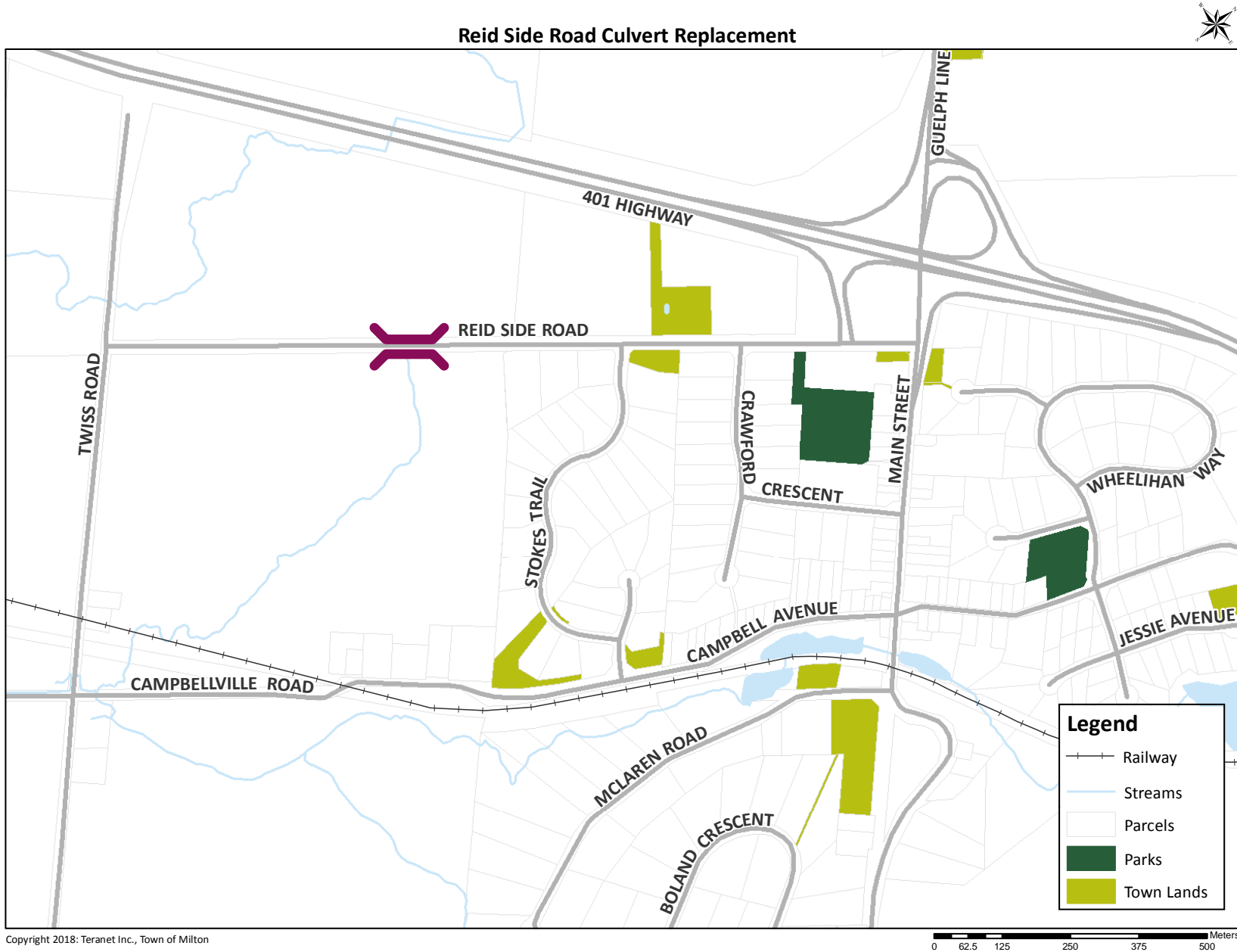
Reid Side Road Culvert Replacement

Project ID: C390129

Bridges/Culverts

Description	Budget					
	Total	2019	2020	2021	2022-2024 2025-2028	
<p>This capital project is for the Reid Side Road culvert replacement. As a result of reports of localized flooding in the area, the Town and the Ministry of Transportation of Ontario (MTO) undertook investigation. It was discovered that a previously unidentified cross culvert on Reid Side Road had been blocked. The Town cleared the culvert and completed some remediation of the site. Since completion of this work, it has been determined that the existing culvert needs replacement. This work area is regulated by Conservation Halton (CH), and a permit will be required prior to culvert replacement. The design is being completed under the 2018 Bridge/Culvert Rehab program; however, the construction job will be managed through this 2019 project.</p> <p>CH has indicated that since the surrounding area is considered a wetland, the design may need to differ slightly from that of a typical watercourse conveyance structure. CH has agreed to meet very early in the design stage to mitigate the amount of comments and resubmissions once a formal permit application is made.</p> <p>The cost is based on the replacement of the structure with a concrete structure, as well as a preliminary estimate for construction, inspection and contract administration, assuming a four (4) week construction period. Actual construction costs will be heavily impacted by the requirements of CH.</p>	Expenditures					
	Town Admin & Contingency	5,188	5,188			
	Furniture, Fixtures & Equip					
	Professional Fees	50,000	50,000			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts	250,000	250,000			
	Landscaping					
	Transfers	21,032	21,032			
	Expenditures Total	326,220	326,220			
	Funding					
	Contribution from Operating Reserves/Reserve Funds	101,220	101,220			
	Development Charges					
	Capital Provision					
Grants/Subsidies						
Debentures	225,000	225,000				
Recoveries/Donations						
Funding Total	326,220	326,220				
Priority						
Category	Score	Rationale				
Health and Safety Issues	5	Culvert replacement required in order to mitigate upstream flooding potential.				
Cost Savings/Payback	0					
State of Good Repair	5	Culvert replacement will avoid any structure failure of the roadway, and ensure that flooding of the upstream properties is mitigated.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details



Capital Budget Details

Storm Sewer Network Study

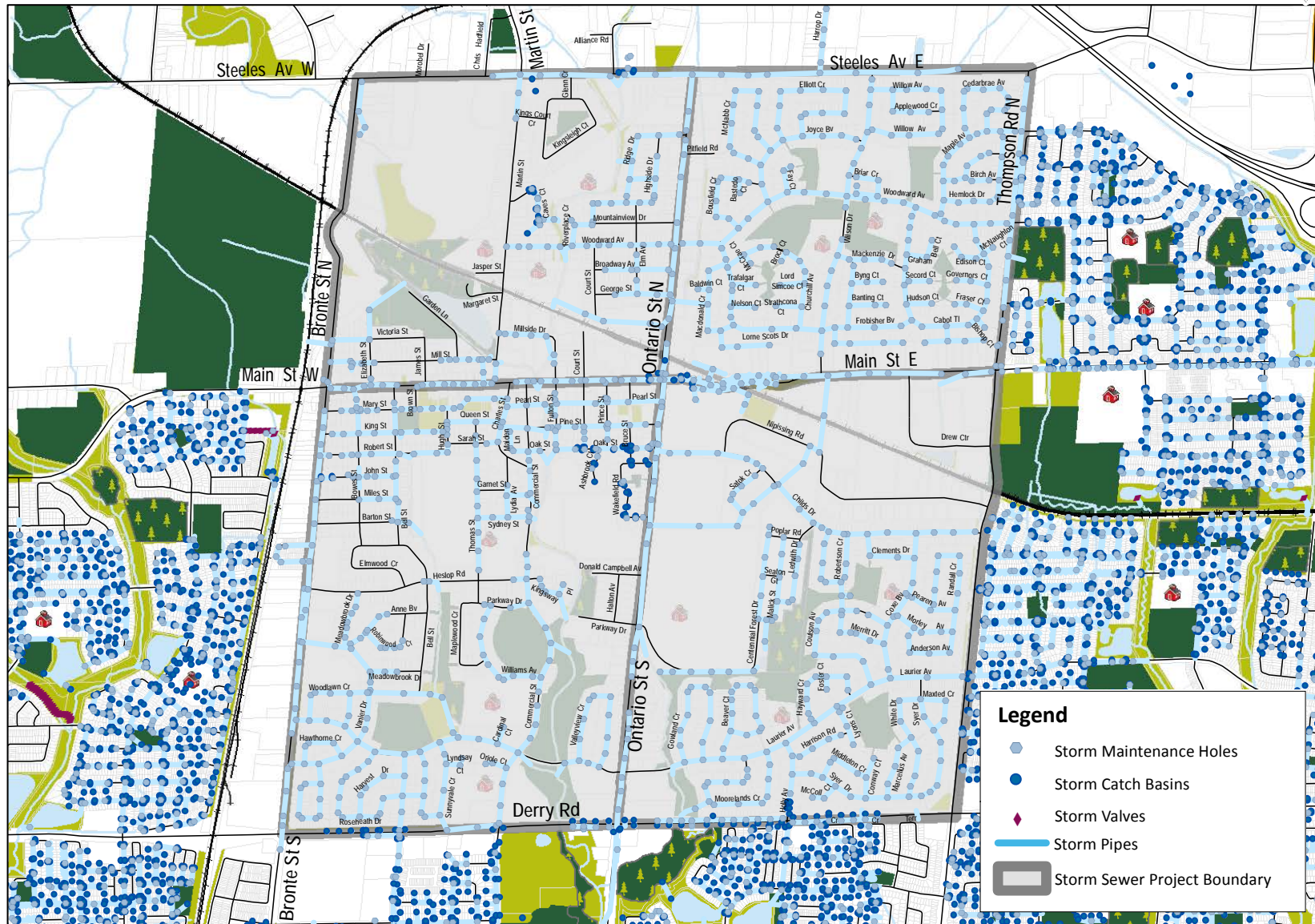
Storm Water Management Rehabilitation

Project ID: C430002

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
<p>This capital project is for a study to formalize the understanding of the problems and systematically complete the second and third phase of the storm sewer master plan, evaluate the existing storm sewer infrastructure, identify deficiencies and develop recommendations for an implementation plan to acquire a program for the maintenance, rehabilitation and replacement management of the storm water system in the old area of the Town of Milton located from Thompson Road to Bronte Street and Derry Road to Steeles Avenue.</p> <p>The study is divided into three phases:</p> <p>Phase 1: Data Collection and Preliminary Infrastructure Needs Assessment. This phase commenced in September 2017 with anticipated completion in February 2019.</p> <p>Phase 2: Detailed Modelling and Analytical Assessment will commence in Q1 2019 with anticipated completion Q4 2019. The key undertaking of this next stage is to develop detailed dual drainage modelling tools. The detailed modeling analysis will be built from the data collected in Phase 1.</p> <p>Phase 3: Final infrastructure needs assessment and implementation. This phase is scheduled to commence in Q4 2019 with completion in Q2 2020.</p>	Expenditures				
	Town Admin & Contingency	25,896	25,896		
	Furniture, Fixtures & Equip				
	Professional Fees	152,640	152,640		
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping				
	Transfers	27,313	27,313		
Expenditures Total	205,849	205,849			
Funding					
Contribution from Operating Reserves/Reserve Funds	205,849	205,849			
Development Charges					
Capital Provision					
Grants/Subsidies					
Debentures					
Recoveries/Donations					
Funding Total	205,849	205,849			
	Priority				
Category	Score	Rationale			
Health and Safety Issues	0				
Cost Savings/Payback	0				
State of Good Repair	5	Identify rehabilitation needs of the storm sewer infrastructure to be used for future asset management planning.			
Growth Related Need	0				
Service Enhancement	0				
Tied to Another Jurisdiction	0				

Capital Budget Details

Storm Sewer Network (Thompson Road/ Bronte Street/ Derry Road/ Steeles Avenue)



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Capital Budget Details

Stormwater Management Pond Condition Assessment Study

Project ID: C430005

Storm Water Management Rehabilitation

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
<p>This capital project is for a stormwater management pond condition assessment study.</p> <p>A stormwater pond condition assessment study was completed in 2014/15, and requires updating as the number of ponds under Town ownership has increased. A report of this nature should be updated approximately every five (5) years to ensure the most accurate, up to date information is contained in the report and any change in maintenance or rehabilitation requirements are captured appropriately.</p> <p>The 2019 project is to update the condition assessment report for all stormwater management ponds in Town, and will also have a separate section addressing a condition assessment of the Mill Pond. As a result of this report, a program will be identified for maintenance and rehabilitation needs for the stormwater management ponds under Town ownership, and it is anticipated that a four (4) to five (5) year program will be created as part of this report. The report will also identify funding alternatives for future storm water facilities' maintenance.</p> <p>The estimated budget cost is based on similar studies and the information available to date.</p>					
Expenditures					
Town Admin & Contingency	14,400	7,200			7,200
Furniture, Fixtures & Equip					
Professional Fees	144,000	72,000			72,000
Land & Buildings					
Utilities					
Facility Contracts					
Road Contracts					
Landscaping					
Transfers	17,347	8,775			8,572
Expenditures Total	175,747	87,975			87,772
Funding					
Contribution from Operating Reserves/Reserve Funds	87,772				87,772
Development Charges					
Capital Provision					
Grants/Subsidies					
Debentures					
Recoveries/Donations					
Funding Total	175,747	87,975			87,772
Priority					
Category	Score	Rationale			
Health and Safety Issues	5	Assessment to ensure ponds are functioning to avoid any risk of flooding, sewer back up, environmental issues, etc.			
Cost Savings/Payback	0				
State of Good Repair	5	To ensure storm water management ponds are maintained and functioning, in line with environmental regulations and guidelines.			
Growth Related Need	0				
Service Enhancement	0				
Tied to Another Jurisdiction	0				

Capital Budget Details

Stormwater Management - Boyne

Project ID: C440106

Storm Water Management Growth

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This program is to assess the operation of the storm water management system for the Boyne Secondary Plan area. It will identify any deficiencies within the system and provide direction regarding required remedial measures. This program is a requirement of the Canadian Environmental Assessment Agency (CEAA) screening process of the Boyne Survey Secondary Plan via the Department of Fisheries and Oceans and other federal agencies. This program is a direct result of the Conceptual Fisheries Compensation Plan (CFCP), Sub watershed Study and the associated CEAA process. This growth related need was identified in the 2015 Development Charge Background Study and the 2019 cost estimate has been updated to reflect the current 3 year contract, as awarded through report CORS-060-18.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip						
	Professional Fees	814,023	116,289	116,289	116,289	348,867	116,289
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	43,418	6,266	6,192	6,192	18,576	6,192
Expenditures Total	857,441	122,555	122,481	122,481	367,443	122,481	
Funding							
Contribution from Operating Reserves/Reserve Funds							
Development Charges	857,441	122,555	122,481	122,481	367,443	122,481	
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	857,441	122,555	122,481	122,481	367,443	122,481	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	0						
Growth Related Need	5	Assess and adapt the Secondary Plan stormwater management infrastructure system as legislatively required.					
Service Enhancement	0						
Tied to Another Jurisdiction	3	This project is a CEAA requirement of the Federal government.					

Capital Budget Details

Stormwater Management - Derry Green (BP2)

Project ID: C440107

Storm Water Management Growth

Description	Budget					
	Total	2019	2020	2021	2022-2024	2025-2028
<p>This program is to assess the operation of the storm water management system for the Derry green Secondary Plan area. It will identify any deficiencies within the system and provide direction regarding required remedial measures. This program is a requirement of the Canadian Environmental Assessment Agency screening process of the Business Park #2 Secondary Plan via the Department of Fisheries and Oceans and other federal agencies. This program is a direct result of the Conceptual Fisheries Compensation Plan, Sub watershed Study and the associated Canadian Environmental Assessment Agency process.</p> <p>This growth related need was identified in the 2015 Development Charge Background study and the 2019 cost estimate has been updated to reflect the current three (3) year contract, as awarded through report CORS-060-18.</p>	Expenditures					
	Town Admin & Contingency					
Furniture, Fixtures & Equip						
Professional Fees	1,046,600	104,660	104,660	104,660	313,980	418,640
Land & Buildings						
Utilities						
Facility Contracts						
Road Contracts						
Landscaping						
Transfers	57,924	5,859	5,785	5,785	17,355	23,140
Expenditures Total	1,104,524	110,519	110,445	110,445	331,335	441,780
Funding						
Contribution from Operating Reserves/Reserve Funds						
Development Charges	1,104,524	110,519	110,445	110,445	331,335	441,780
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	1,104,524	110,519	110,445	110,445	331,335	441,780
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	5	Assess and adapt the Secondary Plan stormwater management infrastructure system as legislatively required.				
Service Enhancement	0					
Tied to Another Jurisdiction	3	This project is a CEAA requirement of the Federal government.				

Capital Budget Details

Traffic Infrastructure

Project ID: C400102

Traffic

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This capital project is for the annual installation and replacement of traffic control infrastructure such as signal cabinets, traffic signals, pedestrian crossing signals, pedestrian push buttons, driver feedback boards and school zone flashers. Signal controllers have a life span of approximately ten (10) years at which time they need replacement. This program also allows for the purchase of audible pedestrian push buttons at some intersections as a result of a request from the Canadian National Institute for the Blind.</p> <p>Cost estimates are based on prior year pricing and the information available to date.</p>	Expenditures						
	Town Admin & Contingency	15,000	1,500	1,500	1,500	4,500	6,000
	Furniture, Fixtures & Equip	632,000	63,200	63,200	63,200	189,600	252,800
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	35,876	3,629	3,583	3,583	10,749	14,332
	Expenditures Total	682,876	68,329	68,283	68,283	204,849	273,132
	Funding						
	Contribution from Operating Reserves/Reserve Funds	614,547		68,283	68,283	204,849	273,132
	Development Charges	68,329	68,329				
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	682,876	68,329	68,283	68,283	204,849	273,132	
Priority							
Category	Score	Rationale					
Health and Safety Issues	4	Installation of improved equipment will increase pedestrian safety and reduce motor vehicle accidents.					
Cost Savings/Payback	0						
State of Good Repair	3	Technology improvements can reduce equipment maintenance cycles.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Traffic Safety Services Review

Project ID: C400110

Traffic

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This capital project is for a safety review of signalized and unsignalized intersections and road links within Milton. The review will apply safety curves developed for the Region of Halton and area municipalities that accurately represent local conditions.</p> <p>Identified safety concerns will be reviewed in greater detail and remedies developed, including physical and/or operational improvements that may include traffic calming measures and the implementation of a 'road diet'. A road diet is a technique whereby the number of travel lanes and/or effective width of the road is reduced in order to achieve systemic improvements.</p> <p>Cost estimates are based on prior year pricing and the information available to date.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip						
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts	523,800	52,380	52,380	52,380	157,140	209,520
	Landscaping						
	Transfers	48,435	4,938	4,833	4,833	14,499	19,332
	Expenditures Total	572,235	57,318	57,213	57,213	171,639	228,852
	Funding						
	Contribution from Operating Reserves/Reserve Funds	514,917		57,213	57,213	171,639	228,852
	Development Charges	57,318	57,318				
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	572,235	57,318	57,213	57,213	171,639	228,852	
Priority							
Category	Score	Rationale					
Health and Safety Issues	4	Road safety improvements can reduce motor vehicle accidents.					
Cost Savings/Payback	0						
State of Good Repair	0						
Growth Related Need	5	Road safety becomes more critical as traffic volumes increase due to Town growth.					
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Pedestrian Crossover (PXO) Program

Project ID: C400112

Traffic

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This capital project is for the installation of pedestrian crossovers. As a result of Bill 31 - Making Ontario Roads Safer Act, municipalities are permitted to install pedestrian crossovers (PXO). Pedestrian crossovers are legal crossings for pedestrians. There are a number of different crossing types that can be installed based on traffic and pedestrian volumes. Numerous requests are received throughout the year for PXO installations. Currently, there are two locations that are warranted for high level PXOs that include pavement markings, overhead signage and rapid rectangular flashing beacons. The locations are Main Street East - east of Millside Drive, and Thompson Road - at Kennedy Circle. Along with these two high level PXOs, eight lower level PXOs, that include signs and pavement markings, will be installed at various locations throughout the Town.</p> <p>This project will result in ongoing operating costs associated with hydro, maintenance, and contributions to reserve for future replacement.</p> <p>Based on current year quotes, a lower level PXO costs \$3,600 and higher level PXO costs \$25,000.</p>	Expenditures						
	Town Admin & Contingency	79,000	7,900	7,900	7,900	23,700	31,600
	Furniture, Fixtures & Equip						
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts	790,000	79,000	79,000	79,000	237,000	316,000
	Landscaping						
	Transfers	60,525	6,147	6,042	6,042	18,126	24,168
Expenditures Total	929,525	93,047	92,942	92,942	278,826	371,768	
Funding							
Contribution from Operating	836,478		92,942	92,942	278,826	371,768	
Reserves/Reserve Funds	93,047	93,047					
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	929,525	93,047	92,942	92,942	278,826	371,768	
	Priority						
Category	Score	Rationale					
Health and Safety Issues	5	Protected crossings allow pedestrians to safely cross roads, as drivers, including cyclists, must stop and yield the whole roadway.					
Cost Savings/Payback	0						
State of Good Repair	0						
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Pedestrian Crossover (PXO) Program

Project ID: C400112

Traffic

	Operating Impact						
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	18,609	6,203		6,203		6,203	
Purchased Services	660			330		330	
Total Expected Expenditures	19,269	6,203		6,533		6,533	
Total Operating Impact	19,269	6,203		6,533		6,533	

Capital Budget Details

New Traffic Signals

Project ID: C400113

Traffic

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This capital project is for the installation of new traffic signals.</p> <p>Traffic signals are installed at intersections when signal warrants have been fulfilled. The budget provides funding for all materials and supplies such as traffic signal controller and cabinet, poles, signal heads, push buttons, street name signs, concrete works, etc. As a result of the Accessibility for Ontarians with Disabilities Act guidelines, tactile plates and accessible pedestrian push buttons are required at all signalized intersections. New traffic signals will include equipment that will provide traffic progression along a corridor, and allow for signal timing changes to improve traffic flow. This annual program allows for one intersection a year to be designed and built as identified in the 2015 Development Charge Background Study. The intersection of Bronte Street and Heslop Street is scheduled for a new traffic signal in 2019, and will be coordinated with the Bronte Street resurfacing.</p> <p>The installation of new traffic signals will result in increased operating expenditures for annual maintenance and hydro requirements as well as investment in reserves to fund the future asset renewal and replacement requirements. Cost estimates are based on prior year pricing and the information available to date.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip						
	Professional Fees	236,060	23,606	23,606	23,606	70,818	94,424
	Land & Buildings						
	Utilities	30,000	3,000	3,000	3,000	9,000	12,000
	Facility Contracts						
	Road Contracts	2,820,000	282,000	282,000	282,000	846,000	1,128,000
	Landscaping						
	Transfers	146,695	14,791	14,656	14,656	43,968	58,624
	Expenditures Total	3,232,755	323,397	323,262	323,262	969,786	1,293,048
	Funding						
	Contribution from Operating	290,934		32,326	32,326	96,978	129,304
	Reserves/Reserve Funds	32,340	32,340				
Development Charges	2,909,481	291,057	290,936	290,936	872,808	1,163,744	
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	3,232,755	323,397	323,262	323,262	969,786	1,293,048	
Priority							
Category	Score	Rationale					
Health and Safety Issues	4	To provide safe intersection traffic flow.					
Cost Savings/Payback	0						
State of Good Repair	0						
Growth Related Need	4	To address signal warrants due to growth in traffic.					
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

New Traffic Signals

Project ID: C400113

Traffic

Operating Impact							
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	64,680	21,560		21,560		21,560	
Purchased Services	24,810			12,405		12,405	
Total Expected Expenditures	89,490	21,560		33,965		33,965	
Total Operating Impact	89,490	21,560		33,965		33,965	

Capital Budget Details

Preemption Traffic Control System

Project ID: C400114

Traffic

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This annual capital project provides funding for the installation of emergency vehicle preemption equipment on traffic signals within the Town, including those under the jurisdiction of Halton Region and the Ministry of Transportation (MTO) as the Town owns all preemption equipment along Town, Region and MTO roads. This technology provides for emergency vehicle activation of green signal displays to facilitate emergency response. Presently the budget allows equipment for 4 new intersections per year. This project was identified as a growth-related needs in the 2015 Development Charge Background Study.</p> <p>This project will result in ongoing operational expenses related to contributions to reserves for future asset replacement needs.</p> <p>Cost estimates are based on prior year pricing and the information available to date.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	338,970	33,897	33,897	33,897	101,691	135,588
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	36,948	3,774	3,686	3,686	11,058	14,744
	Expenditures Total	375,918	37,671	37,583	37,583	112,749	150,332
	Funding						
	Contribution from Operating Reserves/Reserve Funds	37,589	3,767	3,758	3,758	11,274	15,032
	Development Charges	338,329	33,904	33,825	33,825	101,475	135,300
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	375,918	37,671	37,583	37,583	112,749	150,332	
Priority							
Category	Score	Rationale					
Health and Safety Issues	4	Facilitates emergency response by activating green signal displays.					
Cost Savings/Payback	0						
State of Good Repair	0						
Growth Related Need	5	The ability to activate green signal displays becomes more critical as traffic volumes increase.					
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Preemption Traffic Control System

Project ID: C400114

Traffic

	Operating Impact						
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	7,410	2,470		2,470		2,470	
Total Expected Expenditures	7,410	2,470		2,470		2,470	
Total Operating Impact	7,410	2,470		2,470		2,470	

Capital Budget Details

Signal Interconnect Program

Project ID: C400115

Traffic

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This capital project is for the installation of signal interconnect equipment.</p> <p>With the successful installation of signal interconnect equipment along the Thompson Road corridor in 2018 (Main Street to Laurier Avenue), this annual program will allow for the expansion of equipment along additional road corridors. Signal interconnect equipment will allow the Town to have progression along a corridor, allow for signal timing changes and produce level of service reports that can aid in improving traffic flow through the Town by coordinating the timing of traffic signals as per ENG-004-18 Signal interconnect TrafficLink System.</p> <p>The 2019 intersections to be upgraded are Main Street and Wilson Drive, Main Street and the Milton Leisure Centre, Main Street and Harris Boulevard/Pearson Way, Main Street and Maple Avenue/Sinclair Boulevard, Main Street and Savoline Boulevard, Main Street and Scott Boulevard, Main Street and Drew Centre, and Martin Street and Woodward Avenue.</p> <p>Cost estimates are based on prior year pricing and the information available to date.</p> <p>An investment in reserves is necessary to fund the future asset renewal and replacement of this equipment. Purchased services operating impacts are the annual fee associated with the signal interconnect software.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	795,400	133,600	116,900	100,200	237,300	207,400
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	79,872	10,042	9,277	8,692	23,861	28,000
Expenditures Total	875,272	143,642	126,177	108,892	261,161	235,400	
Funding							
Contribution from Operating Reserves/Reserve Funds	73,163		12,618	10,889	26,116	23,540	
Development Charges	14,364	14,364					
Capital Provision	787,745	129,278	113,559	98,003	235,045	211,860	
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	875,272	143,642	126,177	108,892	261,161	235,400	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	0						
Growth Related Need	3	As the Town grows, the need for efficient signal progression increases to assist with traffic flow through the Town.					
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Signal Interconnect Program

Project ID: C400115

Traffic

Operating Impact							
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	28,728	9,576		9,576		9,576	
Purchased Services	16,288			8,144		8,144	
Total Expected Expenditures	45,016	9,576		17,720		17,720	
Total Operating Impact	45,016	9,576		17,720		17,720	

Capital Budget Details

Preemption Traffic Control Equipment Replacement

Project ID: C400120

Traffic

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
<p>This capital project is for the replacement of vehicle preemption equipment on traffic signals with the Town.</p> <p>As a result of aging equipment, the 2018 program included an inventory and condition assessment for all equipment in the field to set up a replacement program for future years. The 2019 and 2020 program includes some additional inventory and condition assessments, along with replacement for identified locations.</p> <p>Cost estimates are based on prior year pricing and the information available to date.</p>	Expenditures				
	Town Admin & Contingency				
	Furniture, Fixtures & Equip	188,326	94,163	94,163	
	Professional Fees				
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping				
	Transfers	10,662	5,366	5,296	
	Expenditures Total	198,988	99,529	99,459	
	Funding				
	Contribution from Operating	99,459		99,459	
	Reserves/Reserve Funds	99,529	99,529		
	Development Charges				
Capital Provision					
Grants/Subsidies					
Debentures					
Recoveries/Donations					
Funding Total	198,988	99,529	99,459		
Priority					
Category	Score	Rationale			
Health and Safety Issues	4	Facilitates emergency response by activating green signal displays.			
Cost Savings/Payback	0				
State of Good Repair	4	Replacing aging equipment maintains the Town assets in a state of good repair.			
Growth Related Need	0				
Service Enhancement	0				
Tied to Another Jurisdiction	0				

Capital Budget Details

Street Lighting

Project ID: C410100

Streetlighting

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This capital project addresses lighting needs at critical intersections in the Town through the installation of new street lights at two (2) rural intersections. As the Town can no longer attach lights to hydro poles, the budget includes installation costs for separate poles.</p> <p>Cost estimates are based on prior year pricing and the information available to date.</p> <p>An investment in reserves is necessary to fund the future asset renewal and replacement of these street lights. This project will require ongoing operating expenses for hydro and maintenance.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	320,000	32,000	32,000	32,000	96,000	128,000
	Professional Fees	51,850	5,185	5,185	5,185	15,555	20,740
	Land & Buildings						
	Utilities	207,400	20,740	20,740	20,740	62,220	82,960
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	25,478	2,564	2,546	2,546	7,638	10,184
	Expenditures Total	604,728	60,489	60,471	60,471	181,413	241,884
	Funding						
	Contribution from Operating	544,239		60,471	60,471	181,413	241,884
	Reserves/Reserve Funds	60,489	60,489				
	Development Charges						
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	604,728	60,489	60,471	60,471	181,413	241,884	
Priority							
Category	Score	Rationale					
Health and Safety Issues	4	Lighting dark intersections provides enhanced safety.					
Cost Savings/Payback	0						
State of Good Repair	0						
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Street Lighting

Project ID: C410100

Streetlighting

Operating Impact							
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	9,072	3,024		3,024		3,024	
Purchased Services	1,962			981		981	
Total Expected Expenditures	11,034	3,024		4,005		4,005	
Total Operating Impact	11,034	3,024		4,005		4,005	

Capital Budget Details

Street Light/Pole/Underground Power Renewal

Project ID: C410200

Streetlighting

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This annual capital project addresses the need for replacement of underground streetlight power equipment in older neighbourhoods of Milton.</p> <p>The program is determined in conjunction with the service provider and includes the replacement of underground cable and poles. Upon completion of the LED streetlight replacement program (ENG-009-18), a plan will be developed for the replacement of this underground equipment and poles.</p> <p>Cost estimates are based on prior year pricing and the information available to date.</p>	Expenditures						
	Town Admin & Contingency	541,250	54,125	54,125	54,125	162,375	216,500
	Furniture, Fixtures & Equip						
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	34,554	3,504	3,450	3,450	10,350	13,800
	Expenditures Total	575,804	57,629	57,575	57,575	172,725	230,300
	Funding						
	Contribution from Operating Reserves/Reserve Funds	518,175		57,575	57,575	172,725	230,300
	Development Charges	57,629	57,629				
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	575,804	57,629	57,575	57,575	172,725	230,300	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	5	This program enhances the life cycle of the lighting system.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

1 Ton Crew Dump Truck Fleet Equipment Replacement

Project ID: C450117

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This project was pre-approved with the 2018 capital budget to replace one (1) - One Ton dump truck (unit 1984) which has reached the end of its ten (10) year life cycle. This unit is required to pull landscape trailers with mowers, carry mulch and dirt between April and November for park and playground maintenance. In winter months it is required to pull equipment trailers with a sidewalk plow and salter unit, carry salt for pathway and sidewalk maintenance.</p> <p>Condition assessment indicates the following;</p> <ul style="list-style-type: none"> -Truck is in poor condition, cab and dump body rusting. -Recent repair history indicates numerous preventative repairs such as brakes, rotors and calipers. <p>The cost estimate is based on an updated market assessment. The cost estimate may be subject to change due to the uncertainty of trade tariffs (e.g. aluminum and steel) and foreign exchange impacts.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	1,615,000	75,000		300,000	300,000	940,000
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	55,213	1,313		10,500	10,500	32,900
Expenditures Total	1,670,213	76,313		310,500	310,500	972,900	
Funding							
Contribution from Operating Reserves/Reserve Funds	1,670,213	76,313		310,500	310,500	972,900	
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	1,670,213	76,313		310,500	310,500	972,900	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	4	This vehicle has reached the end of its useful life and the condition assessment indicates replacement is required.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Tandem Axle Trucks

Project ID: C450121

Fleet Equipment Replacement

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>The 2019 replacements of three (3) tandem axle trucks (units 1268, 1273 and 1288) which have reached the end of their ten (10) year life cycle were pre-approved with the 2018 capital budget. These tandem axle snowplow dump trucks are used to plow and salt roads for winter road maintenance. The plow and wings are removed for spring, summer and fall when the units are used for carrying product to various job sites.</p> <p>Condition assessment indicates the following:</p> <p>Unit 1268 -Truck is in poor condition, hydraulic and salting equipment is showing extreme wear and tear</p> <p>Unit 1273 - Truck is in poor condition, hydraulic and salting equipment is showing extreme wear and tear</p> <p>Unit 1288 -Truck is in poor condition, hydraulic and salting equipment is showing extreme wear and tear</p> <p>2020 (Pre-approval with the 2019 Budget): -Replacement of one (1) Tandem Axle Truck (Unit 1298) which has reached the end of its ten (10) year life cycle.</p> <p>The cost estimate is based on an updated market assessment. The cost estimate may be subject to change due to the uncertainty of trade tariffs (e.g. aluminum and steel) and foreign exchange impacts.</p> <p>As the Tandem Axle Truck has a lengthy lead time for delivery, pre-approval to proceed with ordering for delivery during 2020 is required.</p>	Expenditures						
	Town Admin & Contingency	5,442,800	870,000	292,810		1,772,320	2,507,670
	Furniture, Fixtures & Equip						
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	175,272	15,225	10,248		62,031	87,768
Expenditures Total	5,618,072	885,225	303,058		1,834,351	2,595,438	
Funding							
Contribution from Operating Reserves/Reserve Funds	5,618,072	885,225	303,058		1,834,351	2,595,438	
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	5,618,072	885,225	303,058		1,834,351	2,595,438	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	4	These units have reached the end of their scheduled life cycle and condition assessment indicates replacement is required.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

3/4 Ton Pick Ups Replacement Fleet Equipment Replacement

Project ID: C450127

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This project is to replace four (4) 3/4 Ton Diesel Pick-Up Trucks (unit 2054, 2055, 2056, 2058) which have reached the end of their seven (7) year life cycle. The pickups are used for road patrols, hauling trailers with equipment to various job sites, transporting equipment and staff to job sites.</p> <p>Condition assessment indicates the following:</p> <p>Unit 2054 -Truck in poor condition, cab and body rusting -Recent repair history indicates repairs to tires, engine and O2 sensors</p> <p>Unit 2055 -Truck in poor condition, cab and body rusting -Recent repair history indicates repairs to brake pads, calipers and rotors</p> <p>Unit 2056 -Truck in poor condition, cab and body rusting -Recent repair history indicates repairs to particulate filter and tubes</p> <p>Unit 2058 -Truck in poor condition, cab and body rusting -This unit will be replaced with a utility van which is better suited to carrying equipment and tools to park playgrounds.</p> <p>The cost estimate is based on updated market assessment. The cost estimate may be subject to change due to the uncertainty of trade, tariffs (e.g. aluminum and steel) and foreign exchange impacts.</p>	Expenditures						
	Town Admin & Contingency	1,540,000	220,000	220,000	165,000	165,000	770,000
	Furniture, Fixtures & Equip						
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	53,900	7,700	7,700	5,775	5,775	26,950
Expenditures Total	1,593,900	227,700	227,700	170,775	170,775	796,950	
Funding							
Contribution from Operating Reserves/Reserve Funds	1,593,900	227,700	227,700	170,775	170,775	796,950	
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	1,593,900	227,700	227,700	170,775	170,775	796,950	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0	These units have reached the end of their scheduled life cycle and condition assessment indicates replacement is required.					
Cost Savings/Payback	0						
State of Good Repair	5						
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Zero Turning Radius Mowers

Project ID: C450128

Fleet Equipment Replacement

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This project is to replace two (2) zero turning radius mowers (units 2039 and 2040) that have reached the end of their seven (7) year life cycle. These units are transported by trailer and used to mow the grass at the various parks and playgrounds.</p> <p>Condition assessment indicates the following;</p> <p>Unit 2039 -Mower is in poor condition, the deck is rusting and the hydraulic motors are worn down. -Recent repair history indicates repairs to the deck wheels, front caster wheels, rear drive wheels and the cutting blades.</p> <p>Unit 2040 -Mower is in poor condition, the deck is rusting and the hydraulic motors are worn down. -Recent repair history indicates repairs to the deck wheels, front caster wheels, rear drive wheels and the cutting blades.</p> <p>The cost estimate is based on an updated market assessment. The cost estimate may be subject to change due to the uncertainty of trade tariffs (e.g. aluminum and steel) and foreign exchange impacts.</p>	Expenditures						
	Town Admin & Contingency	932,000	46,000	69,000		373,000	444,000
	Furniture, Fixtures & Equip						
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	32,620	1,610	2,415		13,055	15,540
Expenditures Total	964,620	47,610	71,415		386,055	459,540	
Funding							
Contribution from Operating Reserves/Reserve Funds	964,620	47,610	71,415		386,055	459,540	
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	964,620	47,610	71,415		386,055	459,540	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0	These units have reached the end of their scheduled life cycle and condition assessment indicates replacement is required.					
Cost Savings/Payback	0						
State of Good Repair	3						
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Farm Tractor/Loader

Project ID: C450135

Fleet Equipment Replacement

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This project is to replace one (1) Roller (unit 1570). This roller has been advanced to the 2019 replacement budget from a scheduled 2021 replacement due to ongoing maintenance repair requirements. The unit is made in the United States and is distributed by a company in Bolton, Ontario. Only certain parts are stocked in Ontario and the rest are sourced from the United States, requiring wait times of approximately three (3) weeks for delivery. This negatively impacts service delivery and results in increased costs to the Town through required rental of units to avoid delays in Town programs such as asphalt repairs. The recommendation is to replace this unit early and purchase a roller unit that has a better service program for parts and service.</p> <p>The cost estimate is based on an updated market assessment. The cost estimate may be subject to change due to the uncertainty of trade tariffs (e.g. aluminum and steel) and foreign exchange impacts.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	911,750	100,000	290,000		260,000	261,750
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	31,911	3,500	10,150		9,100	9,161
Expenditures Total	943,661	103,500	300,150		269,100	270,911	
Funding							
Contribution from Operating Reserves/Reserve Funds	943,661	103,500	300,150		269,100	270,911	
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	943,661	103,500	300,150		269,100	270,911	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	4	Breakdowns in this piece of equipment are causing service delays.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Facility Maintenance Van - Replacement

Project ID: C450139

Fleet Equipment Replacement

Description	Budget					
	Total	2019	2020	2021	2022-2024	2025-2028
<p>This project is to replace one (1) Facility Maintenance Van (unit F232) which is at the end of its ten (10) year life cycle. The truck is used to transport staff and equipment between various facility locations. The unit also picks up supplies from the various facilities.</p> <p>Condition assessment indicates the following:</p> <p>Unit F232</p> <ul style="list-style-type: none"> -The van is in poor condition, the cab and body is rusting and the emission components are worn down. - Recent repair history indicates repairs to the tires, brakes, rotors, calipers, O2 sensors and replacement of the diesel particulate filter and enhanced gas recovery. <p>The cost estimate is based on an updated market assessment. The cost estimate may be subject to change due to the uncertainty of trade tariffs (e.g. aluminum and steel) and foreign exchange impacts.</p>	Expenditures					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	100,990	50,495			50,495
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	3,534	1,767			1,767
	Expenditures Total	104,524	52,262			52,262
	Funding					
	Contribution from Operating Reserves/Reserve Funds	104,524	52,262			52,262
	Development Charges					
	Capital Provision					
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	104,524	52,262			52,262	
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	5	This unit has reached the end of its scheduled life cycle and condition assessment indicates replacement is required.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Ball Diamond Groomer

Project ID: C450145

Fleet Equipment Replacement

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This project is to replace one (1) Ball Diamond Groomer (Unit 2043) that has reached the end of its seven (7) year life cycle. This piece of equipment attaches to the back of a tractor to grind and level baseball diamonds to make them smooth, playable and safe for the user groups. Condition assessment indicates the following;</p> <p>Unit 2043 -This piece of equipment is in poor condition, the frame is rusting and is showing signs of wear and tear. -Recent repair history indicates repairs to the tank straps, brush mounts and welding a cracked frame.</p> <p>The cost estimate is based on an updated market assessment.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	102,500	9,500	25,000		34,000	34,000
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	3,588	333	875		1,190	1,190
	Expenditures Total	106,088	9,833	25,875		35,190	35,190
	Funding						
	Contribution from Operating Reserves/Reserve Funds	106,088	9,833	25,875		35,190	35,190
	Development Charges						
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	106,088	9,833	25,875		35,190	35,190	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	5	This unit has reached the end of its useful life and condition assessment indicates replacement is required.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Haul All/Packer

Project ID: C450150

Fleet Equipment Replacement

Description	Budget					
	Total	2019	2020	2021	2022-2024	2025-2028
<p>This project is for the replacement of one (1) garbage packer, that has reached the end of its scheduled life cycle. This piece of equipment is used to remove garbage from various sites across town.</p> <p>2019 (Pre-Approval with the 2018 Budget): - Replacement of one (1) Garbage Packer (Unit 2057)</p> <p>Condition assessment (as previously reported in ENG-011-18) indicates rusting and recent ram repairs and repairs to the hydraulic hoses.</p> <p>The cost estimate is based on an updated market assessment. The cost estimate may be subject to change due to the uncertainty of trade tariffs (e.g. aluminum and steel) and foreign exchange impacts.</p>	Expenditures					
	Town Admin & Contingency	616,000	154,000		154,000	308,000
	Furniture, Fixtures & Equip					
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	18,865	2,695		5,390	10,780
	Expenditures Total	634,865	156,695		159,390	318,780
	Funding					
	Contribution from Operating Reserves/Reserve Funds	634,865	156,695		159,390	318,780
	Development Charges					
	Capital Provision					
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	634,865	156,695		159,390	318,780	
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	5	This unit has reached the end of its scheduled life cycle and condition assessment indicates replacement is required.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Tractor Attachments

Project ID: C450153

Fleet Equipment Replacement

Description	Budget					
	Total	2019	2020	2021	2022-2024	2025-2028
<p>This project is to replace a Tractor Attachment Top Dresser (unit 1415) which has reached the end of its fifteen (15) year life cycle. The top dresser is required to spread topsoil and fertilizer over park areas and playgrounds to maintain quality turf in parks.</p> <p>Condition assessment indicates the following;</p> <ul style="list-style-type: none"> - The attachment is in poor condition; hopper area is rusting, hydraulic line is wearing and the hydraulic pump is weak. - Recent repair history indicates repairs to hydraulic hoses, motor chains for the gear box, cracked frames and hopper rusting from fertilizer in the rear section. <p>The cost estimate is based on an updated market assessment. The cost estimate may be subject to change due to the uncertainty of trade, tariffs (e.g. aluminum and steel) and foreign exchange impacts.</p>	Expenditures					
	Town Admin & Contingency	247,625	48,325			
	Furniture, Fixtures & Equip				109,600	89,700
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers		8,667	1,691		3,836
Expenditures Total	256,292		50,016		113,436	92,840
Funding						
Contribution from Operating Reserves/Reserve Funds	256,292	50,016				
Development Charges				113,436	92,840	
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	256,292	50,016		113,436	92,840	
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	5	This unit requires replacement as it has reached the end of its useful life and condition assessment indicates replacement.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

1 Ton Dump Trucks - Growth

Project ID: C460101

Fleet Equipment Growth

Description	Budget					
	Total	2019	2020	2021	2022-2024 2025-2028	
<p>This project is for the purchase one (1) Forestry Chipper Dump Truck with built in storage cabinets for various saws and tree maintenance equipment. This equipment has an estimated life cycle of 10 years. This will be capable of storing wood chips as the crew performs their various maintenance programs. This is a pickup style chassis unit that is capable of hauling heavy wood chips and dumping them into piles at the Operations Centre for various park maintenance programs.</p> <p>The cost estimate is based on an updated market assessment. The cost estimate may be subject to change due to the uncertainty of trade tariffs (e.g. aluminum and steel) and foreign exchange impacts.</p> <p>This project will result in ongoing operational expenses including fuel, general maintenance and long term contributions to support future asset replacement.</p>	Expenditures					
	Town Admin & Contingency	109,960	109,960			
	Furniture, Fixtures & Equip					
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	3,849	3,849			
	Transfers					
Expenditures Total	113,809	113,809				
Funding						
Contribution from Operating Reserves/Reserve Funds	113,809	113,809				
Development Charges						
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	113,809	113,809				
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	4	Required to maintain current levels of service as a result of growth.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

1 Ton Dump Trucks - Growth

Project ID: C460101

Fleet Equipment Growth

Operating Impact							
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	32,988	10,996		10,996		10,996	
Purchased Services	1,044	348		348		348	
Fleet Expenses	117,950	31,438		43,256		43,256	
Total Expected Expenditures	151,982	42,782		54,600		54,600	
Total Operating Impact	151,982	42,782		54,600		54,600	

Capital Budget Details

Tractors, Loaders & Back Hoes - Growth

Project ID: C460104

Fleet Equipment Growth

Description	Budget					
	Total	2019	2020	2021	2022-2024 2025-2028	
<p>Purchase one (1) Road Widener attachment to use with existing loader. This attachment will be used to spread gravel on road shoulders and for spreading asphalt when performing road maintenance. This asset will allow Operations to accomplish more lane kilometers of shouldering more efficiently.</p> <p>Purchase one (1) Asphalt Zipper. This is used to grind down asphalt roadways lower with a rough base so new asphalt will adhere to the roadway and allow it to be level and smooth when doing road maintenance. This will help extend the life of the materials and extend the life of the roads. Operations could reuse the grindings to repair other sections of road pot holes etc., as well as use the grindings on some shoulder areas and rural parking areas.</p> <p>Purchase one (1) Stump Cutter and one (1) Stump Cutter trailer to haul the Stump Cutter to the various project sites. This will be used by our Forestry Department to remove stumps from the ground as they cut down trees that are required to be removed as per their maintenance programs.</p> <p>The cost estimate is based on an updated market assessment. The cost estimate may be subject to change due to the uncertainty of trade, tariffs (e.g. aluminum and steel) and foreign exchange impacts.</p> <p>This project will result in ongoing operational expenses including fuel, general maintenance and long term contributions to support future asset replacement.</p>	Expenditures					
	Town Admin & Contingency	571,450	571,450			
	Furniture, Fixtures & Equip					
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers		20,001	20,001		
Expenditures Total	591,451		591,451			
Funding						
Contribution from Operating Reserves/Reserve Funds	4,952	4,952				
Development Charges	581,546	581,546				
Capital Provision	4,953	4,953				
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	591,451	591,451				
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	4	Required for maintenance due to growth.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Tractors, Loaders & Back Hoes - Growth

Project ID: C460104

Fleet Equipment Growth

Operating Impact							
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	114,990	38,330		38,330		38,330	
Fleet Expenses	22,344	6,384		7,980		7,980	
Total Expected Expenditures	137,334	44,714		46,310		46,310	
Total Operating Impact	137,334	44,714		46,310		46,310	

Capital Budget Details

Trailers/Water Tanks - Growth

Project ID: C460105

Fleet Equipment Growth

Description	Budget					
	Total	2019	2020	2021	2022-2024 2025-2028	
<p>This project is to purchase one (1) equipment float trailer with an estimated useful life of ten (10) years. This equipment float trailer is a heavy duty trailer that is capable of hauling larger equipment such as the roller, backhoe and loader to various job sites throughout the Town. Growth has resulted in increased maintenance programs. This unit is also capable of hauling smaller equipment so will be well utilized.</p> <p>The cost estimate is based on an updated market assessment. The cost estimate may be subject to change due to the uncertainty of trade tariffs (e.g. aluminum and steel) and foreign exchange impacts.</p> <p>This project will result in ongoing operational expenses including fuel, general maintenance and long term contributions to support future asset replacement.</p>	Expenditures					
	Town Admin & Contingency	18,930	18,930			
	Furniture, Fixtures & Equip					
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	663	663			
	Transfers					
Expenditures Total	19,593	19,593				
Funding						
Contribution from Operating Reserves/Reserve Funds	19,593	19,593				
Development Charges						
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	19,593	19,593				
Priority						
Category	Score	Rationale				
Health and Safety Issues	0	Required to ensure proper maintenance of growth related parks and roads.				
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	4					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Trailers/Water Tanks - Growth

Project ID: C460105

Fleet Equipment Growth

	Operating Impact						
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	5,679	1,893		1,893		1,893	
Fleet Expenses	2,800	800		1,000		1,000	
Total Expected Expenditures	8,479	2,693		2,893		2,893	
Total Operating Impact	8,479	2,693		2,893		2,893	

Capital Budget Details

General Mowers and Attachments-Growth

Project ID: C460141

Fleet Equipment Growth

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
<p>This project is for the purchase of one (1) fertilizer spreader attachment with an estimated useful life of ten (10) years. This attachment will fit on our existing tractors and will be used to spread fertilizer over our parks and sports fields. This is required due to the Town's growth and is needed in order to keep up to the demands of the park maintenance program.</p> <p>The cost estimate is based on an updated market assessment. The cost estimate may be subject to change due to the uncertainty of trade tariffs (e.g. aluminum and steel) and foreign exchange impacts.</p> <p>This project will result in ongoing operational expenses including fuel, general maintenance and long term contributions to support future asset replacement.</p>	Expenditures				
	Town Admin & Contingency				
	Furniture, Fixtures & Equip	36,284	36,284		
	Professional Fees				
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping				
	Transfers	1,270	1,270		
	Expenditures Total	37,554	37,554		
	Funding				
	Contribution from Operating Reserves/Reserve Funds	1,877	1,877		
	Development Charges	33,799	33,799		
	Capital Provision	1,878	1,878		
Grants/Subsidies					
Debentures					
Recoveries/Donations					
Funding Total	37,554	37,554			
Priority					
Category	Score	Rationale			
Health and Safety Issues	0				
Cost Savings/Payback	0				
State of Good Repair	0				
Growth Related Need	4	Required to ensure proper maintenance of growth related parks and trails.			
Service Enhancement	0				
Tied to Another Jurisdiction	0				

Capital Budget Details

General Mowers and Attachments-Growth

Project ID: C460141

Fleet Equipment Growth

	Operating Impact						
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	10,809	3,603		3,603		3,603	
Fleet Expenses	2,800	800		1,000		1,000	
Total Expected Expenditures	13,609	4,403		4,603		4,603	
Total Operating Impact	13,609	4,403		4,603		4,603	

Capital Budget Details

Wheeled Stacker/Screeners - Growth

Project ID: C460147

Fleet Equipment Growth

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
<p>Purchase one (1) Mobile Stacker conveyor to load salt and sand into the dome at the Operations Centre and Brookville yards. Ownership will allow flexibility to perform required storage year round. As the initially stacked inventory is depleted, materials are ordered throughout the winter season. This particular unit will allow Operations to continue to maximize dedicated storage areas at both Milton sites. In conjunction with the requested trommel screener, this unit allows Operations to order and schedule stack and blend (sweepings), well in advance of the winter season.</p>	Expenditures				
	<p>Town Admin & Contingency Furniture, Fixtures & Equip Professional Fees Land & Buildings Utilities Facility Contracts Road Contracts Landscaping Transfers</p>	221,500	221,500		
	7,753	7,753			
	229,253	229,253			
<p>Purchase one (1) Trommel Screener. This unit will allow Operations the capability to screen dirt and various soils. Screening of winter sweepings will allow operations to blend material back into our salt and sand inventory. This will also allow Operations to meet legislated criteria and cut disposal costs by utilizing a recycled process. Screening of ditching materials allows repurposing of materials upon legislated testing approvals.</p>	Funding				
	<p>Contribution from Operating Reserves/Reserve Funds Development Charges Capital Provision Grants/Subsidies Debentures Recoveries/Donations</p>	229,253	229,253		
	229,253	229,253			
<p>The cost estimate is based on an updated market assessment. The cost estimate may be subject to change due to the uncertainty of trade tariffs (e.g. aluminum and steel) and foreign exchange impacts.</p>	Priority				
	Category	Score	Rationale		
	Health and Safety Issues	0			
	Cost Savings/Payback	5	This allows staff to stack the salt and sand when the price is lower and saves hiring contractors and waiting on their schedule.		
	State of Good Repair	0			
	Growth Related Need	5	Increase of lane kilometres requires increased salt/sand to maintain roadways. This stacks so more product can be put into the dome.		
	Service Enhancement	0			
	Tied to Another Jurisdiction	0			

Capital Budget Details

Wheeled Stacker/Screeners - Growth

Project ID: C460147

Fleet Equipment Growth

Operating Impact							
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	33,150	11,050		11,050		11,050	
Fleet Expenses	14,896	4,256		5,320		5,320	
Total Expected Expenditures	48,046	15,306		16,370		16,370	
Total Operating Impact	48,046	15,306		16,370		16,370	

Capital Budget Details

Park Improvements

Project ID: C470001

Park Preservation

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>In 2019, this project is expected to address asphalt path repairs to maintain pedestrian usability, turf stripping and resodding of senior sports fields, ongoing concrete skate park repairs, BMX bike ramp replacements and repairs, site furnishings, splash pad improvements and to add fencing/gates around Class "A" and Premier sports fields to assist with turf maintenance control. The 2019 cost estimate is based on similar work that was undertaken in recent years.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip						
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping	502,004	64,000	73,000	47,000	238,503	79,501
	Transfers	17,572	2,240	2,555	1,645	8,349	2,783
	Expenditures Total	519,576	66,240	75,555	48,645	246,852	82,284
	Funding						
	Contribution from Operating	453,336		75,555	48,645	246,852	82,284
	Reserves/Reserve Funds	66,240	66,240				
	Development Charges						
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	519,576	66,240	75,555	48,645	246,852	82,284	
Priority							
Category	Score	Rationale					
Health and Safety Issues	4	Asphalt path repairs to minimize trip hazards.					
Cost Savings/Payback	0						
State of Good Repair	3	Phased in repairs and replacement of various park assets to allow continued activity.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Pioneer Cemetery

Project ID: C470004

Park Preservation

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
<p>The pioneer cemetery project will focus on the rehabilitation of the Campbellville cemetery. Work will include site analysis, survey, general repairs and upgrades to pioneer cemetery site. Upgrades may include general repairs to monuments, perimeter fencing and gates, drainage improvements, vegetation clearing, improvement to access and main identification signage which could include interpretive information on site history. The 2019 cost estimate is based on similar work that has been undertaken in recent years.</p>	Expenditures				
	Town Admin & Contingency				
	Furniture, Fixtures & Equip				
	Professional Fees				
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping	20,700	20,700		
	Transfers	725	725		
	Expenditures Total	21,425	21,425		
	Funding				
	Contribution from Operating Reserves/Reserve Funds	21,425	21,425		
	Development Charges				
	Capital Provision				
Grants/Subsidies					
Debentures					
Recoveries/Donations					
Funding Total	21,425	21,425			
Priority					
Category	Score	Rationale			
Health and Safety Issues	0				
Cost Savings/Payback	0				
State of Good Repair	4	To maintain cemetery properties and preserve Milton's heritage.			
Growth Related Need	0				
Service Enhancement	0				
Tied to Another Jurisdiction	0				

Capital Budget Details

EAB Implementation Strategy

Project ID: C330134

Forestry

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
<p>As previously outlined in ENG-020-18, there are approximately 4,250 trees in the rural area that are recommended to be removed based on the results of the 2018 Tree Inventory Study. These represent trees at the end of their life and/or trees with potential risk hazards along rural roads. The majority of these trees are of the ash species. The estimated costs to remove these trees is \$1.1 million assuming an approximate cost of \$250 per tree. This project allows for the systematic removal of these trees over a three year period.</p> <p>Also included in this project is the continued treatment and eventual removal of the remaining 223 ash trees in the urban area which are along "tree alleys" such as Laurier Avenue. To allow for a gradual transition from mature ash to a juvenile species, the Town has been taking a successional removal and planting approach. This project allows for the treatment of these trees with TreeAzin in 2019 to prolong their life and removal of 66 of those trees in 2019. The forecast for 2020 includes the removal and replacement of the remaining 157 trees.</p> <p>The cost estimates included in this project are based on similar work that has been undertaken in recent years.</p>	Expenditures				
	Town Admin & Contingency				
	Furniture, Fixtures & Equip				
	Professional Fees	36,960	36,960		
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping	1,452,139	796,184	525,296	130,659
	Transfers	52,118	29,160	18,385	4,573
Expenditures Total	1,541,217	862,304	543,681	135,232	
Funding					
Contribution from Operating	678,913		543,681	135,232	
Reserves/Reserve Funds	862,304	862,304			
Development Charges					
Capital Provision					
Grants/Subsidies					
Debentures					
Recoveries/Donations					
Funding Total	1,541,217	862,304	543,681	135,232	
Priority					
Category	Score	Rationale			
Health and Safety Issues	5	To prevent diseased trees from falling.			
Cost Savings/Payback	0				
State of Good Repair	4	Reactive effort due to pest invasion.			
Growth Related Need	0				
Service Enhancement	0				
Tied to Another Jurisdiction	0				

Capital Budget Details

Transit Facility

Project ID: C550103

Transit

Description	Budget					
	Total	2019	2020	2021	2022-2024	2025-2028
<p>This capital project provides contracted support services to the Transit Division to conduct a comprehensive review of the transit service delivery function and develop a service delivery implementation plan. This support will incorporate recommendations from previous and/or current transit planning, feasibility, asset management and development charge studies, along with industry best practices, to assist staff in identifying complex issues in managing multifaceted business lines, diverse assets and growing rolling stock. This work will quantify the administrative and operational impact on any substantial transition from the current contracted service delivery function, to support information-based staff recommendations to Council on future business direction.</p> <p>The estimated budget cost is based on similar reviews and the information available to date.</p>	Expenditures					
	Town Admin & Contingency	2,552,008	165,000	145,296	1,120,856	1,120,856
	Furniture, Fixtures & Equip	2,312,140				2,312,140
	Professional Fees	3,113,487		1,452,961	830,263	830,263
	Land & Buildings	10,530,000		10,530,000		
	Utilities					
	Facility Contracts	20,756,586			10,378,293	10,378,293
	Road Contracts					
	Landscaping					
	Transfers	1,374,247	5,775	424,489	431,529	512,454
	Expenditures Total	40,638,468	170,775	12,552,746	12,760,941	15,154,006
	Funding					
	Contribution from Operating Reserves/Reserve Funds	9,995,251		4,529,568	1,761,690	3,703,993
	Development Charges	2,703,390	65,970	319,558	1,667,862	650,000
	Capital Provision	24,939,827	104,805	7,703,620	7,831,389	9,300,013
Grants/Subsidies	3,000,000			1,500,000	1,500,000	
Debentures						
Recoveries/Donations						
Funding Total	40,638,468	170,775	12,552,746	12,760,941	15,154,006	
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	5	Current facility leased by service provider at capacity for current fleet complement.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Transit Bus Pads

Project ID: C550104

Transit

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>The Transit Bus Pads project supports the construction of accessible bus stop infrastructure for new transit routes in Boyne, including, but not limited to, accessible landing pads/pathways, bus stop signage, scheduling information, and other pertinent transit amenities. The works and associated costing were included in the 2015 Development Charge Background Study. The annual program budget has been updated for inflationary increases.</p> <p>This project will result in ongoing operational expenses in the form of long term contributions to reserves to support future asset replacement.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip						
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping	252,732	25,275	25,275	25,275	75,825	101,082
	Transfers	8,849	885	885	885	2,655	3,539
	Expenditures Total	261,581	26,160	26,160	26,160	78,480	104,621
	Funding						
	Contribution from Operating Reserves/Reserve Funds						
	Development Charges	261,581	26,160	26,160	26,160	78,480	104,621
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	261,581	26,160	26,160	26,160	78,480	104,621	
Priority							
Category	Score	Rationale					
Health and Safety Issues	4	Meeting accessibility standards and regulations and providing barrier-free connections to/from transit.					
Cost Savings/Payback	0						
State of Good Repair	0						
Growth Related Need	2	Accessible stops for new routes in Boyne.					
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Transit Bus Pads

Project ID: C550104

Transit

	Operating Impact						
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	2,616	872		872		872	
Total Expected Expenditures	2,616	872		872		872	
Total Operating Impact	2,616	872		872		872	

Capital Budget Details

Transit Bus Stop-Retrofit

Project ID: C550108

Transit

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
<p>This capital project is for the design and construction of universally accessible bus stops with standardized bus stop amenities in compliance with Integrated Accessibility Standards Regulation (IASR 191/11), Accessibility for Ontarians with Disabilities Act (AODA) specific to built environment standards and industry best practices.</p> <p>Bus stop quantities for this capital project are verified from an assessment of current bus stop conditions in the service area. Locations are prioritized based on stop accessibility, usage, amenity potential, and strategic criteria (i.e. defining a fully accessible bus route). The annual project is anticipated to conclude after 2020 as it is expected that all retrofitted stops within the current service area will be complete.</p> <p>The cost for this project is based on quantities and site-specific contextual specifications using forecasted construction rates.</p>	Expenditures				
	Town Admin & Contingency				
	Furniture, Fixtures & Equip				
	Professional Fees				
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping	97,308	30,000	67,308	
	Transfers	3,406	1,050	2,356	
	Expenditures Total	100,714	31,050	69,664	
	Funding				
	Contribution from Operating	69,664		69,664	
	Reserves/Reserve Funds	31,050	31,050		
Development Charges					
Capital Provision					
Grants/Subsidies					
Debentures					
Recoveries/Donations					
Funding Total	100,714	31,050	69,664		
Priority					
Category	Score	Rationale			
Health and Safety Issues	4	Meet accessibility requirements for bus stops.			
Cost Savings/Payback	0				
State of Good Repair	0				
Growth Related Need	0				
Service Enhancement	0				
Tied to Another Jurisdiction	0				

Capital Budget Details

Transit Bus Non Growth: Refurbishment

Project ID: C560110

Transit Fleet Replacement

Description	Budget					
	Total	2019	2020	2021	2022-2024	2025-2028
<p>This capital project is for the mid-life refurbishment of three (3) conventional buses (units 1201, 1202, 1203). Refurbishment includes engine and, transmission rebuild/replacement, body panels, re-decating and other related work to maintain an average 12-year bus life cycle.</p> <p>The cost for this project is based on historical costs for major components and associated extended warranties, as well as subcontracted service forecasts.</p>	Expenditures					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	2,042,000	172,000			510,000 1,360,000
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	71,470	6,020			17,850 47,600
	Expenditures Total	2,113,470	178,020			527,850 1,407,600
	Funding					
	Contribution from Operating Reserves/Reserve Funds	2,113,470	178,020			527,850 1,407,600
	Development Charges					
	Capital Provision					
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	2,113,470	178,020			527,850 1,407,600	
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	5	Mid-life major component rebuild and replacement, with decal refresh, to maintain a 12 year operating lifecycle.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Transit Bus Non Growth: Replacement

Project ID: C560120

Transit Fleet Replacement

Description	Budget									
	Total	2019	2020	2021	2022-2024	2025-2028				
<p>This capital project is for the replacement of two (2) conventional, 12 metre buses (units 9701 and 9702) reaching the end of their useful operating life. The units to be replaced were procured as pre-owned units and approved via ENG-027-13 and CORS-047-14, with an estimated life of five (5) years. The new vehicles will have an estimated life of twelve (12) years, with a six (6) year refurbishment.</p> <p>The project cost is based on forecasted unit costs under the current Metrolinx Transit Procurement Initiative (TPI) 12 metre Conventional Bus contract.</p> <p>Replacement is based on mid-life industry standard and best practices. An internal condition assessment confirms these units to be replaced in 2019.</p>	Expenditures									
	Town Admin & Contingency	8,911,959	1,269,564	1,358,290	5,560,597	723,508				
	Furniture, Fixtures & Equip									
	Professional Fees									
	Land & Buildings									
	Utilities									
	Facility Contracts									
	Road Contracts									
	Landscaping									
	Transfers						311,919	44,435	47,540	194,621
Expenditures Total	9,223,878						1,313,999	1,405,830	5,755,218	748,831
Funding										
Contribution from Operating Reserves/Reserve Funds	9,223,878	1,313,999	1,405,830	5,755,218	748,831					
Development Charges										
Capital Provision										
Grants/Subsidies										
Debentures										
Recoveries/Donations										
Funding Total						9,223,878	1,313,999	1,405,830	5,755,218	748,831
Priority										
Category	Score	Rationale								
Health and Safety Issues	0	Buses have reached the end of their useful life and require replacement.								
Cost Savings/Payback	0									
State of Good Repair	5									
Growth Related Need	0									
Service Enhancement	0									
Tied to Another Jurisdiction	0									

Capital Budget Details

Specialized Transit Bus Non Growth

Project ID: C560122

Transit Fleet Replacement

Description	Budget					
	Total	2019	2020	2021	2022-2024	2025-2028
<p>This project is to purchase four (4) new mini buses and equipment to deliver specialized transit service. As further outlined in ENG-015-18, the purchase of these buses is being recommended to transition to a more dedicated approach to specialized transit service delivery and allow for increased flexibility to meet program specific needs. A review of the transit capital forecast and conventional fleet replacement schedule have identified an opportunity to re-allocate one (1) conventional bus (Unit 9703) scheduled for replacement in 2019 for the purchase of the mini buses. Initial assessments indicate the reallocation of this conventional bus replacement will still allow for appropriate spare ratio flexibility in the short term based on a current young conventional fleet. Estimated costs for the mini buses are based on forecasted unit costs under the current Metrolinx Transit Procurement Initiative (TPI) contract.</p> <p>This project will result in ongoing operating impacts. Additional annual transfers to reserve will be required for the future replacement of the buses which have a shorter life span (7 years) as compared to the conventional bus originally intended to be replaced (12 years). However, it is expected that these costs will be offset by increased shared ride opportunities and a reduction in variable service rates resulting from a lower class license requirement for mini-bus operation.</p> <p>The approval of this project will lead to a new transit service delivery model for specialized transit service. Should this project not be approved, the decision to replace the original conventional bus will be deferred and re-considered for 2020 pending fleet management/requirement recommendations stemming from the Transit Service Review and Master Plan Update underway in 2018/2019.</p>	Expenditures					
	Town Admin & Contingency	1,262,646	631,323			631,323
	Furniture, Fixtures & Equip					
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	44,192	22,096			22,096
Expenditures Total	1,306,838	653,419			653,419	
Funding						
Contribution from Operating Reserves/Reserve Funds	1,306,838	653,419			653,419	
Development Charges						
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	1,306,838	653,419			653,419	
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	2	New service delivery approach supports more efficient, cost-effective, predictable and sustainable services for eligible residents.				
State of Good Repair	0					
Growth Related Need	0					
Service Enhancement	4	Provision of dedicated resources and trained contracted operators to support the growing and unique needs of customers with disabilities.				
Tied to Another Jurisdiction	0					

Capital Budget Details

Specialized Transit Bus Non Growth

Project ID: C560122

Transit Fleet Replacement

Operating Impact							
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	90,621		30,207		30,207		30,207
Purchased Services	(90,621)		(30,207)		(30,207)		(30,207)
Total Expected Expenditures	0		0		0		0
Total Operating Impact	0		0		0		0

Capital Budget Details

Multifunction Tractor

Project ID: C450132

Fleet Equipment Replacement

Description	Budget					
	Total	2019	2020	2021	2022-2024	2025-2028
2020 (Pre-Approval with the 2019 Budget)						
-Replacement of one (1) Trackless Tractor (Unit 2006) which will reach the end of its ten (10) year life cycle.			155,510	63,100	487,000	170,500
-A condition assessment will be completed prior to proceeding with the replacement.						
-The trackless unit is the body and power source that allows the following attachments to perform the tasks such as snow blowing, plowing, sanding, salting, grass cutting and sweeping.						
The cost estimate is based on an updated market assessment. The cost estimate may be subject to change due to the uncertainty of trade tariffs (e.g. aluminum and steel) and foreign exchange impacts.						
As the Trackless Tractor has a lengthy lead time for delivery, pre-approval to proceed with ordering for delivery during 2020 is required.						
Trackless Tractor replacement unit 2006. Plow unit 2008 and Sander unit 2009. These are used for winter sidewalk maintenance and summer park maintenance.						
Expenditures						
Town Admin & Contingency						
Furniture, Fixtures & Equip	876,110					
Professional Fees						
Land & Buildings						
Utilities						
Facility Contracts						
Road Contracts						
Landscaping						
Transfers	30,665		5,443	2,209	17,045	5,968
Expenditures Total	906,775		160,953	65,309	504,045	176,468
Funding						
Contribution from Operating Reserves/Reserve Funds	906,775		160,953	65,309	504,045	176,468
Development Charges						
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	906,775		160,953	65,309	504,045	176,468
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	5	These units have reached the end of their scheduled life cycle.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Sign Truck

Project ID: C450149

Fleet Equipment Replacement

Description	Budget					
	Total	2019	2020	2021	2022-2024	2025-2028
<p>2020 (Pre-Approval with the 2019 Budget)</p> <p>-Replacement of two (2) Sign Trucks (Units 2002 and 2004) as these vehicles will have reached the end of their ten (10) year life cycle.</p> <p>-A condition assessment will be completed prior to proceeding with the replacement.</p> <p>-These sign trucks allow Operations to remove, disassemble, install and replace weathered worn signs, posts and fencing. These vehicles are equipped and capable of a magnitude of functions that require air, hydraulics and electrical assistants over and above a standard utility vehicle.</p> <p>-These vehicles meet the standards for staff to work above heights.</p> <p>The cost estimate is based on an updated market assessment. The cost estimate may be subject to change due to the uncertainty of trade, tariffs (e.g. aluminum and steel) and foreign exchange impacts.</p> <p>As the Sign Truck has a lengthy lead time for delivery, pre-approval to proceed with ordering for delivery during 2020 is required.</p>	Expenditures					
	Town Admin & Contingency	492,000	320,000		86,000	86,000
	Furniture, Fixtures & Equip					
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	17,220	11,200		3,010	3,010
Expenditures Total	509,220	331,200		89,010	89,010	
Funding						
Contribution from Operating Reserves/Reserve Funds	509,220	331,200		89,010	89,010	
Development Charges						
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	509,220	331,200		89,010	89,010	
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	4	These units have reached the end of their scheduled life cycle.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Operating Budget Details

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change Presented/P.Y. Approved
ENGINEERING SERVICES									
OPERATIONS									
EXPENDITURES									
Salaries and Benefits	4,866,735	5,604,630	5,393,002	314,056	5,707,058	47,778	(116)	5,754,720	6.7%
Administrative	26,374	41,076	41,076	837	41,913	-	-	41,913	2.0%
Transfers to Own Funds	1,721,177	1,460,385	1,460,385	32,174	1,492,559	152,387	-	1,644,946	12.6%
Purchased Goods	1,481,804	1,892,884	1,847,013	159,916	2,006,929	(1,011)	(2,510)	2,003,408	8.5%
Purchased Services	6,353,997	6,947,736	6,917,887	512,334	7,430,221	191,553	(8,423)	7,613,351	10.1%
Fleet Expenses	950,343	1,059,743	1,059,743	28,498	1,088,241	56,707	-	1,144,948	8.0%
Reallocated Expenses	3,366,439	3,171,845	3,153,845	223,411	3,377,256	93,445	-	3,470,699	10.0%
Total EXPENDITURES	18,766,869	20,178,299	19,872,951	1,271,226	21,144,177	540,859	(11,049)	21,673,987	9.1%
REVENUE									
Financing Revenue	(125,484)	(244,834)	(244,834)	(1,814)	(246,648)	-	-	(246,648)	0.7%
Recoveries and Donations	(2,522,380)	(2,953,438)	(2,835,995)	(319,975)	(3,155,970)	-	-	(3,155,971)	11.3%
User Fees and Service Charges	(953,749)	(752,376)	(752,376)	(103,865)	(856,241)	(2,499)	-	(858,740)	14.1%
Reallocated Revenue	(3,692,099)	(3,530,648)	(3,530,648)	(233,922)	(3,764,570)	(89,999)	-	(3,854,569)	9.2%
Total REVENUE	(7,293,712)	(7,481,296)	(7,363,853)	(659,576)	(8,023,429)	(92,498)	-	(8,115,927)	10.2%
Total OPERATIONS	11,473,157	12,697,003	12,509,098	611,650	13,120,748	448,361	(11,049)	13,558,060	8.4%
TRANSIT									
EXPENDITURES									
Salaries and Benefits	229,257	241,608	219,927	34,171	254,098	-	-	254,098	15.5%
Administrative	12,308	13,002	13,002	97	13,099	-	-	13,099	0.7%
Financial	334	-	-	-	-	-	-	-	0.0%
Transfers to Own Funds	931,872	1,198,211	1,198,211	72,083	1,270,294	-	30,206	1,300,501	8.5%
Purchased Goods	4,963	12,578	12,578	-	12,578	-	-	12,578	0.0%
Purchased Services	4,045,940	3,802,019	3,822,271	163,318	3,985,589	142,453	(63,845)	4,064,197	6.3%
Fleet Expenses	749,435	1,314,533	1,327,180	55,591	1,382,771	88,007	(30,371)	1,440,407	8.5%
Reallocated Expenses	47,316	64,941	64,941	748	65,689	250	-	65,939	1.5%
Total EXPENDITURES	6,021,425	6,646,892	6,658,110	326,008	6,984,118	230,710	(64,010)	7,150,818	7.4%
REVENUE									
Financing Revenue	(1,103,416)	(1,075,454)	(1,075,454)	(888)	(1,076,342)	-	(27,108)	(1,103,450)	2.6%
Grants	-	-	-	-	-	-	-	-	0.0%
Recoveries and Donations	(333,729)	(333,226)	(337,226)	(35,999)	(373,225)	(12,989)	905	(385,309)	14.3%
User Fees and Service Charges	(1,141,622)	(1,400,107)	(1,407,122)	(9,014)	(1,416,136)	(39,209)	7,476	(1,447,869)	2.9%
Total REVENUE	(2,578,767)	(2,808,787)	(2,819,802)	(45,901)	(2,865,703)	(52,198)	(18,727)	(2,936,628)	4.1%
Total TRANSIT	3,442,658	3,838,105	3,838,308	280,107	4,118,415	178,512	(82,737)	4,214,190	9.8%

Operating Budget Details

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change Presented/P.Y. Approved
INFRASTRUCTURE MANAGEMENT									
EXPENDITURES									
Salaries and Benefits	1,515,118	1,751,294	1,699,212	103,867	1,803,079	102,805	11,668	1,917,552	12.8%
Administrative	22,360	27,083	29,883	1,671	31,554	-	-	31,554	5.6%
Financial	-	-	89,839	(41,895)	47,944	-	-	47,944	(46.6%)
Purchased Goods	47,792	45,821	45,821	200	46,021	-	-	46,021	0.4%
Purchased Services	1,854,859	2,262,010	2,134,572	7,710	2,142,282	46,774	80,014	2,269,070	6.3%
Reallocated Expenses	2,209	14,222	14,222	(8,222)	6,000	-	-	6,000	(57.8%)
Total EXPENDITURES	3,442,338	4,100,430	4,013,549	63,331	4,076,880	149,579	91,682	4,318,141	7.6%
REVENUE									
Financing Revenue	(602,718)	(909,137)	(801,292)	(146,160)	(947,452)	(102,805)	-	(1,050,257)	31.1%
Grants	-	(750)	-	-	-	-	-	-	0.0%
Recoveries and Donations	(37,092)	(119,982)	(63,257)	(24,612)	(87,869)	-	-	(87,869)	38.9%
User Fees and Service Charges	(276,300)	(177,653)	(164,839)	(133,896)	(298,735)	-	-	(298,735)	81.2%
Total REVENUE	(916,110)	(1,207,522)	(1,029,388)	(304,668)	(1,334,056)	(102,805)	-	(1,436,861)	39.6%
Total INFRASTRUCTURE MANAGEMENT	2,526,228	2,892,908	2,984,161	(241,337)	2,742,824	46,774	91,682	2,881,280	(3.4%)
DEVELOPMENT ENGINEERING									
EXPENDITURES									
Salaries and Benefits	1,585,802	1,679,637	1,647,223	118,174	1,765,397	-	-	1,765,397	7.2%
Administrative	22,678	27,209	27,209	-	27,209	-	-	27,209	0.0%
Purchased Goods	192	1,036	1,036	-	1,036	-	-	1,036	0.0%
Purchased Services	474,186	406,211	216,866	(3,136)	213,730	-	-	213,730	(1.4%)
Reallocated Expenses	385	-	-	-	-	-	-	-	0.0%
Total EXPENDITURES	2,083,243	2,114,093	1,892,334	115,038	2,007,372	-	-	2,007,372	6.1%
REVENUE									
Financing Revenue	(41,719)	(75,279)	(75,279)	(52,576)	(127,855)	-	-	(127,855)	69.8%
User Fees and Service Charges	(1,235,283)	(1,639,525)	(1,639,525)	(44,188)	(1,683,713)	(10,106)	-	(1,693,819)	3.3%
Reallocated Revenue	(193,787)	(222,332)	(222,332)	-	(222,332)	-	-	(222,332)	0.0%
Total REVENUE	(1,470,789)	(1,937,136)	(1,937,136)	(96,764)	(2,033,900)	(10,106)	-	(2,044,006)	5.5%
Total DEVELOPMENT ENGINEERING	612,454	176,957	(44,802)	18,274	(26,528)	(10,106)	-	(36,634)	(18.2%)
ENGINEERING SERVICES ADMINISTRATION									
EXPENDITURES									
Salaries and Benefits	463,867	421,192	396,846	5,654	402,500	-	-	402,500	1.4%
Administrative	5,880	9,890	9,890	(115)	9,775	-	-	9,775	(1.2%)
Purchased Goods	15,717	16,000	16,000	(500)	15,500	-	-	15,500	(3.1%)
Purchased Services	208,050	211,105	228,744	(8,890)	219,854	-	-	219,854	(3.9%)
Total EXPENDITURES	693,514	658,187	651,480	(3,851)	647,629	-	-	647,629	(0.6%)
REVENUE									
Financing Revenue	(118,882)	(91,818)	(94,857)	204	(94,653)	-	-	(94,653)	(0.2%)
Total REVENUE	(118,882)	(91,818)	(94,857)	204	(94,653)	-	-	(94,653)	(0.2%)
Total ENGINEERING SERVICES ADMINISTRATION	574,632	566,369	556,623	(3,647)	552,976	-	-	552,976	(0.7%)
TOTAL LEVY REQUIREMENTS	18,629,129	20,171,342	19,843,388	665,047	20,508,435	663,541	(2,104)	21,169,872	6.7%

Operating Budget Details

SERVICE LEVEL CHANGE

Department	Engineering Services
Division	Operations
Program	Outdoor Skating Rinks

DESCRIPTION OF SERVICE							
<p>This program change eliminates the outdoor skating rinks at Rotary Park and Campbellville Old Ball Park. Historically, as the weather permits, the Town applies water in a framed area to create a viable ice surface. This process can be very repetitive throughout the season due to fluctuating temperatures. In addition to the maintenance of the rinks throughout the season it requires a day per location for three (3) staff to assemble the rinks and a day per location for two (2) staff to disassemble them. Due to weather condition the rinks have been open no more than seven (7) days within the past two (2) years.</p> <p>Removing this item would enable staff resources and equipment to be reallocated elsewhere in the Operations area such as Forestry. There would be a minor savings in materials and supplies as well as water. The impact of closing the outdoor skating rinks is that they would no longer be available for public use.</p>							
Staffing Impacts				Financial Impacts			
	2019	2020	2021		2019	2020	2021
Staff Complement Impact (Number of FTE's)				Expenditures			
Full-time				Purchased Goods	\$ (1,772)	\$ (1,772)	\$ (1,772)
Part-time				Purchased Services	(3,280)	(3,280)	(3,280)
Total Impact	-	-	-	Net Cost	\$ (5,052)	\$ (5,052)	\$ (5,052)

Operating Budget Details

SERVICE LEVEL CHANGE

Department	Engineering Services
Division	Operations
Program	Operations Facilities

DESCRIPTION OF SERVICE							
The elimination of the second cleaning provided at the Civic Operations Yard during the winter season. The Operations Department operates 24 hours a day during the winter and has multiple shifts working during this time. In order to maintain cleanliness levels during this intense use, additional contracted services were provided to address the volume of activity. The housekeeping program includes daily cleaning of lunch areas, washrooms, changerooms, floors, and waste removal. No additional staff are being introduced to address the work no longer being completed, the building will be cleaned once per day.							
Staffing Impacts				Financial Impacts			
	2019	2020	2021		2019	2020	2021
Staff Complement Impact (Number of FTE's)				Expenditures			
Full-time				Purchased Services	\$ (6,000)	\$ (6,000)	\$ (6,000)
Part-time							
Total Impact	-	-	-	Net Cost	\$ (6,000)	\$ (6,000)	\$ (6,000)

Operating Budget Details

SERVICE LEVEL CHANGE

Department	Engineering Services
Division	Transit
Program	Specialized Transit Service Delivery Strategy

DESCRIPTION OF SERVICE							
As outlined in ENG-015-18, the capital project to purchase four (4) new mini-buses and subsequent equipment is being recommended to transition to a more dedicated specialized transit service delivery to meet growing service needs. A review of the transit capital forecast and conventional fleet replacement schedule has identified an opportunity to re-allocate one (1) conventional bus scheduled for replacement in 2019 for the purchase of the mini-buses. The purchase of these mini-buses will result in additional annual transfers to reserve, required for the future replacement of the buses which have a shorter life span (7 years) as compared to the conventional bus originally intended to be replaced (12 years). However, it is expected that these costs will be offset by increased shared ride opportunities and a reduction in variable service rates resulting from a lower class license requirement for mini-bus operation. The new dedicated specialized service delivery approach will support objectives to achieve more efficient, cost-effective, predictable and sustainable service for eligible residents with disabilities.							
Staffing Impacts				Financial Impacts			
	2019	2020	2021		2019	2020	2021
Staff Complement Impact (Number of FTE's)				Expenditures			
Full-time				Transfers to Own Funds	\$ 30,207	\$ 30,207	\$ 30,207
Part-time				Purchased Services	(30,207)	(30,207)	(30,207)
				Revenues			
Total Impact	-	-	-	Net Cost	\$ -	\$ -	\$ -

Operating Budget Details

SERVICE LEVEL CHANGE

Department	Engineering Services
Division	Transit
Program	Conventional and Specialized Transit Services in the Evening

DESCRIPTION OF SERVICE							
Reduction of weekday conventional and specialized transit service span in the evening to approximately 10:00 pm, effective Monday, April 1, 2019.							
Staffing Impacts				Financial Impacts			
	2019	2020	2021		2019	2020	2021
Staff Complement Impact (Number of FTE's)				Expenditures			
Full-time				Purchased Services	\$ (33,639)	\$ (59,567)	\$ (59,567)
Part-time				Fleet Expenses	(30,371)	(36,445)	(36,445)
				Revenues			
				Financing Revenue	(14,328)	-	-
				Recoveries and Donations	905	1,085	1,085
				User Fees and Service Charges	7,476	8,971	8,971
Total Impact	-	-	-	Net Cost	\$ (69,957)	\$ (85,956)	\$ (85,956)

Operating Budget Details

SERVICE LEVEL CHANGE

Department	Engineering Services
Division	Infrastructure Management
Program	Crossing Guards

DESCRIPTION OF SERVICE							
Add one additional crossing guard, subject to staff review prior to implementation, at the Farmstead Dr. and Louis St. Laurent Ave. signalized intersection.							
Staffing Impacts				Financial Impacts			
	2019	2020	2021		2019	2020	2021
Staff Complement Impact (Number of FTE's)				Expenditures			
Full-time				Salaries and Benefits	\$ 11,668	\$ 11,668	\$ 11,668
Part-time	0.29	0.29	0.29	Revenues			
Total Impact	0.29	0.29	0.29	Net Cost	\$ 11,668	\$ 11,668	\$ 11,668

Operating Budget Details

SERVICE LEVEL CHANGE

Department	Engineering Services
Division	Infrastructure Management
Program	Sign Retroreflectivity

DESCRIPTION OF SERVICE							
Amendments to the Minimum Maintenance Standards Regulation, Ont. Reg. 239/02 require municipalities to inspect their regulatory and warning traffic signs annually for retroreflectivity. This annual inspection requires a baseline sign retroreflectivity inventory of all Town signs using a reflectometer. The baseline inventory was performed through capital project C40010318. Upon completion of the inventory, an annual operating program will be necessary to ensure signs meet the Minimum Maintenance Standards defined in the Regulation. Should there be a claim regarding a sign, the municipality needs to demonstrate due diligence regarding routine retroreflectivity inspections. There is also risk/liability for the Town of Milton if these inspections are not done on a yearly basis should a claim be filed for a motor vehicle collision.							
Staffing Impacts				Financial Impacts			
	2019	2020	2021		2019	2020	2021
Staff Complement Impact (Number of FTE's)				Expenditures			
Full-time				Purchased Services	\$ 25,000	\$ 25,000	\$ 25,000
Part-time				Revenues			
Total Impact	-	-	-	Net Cost	\$ 25,000	\$ 25,000	\$ 25,000

Operating Budget Details

SERVICE LEVEL CHANGE

Department	Engineering Services Department
Division	Infrastructure Management
Program	Maintenance/Replacement of Existing On-Road Bike Lanes

DESCRIPTION OF SERVICE							
This program is for the replacement of existing on-road thermoplastic bike lanes that have a life span of five (5) to seven (7) years. This program is being developed to replace the pavement markings and symbols on existing roadways. These roadways are all by-lawed in the Uniform Traffic Control By-law 1984-1 and therefore all associated lane marking and symbols are required by law which provides a dedicated lane for cyclists for safety reasons and reduces the risk to the Town of Milton. Bike lanes have the added benefit of acting as a traffic calming device because as pavement widths narrow, vehicle operating speeds tend to be reduced. The \$55,015 requested allow for the replacement of 10 to 12 km per year of the Town's total inventory of 105 km of markings (based on existing cost per km from recent contracts).							
Staffing Impacts				Financial Impacts			
	2019	2020	2021		2019	2020	2021
Staff Complement Impact (Number of FTE's)				Expenditures			
Full-time				Purchased Services	\$ 55,015	\$ 55,015	\$ 55,015
Part-time				Revenues			
Total Impact	-	-	-	Net Cost	\$ 55,015	\$ 55,015	\$ 55,015



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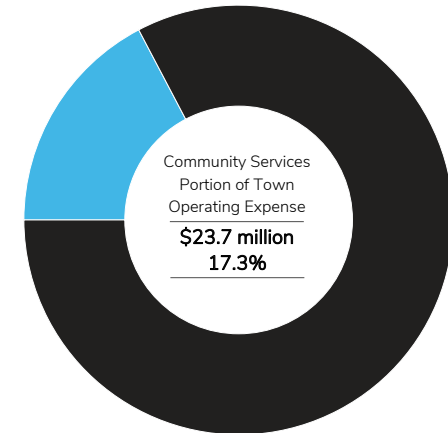
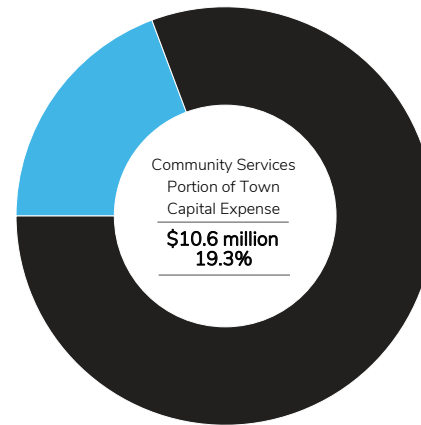
Community
Services



Department Overview

Community Services

The Community Services Department connects people with progressive places and positive experiences. The department encourages all residents of Milton to embrace active and healthy lifestyles through the delivery of quality recreation, parks and cultural services with a spirit of community.



Recreation and Facilities

- Plans, develops and implements programs for pre-school and school age children, youth, adults and older adults, through direct Town delivery and in partnership with community organizations
- Manages the operation of all Town owned facilities
- Plans, manages and delivers the capital program for all parks and facilities
- Manages facility lease agreements
- Provides energy management oversight and reporting for all properties
- Plans, monitors and provides input through the development review process for all matters related to Town park and recreation lands

Culture and Community Investment

- Engages with community based organizations who deliver arts, culture, sport and recreation programs and events
- Allocates space, schedules and permits for all indoor and outdoor facilities
- Manages the FirstOntario Arts Centre Milton
- Coordinates the delivery of Town supported events
- Manages customer service and food concessions
- Engages business clients to invest in customized sponsorship and advertising opportunities
- Provides long term planning and business intelligence data for sport needs, recreation programs and cultural services
- Facilitates resident access to recreation through a range of fee assistance programs
- Facilitates the involvement of volunteers within the department

Capital Budget Details

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures	Recoveries / Donations
Community Services									
Comm Serv Administration									
C500121 Service Strategy	302	59,959	8,694			51,265			
Total Comm Serv Administration		59,959	8,694			51,265			
Parks Redevelopment									
C510102 Playground Upgrades	303	76,940		44,610					32,330
C510128 Moffat Park Redevelopment	304	100,323		100,323					
C510145 Centre Park Redevelopment	306	64,712		64,712					
C510146 Court Park Redevelopment	308	64,712		64,712					
C510151 Sam Sherratt Park Redevelopment	310	662,848		162,848				500,000	
Total Parks Redevelopment		969,535		437,205				500,000	32,330
Parks Growth									
C522132 Sherwood Community Centre-Park Elements	312	930,818		46,541	837,736	46,541			
C524002 Ford Neighbourhood Park - Boyne	315	1,867,512		93,375	1,680,761	93,376			
Total Parks Growth		2,798,330		139,916	2,518,497	139,917			
Facilities Redevelopment Civic									
C581100 Corporate Office Furniture & Equipment	318	104,042		104,042					
C581127 Civic Facilities Improvements	319	107,979		107,979					
Total Facilities Redevelopment Civic		212,021		212,021					
Facilities Redevelopment Recreation									
C582100 Seniors Centre Asset Restorations	320	33,638		33,638					
C582105 Leisure Centre Upgrades	321	230,755		230,755					
C582124 Rotary Park Community Centre	322	29,628		29,628					
C582134 Memorial Arena Facility Improvements	323	176,758		176,758					
C582145 Community Halls Facility Improvements	324	350,840		350,840					
C582147 John Tonelli Sports Centre Facility Improvements	325	97,406		97,406					
C582148 Milton Sports Centre Facility Improvements	326	550,474		550,474					
C582160 Mattamy National Cycling Centre Improvements	327	19,976		19,976					
Total Facilities Redevelopment Recreation		1,489,475		1,489,475					

Capital Budget Details

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures	Recoveries / Donations
Facilities Redevelopment Arts/Cultural									
C583101 FirstOntario Arts Centre Milton Facility Improvements	328	22,449		22,449					
Total Facilities Redevelopment Arts/Cultural		22,449		22,449					
Facilities Redevelopment Engineering									
C584101 Brookville Yard Facility Improvements	329	114,054		114,054					
Total Facilities Redevelopment Engineering		114,054		114,054					
Facilities Redevelopment Fire									
C587114 Fire Halls Facility Improvements	330	472,478		472,478					
Total Facilities Redevelopment Fire		472,478		472,478					
Facilities Growth Civic									
C591100 Town Hall Construction/Expansion	331	501,975		501,975					
Total Facilities Growth Civic		501,975		501,975					
Facilities Growth Fire									
C597401 Fire Station No. 5	332	4,003,548			2,603,081				1,400,467
Total Facilities Growth Fire		4,003,548			2,603,081				1,400,467
Total Community Services		10,643,824	8,694	3,389,573	5,121,578	191,182		500,000	1,432,797

Capital Budget Details

Service Strategy

Comm Serv Administration

Project ID: C500121

Description	Budget					
	Total	2019	2020	2021	2022-2024	2025-2028
<p>The Community Services Master Plan addresses cultural planning and the coordination of the arts and cultural sector. Arts and culture defines a community and creates a sense of place and belonging. The development of a cultural strategy will set direction for policy, investment, and future focus of municipal programs. The strategy will articulate the municipality's vision of how culture is understood and why it is important to the community. Areas of focus for the strategy will include understanding the capacity of local arts and cultural groups, defining the roles and responsibilities of the municipality and its partners in the delivery of programs and events to build a strong and collaborative cultural community.</p> <p>This budget is based on similar recent studies.</p>	Expenditures					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees	173,793	57,931		57,931	57,931
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	6,084	2,028		2,028	2,028
	Expenditures Total	179,877	59,959		59,959	59,959
	Funding					
	Contribution from Operating Reserves/Reserve Funds	26,082	8,694		8,694	8,694
	Development Charges	97,134			48,567	48,567
	Capital Provision	56,661	51,265		2,698	2,698
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	179,877	59,959		59,959	59,959	
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	4	Set direction for policy, investment and future Town focus related to the cultural growth of the community.				
Service Enhancement	4	Create strategy to define the responsibilities of the Town and its partners to build a strong cultural community.				
Tied to Another Jurisdiction	0					

Capital Budget Details

Playground Upgrades

Project ID: C510102

Parks Redevelopment

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
<p>This project is the replacement of aging playground equipment to bring structures up to Canadian Standards Association (CSA) standards. This program will implement new playground equipment to meet current CSA standards on Town and school property as per previous agreements between the Town and School Boards or their School Councils. Projects are funded based on an approximate 50/50 split between Town and parent school council based upon Town of Milton Council approved policy (COMS-032-07). The location identified for 2019 is Martin Street Public School.</p> <p>The 2019 cost estimate is based on similar work that has been undertaken in recent years.</p>	Expenditures				
	Town Admin & Contingency	10,270	5,135		5,135
	Furniture, Fixtures & Equip				
	Professional Fees				
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping	117,868	58,934		58,934
	Transfers	25,383	12,871		12,512
	Expenditures Total	153,521	76,940		76,581
	Funding				
	Contribution from Operating	44,251		44,251	
	Reserves/Reserve Funds	44,610	44,610		
	Development Charges				
	Capital Provision				
	Grants/Subsidies				
	Debentures				
	Recoveries/Donations	64,660	32,330		32,330
	Funding Total	153,521	76,940		76,581
	Priority				
Category	Score	Rationale			
Health and Safety Issues	3	New playground equipment to comply with CSA standards.			
Cost Savings/Payback	0				
State of Good Repair	0				
Growth Related Need	0				
Service Enhancement	0				
Tied to Another Jurisdiction	3	Project is based on an approximate 50/50 split funded between the Town and parent school council.			

Capital Budget Details

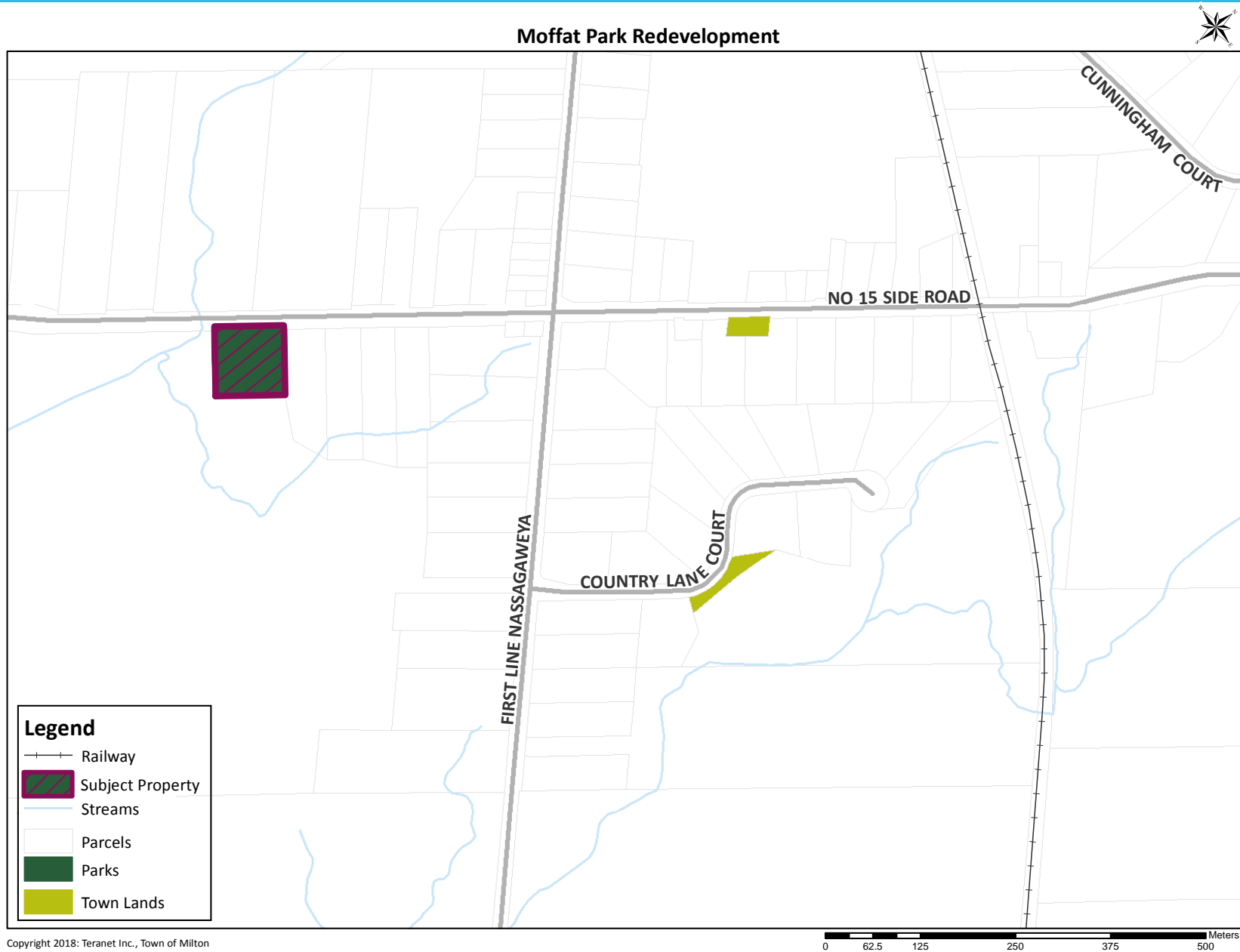
Moffat Park Redevelopment

Project ID: C510128

Parks Redevelopment

Description	Budget					
	Total	2019	2020	2021	2022-2024 2025-2028	
<p>This project includes the design for the re-development of Moffat Park. Park redevelopment projects are prioritized through the Parks Redevelopment Framework Plan presented through COMS-044-11. Park design is expected to be completed in 2019 with park re-development to begin in 2020. The cost estimate is based on historical costs of similar size redevelopment projects.</p>	Expenditures					
	Town Admin & Contingency	55,322	6,878	48,444		
	Furniture, Fixtures & Equip					
	Professional Fees	76,728	50,052	26,676		
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	482,289		482,289		
	Transfers	102,902	43,393	59,509		
	Expenditures Total	717,241	100,323	616,918		
	Funding					
	Contribution from Operating Reserves/Reserve Funds	616,918		616,918		
	Development Charges	100,323	100,323			
	Capital Provision					
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	717,241	100,323	616,918			
Priority						
Category	Score	Rationale				
Health and Safety Issues	3	Aging facilities that are worn out and need of repair/replacement.				
Cost Savings/Payback	0					
State of Good Repair	4	Assets are heavily used and at the end of their life cycle.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details



Capital Budget Details

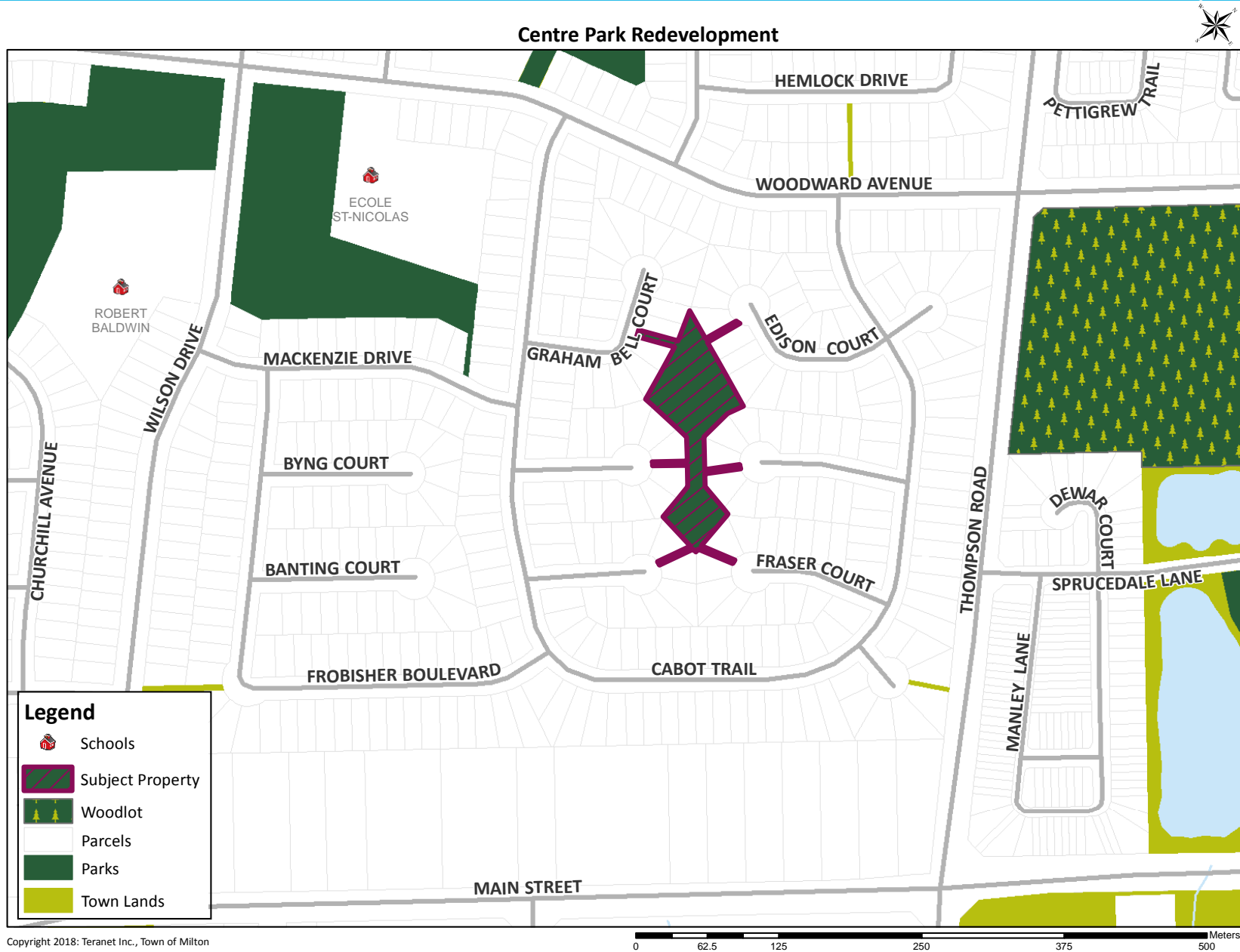
Centre Park Redevelopment

Project ID: C510145

Parks Redevelopment

Description	Budget					
	Total	2019	2020	2021	2022-2024 2025-2028	
<p>This project includes the design for the redevelopment of Centre Park. The park design may include play area, walkways with lighting, park pavilion, site furnishings, grading and drainage improvements and planting. Park design is expected to be completed in 2019 with redevelopment in 2020. The design cost estimate is based on historical costs of similar size redevelopment projects.</p> <p>Park redevelopment projects are prioritized and budget estimates developed on the guiding principles of the Parks Redevelopment Framework Plan presented through COMS-044-11.</p>	Expenditures					
	Town Admin & Contingency	36,571	5,453	31,118		
	Furniture, Fixtures & Equip					
	Professional Fees	57,673	37,071	20,602		
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	309,127		309,127		
	Transfers	54,818	22,188	32,630		
	Expenditures Total	458,189	64,712	393,477		
	Funding					
	Contribution from Operating Reserves/Reserve Funds	393,477		393,477		
	Development Charges	64,712	64,712			
	Capital Provision					
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	458,189	64,712	393,477			
Priority						
Category	Score	Rationale				
Health and Safety Issues	3	Aging facilities are worn out and need repair/replacement.				
Cost Savings/Payback	0					
State of Good Repair	4	Assets are heavily used and at the end of their life cycle.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details



Capital Budget Details

Court Park Redevelopment

Project ID: C510146

Parks Redevelopment

Description	Budget					
	Total	2019	2020	2021	2022-2024 2025-2028	
<p>This project includes the design for the redevelopment of Court Park. Park design is expected to be completed in 2019 with redevelopment to be completed in 2020. The design cost estimate is based on historical costs of similar size redevelopment projects.</p> <p>Park redevelopment projects are prioritized and budget estimates developed on the guiding principles of the Parks Redevelopment Framework Plan presented through COMS-044-11.</p>	Expenditures					
	Town Admin & Contingency	36,571	5,453	31,118		
	Furniture, Fixtures & Equip					
	Professional Fees	57,673	37,071	20,602		
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	309,127		309,127		
	Transfers	54,818	22,188	32,630		
	Expenditures Total	458,189	64,712	393,477		
	Funding					
	Contribution from Operating Reserves/Reserve Funds	393,477		393,477		
	Development Charges	64,712	64,712			
	Capital Provision					
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	458,189	64,712	393,477			
Priority						
Category	Score	Rationale				
Health and Safety Issues	3	Aging facilities are worn out and need repair/replacement.				
Cost Savings/Payback	0					
State of Good Repair	4	Assets are heavily used and at the end of their life cycle.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details



Capital Budget Details

Sam Sherratt Park Redevelopment

Project ID: C510151

Parks Redevelopment

Description	Budget					
	Total	2019	2020	2021	2022-2024 2025-2028	
<p>This project includes the redevelopment of Sam Sherratt Park including improvements to the existing ball fields, backstops, players benches and bleachers, walkways, drainage and grading improvements, site furnishings, portable washroom enclosure and planting.</p> <p>The budget is based on the approved final concept plan as outlined in COMS-006-18.</p>	Expenditures					
	Town Admin & Contingency	55,100	55,100			
	Furniture, Fixtures & Equip					
	Professional Fees	33,887	33,887			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	511,446	511,446			
	Transfers	62,415	62,415			
	Expenditures Total	662,848	662,848			
	Funding					
	Contribution from Operating Reserves/Reserve Funds	162,848	162,848			
	Development Charges					
	Capital Provision					
Grants/Subsidies						
Debentures	500,000	500,000				
Recoveries/Donations						
Funding Total	662,848	662,848				
Priority						
Category	Score	Rationale				
Health and Safety Issues	1	Aging facilities are worn out and need repair/replacement.				
Cost Savings/Payback	0					
State of Good Repair	4	Assets are heavily used and at the end of their life cycle.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details



Capital Budget Details

Sherwood Community Centre-Park Elements

Project ID: C522132

Parks Growth

Description	Budget					
	Total	2019	2020	2021	2022-2024 2025-2028	
<p>This project includes the construction of Sherwood District Park facilities in 2019 in coordination with construction of the Sherwood Community Centre.</p> <p>This project will result in ongoing operational expenses for the maintenance of the park as well as contributions to reserves for the long-term asset renewal and replacement requirements.</p> <p>The budget is based on the approved final concept plan as outlined in COMS-006-18.</p>	Expenditures					
	Town Admin & Contingency	116,664	116,664			
	Furniture, Fixtures & Equip					
	Professional Fees	95,303	95,303			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	640,709	640,709			
	Transfers	78,142	78,142			
	Expenditures Total	930,818	930,818			
	Funding					
	Contribution from Operating Reserves/Reserve Funds	46,541	46,541			
	Development Charges	837,736	837,736			
	Capital Provision	46,541	46,541			
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	930,818	930,818				
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	4	To provide recreational parkland identified to service the Sherwood Secondary Plan Area.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Sherwood Community Centre-Park Elements

Project ID: C522132

Parks Growth







	Operating Impact						
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	60,939	20,313		20,313		20,313	
Purchased Services	212,931	23,659		94,636		94,636	
Total Expected Expenditures	273,870	43,972		114,949		114,949	
Total Operating Impact	273,870	43,972		114,949		114,949	

Capital Budget Details

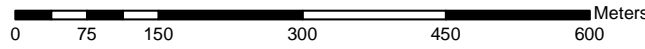
Sherwood Community Centre - Park Elements



Legend

-  Subject Property
-  Railway
-  Parcels
-  Woodlot
-  Parks
-  Town Lands

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Capital Budget Details

Ford Neighbourhood Park - Boyne

Project ID: C524002

Parks Growth

Description	Budget					
	Total	2019	2020	2021	2022-2024 2025-2028	
<p>This project includes construction of the Ford Neighbourhood Park as identified in the Boyne West Tertiary Plan (westerly lands) outlined in report PD-033-14. Park facilities to include: "mosquito" level baseball diamond, two (2) mini soccer fields, two (2) multi-use courts, minor spray pad, play area, park pavilion, site works, parking area, asphalt walkways with lighting, site furnishings, signage and associated landscape amenities.</p> <p>This project will result in ongoing operational expenses for the maintenance of the park, as well as contributions to reserves for the long term asset renewal and replacement requirements.</p> <p>The park was identified as a growth related need within the 2015 Development Charge Background Study.</p> <p>The budget is based on the approved final concept plan as outlined in COMS-006-18.</p>	Expenditures					
	Town Admin & Contingency	153,767	153,767			
	Furniture, Fixtures & Equip					
	Professional Fees	67,920	67,920			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	1,537,672	1,537,672			
	Transfers	108,153	108,153			
	Expenditures Total	1,867,512	1,867,512			
	Funding					
	Contribution from Operating Reserves/Reserve Funds	93,375	93,375			
	Development Charges	1,680,761	1,680,761			
	Capital Provision	93,376	93,376			
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	1,867,512	1,867,512				
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	5	Provision of recreational parkland within the Boyne Secondary Plan Area.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Ford Neighbourhood Park - Boyne

Project ID: C524002

Parks Growth

Operating Impact							
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	107,169	35,723		35,723		35,723	
Purchased Services	94,486	16,290		39,098		39,098	
Total Expected Expenditures	201,655	52,013		74,821		74,821	
Total Operating Impact	201,655	52,013		74,821		74,821	

Capital Budget Details

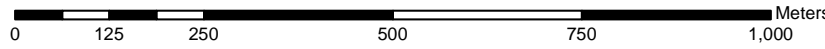
Ford Neighbourhood Park - Boyne



Legend

- Subject Property
- Schools
- Railway
- Parcels
- Woodlot
- Parks
- Town Lands

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Capital Budget Details

Corporate Office Furniture & Equipment

Project ID: C581100

Facilities Redevelopment Civic

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
This project includes the replacement and enhancement of furniture, fixtures and equipment for corporate facilities, based on staffing needs and life cycle replacements. The recommended budget is based on purchasing history and contracted supplier pricing.	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	671,517	80,419	62,220	62,222	186,666	279,990
	Professional Fees	67,151	8,042	6,222	6,222	18,666	27,999
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	135,867	15,581	12,661	12,662	37,986	56,977
	Expenditures Total	874,535	104,042	81,103	81,106	243,318	364,966
	Funding						
	Contribution from Operating Reserves/Reserve Funds	770,493		81,103	81,106	243,318	364,966
	Development Charges	104,042	104,042				
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	874,535	104,042	81,103	81,106	243,318	364,966	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	4	Office furniture and accessories to meet staffing needs.					
Growth Related Need	3	Furniture and equipment to support new human resource requirements.					
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Civic Facilities Improvements

Project ID: C581127

Facilities Redevelopment Civic

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>Improvement projects at various civic facility locations are based on the Asset Management Plan CORS-167-17 as well as property management obligations and opportunities. The recommended budget has been developed based on the 2015 Infrastructure Facility Audit, with additional input from assigned consultants and staff to address life cycle replacements and corrective maintenance activities. The following improvements have been identified for 2019:</p> <ol style="list-style-type: none"> 1. Upgrade parking lot lights at Hugh Foster Hall with energy efficient LED. 2. Replace AC unit at Hugh Foster Hall. 3. Replace sidewalk and make drainage improvements between Hugh Foster Hall and Town Hall. 4. Update interior wayfinding signage at Town Hall. <p>In the case of unanticipated changes in the facility's condition, staff may need to reprioritize one or more of the above capital improvements by way of addressing those circumstances.</p>	Expenditures						
	Town Admin & Contingency	175,803	7,666	6,583	9,861	39,512	112,181
	Furniture, Fixtures & Equip						
	Professional Fees	400,770	4,000	15,141	22,679	84,959	273,991
	Land & Buildings						
	Utilities						
	Facility Contracts	1,416,400	36,662	65,834	98,603	369,342	845,959
	Road Contracts						
	Landscaping	294,878	35,000				259,878
	Transfers	362,919	24,651	16,199	24,262	65,643	232,164
	Expenditures Total	2,650,770	107,979	103,757	155,405	559,456	1,724,173
	Funding						
	Contribution from Operating	1,872,468		103,757	69,839	190,115	1,508,757
	Reserves/Reserve Funds	778,302	107,979		85,566	369,341	215,416
	Development Charges						
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	2,650,770	107,979	103,757	155,405	559,456	1,724,173	
Priority							
Category	Score	Rationale					
Health and Safety Issues	4	Remove trip hazards at sidewalk.					
Cost Savings/Payback	0						
State of Good Repair	4	Replacement of aging facility components ensure assets perform at expected levels of service.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Seniors Centre Asset Restorations

Project ID: C582100

Facilities Redevelopment Recreation

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>Improvement projects at the Milton Seniors Activity Centre are based on the Asset Management Plan CORS-067-17 as well as property management obligations and opportunities. The recommended budget has been developed based on the 2015 Infrastructure Facility Audit, with additional input from assigned consultants and staff to address life cycle replacements and corrective maintenance activities. The following improvements have been identified for 2019:</p> <p>1. Update washroom countertops, flooring and paint that's over 30 years old.</p> <p>In the case of unanticipated changes in the facility's condition, staff may need to reprioritize one or more of the above capital improvements by way of addressing those circumstances.</p>	Expenditures						
	Town Admin & Contingency	54,078	2,500	2,832	5,416	17,334	25,996
	Furniture, Fixtures & Equip						
	Professional Fees	118,640		6,513	12,456	39,879	59,792
	Land & Buildings						
	Utilities						
	Facility Contracts	540,803	25,000	28,324	54,156	173,375	259,948
	Road Contracts						
	Landscaping						
	Transfers	133,051	6,138	6,968	13,325	42,660	63,960
	Expenditures Total	846,572	33,638	44,637	85,353	273,248	409,696
	Funding						
	Contribution from Operating Reserves/Reserve Funds	812,934		44,637	85,353	273,248	409,696
	Development Charges	33,638	33,638				
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	846,572	33,638	44,637	85,353	273,248	409,696	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	3	Update the washroom countertops, flooring and paint past its useful life and improve facility conditions.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Leisure Centre Upgrades

Project ID: C582105

Facilities Redevelopment Recreation

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>Improvement projects at the Milton Leisure Centre are based on the Asset Management Plan CORS-067-17 as well as property management obligations and opportunities. The recommended budget has been developed based on the 2015 Infrastructure Facility Audit, with additional input from assigned consultants and staff to address life cycle replacements and corrective maintenance activities. The following improvements have been identified for 2019:</p> <ol style="list-style-type: none"> 1. Upgrade pool lighting with energy efficient LED. 2. Repairs to leisure pool slide. 3. Regrouting of existing tiles in leisure pool area. 4. Purchase of a replacement aerial work platform to perform ongoing maintenance at the facility. <p>In the case of unanticipated changes in the facility's condition, staff may need to reprioritize one or more of the above capital improvements by way of addressing those circumstances.</p>	Expenditures						
	Town Admin & Contingency	122,136	16,796	29,425	4,982	19,600	51,333
	Furniture, Fixtures & Equip	20,944	20,944				
	Professional Fees	265,487	23,212	67,678	11,460	45,071	118,066
	Land & Buildings						
	Utilities						
	Facility Contracts	1,017,983	127,000	294,254	49,824	94,231	452,674
	Road Contracts						
	Landscaping	162,426				101,771	60,655
	Transfers	218,247	42,803	49,007	8,298	32,643	85,496
	Expenditures Total	1,807,223	230,755	440,364	74,564	293,316	768,224
	Funding						
	Contribution from Operating	846,393		231,676		152,294	462,423
	Reserves/Reserve Funds	960,830	230,755	208,688	74,564	141,022	305,801
	Development Charges						
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	1,807,223	230,755	440,364	74,564	293,316	768,224	
Priority							
Category	Score	Rationale					
Health and Safety Issues	4	A new aerial work platform to replace the old one will provide safer equipment to perform facility maintenance.					
Cost Savings/Payback	0						
State of Good Repair	5	Replacement and upgrade of aging facility components ensure assets perform at expected levels of service.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Rotary Park Community Centre Facilities Redevelopment Recreation

Project ID: C582124

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>Improvement projects at Rotary Park Community Centre are based on the Asset Management Plan CORS-067-17 as well as property management obligations and opportunities. The recommended budget has been developed based on the 2015 Infrastructure Facility Audit, with additional input from assigned consultants and staff to address life cycle replacements and corrective maintenance activities. The following improvement has been identified for 2019:</p> <p>1. Upgrade changeroom facilities including items such as lockers, stall dividers and floor coating.</p> <p>In the case of unanticipated changes in the facility's condition, staff may need to reprioritize one or more of the above capital improvements by way of addressing those circumstances.</p>	Expenditures						
	Town Admin & Contingency	27,087	2,239	8,713	10,293	5,084	758
	Furniture, Fixtures & Equip						
	Professional Fees	57,151		20,041	23,673	11,693	1,744
	Land & Buildings						
	Utilities						
	Facility Contracts	260,106	22,387	87,132	102,929	40,076	7,582
	Road Contracts						
	Landscaping	10,764				10,764	
	Transfers	53,841	5,002	17,126	20,231	9,992	1,490
	Expenditures Total	408,949	29,628	133,012	157,126	77,609	11,574
	Funding						
	Contribution from Operating	189,369		45,880	120,214	23,275	
	Reserves/Reserve Funds	219,580	29,628	87,132	36,912	54,334	11,574
	Development Charges						
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	408,949	29,628	133,012	157,126	77,609	11,574	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	3	Changeroom facilities in need of repairs to maintain a good condition and extend life of assets.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Memorial Arena Facility Improvements

Project ID: C582134

Facilities Redevelopment Recreation

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>Improvement projects at Memorial Arena are based on the Asset Management Plan CORS-067-17 as well as property management obligations and opportunities. The recommended budget has been developed based on the 2015 Infrastructure Facility Audit, with additional input from assigned consultants and staff to address life cycle replacements and corrective maintenance activities. The following improvements have been identified for 2019:</p> <ol style="list-style-type: none"> 1. Replace ice controller and refrigeration electrical panel that is over 25 years-old. 2. Replace stage at Lions Hall. <p>In the case of unanticipated changes in the facility's condition, staff may need to reprioritize one or more of the above capital improvements by way of addressing those circumstances.</p>	Expenditures						
	Town Admin & Contingency	256,901	10,142	28,110	18,378	18,099	182,172
	Furniture, Fixtures & Equip						
	Professional Fees	608,319	29,225	76,199	42,271	41,628	418,996
	Land & Buildings						
	Utilities						
	Facility Contracts	2,350,134	101,414	62,226	183,784	180,989	1,821,721
	Road Contracts						
	Landscaping	145,920		145,920			
	Transfers	436,714	35,977	43,738	37,886	37,311	281,802
	Expenditures Total	3,797,988	176,758	356,193	282,319	278,027	2,704,691
	Funding						
	Contribution from Operating Reserves/Reserve Funds	647,014		293,967	241,161		111,886
	Development Charges	3,150,974	176,758	62,226	41,158	278,027	2,592,805
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	3,797,988	176,758	356,193	282,319	278,027	2,704,691	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	3	Higher efficiency, modern equipment will improve energy consumption.					
State of Good Repair	4	Replacement of facility components ensure assets perform at expected levels of service.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Community Halls Facility Improvements

Project ID: C582145

Facilities Redevelopment Recreation

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>Improvement projects at Nassagaweya Community Centre are based on the Asset Management Plan CORS-067-17 as well as property management obligations and opportunities. The recommended budget has been developed based on the 2015 Infrastructure Facility Audit, with additional input from assigned consultants and staff to address life cycle replacements and corrective maintenance activities. The following improvements have been identified for 2019:</p> <ol style="list-style-type: none"> 1. Replace roofing system and heating/cooling system that is over 25 years-old. 2. Replace remaining existing windows. 3. Replace existing exterior signage. <p>In the case of unanticipated changes in the facility's condition, staff may need to reprioritize one or more of the above capital improvements by way of addressing those circumstances.</p>	Expenditures						
	Town Admin & Contingency	42,659	23,741	8,377	4,367	2,816	3,358
	Furniture, Fixtures & Equip						
	Professional Fees	86,339	42,827	19,268	10,045	6,477	7,722
	Land & Buildings						
	Utilities						
	Facility Contracts	426,596	237,408	83,775	43,676	28,161	33,576
	Road Contracts						
	Landscaping						
	Transfers	85,004	46,864	17,271	8,141	5,806	6,922
	Expenditures Total	640,598	350,840	128,691	66,229	43,260	51,578
	Funding						
	Contribution from Operating	235,246		117,439	66,229		51,578
	Reserves/Reserve Funds	405,352	350,840	11,252		43,260	
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	640,598	350,840	128,691	66,229	43,260	51,578	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	4	New heating/cooling system and windows will improve energy efficiency,					
State of Good Repair	4	Replacement of aging facility components ensure assets perform at expected levels of service.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

John Tonelli Sports Centre Facility Improvements

Project ID: C582147

Facilities Redevelopment Recreation

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>Improvement projects at John Tonelli Sports Centre are based on the Asset Management Plan CORS-067-17 as well as property management obligations and opportunities. The recommended budget has been developed based on the 2015 Infrastructure Facility Audit, with additional input from assigned consultants and staff to address life cycle replacements and corrective maintenance activities. The following improvement has been identified for 2019:</p> <p>1. Replace refrigeration electrical panel that is over 30 years-old.</p> <p>In the case of unanticipated changes in the facility's condition, staff may need to reprioritize the above capital improvement by way of addressing those circumstances.</p>	Expenditures						
	Town Admin & Contingency	256,746	7,497	11,434	2,275	19,870	215,670
	Furniture, Fixtures & Equip						
	Professional Fees	587,595	14,995	25,625	5,232	45,703	496,040
	Land & Buildings						
	Utilities						
	Facility Contracts	1,802,203	61,620	114,346	22,745	198,687	1,404,805
	Road Contracts						
	Landscaping	751,890					751,890
	Transfers	379,278	13,294	17,467	3,334	29,119	316,064
	Expenditures Total	3,777,712	97,406	168,872	33,586	293,379	3,184,469
	Funding						
	Contribution from Operating	2,721,327			33,586	250,199	2,437,542
	Reserves/Reserve Funds	1,056,385	97,406	168,872		43,180	746,927
	Development Charges						
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	3,777,712	97,406	168,872	33,586	293,379	3,184,469	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	4	Replacement of aging facility components ensure assets perform at expected levels of service.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Milton Sports Centre Facility Improvements

Project ID: C582148

Facilities Redevelopment Recreation

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>Improvement projects at Milton Sports Centre are based on the Asset Management Plan CORS-067-17 as well as property management obligations and opportunities. The recommended budget has been developed based on the 2015 Infrastructure Facility Audit, with additional input from assigned consultants and staff to address life cycle replacements and corrective maintenance activities. The following improvements have been identified for 2019:</p> <ol style="list-style-type: none"> 1. Replace electrical panel that is over 15 years-old. 2. Replace rink condenser that is over 15 years-old. 3. Upgrade pool lighting with energy efficient LED. 4. Replace pool filtration system. 5. Replace countertops in lobby and banquet hall. <p>In the case of unanticipated changes in the facility's condition, staff may need to reprioritize one or more of the above capital improvements by way of addressing those circumstances.</p>	Expenditures						
	Town Admin & Contingency	765,379	51,118	106,731	92,489	286,841	228,200
	Furniture, Fixtures & Equip						
	Professional Fees	1,409,455	76,243	214,589	65,322	529,408	523,893
	Land & Buildings						
	Utilities						
	Facility Contracts	5,286,761	371,231	1,046,503	56,051	1,943,844	1,869,132
	Road Contracts						
	Landscaping	917,801		20,800		897,001	
	Transfers	1,410,327	51,882	197,908	33,667	583,462	543,408
	Expenditures Total	9,789,723	550,474	1,586,531	247,529	4,240,556	3,164,633
	Funding						
	Contribution from Operating	5,049,751		374,757	247,529	2,525,185	1,902,280
	Reserves/Reserve Funds	4,739,972	550,474	1,211,774		1,715,371	1,262,353
	Development Charges						
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	9,789,723	550,474	1,586,531	247,529	4,240,556	3,164,633	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	4	Replacing the filtration system reduces maintenance upkeep. LED lighting improves energy efficiencies.					
State of Good Repair	5	Replacement of facility components ensure assets perform at expected levels of service.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Mattamy National Cycling Centre Improvements

Project ID: C582160

Facilities Redevelopment Recreation

Description	Budget					
	Total	2019	2020	2021	2022-2024	2025-2028
<p>The 2019 capital program for the Mattamy National Cycling Centre (MNCC) is based on the principles of the Asset Management Plan (AMP) presented through CORS-067-17. As the MNCC assets are not identified in AMP due to the timing of original construction, equipment inspections performed by qualified service contractors and conditions observed by staff recommend this budget amount. The following improvement has been scheduled for 2019:</p> <p>1. Upgrade existing electrical system with a new transformer.</p> <p>In the case of unanticipated changes in the facility's condition, staff may need to reprioritize the above capital improvement by way of addressing those circumstances.</p>	Expenditures					
	Town Admin & Contingency	109,310	1,000			108,310
	Furniture, Fixtures & Equip	2,000	2,000			
	Professional Fees	251,413	2,300			249,113
	Land & Buildings					
	Utilities					
	Facility Contracts	1,093,105	10,000			1,083,105
	Road Contracts					
	Landscaping					
	Transfers	107,826	4,676			103,150
	Expenditures Total	1,563,654	19,976			1,543,678
	Funding					
	Contribution from Operating Reserves/Reserve Funds	1,563,654	19,976			1,543,678
	Development Charges					
	Capital Provision					
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	1,563,654	19,976			1,543,678	
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	0					
Service Enhancement	4	Upgrading the electrical system will meet the needs in hosting various event types and sizes.				
Tied to Another Jurisdiction	0					

Capital Budget Details

FirstOntario Arts Centre Milton Facility Improvements

Project ID: C583101

Facilities Redevelopment Arts/Cultural

Description	Budget					
	Total	2019	2020	2021	2022-2024	2025-2028
<p>Improvement projects at FirstOntario Arts Centre Milton are based on the Asset Management Plan CORS-067-17 as well as property management obligations and opportunities. The recommended budget has been developed based on the 2015 Infrastructure Facility Audit, with additional input from assigned consultants and staff to address life cycle replacements and corrective maintenance activities. The following improvements have been identified for 2019:</p> <p>1. Installation of guardrails at the loading dock, as identified by the Health and Safety Committee.</p> <p>In the case of unanticipated changes in the facility's condition, staff may need to reprioritize the above capital improvement by way of addressing those circumstances.</p>	Expenditures					
	Town Admin & Contingency	17,891	1,060		6,000	10,831
	Furniture, Fixtures & Equip					
	Professional Fees	47,682	8,970		13,800	24,912
	Land & Buildings					
	Utilities					
	Facility Contracts	178,911	10,600		60,000	108,311
	Road Contracts					
	Landscaping					
	Transfers	36,516	1,819		12,369	22,328
	Expenditures Total	281,000	22,449		92,169	166,382
	Funding					
	Contribution from Operating	92,169			92,169	
	Reserves/Reserve Funds	188,831	22,449			166,382
	Development Charges					
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	281,000	22,449		92,169	166,382	
Priority						
Category	Score	Rationale				
Health and Safety Issues	3	The building's Health and Safety Committee identified a safety concern at the loading dock and recommended installing guardrails.				
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Brookville Yard Facility Improvements

Project ID: C584101

Facilities Redevelopment Engineering

Description	Budget					
	Total	2019	2020	2021	2022-2024 2025-2028	
<p>Improvement projects at Brookville Yard are based on the Asset Management Plan CORS-067-17 as well as property management obligations and opportunities. The recommended budget has been developed based on the 2015 Infrastructure Facility Audit, with additional input from assigned consultants and staff to address life cycle replacements and corrective maintenance activities. The following improvement has been identified for 2019:</p> <p>1. Exterior roofing repairs to the existing salt dome that is over 40 years-old.</p> <p>In the case of unanticipated changes in the facility's condition, staff may need to reprioritize the above capital improvement by way of addressing those circumstances.</p>	Expenditures					
	Town Admin & Contingency	7,684	7,684			
	Furniture, Fixtures & Equip					
	Professional Fees	17,673	17,673			
	Land & Buildings					
	Utilities					
	Facility Contracts	76,840	76,840			
	Road Contracts					
	Landscaping					
	Transfers	11,857	11,857			
	Expenditures Total	114,054	114,054			
	Funding					
	Contribution from Operating Reserves/Reserve Funds	114,054	114,054			
	Development Charges					
	Capital Provision					
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	114,054	114,054				
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	4	The repairs will continue to extend the life of the asset.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Fire Halls Facility Improvements

Project ID: C587114

Facilities Redevelopment Fire

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>Improvement projects at Milton Fire Station No.4 are based on the Asset Management Plan CORS-067-17 as well as property management obligations and opportunities. The recommended budget has been developed based on the 2015 Infrastructure Facility Audit, with additional input from assigned consultants and staff to address life cycle replacements and corrective maintenance activities. The following improvements have been identified for 2019:</p> <ol style="list-style-type: none"> 1. Install guardrails around the existing roof top HVAC units. 2. Reconstruct existing parking area to address ongoing surface and subsurface drainage issues. <p>In the case of unanticipated changes in the facility's condition, staff may need to reprioritize one or more of the above capital improvements by way of addressing those circumstances.</p>	Expenditures						
	Town Admin & Contingency	141,805	50,700		2,704	27,236	61,165
	Furniture, Fixtures & Equip						
	Professional Fees	316,232	107,300		6,221	62,641	140,070
	Land & Buildings						
	Utilities						
	Facility Contracts	774,624	10,000		27,048	272,352	465,224
	Road Contracts						
	Landscaping	392,280	248,500				143,780
	Transfers	253,684	55,978		5,316	60,319	132,071
	Expenditures Total	1,878,625	472,478		41,289	422,548	942,310
	Funding						
	Contribution from Operating Reserves/Reserve Funds	983,333			41,289	303,584	638,460
	Development Charges	895,292	472,478			118,964	303,850
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	1,878,625	472,478		41,289	422,548	942,310	
Priority							
Category	Score	Rationale					
Health and Safety Issues	3	Guardrails around the roof top HVAC units provide additional safety to prevent fall hazards.					
Cost Savings/Payback	0						
State of Good Repair	4	Repairing the pavement will reduce further deterioration and extend the life the asset.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Town Hall Construction/Expansion

Project ID: C591100

Facilities Growth Civic

Description	Budget					
	Total	2019	2020	2021	2022-2024	2025-2028
<p>This capital budget has been prepared in order to move forward with the preliminary design development program, financial analysis and associated land issues supporting the recommendations as described in the Civic Precinct Feasibility Study, as per ES-010-18. The cost estimates are based on the study and information known to date. This project advances the next steps in realizing the priorities identified in the 2016 Downtown Study for the civic precinct redevelopment including:</p> <ol style="list-style-type: none"> 1. Creating a civic presence as an anchor in the downtown. 2. Building on the existing heritage. 3. Creating a vibrant, pedestrian-friendly, interactive public space. 4. Parking facilities to meet existing and future needs. 	Expenditures					
	Town Admin & Contingency	3,097,511			16,246	3,081,265
	Furniture, Fixtures & Equip	2,057,900				2,057,900
	Professional Fees	2,059,321	285,000		706,414	1,067,907
	Land & Buildings	200,000	200,000			
	Utilities					
	Facility Contracts	15,000,992				15,000,992
	Road Contracts					
	Landscaping	4,176,660				4,176,660
	Transfers	1,291,143	16,975		31,074	1,243,094
	Expenditures Total	27,883,527	501,975		753,734	26,627,818
	Funding					
	Contribution from Operating Reserves/Reserve Funds	753,734			753,734	
	Development Charges	6,651,101	501,975			6,149,126
	Capital Provision	16,169,237				16,169,237
	Grants/Subsidies					
	Debentures	4,309,455				4,309,455
	Recoveries/Donations					
	Funding Total	27,883,527	501,975		753,734	26,627,818
	Priority					
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	5	Supporting growth through the downtown redevelopment and provide for future office needs.				
Service Enhancement	4	Place making for the entire community for a variety of year-round activities.				
Tied to Another Jurisdiction	0					

Capital Budget Details

Fire Station No. 5

Facilities Growth Fire

Project ID: C597401

Description	Budget					
	Total	2019	2020	2021	2022-2024	2025-2028
<p>The Town of Milton has engaged in a joint collaborative effort with the Region of Halton to build a new facility providing both paramedic and fire support services.</p> <p>Detailed design is currently underway, as awarded through CORS-051-17, with anticipated completion in early 2019 and anticipated completion of construction in 2020. This project is for the complete construction of the joint facility.</p> <p>This project was included in the 2015 Development Charge Background Study as a growth-related need to provide fire emergency response service to the Boyne Secondary Plan area.</p> <p>As Milton will manage the construction of the facility, the budget also includes the projected costs for the Halton Region Paramedic Services South Milton Response Station with a corresponding revenue recovery from the Region as outlined in Regional Municipality of Halton report LPS-58-12.</p> <p>This project will result in ongoing operational costs to support the full-time emergency fire response personnel and transfers to reserves for long-term infrastructure renewal needs.</p> <p>The facility will operate with 4 full-time fire crews being phased-in with a total annual operating cost of approximately \$2 million.</p>	Expenditures					
	Town Admin & Contingency	345,830	345,830			
	Furniture, Fixtures & Equip	489,000	489,000			
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts	3,000,086	3,000,086			
	Road Contracts					
	Landscaping					
	Transfers	168,632	168,632			
	Expenditures Total	4,003,548	4,003,548			
	Funding					
	Contribution from Operating Reserves/Reserve Funds					
	Development Charges	2,603,081	2,603,081			
	Capital Provision					
Grants/Subsidies						
Debentures						
Recoveries/Donations	1,400,467	1,400,467				
Funding Total	4,003,548	4,003,548				
	Priority					
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	5	As the Town continues to grow, the need for additional fire stations is critical to service the growing community.				
Service Enhancement	0					
Tied to Another Jurisdiction	4	Joint project with the Region.				

Capital Budget Details

Fire Station No. 5

Facilities Growth Fire

Project ID: C597401

Operating Impact							
	Total	2019 Growth / Volume Changes	2019 Service Level Changes	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes
Expected Expenditures							
Salaries and Benefits	3,507			1,382		2,125	
Transfers to Own Funds	204,014			102,007		102,007	
Purchased Goods	7,912			3,117		4,795	
Purchased Services	108,875			42,891		65,984	
Reallocated Expenses	12			5		7	
Total Expected Expenditures	324,320			149,402		174,918	
Total Operating Impact	324,320			149,402		174,918	

Note: The operating impacts identified above for the construction of Fire Station No. 5 do not include the full-time suppression staff that will provide emergency response service from the new facility. To gradually reach the target staffing levels at Station No. 5 and address existing staffing needs, full time fire suppression staff were added through the 2016 and 2017 operating budgets. A second full-time crew was added through the 2018 budget. No new fire staffing was added through the 2019 budget; however, the 2020 and 2021 forecast each include an incremental full-time crew which will bring the fire staffing to the targeted level of four (4) full-time crews by 2021 at an annual cost of \$2.2 million.

Operating Budget Details

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change Presented/P.Y. Approved
COMMUNITY SERVICES									
PROGRAMS									
EXPENDITURES									
Salaries and Benefits	4,006,264	4,310,464	4,134,203	247,573	4,381,776	234,362	1,379	4,617,517	11.7%
Administrative	15,751	40,423	40,424	(643)	39,781	18,138	-	57,919	43.3%
Financial	350,028	324,398	324,398	303	324,701	(1,242)	-	323,459	(0.3%)
Transfers to Own Funds	-	4,350	4,350	(1,000)	3,350	-	-	3,350	(23.0%)
Purchased Goods	211,280	239,276	242,500	(16,803)	225,697	26,843	(300)	252,240	4.0%
Purchased Services	680,234	814,861	649,078	1,978	651,056	154,408	-	805,464	24.1%
Reallocated Expenses	27,066	22,578	22,578	5,999	28,577	(271)	-	28,306	25.4%
Total EXPENDITURES	5,290,623	5,756,350	5,417,531	237,407	5,654,938	432,238	1,079	6,088,255	12.4%
REVENUE									
Financing Revenue	(383,177)	(315,677)	(300,038)	(31,163)	(331,201)	-	(28,939)	(360,140)	20.0%
Grants	(46,219)	(59,200)	(59,200)	(2,200)	(61,400)	(1,300)	-	(62,700)	5.9%
Recoveries and Donations	(246,151)	(412,169)	(262,169)	6,650	(255,519)	(133,701)	-	(389,220)	48.5%
User Fees and Service Charges	(4,719,307)	(4,837,743)	(4,887,017)	(191,569)	(5,078,586)	(289,218)	1,160	(5,366,644)	9.8%
Reallocated Revenue	(1,500)	-	-	-	-	-	-	-	0.0%
Total REVENUE	(5,396,354)	(5,624,789)	(5,508,424)	(218,282)	(5,726,706)	(424,219)	(27,779)	(6,178,704)	12.2%
Total PROGRAMS	(105,731)	131,561	(90,893)	19,125	(71,768)	8,019	(26,700)	(90,449)	(0.5%)
RECREATION AND CULTURE FACILITIES									
EXPENDITURES									
Salaries and Benefits	4,851,948	5,194,834	5,123,808	258,004	5,381,812	279,800	(202,961)	5,458,651	6.5%
Administrative	23,991	29,523	29,523	-	29,523	-	-	29,523	0.0%
Financial	430,153	419,349	419,349	13,037	432,386	-	(1,400)	430,986	2.8%
Transfers to Own Funds	1,041,574	1,073,524	1,073,524	50,701	1,124,225	191,230	-	1,315,455	22.5%
Purchased Goods	665,721	648,394	644,394	(7,965)	636,429	96,000	(10,365)	722,064	12.1%
Purchased Services	4,903,625	4,772,602	4,550,806	265,043	4,815,849	301,333	(1,911)	5,115,271	12.4%
Fleet Expenses	5,817	-	-	-	-	-	-	-	0.0%
Reallocated Expenses	168,812	140,811	140,811	15,619	156,430	-	-	156,430	11.1%
Total EXPENDITURES	12,091,641	12,279,037	11,982,215	594,439	12,576,654	868,363	(216,637)	13,228,380	10.4%
REVENUE									
Financing Revenue	(678,836)	(503,214)	(494,241)	(87,034)	(581,275)	(9,116)	-	(590,391)	19.5%
Grants	(881,212)	(900,458)	(896,800)	(4,000)	(900,800)	-	-	(900,800)	0.4%
Recoveries and Donations	(269,416)	(290,165)	(288,965)	17,687	(271,278)	35,000	-	(236,278)	(18.2%)
User Fees and Service Charges	(5,961,985)	(6,005,067)	(5,841,937)	(154,353)	(5,996,290)	(427,762)	29,429	(6,394,623)	9.5%
Reallocated Revenue	(302,241)	(277,097)	(277,097)	(29,383)	(306,480)	(30,000)	-	(336,480)	21.4%
Total REVENUE	(8,093,690)	(7,976,001)	(7,799,040)	(257,083)	(8,056,123)	(431,878)	29,429	(8,458,572)	8.5%
Total RECREATION AND CULTURE FACILITIES	3,997,951	4,303,036	4,183,175	337,356	4,520,531	436,485	(187,208)	4,769,808	14.0%

Operating Budget Details

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change Presented/P.Y. Approved
ADMINISTRATION AND CIVIC FACILITIES									
EXPENDITURES									
Salaries and Benefits	2,846,984	2,933,160	2,881,681	209,084	3,090,765	-	-	3,090,765	7.3%
Administrative	27,232	48,377	48,662	-	48,662	(210)	-	48,452	(0.4%)
Financial	99,384	101,347	101,347	(11,966)	89,381	-	-	89,381	(11.8%)
Transfers to Own Funds	610,807	582,350	469,249	(126,417)	342,832	-	-	342,832	(26.9%)
Purchased Goods	46,261	52,771	52,486	-	52,486	(3,001)	-	49,485	(5.7%)
Purchased Services	648,684	721,830	712,206	12,894	725,100	-	(32,000)	693,100	(2.7%)
Reallocated Expenses	69,405	52,458	52,458	2,432	54,890	-	-	54,890	4.6%
Total EXPENDITURES	4,348,757	4,492,293	4,318,089	86,027	4,404,116	(3,211)	(32,000)	4,368,905	1.2%
REVENUE									
Financing Revenue	(1,578,490)	(1,756,359)	(1,452,489)	10,831	(1,441,658)	-	-	(1,441,658)	(0.7%)
User Fees and Service Charges	(248,444)	(272,728)	(274,728)	(12,617)	(287,345)	469	-	(286,876)	4.4%
Recoveries and Donations	(2,585)	-	-	-	-	-	-	-	0.0%
Total REVENUE	(1,829,519)	(2,029,087)	(1,727,217)	(1,786)	(1,729,003)	469	-	(1,728,534)	0.1%
Total ADMINISTRATION AND CIVIC FACILITIES	2,519,238	2,463,206	2,590,872	84,241	2,675,113	(2,742)	(32,000)	2,640,371	1.9%
TOTAL LEVY REQUIREMENTS	6,411,458	6,897,803	6,683,154	440,722	7,123,876	441,762	(245,908)	7,319,730	9.5%

Operating Budget Details

SERVICE LEVEL CHANGE

Department	Community Services
Division	Recreation and Culture Facilities
Program	Facility Administration and Maintenance

DESCRIPTION OF SERVICE							
<p>Facility operating service levels will be modified in 2019 to off-set the first-year full-time operations and administration staffing requirements at the Sherwood Community Centre (SCC) and help minimize the increase in the department budget resulting from the commissioning of a new facility. Four (4) full-time Operations staff from the Milton Sports Centre, Milton Leisure Centre, Mattamy National Cycling Centre and John Tonelli Sports Centre will be redeployed when SCC opens in August 2019. (Note - the 2016 Council approved business plan and 2018 budget indicated 6 operators were required to operate the facility however this has been reduced to 4 to address financial challenges). The full-time Administrator will be shared with another facility (MNCC) which slightly increases the need for additional part time coverage due to the function being a front facing service position. This strategy is based on managing the hours of operation, leveraging program offerings at other facilities and recalibrating service levels (i.e. reduced / deferred maintenance activities) at all locations. Programming, facility rentals and maintenance activities will be scheduled as resources permit. This service level form identifies the savings associated with redeploying 4 existing Operations staff and 0.5 of a Facility Administrator to the SCC effective August 2019.</p>							
Staffing Impacts				Financial Impacts			
	2019	2020	2021		2019	2020	2021
Staff Complement Impact (Number of FTE's)				Expenditures			
Full-time (Note 1)	(4.50)	(4.50)	(4.50)	Salaries and Benefits	\$ (148,471)	\$ (340,416)	\$ (340,416)
Part-time	0.14	0.24	0.24				
Total Impact	(4.36)	(4.26)	(4.26)	Net Cost	\$ (148,471)	\$ (340,416)	\$ (340,416)

Note 1: The 2019 financial impact represents the savings from redeploying the staff from existing facilities to the SCC in August 2019 and is reflective of a 5 month FTE impact of 1.96. However, the full time FTE impact is shown as a reduction of 4.5 as that is the long term impact of this change.

Operating Budget Details

SERVICE LEVEL CHANGE

Department	Community Services
Division	Recreation and Culture Facilities
Program	Sherwood Community Centre

DESCRIPTION OF SERVICE							
<p>The 2018 budget included the pre-approval of 9.4 FTEs for the Sherwood Community Centre (SCC) based on staffing requirements to operate the facility at the current service level. This was done to ensure approvals were in place prior to the planned opening date of the facility with the associated costs being included in the 2019 budget.</p> <p>Opportunities to improve efficiency and incorporate scalability into recreation and the management of facilities are constantly examined. The staffing model has been reviewed resulting in a significant change to the Sherwood Community Centre staffing plan to help address corporate financial challenges. The SCC has reduced its 2019 budget request for full-time staffing from 9.4 FTE to 2.4 FTE by reducing the number of operations staff from 6 to 4 (reallocated from other facilities) and splitting the full time Facility Administration position between 2 buildings. This strategy is based on managing the hours of operation, leveraging program offerings at other facilities and recalibrating service levels (i.e.: reduced /deferred maintenance activities) across all locations. Programming, facility rentals and maintenance activities will be scheduled as resources permit. Customer expectations and response times may be impacted. This strategy will be evaluated for further improvement and future increases in staffing will be commensurate with business performance, customer demand and funding approval.</p> <p>This service level change form reflects the impact of the FTE reduction of 2 Operations staff and 0.5 of a Facility Administrator within the SCC. This revised staffing model has reduced the cost impact of the facility by \$91,382 in 2019 and \$199,602 annually. The impact of reallocating the 4 Operations staff and 0.5 of the Facility Administrator from existing facilities is reflected on the service level change form on page 336.</p>							
Staffing Impacts				Financial Impacts			
	2019	2020	2021		2019	2020	2021
Staff Complement Impact (Number of FTE's)				Expenditures			
Full-time	(2.50)	(2.50)	(2.50)				
Part-time							
Total Impact	(2.50)	(2.50)	(2.50)	Net Cost	-	-	-

Operating Budget Details

SERVICE LEVEL CHANGE

Department	Community Services
Division	Recreation and Culture Facilities
Program	Concessions

DESCRIPTION OF SERVICE							
<p>This change will eliminate food concession services at Memorial Arena and John Tonelli Sports Centre at the end of the winter 2018 ice season. This program serves families who attend these facilities for games and practices (e.g. minor hockey; baseball, champ days) and provides a weekly average of 42 hours of part-time employment. Contracting out this service is unlikely as it does not realize an annual net positive position. In addition to the provision of food services, concession staff provide customer liaison to facility maintenance staff. Program staff will also need to consider the centralization of recreational skate programs as the collection of payments will no longer be managed through the concession areas.</p>							
Staffing Impacts				Financial Impacts			
	2019	2020	2021		2019	2020	2021
Staff Complement Impact (Number of FTE's)				Expenditures			
Full-time				Salaries and Benefits	\$ (28,106)	\$ (42,007)	\$ (42,007)
Part-time	(0.85)	(1.26)	(1.26)	Financial	(1,400)	(1,574)	(1,574)
				Purchased Goods	(10,665)	(15,860)	(15,860)
				Purchased Services	(1,911)	(2,000)	(2,000)
				Revenues			
				User Fees and Service Charges	30,589	49,411	49,411
Total Impact	(0.85)	(1.26)	(1.26)	Net Cost	\$ (11,493)	\$ (12,030)	\$ (12,030)

Operating Budget Details

SERVICE LEVEL CHANGE

Department	Community Services
Division	Programs
Program	Community Development - Canada Day Celebration

DESCRIPTION OF SERVICE							
The Milton Canada Day Planning Committee provided notice that 2019 will be the last year they organize the event. A change to the funding source was approved for a one-time transfer of \$41,719 from the Tax Rate Stabilization Reserve to offset support for the 2019 celebrations with Town support eliminated for 2020.							
Staffing Impacts				Financial Impacts			
	2019	2020	2021		2019	2020	2021
Staff Complement Impact (Number of FTE's)				Expenditures			
Full-time				<u>Community Services</u>			
Part-time				Salaries and Benefits	\$	(3,531)	\$ (3,531)
				Financial	\$	(18,041)	\$ (18,041)
				<u>Engineering Services</u>			
				Salaries and Benefits	\$	(3,483)	\$ (3,483)
				Purchased Goods	\$	(178)	\$ (178)
				Purchased Services	\$	(12,631)	\$ (12,631)
				Fleet Expenses	\$	(3,855)	\$ (3,855)
				Revenue			
				<u>Community Services</u>			
				Contribution from Reserve	\$	(28,939)	
				<u>Engineering Services</u>			
				Contribution from Reserve	\$	(12,780)	
Total Impact	-	-	-	Net Cost	\$	(41,719)	\$ (41,719) \$ (41,719)

Operating Budget Details

SERVICE LEVEL CHANGE

Department	Community Services
Division	Recreation and Culture Facilities
Program	FirstOntario Arts Centre Milton - Box Office

DESCRIPTION OF SERVICE							
The number of staff hours servicing the FirstOntario Arts Centre Milton box office will be reduced resulting in savings of approximately \$25,000.							
Staffing Impacts				Financial Impacts			
	2019	2020	2021		2019	2020	2021
Staff Complement Impact (Number of FTE's)				Expenditures			
Full-time				Salaries and Benefits	\$ (25,006)	\$ (25,006)	\$ (25,006)
Part-time	(0.62)	(0.62)	(0.62)				
Total Impact	(0.62)	(0.62)	(0.62)	Net Cost	\$ (25,006)	\$ (25,006)	\$ (25,006)

Operating Budget Details

SERVICE LEVEL CHANGE

Department	Community Services
Division	Administration and Civic Facilities
Program	Civic/Other

DESCRIPTION OF SERVICE							
The elimination of the janitorial services contract for Town Hall East. The housekeeping program includes daily cleaning of kitchen areas, washrooms, floors, stairwells, waste removal, vacuuming and various quarterly / annual activities such as carpet cleaning. No additional staff are being introduced to address the work no longer being completed. Building conditions will be monitored by existing staff and work will be prioritized and assigned as resources permit.							
Staffing Impacts				Financial Impacts			
	2019	2020	2021		2019	2020	2021
Staff Complement Impact (Number of FTE's)				Expenditures			
Full-time				Purchased Services	\$ (32,000)	\$ (32,000)	\$ (32,000)
Part-time							
Total Impact	-	-	-	Net Cost	\$ (32,000)	\$ (32,000)	\$ (32,000)



10

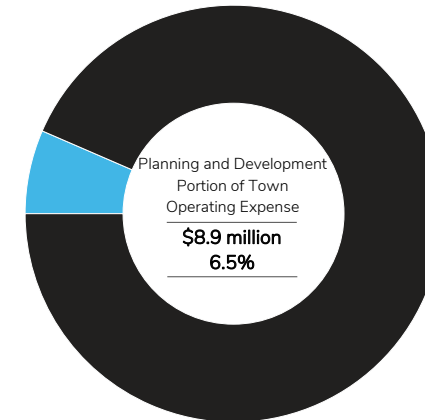
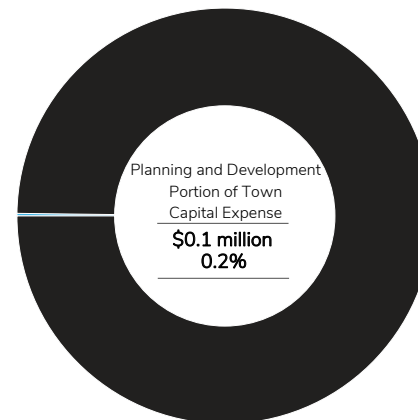
Planning and Development



Department Overview

Planning and Development

The Planning and Development Department provides advice to Council and the community as a whole with respect to the management of growth through the formulation and implementation of effective policy and evaluation of development proposals and building permits.



Planning Services

- Develops and administers land use planning policy through the Town's Official Plan and Secondary Plans to support the implementation of growth and development
- Responds to emerging provincial and regional policy directions
- Implements cultural heritage planning and urban design
- Addresses sustainability through environmental planning
- Maintains population projections and demographic information
- Administers and evaluates development applications

Building Services

- Implements Provincial statutes including the Ontario *Building Code Act* and the Ontario Building Code
- Reviews and approves plans and specifications for proposed construction and issue related permits
- Conducts inspections and responds to customer inquiries
- Implements and enforces various municipal by-laws

Capital Budget Details

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures	Recoveries / Donations
Planning & Development									
Planning									
C900194 Britannia E/W - Secondary Plan	345	122,950		12,295	110,655				
Total Planning		122,950		12,295	110,655				
Total Planning & Development		122,950		12,295	110,655				

Capital Budget Details

Britannia E/W - Secondary Plan

Project ID: C900194

Planning

Description	Budget				
	Total	2019	2020	2021	2022-2024 2025-2028
<p>In 2018, the Town proceeded with secondary planning for the Trafalgar Corridor and Agerton Employment areas (PD-009-18) as well as the Milton Education Village (PD-042-18), with completion of each plan anticipated in 2019. The project identified in 2019 will provide for the continuation of planning for the Sustainable Halton lands and more specifically, the Britannia East/West lands Secondary Plan area.</p> <p>The 2019 funding provides for sufficient resources to initiate the work plan and request for proposal development and take steps in order to ensure that the Town has the ability to move forward with the full secondary plan program in 2020. Similar to the program for the Trafalgar Corridor and Agerton Employment areas, the 2020 budget forecast identifies funding for the secondary plan including studies focusing on transportation, water and wastewater servicing, parks and open space, urban design, a master environmental servicing plan, as well as a fiscal impact assessment.</p> <p>The timing proposed allows for the outcomes of the existing secondary plan processes to be considered in the development of the Britannia E/W secondary planning process, and provides consideration for the Town's ability to balance resources (staffing, financial and otherwise) in managing the planning for multiple growth areas concurrently. However, additional Town resources may be needed in 2020 to deliver the program.</p>	Expenditures				
	Town Admin & Contingency				
	Furniture, Fixtures & Equip				
	Professional Fees	331,833		331,833	
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping				
	Transfers	590,740	122,950	467,790	
	Expenditures Total	922,573	122,950	799,623	
	Funding				
	Contribution from Operating Reserves/Reserve Funds	79,962		79,962	
Development Charges	12,295	12,295			
Capital Provision	830,316	110,655	719,661		
Grants/Subsidies					
Debentures					
Recoveries/Donations					
Funding Total	922,573	122,950	799,623		
	Priority				
Category	Score	Rationale			
Health and Safety Issues	0				
Cost Savings/Payback	0				
State of Good Repair	0				
Growth Related Need	3	Ensures the availability of serviced urban land to support new development and assessment growth post 2021.			
Service Enhancement	0				
Tied to Another Jurisdiction	0				

Operating Budget Details

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change Presented/P.Y. Approved
PLANNING AND DEVELOPMENT									
PLANNING SERVICES									
EXPENDITURES									
Salaries and Benefits	1,873,955	2,135,567	2,270,031	68,804	2,338,835	118,793	-	2,457,628	8.3%
Administrative	30,627	55,950	55,950	1,755	57,705	-	-	57,705	3.1%
Purchased Goods	30,988	28,010	28,010	(1,000)	27,010	1,300	-	28,310	1.1%
Purchased Services	49,283	56,382	69,150	20,559	89,709	-	-	89,709	29.7%
Total EXPENDITURES	1,984,853	2,275,909	2,423,141	90,118	2,513,259	120,093	-	2,633,352	8.7%
REVENUE									
Financing Revenue	(304,948)	(656,368)	(616,125)	(95,497)	(711,622)	(118,792)	-	(830,414)	34.8%
Recoveries and Donations	(4,047)	(3,000)	-	(43,389)	(43,389)	-	-	(43,389)	0.0%
User Fees and Service Charges	(1,632,798)	(1,144,335)	(1,144,336)	(30,104)	(1,174,440)	79,235	-	(1,095,205)	(4.3%)
Total REVENUE	(1,941,793)	(1,803,703)	(1,760,461)	(168,990)	(1,929,451)	(39,557)	-	(1,969,008)	11.8%
Total PLANNING SERVICES	43,060	472,206	662,680	(78,872)	583,808	80,536	-	664,344	0.3%
BUILDING SERVICES									
EXPENDITURES									
Salaries and Benefits	2,889,688	3,691,099	3,761,367	197,036	3,958,403	(162,856)	-	3,795,547	0.9%
Administrative	89,454	141,662	141,662	(2,607)	139,055	(449)	-	138,606	(2.2%)
Financial	54	-	-	-	-	-	-	-	0.0%
Transfers to Own Funds	796,907	-	-	1,035,015	1,035,015	(869,543)	-	165,472	0.0%
Purchased Goods	5,689	10,000	10,000	2,000	12,000	-	-	12,000	20.0%
Purchased Services	20,079	64,753	44,718	(7,148)	37,570	2,000	-	39,570	(11.5%)
Reallocated Expenses	1,716,277	2,075,685	2,005,417	2,028	2,007,445	125,548	-	2,132,993	6.4%
Total EXPENDITURES	5,518,148	5,983,199	5,963,164	1,226,324	7,189,488	(905,300)	-	6,284,188	5.4%
REVENUE									
Financing Revenue	-	(490,973)	(462,473)	201,669	(260,804)	252,370	-	(8,434)	(98.2%)
Recoveries and Donations	(88)	-	-	-	-	-	-	-	0.0%
User Fees and Service Charges	(5,518,061)	(5,500,691)	(5,500,691)	(1,427,993)	(6,928,684)	652,930	-	(6,275,754)	14.1%
Total REVENUE	(5,518,149)	(5,991,664)	(5,963,164)	(1,226,324)	(7,189,488)	905,300	-	(6,284,188)	5.4%
Total BUILDING SERVICES	(1)	(8,465)	-	-	-	-	-	-	0.0%
TOTAL LEVY REQUIREMENTS	43,059	463,741	662,680	(78,872)	583,808	80,536	-	664,344	0.3%



11

Library
Services

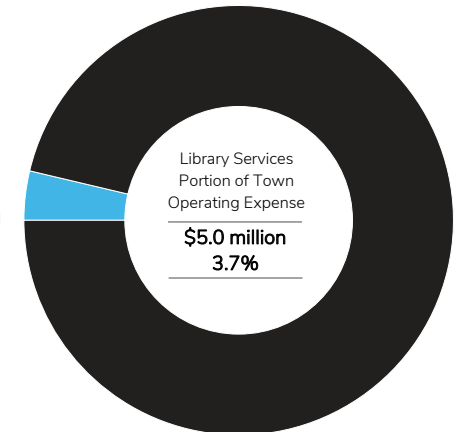
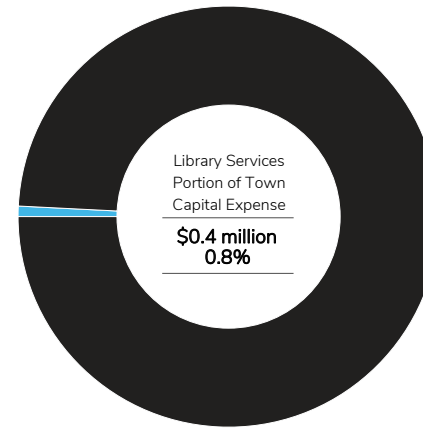


Department Overview

The Milton Public Library

The Milton Public Library reports to the Milton Public Library Board (MPLB) which also approves the Library budget, for consideration by Council. The Milton Public Library (MPL) system provides the community with resources, materials, programs and services to support and encourage life-long learning at the Main Library and Beaty Branch locations. The MPLB is a formal Governance Board that sets goals and objectives to meet the community's public library needs.

- Provides circulation services through the check-out and check-in functions, re-shelving materials, registering and orienting new library patrons, receiving of fines and other fees, and conducting inter-library loans with other libraries.
- Provides information services through reference work, reader's advisory, and planning and executing programs for children, teens and adults as well as building partnerships through networking and community connections.
- Monitors and manages the collections' growth and condition. Provides technical services to order, receive, track, process, catalogue and repair all materials in the system.
- Administers maintenance of IT functions and all system computers and their associated software and services, including the library catalogue servers, the phone system, the firewall, the e-mail and voice mail servers, the web page and e-resources.
- Provides support for the Library Board, short and long term planning, budgeting, staff management, facility management, records management, labour management issues, marketing and strategic communications as well as public relations.



Capital Budget Details

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures	Recoveries / Donations
Library									
Library									
C800100 Automation Replacement	351	67,565		67,565					
C800121 Collection - Replacement	352	364,320		364,320					
Total Library		431,885		431,885					
Total Library		431,885		431,885					

Capital Budget Details

Automation Replacement

Project ID: C800100

Library

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
This project allows for the cyclical replacement of essential automated equipment including computers, printers, network infrastructure upgrades and ongoing Microsoft license renewals. The 2019 cost estimate is based on similar purchases that were undertaken in recent years.	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	781,320	65,280	90,780	56,610	238,170	330,480
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	27,346	2,285	3,177	1,981	8,336	11,567
	Expenditures Total	808,666	67,565	93,957	58,591	246,506	342,047
	Funding						
	Contribution from Operating Reserves/Reserve Funds	808,666	67,565	93,957	58,591	246,506	342,047
	Development Charges						
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	808,666	67,565	93,957	58,591	246,506	342,047	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	4	Orderly replacement of necessary equipment.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Collection - Replacement

Project ID: C800121

Library

Description	Budget						
	Total	2019	2020	2021	2022-2024	2025-2028	
<p>This project is necessary to replace, refresh and enhance the library's physical collections including books and DVDs to maintain materials. The 2019 cost estimate is based on similar contracts that were undertaken in recent years.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	4,524,000	352,000	374,000	397,000	1,336,000	2,065,000
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	158,340	12,320	13,090	13,895	46,760	72,275
	Expenditures Total	4,682,340	364,320	387,090	410,895	1,382,760	2,137,275
	Funding						
	Contribution from Operating Reserves/Reserve Funds	4,682,340	364,320	387,090	410,895	1,382,760	2,137,275
	Development Charges						
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	4,682,340	364,320	387,090	410,895	1,382,760	2,137,275	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	4	To replace and/or refresh the Library collection in order to maintain relevance for the community.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Operating Budget Details

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change Presented/P.Y. Approved
LIBRARY									
EXPENDITURES									
Salaries and Benefits	3,038,071	3,227,462	3,227,462	124,900	3,352,362	79,884	-	3,432,246	6.3%
Administrative	25,439	29,809	29,809	2,239	32,048	(352)	-	31,696	6.3%
Financial	3,342	3,201	3,201	181	3,382	195	-	3,577	11.7%
Transfers to Own Funds	883,851	888,715	849,785	(349,208)	500,577	78,979	-	579,556	(31.8%)
Purchased Goods	211,576	251,216	251,216	5,517	256,733	3,333	-	260,066	3.5%
Purchased Services	507,717	449,552	490,583	(84,075)	406,508	16,000	-	422,508	(13.9%)
Reallocated Expenses	256,876	256,497	256,497	14,895	271,392	30,000	-	301,392	17.5%
Total EXPENDITURES	4,926,872	5,106,452	5,108,553	(285,551)	4,823,002	208,039	-	5,031,041	(1.5%)
REVENUE									
Financing Revenue	(48,000)	(51,260)	(51,260)	36,725	(14,535)	-	-	(14,535)	(71.6%)
Grants	(166,652)	(87,759)	(87,759)	30,205	(57,554)	-	-	(57,554)	(34.4%)
Recoveries and Donations	(18,063)	(40,417)	(40,417)	26,217	(14,200)	-	-	(14,200)	(64.9%)
User Fees and Service Charges	(150,748)	(143,625)	(143,625)	(3,970)	(147,595)	(11,666)	-	(159,261)	10.9%
Total REVENUE	(383,463)	(323,061)	(323,061)	89,177	(233,884)	(11,666)	-	(245,550)	(24.0%)
Total LIBRARY	4,543,409	4,783,391	4,785,492	(196,374)	4,589,118	196,373	-	4,785,491	(0.0%)
TOTAL LEVY REQUIREMENTS	4,543,409	4,783,391	4,785,492	(196,374)	4,589,118	196,373	-	4,785,491	(0.0%)



12

Downtown Milton
Business Improvement Area



Department Overview

Downtown Milton BIA

The Downtown Milton Business Improvement Area (BIA) was established in 1977 and is an area defined and mandated under municipal legislation. The role of the BIA is to allow property owners and business operators to join together and, with the support of the municipality, to organize, finance and promote economic development in the BIA district.

Our Vision for Downtown Milton:

A vibrant centre of community and business celebrating our proud heritage.

Our Mission:

To restore, enhance and promote Downtown Milton as a vibrant and growing business community.

Our Values:

1. Accountability
2. Collaboration and communication
3. Fiscal responsibility
4. Innovation

Introduction

All property owners and business operators within the designated Downtown Milton BIA boundaries are BIA members. There are over 180 properties in the Downtown Milton BIA. The defined area is roughly bounded by:

- Bell Street to the West
- Fulton Street to the East
- Mill Street to the North
- Mary Street to the South

The BIA is funded by a mandatory tax levy paid by owners of all properties designated as industrial or commercial within the BIA boundaries. Property owners distribute BIA levy fees to tenants at their discretion. There is no additional fee for business operators to be BIA members.

What we do

The Downtown Milton BIA works to restore, enhance and promote Downtown Milton as a vibrant and growing business community. Specific priorities include promotion of the downtown, beautification, event management, attraction and retention of businesses and the enhancement of government and community relations.

Governance

The Downtown Milton BIA is run by a volunteer Board of Directors that is elected by the membership and then appointed by the Town Council every four years. The Board is made up of ten (10) Board Directors including two (2) elected Councillors (as appointed by the Town) and eight (8) elected volunteer Directors. The Board oversees the planning, budgeting, implementation and evaluation of BIA activities. Office management and operations are the responsibility of the Executive Director and staff.

Operating Budget Details

Operating Budget Highlights

The 2019 operating budget for the Downtown Milton BIA will see a slight increase from 2018. Funds are targeted to three key areas:

Promotion:

Market and promote Downtown Milton and its businesses through:

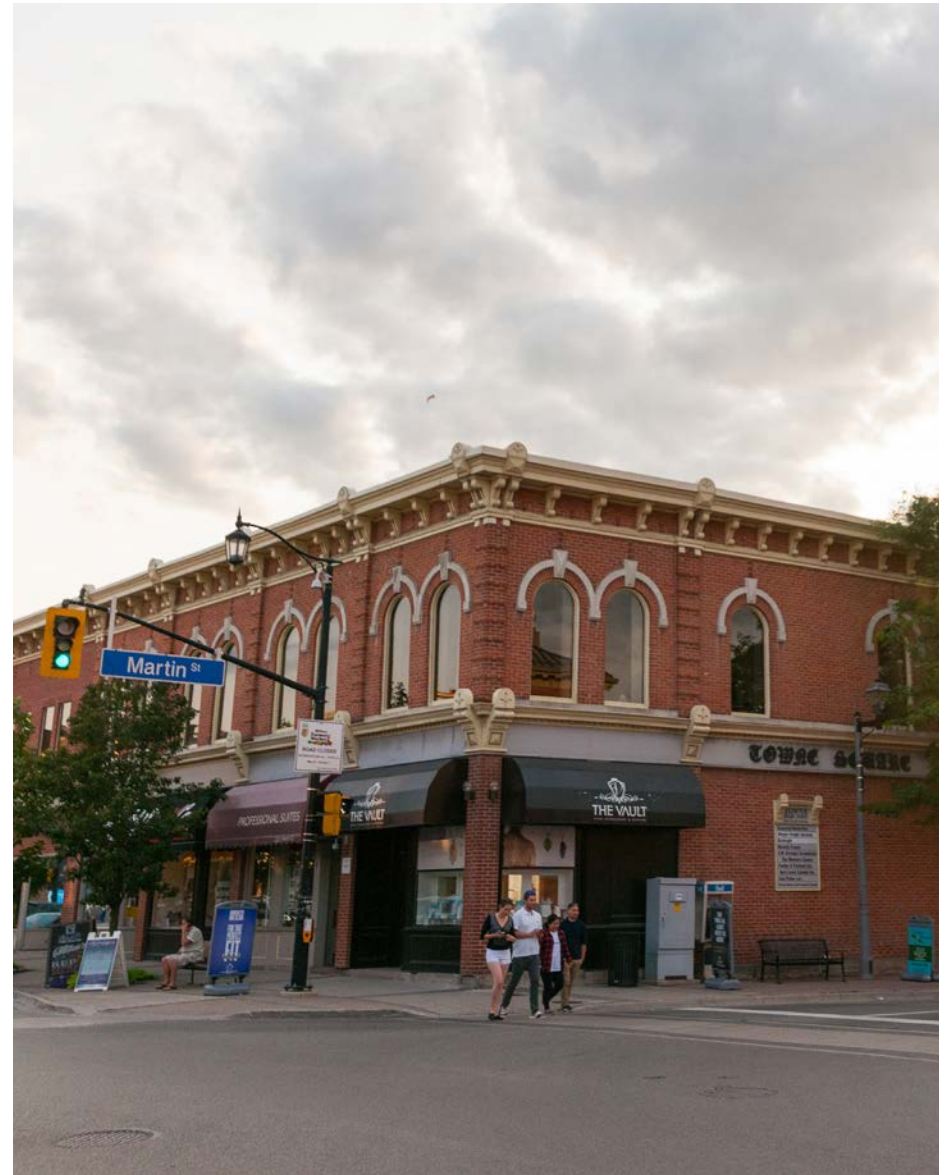
- Various social media platforms
- Our website www.downtownmilton.com which includes a business directory, event calendar and community information
- A comprehensive advertising and promotion plan

Event Management:

- Host and promote a variety of events and activities that showcase Downtown Milton's local businesses, community spirit and historic charm. Key BIA events include:
 - Downtown Milton Street Festival (co-hosted with the Town of Milton)
 - Downtown Milton Classic Car Show
 - Downtown Milton Easter Egg Hunt
 - Tiny Tots Trick or Treat
 - Holiday celebrations
 - and more

Beautification:

Create a cohesive and colourful atmosphere in our Downtown Milton community throughout the year. Manage the purchase and maintenance of flowers, gardens, banners, special lighting and more.



Operating Budget Details

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change Presented/P.Y. Approved
BIA									
EXPENDITURES									
Salaries and Benefits	85,312	101,150	101,150	12,050	113,200	-	-	113,200	11.9%
Administrative	232	-	-	-	-	-	-	-	0.0%
Financial	3,950	1,500	1,500	-	1,500	-	-	1,500	0.0%
Transfers to Own Funds	8,549	-	-	-	-	-	-	-	0.0%
Purchased Goods	7,252	10,450	10,450	(1,412)	9,038	-	-	9,038	(13.5%)
Purchased Services	138,119	149,777	149,777	(9,874)	139,903	-	-	139,903	(6.6%)
Reallocated Expenses	4,500	3,000	3,000	-	3,000	-	-	3,000	0.0%
Total EXPENDITURES	247,914	265,877	265,877	764	266,641	-	-	266,641	0.3%
REVENUE									
Financing Revenue	-	(10,500)	(10,500)	10,500	-	-	-	-	(100.0%)
Taxation	(207,443)	(213,177)	(213,177)	(7,464)	(220,641)	-	-	(220,641)	3.5%
Grants	(4,104)	(4,000)	(4,000)	-	(4,000)	-	-	(4,000)	0.0%
Recoveries and Donations	(14,021)	(17,000)	(17,000)	(3,000)	(20,000)	-	-	(20,000)	17.6%
User Fees and Service Charges	(22,346)	(21,200)	(21,200)	(800)	(22,000)	-	-	(22,000)	3.8%
Total REVENUE	(247,914)	(265,877)	(265,877)	(764)	(266,641)	-	-	(266,641)	0.3%
Total BIA	-	-	-	-	-	-	-	-	0.0%
TOTAL LEVY REQUIREMENTS	-	-	-	-	-	-	-	-	0.0%



13

2020 - 2028

Capital Budget Forecast



Overview

Introduction

The capital forecast provides for the investment in public infrastructure that is essential to the delivery of municipal services to the community. In preparing the forecast, the Town must balance the need for infrastructure expansion to service the growing community, with investment in infrastructure renewal to maintain existing assets in a state of good repair.

The foundation of the capital forecast is the detailed studies and planning exercises undertaken by the Town, including various fiscal impact analyses, the 2015 Development Charge Background Study, condition assessments, master plans and the Town's Asset Management Plan. During the preparation of the capital forecast, consideration is given to the responses received through the public consultation process, detailed project designs, current pricing information, as well as priority and timing changes in order to align with updated growth forecasts and asset rehabilitation requirements.

The forecast continues to include the infrastructure that services growth in the Derry Green Business Park, Boyne, Sherwood and Bristol Secondary Survey areas as well as the Town-wide infrastructure renewal and replacement requirements. Aside from planning and fiscal studies, the forecast does not yet incorporate the costs or revenues associated with the development of the Sustainable Halton Lands, as those will be introduced following approval through the secondary planning processes.

The 9-year capital forecast has a gross value of \$737.7 million that has been funded through a variety of funding sources. The forecast assumes that the funding strategies for asset management, including the \$1.0 million incremental annual contribution to the Infrastructure Renewal Reserve and lifecycle costing reserve contributions for new assets, are continued throughout the planning horizon. Without the funding associated with these strategies, the forecast will require revision.



Overview

Growth Forecast

Growth in Milton is expected to accelerate and continue through to the end of the forecast as the current development areas of Bristol, Sherwood and Boyne, as well as the Derry Green Business Park are built-out. The Province released final versions of the updates to the Growth Plan for the Greater Golden Horseshoe, the Greenbelt Plan, and the Niagara Escarpment Plan on May 18, 2017. All of these plans have since come into effect; however, transition rules permit upper tier municipalities to update Official Plans until 2022, to conform to the new Provincial Plans. Halton Region has commenced their Official Plan review. The Town will be required to update Milton's Official Plan to conform to the 2017 Provincial Plan one year from the adoption date of the new Regional Official Plan. These plans work together to manage growth, build complete communities, curb urban sprawl and protect the natural environment. Highlights of the implications of these plans on Milton were presented in the Capital Budget Summary section on page 39, while detailed information on the full implications for Milton were discussed in the Provincial Plan Release Report, [PD-043-17](#).

The Region's allocation program funds the provision of water and wastewater infrastructure to support growth in the Region. The current allocation program will allow for the completion of development within the Bristol and Sherwood Secondary Plan areas as well as a significant portion of the Boyne survey. Before Boyne can be built out and the first phase of the Sustainable Halton lands commenced, another allocation program will be required and is expected to be released in 2019. The capital forecast assumes the allocation program will proceed as scheduled and will be adjusted annually to respond to any changes or delays in the release of allocation by the Region.

Industrial and commercial growth is also important in ensuring a financially sustainable community with adequate employment opportunities to support a growing population. Non-residential growth is expected to continue with institutional and commercial development within the Derry Green Business Park, the 401 Industrial Business Park and commercial

and institutional development within the Bristol, Sherwood and Boyne secondary plan areas.

As referenced on page 38 of the Capital Budget Summary, the secondary planning processes for the Milton Education Village (MEV) and the Agerton Employment and Trafalgar Corridor areas within the Sustainable Halton Lands have been initiated. Council has endorsed a preferred land use concept and secondary plan framework to inform the development of a comprehensive Secondary Plan for the MEV. The Master Environmental Servicing Plan (MESP) process on the Agerton Employment and Trafalgar Corridor areas is expected to be completed by the third quarter of 2019. The infrastructure requirements and financing options will be identified through the secondary planning processes and associated fiscal impact analyses. Once identified, they will be quantified and incorporated into future capital forecasts.



Overview

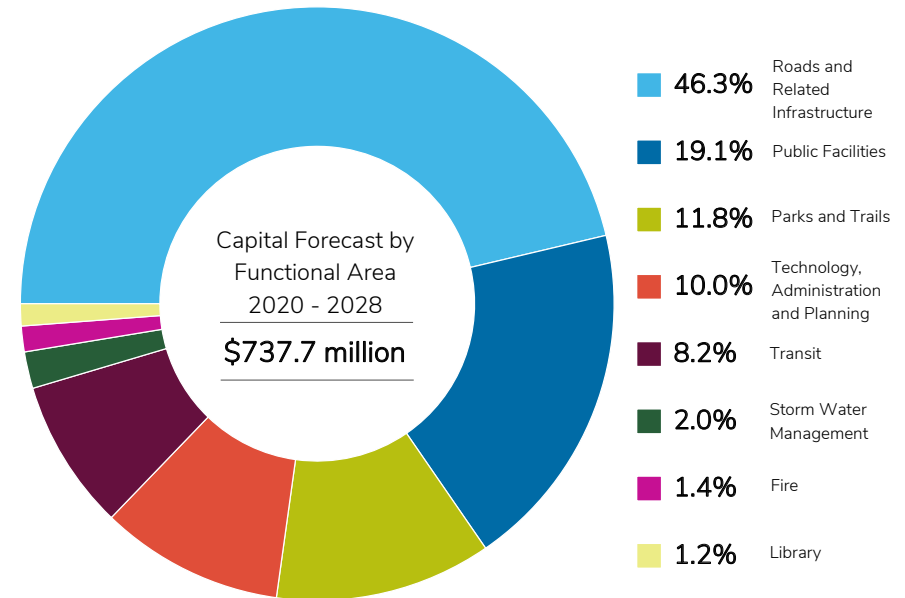
Planning Projects for Future Secondary Plan Areas

Long term planning for greenfield and intensification growth is essential to Milton's future. The forecast includes investment of \$6.2 million in numerous planning studies to ensure Milton's growth results in a healthy, prosperous, innovative community that has a good balance of urban residential, employment, commercial and multi-use development areas. The capital forecast also incorporates studies for future urban residential and employment development within the Sustainable Halton lands.

The capital forecast does not currently include any infrastructure projects for development outside of the current secondary plan areas of Bristol, Boyne, Sherwood and Derry Green. Additional capital projects will be identified as the detailed planning for the Sustainable Halton Lands and intensification is completed and they will be incorporated into future budget cycles.

Capital Forecast Expenditures

The expected capital investment over the nine year forecast is \$737.7 million and includes investment in roads, public facilities, parks, transit, equipment and various other assets required to meet the service needs of the growing community. As depicted in the following graph, 46.3% of the total forecast is directly related to roads, 19.1% to public facilities and 11.8% to parks and trails.



Overview

Top Ten Projects in the Forecast

The top ten significant investments included in the nine year forecast amount to \$336.9 million and are identified below:

Project	Forecast (in millions)
C592211 Boyne Community Centre	\$ 53.6
C339000 Asphalt Overlay Program - Constructon	50.2
C550103 Transit Facility	40.5
C340047 5th Line (Derry Road to Britannia Road)	39.4
C521139 Escarpment View Lands (Formerly CMHL Property)	29.2
C591100 Town Hall Construction/Expansion	27.4
C340054 Main Street (5th Line to 6th Line)	27.1
C330138 Major Road Rehabilitation Program	25.2
C350128 Expanded Asphalt Program - Construction	24.6
C340046 5th Line (Hwy 401 to Derry Road)	19.7
Total	\$ 336.9

The top ten projects demonstrate Milton's commitment to balance investment between growth and infrastructure renewal. New facilities, parks and roads construction represent 70% of the top ten investments, while the infrastructure renewal projects of asphalt overlay, major road rehabilitation and expanded asphalt programs comprise 30%.



Overview

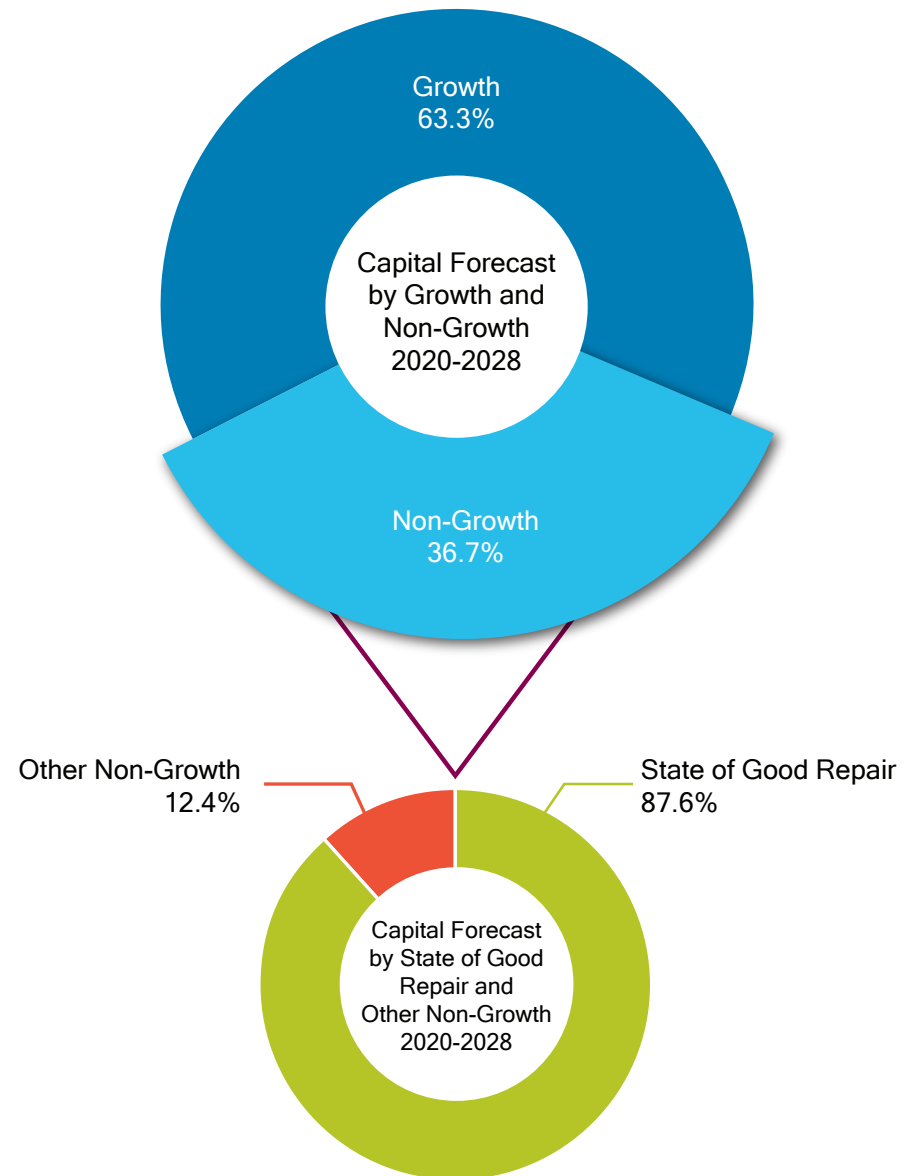
Capital Forecast Project Breakdown - Growth and Renewal

As illustrated in the following graph, 63.3% of the \$737.7 million capital forecast is related to growth projects and 36.7% is related to non-growth. Of the non-growth amount, 87.6% is related to infrastructure renewal projects, while the remaining 12.4% is related to non-renewal projects such as studies, strategic/master plans and new technologies.

Asset Renewal and Related Expenditures

One of the biggest challenges facing municipalities today is the renewal of existing infrastructure. Municipal governments have a legislated requirement to develop asset management plans and a number of federal and provincial grants require them. As noted in the Capital Budget Summary section on page 37, the Town has completed an asset management plan (AMP) that includes roads, bridges, facilities, transit, street lighting, park and sports field asset categories. It is anticipated stormwater assets will be added to the AMP by 2020 and upon completion, all core assets will be included in Milton's AMP.

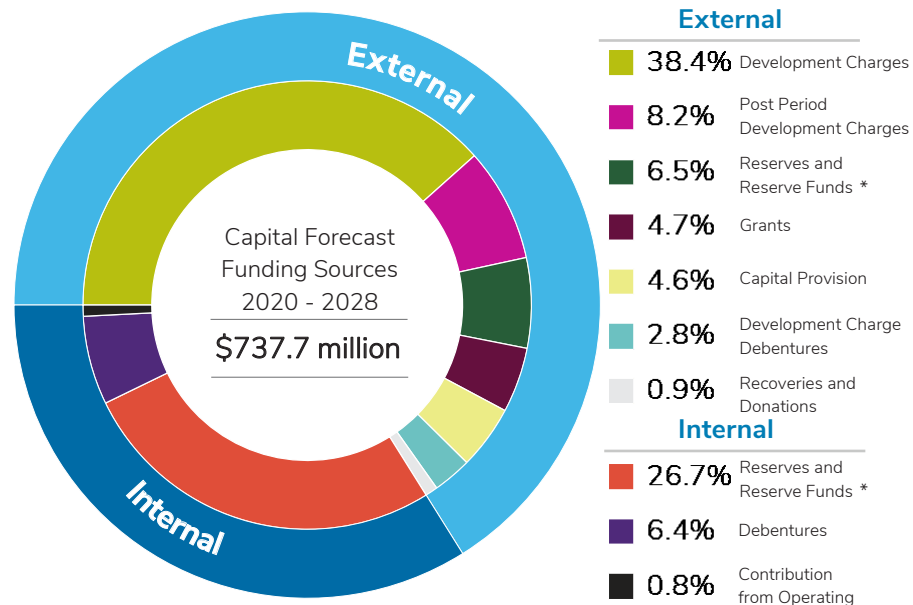
The capital forecast reflects infrastructure renewal requirements identified in the existing asset management plans, including \$132.2 million for roads and bridges redevelopment, \$29.3 million for facilities redevelopment, and \$10.6 million for transit fleet replacement.



Overview

Capital Forecast Funding

The following graph depicts the projected revenue sources used to balance the capital forecast. External sources of revenue account for just over 66% of capital forecast funding largely from development charges, capital provision reserve and post period development charges. Post period development charges are development charges that are anticipated to be collected through future development charge by-laws. The remaining external sources of funding are grants, recoveries and donations. The balance of the forecast is financed from internal sources that include reserves and reserve funds, debentures, and an annual contribution from the operating budget.



* Reserves and Reserve funds are allocations of revenues that have been set aside by Council or are required by legislation and can be funded from both external and internal sources.

Growth Funding

Development charges are an important tool in the financing of the Town's growth related infrastructure. Development charge revenues of \$283.3 million as well as development charge debentures of \$20.5 million are included in the capital forecast. This revenue stream is collected through By-laws 053-2016 and 100-2016 which were prepared in accordance with the legislative amendments to the *Development Charges Act, 1997*. Post period development charges for projects supporting growth beyond 2025 represent an additional \$60.9 million of the capital forecast funding.

Through the use of financial agreements in previously approved secondary planning areas, residential developers contribute additional funds to support the growth within the community in the form of a per unit capital provision contribution payment. \$33.8 million in funding collected through these agreements is applied in the forecast to growth-related programs in order to compensate for the changes to the *Development Charges Act, 1997*, that eliminated a number of service areas that have growth related expenditures, required a statutory 10% reduction for all non-essential services and placed a ceiling on development charge revenues based on historical service standards.

Overview

Reserves and Reserve Funds

Reserves and reserve funds are a critical component of the long term funding of the capital forecast representing 33.2% of the total funding. Over half of this funding is from the Ontario Lottery Corporation Proceeds (OLG) Reserve Fund, the Equipment Replacement Reserve and the Infrastructure Renewal Reserve. The OLG Reserve Fund is used to fund a variety of projects including road and park rehabilitation projects, the Town portion of growth capital projects and computer equipment replacement. The Equipment Replacement Reserve provides for the replacement of Town owned vehicles and equipment including fire trucks, transit buses, and snow plows and other operations vehicles.

The 2019 operating budget includes increases in contributions to the Infrastructure Renewal Reserve to reduce the infrastructure deficit and provide for the future rehabilitation needs of growth related assets (either constructed by the Town or assumed from developers following the construction of local neighbourhoods). These increased contributions are necessary to support the long-term infrastructure renewal needs of the Town. They will grow the long-term reserve balances to more sustainable levels and will provide funding of \$56 million in the nine-year forecast period. Without these incremental annual contributions to reserves, the infrastructure renewal needs of Milton will exceed the available funding.

Grants

The Town has relied heavily on the monies received from the Federal Gas Tax Fund (GTF) to finance road and transit infrastructure projects in the capital budget and forecast. The nine year capital forecast is projected to use \$34.1 million of GTF funding to help build and revitalize roads and bridges.

The Ontario Community Infrastructure Fund (OCIF) provides funding to help communities address critical core infrastructure needs in relation to roads, bridges, water and waste water. This grant program is designed to support infrastructure investment in small, rural and northern communities. Through the 2016 Census, the Town's population exceeded 100,000 and as a result, the Town no longer qualifies for funding under this program and its allocation will end after 2019. This loss of funding will put pressure on the Town's ability to support required infrastructure renewal projects as there is no similar grant program for larger municipalities. The residual OCIF funds of \$0.6 million have been incorporated into the forecast to support road rehabilitation in 2020.

Debentures

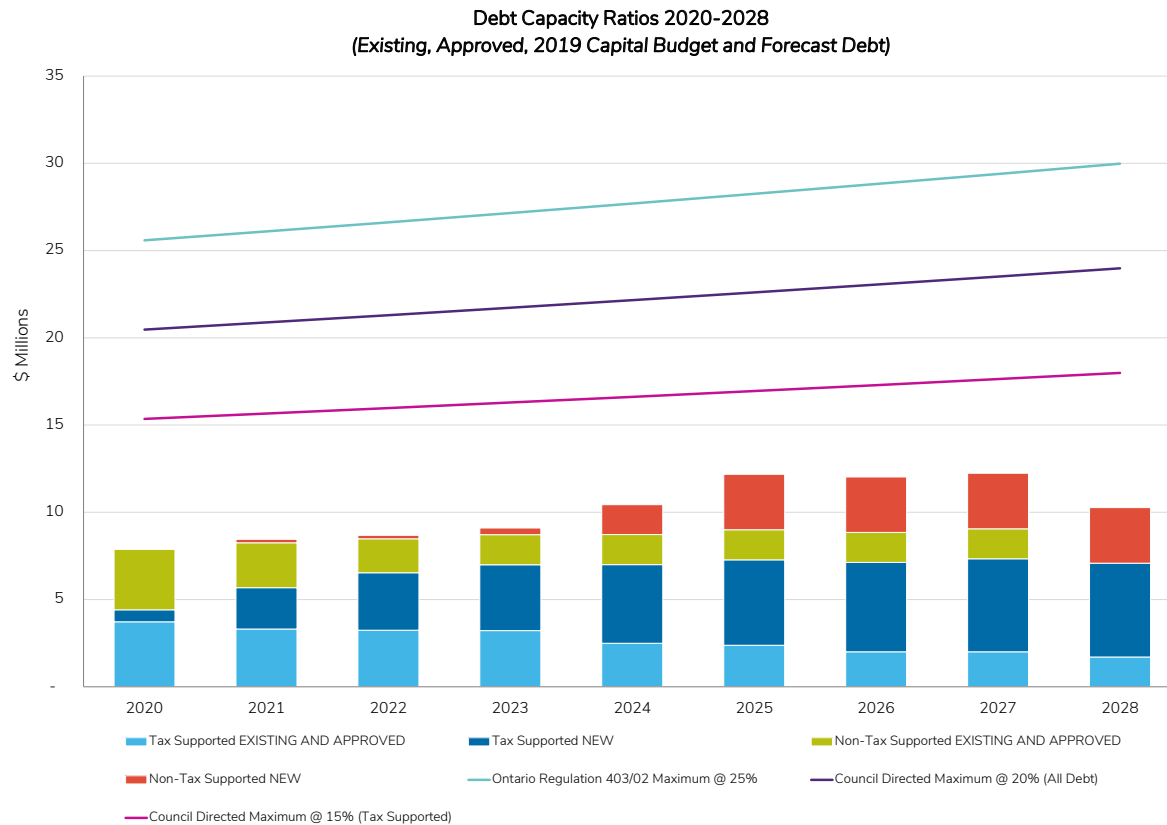
Debenture financing is a prominent tool used by municipalities to support investment in infrastructure projects prior to accumulating sufficient savings to fully cash flow the program. Debentures are a key component of Milton's overall financial plan as they are used to enable the timely construction of capital projects. Debenture funding used to balance the 2020-2028 capital forecast totals \$68.0 million. Of this amount, \$45.8 million is non-growth debt, including tax supported and Property Transactions Reserve Fund debt, and \$22.1 million is growth related debentures to be serviced from future Development Charge and Cash-in-lieu of Parkland revenues.

Overview

Debt Capacity

As previously discussed in the Capital Budget Summary section on pages 28 to 30, the Town is limited in the amount of allowable debentures by the Province through Ontario Regulation 403/02 as well as through Council direction. Debt capacity is calculated as the ratio of debenture payments to the Town's own source revenues and is capped by the Provincial Regulation at 25%. These limits are in place to ensure the Town maintains a reasonable and affordable level of debenture financing and has the capability to manage the annual debenture payments. Milton

continues to remain within the stated debenture capacity limits, as illustrated in the following graph. It is important to note that an increased reliance on tax supported debt is required to finance the annual capital program. As demonstrated in the Fiscal Impact Study presented through [CORS-062-17](#), the debt capacity will be further pressured after the Sustainable Halton Lands are introduced into the forecast.

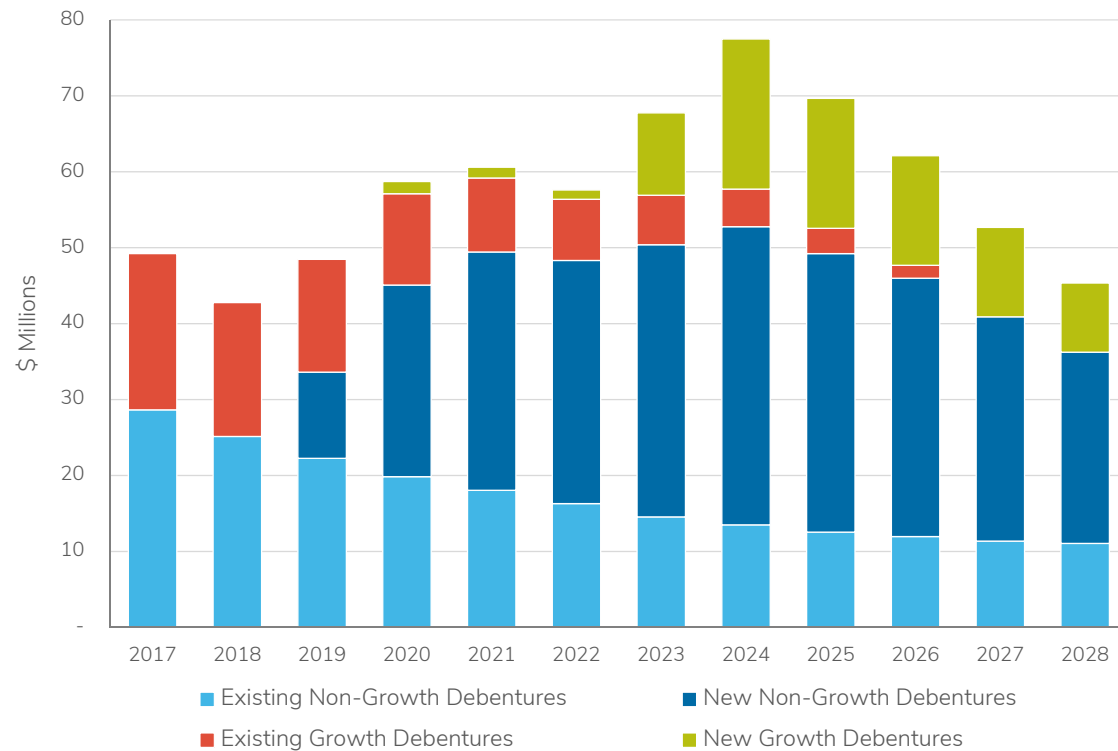


Overview

The following graph depicts Milton's forecast annual debenture principal outstanding by debenture type. Non-growth debentures will experience a gradual increase in principal outstanding over the first five years of the forecast before they start declining in 2025. As growth related debentures are not required until later in the forecast, the principal outstanding for this classification of debt will gradually decline until 2023 when additional debentures are required. Growth related debenture principal will peak in 2024 before it starts a gradual decline. Overall, debenture principal outstanding is anticipated to gradually increase to \$77.5 million in 2024 before gradually declining to \$45.3 million in 2028.

The debenture forecast presented does not reflect the projected debentures required to support infrastructure investment to service growth within the Sustainable Halton Lands as these projects have not been incorporated within the capital forecast. The debenture forecast also assumes the asset management funding strategies, including the \$1.0 million incremental annual contribution to the Infrastructure Renewal Reserve as well as reserve contributions for lifecycle costing of new growth assets, are continued.

Debenture Principal Outstanding



Forecast Summary by Department

Description	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Executive Services									
Office of the CAO									
C100102 Corporate Strategic Plan				208,035				208,035	
C100118 Sundry Land Acquisitions	8,644,667								
C100128 Strategic Plan Implementation	155,881				155,881				155,881
C101125 Branding - Town of Milton	163,202								
Total Office of the CAO	8,963,750			208,035	155,881			208,035	155,881
Fire Fleet Equipment Replacement									
C700100 Chief Officers Vehicles		76,862		76,862			76,862		
C700101 Replace/Refurbish Tanker Trucks	595,125					630,746			
C700107 Pumper/Rescue Units Refurbishment	107,640						53,820		
C700109 Replace Fire Prevention Vehicles							145,846		
C700111 Pumper/Rescue Units Replacement				792,422		2,215,589			
C700112 Replace Pick-Up Trucks	246,848			80,213		86,423	68,983	80,213	
C700115 Aerial Replacement/Refurbishment				171,463			1,574,475		
C700121 Water Supply Unit Replacement				20,534					6,320
C700122 Trailer Replacement									
C700123 Rescue Truck Replacement/Refurbishment			754,687		469,963	80,213			
C700125 Training Vehicle Replacement			76,862						
C700126 Off Road Vehicle Replacement							50,715		
C700128 Replace Special Operations Radio Vehicle				80,213					
C700129 Replace Rehab Van	131,652								
C700130 Utility Vehicle Replacement	80,213							80,213	
Total Fire Fleet Equipment Replacement	1,161,478	76,862	831,549	1,221,707	469,963	3,012,971	1,970,701	166,746	
Fire - Replacement									
C720100 Rapid Intervention Equipment Replacement						15,525			
C720101 Helmet Replacement	17,595							17,595	
C720102 Breathing Apparatus Replacement						37,260		90,045	
C720103 Hazardous Material Equipment Replacement	25,875			25,875		25,875			
C720115 Thermal Image Camera Replacement				28,980					
C720118 Firefighting Hose Replacement	20,700				41,400				
C720120 Vehicle Extrication Equipment Replacement					62,100				
C720122 Special Operations Equipment Replacement		25,875			25,875				
C720123 Personal Protective Clothing Replacement	206,966					206,966			
C720124 Firefighting Equipment Replacement			12,420					12,420	
C720127 Defibrillators Replacement	56,925								
C720128 Emergency Medical Equipment Replacement			12,420			12,420			
C720135 Air Monitoring Replacement		14,490			16,560			16,560	
C720142 Firefighter Pager Replacement	57,960								
C720148 Generators & Lighting Equip Replacement	15,525								
C720152 Air Filling System Replacement	41,400								
C720153 Fire Prevention Equipment Replacement		56,925							
C720157 Bunker Gear Replacement - Employee Turnover	23,885	23,885	23,885	23,885	23,885	23,885	23,885	23,885	
C720159 Battery & Radio Parts Replacement		15,525	15,525				15,525	15,525	
Total Fire - Replacement	466,831	136,700	64,250	78,740	169,820	321,931	39,410	176,030	
Fire - Growth									
C730158 Specialized Equipment Training Structure Growth			72,450						
Total Fire - Growth			72,450						

Forecast Summary by Department

Description	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Fire									
C740101 Electronic Accountability System	47,610								
C740102 Dry Hydrant Systems	20,700								
C740103 Commission of Fire Accreditation				20,700					
Total Fire	68,310			20,700					
Total Executive Services	10,660,369	213,562	968,249	1,529,182	795,664	3,334,902	2,010,111	550,811	155,881
Corporate Services									
Finance									
C200100 Development Charges Study					258,750				
C200101 Asset Management Plan	181,125					258,750			
C200103 Program Based Budgeting	77,625								
C200111 User Fee Update		67,275	72,450				67,275	72,450	
C200123 Special Financial Studies	196,650	310,500	186,300						
C200124 Legislated DC Exemptions	1,583,222	1,386,367	2,057,466	1,203,359	982,970	1,002,890	1,016,170	1,008,770	982,870
Total Finance	2,038,622	1,764,142	2,316,216	1,203,359	1,241,720	1,261,640	1,083,445	1,081,220	982,870
Human Resources									
C220104 Employee Strategic Development	46,575		31,050		31,050		31,050		31,050
C220106 Compensation Plan			87,975					87,975	
C220108 Pay Equity Review			51,750					51,750	
C220109 Health and Safety Audit/Implementation	51,750	46,575	31,050	31,050	46,575	31,050	31,050	46,575	31,050
Total Human Resources	98,325	46,575	201,825	31,050	77,625	31,050	62,100	186,300	62,100
Information Technology									
C240003 Technology Strategic Plan			78,991				78,991		
C240004 Technology Replacement/Upgrade	155,250	155,250	258,750	155,250	155,250	258,750	155,250	155,250	258,750
C240005 Phone System Changes/Upgrade	207,000	83,835	83,835	83,835	83,835	83,835	83,835	83,835	83,835
C240006 PC Workstation Complement Changes	26,910	26,910	26,910	26,910	26,910	26,910	26,910	26,910	26,910
C240009 E-Services Strategy/Implementation	138,690	138,690	138,690	138,690	138,690	138,690	138,690	138,690	138,690
C240011 GIS Service Delivery	139,725	139,725	139,725	139,725	139,725	139,725	139,725	139,725	139,725
C240014 Application Software Update	82,800	82,800	82,800	82,800	82,800	82,800	82,800	82,800	82,800
C240015 Legacy Systems	1,345,500	1,381,725		3,622,500			3,105,000		
C240025 Photocopiers			155,250					155,250	
C240027 Radio Communications Backup Upgrades			103,500				103,500		
C240028 Milton Air Photo Mapping		36,225		36,225		36,225		36,225	
C240119 Enterprise Content Management	2,070,000	1,035,000	103,500	103,500	103,500	103,500	103,500	103,500	103,500
C240120 Enterprise Contact Management	77,625	25,875	25,875	25,875	25,875	25,875	25,875	25,875	25,875
C240121 Emergency Operations Centre	51,750			25,875				25,875	
C240122 Open Data Initiative	15,525	15,525	15,525	15,525	15,525	15,525	15,525	15,525	15,525
C240123 Mobile Parking Enforcement	269,100	20,700	20,700	20,700	20,700	20,700	20,700	20,700	20,700
C240124 Agenda Management System	195,366	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350
C241100 Department Specific Initiatives	758,655	758,655	758,655	758,655	758,655	758,655	758,655	758,655	758,655
C241103 Building Public Portal	475,793								
C242001 Facilities Infrastructure and Networking	724,500	724,500	724,500	1,552,500	724,500	724,500	724,500	724,500	724,500
C242002 Tech Infrastructure - Server Hardware	571,320	571,320	571,320	571,320	571,320	571,320	571,320	571,320	571,320
C242003 Enterprise Licencing and Compliance	258,750	258,750	258,750	258,750	258,750	258,750	258,750	258,750	258,750
Total Information Technology	7,564,259	5,465,835	3,557,626	7,628,985	3,116,385	3,256,110	6,403,876	3,333,735	3,219,885

Forecast Summary by Department

Description	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Clerks									
C260002 Impact on Regulatory Framework Study		82,800							
C260004 Records Management/MFIPPA Compliance	77,625								
C260005 Compliance/Enforcement Lean Six Sigma			22,770						
C260006 Town Clerk's Policy/Procedure Manual		24,323							
C260007 Multi-Year Accessibility Plan			21,114					20,700	
C260008 Ward Boundary Review					68,621				
Total Clerks	77,625	107,123	43,884		68,621			20,700	
Total Corporate Services	9,778,831	7,383,675	6,119,551	8,863,394	4,504,351	4,548,800	7,549,421	4,621,955	4,264,855
Engineering Services									
Eng Serv Administration									
C300109 Transportation Master Plan			255,000					255,000	
C300110 Development Eng & Parks Standards Manual	62,100			62,100			62,100		
C300112 Central Business District Study-Roads		45,266							
C300113 Central Business District Study-SWM		45,266							
Total Eng Serv Administration	62,100	90,532	255,000	62,100			62,100	255,000	
Urban Roads Redevelopment									
C330108 Bronte Street (Main St to Steeles Ave)	6,329,010								
C330138 Major Road Rehabilitation Program				151,080	5,015,573	5,015,573	5,015,573	5,015,573	5,015,573
C330141 Victoria Street (Bronte To James)	134,804	787,078							
C330142 Elizabeth Street (Victoria to Main)	98,028	648,390							
C330143 High Point Drive (Hwy 25 to Parkhill Dr)			134,284	958,322					
C330147 Commercial Street (Main to Sydney)	1,129,101								
C330148 Bronte Street (Heslop to S. of Main)	1,508,990								
C330149 Jasper Street Reconstruction	395,737								
C339000 Asphalt Overlay Program - Constructon	3,730,929	4,105,740	4,517,393	4,973,639	5,469,536	6,018,333	6,622,336	7,286,947	7,482,440
C339001 Asphalt Overlay Program - Design	273,686	297,403	326,420	357,025	394,346	432,128	473,364	518,511	533,755
C500101 Gateway Implementation	35,963	225,784							35,963
Total Urban Roads Redevelopment	13,636,248	6,064,395	4,978,097	6,440,066	10,879,455	11,466,034	12,111,273	12,821,031	13,067,731
Urban Roads Growth									
C340002 Bronte St (Britannia to Louis St Laurent)	45,659	143,426							
C340013 Main St (Bronte to James)				336,018	2,666,492				
C340020 Thompson Road (Louis St Laurent to Derry Rd)				97,193	256,563				
C340021 Thompson Road (Britannia Rd to Louis St Laurent)	6,268,412								
C340030 Louis St Laurent (Tremaine Rd to Bronte St)	45,659	143,426							
C340032 Louis St Laurent (Bronte St to RR25)	45,659	143,426							
C340037 Louis St Laurent (4th Line to James Snow Parkway)		5,232,635							
C340038 Louis St Laurent (James Snow Pkwy to 5th Line)		7,392,990		3,310,691					
C340041 5th Line (Main Street to Trudeau Drive)						621,000	5,485,500		
C340046 5th Line (Hwy 401 to Derry Road)	19,692,380								
C340047 5th Line (Derry Road to Britannia Road)					18,266,700	21,097,425			
C340054 Main Street (5th Line to 6th Line)				431,580	12,993,025		13,678,195		
C340060 6th Line (Hwy 401 to Derry Road)							1,859,316	424,234	14,564,493
C340061 6th Line (Derry Road to Britannia Rd)								982,280	371,087
C340070 Louis St. Laurent Extension (5th Line to 6th Line)					855,413		11,984,612		
Total Urban Roads Growth	26,097,769	13,055,903		4,175,482	35,038,193	21,718,425	33,007,623	1,406,514	14,935,580

Forecast Summary by Department

Description	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Rural Roads Redevelopment									
C350005 Appleby Line		317,267		2,882,938					
C350008 Surface Treatment Program	971,000	971,000	971,000	971,000	971,000	971,000	971,000	971,000	971,000
C350126 Campbell Ave (Canyon Rd.- Campbellville Rd.)	1,033,198								
C350128 Expanded Asphalt Program - Construction	2,597,648	2,598,797	2,624,107	2,681,665	2,729,652	2,795,918	2,848,475	2,848,312	2,925,217
C350133 Expanded Asphalt Program - Design	243,100	243,235	246,881	249,362	251,846	251,996	248,643	248,801	255,519
Total Rural Roads Redevelopment	4,844,946	4,130,299	3,841,988	6,784,965	3,952,498	4,018,914	4,068,118	4,068,113	4,151,736
Active Transportation Growth									
C380107 Active Transportation Plan	137,780	47,910			137,780	47,910			
C380108 Boyne Pedestrian Railway Crossing		123,850	4,931,706						
C381000 Boyne Multiuse (Asphalt Trails in Greenlands System) Lit - West side of 16 Mile Creek	82,385	810,913	82,252	810,913					
C381001 Boyne Limestone Trails in Greenlands System (West, Tremaine Road to 16 Mile Creek)	333,437	314,771							
C381002 Boyne Pedestrian Bridge - Minor Crossing	30,933	304,643							
C381003 Boyne Limestone Trails in Greenlands System (East, 16 Mile Creek to JSP)	36,691	361,159	36,632	361,159					
C381004 Boyne Multiuse (Asphalt Trails in Greenlands System Lit - East side 16 Mile Creek	63,132	610,182	63,030	610,182	63,030	610,182			
Total Active Transportation Growth	684,358	2,573,428	5,113,620	1,782,254	200,810	658,092			
Bridges/Culverts									
C390112 Bridge/Culvert Rehab Needs - Construction	281,668	281,668	281,668	281,668	281,668	281,668	281,668	281,668	281,668
C390118 Campbellville Road Bridge (Structure 72)	497,379								
C390122 Second Line Nassagaweya Bridge: 1.5km N of 10 SR (Structure 63)	87,243	225,571							
C390123 25 SR Bridge: 0.1km W of Guelph Line (Structure 62)		86,840	216,733						
C390127 6th Line Nassagaweya Culverts (Structures 113 and 118)		1,994,247							
C390128 Bridge/Culvert Rehab Needs - Design	100,388	100,388	100,388	100,388	100,388	100,388	100,388	100,388	100,388
C390130 Sixth Line Bridges (Structure #21 and #23) Construction	963,698								
Total Bridges/Culverts	1,930,376	2,688,714	598,789	382,056	382,056	382,056	382,056	382,056	382,056
Storm Water Management Rehabilitation									
C430001 Stormwater Pond Maintenance	684,995	772,970	772,970	772,970	684,995	772,970	772,970	772,970	772,970
C430003 Storm Sewer Network Program - Design		277,815	277,815						
C430004 Storm Sewer Network Program - Construction			2,634,955	2,461,173					
C430005 Stormwater Management Pond Condition Assessment Study					87,772				
Total Storm Water Management Rehabilitation	684,995	1,050,785	3,685,740	3,234,143	772,767	772,970	772,970	772,970	772,970
Storm Water Management Growth									
C440105 Stormwater Management - Sherwood	109,002	109,002	109,002						
C440106 Stormwater Management - Boyne	122,481	122,481	122,481	122,481	122,481	122,481			
C440107 Stormwater Management - Derry Green (BP2)	110,445	110,445	110,445	110,445	110,445	110,445	110,445	110,445	110,445
Total Storm Water Management Growth	341,928	341,928	341,928	232,926	232,926	232,926	110,445	110,445	110,445
Traffic									
C400102 Traffic Infrastructure	68,283	68,283	68,283	68,283	68,283	68,283	68,283	68,283	68,283
C400110 Traffic Safety Services Review	57,213	57,213	57,213	57,213	57,213	57,213	57,213	57,213	57,213
C400112 Pedestrian Crossover (PXO) Program	92,942	92,942	92,942	92,942	92,942	92,942	92,942	92,942	92,942
C400113 New Traffic Signals	323,262	323,262	323,262	323,262	323,262	323,262	323,262	323,262	323,262
C400114 Preemption Traffic Control System	37,583	37,583	37,583	37,583	37,583	37,583	37,583	37,583	37,583
C400115 Signal Interconnect Program	126,177	108,892	143,461	58,850	58,850	58,850	58,850	58,850	58,850
C400120 Preemption Traffic Control Equipment Replacement	99,459								
Total Traffic	804,919	688,175	722,744	638,133	638,133	638,133	638,133	638,133	638,133
Streetlighting									
C410100 Street Lighting	60,471	60,471	60,471	60,471	60,471	60,471	60,471	60,471	60,471
C410200 Street Light/Pole/Underground Power Renewal	57,575	57,575	57,575	57,575	57,575	57,575	57,575	57,575	57,575
Total Streetlighting	118,046	118,046	118,046	118,046	118,046	118,046	118,046	118,046	118,046

Forecast Summary by Department

Description	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Parking									
C420105 Parking Structure			1,668,323	6,071,167	6,071,167				
Total Parking			1,668,323	6,071,167	6,071,167				
Fleet Equipment Replacement									
C450111 Ice Resurfacers - Replacement	83,069			83,069		83,069		166,138	
C450117 1 Ton Crew Dump Truck		310,500	77,625	155,250	77,625	77,625	77,625	388,125	429,525
C450118 1/2 Ton Pick Ups Replacement		46,575		93,150	93,150	93,150	46,575		139,725
C450121 Tandem Axle Trucks	303,058		925,176	606,117	303,058	606,117		1,584,833	404,488
C450123 Landscape Trailer		9,522	9,522	19,044	43,160	19,044	9,522	95,427	50,094
C450126 Gradalls, Back Hoes and Attachments					91,080			113,850	67,275
C450127 3/4 Ton Pick Ups Replacement	227,700	170,775		113,850	56,925	170,775	227,700	227,700	170,775
C450128 Zero Turning Radius Mowers	71,415		290,835		95,220	23,805	47,610	71,415	316,710
C450129 Mower Replacement	14,904		14,904				31,050		47,610
C450130 Farm Tractors		95,220		175,950				95,220	95,220
C450132 Multifunction Tractor	160,953	65,309	144,900	175,950	183,195		11,385	20,183	144,900
C450135 Farm Tractor/Loader	300,150				269,100	111,780	103,500	55,631	
C450137 Trackless Front Mower Deck	25,875		25,875	90,045				12,420	
C450139 Facility Maintenance Van - Replacement									52,262
C450145 Ball Diamond Groomer	25,875				35,190		9,315	25,875	
C450148 Enforcement Vehicles	95,634	31,878	31,878		89,838			95,634	31,878
C450149 Sign Truck	331,200			89,010			89,010		
C450150 Haul All/Packer		159,390					159,390		159,390
C450151 Skidsteer Loader With Attachments		20,700					77,625		
C450152 Poly Plow	9,833								
C450153 Tractor Attachments				87,354	26,082		75,245	17,595	
C450155 Sweepers/Flushers								729,675	388,125
C450156 Gator Utility Vehicle - Replacement	20,700		20,700	20,700					
C450158 Brush Chipper - Replacement		53,820							
C450160 Fleet Mechanic Equipment									37,778
Total Fleet Equipment Replacement	1,670,366	963,689	1,541,415	1,709,489	1,363,623	1,185,365	965,552	3,699,721	2,535,755
Fleet Equipment Growth									
C460116 Ice Resurfacers	98,480								
C460130 Enforcement Vehicles - Growth	25,277								
C460133 Animal Shelter Vehicle	38,958								
C460200 Provision for Parks Growth Fleet	312,180	395,804	334,632	269,865	298,889				
C460201 Provision for Operations Growth Fleet	755,621	809,595	809,595	431,784	791,359				
Total Fleet Equipment Growth	1,230,516	1,205,399	1,144,227	701,649	1,090,248				
Park Preservation									
C470001 Park Improvements	75,555	48,645	82,284	82,284	82,284	82,284			
C470002 Tennis Court Upgrades	72,450	72,450	72,450						
Total Park Preservation	148,005	121,095	154,734	82,284	82,284	82,284			
Forestry									
C330134 EAB Implementation Strategy	543,681	135,232							
C510139 Urban Forestry Management	64,170				63,750				
Total Forestry	607,851	135,232			63,750				

Forecast Summary by Department

Description	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Transit									
C550100 Transit Study				211,554					211,554
C550103 Transit Facility	12,552,746	12,760,941	15,154,006						
C550104 Transit Bus Pads	26,160	26,160	26,160	26,160	26,160	26,160	26,160	26,160	26,141
C550105 Mobile Fare Payment Pilot	100,499								
C550108 Transit Bus Stop-Retrofit	69,664								
Total Transit	12,749,069	12,787,101	15,180,166	237,714	26,160	26,160	26,160	26,160	237,695
Transit Fleet Replacement									
C560110 Transit Bus Non Growth: Refurbishment				175,950	351,900	175,950	351,900	263,925	615,825
C560120 Transit Bus Non Growth: Replacement	1,405,830		3,784,219		1,970,999			748,831	
C560121 Transit Support Vehicles - Replacement					145,676				
C560122 Specialized Transit Bus Non Growth							653,419		
Total Transit Fleet Replacement	1,405,830		3,784,219	175,950	2,468,575	175,950	1,005,319	1,012,756	615,825
Transit Fleet Growth									
C570101 Transit Bus	1,970,999	1,970,999	1,313,999	656,999	1,313,999	1,313,999			
Total Transit Fleet Growth	1,970,999	1,970,999	1,313,999	656,999	1,313,999	1,313,999			
Total Engineering Services	68,988,321	47,985,720	44,443,035	33,485,423	64,694,690	42,789,354	53,267,795	25,310,945	37,565,972
Community Services									
Comm Serv Administration									
C500105 Parks Master Plan Update			27,647				27,647		
C500106 Recreation Master Plan (DC)	77,625				77,625				
C500117 Intensification Study - Parks		73,920							
C500119 Central Business District Study - Recreation		56,658							
C500121 Service Strategy		59,959					59,959		
C500128 Facility Audit Update	249,093						249,093		
Total Comm Serv Administration	326,718	190,537	27,647		77,625		336,699		
Parks Redevelopment									
C510102 Playground Upgrades		76,581							
C510128 Moffat Park Redevelopment	616,918								
C510134 Omagh Park Redevelopment		942,832							
C510135 Kingsleigh Park Redevelopment		518,199							
C510145 Centre Park Redevelopment	393,477								
C510146 Court Park Redevelopment	393,477								
C510148 Coulson Park Redevelopment		64,425	430,704						
C510149 Coxe Park Redevelopment		68,894	521,876						
C510150 Moorelands Park Redevelopment			42,258	276,370					
C510152 Baldwin Park Redevelopment					55,920	395,072			
C510153 Chris Hadfield Park Redevelopment				83,435	605,692				
C510165 Trudeau Park Redevelopment						55,920	395,072		
C510166 Beaty Trail Park Redevelopment						59,065	398,255		
C510169 Watson Park Redevelopment							55,920	395,072	
C510170 McDuffe Park Redevelopment							55,920	395,072	
C510171 Wallbrook Park Redevelopment								55,920	395,072
C510172 Harwood Park Redevelopment								55,920	395,072
C510173 Hutchinson Park Redevelopment									55,920
C510174 Barclay Park Redevelopment									55,920
Total Parks Redevelopment	1,582,064	1,670,931	994,838	359,805	661,612	510,057	905,167	901,984	901,984

Forecast Summary by Department

Description	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Parks Growth									
C520102 Parkland Dedication Bench Mark Update	41,472			41,472			41,472		
C520103 Playground Growth	159,005	159,005	134,444	133,626	134,444				
C520123 Escarpment View Lands (Formerly Jannock Property)	179,298	2,115,932	1,807,729						
C520202 Cemetery					326,161				
C521136 Community Park Derry Green	659,905	5,680,709							
C521139 Escarpment View Lands (Formerly CMHL Property)	1,859,773	9,416,650	5,608,660	7,053,367	5,215,307				
C522133 District Park West - Boyne	872,372	9,392,201							
C522134 District Park East - Boyne			582,913	6,451,901					
C524001 Walker Neighbourhood Park - Boyne	171,007	1,756,125							
C524003 Cobban Neighbourhood Park - Boyne	176,891	1,823,480							
C524004 Bowes Neighbourhood Park - Boyne					178,256	1,834,727			
C525046 Clarke - VS#6 (13)(Derry Road/Fourth Line Landowners)			49,859	498,866					
C525073 Milton Heights 2C - North			49,860	498,866					
C525074 Milton Heights 2C - South				49,860	498,866				
C525080 Park Development Village Squares-Boyne	400,184	437,207	764,760	834,829	399,489	399,489	366,096		
C525090 Community Park - Milton Heights			192,625	1,942,972					
Total Parks Growth	4,519,907	30,781,309	9,190,850	17,505,759	6,752,523	2,234,216	407,568		
Trails Redevelopment									
C530101 Implementation Trails Master Plan	111,543				111,543				
Total Trails Redevelopment	111,543				111,543				
Trails Growth									
C540002 New Trail Development		697,475							
C540102 Linear Park Multi Use Trail - Coates South (4b)	358,288								
C540110 Milton Heights Tributary Trails	130,960	993,048							
C540111 Derry Green Union Gas Pipeline Easement	139,316	1,228,522	1,073,442						
Total Trails Growth	628,564	2,919,045	1,073,442						
Facilities Redevelopment Civic									
C581100 Corporate Office Furniture & Equipment	81,103	81,106	81,106	81,106	81,106	81,103	94,621	94,621	94,621
C581127 Civic Facilities Improvements	103,757	155,405		360,030	199,426	632,478	398,984	415,931	276,780
C581130 Heritage Property Restoration	53,023								
C581149 Accessibility Improvements	86,345	85,685	86,315	86,315	86,315	103,578	103,578	106,395	158,145
Total Facilities Redevelopment Civic	324,228	322,196	167,421	527,451	366,847	817,159	597,183	616,947	529,546
Facilities Redevelopment Recreation									
C582100 Seniors Centre Asset Restorations	44,637	85,353	85,414	85,411	102,423	102,424	102,424	102,424	102,424
C582103 Leisure Centre Cardio/Weight	25,784	25,784	25,784	25,784	25,784	32,230	32,230	33,004	33,004
C582105 Leisure Centre Upgrades	440,364	74,564	152,294	141,022		528,426	239,798		
C582124 Rotary Park Community Centre	133,012	157,126	41,336		36,273		11,574		
C582134 Memorial Arena Facility Improvements	356,193	282,319	199,826	78,201		196,438	2,444,500	63,753	
C582145 Community Halls Facility Improvements	128,691	66,229	43,260			51,578			
C582147 John Tonelli Sports Centre Facility Improvements	168,872	33,586	227,808	43,180	22,391	103,951	116,748	1,166,814	1,796,956
C582148 Milton Sports Centre Facility Improvements	1,586,531	247,529	1,129,332	1,476,123	1,635,101	859,379	418,225	968,489	918,540
C582154 Milton Tennis Club					192,902				
C582160 Mattamy National Cycling Centre Improvements						1,543,678			
C582162 Sherwood Community Centre Facility Improvements				312,152	78,038	77,945	78,038	78,038	78,038
C582166 Milton Indoor Turf Centre Improvements			320,850						
Total Facilities Redevelopment Recreation	2,884,084	972,490	2,225,904	2,161,873	2,092,912	3,496,049	3,443,537	2,412,522	2,928,962

Forecast Summary by Department

Description	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Facilities Redevelopment Arts/Cultural									
C583101 FirstOntario Arts Centre Milton Facility Improvements		92,169					166,382		
Total Facilities Redevelopment Arts/Cultural		92,169					166,382		
Facilities Redevelopment Engineering									
C584105 Civic Operations Centre Facility Improvements	88,755	83,191	83,191	83,191	142,020		34,933		
Total Facilities Redevelopment Engineering	88,755	83,191	83,191	83,191	142,020		34,933		
Facilities Redevelopment Fire									
C587114 Fire Halls Facility Improvements		41,289	38,607	365,484	18,457	92,179		154,735	695,396
Total Facilities Redevelopment Fire		41,289	38,607	365,484	18,457	92,179		154,735	695,396
Facilities Redevelopment Library									
C588201 Beaty Branch Improvements	33,296				168,997				
Total Facilities Redevelopment Library	33,296				168,997				
Facilities Growth Civic									
C591100 Town Hall Construction/Expansion		753,734	9,875,557	8,352,966	8,399,295				
C591106 Animal Shelter								2,207,913	
Total Facilities Growth Civic		753,734	9,875,557	8,352,966	8,399,295			2,207,913	
Facilities Growth Recreation									
C592202 Community Centre Implementation Strategy	116,700								
C592211 Boyne Community Centre			2,088,928	24,133,127	27,393,417				
C592212 Indoor Soccer - Air Supported	4,452,828								
C592215 Seniors Centre Expansion							2,223,710		
Total Facilities Growth Recreation	4,569,528		2,088,928	24,133,127	27,393,417		2,223,710		
Facilities Growth Engineering									
C594105 Civic Operations Centre	1,032,292	4,101,550	4,029,375						
Total Facilities Growth Engineering	1,032,292	4,101,550	4,029,375						
Facilities Growth Library									
C598000 Library - New Branch Buildings			315,127	3,523,384	4,011,052				
C598001 Main Library Expansion						4,419,863			
Total Facilities Growth Library			315,127	3,523,384	4,011,052	4,419,863			
Total Community Services	16,100,979	41,928,441	30,110,887	57,013,040	50,196,300	11,569,523	8,115,179	6,294,101	5,055,888

Forecast Summary by Department

Description	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Planning & Development									
Planning									
C900103 Res/Non-Res Take Up/Land Needs Study									308,172
C900110 Official Plan Review			445,204						
C900119 Comprehensive ICI Study									297,826
C900128 Community Improvement Area Study	192,716								
C900132 Zoning By-Law Review	286,162								
C900148 CIP Campbellville Plan	329,182								
C900180 BP4 SP - Water & Wastewater Servicing			121,394						
C900181 BP4 SP - FSEMS (SWM & Enviro Mgmt Strategy)			154,312						
C900182 BP4 SP - Transportation Plan			368,278						
C900183 BP4 SP - Fisheries Compensation Plan			93,951						
C900184 BP4 SP - Secondary Plan			448,059						
C900185 BP4 SP - Parks & Open Space Study			154,312						
C900186 BP4 SP - Urban Design Guidelines			110,423						
C900187 BP4 SP - Subwatershed Study-Indian Creek Update		506,100							
C900190 Britannia E/W - Water & Wastewater Servicing	110,423								
C900192 Britannia E/W - Transportation Plan	373,765								
C900195 Britannia E/W - Parks & Open Space Study	154,312								
C900196 Britannia E/W - Urban Design Guidelines	110,423								
C900197 Britannia E/W - MESP	829,369								
Total Planning	3,185,975	506,100	1,895,933						605,998
Total Planning & Development	3,185,975	506,100	1,895,933						605,998
Library									
Library									
C800100 Automation Replacement	93,957	58,591	83,928	95,541	67,037	95,541	114,543	67,037	64,926
C800103 Collection - New			972,775	972,775	486,386	486,386			
C800104 Shelving - New					119,718	59,858			
C800111 Library Services Master Plan	46,575				46,575				
C800121 Collection - Replacement	387,090	410,895	426,420	460,575	495,765	518,535	528,885	539,235	550,620
C800122 Expansion - Computer Equipment						31,366			
C800123 New Branch Computer Equipment					77,625	77,625			
C801312 Library Service Delivery Strategy Implementation	296,010								
Total Library	823,632	469,486	1,483,123	1,528,891	1,293,106	1,269,311	643,428	606,272	615,546
Total Library	823,632	469,486	1,483,123	1,528,891	1,293,106	1,269,311	643,428	606,272	615,546
Total Capital Budget and Forecast	109,538,107	98,486,984	85,020,778	102,419,930	121,484,111	63,511,890	71,585,934	37,384,084	48,264,140

Forecast Revenues by Type

	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Developer Funding	\$ 54,989,414	\$ 66,636,949	\$ 46,148,823	\$ 55,414,943	\$ 73,686,413	\$ 29,446,749	\$ 31,960,031	\$ 4,181,436	\$ 15,507,509	\$ 377,972,267
Reserves & Reserve Funds	30,762,852	19,467,878	31,157,202	25,867,925	24,995,580	27,651,305	28,706,588	28,442,195	27,457,087	244,508,611
Debentures	16,494,667	8,375,000	3,600,000	7,068,911	7,280,544	1,880,000	1,990,000	315,000	475,000	47,479,122
Grants & Subsidies	5,073,193	3,514,256	3,418,596	3,673,849	4,143,000	3,660,000	3,839,921	3,774,921	3,650,000	34,747,736
Development Charge Debentures	-	-	-	10,000,000	10,500,000	-	-	-	-	20,500,000
Recoveries & Donations	716,275	133,950	67,125	67,125	393,286	496,800	4,388,400	-	64,556	6,327,517
Contribution from Operating	1,501,705	358,951	629,032	327,178	485,288	377,035	700,994	670,532	1,109,988	6,160,704
Total Funding	\$ 109,538,107	\$ 98,486,984	\$ 85,020,778	\$ 102,419,930	\$ 121,484,111	\$ 63,511,890	\$ 71,585,934	\$ 37,384,084	\$ 48,264,140	\$ 737,695,957



14

2020 - 2021

Operating Budget Forecast



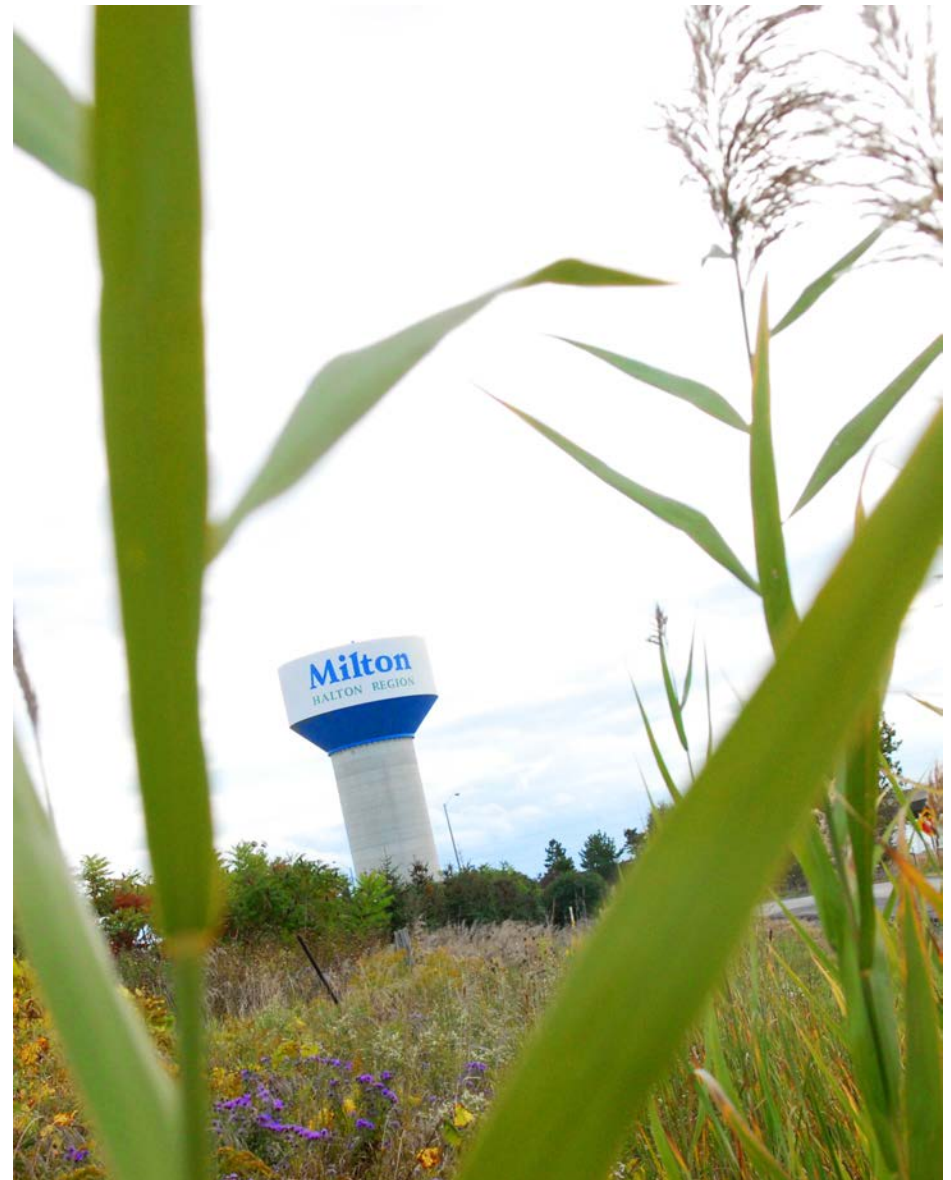
Overview

A two-year operating budget forecast for the Town (excluding the Downtown BIA) has been prepared. Based on the continuation of the service levels reflected in 2019, pressure on the tax levy in the amounts of \$8.4 million and \$8.8 million are projected for each of 2020 and 2021. These pressures are primarily due to the expansion of service delivery such as transit and maintenance of roads and parks to new areas of the community as well as lifecycle contributions for the future replacement of growth related assets.

The projected pressure is partially offset by additional property tax revenues resulting from assessment growth. Based on anticipated building activity in both the residential and non-residential sectors, assessment growth revenues are expected to offset \$2.6 million of the levy pressure in 2020 and \$3.8 million in 2021. The timing of building activity, particularly industrial and commercial activity, can fluctuate significantly and be challenging to predict. As such, the tax rate impact between years will continue to require review and future updates.

As presented in the table on the following page, and based on a 2019 tax rate increase of \$20.11 per \$100,000 of residential assessment, the Town can expect a tax rate pressure of \$22.91 and \$18.98 per \$100,000 of residential assessment in each of 2020 and 2021 in order to maintain existing service levels. The forecasted pressures outlined herein for the three year period ending 2021 are consistent with the analysis incorporated in the fiscal impact assessments that have been prepared for the Town.

Staff will continue to refine assumptions as the 2020 budget is developed and will review options available to appropriately manage the projected tax pressures.



Overview

Operating Budget Forecast

Component	2020			2021			Comments
	Net Levy Impact \$ (000's)	Residential Tax		Net Levy Impact \$ (000's)	Residential Tax		
		per \$100K of Assessment*	% Change		per \$100K of Assessment*	% Change	
Prior Year Tax Levy	\$63,605	\$262.34		\$72,007	\$285.25		
Inflation and Base Adjustments:							
Inflation (MPI)	\$1,659	\$6.57	2.51%	\$1,809	\$6.81	2.39%	Inflation based on Municipal Price Index (MPI) and other miscellaneous status quo items.
Non-recurring & Reversal of One-Time Transfers	\$109	\$0.43	0.16%	\$0	\$0.00	0.00%	Planned reductions of one-time contributions from Provincial Gas Tax to fund equipment replacements per CORS-056-17 (\$100k) and miscellaneous items.
Infrastructure Deficit	\$1,000	\$3.96	1.51%	\$1,000	\$3.76	1.32%	Funding to gradually reduce the infrastructure deficit outlined in existing asset management plans.
Total Inflation and Base Adjustments	\$2,768	\$10.96	4.18%	\$2,809	\$10.57	3.71%	
Growth Related:							
Sherwood Community Centre & Branch Library	\$366	\$1.45	0.55%	\$0	\$0.00	0.00%	Annualized cost of the facility for a full year in 2020.
Fire Station No. 5	\$502	\$1.99	0.76%	\$420	\$1.58	0.55%	One new fire crew in each of 2020 and 2021, facility expenditures and elimination of transfer from Tax Rate Stabilization Reserve in 2021.
Expanded Service Delivery to Growth Areas	\$2,174	\$8.61	3.28%	\$3,334	\$12.55	4.40%	Annualization and introduction of service-related costs (materials, contracted services, staffing, etc.) for service delivery including fleet growth, transit, road and park maintenance, corporate support, etc.
State of Good Repair for Constructed & Assumed Assets	\$2,295	\$9.09	3.47%	\$2,116	\$7.97	2.79%	Lifecycle contributions to reserves based on budgeted and assumed assets in order to prevent a further increase in the infrastructure funding deficit, including Sherwood Community Centre and Fire Station No.5.
Other Growth-Related Impacts	\$297	\$1.18	0.45%	\$141	\$0.53	0.19%	Funding for the legislated development charge exemptions (\$200k), changes in subdivision revenue (\$72k) and growth in tax writeoffs (\$25k).
Total Growth Related	\$5,634	\$22.32	8.51%	\$6,011	\$22.63	7.93%	
Total Increase in Levy	\$8,402	\$33.29	12.69%	\$8,820	\$33.20	11.64%	
Total Tax Levy	\$72,007	\$295.62		\$80,827	\$318.45		
Estimated Assessment Growth (net of reductions)**	(\$2,618)	(\$10.37)	-3.95%	(\$3,779)	(\$14.22)	-4.99%	Forecast assessment growth based on updated residential growth forecast and expected industrial/commercial development.
Forecasted Net Tax Levy Increase Required***	\$5,784	\$285.25	8.74%	\$5,041	\$304.23	6.65%	

* Based on 2018 assessment. Through the annual tax setting bylaw tax rates are re-calculated each year using current year assessment values.
** This is the amount net of anticipated losses from Assessment Review Board appeals, Request for Reconsiderations, and Section 357 Applications (tax class changes, properties razed by fire, etc.).
*** The 2020 and 2021 forecast assumptions have not been revised to reflect any changes between the 2019 proposed and 2019 approved budget.

Overview

The key assumptions used to prepare the operating budget forecast are outlined in a table on page [358](#) and summarized below.

Inflation and Base Adjustments

Included in the operating forecast are any future contractual and legislative obligations as well as inflationary impacts.

Consistent with the 2019 budget, the inflation index used in the forecast is the Municipal Price Index (MPI). Salaries and benefits provided to Town of Milton employees as well as purchased goods and services and user fees have been indexed for inflation with an estimated net impact of \$1.7 million in 2020 and \$1.8 million in 2021. Included in this amount is a planned annual inflationary adjustment to the Town's user fees. The additional user fee revenue expected to be generated by this inflationary increase results in increases of \$0.6 million each year. Most other revenue sources, such as grants, are fixed and are not affected by inflation.

The forecast also includes an annual addition of \$1.0 million in increased funding for the capital renewal program to continue to mitigate the existing infrastructure deficit as previously discussed through this budget document and the Asset Management Plan.

Growth Related Expenditures

As new development occurs and the Town either builds assets or acquires assets from developers, the Town not only assumes the cost for maintaining the assets but also is responsible for the future replacement of those assets. In line with financial sustainability practices outlined in Financial Principles Policy No. 110, the forecast continues to provide for a transfer to reserve to fund the future rehabilitation and replacement of growth assets, resulting in incremental amounts of \$2.3 million and \$2.1 million in each of 2020 and 2021, respectively.

The forecast also includes the incremental costs of expanding existing services to areas of the community such as the maintenance of new roads and parks and transit service. The expansion of service delivery is estimated to add incremental costs in 2020 and 2021 of \$2.2 million and \$3.3 million respectively. This includes an allowance of \$1.0 million in each of the years for the addition of new positions in response to growth needs and the findings of KPMG's Workforce Review ([CORS-078-15](#) and [CORS-043-17](#)). These figures do not include the annualization of the operating impacts associated with the Sherwood Community Centre and Branch Library or the costs associated with opening Fire Station No. 5 that are shown separately in the table on page [356](#).

Other growth related costs include:

- An additional transfer of \$0.2 million in both 2020 and 2021 to the Capital Works Reserve to provide for sufficient funds for the legislated development charge exemptions. As per the Development Charges Act 1997 and the Town's Development Charge By-law, certain forms of development are exempt from paying development charges (DC). For these developments, the Town must fund the amount that would otherwise have been collected through DC.
- Miscellaneous other growth related costs such as changes in subdivision revenue related to planned development activity and a growth in tax write-offs.

Overview

2020 - 2021 Operating Budget Forecast Forecast Assumptions			
ACCOUNT SUMMARY	ASSUMPTION and/or SOURCE	ACCOUNT SUMMARY	ASSUMPTION and/or SOURCE
EXPENSES		REVENUES	
<u>Salaries and Benefits</u>		<u>Taxation</u>	
Salaries and FTE		- Penalties / Interest	Flat line at 2019 budget
- Increases for salaries and benefits have been applied to reflect contractual agreements and current market adjustments		- Supplementary Taxes	Flat line at 2019 budget
- \$1,000,000 for new positions in 2020 and 2021 to address growth needs and KPMG's review findings (CORS-078-15 and CORS-043-17)		- Railway Taxes	Flat line at 2019 budget
Benefits, as a percentage of salary (including OMERS, where applicable)		<u>Grants and Interest Income</u>	
- Full Time	25%	- Flat line at the 2019 Budget	
- Part Time Salary	14%	<u>Payments in Lieu (PIL)</u>	
- Mayor and Council	30%	- Increase at a rate of 2% per year	
- Part Time Fire	9%	<u>Provincial Offences Act (POA) Revenue</u>	
- Part Time Library	9%	- Flat line at the 2019 Budget	
<u>Administrative</u>		<u>User Fees</u>	
- Increase at the rate of 2.2% (CPI)		- Building Permit Fees per growth forecast	
<u>Financial Expenses</u>		Residential: 2020 3,074 units @ 2019 rates	
- Debt Charges	As per debt schedules and capital forecast	2021 3,173 units @ 2019 rates	
- Transfer to Capital	Based on capital forecast	Commercial/Industrial: 2020 5,333,557 sq. ft. @ 2019 rates	
- Transfer to Reserves	Increase at a rate of 2.30%, the weighted average of indices used for MPI, with the exception of the building reserve lifecycle and capital transfers tied to the Asset Management Plan	2021 3,290,760 sq. ft. @ 2019 rates	
<u>Purchased Goods and Services</u>		- All other user fees - increased by 2.30% (rate of MPI)	
- Increase at the rates per the 2019 MPI		<u>Recoveries/Donations</u>	
- Incremental roadway maintenance costs for 37 new lane kilometres in 2020 and 78 new lane kilometres in 2021		- Flat line at the 2019 budget with the exception of Regional Recoveries which have been increased in accordance with the Regional Memorandum of Understanding and in line with the expenditures being recovered	
- Increases for utilities, fuel and insurance costs are based on anticipated rate increases		<u>Finance</u>	
<u>Transit</u>		- Per unit fee increased at the same rates as non-union compensation	
- Implement and annualize operating impacts for capital acquisitions		- Transfer to Capital indexed by assessment growth and inflation	
<u>Facilities</u>		<u>Assessment</u>	
- Implement operating impacts from growth facilities		- Residential -	
- The Sherwood Community Centre (including a branch library) planned to open in 2019, Fire Station No. 5 planned to be in operation in 2020, and the second Indoor Turf Facility anticipated to be in operation in 2021.		2020 2,429 units @ \$ 421,235 * 2018 Final Tax Rate	
<u>Parks</u>		2021 3,074 units @ \$ 401,136 * 2018 Final Tax Rate	
- Implement operating impacts from growth projects		- ICI -	
		2020 340,167 sq. ft. @ \$ 157 * 2018 Final Tax Rate	
		2021 1,029,114 sq. ft. @ \$ 158 * 2018 Final Tax Rate	
		- Net Annual Growth -	
		2020 3.98% Includes anticipated assessment losses	
		2021 5.01% Includes anticipated assessment losses	



15

Reserves and
Reserve Funds



Overview

Reserves and reserve funds are a critical element of the Town's long-term financial plan and are used to maintain a stable financial position, minimize fluctuations in the tax rate and to support future cash requirements. They allow the Town to set aside funds for a future purpose and fulfill a critical financial need for the municipality. Reserves and reserve funds make provisions for the replacement and rehabilitation of infrastructure, provide a contingency for one-time and unforeseeable events and provide flexibility to manage debt levels and protect the Town's financial position.

Reserves

A reserve is an allocation of accumulated net revenue and is governed by Council policies that identify the intended purpose, target balance and funding sources.

Reserve Funds

Reserve funds are established to segregate funds that are acquired for a specific purpose as identified through legislation, financial agreements or Council direction. Reserve funds are interest bearing and earnings are applied to each reserve fund based on yields earned on the Town's total investment portfolio and cash balances.

- 1. Obligatory Reserve Funds** - These funds are acquired by the Town for a legislated purpose or for a specifically defined purpose through a financial agreement. They are segregated and created solely for the purpose prescribed for them.
- 2. Discretionary Reserve Funds** - Discretionary reserve funds are established based on Council direction and are used to finance specific future expenditures or to fund specific contingency liabilities. These funds are also segregated from the general revenues of the Town.

The 2019 capital budget includes nearly \$46.2 million of funding, including developer and government funded reserves and reserve funds. The following pages include an overview of the reserves and reserve funds by their intended/legislated use and a discussion on significant changes in projected balances. Complete definitions and funding sources are included in the Supplementary Information section on pages [411](#) to [423](#). To simplify the presentation, the term reserves will be used in the following sections to discuss both reserves and reserve funds.

Overview

Town Reserves and Reserve Funds

Stabilization Reserves

Stabilization reserves are used to offset extraordinary and unforeseen expenditure requirements, one-time expenditures, revenue shortfalls, and to manage cash flows and minimize large fluctuations in the tax levy.

Stabilization Reserves	Dec 31, 2017 Balance	Dec 31, 2018 Estimated Balance	Projected 2019 Activity	Dec 31, 2019 Estimated Balance
Tax Rate Stabilization	\$ 2,048,418	\$ 1,453,791	\$ (31,610)	\$ 1,422,181
Election	254,361	94,676	186,518	281,194
Winter Control	1,109,307	1,245,821	-	1,245,821
Building Rate Stabilization	4,200,555	2,530,347	(261,353)	2,268,994
Total Stabilization Reserves	\$ 7,612,641	\$ 5,324,635	\$ (106,445)	\$ 5,218,190

As illustrated in the table, stabilization reserves are anticipated to decrease through 2019 by \$0.1 million. Funding from stabilization reserves is being utilized during 2019 according to the reserve and reserve fund policies to mitigate fluctuations in the operating budget and stabilize the annual impact on the tax rates. The Building Rate Stabilization ending balance is projected to decrease as revenues from developer building activities are expected to fall short of the corresponding expenditures. The operating budget continues to provide an annual contribution to the Election reserve resulting in anticipated increase in the reserve projected balance. Through budget deliberations Council approved a motion, Res. 049-19, to eliminate the annual \$0.1 million transfer to the Winter Control reserve as the projected balance met the target balance of the reserve.

Declining balances in the Town's stabilization reserves are concerning as it reduces the Town's ability to respond to large fluctuations in the annual operating budget. As illustrated in the table, both the Tax Rate Stabilization and Building Rate Stabilization reserves are significantly underfunded when compared against the target balances identified in the Reserve and Reserve Fund Policies.

	Dec 31, 2019 Estimated Balance	Reserve Target	Surplus/ (Shortfall) to Target	Policy Target Definition
Tax Rate Stabilization	\$ 1,422,181	\$ 5,230,278	\$ (3,808,097)	10% of previous years tax levy
Building Rate Stabilization	2,268,994	7,971,445	(5,702,452)	Two (2) years of Building Department Expenses
Total	\$ 3,691,175	\$ 13,201,723	\$ (9,510,549)	

The Tax Rate Stabilization Reserve is forecast to gradually increase over the forecast as additional transfers of \$0.4 million funded from excess investment income per Financial Management – Financial Principles Policy 110 are allocated to this reserve. Ideally, these funds would be transferred to Capital Use reserves as the interest earned is largely attributable to balances within Capital Use reserves; however, allocating these funds to the Tax Rate Stabilization reserve will provide needed stabilization funds to offset any significant fluctuations in future operating budgets. It is important to recognize that although the forecast anticipates the current target balance will be achieved by 2024, the target balance will gradually increase with growth in the tax levy. Once growth is factored into the calculation of the target balance, the reserve will still fall below the future target balance by the end of the forecast.

The Building Rate Stabilization Reserve Fund was established to mitigate fluctuations in building permit revenues and risk associated with an economic downturn and is funded from building permit revenues. Although the projected fund balance at the end of 2019 is anticipated to be \$5.7 million below the target balance, with the rate changes approved through the 2019 User Fee Report, [CORS-046-18](#), combined with an increase in expected permits, the Building Rate Stabilization Reserve balance is anticipated to reach its target by 2021.

Overview

Corporate Use Reserves

Corporate use reserves provide for various contingent and potential future liabilities, generally arising from the operating fund. The balances in corporate use reserves are anticipated to increase throughout 2019 to \$9.1 million primarily driven by increases in the Legal Matters and Per Unit Processing Fees reserves as illustrated in the following table. Contributions from operating to these reserves are budgeted to continue through 2019 to ensure reserve balances are adequate to support future needs. Under the *Workplace Safety and Insurance Act, 1997*, Milton is included under Schedule 2 whereby it self-insures the entire risk of its own WSIB claims and is individually liable for reimbursing WSIB for all costs relating to its workers' WSIB claims. Recent actuarial evaluations have been completed regarding the Town's obligations under the Act, that indicate the current value of the Town's obligation is estimated at \$1.6 million which exceeds the funding available in the WSIB reserve.

Corporate Use Reserves	Dec 31, 2017 Balance	Dec 31, 2018 Estimated Balance	Projected 2019 Activity	Dec 31, 2019 Estimated Balance
Legal Matters	\$ 800,164	\$ 1,051,579	\$ 320,479	\$ 1,372,058
Per Unit Development Processing Fee	1,723,084	1,814,874	590,602	2,405,476
Insurance	1,054,696	1,182,106	127,410	1,309,516
WSIB	813,477	813,477	(121,125)	692,352
Working Funds	1,064,000	1,064,000	-	1,064,000
Training	298,679	298,679	-	298,679
Growth Related Resources	2,083,588	2,015,018	(62,100)	1,952,918
Total Corporate Use Reserves	\$ 7,837,688	\$ 8,239,733	\$ 855,266	\$ 9,094,999

Capital Reserves

Capital reserves are used to fund the annual capital program including both the replacement and rehabilitation of existing infrastructure to maintain assets in a state of good repair and the construction and purchase of infrastructure to support a growing community. The asset base owned and maintained by Milton continues to increase with the growth in the community requiring continued long term investment for their future renewal. As such, the contribution to reserves for capital replacement should be aligned with the future lifecycle costing identified within the Town's asset management plan.

As previously discussed on page 37 of the Capital Budget Summary section, the Town continues to use tools to guide its financial forecasting and planning, including the Town's asset management plan as well as fiscal impact analyses completed to support growth and development of new assets. Through these studies, it has been recognized the Town's contributions to capital reserves will require augmentation through future budgets to ensure sufficient funds are available to adequately finance infrastructure renewal requirements. In addition to annual inflation increases, the 2019 operating budget includes an incremental contribution to the Infrastructure Renewal Reserve of \$1.0 million as a part of the annual infrastructure deficit reduction strategy. An additional \$0.9 million in contributions to various capital replacement reserves has also been included for the future rehabilitation and replacement of both newly constructed and assumed assets.

The budget includes increases in contributions to the Capital Works Reserve of \$0.2 million to increase support for development charge exemptions, \$0.3 million to offset the decrease in anticipated aggregate permit fee revenues and \$0.3 million due to increased investment allocation on the capital fund.

Overview

As illustrated in the following table, the capital reserves are anticipated to decline through 2019 due to investment in growth infrastructure funded by Development Charges in the 2019 capital program as well as commitments in previously approved capital projects for which expenditures have not yet been incurred. Excluding the Development Charge Reserve Funds, the capital reserves are projected to increase by \$7.1 million due to the incremental lifecycle costing contributions to the Infrastructure Renewal reserve as well as developer contributions to the capital provision reserve for future growth related infrastructure investment.

Capital Reserves	Dec 31, 2017 Balance	Dec 31, 2018 Estimated Balance	Projected 2019 Activity	Dec 31, 2019 Estimated Balance
Infrastructure Renewal	\$ 912,651	\$ 2,599,090	\$ 1,965,326	\$ 4,564,416
Municipal Building Components	6,089,020	6,973,408	987,072	7,960,480
Capital Provision	14,726,678	14,488,442	3,384,478	17,872,920
Capital Works	3,474,882	3,750,334	(27,661)	3,722,673
Transit and Transportation	1,247,536	1,399,081	387,339	1,786,420
Computer Requirements	782,477	863,694	161,905	1,025,599
Equipment Replacement	6,979,784	7,208,623	(10,877)	7,197,746
Municipal Buildings Replacement	208,316	290,844	144,422	435,266
Cash-in-lieu of Parkland	7,000,128	6,904,641	322,765	7,227,406
Property Transactions	6,929,543	11,325,591	(212,046)	11,113,545
Cash-in-lieu of Parking	308,799	308,799	6,176	314,975
Cash-in-lieu of Storm Water Management	44,824	44,824	896	45,721
Ontario Lottery Corporation Proceeds	7,813,997	5,825,383	37,141	5,862,524
Development Charges	55,457,155	65,989,757	(35,134,961)	30,854,796
Total Capital Reserves	\$ 111,975,789	\$ 127,972,509	\$ (27,988,025)	\$ 99,984,484

Government Funded Reserve Funds

Government funded reserves are obligatory reserve funds established to track the revenues received from the Provincial and Federal Governments through various grant programs. The funds accumulate in the respective reserve funds until such time as they can be used in the Town's budgets in accordance with the guidelines of each program. The balances reflected in the following table include all outstanding commitments.

Government Funded Reserves	Dec 31, 2017 Balance	Dec 31, 2018 Estimated Balance	Projected 2019 Activity	Dec 31, 2019 Estimated Balance
Ontario Community Infrastructure Fund	\$ 2,346	\$ 1,146,986	\$ (534,953)	\$ 612,034
Provincial Gas Tax	482,482	345,142	(94,097)	251,045
Provincial Government Transfer	-	127,014	(127,014)	-
Federal Government Transfer	-	-	-	-
Federal Gas Tax	4,565,005	7,167,816	(5,292,667)	1,875,149
Total Government Funded	\$ 5,049,833	\$ 8,786,958	\$ (6,048,730)	\$ 2,738,228

As previously discussed in the Capital Budget Summary on page 28, Milton no longer qualifies for the Ontario Community Infrastructure Fund (OCIF) grant as the Town's population, as measured by the 2016 census, exceeds 100,000. Milton will receive its final allocation under the existing agreement in 2019. OCIF funding has been used in the capital forecast to support roads infrastructure renewal and the loss of this funding will place increased pressure on the tax levy for infrastructure renewal.

The Provincial Gas Tax reserve fund balance is anticipated to decrease through 2019 as incremental funds are withdrawn to support the phase-in of required increases in transfers to the Equipment Replacement reserve due to the escalating costs of transit buses, as presented through [CORS-056-17](#).

The Federal Gas Tax reserve fund balance is expected to decrease significantly by the end of 2019 as funds are allocated and spent on infrastructure projects within the capital program.

Overview

Two new reserves were established in 2018 for Federal Government Transfers and Provincial Government Transfers to track grant funding from other levels of government that require distinct tracking of interest and expenditure of the funds. The funds in the Provincial Government Transfer reserve fund relate to the Main Street Revitalization Initiative and are anticipated to be fully utilized by the end of 2019. No activity is expected in the Federal Government Transfers reserve fund.

Program Specific Reserves

Program specific reserves are established to accumulate funds for specific programs or contain funding received for a specified purpose as outlined in the reserve and reserve fund policies. Balances for this classification of reserves are summarized in the following table:

Program Specific Reserves	Dec 31, 2017 Balance	Dec 31, 2018 Estimated Balance	Projected 2019 Activity	Dec 31, 2019 Estimated Balance
Perpetual Maintenance	\$ 484,591	\$ 484,591	\$ 1,409	\$ 485,999
Aggregate Permit Fees	1,042,916	395,123	1,000	396,123
Sportsfield Development	123,032	32,418	10,383	42,801
Investment in the Arts	2,865,242	928,390	(87,455)	840,935
Mayor's Legacy Fund	86,701	86,701	1,734	88,435
Total Program Specific	\$ 4,602,482	\$ 1,927,223	\$ (72,929)	\$ 1,854,293

Program specific reserve balances are projected to decline during 2019 as funds are utilized for debenture payments related to the construction of the FirstOntario Arts Centre Milton.

Boards and Committees Reserves

The following table summarizes the reserves that are established for the specific use of the Town boards and committees as well as the expansion of the Milton District Hospital.

Boards and Committees Reserves	Dec 31, 2017 Balance	Dec 31, 2018 Estimated Balance	Projected 2019 Activity	Dec 31, 2019 Estimated Balance
Library Tax Rate Stabilization	\$ 1,697,807	\$ 2,145,784	\$ -	\$ 2,145,784
Library Capital Works	768,553	539,123	147,671	686,794
DBIA Surplus	70,236	59,736	-	59,736
Seniors' Fundraising	77,726	77,726	-	77,726
Milton District Hospital Expansion	502,449	416,802	(67,697)	349,105
Total Boards and Committees	\$ 3,116,770	\$ 3,239,171	\$ 79,974	\$ 3,319,145

Transfers to the Library Capital Works reserve are forecast to increase through 2019 to provide for the future renewal of library collections, shelving and computer equipment at the Sherwood Library Branch.

Overview

Summary of Projected 2019 Activity

Revenues into the Town's reserves and reserve funds are anticipated to amount to \$131.3 million in 2019, largely from growth-related revenues including development charges, cash flow assistance for roads infrastructure and capital provision along with grants from the federal and provincial governments through the Federal Gas Tax and Ontario Community Infrastructure Funds. External funding sources generate significant contributions to the Town's reserves and reserve funds and play a critical role in the Town's long-term financial management.

Significant transfers of \$157.7 million from reserves and reserve funds are anticipated in 2019 to fund the 2019 capital program as well as committed funds not yet transferred from prior year capital budget approvals. Nearly 80% of the transfers are from the development charge reserve funds and will be used support the 2019 growth related capital program as well as numerous previously approved road and facility infrastructure projects to service the ongoing growth in the community. Transfers to the Operating Fund of \$5.5 million are forecast for 2019 to fund debenture principal and interest payments on previously approved reserve fund debt as well as to support the daily operations of the organization. Development charge debenture payments will be funded directly through the reserve fund in the amount of \$1.5 million for previously issued debt.

Reserves and Reserve Funds Forecast

A 10 year reserve and reserve fund forecast has been prepared to illustrate the long-range financial stability of the organization. Many of the balances can be difficult to predict as their use is affected by uncertain future events; however, the following tables illustrate projections based on historical usage patterns, anticipated future needs and the capital budget forecast.

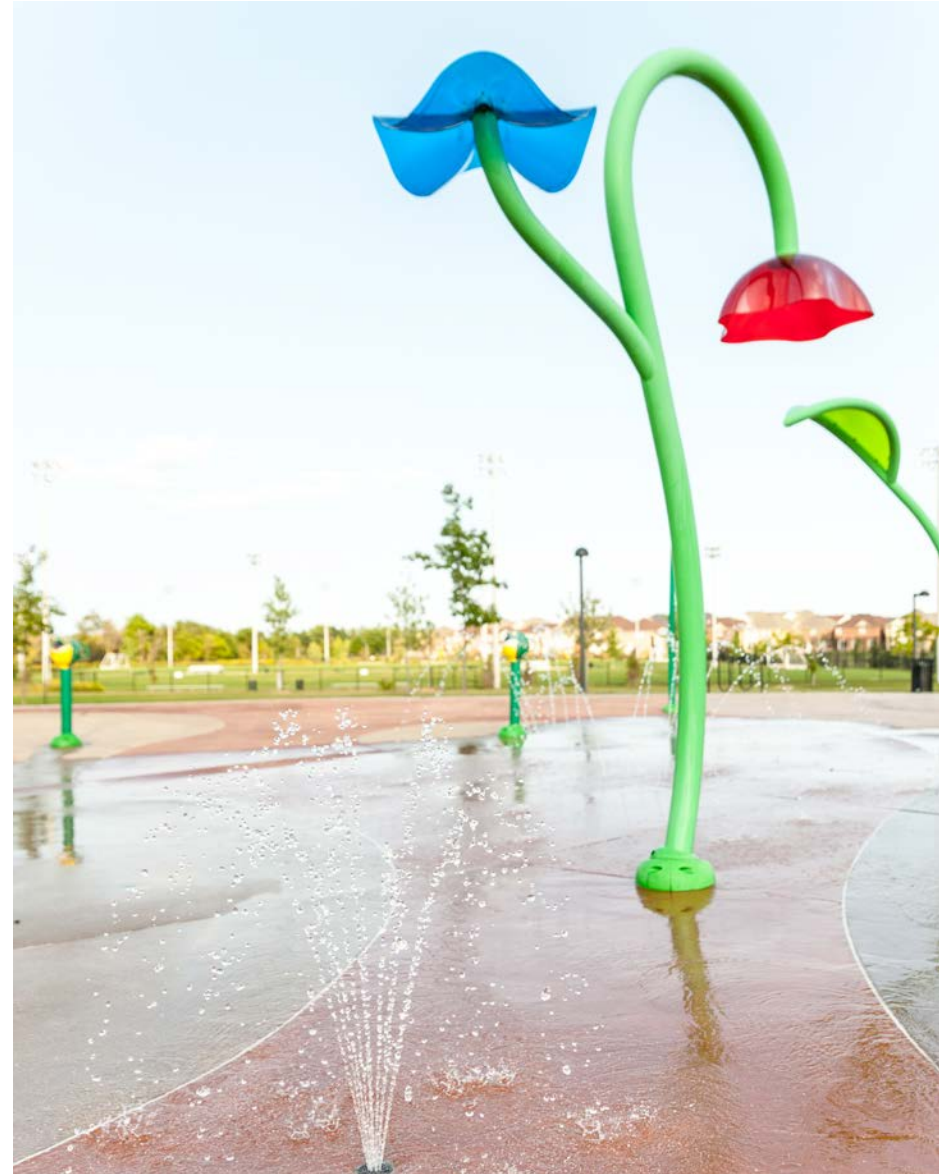
To reflect the recommendations contained within the 2019 operating budget, the asset management plan, the revised financial policies and the fiscal impact study presented through [CORS-062-17](#), balances in various capital asset renewal reserves are projected to steadily increase to reflect the necessary annual contributions to support the long-term financial requirements of infrastructure renewal. Lifecycle renewal contributions have been included in the reserve forecast for all growth infrastructure assets included in the 10 year capital forecast as well as an annual contribution for assumed developer-built assets. As previously discussed, the incremental \$1.0 million annual contribution to the Infrastructure Renewal Reserve has been fully utilized to fund the capital forecast. In addition, additional contributions from operating to the Capital Works reserve to support development charge exemptions have been extended from the original four year phase-in to a 10 year phase-in to reflect the projections included in the recent fiscal impact study. These annual increases through operating contributions are critical to the long-term financial stability of the Town and although it appears the reserve balances will experience substantial increases over their current position, it is important to understand these increases are required to address the current infrastructure funding deficit and provide funds for the future rehabilitation requirements of assets being constructed throughout the forecast period. Should funding strategies, such as the \$1 million per year in additional tax funding to address the infrastructure deficit or the addition of capital lifecycle reserve contributions, not be implemented, both the reserve and capital project forecasts would require reductions.

Overview

The Town's asset base continues to grow and at the end of 2017, the Town's tangible capital asset net book value reached nearly \$1 billion. Although the capital reserve balances are projected to increase over the forecast, the balances remain smaller than the assets that have been amortized/consumed, as measured by accumulated amortization which is currently \$395 million in historical cost (\$667 million in 2017 dollars) as presented through the Budget Call Report, [CORS-047-18](#). As the Town further develops its asset management planning framework, the intent is to transition this form of analysis further towards lifecycle costing.

Developer funded reserves, including Development Charge reserve funds and the Capital Provision reserve, will experience a gradual decline toward the end of the forecast as the funds are used for growth infrastructure supporting the Boyne and Sherwood secondary plan areas. It is anticipated the withdrawals from the Roads Development Charge Reserve Fund will exceed projected revenues and draws from the cash flow assistance agreements with developers will be required in 2019. These funds are projected to be needed until at least 2023, at which time they are forecast to be gradually returned to the developers before the end of the 10 year forecast.

Reserves and reserve funds are part of the Town's long-term financial planning and are used in conjunction with debenture financing which was discussed in the Capital Forecast Summary section on pages [339](#) to [341](#). A review of the Town's current treasury policies is scheduled for 2019 as noted in [CORS-041-18](#).



Schedule of Movement - Reserves

Reserves	Dec 31, 2017 Balance	Dec 31, 2018 Estimated Balance	Projected 2019 Activity						Dec 31, 2019 Estimated Balance
			Interest Earned	Contribution from Revenue	Other Revenue	Transfer to Capital	Transfer to Revenue	Debt Payments	
Reserves									
Tax Rate Stabilization	\$ 2,048,418	\$ 1,453,791	\$ -	\$ 470,914	\$ -	\$ -	\$ (502,524)	\$ -	\$ 1,422,181
Infrastructure Renewal	912,651	2,599,090	-	3,965,326	-	(2,000,000)	-	-	4,564,416
Library Tax Rate Stabilization	1,697,807	2,145,784	-	-	-	-	-	-	2,145,784
Library Capital Works	768,553	539,123	-	579,556	-	(431,885)	-	-	686,794
Legal Matters	800,164	1,051,579	-	320,479	-	-	-	-	1,372,058
Per Unit Development Processing Fee	1,723,084	1,814,874	-	1,138,018	-	-	(547,416)	-	2,405,476
Election	254,361	94,676	-	186,518	-	-	-	-	281,194
Winter Control	1,109,307	1,245,821	-	-	-	-	-	-	1,245,821
Insurance	1,054,696	1,182,106	-	127,410	-	-	-	-	1,309,516
WSIB	813,477	813,477	-	-	-	-	(121,125)	-	692,352
Municipal Building Components	6,089,020	6,973,408	-	1,708,854	-	(721,782)	-	-	7,960,480
Capital Provision	14,726,678	14,488,442	-	5,507,723	-	(391,424)	(1,731,821)	-	17,872,920
Capital Works	3,474,882	3,750,334	-	6,071,116	-	(6,098,777)	-	-	3,722,673
Transit and Transportation	1,247,536	1,399,081	-	508,177	-	(120,838)	-	-	1,786,420
Computer Requirements	782,477	863,694	-	478,966	-	(317,061)	-	-	1,025,599
Equipment Replacement	6,979,784	7,208,623	-	3,855,735	-	(3,866,612)	-	-	7,197,746
Working Funds	1,064,000	1,064,000	-	-	-	-	-	-	1,064,000
Aggregate Permit Fees	1,042,916	395,123	-	1,000	-	-	-	-	396,123
DBIA Surplus	70,236	59,736	-	-	-	-	-	-	59,736
Seniors' Fundraising	77,726	77,726	-	-	-	-	-	-	77,726
Training	298,679	298,679	-	-	-	-	-	-	298,679
Growth Related Resources	2,083,588	2,015,018	-	-	-	(62,100)	-	-	1,952,918
Municipal Buildings Replacement	208,316	290,844	-	427,394	-	(282,972)	-	-	435,266
Total Reserves	\$ 49,328,355	\$ 51,825,027	\$ -	\$ 25,347,186	\$ -	\$ (14,293,451)	\$ (2,902,886)	\$ -	\$ 59,975,877

Note: The above table incorporates the capital funding strategy for asset management outlined herein, including the \$1.0 million incremental annual contribution to the Infrastructure Renewal Reserve.

Schedule of Movement - Reserve Funds

Reserve Funds	Dec 31, 2017 Balance	Dec 31, 2018 Estimated Balance	Projected 2019 Activity						Dec 31, 2019 Estimated Balance
			Interest Earned	Contribution from Revenue	Other Revenue	Transfer to Capital	Transfer to Revenue	Debt Payments	
Reserve Funds									
Ontario Community Infrastructure Fund	\$ 2,346	\$ 1,146,986	\$ 11,810	\$ -	\$ 3,032,297	\$ (3,579,060)	\$ -	\$ -	\$ 612,034
Provincial Gas Tax	482,482	345,142	5,903	-	968,868	-	(1,068,868)	-	251,045
Perpetual Maintenance	484,591	484,591	9,709	1,700	-	-	(10,000)	-	485,999
Provincial Government Transfer	-	127,014	(0)	-	0	(127,014)	-	-	-
Cash-in-lieu of Parkland	7,000,128	6,904,641	139,753	-	200,000	(16,988)	-	-	7,227,406
Building Rate Stabilization	4,200,555	2,530,347	42,407	165,472	-	(469,232)	-	-	2,268,994
Property Transactions	6,929,543	11,325,591	222,170	384,981	-	(501,975)	(317,222)	-	11,113,545
Milton District Hospital Expansion	502,449	416,802	7,287	350,000	-	-	(424,984)	-	349,105
Cash-in-lieu of Parking	308,799	308,799	6,176	-	-	-	-	-	314,975
Cash-in-lieu of Storm Water Management	44,824	44,824	896	-	-	-	-	-	45,721
Sportsfield Development	123,032	32,418	745	9,638	-	-	-	-	42,801
Investment in the Arts	2,865,242	928,390	17,518	-	-	-	(104,973)	-	840,935
Federal Gas Tax	4,565,005	7,167,816	38,001	-	3,340,869	(8,671,537)	-	-	1,875,149
Federal Government Transfer	-	-	-	-	-	-	-	-	-
Mayor's Legacy Fund	86,701	86,701	1,734	-	-	-	-	-	88,435
Ontario Lottery Corporation Proceeds	7,813,997	5,825,383	124,633	5,500,000	-	(4,955,024)	(632,468)	-	5,862,524
Development Charges	55,457,155	65,989,757	213,888	-	91,151,905	(125,042,207)	-	(1,458,546)	30,854,796
Total Reserve Funds	\$ 90,866,847	\$ 103,665,202	\$ 842,629	\$ 6,411,791	\$ 98,693,939	\$ (143,363,037)	\$ (2,558,515)	\$ (1,458,546)	\$ 62,233,462

Reserves and Reserve Funds Forecast

Reserves	Dec 31, 2017 Balance	Dec 31, 2018 Estimated Balance	Dec 31, 2019 Estimated Balance	Dec 31, 2020 Estimated Balance	Dec 31, 2021 Estimated Balance	Dec 31, 2022 Estimated Balance	Dec 31, 2023 Estimated Balance	Dec 31, 2024 Estimated Balance	Dec 31, 2025 Estimated Balance	Dec 31, 2026 Estimated Balance	Dec 31, 2027 Estimated Balance	Dec 31, 2028 Estimated Balance
Reserves												
Tax Rate Stabilization	\$ 2,048,418	\$ 1,453,791	\$ 1,422,181	\$ 2,957,557	\$ 3,457,150	\$ 3,971,730	\$ 4,501,748	\$ 5,047,666	\$ 5,609,962	\$ 6,189,127	\$ 6,785,667	\$ 7,400,103
Infrastructure Renewal	912,651	2,599,090	4,564,416	7,724,724	12,832,503	19,290,274	27,287,836	36,726,767	47,649,081	60,249,615	74,121,279	89,537,398
Library Tax Rate Stabilization	1,697,807	2,145,784	2,145,784	2,145,784	2,145,784	2,145,784	2,145,784	2,145,784	2,145,784	2,145,784	2,145,784	2,145,784
Library Capital Works	768,553	539,123	686,794	532,834	723,270	896,227	1,051,828	1,207,629	1,356,674	1,685,347	2,126,034	2,634,552
Legal Matters	800,164	1,051,579	1,372,058	1,702,151	2,042,147	2,042,147	2,042,147	2,042,147	2,042,147	2,042,147	2,042,147	2,042,147
Per Unit Development Processing Fee	1,723,084	1,814,874	2,405,476	2,405,476	2,405,476	2,405,476	2,405,476	2,405,476	2,405,476	2,405,476	2,405,476	2,405,476
Election	254,361	94,676	281,194	436,180	595,002	163,586	163,586	337,135	515,891	184,118	184,118	379,449
Winter Control	1,109,307	1,245,821	1,245,821	1,245,821	1,245,821	1,245,821	1,245,821	1,245,821	1,245,821	1,245,821	1,245,821	1,245,821
Insurance	1,054,696	1,182,106	1,309,516	1,440,748	1,575,918	1,575,918	1,575,918	1,575,918	1,575,918	1,575,918	1,575,918	1,575,918
WSIB	813,477	813,477	692,352	692,352	692,352	692,352	692,352	692,352	692,352	692,352	692,352	692,352
Municipal Building Components	6,089,020	6,973,408	7,960,480	8,350,822	10,185,704	11,835,748	12,763,825	15,278,038	15,964,375	16,728,076	20,108,338	23,437,499
Capital Provision	14,726,678	14,488,442	17,872,920	20,825,366	22,113,738	18,563,210	12,645,826	7,065,647	9,902,612	7,942,690	6,044,901	5,869,629
Capital Works	3,474,882	3,750,334	3,722,673	3,244,443	3,852,591	2,670,408	3,059,049	4,604,926	6,280,631	8,289,653	10,814,397	14,235,772
Transit and Transportation	1,247,536	1,399,081	1,786,420	1,990,284	861,547	16,846	38,803	27,920	34,710	34,703	28,447	16,502
Computer Requirements	782,477	863,694	1,025,599	1,187,502	1,380,518	1,617,973	1,900,398	2,229,943	2,601,735	3,017,040	3,477,165	4,028,222
Equipment Replacement	6,979,784	7,208,623	7,197,746	6,969,621	10,089,294	8,235,364	9,519,177	9,744,256	9,897,210	10,482,878	10,130,895	11,506,554
Working Funds	1,064,000	1,064,000	1,064,000	1,064,000	1,064,000	1,064,000	1,064,000	1,064,000	1,064,000	1,064,000	1,064,000	1,064,000
Aggregate Permit Fees	1,042,916	395,123	396,123	2,123	3,123	4,123	5,123	6,123	7,123	8,123	9,123	10,123
DBIA Surplus	70,236	59,736	59,736	59,736	59,736	59,736	59,736	59,736	59,736	59,736	59,736	59,736
Seniors' Fundraising	77,726	77,726	77,726	77,726	77,726	77,726	77,726	77,726	77,726	77,726	77,726	77,726
Training	298,679	298,679	298,679	298,679	298,679	298,679	298,679	298,679	298,679	298,679	298,679	298,679
Growth Related Resources	2,083,588	2,015,018	1,952,918	1,906,343	1,906,343	1,875,293	1,875,293	1,844,243	1,844,243	1,813,193	1,813,193	1,782,143
Municipal Buildings Replacement	208,316	290,844	435,266	742,433	1,169,827	1,653,239	2,185,204	2,043,289	3,076,777	4,428,151	5,323,813	5,991,821
Total Reserves	\$ 49,328,355	\$ 51,825,027	\$ 59,975,877	\$ 68,002,705	\$ 80,778,248	\$ 82,401,659	\$ 88,605,334	\$ 97,771,219	\$ 116,348,661	\$ 132,660,351	\$ 152,575,006	\$ 178,437,405

Note: The above table incorporates the capital funding strategy for asset management outlined herein, including the \$1.0 million incremental annual contribution to the Infrastructure Renewal Reserve.

Reserves and Reserve Funds Forecast

Reserve Funds	Dec 31, 2017 Balance	Dec 31, 2018 Estimated Balance	Dec 31, 2019 Estimated Balance	Dec 31, 2020 Estimated Balance	Dec 31, 2021 Estimated Balance	Dec 31, 2022 Estimated Balance	Dec 31, 2023 Estimated Balance	Dec 31, 2024 Estimated Balance	Dec 31, 2025 Estimated Balance	Dec 31, 2026 Estimated Balance	Dec 31, 2027 Estimated Balance	Dec 31, 2028 Estimated Balance
Reserve Funds												
Ontario Community Infrastructure Fund	\$ 2,346	\$ 1,146,986	\$ 612,034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Provincial Gas Tax	482,482	345,142	251,045	256,066	261,187	266,411	271,739	277,174	282,717	288,372	294,139	300,022
Perpetual Maintenance	484,591	484,591	485,999	487,436	488,902	490,397	491,922	493,478	495,064	496,682	498,333	500,017
Provincial Government Transfer	-	127,014	-	-	-	-	-	-	-	-	-	-
Cash-in-lieu of Parkland	7,000,128	6,904,641	7,227,406	937,998	1,464,023	2,000,569	2,505,959	3,063,344	3,631,876	4,169,892	4,760,556	5,363,032
Building Rate Stabilization	4,200,555	2,530,347	2,268,994	6,176,488	9,856,970	9,872,054	9,909,553	9,953,969	9,999,273	10,045,483	10,064,337	10,111,848
Property Transactions	6,929,543	11,325,591	11,113,545	11,429,909	12,023,847	8,338,209	6,965,897	7,365,586	7,378,372	7,391,414	7,404,717	13,680,285
Milton District Hospital Expansion	502,449	416,802	349,105	291,461	244,120	203,358	169,458	142,710	123,414	111,878	108,422	113,372
Cash-in-lieu of Parking	308,799	308,799	314,975	321,274	327,700	334,254	138,939	15,467	15,777	16,092	16,414	16,742
Cash-in-lieu of Storm Water Management	44,824	44,824	45,721	46,635	47,568	48,519	49,490	50,479	51,489	52,519	53,569	54,641
Sportsfield Development	123,032	32,418	42,801	53,391	64,194	75,212	86,450	97,914	109,607	121,533	133,698	146,106
Investment in the Arts	2,865,242	928,390	840,935	860,535	880,583	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Federal Gas Tax	4,565,005	7,167,816	1,875,149	778,156	771,975	862,286	849,974	363,573	355,275	165,090	36,751	32,016
Federal Government Transfer	-	-	-	-	-	-	-	-	-	-	-	-
Mayor's Legacy Fund	86,701	86,701	88,435	90,204	-	-	-	-	-	-	-	-
Ontario Lottery Corporation Proceeds	7,813,997	5,825,383	5,862,524	5,594,729	5,310,981	5,010,643	4,696,801	4,369,038	4,026,921	3,670,007	3,297,841	2,909,957
Development Charges	55,457,155	65,989,757	30,854,796	31,295,396	30,969,000	55,634,396	48,609,035	33,361,843	61,548,505	47,190,545	42,622,993	26,505,128
Total Reserve Funds	\$ 90,866,847	\$ 103,665,202	\$ 62,233,462	\$ 58,619,679	\$ 62,711,049	\$ 83,136,306	\$ 74,745,218	\$ 59,554,574	\$ 88,018,289	\$ 73,719,508	\$ 69,291,770	\$ 59,733,166



16

Supplementary
Information



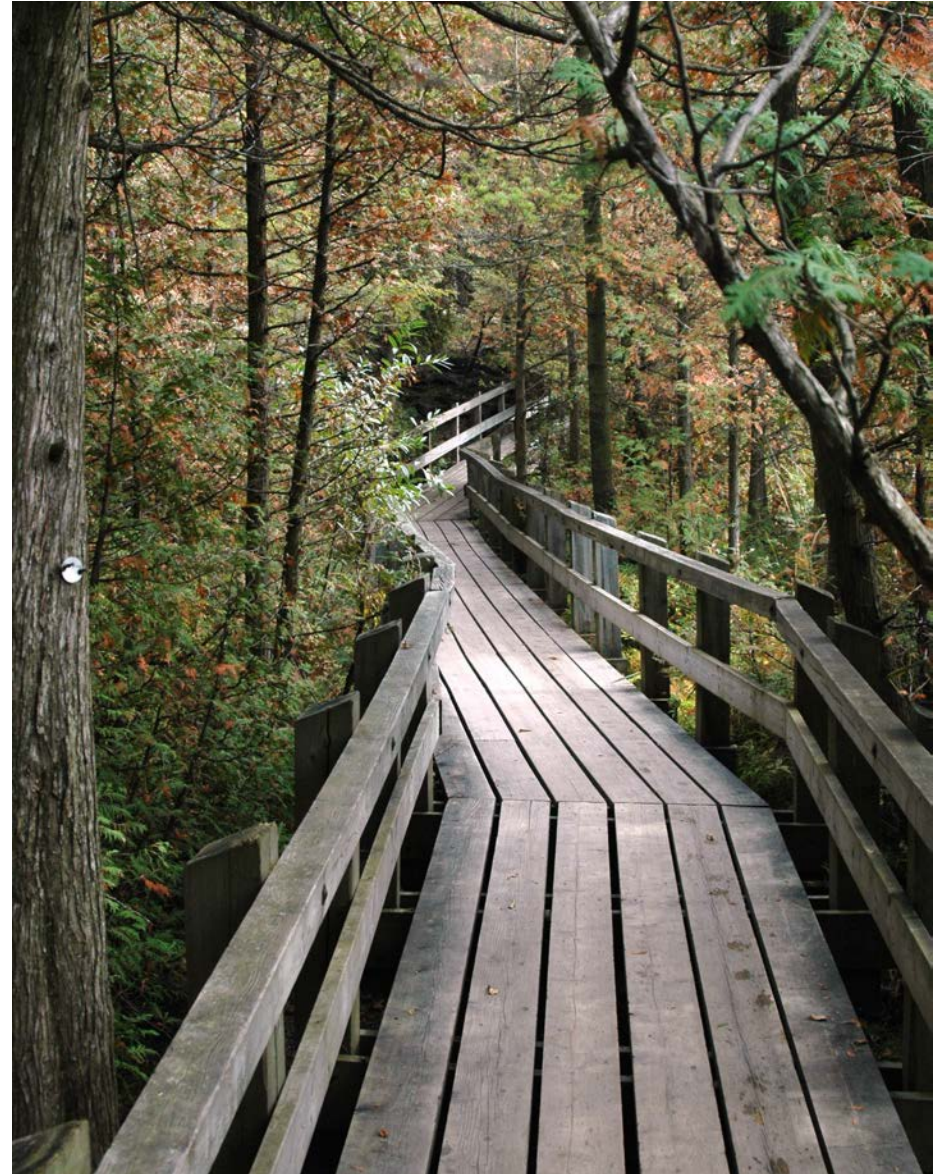
Overview

Introduction

Information included in this section of the budget document is intended to provide readers with additional background and supporting information integral to the development of the Town's annual budget. It provides definitions and further details to improve the readability of the document and ensure all pertinent information is contained within a consolidated document.

This section contains the following information:

1. Detailed Municipal Price Index Supporting Assumptions and Calculations
2. Key Historical Indicators and Trends Table
3. Schedule of the Allocation of Slot Reserve Funds within the 2019 Capital Budget
4. Detailed Operating Financial Statements - statements show a more detailed breakdown of departmental divisional budgets
5. Understanding Fund Accounting - explanation of Fund Accounting and budget statements of the Town's three funds: Capital, Operating and Reserves and Reserve Funds
6. Town of Milton's Approved Financial Policies
7. Reserve and Reserve Fund Definitions
8. Decision Packages presented to Council through 2019 Approved Budget
9. Glossary of Terms



2019 Municipal Price Index

	2018 Budget	% of 2018 tax supported Budget	Price Index	Weighted	Source	2019 Estimate
Salaries	39,268,418	38.88%	2.04%	0.79%	Market Adjustment, Contract Increases	40,068,559
Benefits	9,138,769	9.05%	3.62%	0.33%	Various (OMERS, Manulife, Green Shield, AIG, etc.)	9,470,009
Hydro	3,016,967	2.99%	2.00%	0.06%	Milton Hydro	3,077,306
Hydro - Streetlighting	1,128,671	1.12%	2.00%	0.02%	Milton Hydro	1,151,245
Water	535,329	0.53%	3.80%	0.02%	Region of Halton	555,672
Natural Gas	543,526	0.54%	0.83%	0.00%	Scotiabank and TD Commodity Price Index	548,033
Insurance	741,636	0.73%	0.00%	0.00%	Estimated based on current contract	741,636
Roads	433,991	0.43%	2.64%	0.01%	Asphalt Cement Price Index, MTO	445,444
Fleet Costs						
Fuel	1,055,333	1.04%	4.19%	0.04%	Scotiabank and TD Commodities Price Index	1,099,535
Repairs	1,421,023	1.41%	2.20%	0.03%	CPI	1,452,286
Licencing	59,057	0.06%	2.20%	0.00%	CPI	60,356
Contribution to Capital	4,566,861	4.52%	2.59%	0.03%	Various (Stats Can Quarterly Construction Price Index, CPI)	4,685,168
Transfer to Reserves	13,987,559	13.85%	2.30%	0.32%	Various (Stats Can Quarterly Construction Price Index, CPI)	14,309,536
Purchased Goods and Services	22,897,421	22.67%	2.20%	0.50%	CPI	23,401,165
Financial Expenditures	2,202,747	2.18%	2.16%	0.05%	Forecasted Tax Rate Change, Other	2,250,359
TOTAL EXPENSES	100,997,308	100.00%		2.30%		\$103,316,308
User Fees and Service Charges	(21,072,450)		2.30%		MPI (excluding Revenue Impacts)	(21,556,295)
Regional Recovery and Chargebacks	(5,291,104)		2.00%		CPI	(5,396,926)
Contribution from Capital	(4,036,713)		2.29%		Index of Non Union Salaries and Benefits	(4,129,235)
Investment and Interest Income	(4,451,268)		0.00%			(4,451,268)
Taxation and Payments in Lieu	(3,340,661)		0.00%			(3,340,661)
Grants, Other Recoveries and Donations	(1,843,382)		0.00%			(1,843,382)
Contributions from Reserves and Misc. Revenues	(3,873,443)		0.00%			(3,873,443)
TOTAL REVENUES	(43,909,021)					(\$44,591,209)
Tax Levy	57,088,287					\$58,725,099
2019 MPI						2.87%

Note: Budget figures exclude reallocated revenue and external revenues that are received in the operating budget and transferred directly to reserve.

Key Indicators and Trends

	2013	2014	2015	2016	2017	2018 Budget	2019 Budget
Capital Budget Gross Expenses (\$ thousands) ¹	\$65,090	\$64,164	\$31,631	\$43,453	\$126,542	\$73,054	\$55,215
Capital Budget Growth year / year	80%	-1%	-51%	37%	191%	-42%	-24%
Operating Budget Gross Expenses (\$ thousands) ²	\$94,561	\$98,017	\$103,663	\$110,231	\$121,954	\$ 126,941	\$ 137,064
Operating Budget Growth year / year	11%	4%	6%	6.3%	10.6%	4.1%	8.0%
Net Tax Levy	\$39,270	\$41,936	\$44,859	\$48,859	\$52,413	\$57,088	\$63,605
% of Town Operating Expenses funded from tax levy	42%	43%	43%	44%	43%	45%	46%
Residential Building Units (Actual Issued)	679	1481	1,304	938	2,104	2,260	2,429
Square feet of ICI growth (Actual)	1,137,991	907,411	2,691,219	432,717	1,062,311	3,601,808	1,029,115
Town Owned Lane Km's of Roadways	1,054	1,071	1,113	1,143	1,182	1,277	1,306
Acres of Developed Parkland Maintained	529	584	594	600	600	611	629
Population (as per Growth Forecast)	98,502	100,447	105,262	111,034	117,667	121,754	124,876
Assessment Growth (net of reductions)	4.86%	3.19%	3.80%	2.97%	1.88%	3.14%	2.87%
Local Tax Rate Impact ³	3.04%	3.63%	3.04%	5.83%	5.30%	5.60%	8.30%
Total Tax % Impact ⁴	1.61%	1.09%	1.65%	2.42%	2.29%	2.69%	3.67%
Consumer Price Index	0.94%	2.00%	1.10%	1.40%	1.60%	2.00%	2.20%
Municipal Price Index	3.37%	2.43%	4.60%	3.54%	3.02%	2.74%	2.87%
Construction Price Index	0.10%	1.90%	1.80%	1.90%	1.70%	3.70%	2.70%

Notes:

¹ Gross Capital Expenditures include Town, Hospital Expansion (\$35.1M in 2017), Library and BIA.

² Gross Operating Expenditures include Town, Hospital Expansion, Library and BIA.

³ The tax rate impact of 2016 and 2017 excludes the impact of the 2015 tax policy change.

⁴ Total Tax % Increase includes general, hospital, region and education portion of tax bill.

2019 Capital Allocation of Slot Revenues

Description	Gross Cost	Ontario Lottery Proceeds
Executive Services		
C100102 Corporate Strategic Plan	\$ 208,035	\$ 109,218
C100130 Service Delivery Review	258,750	258,750
C101125 Branding - Town of Milton	87,604	87,604
C720102 Breathing Apparatus Replacement	842,490	842,490
Subtotal Executive Services	\$ 1,396,879	\$ 1,298,062
Corporate Services		
C200100 Development Charges Study	\$ 258,750	\$ 12,937
C200101 Asset Management Plan	258,750	258,750
C220109 Health and Safety Audit/Implementation	77,625	77,625
C240004 Technology Replacement/Upgrade	259,724	107,099
C240005 Phone System Changes/Upgrade	47,395	47,395
C240006 PC Workstation Complement Changes	25,277	25,277
C240009 E-Services Strategy/Implementation	112,694	100,369
C240011 GIS Service Delivery	138,497	129,253
C240119 Enterprise Content Management	36,225	36,225
C240120 Enterprise Contact Management	39,496	39,496
C240123 Mobile Parking Enforcement	21,064	21,064
C241100 Department Specific Initiatives	648,043	608,547
C242001 Facilities Infrastructure and Networking	974,330	285,824
C242002 Tech Infrastructure - Server Hardware	322,285	213,925
C242003 Enterprise Licencing and Compliance	642,199	577,979
Subtotal Corporate Services	\$ 3,862,354	\$ 2,541,765

Description	Gross Cost	Ontario Lottery Proceeds
Engineering Services		
C330134 EAB Implementation Strategy	\$ 862,304	\$ 862,304
C400102 Traffic Infrastructure	68,329	68,329
C400110 Traffic Safety Services Review	57,318	57,318
C400112 Pedestrian Crossover (PXO) Program	93,047	93,047
C400113 New Traffic Signals	323,397	32,340
C400115 Signal Interconnect Program	143,642	14,364
C410100 Street Lighting	60,489	60,489
C430002 Storm Sewer Network Study	205,849	205,849
C430005 Stormwater Management Pond Condition Assessment Study	87,975	87,975
C550103 Transit Facility	170,775	65,970
C550108 Transit Bus Stop-Retrofit	31,050	31,050
Subtotal Engineering Services	\$ 2,104,175	\$ 1,579,035
Community Services		
C510128 Moffat Park Redevelopment	\$ 100,323	\$ 81,559
C510146 Court Park Redevelopment	64,712	64,712
C522132 Sherwood Community Centre-Park Elements	930,818	46,541
C524002 Ford Neighbourhood Park - Boyne	1,867,512	93,375
C581100 Corporate Office Furniture & Equipment	104,042	104,042
C582100 Seniors Centre Asset Restorations	33,638	33,638
Subtotal Community Services	\$ 3,101,045	\$ 423,867
Planning & Development		
C900194 Britannia E/W - Secondary Plan	\$ 122,950	\$ 12,295
Subtotal Planning & Development	\$ 122,950	\$ 12,295
Total Ontario Lottery Proceeds Funding 2019 Budget	\$ 10,587,403	\$ 5,855,024
Existing Approved Projects Refinanced with Debt		
C330137 Wheelabrator Way (2017)	\$ 2,569,226	\$ (135,000)
C587111 Fire Station No.1 (2017/18)	\$ 5,818,011	\$ (765,000)
Subtotal Existing Approved Projects Refinanced with Debt	\$ 8,387,237	\$ (900,000)
Total Ontario Lottery Proceeds Funding	\$ 18,974,640	\$ 4,955,024

Operating Budget Departmental Division Details

Mayor and Council

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change / P.Y. Budget
MAYOR AND COUNCIL									
EXPENDITURES	626,682	630,330	620,430	(42,902)	577,528	-	-	577,528	(6.9%)
REVENUE	(37,988)	(48,256)	(38,256)	15,235	(23,021)	-	-	(23,021)	(39.8%)
Total MAYOR AND COUNCIL	588,694	582,074	582,174	(27,667)	554,507	-	-	554,507	(4.8%)
TOTAL LEVY REQUIREMENTS	588,694	582,074	582,174	(27,667)	554,507	-	-	554,507	(4.8%)

Operating Budget Departmental Division Details

Executive Services

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change / P.Y. Budget
EXECUTIVE SERVICES									
OFFICE OF THE CAO									
CAO ADMINISTRATION									
EXPENDITURES	538,566	549,114	563,618	(2,504)	561,114	-	-	561,114	(0.4%)
REVENUE	(24,079)	(15,995)	(15,995)	(47)	(16,042)	-	-	(16,042)	0.3%
Total CAO ADMINISTRATION	514,487	533,119	547,623	(2,551)	545,072	-	-	545,072	(0.5%)
EXTERNAL CORPORATE SERVICES									
EXPENDITURES	618,931	402,351	402,351	(25,000)	377,351	-	-	377,351	(6.2%)
REVENUE	(302,990)	(223,000)	(223,000)	50,000	(173,000)	-	-	(173,000)	(22.4%)
Total EXTERNAL CORPORATE SERVICES	315,941	179,351	179,351	25,000	204,351	-	-	204,351	13.9%
Total OFFICE OF THE CAO	830,428	712,470	726,974	22,449	749,423	-	-	749,423	3.1%
COMMUNICATIONS AND GOVERNMENT RELATIONS									
MARKETING AND COMMUNICATION									
EXPENDITURES	670,411	820,989	825,274	39,278	864,552	17,719	-	882,271	6.9%
REVENUE	(196)	(60,080)	(60,080)	(2,277)	(62,357)	(17,719)	-	(80,076)	33.3%
Total COMMUNICATIONS AND GOVERNMENT RELATIONS	670,215	760,909	765,194	37,001	802,195	-	-	802,195	4.8%
STRATEGIC INITIATIVES AND ECONOMIC DEVELOPMENT									
ECONOMIC DEVELOPMENT									
EXPENDITURES	386,335	447,074	473,490	84,315	557,805	-	-	557,805	17.8%
REVENUE	1,500	(8,505)	(8,505)	71	(8,434)	-	-	(8,434)	(0.8%)
Total ECONOMIC DEVELOPMENT	387,835	438,569	464,985	84,386	549,371	-	-	549,371	18.1%
MEV INNOVATION CENTRE									
EXPENDITURES	424,629	514,645	495,753	1,939	497,692	-	-	497,692	0.4%
REVENUE	(277,812)	(274,085)	(291,785)	50,699	(241,086)	40	-	(241,046)	(17.4%)
Total MEV INNOVATION CENTRE	146,817	240,560	203,968	52,638	256,606	40	-	256,646	25.8%
Total STRATEGIC INITIATIVES AND ECONOMIC DEVELOPMENT	534,652	679,129	668,953	137,024	805,977	40	-	806,017	20.5%

Operating Budget Departmental Division Details

Executive Services

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change / P.Y. Budget
FIRE									
ADMINISTRATION									
EXPENDITURES	668,070	754,709	787,819	3,042	790,861	-	-	790,861	0.4%
REVENUE	(15,196)	(9,349)	(9,349)	(135)	(9,484)	-	-	(9,484)	1.4%
Total ADMINISTRATION	652,874	745,360	778,470	2,907	781,377	-	-	781,377	0.4%
FIRE SUPPRESSION AND PREVENTION									
EXPENDITURES	7,375,911	8,071,787	8,085,829	457,599	8,543,428	2,050	-	8,545,478	5.7%
REVENUE	(196,622)	(182,640)	(182,640)	(18,500)	(201,140)	-	-	(201,140)	10.1%
Total FIRE SUPPRESSION AND PREVENTION	7,179,289	7,889,147	7,903,189	439,099	8,342,288	2,050	-	8,344,338	5.6%
COMMUNICATIONS									
EXPENDITURES	582,726	511,273	502,332	32,287	534,619	-	-	534,619	6.4%
Total COMMUNICATIONS	582,726	511,273	502,332	32,287	534,619	-	-	534,619	6.4%
FIRE STATIONS AND FLEET									
EXPENDITURES	1,256,509	1,285,695	1,308,417	23,157	1,331,574	-	-	1,331,574	1.8%
REVENUE	(20,389)	(21,604)	(21,604)	490	(21,114)	-	-	(21,114)	(2.3%)
Total FIRE STATIONS AND FLEET	1,236,120	1,264,091	1,286,813	23,647	1,310,460	-	-	1,310,460	1.8%
TRAINING									
EXPENDITURES	77,739	81,397	81,397	1,250	82,647	1,700	-	84,347	3.6%
Total TRAINING	77,739	81,397	81,397	1,250	82,647	1,700	-	84,347	3.6%
FIRE PREVENTION									
EXPENDITURES	18,336	25,482	20,482	390	20,872	-	-	20,872	1.9%
REVENUE	(45,854)	(55,583)	(50,583)	(10,721)	(61,304)	-	-	(61,304)	21.2%
Total FIRE PREVENTION	(27,518)	(30,101)	(30,101)	(10,331)	(40,432)	-	-	(40,432)	34.3%
SUPPORT SERVICES									
EXPENDITURES	4,553	5,689	5,689	-	5,691	25	-	5,716	0.5%
Total SUPPORT SERVICES	4,553	5,689	5,689	-	5,689	25	-	5,714	0.4%
Total FIRE	9,705,783	10,466,856	10,527,789	488,859	11,016,650	3,775	-	11,020,425	4.7%
TOTAL LEVY REQUIREMENTS	11,741,078	12,619,364	12,688,910	685,333	13,374,245	3,815	-	13,378,060	5.4%

Operating Budget Departmental Division Details

Corporate Services

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change / P.Y. Budget
CORPORATE SERVICES									
FINANCE									
TAXATION									
EXPENDITURES	1,098,378	1,156,729	1,133,201	15,926	1,149,127	4,705	-	1,153,832	1.8%
REVENUE	(388,881)	(404,415)	(404,415)	4,867	(399,548)	(9,865)	-	(409,413)	1.2%
Total TAXATION	709,497	752,314	728,786	20,793	749,579	(5,160)	-	744,419	2.1%
PURCHASING									
EXPENDITURES	658,121	689,008	701,991	21,948	723,939	-	-	723,939	3.1%
REVENUE	(547,871)	(600,475)	(600,475)	(318)	(600,793)	-	-	(600,793)	0.1%
Total PURCHASING	110,250	88,533	101,516	21,630	123,146	-	-	123,146	21.3%
ACCOUNTING									
EXPENDITURES	818,805	940,464	911,168	93,840	1,005,008	1,447	-	1,006,455	10.5%
REVENUE	(374,087)	(444,642)	(444,642)	(12,458)	(457,100)	(2,350)	-	(459,450)	3.3%
Total ACCOUNTING	444,718	495,822	466,526	81,382	547,908	(903)	-	547,005	17.3%
FINANCE									
EXPENDITURES	1,665,063	1,818,496	2,086,151	55,556	2,141,707	102,805	-	2,244,512	7.6%
REVENUE	(1,338,712)	(1,564,466)	(1,564,466)	(64,251)	(1,628,717)	(102,805)	-	(1,731,522)	10.7%
Total FINANCE	326,351	254,030	521,685	(8,695)	512,990	-	-	512,990	(1.7%)
Total FINANCE	1,590,816	1,590,699	1,818,513	115,110	1,933,623	(6,063)	-	1,927,560	6.0%
INFORMATION TECHNOLOGY									
TECHNOLOGY SERVICES ADMINISTRATION									
EXPENDITURES	2,001,280	2,350,265	2,383,386	140,668	2,524,054	109,415	-	2,633,470	10.5%
REVENUE	(233,059)	(200,334)	(199,089)	(11,248)	(210,337)	(109,415)	-	(319,752)	60.6%
Total TECHNOLOGY SERVICES ADMINISTRATION	1,768,221	2,149,931	2,184,297	129,420	2,313,717	-	-	2,313,717	5.9%
TECHNOLOGY SERVICES PROGRAMS									
EXPENDITURES	1,640,695	2,166,598	2,324,244	92,892	2,417,136	208,360	-	2,625,496	13.0%
REVENUE	-	(83,750)	(83,750)	(100,000)	(183,750)	83,750	-	(100,000)	19.4%
Total TECHNOLOGY SERVICES PROGRAMS	1,640,695	2,082,848	2,240,494	(7,108)	2,233,386	292,110	-	2,525,496	12.7%
Total INFORMATION TECHNOLOGY	3,408,916	4,232,779	4,424,791	122,312	4,547,103	292,111	-	4,839,214	9.4%

Operating Budget Departmental Division Details

Corporate Services

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change / P.Y. Budget
HUMAN RESOURCES									
HUMAN RESOURCES ADMINISTRATION									
EXPENDITURES	779,323	862,198	844,927	72,263	917,190	139,740	-	1,056,930	25.1%
REVENUE	-	(8,376)	(8,376)	(58)	(8,434)	(121,125)	-	(129,559)	1,446.8%
Total HUMAN RESOURCES ADMINISTRATION	779,323	853,822	836,551	72,205	908,756	18,615	-	927,371	10.9%
HUMAN RESOURCES PROGRAMS									
EXPENDITURES	252,205	367,202	367,202	12,382	379,584	-	-	379,584	3.4%
REVENUE	(121,374)	(118,560)	(118,560)	(14,118)	(132,678)	-	-	(132,678)	11.9%
Total HUMAN RESOURCES PROGRAMS	130,831	248,642	248,642	(1,736)	246,906	-	-	246,906	(0.7%)
Total HUMAN RESOURCES	910,154	1,102,464	1,085,193	70,469	1,155,662	18,615	-	1,174,277	8.2%
TOWN CLERK'S DIVISION									
CLERK'S ADMINISTRATION									
EXPENDITURES	621,619	717,994	804,929	(16,206)	788,723	(1)	(4,860)	783,862	(2.6%)
REVENUE	(63,403)	(71,400)	(71,400)	9,557	(61,843)	245	-	(61,598)	(13.7%)
Total CLERK'S ADMINISTRATION	558,216	646,594	733,529	(6,649)	726,880	244	(4,860)	722,264	(1.5%)
CORPORATE ACCESSIBILITY									
EXPENDITURES	16,191	50,934	50,934	988	51,922	3,250	-	55,172	8.3%
Total CORPORATE ACCESSIBILITY	16,191	50,934	50,934	988	51,922	3,250	-	55,172	8.3%
LICENCING AND ENFORCEMENT									
EXPENDITURES	1,033,555	1,067,546	1,107,111	18,478	1,125,589	-	-	1,125,589	1.7%
REVENUE	(332,746)	(440,151)	(440,151)	67,819	(372,332)	49,829	-	(322,503)	(26.7%)
Total LICENCING AND ENFORCEMENT	700,809	627,395	666,960	86,297	753,257	49,829	-	803,086	20.4%
PARKING ENFORCEMENT									
EXPENDITURES	307,997	434,554	453,782	29,090	482,872	-	-	482,872	6.4%
REVENUE	(889,812)	(1,086,500)	(1,086,500)	50,000	(1,036,500)	-	-	(1,036,500)	(4.6%)
Total PARKING ENFORCEMENT	(581,815)	(651,946)	(632,718)	79,090	(553,628)	-	-	(553,628)	(12.5%)
ANIMAL CONTROL									
EXPENDITURES	218,039	311,533	319,821	11,332	331,153	(4,375)	-	326,778	2.2%
REVENUE	(55,802)	(74,455)	(74,455)	(1,732)	(76,187)	7,476	-	(68,711)	(7.7%)
Total ANIMAL CONTROL	162,237	237,078	245,366	9,600	254,966	3,101	-	258,067	5.2%
MUNICIPAL ELECTIONS									
EXPENDITURES	76,041	575,924	576,164	(569,214)	6,950	-	-	6,950	(98.8%)
REVENUE	(69,907)	(432,161)	(432,161)	432,161	-	-	-	-	(100.0%)
Total MUNICIPAL ELECTIONS	6,134	143,763	144,003	(137,053)	6,950	-	-	6,950	(95.2%)
Total TOWN CLERK'S DIVISION	861,772	1,053,818	1,208,074	32,273	1,240,347	56,424	(4,860)	1,291,911	6.9%
TOTAL LEVY REQUIREMENTS	6,771,658	7,979,760	8,536,571	340,164	8,876,735	361,086	(4,860)	9,232,962	8.2%

Operating Budget Departmental Division Details

General Government

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change / P.Y. Budget
GENERAL GOVERNMENT									
GENERAL GOVERNMENT									
EXPENDITURES	13,380,484	13,445,341	13,449,194	1,910,075	15,359,269	1,650,831	-	17,010,100	26.5%
REVENUE	(8,588,837)	(7,270,709)	(7,550,623)	(263,957)	(7,814,580)	(49,509)	-	(7,864,089)	4.2%
Total GENERAL GOVERNMENT	4,791,647	6,174,632	5,898,571	1,646,118	7,544,689	1,601,322	-	9,146,011	55.1%
GENERAL GOVERNMENT INTERFUND TRANSFERS									
EXPENDITURES	14,504,020	13,372,210	13,372,210	(230,195)	13,142,015	493,665	-	13,635,680	2.0%
REVENUE	(14,504,020)	(13,372,210)	(13,372,210)	230,195	(13,142,015)	(493,665)	-	(13,635,680)	2.0%
Total GENERAL GOVERNMENT INTERFUND TRANSFERS	-	-	-	-	-	-	-	-	0.0%
TAXATIONS & PAYMENTS IN LIEU									
EXPENDITURES	2,603,590	748,000	748,000	9,700	757,700	25,000	-	782,700	4.6%
REVENUE	(4,181,676)	(3,358,220)	(3,340,661)	(63,573)	(3,404,234)	(24,611)	-	(3,428,845)	2.6%
Total TAXATIONS & PAYMENTS IN LIEU	(1,578,086)	(2,610,220)	(2,592,661)	(53,873)	(2,646,534)	389	-	(2,646,145)	2.1%
ASSET RECOVERY									
EXPENDITURES	782,693	57,500	57,500	-	57,500	-	-	57,500	0.0%
REVENUE	(794,383)	(57,500)	(57,500)	-	(57,500)	-	-	(57,500)	0.0%
Total ASSET RECOVERY	(11,690)	-	-	-	-	-	-	-	0.0%
Total GENERAL GOVERNMENT	3,201,871	3,564,412	3,305,910	1,592,245	4,898,155	1,601,711	-	6,499,866	96.6%
TOTAL LEVY REQUIREMENTS	3,201,871	3,564,412	3,305,910	1,592,245	4,898,155	1,601,711	-	6,499,866	96.6%
HOSPITAL EXPANSION									
EXPENDITURES	1,415,253	2,508,951	2,508,951	(1,904)	2,507,047	-	-	2,507,047	(0.1%)
REVENUE	(1,086,293)	(2,508,951)	(2,508,951)	1,904	(2,507,047)	-	-	(2,507,047)	(0.1%)
Total HOSPITAL EXPANSION	328,960	-	-	-	-	-	-	-	0.0%
TOTAL LEVY REQUIREMENTS	328,960	-	-	-	-	-	-	-	0.0%

Operating Budget Departmental Division Details

Engineering Services

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change / P.Y. Budget
ENGINEERING SERVICES									
OPERATIONS									
ROADWAYS									
EXPENDITURES	8,851,808	10,157,897	9,916,797	698,623	10,615,420	227,557	52,242	10,895,219	9.9%
REVENUE	(639,531)	(877,522)	(877,522)	(87,841)	(965,363)	-	-	(965,363)	10.0%
Total ROADWAYS	8,212,277	9,280,375	9,039,275	610,782	9,650,057	227,557	52,242	9,929,856	9.9%
REGIONAL ROADWAYS									
EXPENDITURES	2,159,085	2,557,155	2,441,615	338,304	2,779,919	-	-	2,779,918	13.9%
REVENUE	(2,464,523)	(2,899,020)	(2,781,577)	(319,975)	(3,101,552)	-	-	(3,101,553)	11.5%
Total REGIONAL ROADWAYS	(305,438)	(341,865)	(339,962)	18,329	(321,633)	-	-	(321,633)	(5.4%)
OPERATIONS FACILITIES									
EXPENDITURES	410,009	419,710	397,511	42,736	440,247	-	(6,000)	434,247	9.2%
REVENUE	(392)	-	-	-	-	-	-	-	0.0%
Total OPERATIONS FACILITIES	409,617	419,710	397,511	42,736	440,247	-	(6,000)	434,247	9.2%
PARKS									
EXPENDITURES	3,457,356	3,568,250	3,673,420	48,474	3,721,894	98,790	(57,291)	3,763,393	2.4%
REVENUE	(279,000)	(267,960)	(267,960)	(21,921)	(289,881)	(2,499)	-	(292,380)	9.1%
Total PARKS	3,178,356	3,300,290	3,405,460	26,553	3,432,013	96,291	(57,291)	3,471,013	1.9%
COMMUNITY SCHOOLS									
EXPENDITURES	455,727	197,240	196,513	1,154	197,667	5,000	-	202,667	3.1%
REVENUE	(441,423)	(189,701)	(189,701)	(629)	(190,330)	-	-	(190,330)	0.3%
Total COMMUNITY SCHOOLS	14,304	7,539	6,812	525	7,337	5,000	-	12,337	81.1%
EQUIPMENT									
EXPENDITURES	3,390,404	3,278,046	3,247,094	141,936	3,389,030	209,512	-	3,598,542	10.8%
REVENUE	(3,426,360)	(3,247,093)	(3,247,094)	(229,210)	(3,476,303)	(89,999)	-	(3,566,302)	9.8%
Total EQUIPMENT	(35,956)	30,953	-	(87,274)	(87,274)	119,513	-	32,239	0.0%
CHARGEBACKS									
EXPENDITURES	42,483	-	-	-	-	-	-	-	0.0%
REVENUE	(42,483)	-	-	-	-	-	-	-	0.0%
Total CHARGEBACKS	-	-	-	-	-	-	-	-	0.0%
Total OPERATIONS	11,473,160	12,697,002	12,509,096	611,651	13,120,747	448,361	(11,049)	13,558,059	8.4%

Operating Budget Departmental Division Details

Engineering Services

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change / P.Y. Budget
TRANSIT									
TRANSIT									
EXPENDITURES	5,606,053	6,276,730	6,189,805	307,193	6,496,998	230,710	(63,531)	6,664,177	7.7%
REVENUE	(2,527,371)	(2,757,212)	(2,768,227)	(33,779)	(2,802,006)	(52,198)	(19,019)	(2,873,223)	3.8%
Total TRANSIT	3,078,682	3,519,518	3,421,578	273,414	3,694,992	178,512	(82,550)	3,790,954	10.8%
PARATRANSIT									
EXPENDITURES	415,372	370,162	468,305	18,814	487,119	-	(479)	486,641	3.9%
REVENUE	(51,395)	(51,575)	(51,575)	(12,122)	(63,697)	-	292	(63,405)	22.9%
Total PARATRANSIT	363,977	318,587	416,730	6,692	423,422	-	(187)	423,235	1.6%
DYNAMIC TRANSIT PILOT PROJECT									
EXPENDITURES	-	-	-	-	-	-	-	-	0.0%
REVENUE	-	-	-	-	-	-	-	-	0.0%
Total DYNAMIC TRANSIT PILOT PROJECT	-	-	-	-	-	-	-	-	0.0%
Total TRANSIT	3,442,659	3,838,105	3,838,308	280,106	4,118,414	178,512	(82,737)	4,214,189	9.8%
INFRASTRUCTURE MANAGEMENT									
TRAFFIC CONTROL									
EXPENDITURES	2,087,090	2,472,883	2,425,581	1,139	2,426,720	41,774	80,014	2,548,508	5.1%
REVENUE	(280,371)	(255,071)	(193,974)	(139,788)	(333,762)	-	-	(333,762)	72.1%
Total TRAFFIC CONTROL	1,806,719	2,217,812	2,231,607	(138,649)	2,092,958	41,774	80,014	2,214,746	(0.8%)
CROSSING GUARDS									
EXPENDITURES	596,213	676,716	664,954	(20,051)	644,903	-	11,668	656,571	(1.3%)
Total CROSSING GUARDS	596,213	676,716	664,954	(20,051)	644,903	-	11,668	656,571	(1.3%)
INFRASTRUCTURE MANAGEMENT									
EXPENDITURES	759,035	950,833	923,015	82,242	1,005,257	107,805	-	1,113,062	20.6%
REVENUE	(635,738)	(952,451)	(835,414)	(164,880)	(1,000,294)	(102,805)	-	(1,103,099)	32.0%
Total INFRASTRUCTURE MANAGEMENT	123,297	(1,618)	87,601	(82,638)	4,963	5,000	-	9,963	(88.6%)
Total INFRASTRUCTURE MANAGEMENT	2,526,229	2,892,910	2,984,162	(241,338)	2,742,824	46,774	91,682	2,881,280	(3.4%)
DEVELOPMENT ENGINEERING									
EXPENDITURES	2,083,243	2,114,093	1,892,334	115,038	2,007,372	-	-	2,007,372	6.1%
REVENUE	(1,470,789)	(1,937,136)	(1,937,136)	(96,764)	(2,033,900)	(10,106)	-	(2,044,006)	5.5%
Total DEVELOPMENT ENGINEERING	612,454	176,957	(44,802)	18,274	(26,528)	(10,106)	-	(36,634)	(18.2%)
Total DEVELOPMENT ENGINEERING	612,454	176,957	(44,802)	18,274	(26,528)	(10,106)	-	(36,634)	(18.2%)
ENGINEERING SERVICES ADMINISTRATION									
EXPENDITURES	693,514	658,187	651,480	(3,851)	647,629	-	-	647,629	(0.6%)
REVENUE	(118,882)	(91,818)	(94,857)	204	(94,653)	-	-	(94,653)	(0.2%)
Total ENGINEERING SERVICES ADMINISTRATION	574,632	566,369	556,623	(3,647)	552,976	-	-	552,976	(0.7%)
TOTAL LEVY REQUIREMENTS	18,629,134	20,171,343	19,843,387	665,046	20,508,433	663,541	(2,104)	21,169,870	6.7%

Operating Budget Departmental Division Details

Community Services

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change / P.Y. Budget
COMMUNITY SERVICES									
PROGRAMS									
CHILDREN AND YOUTH									
EXPENDITURES	265,412	274,550	251,334	18,550	269,884	6,649	-	276,533	10.0%
REVENUE	(315,915)	(331,375)	(331,374)	(10,702)	(342,076)	(19,271)	-	(361,347)	9.0%
Total CHILDREN AND YOUTH	(50,503)	(56,825)	(80,040)	7,848	(72,192)	(12,622)	-	(84,814)	6.0%
SPECIAL NEEDS / ICAN									
EXPENDITURES	171,553	231,462	255,814	33,764	289,578	10,300	-	299,878	17.2%
REVENUE	(55,717)	(62,018)	(81,518)	(4,338)	(85,856)	-	-	(85,856)	5.3%
Total SPECIAL NEEDS / ICAN	115,836	169,444	174,296	29,426	203,722	10,300	-	214,022	22.8%
CAMPS									
EXPENDITURES	890,320	1,057,139	907,184	72,182	979,366	58,730	-	1,038,096	14.4%
REVENUE	(1,061,582)	(1,216,874)	(1,204,018)	(98,919)	(1,302,937)	(53,688)	-	(1,356,625)	12.7%
Total CAMPS	(171,262)	(159,735)	(296,834)	(26,737)	(323,571)	5,042	-	(318,529)	7.3%
ADULT									
EXPENDITURES	11,984	13,235	11,993	1,250	13,243	-	-	13,243	10.4%
REVENUE	(15,801)	(18,311)	(18,311)	(768)	(19,079)	-	-	(19,079)	4.2%
Total ADULT	(3,817)	(5,076)	(6,318)	482	(5,836)	-	-	(5,836)	(7.6%)
SENIORS									
EXPENDITURES	65,712	77,460	76,035	(4,975)	71,060	1,744	-	72,804	(4.2%)
REVENUE	(129,681)	(145,752)	(145,752)	4,293	(141,459)	(7,182)	-	(148,641)	2.0%
Total SENIORS	(63,969)	(68,292)	(69,717)	(682)	(70,399)	(5,438)	-	(75,837)	8.8%
SENIORS ADVISORY COMMITTEE									
EXPENDITURES	9,792	11,000	11,000	(10,000)	1,000	-	-	1,000	(90.9%)
REVENUE	(9,792)	(11,000)	(11,000)	10,000	(1,000)	-	-	(1,000)	(90.9%)
Total SENIORS ADVISORY COMMITTEE	-	-	-	-	-	-	-	-	0.0%
AQUATICS									
EXPENDITURES	1,128,384	1,228,632	1,152,389	70,616	1,223,005	107,458	-	1,330,463	15.5%
REVENUE	(2,060,447)	(2,001,257)	(2,001,257)	(57,003)	(2,058,260)	(190,912)	-	(2,249,172)	12.4%
Total AQUATICS	(932,063)	(772,625)	(848,868)	13,613	(835,255)	(83,454)	-	(918,709)	8.2%
FITNESS									
EXPENDITURES	317,130	328,944	266,000	(17,135)	248,865	22,014	-	270,879	1.8%
REVENUE	(766,651)	(760,367)	(441,319)	(17,779)	(459,098)	(23,146)	-	(482,244)	9.3%
Total FITNESS	(449,521)	(431,423)	(175,319)	(34,914)	(210,233)	(1,132)	-	(211,365)	20.6%

Operating Budget Departmental Division Details

Community Services

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change / P.Y. Budget
SKATING									
EXPENDITURES	27,458	48,760	42,019	(509)	41,510	5,457	1,079	48,046	14.3%
REVENUE	(200,678)	(201,468)	(201,468)	(191)	(201,659)	(28,082)	1,160	(228,581)	13.5%
Total SKATING	(173,220)	(152,708)	(159,449)	(700)	(160,149)	(22,625)	2,239	(180,535)	13.2%
SPORTS									
EXPENDITURES	56,850	83,558	75,368	4,155	79,523	8,784	-	88,307	17.2%
REVENUE	(173,540)	(166,607)	(166,607)	(6,571)	(173,178)	(1,708)	-	(174,886)	5.0%
Total SPORTS	(116,690)	(83,049)	(91,239)	(2,416)	(93,655)	7,076	-	(86,579)	(5.1%)
MARKETING									
EXPENDITURES	43,721	59,998	59,998	(750)	59,248	-	-	59,248	(1.3%)
REVENUE	(29,524)	(34,000)	(34,000)	-	(34,000)	-	-	(34,000)	0.0%
Total MARKETING	14,197	25,998	25,998	(750)	25,248	-	-	25,248	(2.9%)
COMMUNITY DEVELOPMENT									
EXPENDITURES	899,266	939,338	887,876	6,308	894,184	146,788	-	1,040,972	17.2%
REVENUE	(551,609)	(634,547)	(484,547)	3,839	(480,708)	(125,476)	(28,939)	(635,123)	31.1%
Total COMMUNITY DEVELOPMENT	347,657	304,791	403,329	10,147	413,476	21,312	(28,939)	405,849	0.6%
PROGRAM ADMINISTRATION									
EXPENDITURES	1,403,039	1,402,276	1,315,887	58,821	1,374,708	67,284	-	1,441,992	9.6%
REVENUE	(25,416)	(41,211)	(25,572)	(40,067)	(65,639)	-	-	(65,639)	156.7%
Total PROGRAM ADMINISTRATION	1,377,623	1,361,065	1,290,315	18,754	1,309,069	67,284	-	1,376,353	6.7%
CYCLING									
EXPENDITURES	-	-	104,634	5,128	109,762	(2,971)	-	106,791	2.1%
REVENUE	-	-	(361,679)	(78)	(361,757)	25,245	-	(336,512)	(7.0%)
Total CYCLING	-	-	(257,045)	5,050	(251,995)	22,274	-	(229,721)	(10.6%)
Total PROGRAMS	(105,732)	131,565	(90,891)	19,121	(71,770)	8,017	(26,700)	(90,453)	(0.5%)
RECREATION AND CULTURE FACILITIES									
MILTON LEISURE CENTRE									
EXPENDITURES	1,246,404	1,184,390	1,191,153	50,447	1,241,600	1,233	(31,359)	1,211,474	1.7%
REVENUE	(162,861)	(160,804)	(160,804)	(2,391)	(163,195)	(706)	-	(163,901)	1.9%
Total MILTON LEISURE CENTRE	1,083,543	1,023,586	1,030,349	48,056	1,078,405	527	(31,359)	1,047,573	1.7%

Operating Budget Departmental Division Details

Community Services

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change / P.Y. Budget
VELODROME									
EXPENDITURES	2,415,480	2,281,402	2,213,146	125,852	2,338,998	3,720	(54,394)	2,288,324	3.4%
REVENUE	(1,810,108)	(1,649,585)	(1,535,982)	(17,112)	(1,553,094)	(40,421)	-	(1,593,515)	3.7%
Total VELODROME	605,372	631,817	677,164	108,740	785,904	(36,701)	(54,394)	694,809	2.6%
MILTON SPORTS CENTRE									
EXPENDITURES	4,190,472	4,287,307	4,183,204	231,887	4,415,091	14,735	(31,359)	4,398,467	5.1%
REVENUE	(3,073,554)	(3,102,199)	(3,097,999)	(77,158)	(3,175,157)	(53,541)	-	(3,228,698)	4.2%
Total MILTON SPORTS CENTRE	1,116,918	1,185,108	1,085,205	154,729	1,239,934	(38,806)	(31,359)	1,169,769	7.8%
SHERWOOD COMMUNITY CENTRE									
EXPENDITURES	-	-	-	-	-	897,777	-	897,777	0.0%
REVENUE	-	-	-	(35,713)	(35,713)	(439,332)	-	(475,045)	0.0%
Total SHERWOOD COMMUNITY CENTRE	-	-	-	(35,713)	(35,713)	458,445	-	422,732	0.0%
SENIORS ACTIVITY CENTRE									
EXPENDITURES	427,721	478,860	453,881	33,682	487,563	4,560	-	492,123	8.4%
REVENUE	(151,072)	(137,438)	(137,438)	(8,675)	(146,113)	3,020	-	(143,093)	4.1%
Total SENIORS ACTIVITY CENTRE	276,649	341,422	316,443	25,007	341,450	7,580	-	349,030	10.3%
COMMUNITY CENTRES/HALLS									
EXPENDITURES	293,863	328,023	332,811	(18,863)	313,948	(25,681)	-	288,267	(13.4%)
REVENUE	(209,189)	(186,822)	(196,822)	147	(196,675)	36,130	-	(160,545)	(18.4%)
Total COMMUNITY CENTRES/HALLS	84,674	141,201	135,989	(18,716)	117,273	10,449	-	127,722	(6.1%)
ARENAS - STAND ALONE									
EXPENDITURES	988,342	1,057,530	1,062,021	35,887	1,097,908	(26,381)	(74,520)	997,007	(6.1%)
REVENUE	(811,506)	(857,596)	(857,596)	(29,586)	(887,182)	39,248	29,429	(818,505)	(4.6%)
Total ARENAS - STAND ALONE	176,836	199,934	204,425	6,301	210,726	12,867	(45,091)	178,502	(12.7%)
INDOOR TURF FACILITIES									
EXPENDITURES	367,206	412,322	367,889	20,334	388,223	-	-	388,223	5.5%
REVENUE	(516,838)	(541,899)	(541,899)	(27,903)	(569,802)	9,724	-	(560,078)	3.4%
Total INDOOR TURF FACILITIES	(149,632)	(129,577)	(174,010)	(7,569)	(181,579)	9,724	-	(171,855)	(1.2%)
ARTS AND CULTURE									
EXPENDITURES	2,162,153	2,249,203	2,178,112	115,213	2,293,325	(1,600)	(25,006)	2,266,719	4.1%
REVENUE	(1,358,566)	(1,339,655)	(1,270,497)	(58,691)	(1,329,188)	14,000	-	(1,315,188)	3.5%
Total ARTS AND CULTURE	803,587	909,548	907,615	56,522	964,137	12,400	(25,006)	951,531	4.8%
Total RECREATION AND CULTURE FACILITIES	3,997,947	4,303,039	4,183,180	337,357	4,520,537	436,485	(187,209)	4,769,813	14.0%

Operating Budget Departmental Division Details

Community Services

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change / P.Y. Budget
ADMINISTRATION AND CIVIC FACILITIES									
CIVIC/OTHER									
EXPENDITURES	1,590,928	1,586,628	1,452,612	(101,292)	1,351,320	-	(32,000)	1,319,320	(9.2%)
REVENUE	(801,138)	(736,669)	(551,219)	148,834	(402,385)	1,469	-	(400,916)	(27.3%)
Total CIVIC/OTHER	789,790	849,959	901,393	47,542	948,935	1,469	(32,000)	918,404	1.9%
COMMUNITY SERVICES VOLUNTEERS									
EXPENDITURES	1,761	13,700	13,700	(3,000)	10,700	-	-	10,700	(21.9%)
Total COMMUNITY SERVICES VOLUNTEERS	1,761	13,700	13,700	(3,000)	10,700	-	-	10,700	(21.9%)
SPONSORSHIP									
EXPENDITURES	126,450	116,394	120,987	1,361	122,348	-	-	122,348	1.1%
REVENUE	(2,384)	-	-	-	-	-	-	-	0.0%
Total SPONSORSHIP	124,066	116,394	120,987	1,361	122,348	-	-	122,348	1.1%
COMMUNITY SERVICES ADMINISTRATION									
EXPENDITURES	797,461	878,531	896,513	22,214	918,727	(3,211)	-	915,516	2.1%
REVENUE	(165,857)	(154,694)	(152,006)	(6,961)	(158,967)	(1,000)	-	(159,967)	5.2%
Total COMMUNITY SERVICES ADMINISTRATION	631,604	723,837	744,507	15,253	759,760	(4,211)	-	755,549	1.5%
FACILITIES ADMINISTRATION									
EXPENDITURES	1,067,327	1,085,336	1,028,137	120,924	1,149,061	-	-	1,149,061	11.8%
REVENUE	(323,665)	(427,078)	(368,110)	(66,739)	(434,849)	-	-	(434,849)	18.1%
Total FACILITIES ADMINISTRATION	743,662	658,258	660,027	54,185	714,212	-	-	714,212	8.2%
PARKS ADMINISTRATION									
EXPENDITURES	764,828	811,703	806,141	45,821	851,962	-	-	851,962	5.7%
REVENUE	(536,476)	(710,646)	(655,882)	(76,920)	(732,802)	-	-	(732,802)	11.7%
Total PARKS ADMINISTRATION	228,352	101,057	150,259	(31,099)	119,160	-	-	119,160	(20.7%)
Total ADMINISTRATION AND CIVIC FACILITIES	2,519,235	2,463,205	2,590,873	84,242	2,675,115	(2,742)	(32,000)	2,640,373	1.9%
TOTAL LEVY REQUIREMENTS	6,411,450	6,897,809	6,683,162	440,720	7,123,882	441,760	(245,909)	7,319,733	9.5%

Operating Budget Departmental Division Details

Planning and Development

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change / P.Y. Budget
PLANNING AND DEVELOPMENT									
PLANNING SERVICES									
POLICY PLANNING									
EXPENDITURES	656,977	769,317	774,448	59,597	834,045	118,792	-	952,838	23.0%
REVENUE	(246,841)	(538,628)	(507,503)	(141,248)	(648,751)	(118,792)	-	(767,543)	51.2%
Total POLICY PLANNING	410,136	230,689	266,945	(81,651)	185,294	-	-	185,294	(30.6%)
DEVELOPMENT REVIEW									
EXPENDITURES	895,018	1,066,545	1,253,353	33,105	1,286,458	-	-	1,286,458	2.6%
REVENUE	(1,631,837)	(1,156,647)	(1,153,214)	(74,884)	(1,228,098)	79,235	-	(1,148,863)	(0.4%)
Total DEVELOPMENT REVIEW	(736,819)	(90,102)	100,139	(41,779)	58,360	79,235	-	137,595	37.4%
ADMINISTRATION									
EXPENDITURES	432,856	440,048	395,341	(2,584)	392,757	1,300	-	394,057	(0.3%)
REVENUE	(63,114)	(108,428)	(99,744)	47,142	(52,602)	-	-	(52,602)	(47.3%)
Total ADMINISTRATION	369,742	331,620	295,597	44,558	340,155	1,300	-	341,455	15.5%
Total PLANNING SERVICES	43,059	472,207	662,681	(78,872)	583,809	80,536	-	664,345	0.3%
BUILDING SERVICES									
BUILDING ADMINISTRATION									
EXPENDITURES	2,840,101	2,506,749	2,286,639	1,070,010	3,356,650	(742,114)	-	2,614,536	14.3%
REVENUE	(5,471,677)	(5,956,918)	(5,928,418)	(1,225,554)	(7,153,972)	905,300	-	(6,248,672)	5.4%
Total BUILDING ADMINISTRATION	(2,631,576)	(3,450,169)	(3,641,779)	(155,544)	(3,797,323)	163,186	-	(3,634,137)	(0.2%)
ZONING									
EXPENDITURES	329,313	510,106	581,489	31,760	613,249	-	-	613,249	5.5%
REVENUE	(46,384)	(34,746)	(34,746)	(770)	(35,516)	-	-	(35,516)	2.2%
Total ZONING	282,929	475,360	546,743	30,990	577,733	-	-	577,733	5.7%
PERMIT PROCESSING									
EXPENDITURES	935,396	1,145,925	1,270,830	63,655	1,334,485	(2,270)	-	1,332,215	4.8%
REVENUE	(88)	-	-	-	-	-	-	-	0.0%
Total PERMIT PROCESSING	935,308	1,145,925	1,270,830	63,655	1,334,485	(2,270)	-	1,332,215	4.8%
BUILDING INSPECTIONS									
EXPENDITURES	1,413,339	1,820,419	1,824,206	60,899	1,885,105	(160,916)	-	1,724,189	(5.5%)
Total BUILDING INSPECTIONS	1,413,339	1,820,419	1,824,206	60,899	1,885,105	(160,916)	-	1,724,189	(5.5%)
Total BUILDING SERVICES	-	(8,465)	-	-	-	-	-	-	0.0%
TOTAL LEVY REQUIREMENTS	43,059	463,742	662,681	(78,872)	583,809	80,535	-	664,346	0.3%

Operating Budget Departmental Division Details

Library Services

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change / P.Y. Budget
LIBRARY									
EXPENDITURES	4,926,872	5,106,452	5,108,553	(285,551)	4,823,002	208,039	-	5,031,041	(1.5%)
REVENUE	(383,463)	(323,061)	(323,061)	89,177	(233,884)	(11,666)	-	(245,550)	(24.0%)
Total LIBRARY	4,543,409	4,783,391	4,785,492	(196,374)	4,589,118	196,373	-	4,785,491	(0.0%)
TOTAL LEVY REQUIREMENTS	4,543,409	4,783,391	4,785,492	(196,374)	4,589,118	196,373	-	4,785,491	(0.0%)

Operating Budget Departmental Division Details

Downtown Milton Business Improvement Area (BIA)

	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change / P.Y. Budget
BIA									
BIA MEMBERSHIP ENGAGEMENT									
EXPENDITURES	1,364	2,250	2,250	(1,012)	1,238	-	-	1,238	(45.0%)
Total BIA MEMBERSHIP ENGAGEMENT	1,364	2,250	2,250	(1,012)	1,238	-	-	1,238	(45.0%)
BIA ADMINISTRATION									
EXPENDITURES	163,588	156,927	156,927	6,976	163,903	-	-	163,903	4.4%
Total BIA ADMINISTRATION	163,588	156,927	156,927	6,976	163,903	-	-	163,903	4.4%
BIA BEAUTIFICATION									
EXPENDITURES	41,320	51,500	51,500	(3,000)	48,500	-	-	48,500	(5.8%)
Total BIA BEAUTIFICATION	41,320	51,500	51,500	(3,000)	48,500	-	-	48,500	(5.8%)
BIA REVENUE									
REVENUE	(247,915)	(265,877)	(265,877)	(764)	(266,641)	-	-	(266,641)	0.3%
Total BIA REVENUE	(247,915)	(265,877)	(265,877)	(764)	(266,641)	-	-	(266,641)	0.3%
OTHER PROMOTIONS									
EXPENDITURES	4,206	5,200	5,200	(200)	5,000	-	-	5,000	(3.8%)
Total OTHER PROMOTIONS	4,206	5,200	5,200	(200)	5,000	-	-	5,000	(3.8%)
SUMMER EVENTS									
EXPENDITURES	37,437	50,000	50,000	(2,000)	48,000	-	-	48,000	(4.0%)
Total SUMMER EVENTS	37,437	50,000	50,000	(2,000)	48,000	-	-	48,000	(4.0%)
Total BIA	-	-	-	-	-	-	-	-	0.0%
TOTAL LEVY REQUIREMENTS	-	-	-	-	-	-	-	-	0.0%

Understanding Fund Accounting

Basis of Budgeting

The Town of Milton prepares financial information on an accrual basis in accordance with Generally Accepted Accounting Principles (GAAP) as approved by the CPA Canadian Public Sector Accounting Handbook (PSACC). This means that the transactions and events are recognized in the period in which the transactions and events occur. The Town, however, does not include a budget for amortization or post-employment benefits expenses which is permitted under Ontario Regulation 284/09 made under the *Municipal Act, 2001*.

Fund Accounting

Financial information is prepared in accordance with a fund structure which consists of an operating fund, capital fund and reserve funds. A fund is defined as a segregation of assets and related liabilities that is administered as a separate accounting entity. Each fund has its own assets and debts, and raises or is granted its own money for its own purposes, and records its own expenditures. Separate fund accounting provides an increased measure of control over the assets of the fund by ensuring the assets are not inadvertently utilized by another fund.

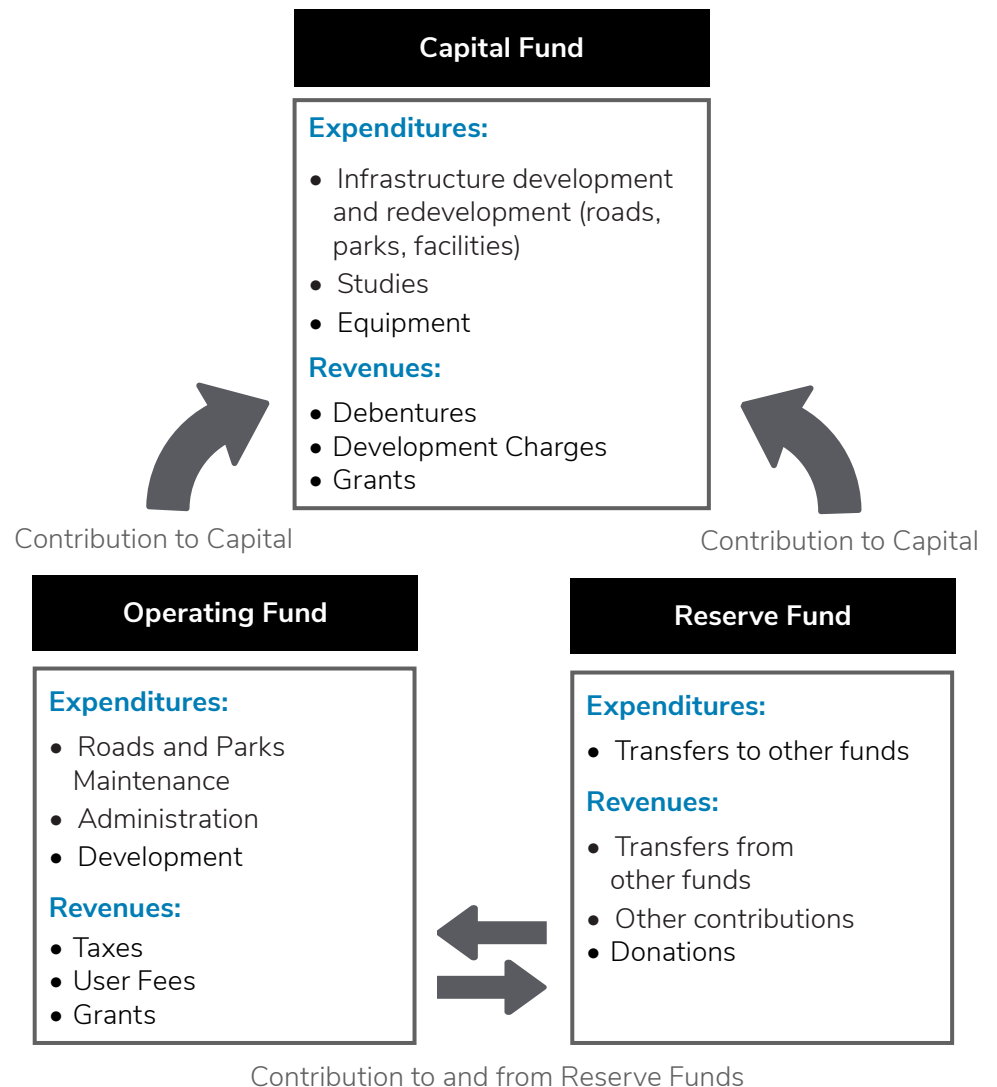
Understanding Funds

1. The capital fund is used to record all capital expenditures as well as the financing of these capital expenditures; including long term borrowing, grant funding and transfer of tax revenue for capital expenditures.
2. The operating fund is used to record all revenues and resources that are not otherwise accounted for in another fund. Unrestricted revenues such as taxes are recorded in the Operating Fund.
3. Reserve funds are established to record assets that have been segregated for a specific purpose.

The Flow of Money Between Funds

As illustrated, monies flow between funds through interfund transfers and are recorded as either expenses or revenues in the affected funds.

Summary schedules depicting expenditures and revenues for each of the capital, operating and reserve funds are provided on the following pages.



Understanding Fund Accounting

Capital Fund Statement

Capital Fund	2019 (\$ millions)
Gross Expenditures by Department	
Executive Services	\$ 1.96
Corporate Services	8.82
Engineering Services	33.24
Community Services	10.64
Planning and Development	0.12
Library Services	0.43
Total Expenditures	\$ 55.21
Sources of Funding	
Development Charges	\$ 20.65
Contribution From Reserves/Reserve Funds	18.65
Grants/Subsidies	6.48
Recoveries and Donations	3.44
Debentures	3.60
Contribution From Operating	2.00
Capital Provision (including Debentures)	0.39
Total Financing	\$ 55.21

Note: The table reflects only new 2019 approvals. Prior year carryover will also be recognized in financial reporting.

Understanding Fund Accounting

Operating Fund Statement

Town of Milton

DEPARTMENT NAME	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change Presented/ P.Y. Approved
EXPENDITURES									
Mayor and Council	\$ 626,681	\$ 630,331	\$ 620,431	\$ (42,901)	\$ 577,530	\$ -	\$ -	\$ 577,530	(6.9%)
Executive Services	12,622,713	13,470,204	13,552,450	615,754	14,168,204	21,494	-	14,189,698	4.7%
Corporate Services	11,187,315	13,509,447	14,065,011	(20,060)	14,044,950	565,347	(4,860)	14,605,438	3.8%
General Government	31,270,786	27,623,052	27,626,904	1,689,580	29,316,484	2,169,496	-	31,485,980	14.0%
Engineering Services	31,007,386	33,697,899	33,088,420	1,771,754	34,860,174	921,149	16,624	35,797,947	8.2%
Community Services	21,731,019	22,527,681	21,717,836	917,872	22,635,708	1,297,388	(247,558)	23,685,538	9.1%
Planning and Development	7,503,002	8,259,108	8,386,304	1,316,441	9,702,745	(785,207)	-	8,917,538	6.3%
Library	4,926,872	5,106,451	5,108,553	(285,551)	4,823,002	208,038	-	5,031,041	(1.5%)
SUBTOTAL TOWN OF MILTON	\$ 120,875,774	\$ 124,824,173	\$ 124,165,909	\$ 5,962,889	\$ 130,128,797	\$ 4,397,705	\$ (235,794)	\$ 134,290,710	8.2%
Hospital Expansion	\$ 1,415,253	\$ 2,508,951	\$ 2,508,951	\$ (1,904)	\$ 2,507,047	\$ -	\$ -	\$ 2,507,047	(0.1%)
TOTAL TOWN OF MILTON EXPENDITURES	\$ 122,291,027	\$ 127,333,124	\$ 126,674,860	\$ 5,960,985	\$ 132,635,844	\$ 4,397,705	\$ (235,794)	\$ 136,797,757	8.0%
REVENUE									
Mayor and Council	\$ (37,988)	\$ (48,256)	\$ (38,256)	\$ 15,235	\$ (23,021)	\$ -	\$ -	\$ (23,021)	(39.8%)
Executive Services	(881,637)	(850,841)	(863,541)	69,580	(793,961)	(17,679)	-	(811,640)	(6.0%)
Corporate Services	(4,415,654)	(5,529,685)	(5,528,440)	360,221	(5,168,219)	(204,260)	-	(5,372,479)	(2.8%)
General Government	(28,068,916)	(24,058,575)	(24,320,994)	(97,335)	(24,418,329)	(567,786)	-	(24,986,114)	2.7%
Engineering Services	(12,378,261)	(13,526,560)	(13,245,037)	(1,106,706)	(14,351,743)	(257,607)	(18,727)	(14,628,077)	10.4%
Community Services	(15,319,562)	(15,629,877)	(15,034,681)	(477,151)	(15,511,832)	(855,628)	1,650	(16,365,810)	8.9%
Planning and Development	(7,459,942)	(7,795,367)	(7,723,625)	(1,395,315)	(9,118,939)	865,743	-	(8,253,196)	6.9%
Library	(383,462)	(323,061)	(323,061)	89,177	(233,884)	(11,666)	-	(245,550)	(24.0%)
SUBTOTAL TOWN OF MILTON	\$ (68,945,422)	\$ (67,762,222)	\$ (67,077,635)	\$ (2,542,294)	\$ (69,619,928)	\$ (1,048,883)	\$ (17,077)	\$ (70,685,887)	5.4%
Hospital Expansion	\$ (1,086,290)	\$ (2,508,951)	\$ (2,508,951)	\$ 1,904	\$ (2,507,047)	\$ -	\$ -	\$ (2,507,047)	(0.1%)
TOTAL TOWN OF MILTON REVENUES	\$ (70,031,712)	\$ (70,271,173)	\$ (69,586,586)	\$ (2,540,390)	\$ (72,126,975)	\$ (1,048,883)	\$ (17,077)	\$ (73,192,934)	5.2%
TOTAL LEVY REQUIREMENTS TOWN OF MILTON	\$ 52,259,315	\$ 57,061,951	\$ 57,088,274	\$ 3,420,595	\$ 60,508,869	\$ 3,348,822	\$ (252,871)	\$ 63,604,823	11.4%

Note: The figures above do not include the Downtown Milton Business Improvement Area (BIA).

Downtown Business Improvement Area

DEPARTMENT NAME	2017 Actuals	2018 Projected Actuals	2018 Approved Budget	2019 Status Quo/ Contractual	2019 Base Budget	2019 Growth/Volume Change	2019 Service Level Change	2019 Approved Budget	% Change Presented/ P.Y. Approved
Downtown Milton Business Improvement Area (BIA)									
EXPENDITURES	\$ 247,914	\$ 265,877	\$ 265,877	\$ 764	\$ 266,641	\$ -	\$ -	\$ 266,641	0.3%
REVENUE	(247,914)	(265,877)	(265,877)	(764)	(266,641)	-	-	(266,641)	0.3%
TOTAL LEVY REQUIREMENTS BIA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

Understanding Fund Accounting

Reserves and Reserve Funds Summary

Reserve Type	Dec 31, 2017 Balance	Dec 31, 2018 Estimated Balance	Projected 2019 Activity						Dec 31, 2019 Estimated Balance
			Interest Earned	Contribution from Revenue	Other Revenue	Transfer to Capital	Transfer to Revenue	Debt Payments / Cash Flow Assistance	
Total Reserves	\$ 34,601,678	\$ 37,336,585	\$ -	\$ 19,839,463	\$ -	\$ (13,902,027)	\$ (1,171,065)	\$ -	\$ 42,102,956
Total Reserve Funds	35,409,693	37,675,445	628,741	6,411,791	7,542,034	(18,320,830)	(2,558,515)	-	31,378,666
Total Capital Provision and Development Charges	70,183,832	80,478,199	213,888	5,507,723	91,151,905	(125,433,631)	(1,731,821)	(1,458,546)	48,727,717
Total Reserves and Reserve Funds	\$ 140,195,203	\$ 155,490,229	\$ 842,629	\$ 31,758,977	\$ 98,693,939	\$ (157,656,488)	\$ (5,461,401)	\$ (1,458,546)	\$ 122,209,339

Financial Policies and Guidelines

Council Approved Financial Policies and Guidelines

The following financial policies establish the framework for the overall fiscal planning and management of the Town of Milton. In 2019 some of the Town's financial policies were reviewed and updated including Financial Principles, Budget Management, Taxation and Assessment, and Procurement and Disposal. A review of other Town policies including Treasury, Accounting and User Fees is planned for 2019. Further information on the policy update as well as the full updated policies can be found in [CORS-041-18](#) Financial Policy update. Below are excerpts from the main sections of the updated policies as well as the existing Accounting, User Fees and Treasury policies:

Financial Principles

1. Financial Management Framework

i. Financial Planning & Prioritization Framework

The following interdependent studies and planning exercises will be undertaken to inform sound financial planning:

- a) Council Strategic Plan
- b) Official Plan
- c) Secondary Plans
- d) Master Plans & Strategies
- e) Asset Management Plans
- f) Fiscal Impact Studies
- g) Development Charges Studies
- h) Annual Operating and Capital Budget

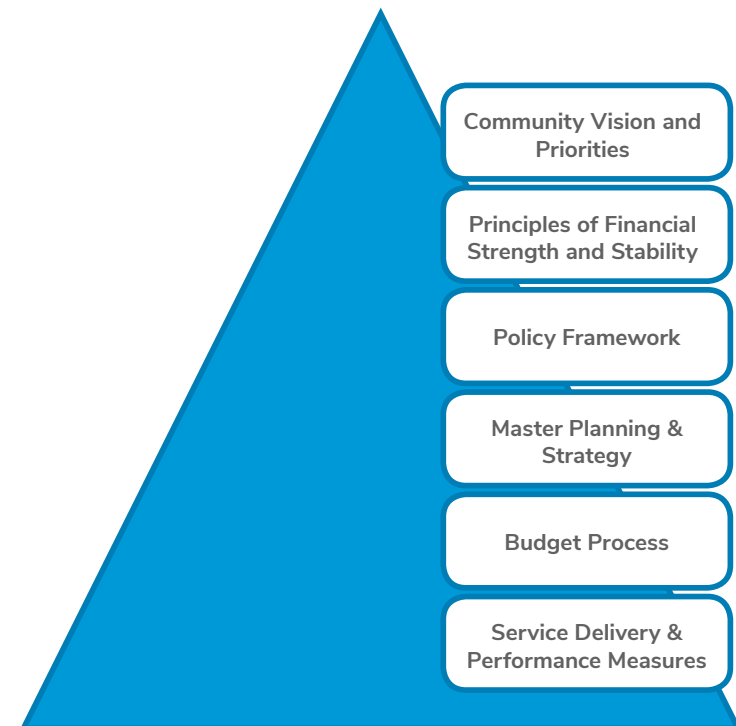
ii. Financial Policy Framework

To ensure financial integrity, the Town will maintain policies with respect to the following (at minimum):

- a) Procurement of Goods & Services
- b) Sale and Other Disposition of Land
- c) Budget Management
- d) Taxation & Assessment Base Management
- e) Treasury
- f) Accounting
- g) Enterprise Risk Management
- h) Asset Management

iii. Integrating Conceptual Planning to Implementation

The following graphic summarizes the iterative phases of the process that links the planning to service delivery:



Financial Policies and Guidelines

This process generally starts with the establishment of Council's **vision** for the Town of Milton through a strategic planning process, along with the resulting **priorities**. When combined with **financial principles** that ensure the stability of the municipality in the long-term planning horizon, a basis is created upon which policy can be established. Such **policy** provides important guidance with respect to the objectives, principles, and parameters within which Council wants the services of the Town to be developed and delivered. This policy framework can then be reflected across the broad array of **master planning** and strategy processes undertaken (including secondary plans, fiscal impact studies, etc.), in order to ensure consistency within the organization as well as alignment with the broader vision of Council. The **budget process** provides an avenue to prioritize and balance the allocation of available resources to achieve the various master plan targets and priorities. Finally, based on the service levels and resources provided for through the Budget process, **service delivery** to the community occurs and performance can be measured in order to inform future decision making as this is very much an iterative process.

2. Financial Sustainability

Staff will reflect the following in developing budgets and financial strategies for Council consideration and approval:

- i. The results of the numerous long-range planning exercises undertaken such as official plan reviews, master plans, fiscal impact studies, and asset management plans
- ii. Multi-year budget planning will be utilized, including long-term forecasting of debt and reserve balances
- iii. Operating and Capital Budgets are interdependent, capital investments and program changes will invariably have tax rate implications in the following budget year(s). As such:

- a. the estimated financial impacts (operating and capital) and risks will be identified prior to approval of any new or revised program, service level or strategy; and

- b. operating impacts that result from the construction or assumption of capital infrastructure will be identified and planned for at the time of project approval

iv. Capital Financing

- a. The existing capital financing base in the operating budget will be increased annually with consideration for inflation and assessment growth

- b. An annual lifecycle provision for future rehabilitation and replacement will be budgeted for any new assets constructed or assumed

- c. An additional contribution (in excess of a & b above) will be proposed annually through the budget process in order to reduce the existing annual infrastructure deficit

- d. The Town will look to identify and pursue other non-tax base funding sources and non-financial methods to reduce the infrastructure deficit

- v. Prior year surplus will not be incorporated into subsequent year's operating budget

- vii. The portion of the annual budget for Supplementary Revenue that will be used to offset annual operating costs will be limited in order to avoid future budget deficits and pressures should the pace of growth slow. Any excess budgeted or actual supplementary revenues over the established limit will be transferred to reserve

Financial Policies and Guidelines

vii. The annual budget for investment income that will be used to offset annual operating costs will be limited in order to avoid future budget deficits or pressures should the size of the portfolio or market conditions change. Any excess investment income revenue transferred over the established limit will be transferred to reserve

viii. The Municipal Price Index will be used as a tool to estimate the impact of inflationary pressures on the services delivered by the Town, as it provides a more accurate reflection of the costs incurred by the Town relative to other measures

ix. The Enterprise Risk Management (ERM) framework will be utilized to help inform decisions with respect to the allocation of resources and program delivery

3. Affordability

Milton respects taxpayers through a commitment to continuous improvement and a high regard for the economy, efficiency and effectiveness of Town Programs. The following measures will support the Town's efforts to ensure value for money:

i. The Town shall limit the impact to existing taxpayers that results from financing growth-related infrastructure and use Development Charges, Cash-in-lieu, and any other available sources to finance growth projects to the maximum extent allowable.

ii. The Town will leverage external funding opportunities made available from the Federal and Provincial Governments, as well as other organizations.

iii. User fees will form an important part of the Town's cost recovery structure in accordance with the prevailing User Fee Policy and By-law.

iv. Planning for growth will consider staging development in a manner that reduces financial risks, including supporting a balanced residential to employment ratio.

v. The Town will consider periodic internal or external reviews of service delivery to identify opportunities and as a part of a dedication to continuous improvement.

vi. The Town will leverage private sector expertise where appropriate through partnerships including those acquired through the Town's procurement program.

vii. The Assessment Base Management program will strive to ensure fairness in the valuation of property and the resulting apportionment of cost to support Town services.

viii. The Town will leverage procurement strategies that are intended to maximize the value acquired through externally sourced goods and services.

ix. The Town will maintain internal controls for financial transactions in order to safeguard Town assets.

4. Service Levels

i. All services, both existing and new, must be aligned with the Town's priorities and reviewed regularly.

ii. The full financial cost of service and staff requirements should be understood by Council and administration.

iii. Future changes in service levels, including personnel resourcing requirements, will be considered in the long-term planning horizon.

Financial Policies and Guidelines

Budget Management

1. Budget Calendar & Guidelines

Staff shall prepare and submit annual Budget guidelines and a calendar for Council approval. The guidelines will form the basis upon which staff prepare the Budget Submission for Council's consideration. The Budget calendar shall, at a minimum, include the dates for the review of the Operating and Capital Budgets for Town Departments, the MPL and the BIA.

For the budget pertaining to any year following a municipal election, the budget calendar shall be prepared such that budget approval is scheduled for the month of January in the year which the budget applies. For all other years, the calendar shall be prepared such that budget approval is scheduled in the year preceding the year to which the budget applies, unless such timing would be disadvantageous to the budget preparation process.

Changes to the scheduled date of budget deliberations must be approved by Council.

2. Public Input

The budget process will seek community input and stakeholder participation consistent with Council approved principles for public involvement as well as any statutory requirements.

3. Annual Budget Submission

3.1 Budget Process and Approvals

All Departments, the MPL and the BIA will annually prepare and submit to the Treasurer or designate an Operating and Capital Budget.

The proposed Operating and Capital Budget shall be reviewed by the

Leadership and Strategic Management teams, or approved by the appropriate Board in the case of the MPL and BIA, after which they will be submitted to Council for consideration and approval.

Council shall, in accordance with the Municipal Act, 2001, consider and adopt an annual Operating and Capital Budget.

3.2 Information Included in the Budget

The Operating and Capital Budget will establish the services and service levels to be provided by the Town as well as the resulting funding and spending authority for Programs or Projects, and will include:

- i. All departments, the MPL and the BIA
- ii. A balanced Operating Budget and a two year operating forecast including:
 - a. Financing sources, such as transfers from reserves, deferred revenues, user fees, subsidies from other levels of government, grants, donations, cost sharing and the tax levy.
 - b. Operating expenditures required in-year for program delivery such as compensation, administrative, operational and supply, services, maintenance, equipment, vehicle and technology expenses, as well as any other asset lifecycle related costs.
 - c. Service level change forms for Program Changes for the current year.
 - d. Capital financing including transfer to capital reserves, debt charges, and transfers to the capital fund where a funding source for a Capital Project is identified as a recovery from the Operating Budget.

Financial Policies and Guidelines

e. Municipal Price Index Summary as well as Key Statistical Indicators and Trends.

f. Amortization will be excluded from the Operating Budget submission. In accordance with O.Reg. 284/09, a separate report will be provided to Council regarding any eligible excluded expenses as outlined in that regulation, along with the required resolution.

iii. A Capital Budget and a nine year capital forecast including:

a. TCA Projects - Expenditures for tangible capital asset (TCA) acquisition, rehabilitation and replacement in excess of the thresholds established.

b. Non-TCA Projects – Expenditures for non-TCA projects (such as studies) which may lend themselves better to the Capital Budget planning and reporting structure to allow for improved transparency, project management and administration, or alignment with funding sources.

c. Financing sources such as transfers from reserves, deferred revenues, debentures, grants, donations and cost sharing.

d. Identification of future projects requiring current year pre-approval to provide authority to proceed with a purchase commitment in the current year with funding to follow in a subsequent year's budget.

e. Capital Project Detail Sheets for all projects included in the first year of the 10 year period or requesting pre-approval in the first year. The project data sheet will include, at a minimum, a detailed description and justification of the project, the project expenditures and funding sources and the operating revenues/expenditures that are anticipated as a result of the capital project.

iv. A summary of staff complement (Full Time Equivalents) including a continuity schedule summarizing the changes in complement that are proposed relative to the prior year.

v. The reporting of debt and Reserves and Reserve Funds will include:

a. The debt amounts outstanding for all debt previously issued or approved and amounts recommended for approval with the current Budget.

b. All debt charges (principal and interest payments) forecasted/anticipated for a period of at least 10 years for issued debt, debt that is authorized but unissued, as well as proposed debt.

c. The Reserves and Reserve Funds and Development Charge and Gas Tax deferred revenue amounts available as well as the amounts recommended for approval within the current Budget.

d. The forecasted year end balances for Reserves, Reserve Funds and deferred revenue accounts for a period of at least 10 years.

3.3 Project Administration Surcharge

Each project included in the first year of the Capital Budget will be charged a Project Administration Surcharge based on an established rate and the budget approval amount for each project. This charge is reflective of the support services and overhead costs required to deliver the project. As such, an offsetting revenue will be reflected in the Operating Budget where those costs are incurred. Any difference between the cost to administer the Capital Budget and the surcharge applied within the annual capital program will be managed through a transfer to/from the Tax Rate Stabilization Reserve to negate any volatility on the annual Operating Budget.

Financial Policies and Guidelines

3.4 Project Management Cost

For projects where a significant amount of internal staff time will be spent performing project management responsibilities or delivering the project, the project budget will include a budget for these expenses. The wages, benefits and related costs associated with these positions will continue to be paid from their respective Operating Budget accounts, with a corresponding recovery from the Capital Budget. To determine the appropriate recovery amount, project managers will record time spent on projects while direct administrative and supervisory support to the project managers may be allocated based on the project managers recorded time where applicable.

3.5 Internal Development Fees

A Capital Project shall be charged the appropriate development user fees, such as site plan and building permit fees, as outlined in the prevailing User Fee By-law that would be charged against similar external development applications. The total cost of such fees will be charged to the Project Budget with an offsetting revenue recognized in the Operating Budget of the appropriate Department.

3.6 Capital Equipment Replacement

Capital vehicle and equipment planning and implementation shall be carried out as follows:

- i. A transfer to reserve based on the estimated replacement cost and lifecycle for each equipment unit will be included annually in applicable departmental operating budgets to provide for the future replacement of equipment utilized.
- ii. New equipment will be funded from development charges as per approved studies and by-laws.

- iii. Service-enhancement and other new non-development charge related vehicles and equipment will be prioritized as a part of the Capital Budget approval process.

- iv. The vehicle and equipment recovery rates will be updated regularly to ensure that rates are at current market value and reflective of the cost of operating and maintaining the Town's fleet. This will help ensure that the services provided to third parties are recovered at an appropriate rate.

4. External Funding

- i. Budgets will include estimated grants and other external revenue sources. Where practical, shortfalls in external revenue in the Operating Budget will be mitigated by restraint in spending for the related Program area. In the Capital Budget, spending against external revenue sources should not be initiated until receipt of the funding is assured. Revenue shortfalls will be reported in the Variance reporting processes.

- ii. LMT members, the MPL and the BIA are responsible for the management of Federal, Provincial or other funding programs or external recoveries that are available for their respective programs and services, including identification of opportunities and submission of applications.

- iii. Financial Planning and Policy staff are responsible for supporting this process, for providing coordination of programs that span multiple program areas, and for reviewing any reporting that is financial in nature and required as a part of any funding program utilized by the Town.

5. Expenditures prior to Budget Approval

Prior to Council approval of the current budget, spending shall be limited as set out in this Policy.

- i. Operating expenditures may be committed or incurred on the basis of the previous year's Operating Budget and service level.

Financial Policies and Guidelines

ii. Capital expenditures may be permitted if an individual Project is deemed a priority by Council and specifically approved in advance of the entire Capital Budget.

iii. Where expenditures form part of a multi-year agreement or are part of the annualization of a service or cost that was introduced in the prior year's budget (or Council approved report thereafter), the goods or services may be incurred in the current year in advance of Budget approval.

6. Operating Budget Control

The operating budget approved by Council establishes the spending authority for a program. The annual planned budget is based on assumptions that may not always match actual results. Changes in priority, circumstance or financial conditions will create variances between the Budget and actual expenses.

i. Increases or decreases to the Gross Operating Budget:

a. An increase or decrease to the approved gross operating budget will have no impact on the Council-approved tax levy and will only be made:

- in accordance with External Funding guidelines as outlined in 4.6.iii, or
- where provided for in the Financial Management – Treasury Policy, or
- where approved by Council.

ii. Re-allocation of Operating Budgets within and between programs:

a. Staff, the MPL or the BIA may approve spending in excess of the budget for a particular expense line(s) by making the necessary balancing decisions in other expense lines and/or programs provided the program deliverable or outcome is still within the

approved service levels. Where the source of budget capacity will be salary & benefits (excluding MPL and BIA), transfer with reserves and reserve funds, reallocations (chargebacks), or financing revenue, validation from the Finance Division is also required.

iii. Revenues that are received beyond the level provided for in the budget shall not be spent or committed without Council approval with the exception of the following:

a. In-year receipt of grant funding for Operating Programs may result in the creation or broadening in scope of an Operating Budget that was not included in the approved Budget. Budgets will be adjusted to reflect the additional revenue and expenses using delegated authority for cumulative amounts not exceeding \$250,000. Amounts exceeding \$250,000 will be adjusted with Council approval. The Program end date must coincide with the end date of the funding to ensure alignment with the grant requirements and adjustments to defer revenue and adjust future year Budgets will be made as required. Any surplus funds at the end of the project must be used in accordance with the terms of the grant funding.

b. Where revenues are only achieved through incremental expenditures where the budget impact is net neutral or positive and the program(s) remain within the approved service levels.

iv. Forecast Changes:

a. A Forecast Change is an estimate of the final year end position of expenses and revenues.

b. Certain expenses or revenues in the Operating Budget cannot be accurately predicted or controlled due to their variable nature, such as winter maintenance and utilities which are impacted

Financial Policies and Guidelines

by weather patterns, legal/insurance claim costs and settlements, or Emergency Purchases in accordance with the Purchasing By-law.

- As much as practical, staff shall make efforts to mitigate the impact of such cost pressures on the total Operating Budget and year-end position.
- LMT members shall report any such anticipated over-expenditures to the Finance Division as soon as such potential over-expenditures are known.

c. For all other expenditures not captured in section 6.iv.b above, sufficient available budget is required prior to a purchase commitment or hiring decision being made, therefore over expenditures should not occur.

d. In addition to the reallocations addressed in section 6.ii, expected changes from budget to the year-end position will be reported to Council as Forecast Changes.

7. Capital Budget Control

The Capital Budget approved by Council shall establish the scope, funding and spending authority for a Capital Project. Requirements, conditions and estimates may change, resulting in the variances from the originally approved budget. Budget Owners shall identify required budget amendments (where applicable) and secure the required approvals in collaboration with the Finance Division in advance of proceeding with any related purchase commitments.

7.1 Project Variance Account

A Project Variance Account will be created and maintained within the Capital Fund.

i. The purpose of this fund is to provide for flexibility in managing in-year variances to the Town's Capital Projects while maintaining the integrity of the financial plans established through the annual budget process.

ii. Surpluses relating to the non-growth portion of Capital Projects that are funded from Town sources (example: levy, capital works reserve, etc.) will be transferred to the Project Variance Account through Budget Adjustments or at the time of Project closure.

iii. Shortfalls in the Town's non-growth portion of Capital Projects will be funded from the Project Variance Account in accordance with the authority limits established within this policy.

iv. Transfers between the Project Variance Account and Reserves may be required should the Project Variance Accounts accumulate excess funds or incur declining balances. Any such transfers will require Council approval.

v. The target balance for the Project Variance Account will be 10% of the average annual portion of the Town's capital forecast that is to be funded from Project Variance Account-related funding sources (i.e. it will exclude the portion of the forecast that is to be funded from Development Charges, Gas Tax, external recoveries, etc.).

vi. Any surplus or shortfall in Capital Projects related to the MPL or BIA will be funded from MPL or BIA sources.

7.2 Adjustments to Capital Budgets

i. The scope of an existing project may not be amended without Council approval, unless:

- a. the scope is the result of the receipt of external grant funding; or
- b. the change has been authorized by the CAO in accordance with the authority delegated in the Purchasing By-law, or equivalent

Financial Policies and Guidelines

section of the MPL or BIA's purchasing policies (if applicable); or

c. the scope is the result of an Emergency as defined in the Purchasing By-law.

ii. Budget increases to existing Capital Projects can proceed with authority delegated to the Treasurer or designate as follows:

a. for cumulative budget increases not exceeding \$250,000 over the Council-approved project budget where funding is available from the Project Variance Account, deferred revenues and/or external revenue;

b. for cumulative budget increases not exceeding \$500,000 over the Council-approved project budget where at least 50% of the funding is from an in-year receipt of grant, municipal or other external funding source and where funding for the remainder is available from the Project Variance Account, deferred revenues and/or external revenue;

c. for any budget increase considered in sections a. to b. above, where the cumulative increase exceeds 25% of the approved budget, the approval of the CAO is required.

d. for the MPL and BIA, increases up to \$250,000 can be made without Council approval subject to authorization in accordance with the prevailing MPL or BIA policy, as well as validation of the funding sources by Finance Division.

e. Council approval will be required for all other budget increases to existing projects.

ii. Budget decreases to existing Capital Projects may occur when:

a. Costs for a project will be less than the approved project budget, resulting from a purchasing award, partial completion of a project or project closure.

b. Where it has been determined that previously budgeted external recovery will not be required or materialize.

c. Where a project will be deferred to future years and be re-budgeted through the annual budget process.

d. All such reductions can be approved by staff, the MPL or the BIA and reported to Council through the variance reporting.

iii. All new Capital Projects require the approval of Council, unless:

a. the scope is the result of the receipt of external grant funding.

b. the cost is a result of an Emergency as defined in the Purchasing By-law.

Any new projects created through the staff delegated authority above shall be reported to Council.

7.3 Project Closures

Budget Owners and/or LMT Members, the MPL or BIA will notify the Finance Division when a project is complete. Council will approve formal closure of Capital Projects.

8. Staff Complement Management

As staff complement represents a major category of cost in the delivery of municipal services to the public, guidelines that allow for the management of the cost associated with Full Time Equivalents (FTE) in a structured, efficient and responsive manner are appropriate. On that basis:

i. Staff, the MPL and the BIA have the delegated authority to re-purpose an approved FTE within the following parameters:

Financial Policies and Guidelines

- a. changes must be FTE neutral,
- b. sustainable funding sources must be available, and
- c. changes must align with the approved service levels.

Should a full-time position be recommended to change from a 40 hour work week to 35 hour work week, or vice versa, this will be deemed to be FTE neutral

- ii. Staff, the MPL and the BIA have the delegated authority to temporarily increase staff complement (as measured by FTE), within the following parameters:
 - a. sustainable funding sources must be available for the term of the resulting contract, and
 - b. changes align with the approved service levels.
- iii. All other changes to approved staffing levels must be approved by Council.

9. Reporting

9.1 Variance Reporting

- i. Through the Variance Reporting processes, the following information shall be presented to Council:
 - a. Operating Budget and Capital Budget actual results in comparison to Budget and Forecast Changes for the balance of the year.
 - b. A description for material variances between approved budgets and actual expenditures and revenues.
 - c. All in-year Budget Adjustments.

- d. Changes to the approved Staff Complement made under the delegated authority provided in Section 8.i.
- e. Budget to actual comparison of the transfers between the Operating Fund and the Reserve Fund.

- ii. Detailed variance reports relating to the Capital Budget will be submitted to Council twice annually for the periods ending June 30th and December 31st.
- iii. Detailed variance reports relating to the Operating Budget will be submitted to Council three times annually for the periods ending May 31st, September 30th, and December 31st.
- iv. Operating Budget and Capital Budget month-end statements will be provided to Council for the month-end positions from March, April, July, August and October.

9.2 Project Milestone Reports

Regular Milestone reports will be prepared for any projects that meet criteria such as size (example: over \$5,000,000 approved budget), risk, public interest or otherwise directed by Council or staff.

Accounting Principles

The Town of Milton's accounting principles are as follows:

1. Every expenditure for goods and services shall be charged in the fiscal year in which the goods or services are actually received.
2. Where general tax based funds have been appropriated but not spent prior to the end of the fiscal year and no legal obligation to expend said funds has been entered into prior to the end of the fiscal year, said funds shall be included in the Town's general surplus and a

Financial Policies and Guidelines

surplus report shall be submitted to Council indicating the allocation of these funds.

3. Where unanticipated revenues which are not dependent on expenditures to provide a service are realized, such revenues shall not be spent or committed without Council approval; at year-end such remaining revenues shall become part of the Town's surplus or be used to reduce the Town's deficit.
4. The Town shall continue to follow the accounting principles and guidelines identified by the Public Sector Accounting Board (PSAB).

User Fees

The Town of Milton is very proactive in establishing user fees to recover costs and reduce reliance on the tax levy to fund the operating budget. Full cost recovery, as determined by the User Fee Model, is the ultimate target for all non-recreation fees. A comprehensive review of user fees is conducted every three years, including consultation with staff and user groups to set the fees. An annual update is conducted to ensure that fees are increasing at the appropriate rate of inflation.

Cash Management and Investments

The policy provides an efficient framework for optimal utilization of cash resources of the Town of Milton with the statutory limitations and the basic need to protect and preserve capital while maintaining solvency and liquidity to meet on-going financial requirements.

Debt Capacity

Debenture financing is applied within the Provincial debt capacity guideline of 25% of own source revenues based on O.Reg 403/02 Debt and Financial Obligation Limits. It is further applied within the more conservative Council approved policy of 15% of the Town's own source revenues and that the debt limit as calculated by the regulations could be

as high as 20% where at least 25% of the debt repayments can be made from other sources of revenue such as user fees, future development charges or future capital provision payments.

Taxation and Assessment Base Management

The Taxation & Assessment Base Management Policy provides guidance to staff for the effective and efficient collection of property taxes on behalf of the Town of Milton ("the Town"), the Region of Halton ("the Region"), the school boards and the local Business Improvement Area. The Policy also directs the Town's assessment review activities to help ensure the stability and accuracy of the assessment base.

Procurement and Disposal

The Procurement and Disposal Policy is an important part of the framework that promotes achieving value for money in the delivery of municipal services to the public. In conjunction with the Town of Milton's Purchasing By-law, this policy serves as a guide for staff involved in the acquisition or disposal of goods and services.

Operating Budget Account Structure

Operating Expenditures

Salaries and Benefits

This category includes the salaries and benefits for Town employees across all departments for full-time, part-time and contract staff.

Financial

Financial expenditures include such things as bank charges and principal and interest payments on debt and insurance.

Purchased Goods and Services

Purchased goods and services include all external purchases of goods and services required to provide the many services offered by the Town to residents. It includes such things as contracted services for winter control and parks maintenance, telecommunications, maintenance contracts, utilities and equipment.

External Revenues Transferred to Reserves/Reserve Funds

As per Public Sector Accounting Board (PSAB) reporting requirements, funds received by the Town that are a contribution to a reserve or reserve fund must flow through the operating fund as a source of revenue. This category of expenditures represents the transfer of these funds from the operating fund to the appropriate reserve or reserve fund. There is no net impact of these transactions on the Town's operating fund.

Administration

Administrative expenditures are related to the management of the municipality and include such things as professional development, training, marketing, mileage and uniform clothing allowances.

Fleet Expenses

Expenditures related to the maintenance of the Operations, Fire and By-law Enforcement divisions' fleet including fuel, maintenance, and repairs are included in this category.

Transfers to Own Funds

Transfers to own funds include transfers to the capital budget and transfers to reserves and reserve funds. They represent a critical component of the operating budget designed to ensure the future financial stability of the Town as well as fund the capital budget.

Reallocated Expenses

Reallocated expenses denote a transfer of expenditures between departments to better reflect the true cost of providing Town services by functional service area. These expenditures are offset by the reallocated revenues as they are a reallocation of costs from one functional area to another. There are no net impacts of these transactions on the Town's operating fund.

Operating Budget Account Structure

Operating Revenues

Grants

Grants denote the funds received from provincial or federal agencies and can be either conditional or unconditional in nature.

Recoveries and Donations

Recoveries and donations include the reimbursement of Town costs through agreements with external agencies. Donations from external parties are also included within this revenue category.

User Fees and Service Charges

This revenue source includes all fees paid by individuals or organizations to the Town for the provision of municipal programs or services. The user fees included in the operating budget were approved by Council through the 2019 Rates and Fees By-law 062-2018. This By-law provides the authority to collect these types of revenues.

External Revenues Transferred to Reserves/Reserve Funds

The revenues included in this category represent revenues that are not used directly in the operating budget but are immediately transferred to the appropriate reserve or reserve fund. The inclusion of the revenue in the operating budget is solely for accounting purposes. These revenues include such things as the Ontario Lottery Corporation proceeds and perpetual maintenance revenues.

Taxation

Taxation represents the amount of property tax that is received by the Town from taxpayers, including the tax levy and supplementary taxes.

Payments in Lieu

This revenue source represents the amount of revenue received from other government agencies who own property within the Town of Milton; essentially, it is a cash payment received in lieu of a property tax payment and also includes Right of Way payments.

Other

Revenue received from other Town funds including the capital fund, reserves and reserve funds; investment income; revenues from Milton Hydro including an annual dividend and interest payments on a long term note receivable; and long term lease agreements are recorded in this category.

Reallocated Revenues

Reallocated revenues denote transfers of revenues between departments to better reflect the true cost of providing Town services by functional/service area. These revenues are offset by the reallocated expenses as they are an allocation of costs from one functional area to another.

Reserve and Reserve Fund Definitions

Understanding Reserves and Reserve Funds

Reserves

A reserve is an allocation of accumulated net revenue. It has no reference to any specific assets and does not require the physical segregation of money or assets.

Reserve Funds

Reserve fund assets are segregated and restricted to meet the purpose of the reserve fund. Reserve fund monies can be invested only in such securities as defined by O. Reg. 438/97 Eligible Investments and Related Financial Agreements. All earnings derived from such investments must form part of the reserve fund. There are two types of reserve funds:

1. **Obligatory Reserve Funds:**

Shall be created whenever a statute or legislation requires that revenue received for special purposes are to be segregated from the general revenues of the Town. Obligatory reserve funds are created solely for the purpose prescribed for them.

2. **Discretionary Reserve Funds:**

Are established whenever Council wishes to set aside revenues to finance a future expenditure or to provide for a specific contingent liability, for which it has authority to spend money, so that the funds are available as required.

Creation of Reserves and Reserve Funds

All proposals to establish or create a new reserve or reserve fund in any year, whether for capital or operating purposes, shall be contained in the budget

estimates where identifiable and shall be approved by Council resolution.

Reserve and Reserve Fund Movement

All contributions to or withdrawals from reserves and reserve funds shall be clearly identified and segregated in the Town's accounting system.

Reserve and Reserve Fund Controls

All reports containing proposals to finance capital or operating expenditures from reserves or reserve funds must be signed by the Treasurer before a report is submitted to Council for approval.

Capital Projects Financed from Reserves and Reserve Funds

Any projects scheduled in the budget and for which offsetting revenue are shown coming from reserves/reserve funds, should only proceed if the funding is available from appropriate reserves/reserve funds.

Investments

The Treasurer shall prudently invest reserve funds and any related net investment income earned shall be credited to reserve funds accordingly.

Reserve and Reserve Fund Borrowing

Only the Development Charge Reserve Funds for each particular service will be allowed to enter into a negative position at any point in time; as long as the total amount of development charges from all services is not in a negative position.

Where the activities supported by a specific reserve fund require temporary funding from another reserve fund, the Treasurer shall prepare a promissory note setting out the terms and conditions of the loan transaction.

Reserve and Reserve Fund Definitions

Reporting

The inventory of reserves and reserve funds is maintained by the Corporate Services Department. Semi-annually, the Treasurer shall prepare and present a report to Council setting out a Statement of Continuity. In addition, a forecast of reserve and reserve fund balances will be prepared and submitted annually with the capital budget and will be included in the final operating and capital budget document.

A Statement of Continuity

A Statement of Continuity shows:

- The balance standing to the credit of every reserve and reserve fund as at the previous December 31st.
- All contributions and withdrawals made against every reserve and reserve fund to the date of the statement.



Reserve and Reserve Fund Definitions

Name	Purpose of Fund	Funding Sources	Appropriation of Funds
Aggregate Permit Fees	To assist in financing rural roads reconstruction as a result of truck traffic traveling to and from local quarries to extract aggregate.	<ul style="list-style-type: none"> • \$0.06 per tonne fee collected from the Ministry of Natural Resources for all aggregate extracted in Milton. 	<ul style="list-style-type: none"> • Contribution to roads reconstruction capital budget.
Building Rate Stabilization	To ensure that the Building Department operates as a self-sustaining operation as per Bill 124. This reserve fund will be used to mitigate fluctuations in building permit fees by managing the risk associated with an economic downturn and managing the financial implications resulting from additional compliance costs.	<ul style="list-style-type: none"> • Surplus earned on building permit revenues. 	<ul style="list-style-type: none"> • Contribution to the operating fund.
Capital Provision	In order to mitigate the impact of growth on tax rates and on the Town's debt capacity limits, developers have agreed to provide a capital provision fee over and above the Development Charges payable on residential development. This reserve is used to fund non-development charge recoverable costs on growth-related capital projects.	<ul style="list-style-type: none"> • Developer contributions to be collected at time of building permit issuance for residential units as set out in the Bristol, Sherwood and Boyne Financial Agreements and as negotiated with future phases of development. 	<ul style="list-style-type: none"> • Provision of capital facilities and infrastructure as negotiated and identified in fiscal impact assessments.
Capital Works	This reserve is used for emergency capital requirements outside the annual budget process and over expenditures in capital projects. It will provide financing to projects where tenders exceed approved budgets.	<ul style="list-style-type: none"> • Contribution from the operating fund. • Excess financing from completed capital projects. • Operating fund surplus. 	<ul style="list-style-type: none"> • Contribution to the capital fund.

Reserve and Reserve Fund Definitions

Name	Purpose of Fund	Funding Sources	Appropriation of Funds
Cash-in-Lieu of Parking	<p>In accordance with the <i>Planning Act R.S.O. 1990 sec. 40. (2)</i>, municipalities may enter into an agreement with a property owner for providing and maintaining parking facilities on their land as required under municipal by-law and to provide funding to the municipality as consideration for granting the exemption.</p> <p>The funding collected in this reserve fund will be used to finance parking lot construction in areas which do not meet the minimum zoning requirements and land acquisition.</p>	<ul style="list-style-type: none"> Contributions received from developers in lieu of providing and maintaining parking facilities on properties being developed. 	<ul style="list-style-type: none"> Contribution to the capital fund to fund the construction of parking lots and acquisition of land.
Cash-in-Lieu of Parkland	<p>In accordance with the <i>Planning Act R.S.O. 1990 sec. 42. (6)</i>, municipalities may adopt a by-law requiring a percentage of land being developed or redeveloped to be conveyed to the municipality for park or other public recreational purposes. Where parkland cannot appropriately be provided, the municipality may require a payment of the value of land otherwise to be conveyed.</p> <p>The funding collected in this reserve fund will be used to fund the acquisition of land for parks or any other public recreational purpose and the development or redevelopment of land, parks, and recreational facilities.</p>	<ul style="list-style-type: none"> Contributions received in lieu of land being conveyed to the Town for parkland requirements as per the Planning Act. 	<ul style="list-style-type: none"> Contribution to the capital fund to fund the construction and development of parkland.
Cash-in-Lieu of Storm Water Management	<p>To provide for the rehabilitation of storm water management ponds.</p>	<ul style="list-style-type: none"> In-fill developers contribute to this reserve to compensate for their use of existing storm water ponds. 	<ul style="list-style-type: none"> Contribution to the capital fund.

Reserve and Reserve Fund Definitions

Name	Purpose of Fund	Funding Sources	Appropriation of Funds
Computer Requirements	To fund the replacement of computer hardware on an ongoing basis, whether through lease or acquisition; to fund software acquisitions and associated training costs.	<ul style="list-style-type: none"> • Contributions from the operating fund. • Operating fund surplus. • Proceeds from sale of used equipment. 	<ul style="list-style-type: none"> • Contribution to the capital fund.
DBIA Surplus	To finance improvements in the Downtown Milton Business Improvement Area (BIA).	<ul style="list-style-type: none"> • Surplus funds generated by the BIA. 	<ul style="list-style-type: none"> • Subject to approval of BIA Board of Directors.
Development Charges	As per the <i>Development Charges Act, 1997, c.27, s. 2(1)</i> , Municipalities may pass a by-law that allows the development charge against lands that are being developed that will result in greater capital costs due to increased needs for services provided by the municipality. Services include roads, fire, library, transit, administration, parks, recreation, transportation, parking and storm water management.	<ul style="list-style-type: none"> • Contributions received from developers as per the Development Charges by-law. 	<ul style="list-style-type: none"> • Growth-related capital projects as funded by the development charges by-law and identified in the Development Charges Background Study.
Election	To mitigate budget pressure resulting from the expenditures of a municipal election, one-quarter of the estimated costs of the election will be transferred annually to this reserve and drawn upon in the year of election.	<ul style="list-style-type: none"> • Contribution from the operating fund. 	<ul style="list-style-type: none"> • Contribution to the operating fund in election year.

Reserve and Reserve Fund Definitions

Name	Purpose of Fund	Funding Sources	Appropriation of Funds
Equipment Replacement	To provide for the replacement of Town owned rolling stock and equipment including fire trucks and transit buses, vehicles for operations, by-law enforcement and facilities, at the end of their useful life.	<ul style="list-style-type: none"> • Contribution from the operating fund. • Proceeds from sale or disposal of used equipment. 	<ul style="list-style-type: none"> • To fund the replacement of vehicles and equipment for operations, fire, transit, by-law enforcement, and facilities.
Federal Gas Tax	This reserve fund is used to track receipts and disbursements of funds in accordance with the terms of the Municipal Funding Agreement for the transfer of Federal Gas Tax revenues as per the Municipal Funding Agreement for the Transfer of Federal Gas Tax Funds.	<ul style="list-style-type: none"> • Contributions from the Association of Municipalities for Ontario for the Federal Government as per the Municipal Funding Agreement for the Transfer of Federal Gas Tax Funds. 	<ul style="list-style-type: none"> • New incremental capital spending on municipal infrastructure for renewal and material enhancement and construction on projects including transit, local roads, bridges, active transportation, amateur sport, recreation and cultural infrastructure.
Federal Government Transfers	To track grant funding received from the Federal Government (excluding Federal Gas Tax) that requires distinct interest bearing accounts as well as the expenditure of those funds.	<ul style="list-style-type: none"> • Funds received from the Federal Government. • Interest earned on monthly balances. 	<ul style="list-style-type: none"> • Contribution to capital fund. • Contribution to operating fund.
Growth-Related Resources	To mitigate the impact of growth on operating budgets. May include providing funding for additional staff required as a result of growth pressures.	<ul style="list-style-type: none"> • Operating budget surpluses generated through development-related activity. 	<ul style="list-style-type: none"> • To fund growth-related resource requirements, including additional staff and related equipment.
Infrastructure Renewal	This reserve is used to fund infrastructure renewal expenditures to extend the useful life of Town assets or to fund the replacement of assets that have reached the end of their useful life.	<ul style="list-style-type: none"> • Contribution from the operating fund. 	<ul style="list-style-type: none"> • Contribution to the capital fund.

Reserve and Reserve Fund Definitions

Name	Purpose of Fund	Funding Sources	Appropriation of Funds
Insurance	This reserve is used to finance insurance claims that are less than the Town's insurance deductible and other insurance related expenditures.	<ul style="list-style-type: none"> • Contribution from the operating fund. • Occasional third-party recoveries. 	<ul style="list-style-type: none"> • Contribution to the operating fund.
Investment in the Arts	To track donations and naming rights collected through the "Investment in the Arts Campaign", including the net cash proceeds from the sale of the surplus lands (+/- 2 acres at Main and Thompson). These funds will be used to phase in the cost of operating the FirstOntario Arts Centre in an effort to mitigate the impact on the annual tax levy.	<ul style="list-style-type: none"> • Funds received from the "Investment in the Arts Campaign". • Net cash proceeds from sale of surplus lands at Main and Thompson. 	<ul style="list-style-type: none"> • Contribution to the operating fund.
Legal Matters	To finance unbudgeted or extraordinary costs associated with legal matters so as not to impact negatively on the Town's operating fund.	<ul style="list-style-type: none"> • Contribution from the operating fund. • Operating fund surplus. • Developer contributions, to be collected at time of subdivision registration for residential units at an amount set out in the annual User Fee By-law. 	<ul style="list-style-type: none"> • Contribution to the operating fund. • Contribution to the capital fund.

Reserve and Reserve Fund Definitions

Name	Purpose of Fund	Funding Sources	Appropriation of Funds
Library Capital Works	This reserve is used to fund the Library's non-growth related capital expenditures and any component of growth related projects that are not eligible for funding from development charges. This reserve will also be used to fund emergency capital requirements outside of the annual budget process and provide financing to capital projects where tenders exceed approved budgets.	<ul style="list-style-type: none"> • Contribution from the Library levy. • Excess financing from completed capital projects. • Operating fund surplus from Library. • Proceeds from sale or disposal of used assets. 	<ul style="list-style-type: none"> • Contribution to the capital fund.
Library Tax Rate Stabilization	To stabilize revenue streams and provide resources to respond to extraordinary events. This reserve will be used to moderate fluctuations in the Library Tax Levy during preparation of the annual operating budget and to protect the Library against unforeseen expenditures or unanticipated deficits that may occur in the fiscal year. This reserve also serves as a long term financing tool to smooth impacts of tax rate changes due to growth in services.	<ul style="list-style-type: none"> • Contribution from the Library levy. • Operating fund surplus from Library. 	Contribution to operating fund for: <ol style="list-style-type: none"> 1. Funding of year-end operating deficits. 2. Funding of extraordinary events and unanticipated expenditures. 3. Funding for growth of services.
Mayor's Legacy	To be used for the development of trails within the Milton Heights area.	<ul style="list-style-type: none"> • Funds received from 25th Anniversary Mayor's Legacy Fund. 	<ul style="list-style-type: none"> • Contribution to the capital fund.

Reserve and Reserve Fund Definitions

Name	Purpose of Fund	Funding Sources	Appropriation of Funds
Milton District Hospital Expansion	To provide funding for the Town's contribution towards the local share of the redevelopment and expansion of Milton District Hospital.	<ul style="list-style-type: none"> • Contribution from Slots Reserve Fund. • Contribution from Hospital Tax Levy (ended in 2017). 	<ul style="list-style-type: none"> • Contribution to Halton Healthcare Services to assist with funding for the local share of the redevelopment and expansion of Milton District Hospital.
Municipal Buildings Components	To finance the repairs and maintenance of municipally owned buildings including the Milton Public Library.	<ul style="list-style-type: none"> • Contributions from the operating fund. • Contribution from user fees as established through the Town's User Fee model. 	<ul style="list-style-type: none"> • To finance capital repairs and maintenance of building components.
Municipal Buildings Replacement	To finance the replacement or major rehabilitation of municipal buildings.	<ul style="list-style-type: none"> • Contributions from the operating fund. 	<ul style="list-style-type: none"> • Contributions to capital fund to finance repairs, maintenance and the replacement of municipally owned buildings.
Ontario Community Infrastructure Grant	Funding received from the Ontario Community Infrastructure fund (OCIF) on behalf of the Ontario Ministry of Agriculture, Food and Rural Affairs (OMAFRA) and the expenditure of these funds.	<ul style="list-style-type: none"> • Contributions from the OCIF on behalf of the OMAFRA. • Interest earned on monthly balances and surplus financing from completed capital projects. 	<ul style="list-style-type: none"> • Contributions to capital fund to finance eligible projects and expenditures under the OCIF-Formula based component agreement.

Reserve and Reserve Fund Definitions

Name	Purpose of Fund	Funding Sources	Appropriation of Funds
Ontario Lottery Corporation Proceeds	Proceeds received quarterly from the Ontario Lottery and Gaming Corporation for hosting the Slots at Mohawk Racetrack are invested into the community through contributions to the capital fund, contributions to community organizations and contributions to the hospital expansion.	<ul style="list-style-type: none"> Contributions from the Ontario Lottery and Gaming Corporation for proceeds from Slots at Mohawk Racetrack. 	<ul style="list-style-type: none"> Contribution to the capital fund. Contribution to community organizations. Contribution to Milton District Hospital Expansion Reserve Fund.
Per Unit Development Processing Fee	To recover time spent by staff outside the Planning and Building Department for review and processing of development related applications.	<ul style="list-style-type: none"> Developer contributions, to be collected at time of subdivision registration for residential units at an amount set out in the annual User Fee By-law. 	<ul style="list-style-type: none"> To be distributed proportionately among the processing departments based on the annual review of time spent on development applications.
Perpetual Maintenance	To ensure a reasonable amount of funds are available for the long-term care of infrastructure built by developers that will need to be maintained by the Town in future years.	<ul style="list-style-type: none"> Contributions from developers. 	<ul style="list-style-type: none"> Contributions to operating and/or capital fund to fund the maintenance and repairs of infrastructure built by developers.
Property Transactions	To provide financing for property acquisition to meet Town needs (i.e. rights of way, road allowances, etc).	<ul style="list-style-type: none"> Proceeds from sale of Town owned property. Contribution from the operating fund. Revenue earned from leases and agreements. 	<ul style="list-style-type: none"> Contribution to the capital fund to finance land as required.

Reserve and Reserve Fund Definitions

Name	Purpose of Fund	Funding Sources	Appropriation of Funds
Provincial Gas Tax	This reserve fund is used to track funding received from the Ministry of Transportation and the expenditure of these funds as per the guidelines of the Dedicated Gas Tax Funds for Public Transportation Program.	<ul style="list-style-type: none"> Contributions from the Ministry of Transportation. 	<ul style="list-style-type: none"> Incremental operating or capital expenditures that promote increased transit ridership. Increased capital expenditures that provide improvements to transit security and passenger safety.
Provincial Government Transfers	To track grant funding received from the Provincial Government (excluding Provincial Gas Tax) that requires distinct interest bearing accounts as well as the expenditure of those funds.	<ul style="list-style-type: none"> Funds received from the Provincial Government. Interest earned on monthly balances. 	<ul style="list-style-type: none"> Contribution to capital fund. Contribution to operating fund.
Seniors' Fundraising	To segregate excess fundraising by the Seniors' Centre for use in funding activities at the Seniors' Centre through the operating fund.	<ul style="list-style-type: none"> Surplus fundraising revenue generated by the Seniors' Centre. 	<ul style="list-style-type: none"> To be used as a contribution to the operating fund to fund Seniors' special events.
Sports Field Development	To provide funding for capital projects related to the development or redevelopment of sports fields.	<ul style="list-style-type: none"> User Fees contribution to sports field replacement. 	<ul style="list-style-type: none"> To finance capital works related to sports fields.
Tax Rate Stabilization	To mitigate tax rate changes during preparation of the annual budget and to protect the Town against any unanticipated expenditures of an operating nature. This reserve would also be used to fund any unanticipated deficits that may occur in the fiscal year.	<ul style="list-style-type: none"> Contribution from the operating fund. Operating fund surplus. 	<ul style="list-style-type: none"> Contribution to the operating fund. Funding of year-end operating deficits.

Reserve and Reserve Fund Definitions

Name	Purpose of Fund	Funding Sources	Appropriation of Funds
Training	To provide funding for employee development and continuing education.	<ul style="list-style-type: none"> • Contribution from the operating fund. • Savings in annual training budget. 	<ul style="list-style-type: none"> • Contribution to the operating fund.
Transit and Transportation	To finance operating and capital expenditures related to transit and transportation.	<ul style="list-style-type: none"> • Contribution from the operating fund. 	<ul style="list-style-type: none"> • Contribution to the capital fund to finance jobs related to transit and transportation. • Contribution to the operating fund.
Winter Control	To provide funding for winter control costs which exceed the amount provided for in the Town's operating budget so as not to adversely impact the current year's operating fund.	<ul style="list-style-type: none"> • Contribution from the operating fund. • Operating fund surplus. • Unexpected winter control funds. 	<ul style="list-style-type: none"> • Contribution to the operating fund.
Working Funds	To provide working funds to offset outstanding taxes and other receivables and to provide financial flexibility in meeting cash-flow requirements.	<ul style="list-style-type: none"> • Contribution from the operating fund. • Operating fund surplus. 	<ul style="list-style-type: none"> • Contribution to the operating fund.

Reserve and Reserve Fund Definitions

Name	Purpose of Fund	Funding Sources	Appropriation of Funds
WSIB	As a municipal government, the Town is classified as a 'Schedule 2' employer through the Workplace Safety & Insurance Board which means the Town is responsible for the full cost of the accident claims filed by its employees. This reserve is used to fund any claims associated with accidents in the workplace so as not to impact on the operating fund.	<ul style="list-style-type: none">• Contribution from the operating fund.	<ul style="list-style-type: none">• Contribution to the operating fund.

Decision Packages

Through the Budget Call Report, [CORS-047-18](#), Council directed staff to prepare the 2019 budget with identification of the cost of existing services, along with options to mitigate the tax rate impact. At the time of the Budget Call Report a budget pressure equivalent to \$31.05 per \$100,000 of residential assessment was forecast for 2019 (relative to the existing levy of \$242.23 per \$100,000).

As previously discussed in the Operating Budget Summary section, several items originally forecast to be included in the 2019 budget were either deferred, eliminated or reduced in order to mitigate the tax impact for 2019. These items include deferral of the next crew for Fire Station No. 5, staffing to support growth in service delivery, and transit expansion to Derry Green as well as service level modifications at several facilities including Sherwood Community Centre. These changes, along with the efficiency savings incorporated, resulted in lowering the residential tax impact from \$31.05 per \$100,000 of residential assessment to \$24.00 per \$100,000 of assessment.

Options to further reduce the impact were reflected through the Decision Packages section of the proposed budget in the following sections:

Section A - Options to Reduce Tax Impact to Recommended Level

This section provides a list of items identified by staff for Council consideration to adjust the tax impact for the Town down to \$18.43 per \$100,000 which was the recommended tax impact prior to a Service Delivery Review being undertaken in 2019 (Project C100130 page 88). The Service Delivery Review project provides for a review of service levels and the delivery of services with the intent of identifying potential changes that could be considered through the 2020 budget.

While the options provided to reach a tax impact of \$18.43 per \$100,000 will mean service level reductions in specific programs, it would allow for maintaining most services and expanding them to growth related areas at a lower tax rate impact than originally forecast. This strategy provides

a middle ground that is in line with the results of the public input survey outlined in [CORS-047-18](#) where residents were divided with respect to how taxation levels (affordability) should be balanced with service levels.

Section B - Options to Further Reduce Tax Impact

This section provides a list of additional items should Council want to further reduce the tax impact beyond the recommendations provided in Section A. Section B provides a list of options that could provide for a tax rate impact between \$9.41 per \$100,000 of residential assessment to \$18.43 per \$100,000. While these items have been identified by staff for Council consideration, they are not recommended as they would either result in decreased service levels or create financial risk.

Section C - Options Requested by Council

This section provides a listing of items identified by Council for staff to include as options through the 2019 budget. The cost of these items along with the tax impact have been included for Council consideration. They are not included in the budget as presented. Council would need to add in any item from this list that they want to proceed in 2019.

Some of the options provided in Section A and B may be viewed negatively by select user groups; however, this range of options balances the continued provision of key services while mitigating the tax impact.

Section D - Additional options presented in [CORS-009-19](#)

Section E - New Motions Requested and Approved by Council

This section identifies motions raised and approved by council during 2019 budget deliberations.

Decision Packages

How to Read the Decision Packages Schedule

The items in each of Section A through C are sorted from the greatest dollar impact to the least. The impact the change would have on residents is described for each item identified. The highlighted columns show the total cost of each service as well as how much of an impact that item has on residential taxes per \$100,000 of assessment. The final column shows the local tax rate impact expressed as a percentage change should that item be removed from the budget.

	A	B	C	D	E	F	G
	Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment	Tax Impact
	Current Tax Levy						9.91%
	Less:						
A-1	Name of program to be impacted	A description of the change	Details on the impact of change	R ↑	\$ (258,575)	\$ (1.07)	-0.44%
↓							
A-4	Name of program to be impacted	A description of the change	Details on the impact of change	SL ↓	\$ (214,505)	\$ (0.88)	-0.37%

Decision Packages

A Program

Provides the program area that will be impacted.

B Description of Change

Provides a description of the change on the proposed budget.

C Impact of Change

Describes the impact the change will have on the level of service provided to the community.

D The symbols in this column identify the impact the item would have as defined below:

- **SL** indicates that this budget adjustment would result in an increase or decrease in existing levels of service provided by the Town.
- **New** indicates a new program or service costed for consideration as part of the 2019 budget.
- **AM** indicates that this budget adjustment would impact asset management by reducing or increasing available funding for existing assets.
- **FR** indicates that this item could create future financial risk to the Town.
- **R** indicates an increase or decrease in budgeted revenues for the Town.

E (Decrease)/ Increase on Tax Levy

Identifies the change in the net cost of the service or program related to the option presented.

F \$ Amount per Item / \$100,000 of Assessment

The impact of the change represented as a dollar amount per \$100,000 of residential assessment.

G Tax Impact

The resulting tax rate impact or adjustment to a resident, expressed as a percentage change on the current tax levy.

Decision Packages - Summary

Below is a summary of all decision package items. Further details on each item that discusses the impact of change can be found on the pages following.

	Program	Description of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
Tax Levy Presented through 2019 Budget					\$ 24.00	9.91%	
Section A – Options to Reduce Tax Impact to Recommended Level							
A-1	Subdivision Revenues	Eliminate declining structure for winter maintenance fees and streetlights	R ↑	\$ (258,575)	\$ (1.07)	-0.44%	Approved
A-2	Transit	Eliminate extended service in evening	SL ↓	(273,941)	(1.13)	-0.47%	Modified
A-3	Animal Services	Eliminate animal services effective July 1, 2019	SL ↓	(232,483)	(0.96)	-0.40%	Not Approved
A-4	Passive Weed Control Program	Reduce Passive Weed Control Program to continue providing in high profile areas only	SL ↓	(214,505)	(0.88)	-0.37%	Not Approved
A-5	Recreation Fees	Increase user fees 1% for select services	R ↑	(75,240)	(0.31)	-0.13%	Not Approved
A-6	Recreation Fees	Increase user fees an additional 1% (2% total) for select services	R ↑	(75,240)	(0.31)	-0.13%	Approved
A-7	Recreation Fees	Increase user fees an additional 1% (3% total) for select services	R ↑	(75,240)	(0.31)	-0.13%	Approved
A-8	Recreation Fees	Increase user fees an additional 1% (4% total) for select services	R ↑	(75,240)	(0.31)	-0.13%	Approved
A-9	Canada Day Support	Fund from the Tax Rate Stabilization Reserve in 2019 and withdraw financial support and transit service starting in 2020.	SL ↓	(41,719)	(0.17)	-0.07%	Approved
A-10	Recreation Programs - Walking Track	Increase membership fee from \$5.40/year to \$12.00/year	R ↑	(15,127)	(0.06)	-0.03%	Approved
A-11	Fire Permit Fees	Increase fee for open air burning from \$40 to \$50	R ↑	(10,670)	(0.04)	-0.02%	Approved
Section A - Subtotal					\$ (5.56)	-2.29%	
Tax Bill Impact if all items in Section A are approved					\$ 18.43	7.61%	
Section B – Options to Further Reduce Tax Impact							
B-1	Passive Weed Control Program	Completely eliminate passive weed control program (only if option A-4 is accepted)	SL ↓	\$ (291,328)	\$ (1.20)	-0.50%	Not Approved
B-2	Capital Financing	Reduction in funding to reduce the infrastructure deficit	FR ↑	(250,000)	(1.03)	-0.43%	Not Approved
B-3	Capital Financing	Additional reduction in funding to reduce the infrastructure deficit (\$500,000 in total)	FR ↑	(250,000)	(1.03)	-0.43%	Not Approved
B-4	Capital Financing	Additional reduction in funding to reduce the infrastructure deficit (\$750,000 in total)	FR ↑	(250,000)	(1.03)	-0.43%	Not Approved
B-5	Transit	Eliminate services on Saturdays	SL ↓	(217,021)	(0.89)	-0.37%	Not Approved
B-6	Transit	Discontinue service to 401 Industrial Park	SL ↓	(208,719)	(0.86)	-0.36%	Not Approved
B-7	Community Fund	Reduce funds available by 50% (from \$250,000 to \$125,000)	SL ↓	(125,000)	(0.52)	-0.21%	Not Approved
B-8	Community Fund	Eliminate the Milton Community Fund Program (only if option B-7 is accepted)	SL ↓	(125,000)	(0.52)	-0.21%	Not Approved

Decision Packages - Summary

	Program	Description of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
B-9	Recreation Program Fees	Increase user fees an additional 1% (5% total) for select services	R ↑	(75,240)	(0.31)	-0.13%	Not Approved
B-10	Mill Pond	Eliminate milfoil weed removal at Mill Pond	SL ↓	(59,415)	(0.25)	-0.10%	Not Approved
B-11	Tree Maintenance	Eliminate fracturing and compost tree application on pear trees on Thompson Road	SL ↓	(59,354)	(0.24)	-0.10%	Not Approved
B-12	Rotary Park Pool	Close Rotary Park Pool	SL ↓	(51,596)	(0.21)	-0.09%	Not Approved
B-13	Library - Beaty Branch	Reduce Opening Hours at Beaty branch by 12 hours per week	SL ↓	(44,535)	(0.18)	-0.08%	Not Approved
B-14	Transit	Discontinue GO Drop-Off Service	SL ↓	(43,413)	(0.18)	-0.07%	Not Approved
B-15	Windrow Program	Eliminate windrow removal program for the 2019/20 season	SL ↓	(40,800)	(0.17)	-0.07%	Not Approved
B-16	Subsidies for Recreation	Reduce and cap the Town's Fee Assistance Program at \$100,000	SL ↓	(34,000)	(0.14)	-0.06%	Not Approved
B-17	Downtown Street Festival	Transfer funding responsibility to the Downtown Business Improvement Area (BIA)	SL ↓	(33,315)	(0.14)	-0.06%	Not Approved
B-18	Camps	Eliminate the outdoor summer play camp	SL ↓	(22,378)	(0.09)	-0.04%	Not Approved
B-19	Webcasting of Council Meetings	Eliminate hosting council meetings online	SL ↓	(8,500)	(0.04)	-0.01%	Not Approved
Section B - Subtotal					\$ (9.02)	-3.73%	
Tax Bill Impact if all items in Section A and B are approved					\$ 9.41	3.88%	
Section C – Options Requested by Council							
C-1	Additional Infrastructure Funding	Increase the incremental funding to reduce the infrastructure deficit	FR ↓	\$ 86,655	\$ 0.36	0.15%	Not Approved
C-2	Admin Assistant, Council	Administrative Support person for Councillors	SL ↑	80,693	0.33	0.14%	Not Approved
C-3	Tablets/ Laptops for Council	Tablets for Councillors and the Mayor	SL ↑	7,394	0.03	0.01%	Not Approved
C-4	Cell Phones for Council	Cell phone and service for Councillors and the Mayor	SL ↑	7,739	0.03	0.01%	Not Approved
Section C - Subtotal					\$ 0.75	0.31%	
Section D – Additional Options Presented through CORS-009-19							
D-1	Library	Sherwood Library Branch - Defer opening to 2020	D	\$ (296,302)	\$ (1.22)	-0.50%	Not Approved
D-2	Town-wide	Eliminate the cost of living adjustment of 1.7% to non-union salaries in 2019	D	(250,516)	(1.03)	-0.43%	Not Approved
D-3	Reserves and Reserve Funds	Eliminate the annual transfer to the Winter Control Reserve	FR	(139,517)	(0.58)	-0.24%	Approved
D-4	Information Technology	Defer the Oracle Expansion within capital project C24200319 - Enterprise Licensing to 2020	D	(120,000)	(0.49)	-0.20%	Not Approved
D-5	Staff Gapping	Increase the Budgeted Staff Gapping target from \$400,000 to \$500,000	FR	(100,000)	(0.41)	-0.17%	Approved
D-6	Information Technology	Defer capital project C24110219 - Property Tax System Replacement to 2020	D	(95,000)	(0.39)	-0.16%	Not Approved
D-7	Ford Park	Defer construction of Ford Park to 2020	D	(52,013)	(0.21)	-0.09%	Not Approved
D-8	Operations	Reduction in the Tree Planting Program	SL ↓	(50,000)	(0.21)	-0.09%	Not Approved
D-9	Operations	Further Reduction in the Tree Planting Program	SL ↓	(50,000)	(0.21)	-0.09%	Not Approved
D-10	Operations	Further Reduction in the Tree Planting Program	SL ↓	(53,675)	(0.22)	-0.09%	Not Approved

Decision Packages - Summary

	Program	Description of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
D-11	Information Technology	Defer CMIC Licensing within capital project C24110019 Department Specific Initiatives to 2020	D	(48,000)	(0.20)	-0.08%	Not Approved
D-12	Operations - Equipment	Defer growth capital project C460104 - Tractors, Loaders & Back Hoes to 2020	D	(44,714)	(0.18)	-0.08%	Not Approved
D-13	Operations - Equipment	Defer growth capital project C460101 - 1 Ton Dump Truck to 2020	D	(42,782)	(0.18)	-0.07%	Not Approved
D-14	Fire	Adjust budgeted Fire Services salary based on updated market assessment	FR	(18,981)	(0.08)	-0.03%	Not Approved
D-15	Finance	Discontinue the statistically reliable Budget Survey process	SL ↓	(15,000)	(0.06)	-0.03%	Not Approved
D-16	Fire	Begin applying the existing user fee for Milton Fire Department response to car fires (non-Milton residents only).	R ↑	(13,500)	(0.06)	-0.02%	Approved
Section E – New Motions Requested and Approved by Council							
Capital Project							
E-1	Branding - Town of Milton	Reduce signage, professional fees, contingency and applicable capital administration surcharge expenses from the C101125 capital project.					Approved
E-2	Special Event Pedestrian Safety Study	Eliminate project C330150 from the capital budget, \$31,051 in 2019 and \$158,268 in 2020 forecast.					Approved
Operating Budget							
E-3	Transit	Reduce Evening Service to end at 10pm instead of 11pm.	SL ↓	(69,957)	(0.29)	-0.12%	Approved
E-4	Mayor & Council - Benefits	Reduce benefits in Mayor and Council by a net amount of \$48,239 reflecting a reduction in participation rates in the available benefits programs and the inclusion of an expense line item of \$1,200 per Town Councillor (\$4,800 total).		(48,239)	(0.20)	-0.08%	Approved
E-5	Transit - Provincial Gas Tax	Apply recently announced increase of \$36,795 in the Town's share of the annual Provincial Gas Tax program as a funding source to offset costs of transit program.		(36,795)	(0.15)	-0.06%	Approved
E-6	First Ontario Arts Centre Milton	Reduce service available at the box office.	SL ↓	(25,000)	(0.10)	-0.04%	Approved
E-7	Crossing Guards	Budget to be re-instated to maintain the crossing guards at three signalized intersections and one additional intersection at Farmstead and Louis St. Laurent.	SL ↑	43,559	0.18	0.07%	Approved
E-8	Honour Guard/Colour Party Pipe & Drum Band	Removed from budget including offsetting reserve funding; no net impact to 2019 budget		-	-	0.00%	Approved
Note 1: Calculations are based on 2018 assessment values.							

Decision Packages - Section A – Options to Reduce Tax Impact to Recommended Level

The following schedule provides a listing of items identified by staff for Council consideration to reduce the tax impact to the recommended amount of \$18.43 per \$100,000 of residential assessment.

The full annualized savings have been identified for each line item. Where the change will be implemented in mid-2019 (meaning the annualized financial impact won't be fully achieved until 2020), a one-time transfer from the Tax Rate Stabilization Reserve will be utilized in 2019 for any differential from the full amount, subject to the availability of sufficient reserve funding. This approach allows the full financial benefit of the change to be reflected immediately in 2019, without creating any on-going shortfalls in the operating budget.

Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
Tax Levy Presented through 2019 Budget					\$ 24.00	9.91%	
A-1	Subdivision Revenues Eliminate declining structure for winter maintenance fees and streetlights	<p>Currently, in accordance with recommendations provided by Watson & Associates in previous user fee studies, the Town imposes charges on unassumed subdivisions for streetlighting and winter control activities. The fees are imposed on a declining block fee structure.</p> <p>As part of the 2018 fee review (presented to Council via CORS-046-18), the Town had asked Watson & Associates to revisit the practice of charging winter maintenance fees and streetlighting fees on a declining block basis relative to clauses from the Town's subdivision agreement. Having reviewed the subdivision agreement clauses, Watson & Associates has now recommended that the Town should adjust its fee schedule for winter maintenance to remove the declining block rate structure and recover the full cost per kilometer for roadway and sidewalk maintenance until the time of assumption. The full correspondence from Watson & Associates was included as Appendix E to CORS-046-18.</p> <p>The information pertaining to this item was received late in the 2018 fee study project. As such, staff did not recommend the changes to the fee structure as a part of CORS-046-18, but instead deferred the decision until the 2019 Budget process. In advance of the deliberation of the 2019 Budget by Council, the memo from Watson & Associates was circulated to the development community with an opportunity to provide feedback for Council's consideration. Any feedback received is included as an appendix to the staff report for the 2019 Budget.</p>	R ↑	\$ (258,575)	\$ (1.07)	-0.44%	Approved

Decision Packages - Section A – Options to Reduce Tax Impact to Recommended Level

	Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
A-2	Transit	Eliminate extended service in evening	<p>Extended conventional and specialized transit service into the evening was identified and recommended in the 2013-2017 Milton Transit Master Plan: Moving Milton Forward (ENG-008-13) and was subsequently approved by Council through the 2017 Operating Budget process. Introduced in September 2017, this program provides extended transit service to 11:00 pm on a majority of transit routes tailored to service demand within the transit service area, as well as extended service availability on Milton access+ (specialized) services. This service extension continues to support service and development growth in Milton, as demonstrated by year-over-year system-wide ridership increases (ENG-007-18). The elimination of conventional service in the weekday evening periods will have a negative impact on ridership, specific to passengers who may travel outside of traditional business hours, (e.g. youth/students, shift and/or part-time employees and individuals who make spontaneous trips). The removal of this service will result in a shorter service span to 8:30pm, with an estimated loss of approximately 13,400 boardings.</p> <p>In compliance with the Accessibility with Ontarians with Disabilities Act (AODA), Integrated Accessibility Standards Regulation (IASR 191-11), the availability of specialized services in the evening would also be eliminated to maintain service parity with the conventional system (ENG-019-13). As a result, this service cut will impact trip-making potential on Milton access+ by passengers with disabilities.</p> <p>If implemented, the cut would be effective March 4, 2019 and would include a communications deployment plan and associated publication materials. The savings related to this item in 2019 would be \$226,705. A one time transfer from the Tax Rate Stabilization Reserve in the amount of \$47,236 would be utilized to achieve the full financial benefit of the change in 2019.</p>	SL ↓	\$ (273,941)	\$ (1.13)	-0.47%	Option modified and approved to reduce service to 10pm from 11pm resulting in savings of \$69,957. (see E-3)

Decision Packages - Section A – Options to Reduce Tax Impact to Recommended Level

	Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
A-3	Animal Services	Eliminate animal services effective July 1, 2019	Currently, there are approximately 15,000 dogs in the Town of which only 12 per cent are licensed. On average, 110 domestic animals are taken to the Town's contract animal shelter every year and 36 per cent are returned to their owner (75% dogs and 23% cats). Since the inception of dog licensing, citizens have utilized more options to have their pets returned to them outside of the Town's system. These methods include social media, online message boards, personal ID tags with owner contact information, poster boards and canvassing. If this service level decrease is chosen by Council, all domestic animal services provided by the Town would cease (stray domestic animal retrieval and return, injured stray domestic animal veterinary assistance, proactive patrols for off leash, dog bite investigations, etc.). Citizens would have to rely on alternate means mentioned above to facilitate the return of their pet as there would not be any help from the Town, nor a shelter to house any strays found until the owner could reclaim it. However, citizens would also no longer be required to purchase dog tags. Any dead domestic animals on public property such as roads would be removed/disposed of in accordance with established processes for wildlife. Emergency or police assist response for animals would be eliminated. Municipal Law Enforcement Officers would be required to address barking, poop/scoop complaints. The Town would play no role in dog bite issues. Citizens would be required to report the bite incidents (animal on animal or animal on person) to Halton Health. Enforcement of the Dog Owners Liability Act may be investigated by the Ontario Society for the Prevention of Cruelty to Animals (OSPCA) or Halton Police. All coyote initiatives such as self-reporting by citizens of coyote sightings on the Town's web site would be eliminated. By-laws would be amended as necessary. The savings related to this item in 2019 would be \$116,241. A one time transfer from the Tax Rate Stabilization Reserve in the amount of \$116,241 would be utilized to achieve the full financial benefit of the change in 2020.	SL ↓	\$ (232,483)	\$ (0.96)	-0.40%	Not Approved. Town will continue providing service.

Decision Packages - Section A – Options to Reduce Tax Impact to Recommended Level

	Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
A-4	Passive Weed Control Program	Reduce Passive Weed Control Program to continue in high profile areas only	<p>The intent of this program is to passively manage weed control in the Town. This program is a multi-step process that requires increasing the grass cutting cycles over a six week period in the early spring to address the height of the weeds as well as eliminating the possibility of the weeds going to seed. The program also includes increased aeration, fertilization and seeding which helps the turf expand and thrive which in turn eliminates areas and surface for weed growth.</p> <p>This item would eliminate the program from low profile areas of the Town including linear parks, village squares and boulevards on all local roads. The program would continue on boulevards of all arterial roadways as well as district and neighborhood parks that have higher pedestrian traffic and usage of sports field user groups. Removing this item from the budget would result in aesthetic impacts in the identified areas.</p>	SL ↓	\$ (214,505)	\$ (0.88)	-0.37%	Not Approved. Town will continue providing service.

Decision Packages - Section A – Options to Reduce Tax Impact to Recommended Level

	Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
A-5	Recreation Fees	Increase user fees 1% for select services (over and above previously approved 2019 increases)	<p>The Comprehensive User Fee Review for Community Services was approved by Council in 2018 and included increases to the majority of fees ranging from the Municipal Price Index (MPI) (2.3%) to as high as 12.3% (10% increase above MPI). Benchmarking and affordability analysis was performed during the review and fees were raised above MPI where it was deemed appropriate and in-line with the market. The impact of this change would further increase user fees in selected areas an additional 1%, subject to rounding for cash handling purposes. The full list of affected fees will be provided in the 2019 Capital and Operating Budget staff report.</p> <p>Additional options have been provided through the decision packages (options A-6 to A-8 and B-9) to further increase these fees incrementally by 1% up to a maximum of 5%. The cumulative impact of the fee increase options is shown in the chart below. For example, at a full 5% increase, the cost for a child to participate in a program would increase \$11.39 or 7.3% per 10-week session. Based on the previously approved user fee updates, some fees would be increased twice within a 6 month period should this change be adopted. The majority of users who will be impacted are youth.</p> <p>The additional 1% increase would not be applied to the following areas as the fees were already increased above MPI or due to existing agreements: Fields and Diamonds, MNCC Cycling Track, Camps, Swimming Lessons, Aquatic Leadership, MNCC Walking Track and Cycling Memberships.</p> <p>The savings related to this item in 2019 would be \$36,511. A one-time transfer from the Tax Rate Stabilization Reserve in the amount of \$38,729 would be utilized to achieve the full financial benefit of the change in 2019.</p>	R ↑	\$ (75,240)	\$ (0.31)	-0.13%	Not Approved.

Examples of Services Impacted (not exclusive list)	Unit of Measure	2018 Rate (incl HST)	2019 Previously Approved Increase	2019 Incremental Increase to 2018 (if options A-5 to A-8 and B-9 are adopted)					
				+1%	+2%	+3%	+4%	+5%	
Rooms/Halls Rental	3 hour rental	\$ 243.90	4.80%	\$ 11.70	\$ 14.14	\$ 16.58	\$ 19.02	\$ 21.46	\$ 23.90
Gymnasium Rental	per hour	\$ 91.72	2.30%	\$ 2.12	\$ 3.04	\$ 3.95	\$ 4.87	\$ 5.79	\$ 6.71
Ice Rental		\$ 285.17	2.30%	\$ 6.55	\$ 9.40	\$ 12.25	\$ 15.11	\$ 17.96	\$ 20.81
Indoor Turf Rental		\$ 242.33	2.30%	\$ 5.57	\$ 7.99	\$ 10.42	\$ 12.84	\$ 15.26	\$ 17.69
Pool Rental		\$ 129.41	2.30%	\$ 2.97	\$ 4.26	\$ 5.56	\$ 6.85	\$ 8.15	\$ 9.44
Theatre Rental		per day	\$ 1,073.50	2.30%	\$ 24.69	\$ 35.43	\$ 46.16	\$ 56.90	\$ 67.63
Aquafit Membership	per year	\$ 469.85	2.30%	\$ 10.80	\$ 15.50	\$ 20.20	\$ 24.89	\$ 29.59	\$ 34.29
Stick and Puck Membership		\$ 406.00	2.30%	\$ 11.20	\$ 15.26	\$ 19.32	\$ 23.38	\$ 27.44	\$ 31.50
Art Program	per 10 class	\$ 113.30	2.30%	\$ 2.60	\$ 3.73	\$ 4.87	\$ 6.00	\$ 7.13	\$ 8.27
Child/Youth Program	session	\$ 155.80	2.30%	\$ 3.60	\$ 5.16	\$ 6.72	\$ 8.27	\$ 9.83	\$ 11.39

Decision Packages - Section A – Options to Reduce Tax Impact to Recommended Level

	Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
A-6	Recreation Fees	Increase user fees an additional 1% (2% total) for select services (over and above previously approved 2019 increases)	See Item A-5.	R ↑	\$ (75,240)	\$ (0.31)	-0.13%	Approved
A-7	Recreation Fees	Increase user fees an additional 1% (3% total) for select services (over and above previously approved 2019 increases)	See Item A-5.	R ↑	\$ (75,240)	\$ (0.31)	-0.13%	Approved
A-8	Recreation Fees	Increase user fees an additional 1% (4% total) for select services (over and above previously approved 2019 increases)	See Item A-5.	R ↑	\$ (75,240)	\$ (0.31)	-0.13%	Approved
A-9	Canada Day Support	Fund the Canada Day Celebration and complementary shuttle service from the Tax Rate Stabilization Reserve in 2019. Withdraw financial support and transit service starting in 2020.	<p>The Milton Canada Day Planning Committee has provided notice that 2019 will be the last year they organize the event and the Town is very appreciative for all they have contributed over the years. The Town does not have the capacity to directly deliver this event with our current resources/budget meaning that a local celebration involving Town support would not exist beginning in 2020.</p> <p>A one time transfer of \$41,719 from the Tax Rate Stabilization Reserve in 2019 will offset the cost with the support eliminated for 2020.</p>	SL ↓	\$ (41,719)	\$ (0.17)	-0.07%	Approved

Decision Packages - Section A – Options to Reduce Tax Impact to Recommended Level

	Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
A-10	Recreation Programs - Walking Track	Increase membership fee from \$5.40/year to \$12.00/year	The current Milton Sports Centre (MSC) Walking Track price point has provided an affordable recreation opportunity for all residents and the usage data over the years has proven this to be the case. The proposal to increase the annual fee from \$5.40 to \$12.00 (inclusive of HST) equates to a 122% increase but retains its exceptional value at \$1 per month for 15 hours per day, 7 days a week of access to the track. Additionally, the user fee for the MSC Walking Track has increased only once since it opened in 2011.	R ↑	\$ (15,127)	\$ (0.06)	-0.03%	Approved
A-11	Fire Permit Fees	Increase fee for open air burning from \$40 to \$50	Increasing the burn permit fee from \$40 to \$50 may result in non compliance by residents to obtain a burn permit and increase the risk of outdoor burning that does not follow proper safety protocol.	R ↑	\$ (10,670)	\$ (0.04)	-0.02%	Approved
						\$ 18.43	7.61%	

Note 1: Calculations are based on 2018 assessment values.

Decision Packages - Section B – Options to Further Reduce Tax Impact

The following schedule provides a listing of items identified by staff should Council want to consider a further adjustment to the tax impact down from the recommended amount of \$18.43 to as low as \$9.41 per \$100,000 of residential assessment.

The full annualized savings have been identified for each line item. Where the change will be implemented in mid-2019 (meaning the annualized financial impact won't be fully achieved until 2020), a one-time transfer from the Tax Rate Stabilization Reserve will be utilized in 2019 for any differential from the full amount, subject to the availability of sufficient reserve funding. This approach allows the full financial benefit of the change to be reflected immediately in 2019, without creating any on-going shortfalls in the operating budget.

	Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
Tax Impact If Section A Items Are Removed						\$ 18.43	7.61%	
B-1	Passive Weed Control Program	Completely eliminate passive weed control program	<p>The intent of this program is to passively manage weed control in the Town. This is a multi-step program that involves increasing the grass cutting cycles over a six week period in the early spring to address the height of the weeds as well as eliminating the possibility of the weeds going to seed. The program also includes increased aeration, fertilization and seeding which helps the turf expand and thrive which in turn eliminates areas and surface for weed growth.</p> <p>This item would be in addition to item A-4 and would further eliminate the passive weed control program from the Town on all district and neighborhood parks and boulevards of arterial roads. This item would completely eliminate the passive weed control program from the Town. Eliminating this program would result in aesthetic impacts in the identified areas.</p>	SL ↓	\$ (291,328)	\$ (1.20)	-0.50%	Not Approved

Decision Packages - Section B – Options to Further Reduce Tax Impact

	Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
B-2	Capital Financing	Reduction in the \$1 million incremental transfer to reserve that would reduce the infrastructure deficit	<p>In 2017, the Town expanded upon its prior Asset Management Plans (AMPs) to include park, sports field and streetlight infrastructure. Through that update, a lifecycle funding analysis that leveraged the Town's Public Sector Accounting Board (PSAB) data suggested that the Town has an annual infrastructure funding deficit of \$33.2 million. While the introduction of financing strategies that include a \$1.0 million annual capital levy were expected to mitigate a portion of the deficit, a significant shortfall was expected to remain after a 20 year period. As such, both financial and non-financial strategies to reduce the deficit were identified for further consideration.</p> <p>Following the 2017 AMP, the 2018 budget included the approval of a \$1 million per year funding amount that was intended to reduce the existing deficit. This amount was complemented by other financial measures that are intended to prevent further growing the annual deficit. These strategies were then reflected in the Town's Financial Management - Financial Principles Policy No. 110 as approved through report CORS-041-18.</p> <p>The 10-year capital forecast as currently projected assumes continuation of the funding strategy initiated via the 2018 Budget (as described above). As such, a reduction in the amount of budgeted funding that is intended to reduce the infrastructure deficit would result in a decrease in the number of projects that can be undertaken in the 10 year period as well as lower reserve fund balances to support further investment.</p> <p>If this option is selected, \$750,000 would remain in the budget.</p>	FR ↑	\$ (250,000)	\$ (1.03)	-0.43%	Not Approved

Decision Packages - Section B – Options to Further Reduce Tax Impact

	Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
B-3	Capital Financing	Reduction in the \$1 million incremental transfer to reserve that would reduce the infrastructure deficit	See Item B-2. If this option, along with option B-2 is selected, the contribution in the budget would be reduced to \$500,000.	FR ↑	\$ (250,000)	\$ (1.03)	-0.43%	Not Approved
B-4	Capital Financing	Reduction in the \$1 million incremental transfer to reserve that would reduce the infrastructure deficit	See Item B-2. If this option, along with option B-2 and B-3 is selected, the contribution in the budget would be reduced to \$250,000.	FR ↑	\$ (250,000)	\$ (1.03)	-0.43%	Not Approved

Decision Packages - Section B – Options to Further Reduce Tax Impact

	Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
B-5	Transit	Eliminate services on Saturdays	<p>Extended transit service on Saturdays was identified and recommended in the 2009-2013 Strategic Plan Study for Transit Services (COMS-007-09, COMS-033-09) and was subsequently approved by Council through the 2013 Operating Budget process. Introduced in September 2013, this program provides transit service on Saturdays from 7:10 am to 7:40 pm on a majority of transit routes that are tailored to service demand within the transit service area, as well as service availability on Milton access+ (specialized) services. This integral service continues to support development growth in Milton, as demonstrated by year-over-year system-wide ridership growth (ENG-007-18). The elimination of conventional service on Saturdays will have a negative impact on ridership, specific to passengers who may travel outside of weekday hours, (e.g. youth/students, shift and/or part-time employees, seniors and individuals who make spontaneous trips). The removal of this service will result in an estimated loss of 23,800 boardings, annually.</p> <p>In compliance with the Accessibility with Ontarians with Disabilities Act (AODA), Integrated Accessibility Standards Regulation (IASR 191-11), the availability of specialized services on Saturdays would also be eliminated to maintain service parity with the conventional system (ENG-019-13). As a result, this service reduction will also impact trip-making potential by passengers with disabilities who travel on Saturdays.</p> <p>If implemented, the service reduction would be effective March 2, 2019 and would include a communications / deployment plan and associated publication materials. The savings related to this item in 2019 would be \$180,898. A one time transfer from the Tax Rate Stabilization Reserve in the amount of \$36,123 would be utilized to achieve the full financial benefit of the change in 2019.</p>	SL ↓	\$ (217,021)	\$ (0.89)	-0.37%	Not Approved

Decision Packages - Section B – Options to Further Reduce Tax Impact

	Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
B-6	Transit	Discontinue service to 401 Industrial Park	<p>Transit service to the 401 Industrial Park is provided with a combination of fixed-route service during the weekday peak period (via routes 1A and 1B) and an alternative service delivery (ASD) concept using on-demand taxicabs (via the Trans-cab program) during the weekday off-peak period. As a response to demand, an additional fixed-route serves a portion of this area on Saturdays (via route 1C), as well as supplementary Trans-cab service. While this service offering is partially subsidized by higher performing routes across the system due to vast and dispersed low density employment, the 401 Industrial Park service does meet several strategic objectives for serving passengers who reside and work in Milton. The removal of this service would compress the transit service area to exclude current large employment lands in the 401 Industrial Park catchment, while negatively impacting ridership to a loyal base market resulting in an estimated loss of 25,200 boardings annually.</p> <p>If implemented, the service reduction would be effective March 4, 2019 and would include a communications / deployment plan and associated publication materials. The savings related to this item in 2019 would be \$173,672. A one time transfer from the Tax Rate Stabilization Reserve in the amount of \$35,047 would be utilized to achieve the full financial benefit of the change in 2019.</p>	SL ↓	\$ (208,719)	\$ (0.86)	-0.36%	Not Approved

Decision Packages - Section B – Options to Further Reduce Tax Impact

	Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
B-7	Community Fund	Reduce funds available by 50% (from \$250,000 to \$125,000) and redirect funds towards infrastructure funding	<p>The Milton Community Fund was introduced as a program of \$500,000 made available for community organizations to obtain cash grants to assist with initiatives that add to the quality of life in our community. The Fund has allowed for programs to expand, facilities to be upgraded and enhanced, and new programs and services to be introduced. Over time, decisions have been made to scale back the annual allocation. The ability to support the variety of applications which meet the funding criteria and have strong merit has been a challenge in recent years. This reduction would compromise the ability to continue the program without making changes to what and who is eligible for funding consideration.</p> <p>This program is funded from a portion of the Ontario Lottery Corporation proceeds received by the Town. A reduction in the size of the Community Fund would result in a re-direction of Ontario Lottery Corporation funds out of the operating budget and into infrastructure funding in support of the capital program. There would be an equivalent reduction in the amount of property taxes utilized to support the capital program.</p>	SL ↓	\$ (125,000)	\$ (0.52)	-0.21%	Not Approved

Decision Packages - Section B – Options to Further Reduce Tax Impact

	Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
B-8	Community Fund	Eliminate the Milton Community Fund Program and redirect the remaining \$125,000 to infrastructure funding (can only be done if option B-7 is accepted)	<p>The Milton Community Fund was introduced as a program of \$500,000 made available for community organizations to obtain cash grants to assist with initiatives that add to the quality of life in our community. The Fund has allowed for programs to expand, facilities to be upgraded and enhanced, and new programs and services to be introduced. This reduction would eliminate this program.</p> <p>This program is funded from a portion of the Ontario Lottery Corporation proceeds received by the Town. A reduction in the size of the Community Fund would result in a re-direction of Ontario Lottery Corporation funds out of the operating budget and into infrastructure funding in support of the capital program. There would be an equivalent reduction in the amount of property taxes utilized to support the capital program.</p>	SL ↓	\$ (125,000)	\$ (0.52)	-0.21%	Not Approved
B-9	Recreation Program Fees	Increase user fees an additional 1% (5% total) for select services (over and above previously approved 2019 increases)	See Item A-5.	R ↑	\$ (75,240)	\$ (0.31)	-0.13%	Not Approved

Decision Packages - Section B – Options to Further Reduce Tax Impact

	Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
B-10	Mill Pond	Eliminate milfoil weed removal at Mill Pond	Milfoil is an invasive aquatic vegetation present in Mill Pond. Currently included in the budget is the continuation of an annual program to mechanically harvest and remove the milfoil. This item would eliminate this program. The impact would be a build up of vegetation and algae, potentially blocking water flow and contributing to stagnant water pockets negatively impacting the aesthetics of this gateway feature as well as hindering activities including fishing.	SL ↓	\$ (59,415)	\$ (0.25)	-0.10%	Not Approved
B-11	Tree Maintenance	Eliminate fracturing and compost tree application on pear trees on Thompson Road	Ornamental pear trees planted on the east side of Thompson Road currently receive annual soil fracturing and compost tea applications to slowly change soil structure so it is more viable, provides nutrients for the tree not offered by the current right of way soils profile and to assist in mitigating the harmful effects of winter maintenance (salting, sanding, etc.) on the trees. With the elimination of this item, the trees will be subject to a higher mortality rate for the area. These trees are under several hydro wires/phases and thus not in the most suitable location for streetscape plantings.	SL ↓	\$ (59,354)	\$ (0.24)	-0.10%	Not Approved

Decision Packages - Section B – Options to Further Reduce Tax Impact

	Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
B-12	Rotary Park Pool	Close Rotary Park Pool	<p>The Rotary Park Pool is open for 75 days each summer, attracting 15,000 visits on average over the past three seasons with the busiest daily attendance of 600 people. Residents would not have access to a public outdoor pool, which also serves the community as one of the town's cooling centres during heat warnings. Additionally, if the pool is closed, summer camps that run out of Rotary Park may be affected.</p> <p>Included in the 2019 Capital Budget is a project (C582124) to upgrade the changerooms at the Rotary Park Community Centre. If this option is selected this project would no longer proceed.</p>	SL ↓	\$ (51,596)	\$ (0.21)	-0.09%	Not Approved
B-13	Library - Beaty Branch	Reduce Opening Hours at Beaty Branch by 12 hours per week	This will be a significant reduction in service to the patrons at Beaty Branch. Hours of operation would be reduced from 47 to 35 hours per week. Doing so will negatively impact on service provision to the community. The levels of service would be the absolute minimum that could be justified from the branch.	SL ↓	\$ (44,535)	\$ (0.18)	-0.08%	Not Approved

Decision Packages - Section B – Options to Further Reduce Tax Impact

	Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
B-14	Transit	Discontinue GO Drop-Off Service	<p>In an effort to deliver transit service efficiently and maintain service coordination with GO Transit homebound train arrivals, the Town provides a supplementary alternative service delivery (ASD) concept (via GO Drop-off service) connecting to GO Train arrivals not adequately met by conventional routes. Passengers arriving at the Milton GO Station from the GO Train can travel to the nearest bus stop to their destination using this shuttle service. The discontinuation of this service will have a negative impact on GO passengers who will now need to wait longer for train-bus meets, or find alternative travel arrangements, resulting in an estimated loss of 6,400 boardings annually. The service removal and associated impact on service coordination with GO Transit is contrary to both strategic objectives and regional advocacy efforts for supporting the implementation of future two-way, all-day GO Train service along the Milton Line (ENG-005-15).</p> <p>If implemented, the service reduction would be effective March 4, 2019 and would include a communications / deployment plan and associated publication materials. The savings related to this item in 2019 would be \$35,127. A one time transfer from the Tax Rate Stabilization Reserve in the amount of \$8,286 would be utilized to achieve the full financial benefit of the change in 2019.</p>	SL ↓	\$ (43,413)	\$ (0.18)	-0.07%	Not Approved

Decision Packages - Section B – Options to Further Reduce Tax Impact

	Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
B-15	Windrow Program	Eliminate windrow removal program for the 2019/20 season	<p>Elimination of this program will mean that older persons and persons with disabilities will have to rely on community support groups or friends and family for the removal of windrows at the end of their driveways after the street has been plowed.</p> <p>The savings related to this item in 2019 would be \$10,200. A one time transfer from the Tax Rate Stabilization Reserve in the amount of \$30,600 would be utilized to achieve the full financial benefit of the change in 2019.</p>	SL ↓	\$ (40,800)	\$ (0.17)	-0.07%	Not Approved
B-16	Subsidies for Recreation	Reduce and cap the Town's Fee Assistance Program at \$100,000	<p>The Community Services Department strives to make programs accessible to all Milton residents and the long-standing practice has been to not turn away those in need. To date in 2018, over 943 individuals have accessed the Fee Assistance program to allow for involvement in the department's recreation programs. Through this program, individuals are able to access funds to offset a portion or all of the program fees. Staff will be challenged to find additional sponsors to assist these individuals, reduce the funds available per applicant, or support a reduced number of individuals as a result. Staff are reviewing the policy and will bring a recommendation regarding changes to Council in the new year.</p>	SL ↓	\$ (34,000)	\$ (0.14)	-0.06%	Not Approved

Decision Packages - Section B – Options to Further Reduce Tax Impact

	Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
B-17	Downtown Street Festival	Transfer funding responsibility to the Downtown Business Improvement Area (BIA)	<p>This Festival has been a partnership of the BIA and the Town of Milton for the past 11 years. During this time, attendance has grown to more than 95,000. The event is currently funded from the Town-wide tax base and this option would transfer the full cost to the BIA. Council does not have the authority to increase the BIA levy so if this option is selected, the BIA board would need to reconsider their 2019 budget and:</p> <ol style="list-style-type: none"> 1) increase their levy, or 2) forego/modify the scope of the festival, or 3) modify their spending to reallocate funds to cover the costs. <p>A final decision by the board would be needed by March 2019 and any change to levy would be communicated back to Council through the final tax levy by-law that sets the tax rates for 2019.</p>	SL ↓	\$ (33,315)	\$ (0.14)	-0.06%	Not Approved

Decision Packages - Section B – Options to Further Reduce Tax Impact

	Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
B-18	Camps	Eliminate the outdoor summer play camp	The summer play camp was introduced 8 years ago and this past summer had an average of 72 children per day participate. This program receives significant positive feedback not only from participants, but also from the general community who attend the parks and witness the positive environment staff create for participants. The low cost, half day options at various park locations allow parents (working and stay at home), grandparents and guardians to utilize the program that is often within walking distance from their homes. Many families utilize the program as the basis for their older children to attend on their own and start their independence. While the program is intended to support low-income families and is thus heavily subsidized, there is no screening process for participants.	SL ↓	\$ (22,378)	\$ (0.09)	-0.04%	Not Approved
B-19	Webcasting of Council Meetings	Eliminate hosting council meetings online	This item would result in the elimination of the live streaming of Council sessions as well as the recording and subsequent archiving of sessions. An alternate means of recording and storing each session would need to be explored to allow for sessions to be viewed at a later date if required.	SL ↓	\$ (8,500)	\$ (0.04)	-0.01%	Not Approved
						\$ 9.41	3.88%	

Note 1: Calculations are based on 2018 assessment values.

Decision Packages - Section C – Options Requested by Council

The following schedule provides a listing of items requested in 2018 by Council for staff to include as options through the 2019 budget.

	Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
C-1	Additional Infrastructure Funding	Increase the incremental funding to reduce the infrastructure deficit from \$1M per year to 1.85% of the Tax Levy	<p>Through the 2017 Asset Management Plan, the 2018 Budget as well as the Financial Principles Policy (Policy 110), the Town has established an infrastructure funding strategy that involves growing the existing annual investment with consideration for inflation, funding lifecycle costs associated with all new assets, and making annual incremental \$1 million contributions towards eliminating the existing infrastructure deficit. When the \$1 million per year alternative was introduced through the 2018 budget process, it translated to an approximate 1.85% increase in the tax levy. As illustrated through the Town's 2017 Asset Management Plan (AMP) Update, even with the continued investment of additional (cumulative) amounts of \$1 million per year over a 20 year time period, an annual infrastructure deficit is expected to remain. The AMP outlined other strategies, both financial and non-financial, which the Town may consider to further reduce the remaining deficit.</p> <p>One potential alternative available to Council would be to consider altering the incremental contribution from a fixed dollar basis to a % of tax levy basis. While the fixed dollar amount as a percentage of the Town's growing tax levy would gradually decrease, the alternate approach would grow the additional investment in infrastructure in proportion to the annual levy amount.</p> <p>By way of example, and assuming 2% inflation, 3% assessment growth, and an annual net levy rate increase of 5%, basing the incremental investment on 1.85% would result in an additional total investment of approximately \$13 million over a 10 year period as compared to the \$1 million annual amount (\$77 million vs. \$64 million).</p> <p>Additional funding generated through this option would be utilized to ensure the Town reserves are sufficient to support the timely maintenance and replacement of the Town's growing infrastructure base as assets age.</p>	FR ↓	\$ 86,655	\$ 0.36	0.15%	Not Approved

Decision Packages - Section C – Options Requested by Council

	Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
C-2	Admin Assistant, Council	On June 18, 2018 Council passed a resolution to include the option for an Administrative Support person for Councillors in the 2019 budget	<p>This additional staff (1 FTE) would provide administrative support to Councillors, which may include any or all of the following duties:</p> <ul style="list-style-type: none"> • Respond to routine constituent inquires and requests • Councillor scheduling and event management • Calendar management for Councillors • Book appointments for Councillors • Monitor and track Councillor's budgets • Arrange open house/drop in sessions • Regularly interface with staff and the public with respect to the business of Council and manage the applicable dissemination of related correspondence • Prepare for and attend stakeholder meetings to keep Councillors informed of items being discussed • Keep Councillors informed regarding the Town's governance practices and procedures <p>The impact of adding this item to the budget would be an increase to staff complement and thus an increase to the budget. The total cost includes the annualized salary and benefits.</p>	SL ↑	\$ 80,693	\$ 0.33	0.14%	Not Approved
C-3	Tablets/ Laptops for Council	On June 18, 2018 Council passed a resolution to include the option for providing tablets for Councillors and the Mayor in the 2019 budget	This item provides the cost to provision 9 laptops/tablets for Council members. The amount includes the annualized cost of tablets, device setup and provision of appropriate software including Microsoft Office. The cost represents the direct lifecycle cost only and there is no immediate budget impact for support services such as the Help Desk.	SL ↑	\$ 7,394	\$ 0.03	0.01%	Not Approved
C-4	Cell Phones for Council	On June 18, 2018 Council passed a resolution to include the option for providing personal cell phone and service for Councillors and the Mayor in the 2019 budget	This item provides the cost of 9 android based cell phones through the Town's negotiated Roger's contract. It includes the annualized cost of the initial cell phone purchase (mid-tier device) along with voice and data packages based on Canadian usage only. The cost represents the direct lifecycle cost only and there is no immediate budget impact for support services such as the Help Desk.	SL ↑	\$ 7,739	\$ 0.03	0.01%	Not Approved

Note 1: Calculations are based on 2018 assessment values.

Decision Packages - Section D – Additional Options Presented through CORS-009-19

Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
D-1	Library	<p>Sherwood Library Branch - Defer opening to 2020</p> <p>The proposed 2019 Budget assumes that the Sherwood Community Centre and Branch Library will open in its entirety in late summer 2019. This option proposes to achieve financial savings in 2019 through the deferral of the opening of the Branch Library to 2020. The other components of the facility, such as the ice pads and the swimming pool, would open as planned as those areas have the opportunity to generate revenue and therefore have a lower net variable cost.</p> <p>Town staff have discussed the inclusion of this option with MPL staff and a correspondence from the MPL Board is attached as Appendix B. Neither the board or MPL staff support any form of further delay in the opening of the library branch.</p> <p>This option would have several implications on the MPL's service delivery. Sherwood is intended to serve residents in both the immediate area as well as the rural communities of Milton, where there has been vocal support for the new MPL branch. In 2017, the MPL had 63,000 active cardholders, circulated well in excess of 1 million items and saw 46,000 people attend MPL's programs. This was achieved by a library with just two branches, serving a population of around 117,667. MPL is therefore in need of a third location to better meet the increasing demands from the growing community. The RFP for the Opening Day Collection has also already been awarded, and therefore there may be implications with respect to the logistics for delivery and storage.</p> <p>As noted in the budget book, the library is implementing a change in its staffing model in 2019 in order to create efficiencies, and has the support of the union. The amount of savings that can be generated through a deferral of the branch library may be affected should there be changes in the timing of when those efficiencies (at all locations) can be realized. In order allow for the full benefit of this deferral to be reflected in the 2019 Budget, should Council proceed with this option the Library Stabilization Reserve will be utilized to fund any differences that may materialize.</p>	D	\$ (296,302)	\$ (1.22)	-0.50%	Not Approved

Decision Packages - Section D – Additional Options Presented through CORS-009-19

Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
D-2	Town-wide Eliminate the cost of living adjustment of 1.7% to non-union salaries in 2019	<p>The Town employs approximately 350 full-time non-union staff along with 960 part-time non-union staff. The Town's constituents benefit from a fair and competitive compensation structure that attracts and retains a diverse and talented full-time workforce. Town positions need to be compensated in a manner that reflects their relative skills, knowledge and contribution within the organization. Externally, employee compensation needs to reflect the surrounding market and relevant comparators. The Corporation's compensation strategy targets the 65th percentile of market.</p> <p>Detailed processes were undertaken in 2018 that, among other results, returned the Town's salary grid to its target position in the market. These initiatives were outlined in detail in reports CORS-010-18 and CORS-022-18. In order to maintain the target position and fairly compensate the Town's workforce, annual adjustments to the salary grid are required in order to reflect changes in inflation and the market. The annual adjustment amount is determined in consultation with the Town's consultants and based on market conditions. For 2019, an increase of 1.7% was reflected in the budget for non-union staff.</p> <p>As outlined by the Town's consultant (Mercer), Milton's target position is appropriate as:</p> <ul style="list-style-type: none"> - Milton maintains a much leaner staffing level compared to peers as noted in KPMG's workforce report, increasing demands on staff to maintain service levels - As a fast growing municipality, there are many complexities in non-union work in Milton that are not present in municipalities of a similar size - Above 50th percentile strengthens the Town's employee value proposition. Where employers provide a compelling value proposition and where employees feel they are treated fairly, they are less likely to seek representation <p>The savings associated with this option, if selected by Council, are not sustainable as a future budget pressure can be expected to return to the Town's target position in the market. This option is also not consistent with the Town's human resource policies.</p>	D	\$ (250,516)	\$ (1.03)	-0.43%	Not Approved
D-3	Reserves and Reserve Funds Eliminate the annual transfer to the Winter Control Reserve	<p>Increases to winter control were made in each of the 2019 and 2018 operating budgets to align the budget with winter spending trends over the previous five years. Since the budget is currently reflective of the average historical spending in winter control an option to reduce the tax levy would be to eliminate the annual transfer to the winter control reserve of \$139,517.</p> <p>This option does create financial risk to the Town as it will limit the funds available to mitigate the financial impact of a major winter event. The projected balance for the winter control reserve at 2018 year end is estimated at \$1,245,821, which equals approximately 29% of the winter control budget. The target balance is 25%.</p>	FR	\$ (139,517)	\$ (0.58)	-0.24%	Approved

Decision Packages - Section D – Additional Options Presented through CORS-009-19

Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
D-4	Information Technology Defer the Oracle Expansion within capital project C24200319 - Enterprise Licensing to 2020	<p>The IT Department has requested additional funding for a third cluster to ensure smooth and stable operation of five critical applications of the Town – AMANDA (Building Permit and Business Licensing System), CLASS (POS, Registration and Facility Booking System), CMiC (Financial, Accounting and Payroll System), FMW (Budget System), VTAX (Taxation System). Currently, these five applications are running on a single cluster, which is mirrored to second cluster to ensure high availability. The clusters have reached full capacity due to increased volumes and demands resulting from application upgrades along with Microsoft and Oracle based minimum requirements</p> <p>The capital request has been made in order to:</p> <ul style="list-style-type: none"> • ensure system stability and recoverability • ensure high availability for critical applications • provide system redundancy in case of component failures • ensure business continuity is maintained during regular monthly patching cycles. <p>Operational risks that may result from a deferral include potential downtime, potential compromising of backup operation/failover, and system performance issues where existing hosts cannot accommodate additional computing processors and memory to handle high volume application usage, resulting in slowdown of processing customer requests.</p> <p>This option would see the third cluster deferred to consideration in the 2020 Budget process.</p>	D	\$ (120,000)	\$ (0.49)	-0.20%	Not Approved
D-5	Staff Gapping Increase the Budgeted Staff Gapping target from \$400,000 to \$500,000	<p>Staff gapping represents the savings that occur as a result of vacancies in approved positions. Analysis has shown that over the past several years, staff gapping savings have exceeded the 2019 budgeted revenues of \$400,000. An option to reduce the tax levy impact in 2019 would be to add an additional \$100,000 of staff gapping revenues to the budget.</p> <p>This does create financial risk for the Town as the staff gapping in the 2019 could be lower than what has been experienced in recent years. The excess gapping that has materialized recently has also provided the Town opportunities to mitigate other unanticipated in-year pressure (example - Bill 148 related pressures).</p>	FR	\$ (100,000)	\$ (0.41)	-0.17%	Approved
D-6	Information Technology Defer capital project C24110219 - Property Tax System Replacement to 2020	<p>This project is intended to replace the Town's current Property Taxation system that is used to bill and collect revenue. The present system has been in use since 1998. Opportunities to partner with other local municipalities in Halton on this initiative would continue to be explored in 2019. Should other municipalities reach a point where they were to proceed to procurement in 2019, the Town of Milton would not proceed until such time as funding has been secured.</p>	D	\$ (95,000)	\$ (0.39)	-0.16%	Not Approved

Decision Packages - Section D – Additional Options Presented through CORS-009-19

Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
D-7	Ford Park Defer construction of Ford Park to 2020	<p>This project is for the construction of the Ford Neighborhood Park as identified in the Boyne West Tertiary Plan outlined in report PD-033-14. Final concept plan was approved through COMS-006-18. The park will include the following amenities: 1 "Mosquito" level baseball diamond, 2 mini soccer fields equipped with portable nets to allow field layout to be adjusted based on field conditions, 2 multi-use courts, Children's playground with accessible components, water play area and shade pavilion, Parking area, Multi-use walkways and Site furnishings and associated landscape amenities.</p> <p>There are limited park options in this area and the deferral of this project will further compound this situation. Ford Neighbourhood Park is located on Leger Way between 2 elementary schools - Viola Desmond and St Scholastica.</p>	D	\$ (52,013)	\$ (0.21)	-0.09%	Not Approved
D-8	Operations Reduction in the Tree Planting Program	<p>Reducing the Tree Maintenance and Replacement program will eliminate the Town's ability to replace approximately 125-150 park trees planned to be planted this year. It likely will also affect a portion of street tree plantings planned for 2019. The negative impacts are that there will be a reduction in the existing level of service and residents may continue to be concerned that dead trees are being removed at a higher rate than replacement in the Town, resulting in a net loss and deferral of growth of the overall urban forest tree canopy cover. In implementing this item, should it be selected by Council, staff may look to realize a portion of the savings target in the tree cutting program where appropriate.</p> <p>A \$50,000 reduction in tree planting represents approximately 17% of the proposed tree planting budget for 2019.</p>	SL ↓	\$ (50,000)	\$ (0.21)	-0.09%	Not Approved
D-9	Operations Further Reduction in the Tree Planting Program	<p>A further reduction in the Tree Maintenance and Replacement program will eliminate the Town's ability to replace an additional 125-150 park trees (approximately) planned to be planted this year. It likely will also affect a portion of street tree plantings planned for 2019 and potentially elements of the cutting program. Further details are provided in item D-8 above.</p>	SL ↓	\$ (50,000)	\$ (0.21)	-0.09%	Not Approved
D-10	Operations Further Reduction in the Tree Planting Program	<p>A further reduction in the Tree Maintenance and Replacement program will eliminate the Town's ability to replace an additional 125-150 park trees (approximately) planned to be planted this year. It likely will also affect a portion of street tree plantings planned for 2019 and potentially elements of the cutting program. Further details are provided in item D-8 above.</p>	SL ↓	\$ (53,675)	\$ (0.22)	-0.09%	Not Approved

Decision Packages - Section D – Additional Options Presented through CORS-009-19

Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
D-11	Information Technology Defer CMiC Licensing within capital project C24110019 Department Specific Initiatives to 2020	<p>CMiC is the Town's current Enterprise Resource Planning system that hosts all functions and processes pertinent to Purchasing, Payroll, HR, Accounts Payable, Accounts Receivable, Subcontract Management, Inventory, and all associated JC and GL financial transaction management. It is vital to the daily operations of the business across multiple Town departments.</p> <p>The Town of Milton relies on 30 concurrent user licenses for this application that are shared across 230+ active CMiC users. The Town has not increased its concurrent license limit since CMiC was introduced into the organization in 1997. Once 30 active users are connected within the application at once, all subsequent staff are presented with an error message preventing them from accessing the application to perform their tasks. Over the past few years, we've seen an increase in the number of denied requests, with an average 5-6 staff affected by this license constraint per month.</p> <p>Impact/Risk – Productivity and Efficiency is lost when staff are waiting for access to run reports or access/enter financial information into CMiC. As the Town continues to grow and reliance on the financial systems is critical, the Town will be required to purchase the additional licenses.</p> <p>This option would see the additional licenses deferred for consideration in the 2020 Budget process.</p>	D	\$ (48,000)	\$ (0.20)	-0.08%	Not Approved
D-12	Operations - Equipment Defer growth capital project C460104 - Tractors, Loaders & Back Hoes to 2020	<p>This capital project is for the following three items:</p> <p>Road Widener Attachment - used to spread gravel on road shoulders and spreading asphalt when performing road maintenance</p> <p>Asphalt Zipper - used to grind down asphalt roadways for road maintenance</p> <p>Stump Cutter - for remove stumps as part of tree maintenance work</p> <p>The deferral of these pieces of equipment would reduce efficiency and prolong service delivery. Since the grindings from the zipper would have been re-used to repair potholes in the roads the deferral of this equipment would also result in increased materials supplies for road maintenance. The deferral of the stump cutter would require that this service continue to be contracted out as it has been historically. These increased costs would be managed within the existing operating budget and may result in less overall work occurring within the division.</p>	D	\$ (44,714)	\$ (0.18)	-0.08%	Not Approved

Decision Packages - Section D – Additional Options Presented through CORS-009-19

Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
D-13	Operations - Equipment Defer growth capital project C460101 - 1 Ton Dump Truck to 2020	This project is for the purchase of a Forestry Chipper Dump Truck with built in storage cabinets for various saws and tree maintenance equipment which will be capable of storing wood chips and hauling heavy wood chips in support of park maintenance programs. The deferral of this piece of would have an impact on the efficiency of the operations group as staff from different divisions would continue to be required to share vehicles. Program planning and scheduling of vehicles would be managed as best possible but will result in inefficient use of time as vehicles will need to be shuttled between various work sites. The deferral of this vehicle will also limit the types of tasks that can be achieved with one vehicle and alternate solutions will continue to be required.	D	\$ (42,782)	\$ (0.18)	-0.07%	Not Approved
D-14	Fire Adjust budgeted Fire Services salary based on updated market assessment	The 2019 budget, as presented, is based largely on consideration of the terms within the Town's existing Collective Agreement with the Fire Fighter's Association. This agreement expired on February 28, 2018 and the Town will be negotiating a new agreement during 2019. New market information continues to be received and an option to reduce the tax levy would be to reduce the assumptions included in the 2019 budget. A new collective agreement will be presented to Council in 2019. This option does create financial risk for the Town in the event decisions made require additional costs in 2019 or future budgets.	FR	\$ (18,981)	\$ (0.08)	-0.03%	Not Approved
D-15	Finance Discontinue the statistically reliable Budget Survey process	The Town currently undertakes a random telephone survey process (land and cell lines) in order to gather input with respect to services, funding levels and priorities for the Town. The results are weighted by age and gender and are considered statistically reliable and an accurate reflection of the view of Milton residents at the time of the survey. The external services provider that undertakes the statistically relevant survey also facilitates for the Town the non-statistically reliable on-line survey as well. If this option were selected by Council, staff would reassess the public engagement strategy for the budget process with consideration to the amount of resources available.	SL ↓	\$ (15,000)	\$ (0.06)	-0.03%	Not Approved
D-16	Fire Begin applying the existing user fee for Milton Fire Department response to car fires (non-Milton residents only).	One option that was identified by staff was to begin applying a user fee to non-Milton residents for the Milton Fire Department's responses for vehicular fires (as is currently the case for vehicular collisions). Upon review there are no further changes required to the Town's user fee bylaw to effect this change, therefore the projected revenue for this option of \$13,500 will be added to the 2019 Operating Budget and Fire Services staff will begin to implement the change.	R ↑	\$ (13,500)	\$ (0.06)	-0.02%	Approved

Note 1: Calculations are based on 2018 assessment values.

Decision Packages - Section E – New Motions Requested and Approved by Council

	Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
Capital Project								
E-1	Branding - Town of Milton	C101125 Branding - Town of Milton	Reduce signage (including High Point pond), professional fees, contingency and applicable capital administration surcharge expenses from the capital budget.					Approved
E-2	Special Event Pedestrian Safety Study	C330150 Special Event Pedestrian Safety Study	Eliminate project from the capital budget, \$31,051 in 2019 and \$158,268 in 2020 forecast.					Approved
Operating Budget								
E-3	Transit	Reduce Evening Service to end at 10pm instead of 11pm.	Reduce Evening Service to end at 10pm instead of 11pm.	SL ↓	\$ (69,957)	\$ (0.29)	-0.12%	Approved
E-4	Mayor & Council - Benefits	Reduce benefits in Mayor and Council by a net amount of \$48,239 reflecting a reduction in participation rates in the available benefits programs and the inclusion of an expense line item of \$1,200 per Town Councillor (\$4,800 total).			\$ (48,239)	\$ (0.20)	-0.08%	Approved
E-5	Transit - Provincial Gas Tax	Apply recently announced increase of \$36,795 in the Town's share of the annual Provincial Gas Tax program as a funding source to offset costs of transit program.			\$ (36,795)	\$ (0.15)	-0.06%	Approved

Decision Packages - Section E – New Motions Requested and Approved by Council

	Program	Description of Change	Impact of Change		(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact	Council Decision
E-6	First Ontario Arts Centre Milton	Reduce service available at the box office.		SL ↓	\$ (25,000)	\$ (0.10)	-0.04%	Approved
E-7	Crossing Guards	Budget to be re-instated to maintain the crossing guards at three signalized intersections and one additional intersection at Farmstead and Louis St. Laurent.		SL ↑	\$ 43,559	\$ 0.18	0.07%	Approved
E-8	Honour Guard/Colour Party Pipe & Drum Band	Removed from budget including offsetting reserve funding; no net impact to 2019 budget			\$ -	\$ -	0.00%	Approved

Note 1: Calculations are based on 2018 assessment values.

Glossary of Terms

Accumulated Surplus/Deficit

The combined amount of net financial resources and non-financial assets, including tangible capital assets; also expressed as the difference between assets and liabilities.

Actual

Actual (as opposed to budgeted) revenues and expenditures.

Amortization

- 1.The paying off of debt in regular installments over a specified period of time (amortization period).
- 2.The deduction of capital expenses over a specific period of time, usually the assets' useful life.

Annualization

Amounts from items that were either in the previous year's budget for only part of the year and need to be in the current budget for a full year, or were one-time items in the previous year that need to be removed in the current year.

Appropriation

An amount of money that is used or provided by a government for a specific purpose.

Assessment

An estimate of property value as determined by the Municipal Property Assessment Corporation (MPAC) which is used as a basis for levying property taxes for municipal, regional, and educational purposes.

Approved Budget

The final budget passed by Council.

Assessment Review Board (ARB)

An independent, adjudicative tribunal whose main function is to hear complaints from people who believe that properties are incorrectly assessed or classified.

Balanced Budget

A budget in which revenues are equal to expenditures.

Bank of Canada

Canada's central bank that is responsible for monetary policy, bank notes and currency. The Bank of Canada promotes the economic and financial well-being of Canada.

Base Budget

The financial resources that are required to maintain services at the level provided in the previous year's approved budget.

Budget

Is an estimate, a plan to allocate resources for the maximum benefit of stakeholders.

Budget Adjustment

An increase or decrease in the authorized limit for an expenditure or revenue line.

Capital

The word "capital" has a specific meaning in the municipal context: it is used to describe the capital fund transactions, including both long-term expenditures and long-term financing.

Capital Budget

A multi-year plan based on the estimated expenditures and offsetting sources of financing for Capital Projects.

Capital Expenditures

Monies spent for replacement, renovation or maintenance of assets or study, the benefits of which could spread over several years.

Capital Project

A separate account to track expenditures and revenues that is established for the purpose of delivering a scope of work that can extend beyond the current year, and can result in the creation of a Tangible Capital Asset (TCA) or non-TCA asset.

Capital Provision

A per unit amount (which is an addition to the development charges payable pursuant to By-laws 053-2016 and 100-2016) on residential unit types to be paid by each of the Landowners for the provision of those Municipal Capital Facilities which are not recoverable from development charges.

Glossary of Terms

Commitment

A contractual obligation usually involving a purchase order or legal agreement for the purchase of goods, services or construction.

Consumer Price Index (CPI)

A statistical estimate that measures changes in the price level of consumer goods and services purchased by households.

DBIA

Downtown Business Improvement Area.

Debentures

A form of unsecured debt financing utilized by the municipality.

Debt Servicing

The repayment of interest and principal to external creditors.

Deficit

Excess expenditures over revenues.

Department

Any department of the Town of Milton. Departments are generally aligned with Senior Management Team (SMT) members.

Development Charge

Provides for the recovery of growth related capital expenditures from new development. The current Development Charge By-laws provide for the growth-related capital cost recovery for ten service components: roads, fire, library, transit,

administration, parks, recreation, parking, other transportation and area-specific charges for storm water management monitoring.

Dividend

The distribution of a portion of a company's earning, as decided by the company's board of directors, given to shareholders.

Division

Any organizational unit that may encompass one or more municipal service and is at the level at which Council approved funding and fund control in the operating budget. Divisions are generally aligned with Leadership Management Team (LMT) Members.

Expenditure

The disbursement of appropriated funds to purchase goods and/or services.

Fiscal Year

The period used for calculating yearly financial statements. The Town of Milton's fiscal year is from January 1 to December 31.

Forecast

The projection of revenues and expenditures for future years.

Forecast Change

An estimate of the projected variance that is anticipated relative to budget.

Full-Time Equivalents (FTE)

An FTE is the hours worked by one employee on a full-time basis. The concept is used to convert the hours worked by several part-time employees into the equivalent number of full-time employees.

Fund Accounting

Self balancing set of accounts that shows how money is spent rather than how much profit was earned. Primarily used in nonprofit organizations and in the public sector

Geographic Information System (GIS)

Integrates hardware, software, and data for capturing, managing, analyzing and displaying geographic information in order to reveal relationships, patterns and trends in an increasingly interconnected world.

Gross

The value before any deductions.

Gross Expenditures

Total expenditures of the Town prior to the netting of any revenues and/or recoveries.

Gross Value

The value before any deductions (i.e. debts, charitable contributions, etc).

Growth/Volume Change

Growth/volume changes are characterized as operating impacts that result from changes in the quantity of services used or provided.

Glossary of Terms

HST

Harmonized Sales Tax levied by the Federal Government at a combined rate of 13% of the value of applicable goods and services.

HVAC

Heating, ventilation and air-conditioning system.

ICI

Industrial Commercial Institutional.

Inflation

A rise in the price levels caused by general economic activity and growth.

Infrastructure

The system of public works in the Town, consisting of immovable physical assets that deliver an essential public service.

LEED

Leadership in Energy and Environmental Design.

LMT

The leadership management team for the Town, generally consist of the heads of each of the Town's divisions.

Local Planning Appeal Tribunal (LPAT)

An adjudicative tribunal that hears cases in relation to a range of municipal planning, financial and land matters.

Municipal Property Assessment Corporation (MPAC)

An independent body, established by the *Ontario Property Assessment Corporation Act, 1997*, that administers a uniform, province-wide property assessment system based on current value assessment in accordance with the provisions of the Assessment Act.

Median

A type of average used to find the middle number in a sorted list.

Municipal Price Index

The rate of inflation constructed by the Town of Milton to ensure that the value of goods and services in the annual budget are adjusted appropriately to reflect the business and services that are provided. This approach mitigates restrictions from using only one index such as the Consumer Price Index (CPI).

Net

The value after the exclusion of deductions.

Net Expenditure

Expenditures of the Town after any external revenues and/or recoveries.

Non-TCA Project

Any project that does not satisfy the requirements of TCA project definition.

Operating Budget

Is a financial plan of current operations that

encompasses both estimated revenues and expenditures for a specific period, normally a Fiscal Year.

Operating Expenditure

A category of costs that the Town incurs as a result of normal operations such as salaries and benefits, purchased goods, insurance, legal, etc.

Overnight Rate

The interest rate that large banks use to borrow and lend from one another.

Project Administration Surcharge

An expense made against a project to fund the support services and overhead that are required to complete the project.

Project Variance Account

A project account created in the capital fund that is used to fund project shortfalls using accumulated project surpluses, thereby minimizing impacts on the financial plans established through the annual budget process.

Public Sector Accounting Board (PSAB)

The Public Sector Accounting Board serves the public interest by setting standards and providing guidance for financial and other performance information reported by the public sector.

Glossary of Terms

Reserves

An allocation of accumulated net revenue that does not require the physical segregation of money or assets.

Reserve Fund

An obligatory fund that is segregated and restricted to meet a specific purpose. Reserve funds are required by legislation which stipulates that certain contributions received for special purposes be segregated from the general reserves of the Town.

Revenue

Income received by the Town for the fiscal year. Includes items such as tax revenues, user fees, and transfers from reserves.

Service Level Change

Service level changes are the operating impacts resulting from the introduction of a service that is new to the Town, the reduction/elimination of an existing service or where a capital project requires an expanded or incremental use of a service or asset.

Slot Revenue

Revenue received from the Ontario Lottery and Gaming Corporation.

SMT

The Strategic Management Team for the Town, consists of the CAO and Commissioners.

Status Quo

Costs to maintain existing service levels and quantities; includes items such as inflationary adjustments, contractual obligations, legislative requirements, and user fee increases. Contractual changes are typically non-discretionary.

Strategic Plan

A document outlining long-term goals, critical issues, and action plans which will increase the organizations effectiveness in attaining its mission, priorities, goals and objectives.

Supplementary Taxes

Property taxes collected on new assessment not previously identified by the Municipal Property Assessment Corporation (MPAC) within the current year.

Sustainability

The ability to provide for the needs of today without compromising the future generations' ability to provide for themselves.

Sustainable Halton

Sustainable Halton is Halton Region's Growth Management and Land Use Response to the Province Places to Grow Plan, the Provincial Policy Statements and the Greenbelt Plan.

Surplus

Excess revenue over expenditures.

Tangible Capital Assets (TCA)

Non-financial assets having physical substance that:

- Are held for use in the supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets;
- Have useful economic lives extending beyond one year;
- Are to be used on a continuing basis; and
- Are not for sale in the ordinary course of operations.

Tax Levy

The portion of Town costs that are unfunded by other levels of government or other revenue sources and requires funding from the property owners of the municipality through a property tax.

Transfer from Reserves

Transfers from Town reserves and reserve funds to cover the cost of current operating expenses or to fund capital.

User Fees and Service Charges

Fees paid by individuals or organizations to the Town for the use of Town facilities or for the provision of municipal services.

Variance

A situation where actual recorded results differ from planned results as reflected in the Budget.

