



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

2020

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Table of Contents

01

Overview

Welcome Messages	7
Organizational Structure	9
Snapshot of a Growing Community	10
2020 Budget at a Glance	12

02

Capital Budget Summary

Overview	21
Summary by Department	39
Summary by Department - Pre-approvals	46
Roads and Bridges Growth Development	47
Roads and Bridges Redevelopment	48
Parks and Trails Growth Development	49
Parks and Trails Redevelopment	50

03

Operating Budget Summary

Overview	53
Gross Expenditures by Department	78

Net Expenditures by Department	79
Sources of Expenditure by Account	80
Sources of Revenue by Account	81

04

Mayor and Council

Department Overview	85
Operating Budget Details	85

05

Executive Services

Department Overview	89
Capital Budget Details	90
Operating Budget Details	107

06

Corporate Services

Department Overview	111
Capital Budget Details	112
Operating Budget Details	140

07

General Government

Department Overview	145
Operating Budget Details	146

08

Engineering Services

Department Overview	151
Capital Budget Details	152
Operating Budget Details	235

09

Community Services

Department Overview	243
Capital Budget Details	244
Operating Budget Details	283

Table of Contents

10

Planning and Development

Department Overview	289
Capital Budget Details	290
Operating Budget Details	297

11

Library Services

Department Overview	301
Capital Budget Details	302
Operating Budget Details	306

12

Downtown Milton BIA

Overview	311
Operating Budget Details	312

13

2021 - 2029 Capital Budget Forecast

Overview	317
Forecast Summary by Department	327
Forecast Revenues by Type	336

14

2021 - 2022 Operating Budget Forecast

Overview	339
----------	-----

15

Reserves and Reserve Funds

Overview	347
Schedule of Movement - Reserves	354
Schedule of Movement - Reserve Funds	355
Reserves and Reserve Funds Forecast	356

16

Supplementary Information

Overview	361
2020 Municipal Price Index	362
Key Indicators and Trends	363
2020 Capital Allocation of Slot Revenues	364
Operating Budget Departmental Division Details	365
Understanding Fund Accounting	380
Financial Policies and Guidelines	384
Operating Budget Account Structure	395
Reserve and Reserve Fund Definitions	397
2020 Decision Packages	411
Glossary of Terms	418

A Place of Possibility



01

Overview



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Welcome Messages

Message from the Chief Administrative Officer

Andrew M. Siltala

Each year when we set out to develop the budget for the following year, we face increasing pressure to maintain core services at levels our residents and businesses expect, while making the right investments for the future.

As Milton continues on its path to becoming a complete community of over 235,000 residents, a strategic long-term approach is essential to deliver on Council's direction and to position the Town of Milton as a desirable community that both residents and businesses are proud to call home.

Comprehensive planning exercises will continue into 2020 to meet the minimum density and employment targets, established in the Province of Ontario's Growth Plan for the Greater Golden Horseshoe and growth strategies for Halton Region and Milton. In addition, secondary and tertiary planning for the Sustainable Halton Lands, the Region's next Municipal Comprehensive Review and the Official Plan will continue in 2020.

The Town of Milton is working to achieve a balanced residential to employment ratio by focusing on non-residential assessment growth and career opportunities in knowledge-based innovation sectors. The development of the Milton Education Village, the partnership with Woodbine Mohawk Park and corporate investment in the Derry Green Business Park, create promising opportunities to support long-term prospects.

As we look forward into 2020, the Sherwood Community Centre will celebrate its first full year of operation since opening in September 2019. To keep our growing community safe, the Milton Fire Department will open a fifth fire station, located near Regional Road 25 and Louis St. Laurent.

The service delivery review, initiated in 2019, will continue throughout 2020. The goal of this initiative is to provide a clear, comprehensive understanding of the services currently provided by the Town of Milton, allowing Council and staff to make better-informed decisions. The review is investigating current services and identifying potential changes to service delivery methods/levels to improve efficiencies and effectiveness.

While this is an exciting time for Milton, there are financial pressures that make the 2020 budget process especially challenging. The 2020 budget attempts to manage financial pressures while maintaining core services for the community.

It is an exciting time for Milton, as we continue to build a place of possibility.



Welcome Messages

Message from the CFO / Treasurer

Glen Cowan

As is the case for many municipalities, the Town of Milton's budget is influenced by the cost of the infrastructure that is required to provide services to the community. The 2020 budget continues to implement the capital financing strategy that was first initiated through the 2018 budget and formalized in the Town's Financial Principles Policy. As such, newly constructed or assumed assets are accompanied with additional investment in order to prevent further growth in the Town's annual infrastructure deficit. As well, an incremental \$1 million annual funding contribution is intended to reduce and eventually eliminate the annual shortfall.

Where Milton differs from other municipalities is with respect to the Town's unique combination of having the highest rate of growth along with the most affordable tax rates. Financial pressures mount as services expand to support the growing community. These pressures may be further exacerbated by lower assessment growth figures that the Town is expected to temporarily experience. Although there may be a delay in the realization of new property tax revenues, growth-related costs continue to be incurred due to previous approvals and commitments.

The 2020 budget attempts to utilize a combination of strategies to manage these conditions while delivering on Council's direction. To manage the pressure on tax rates, new capital projects and service expansions have been deferred. Similarly, funding related to the next fire crew and additional staffing resources have been deferred to future years. Service level reductions have also been included for some services.

Even with the above measures, further reductions were required. As opposed to additional deferrals and reductions, the budget incorporates a number of specific transfers to the operating budget from

stabilization reserves. Although these transfers achieve the financial targets established, they are not sustainable and increase the pressures in future budget years.

The above noted themes and their resulting financial impacts are consistent with the forecasting undertaken by the Town through Fiscal Impact Studies, Asset Management Plans and previous budget processes. These financial impacts are likely to remain prevalent given the additional growth anticipated to the year 2031 and beyond.

To support the needs of the growing community, the Town will need to pursue opportunities to maximize efficiencies and make difficult decisions with respect to service and taxation levels.



Organizational Structure



**Mayor
Gordon Krantz**

Through a variety of departments, staff are responsible for administering Town programs and services.

Executive Services

Andrew Siltala

Chief Administrative Officer

- Office of the Mayor and CAO
- Communications and Marketing
- Economic Development
- Fire Services

Council is the governing body responsible for representing the public and considering the well-being and interests of the municipality.



Colin Best
Regional Councillor
Ward 1



Rick Malboeuf
Regional Councillor
Ward 2



Mike Cluett
Regional Councillor
Ward 3



Zeeshan Hamid
Regional Councillor
Ward 4



Kristina Tesser Derksen
Town Councillor
Ward 1



John Challinor II
Town Councillor
Ward 2



Rick Di Lorenzo
Town Councillor
Ward 3



Sameera Ali
Town Councillor
Ward 4

Corporate Services	Planning and Development	Engineering Services	Community Services
<p>Troy McHarg Commissioner</p> <ul style="list-style-type: none"> • Financial Planning/Accounting • Human Resources • Information Technology • Purchasing and Risk Management • Taxation and Assessment • Legislative and Legal Services 	<p>Barb Koopmans Commissioner</p> <ul style="list-style-type: none"> • Policy Planning • Development Review • Building Services 	<p>Paul Cripps Commissioner</p> <ul style="list-style-type: none"> • Transportation Planning • Traffic • Development Engineering • Road and Park Maintenance • Transit • Infrastructure Construction 	<p>Kristene Scott Commissioner</p> <ul style="list-style-type: none"> • Parks and Open Space Planning • Facility Services • Recreation Programs • Community Development • Cultural Services • Facility Design and Construction

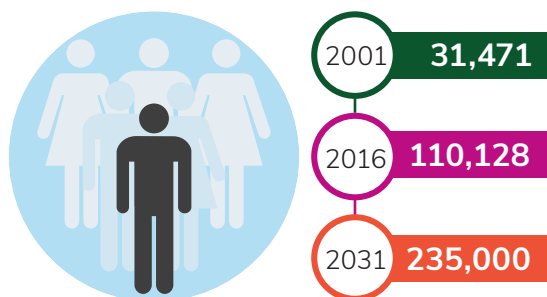
Snapshot of a Growing Community

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 Town's vision for the future is bold.

Estimated Population Growth



Young, Educated and Growing Fast¹



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 professional, scientific and technical services, advanced manufacturing, logistics and supply chain, as well as food production industries
- Labour force of 60,000¹ in 2016; projected to grow to over 114,000² 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

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

Average annual residential units

1,500
(2014 - 2018)



Current Development Areas

Derry Green Corporate Business Park is the next major employment growth area for industrial development in Milton. With more than 2,000 acres of high-demand land, Derry Green will accommodate the majority of Milton's future industrial office development over the next five years.

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.

¹ 2016 Canadian Census ² Halton Region Best Planning Estimates 2011-2031

Snapshot of a Growing Community

Economic Context

Municipal Price Index

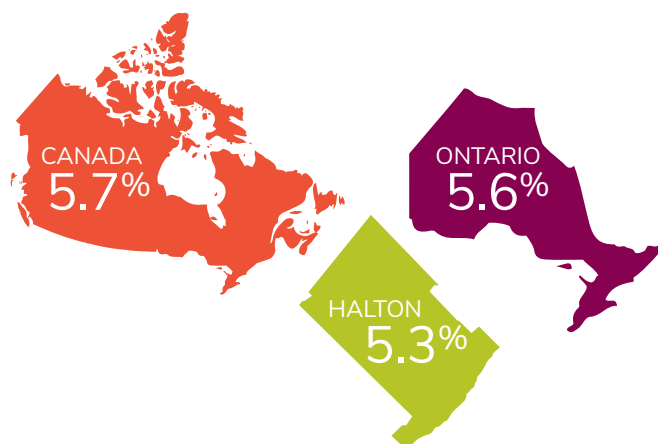
To accurately anticipate the inflationary pressures facing the Town, a customized Municipal Price Index (MPI) has been developed and used since 2008. The MPI is an inflationary index based specifically on the mix of goods and services purchased by the Town calculated as a weighted average of individual price increases for each component in the Town's budget.

For the 2020 budget, the MPI for the Town of Milton was originally estimated at 2.76% for expenditures and 3.44% overall, (see Staff Report CORS-044-19) which was the amount used to index user fees for 2020. However, as the 2020 budget was developed, each identifiable good, service or cost was projected based on the most current information available.

Employment Growth

As of August 2019, the unemployment rate for Canada was 5.7% and Ontario was 5.6%¹. Halton Region is performing slightly better than the national and provincial rates, with an unemployment rate of 5.3%². Comparatively, the 5 year national average has been 6.6%.

Unemployment Rate¹



Interest Rates/Borrowing

Through October 2019, the Bank of Canada held the overnight rate at 1.75%³ with the Canadian economy operating at close to potential and inflation on target. With escalating US-China trade conflict and the related uncertainty starting to take a toll on the global and Canadian economies, the economic outlook the major Canadian banks indicate the Bank of Canada may start to lower rates in 2020.

This affects the Town in two key ways:

1. Decreasing rates lower borrowing costs for debt financed projects, impacting available funding to allocate towards capital projects.
2. Decreasing rates lower 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 to achieve 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 Staff Report [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

2020 Budget at a Glance

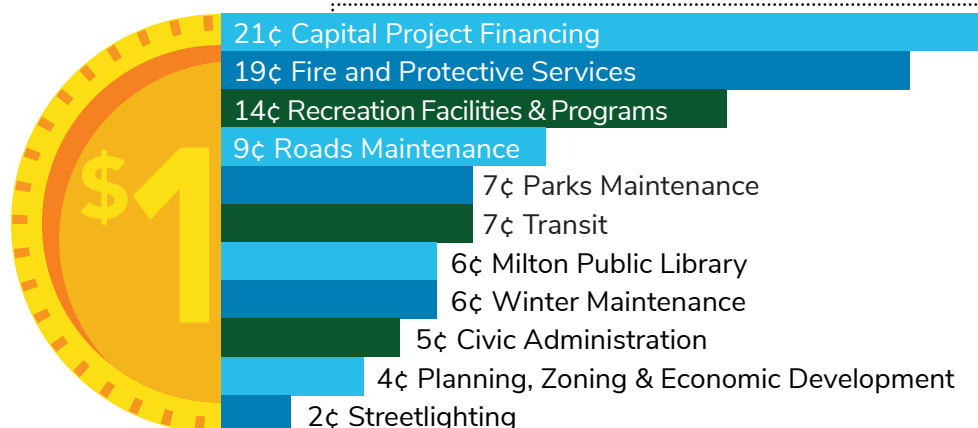
Building a Complete Community

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 public safety. This is made 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 - 37%

Halton Region - 40%

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

Education (School Boards) - 23%

2020 Budget at a Glance

Budget Survey

The annual budget survey provides an avenue for the Town to validate the community's tax spending priorities. The feedback received is considered and included to help inform Council's decision making.

A total of 415 residents participated in the online survey. The Town also conducted a statistically reliable, random telephone survey of 402 Milton residents. The telephone survey provided a statistically relevant perspective of the majority of property owners. Full survey results are available through Staff Report CORS-049-19.

As identified in the survey, 91% 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 tax increases to enhance or maintain services while the other half were not sure or favoured cutting services to maintain or reduce taxes.

When asked about the positioning of Milton property taxes relative to other GTA municipalities, 60% of telephone respondents felt that Milton should pay about the average.

The following figures reflect how respondents thought the Town should invest tax dollars and outlines how those areas are being addressed in 2020.

Services Identified for Maintaining Investment of Tax Dollars*



- Full year operation of Sherwood Community Centre, a new recreation facility with a pool, twin pad arena, program rooms and a branch library to ensure current levels of service for recreation and library are maintained as the community continues to grow

Services Identified for Increased Investment of Tax Dollars*



- Redevelopment and expansion of many roadways including Thompson Road (Britannia to Louis St. Laurent), Louis St. Laurent (4th Line to James Snow Parkway), Fifth Line (Hwy 401 to Derry), Bronte (Main to Steeles)
- Additional rehabilitation of existing road networks through expanded asphalt and asphalt overlay programs
- Continued development of Derry Green Business Park
- Continued implementation of corporate brand, which enhances the Town's ability to market the community in a more authentic way

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 engagement survey are rotated with different services questioned every other year. Full details of all service results can be found in Staff Report CORS-049-19.

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

2020 Budget at a Glance

Corporate Strategic Plan

The Corporate Strategic Action Plan articulates a vision and action plan for Milton. The 2020 budget continues to support the goals of this plan through both new and multi-year projects as outlined below.

1. Vibrant and Connected Community



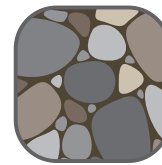
- **Sherwood Community Centre:** New facility commissioned in 2019 to meet the needs of the growing community
- **Sustainable Halton Lands:** Continued planning for Sustainable Halton Lands
- **Youth Space Program:** Pilot program offering free basketball drop-in and pop-up youth spaces to improve access to youth-specific space and programming in Town facilities
- **Transit:** Design of a Transit Operations Centre to address needs for storing, servicing, maintaining and operating Town-owned transit fleet and associated service delivery functions

2. Economic Growth



- **Milton Education Village:** Secondary Plan underway for development of lands that will accommodate a campus for Wilfrid Laurier University and a college partner
- **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:** Enhanced investment in asphalt renewal based on results of State of the Infrastructure and Management Strategy for Road Assets (ENG-018-19)
- **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



- **Communications Review and Implementation:** Completion of an internal review of the communications portfolio to ensure sustainable delivery of effective services
- **Digital Communication:** Continue to promote digital communications through the adoption of multidirectional platforms to engage with citizens, employees, business, and government

5. Organizational Effectiveness

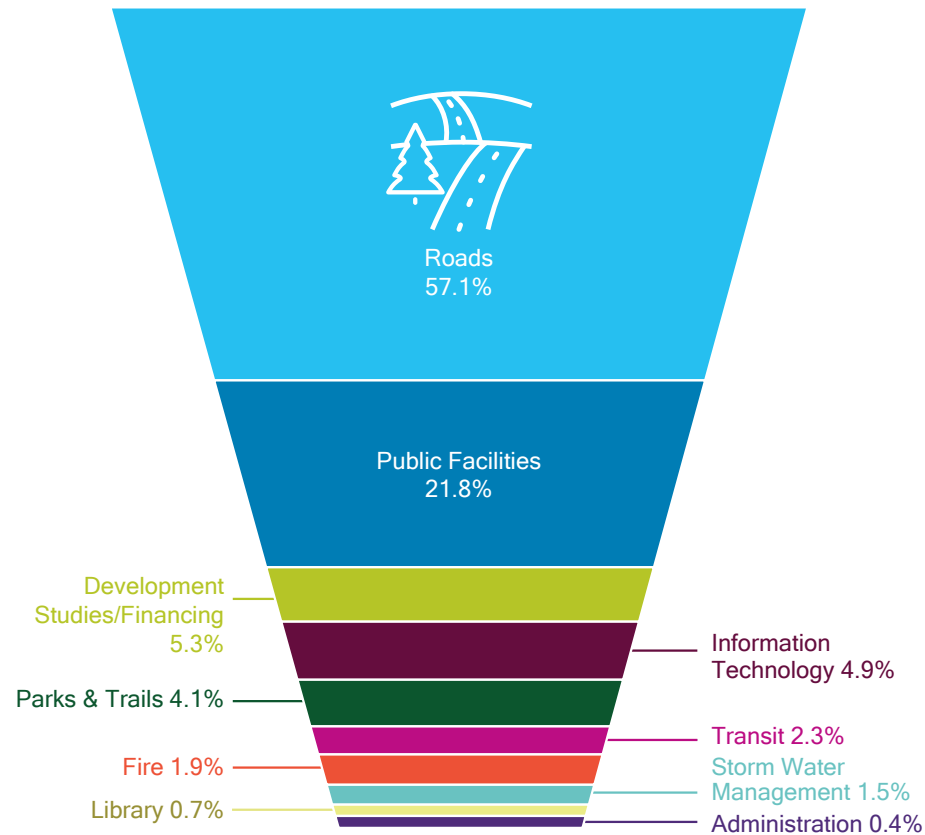


- **Service Delivery Review:** Continued review of current services and delivery approaches; identifying and implementing potential changes to service delivery methods and/or service levels
- **Employee Strategic Development:** Pursue employee and organizational development initiatives identified in multi-year People Strategy (CORS-003-19)
- **Health and Safety Audit/Implementation:** Establish health and safety programs identified in audit based on impact and feasibility assessment and in order of risk assessment priority

2020 Budget at a Glance

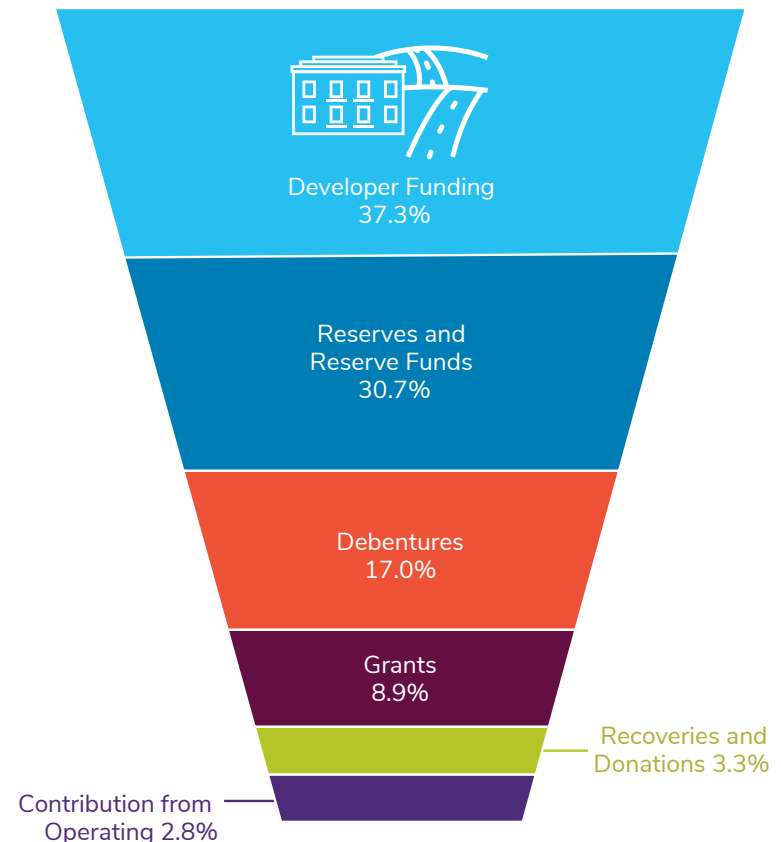
Investing in Infrastructure to Support a Complete Community

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 2020 capital program includes 117 projects valued at \$77.8 million to provide programs and services to the community. Here is a snapshot of our capital investment in the community for 2020:



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. \$41.0 million of this year's capital program is funded from external sources, largely from development charge revenues.

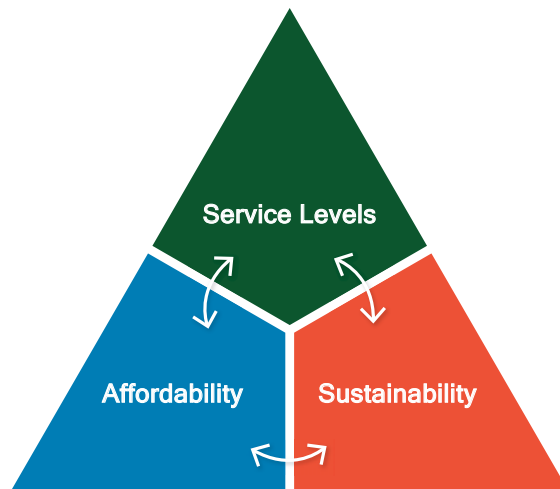


2020 Budget at a Glance

2020 Budget Principles

As outlined in the Town's Financial Principles Policy No. 110, financial planning 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 considers changes in the community's needs and incorporates innovation in service delivery.

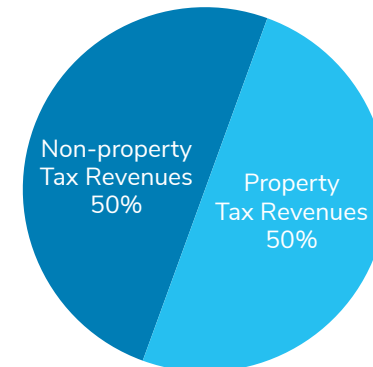
Budget Call Report

To sustain existing service levels, the 2020 Budget Call Report (CORS-049-19) projected a budget pressure equal to a 9% local tax rate increase. Council provided direction to staff to prepare the 2020 budget with residential tax impacts between 3% and 5%, for the Town's portion of property taxation.

To reduce the tax impact from 9%, several items that were planned to be in the 2020 budget were deferred. Reductions from trending analysis and efficiency opportunities were incorporated into the budget, and service level reductions were incorporated for certain discretionary services. Further measures were still required to achieve the target and, as a result, contributions from stabilization reserves have been included in the budget. These items, as further discussed in the Operating Budget Summary section of the budget document, result in achieving a 5.68% increase, or \$14.08 per \$100,000 of residential assessment on local property tax.

Funding Sources

The 2020 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 half of the \$144.8 million gross operating budget.



2020 Budget at a Glance

How Milton's Taxes Compare To Surrounding Municipalities

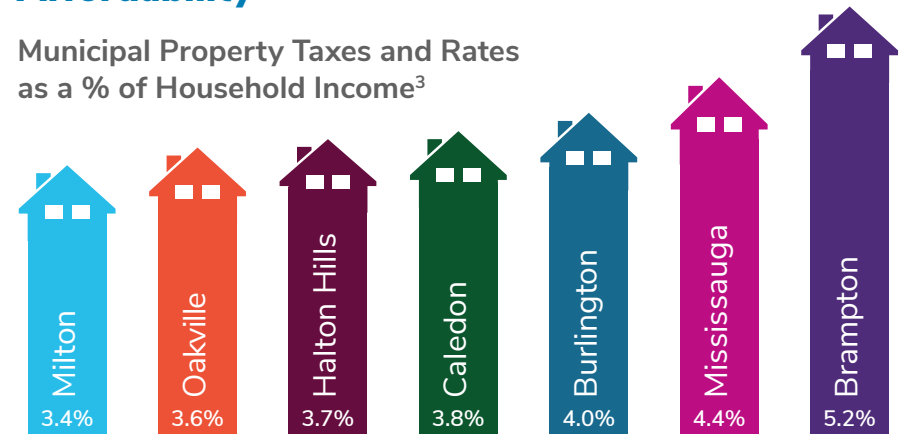


Milton's Portion of Total Tax Bill



Affordability

Municipal Property Taxes and Rates as a % of Household Income³



Milton is the lowest in the GTA and **second lowest** in the province³.

¹ 2018 BMA Municipal Study, Page 310

² 2019 Tax rates from each municipality's website

³ 2018 BMA Municipal Study, Pages 460-462, 464; rates include water/wastewater

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02

Capital Budget Summary



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Overview

Central to establishing a complete community is the infrastructure that supports the municipal services that are provided to public. This infrastructure drives the economy, supports and enhances quality of life and increases prosperity within the community. Public infrastructure defines how residents move through the community by car, transit, bike or foot. It enables recreation, cultural and sport activities and it supports health and safety through the fire service and storm water management. This infrastructure can be 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 2020 form a part of the longer term planning horizon as presented in the 2021 – 2029 Capital Budget Forecast and Reserves and Reserve Funds sections on pages 317 to 336 and 347 to 357 respectively.

The starting point for the 2020 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 manage the program.

Milton's 2020 capital budget represents an investment of \$77.8 million in

117 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 41% 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 radio communications and emergency response equipment for the Fire Department, rail crossing safety improvements, information technology initiatives, ongoing Emerald Ash Borer tree removal and various town-wide studies.

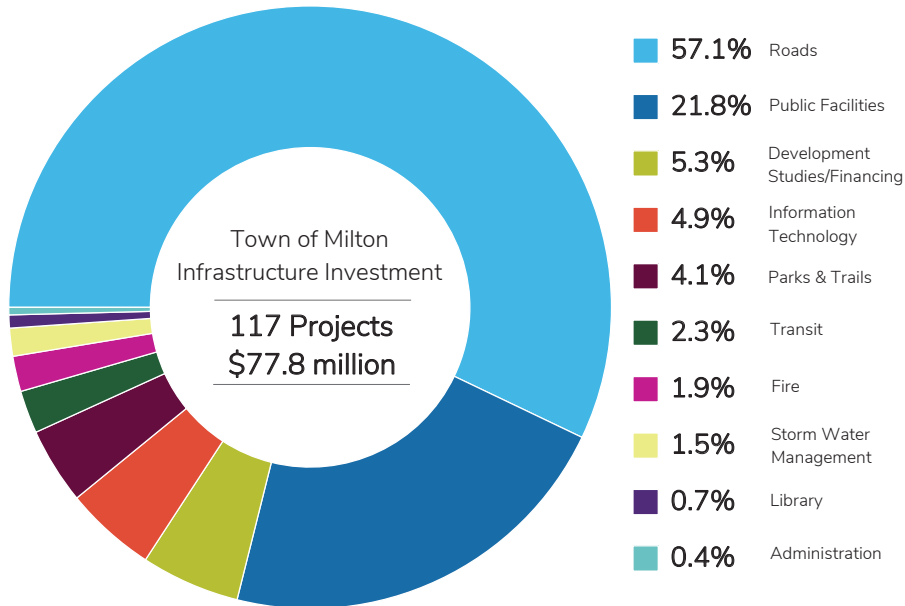
It is important to note that a number of projects that were originally forecasted for 2020 have been deferred to future years, for two primary reasons:

- A number of growth-related projects have been deferred in consideration of Bill 108, the More Homes, More Choice Act, that was approved in 2019. The detailed regulations related to this act continue to be developed by the Province and as such further clarity is needed to fully understand the potential implications to the Town.
- Secondly, as new growth-related projects are generally accompanied with an incremental operating budget impact, several projects were deferred in an effort to manage the financial pressures in 2020.

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 2020 capital program focuses investment on transportation and public facilities which account for \$61.5 million of the \$77.8 million total capital investment.

Overview



Roads – \$44.5 Million (33 projects)

Roads and related infrastructure continues to be a top priority for residents in Milton as evidenced through the Town’s 2019 budget survey, with over 60% of respondents indicating investment in the road network should be enhanced. Through the 2020 capital budget, investment will continue on roads and related infrastructure with 57% of capital funds allocated to this asset class. The following major road construction projects are included in the 2020 capital budget:

- Widening and reconstruction of Thompson Road between Louis St. Laurent Avenue and Britannia Road to four (4) lanes, including one (1) roundabout and an interim signalized intersection that will be converted to a roundabout when development proceeds on the east side of Thompson Road

- 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 and the State of the Infrastructure and Management Strategy, ENG-018-19
- Widening of Louis St Laurent Avenue from Fourth Line to James Snow Parkway to four (4) lanes, including a centre median to accommodate traffic from the new development area
- Reconstruction of Fifth Line between Highway 401 to Main Street to a two (2) lane urban cross section with improved geometry around 16 Mile Creek including the structure replacement along with a small portion of the road expanded to four (4) lanes as it approaches Main Street

Public Facilities - \$17.0 Million (16 projects)

Recreation and culture 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. 2020 includes the design and land acquisition for the new Transit Operations Centre as contemplated in reports ENG-022-19 and ENG-028-19, along with investment in rehabilitation efforts at various facilities throughout the Town.

Development Studies/Financing - \$4.1 Million (7 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 studies focusing on transportation, water and wastewater servicing, parks and open space, urban design and a complete Master Environmental Servicing Plan to support the Britannia East/West Secondary plan. It should be noted that these studies are subject to a financing arrangement

Overview

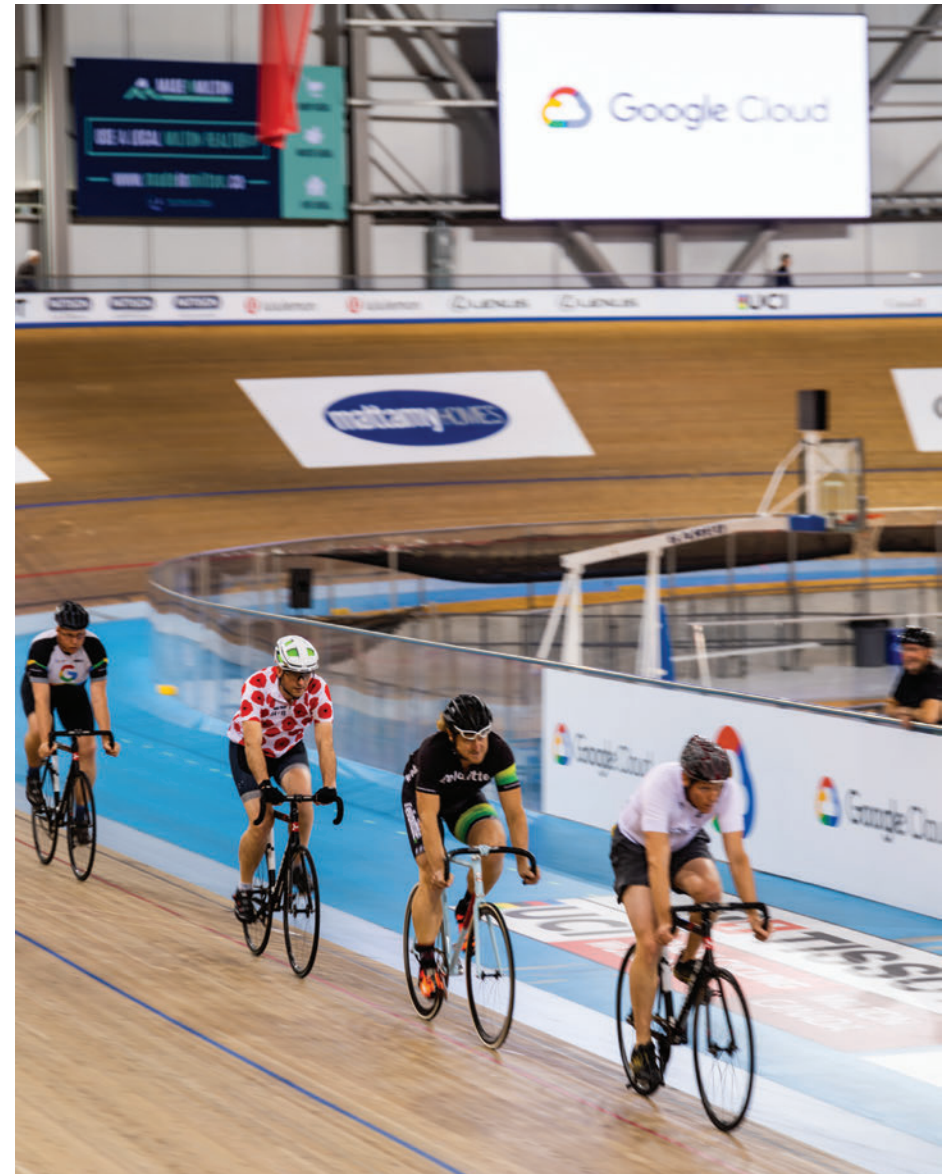
that is acceptable to the Town given the existing uncertainty related to Bill 108 and the state of the Town's administration development charge reserve funds. Further detail is provided on pages 291 to 296.

Information Technology - \$3.8 Million (16 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 2020 capital program includes ongoing investments in both network and server hardware, enterprise licensing as well as various department specific technology initiatives including an upgrade to the radio communications and emergency response equipment to satisfy legislative requirements for the Fire Department.

Parks and Trails - \$3.2 Million (15 projects)

Parks and trails infrastructure provide residents the opportunity to connect with nature, participate in sport and recreation activities and gather with family and friends. Trails are increasingly used as alternatives to traditional transportation routes in addition to recreational uses. Investment in parks and trails through 2020 will focus on the redevelopment of various parks including Moffat, Centre, and Court Parks along with the construction of Bronson Park. Due to the future realignment of Britannia Road the lighting will be removed at Omagh Park and new lighting will be added to Beaty Neighbourhood Park North. The 2020 budget also includes the design for the future reconstruction of Kingsleigh, Coulson and Coxe Parks, the conceptual design for District Park West identified in the Boyne West Tertiary Plan, detailed design of a Village Square in the Boyne Secondary Plan Area and various equipment purchases to support the ongoing maintenance of parkland.



Overview

Transit - \$1.8 Million (5 projects)

Milton Transit provides conventional and Milton access+ (specialized) bus service for the Town of Milton, with connections to routes and GO Transit services at the Milton GO Station. The 2020 capital budget focuses investment on the replacement of one (1) twelve (12) metre conventional bus, two (2) eight (8) metre cut-away buses and the replacement one (1) eight (8) metre unit with two (2) minibuses. The budget also includes a pilot project for a mobile fare payment solution on the conventional transit system, as well as transit scheduling software to provide a scheduling function for specialized transit and future new mobility services.

Fire - \$1.5 Million (13 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 replacement Tanker Truck that was pre-approved through Staff Report CORS-008-19, refurbish one (1) Pumper Tanker Truck and two (2) Pumper Units to extend their useful life and replace a variety of other fire equipment that has reached the end of their useful lives.

Stormwater Management - \$1.1 Million (4 projects)

Stormwater management projects in 2020 will include the design, maintenance and rehabilitation of various stormwater ponds along with the required monitoring programs within the Boyne, Derry Green and Sherwood Secondary Plan development areas.

Library - \$0.5 Million (3 projects)

The Milton Public Library (MPL) provides the resources, materials, programs and services required to support and encourage life-long learning and literacy of residents. The 2020 library capital budget will support the renewal of collection materials, automation equipment and the development of a new master plan to guide the future direction of MPL's services.

Administration - \$0.3 Million (5 projects)

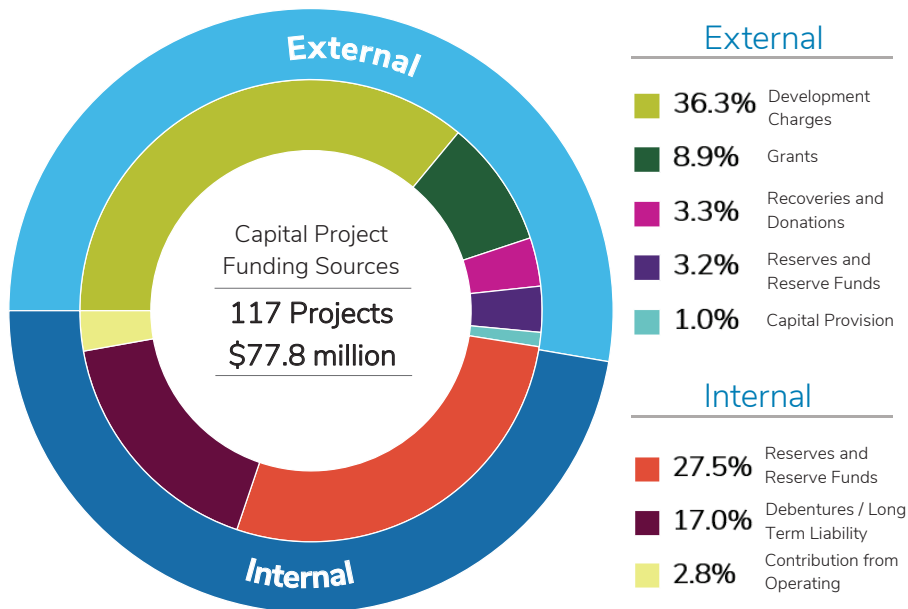
Investment in administrative initiatives support, implementing the objectives, goals and actions identified through a Strategic Plan implementation and various employee development and health and safety initiatives.



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 external financing opportunities, including federal and provincial grants, to mitigate a portion of the local taxpayers' investment in infrastructure. Nearly 53%, or \$41.0 million of the 2020 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 - \$28.3 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 \$28.3 million, or 36.3%, of the 2020 capital program will be funded by development charge revenues.

The 2020 capital budget and forecast does not include any implications from Bill 108 on future revenue streams as detailed regulations have yet to be released. Further detail can be found in the Risks, Challenges and Opportunities section on page 36 of the Capital Budget Summary.



Overview

Reserves and Reserve Funds – \$23.9 Million

Reserves and reserve funds are an accumulation of funding 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 397 to 410. An analysis and commentary on the reserve and reserve fund forecast is presented in the Reserves and Reserve Funds section on pages 347 to 357. The following table summarizes the \$23.9 million of reserve and reserve fund financing within the 2020 capital program.

Reserve / Reserve Fund Name	Amount (\$ millions)
Capital Works Reserve	\$ 7.09
Property Transactions Reserve Fund	4.50
Equipment Replacement Reserve	3.78
Infrastructure Renewal Reserve	3.00
Ontario Lottery Corporation Proceeds Reserve Fund	2.28
Municipal Buildings Components Reserve	1.05
Transit & Transportation Reserve	0.88
Library Capital Works Reserve	0.49
Computer Equipment Reserve	0.46
Aggregate Permit Fees Reserve	0.17
Municipal Building Replacement Reserve	0.08
Growth Related Resources Reserve	0.05
Sportsfield Development Reserve Fund	0.04
Building Stabilization Reserve Fund	0.03
Total Reserves and Reserve Funds	\$ 23.91

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 2020 projects funded from OLG proceeds is included in the Supplementary Information section on page 364.

Grants - \$6.9 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 and Provincial Gas Tax Fund and the final payment from the Ontario Community Infrastructure Fund (OCIF) in 2019 that has been allocated in 2020. The following table highlights the grant funding included in the 2020 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 Construction	\$ 7.15	\$ 3.95	OCIF/FGT
C350126 Campbell Ave (Canyon Rd to Campbellville Rd)	1.34	0.98	FGT
C350128 Expanded Asphalt Program Construction	2.91	1.85	FGT
C550110 Transit Scheduling Software	0.15	0.15	PGT
	\$ 11.55	\$ 6.93	

Overview

Federal Gas Tax Fund (FGT)

The FGT 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. In addition to the \$3.3 million annual payment Milton received a one-time \$2.7 million additional payment of FGT in July 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 2020 capital budget includes \$6.1 million of FGT, including an accumulation of funds from prior year transfer payments, to fund road and bridge infrastructure rehabilitation works.

Provincial Gas Tax Fund (PGT)

The PGT supports investments in municipal transit services that are intended to increase municipal transit ridership through the expansion of public transportation capital infrastructure and levels of service. These funds can be accumulated in a dedicated reserve fund and utilized to fund operating or capital expenditures that support ridership. Of the nearly \$1.0 million annual payment the Town receives the 2020 capital budget allocates \$0.2 million towards funding transit scheduling software as identified through the 2019-2023 Milton Transit Service Review and Master Plan Update report, ENG-021-19.

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 Staff Report CORS-063-16 ended in 2019 and provided Milton a grant of just over \$3.0 million in 2019. 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 final allocation in

2019 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. The remaining \$0.6 million has been applied to the 2020 Asphalt Overlay road rehabilitation program.

Debentures / Long Term Liability - \$13.2 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. 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. The 2020 budget includes \$10.8 million of debenture financing.

With the Town's administration development charge reserves funds being in a negative position along with the uncertainty due to the introduction of Bill 108, it was not considered financially prudent to fund studies related to the Britannia Secondary Plan Area using Town funding in 2020. In recognition of the interest that had been indicated by the Britannia landowners group to ensure the continued progression of the planning for the area, the 2020 budget identifies \$2.4 million in funding that may be initially provided from the landowners. These studies will only proceed following the establishment of agreements that are to the satisfaction of the Town.

Overview

Current Debt Obligations

Milton's existing debt obligations will require an annual payment of \$6.9 million as illustrated in the following table.

Existing Debt Obligation	2020 Payments (\$ thousands)		
	Principal	Interest	Total
Tax Supported Debt	\$ 2,336	\$ 298	\$ 2,634
Reserve Debt	2,034	763	2,797
Development Charge Debt	1,385	68	1,453
Total Existing Debt	\$ 5,755	\$ 1,129	\$ 6,884

Note: Figures above exclude loan guarantees to Milton Hydro

The table above includes annual payments of \$2.5 million related to the \$30.3 million of debentures that were issued to support the Town's commitment to Halton Healthcare Services for the redevelopment of the Milton District Hospital. 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.

2020 Debenture Financing

In addition to the new debt, approval has already been granted to issue debt on prior year capital projects; however, \$5.8 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. Combining the existing debt, previously approved but not yet issued debt and the new debt approved through the 2020 budget will result in a projected 2020 payment of \$7.1 million.

It is worth noting that based on when debentures are issued, the first year does not require a principal payment and only one (1) of the semi-annual interest payments is required. These additional payment amounts are captured in the Town's forecasting of debt charges in 2021 and beyond, as

outlined in more detail on pages 324 to 326. The following table summarizes the anticipated debenture payments on all existing and potential new obligations in 2020.

Total Existing, Approved and New Debt	2020 Payments (\$ thousands)		
	Principal	Interest	Total
Tax Supported Debt	\$ 2,336	\$ 548	\$ 2,884
Reserve Debt	2,034	763	2,797
Development Charge Debt	1,385	68	1,453
Total Combined Debt	\$ 5,755	\$ 1,378	\$ 7,134

Note: Figures above exclude loan guarantees to Milton Hydro



Overview

Debt Capacity

The \$7.1 million in debt charges noted above equates to 6.77% of the Town's projected own source revenues. Of this amount 2.38% relates to Milton's contribution to the hospital expansion. The Town's debt capacity ratio remains within both the internal Council and Provincial limits for debt as illustrated in the following table.

Debt Capacity Limits	Percentage (%)	2020 Debt Payment Limit (\$ thousands)
Ontario Regulation 403/02	25%	\$ 26,360
Council Policy (including non-tax sources)	20%	21,088
Council Policy (tax supported only)	15%	15,816
2020 Debt Payment Ratio	6.77%	\$ 7,134

Note: Figures above exclude loan guarantees to Milton Hydro

The total value of existing debenture principal outstanding is currently \$42.6 million and is expected to rise to \$53.5 million at the end of 2020. Further details on the Town's use of debenture financing is included in the Capital Forecast section on pages 324 to 326.

Recoveries and Donations - \$2.6 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 2020 budget includes developer recoveries as part of the Thompson Road widening and reconstruction project for storm sewer work to support future development and sidewalk recoveries as part of the

Bronte Street project. 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 - \$2.2 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 the tax supported debentures issued. The balance is then applied across all categories of projects in the current year capital program. As illustrated in the following table, \$2.2 million from the operating fund is applied directly to the capital program for 2020.

Description	Amount (\$ millions)
Tax Levy	\$ 4.26
Hydro Dividend	0.75
Gross Contribution	\$ 5.01
Annual Debt Charges	(2.84)
Net Contribution from Operating	\$ 2.17

Note: Annual Debt Charges excludes Streetlight LED related debt charges that are to be funded through hydro savings in accordance with report ENG-009-18.

Overview

Capital Provision - \$0.7 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 2020 capital budget includes \$0.7 million of funding on growth related projects from the capital provision revenues.



Overview

Previously Approved Infrastructure Projects

Fleet Pre-approvals*

Through the 2019 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 2020/2021:

- C450121 Tandem Axle Trucks – 1 unit - \$303,058
- C450132 Multifunction Tractor – 1 unit - \$160,953
- C450149 Sign Truck – 2 units (for delivery in 2021) - \$331,200

Through Staff Report CORS-008-19 Council pre-approved the 2019 procurement of a fire truck with anticipated delivery in 2020:

- C700101 Replace/Refurbish Tanker Trucks - 1 unit - \$596,568

New Multi-Year Infrastructure Project

As identified in the following table the first phase of construction on Fifth Line from Highway 401 to Derry Road will be completed over multiple years. As the construction is forecast to start between late 2020 and early 2021 pending property acquisitions, utility relocation and permits, the budget has been phased. This multi-year approval will allow for the tendering of the entire scope of work while providing for more accurate cash flow forecasting.

Project	2020	2021	Total	
	Approved Budget (\$ millions)	Forecast Budget (\$ millions)	(\$ millions)	
Fifth Line (Hwy 401 to Derry Road)	\$ 3.7	\$ 2.5	\$	6.2

* Where appropriate, inflation or market factors have been added to the 2020 budget for these projects

2020 Equipment Replacement Pre-Approvals

Similar to previous years, the 2020 budget seeks pre-approval of rolling stock equipment for 2021 replacement needs to facilitate the advance ordering of equipment due to lengthy lead times. The following two (2) capital projects, valued at \$0.5 million, require pre-approval:

- C450117 1 Ton Crew Dump Truck – 4 units
- C450150 Haul All/Packer – 1 unit

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



Overview

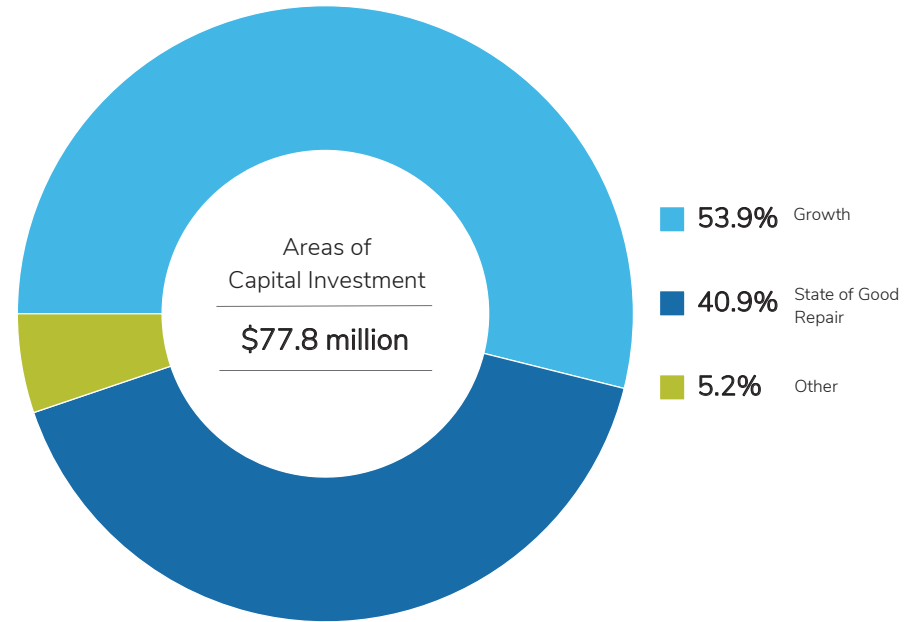
Balancing Growth with the State of Good Repair

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 risk and ensuring assets continue to provide services at levels expected by the public.

Representing 53.9% of the capital budget, projects driven by growth include investments in new or enhanced infrastructure to service 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.

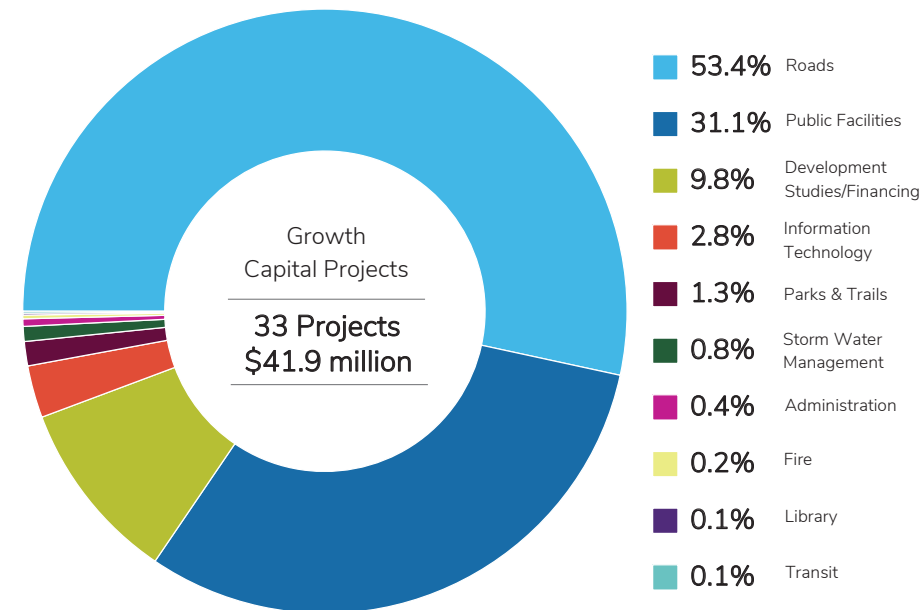
A portion of the capital budget is for projects that are neither growth nor state of good repair but that will benefit the overall community. A summary of investment by classification is depicted in the following graph, followed by further detail on each category.



Overview

Investment in a Growing Community

With a combined investment of \$39.6 million, roads, public facilities and development studies/financing are the focus of the \$41.9 million total growth related investment. Major growth projects include widening and reconstruction of Thompson Road between Louis St. Laurent Avenue and Britannia Road, Fifth Line between Highway 401 to Main Street and Louis St Laurent Avenue from Fourth Line to James Snow Parkway, along with land acquisition for the new Transit Operations Centre and the funding of legislated development charge exemptions.



Predicting the rate of growth is an important element in developing a financial plan for infrastructure investment. Milton's growth forecast has been updated to reflect actual and projected development activity, and anticipates that the Region's next allocation program for water and wastewater servicing will proceed in a timely manner.



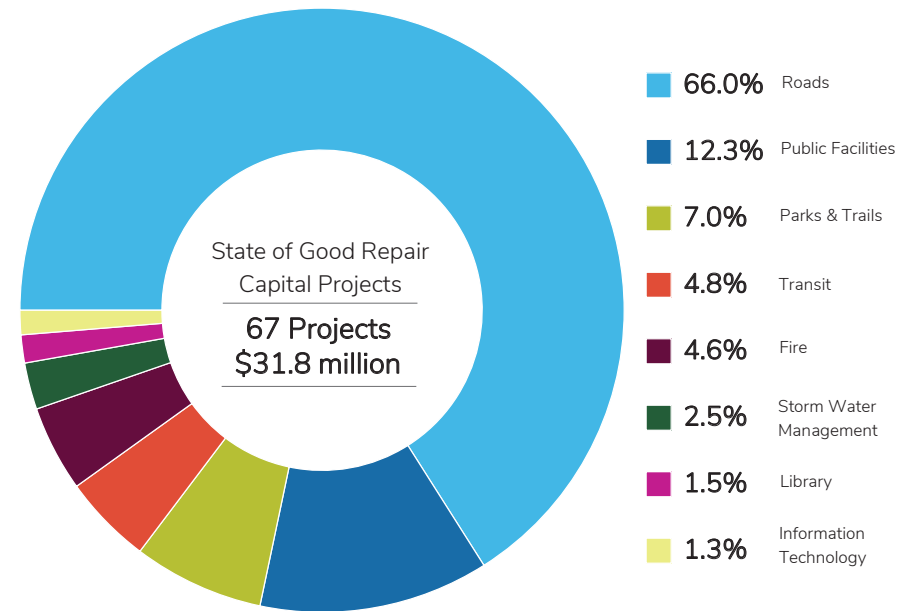
Overview

Investment in the State of Good Repair

Comprehensive asset management planning continues to be a high priority for municipalities as it informs decisions regarding infrastructure investment and 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.

In 2019 the roads asset management requirements were updated through the State of the Roads Infrastructure report, ENG-018-19. The report identified an average annual requirement of \$21.9 million for the maintenance and replacement programs associated with the existing road network. The 2020 budget starts to address these requirements with additional investment however due to funding pressures the 2020 program is still approximately \$3.2 million short of the target. Over the forecast period progress is made to close the gap however investment in the asphalt overlay program especially is weighted towards the end of the forecast period as shown on page 322 of the Capital Forecast section. The forecasted plan is dependent on continuation of the strategy to fund an additional incremental amount of \$1.0 million per year towards infrastructure renewal.

The 2020 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 66.0% of the state of good repair investment while considerable investment is also identified for public facilities, parks and trails, transit and fire assets as illustrated in the following graph.



Other Capital Investment

Investment in radio communications and emergency response equipment for the Fire Department to satisfy legislative requirements, improvements at five (5) rail crossings as previously identified through the Transport Canada Rail Regulations report, ENG-029-19, information technology initiatives, the continuation of the Emerald Ash Borer implementation program, adding lighting at Beauty Neighbourhood Park to offset the loss of lighting at Omagh Park once Britannia Road is reconstructed, and various town-wide studies, are driven neither by growth nor investment in the state of good repair. These projects will benefit the community and represent an investment of \$4.1 million.

Overview

Operating Impacts from 2020 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 2020 capital program while detailed operating impacts associated with each capital project are included in the departmental details sections of the budget document.

The annualized operating impact of the 2020 capital budget is \$0.6 million or a 0.85% increase in the operating tax rate levy based on current rates. The operating impacts include direct operational costs combined with transfers to reserves for long-term asset management. The 2020 amount is lower than other recent budget approvals as a result of a number of deferrals that have occurred in order to manage the financial pressures.

Included in the operating impacts from roads are \$0.3 million in transfers to reserves for long-term asset management for the expansion of Thompson Road, Louis St. Laurent and Fifth Line. These transfers are being offset by a one-time contribution from the Tax Rate Stabilization Reserve to mitigate tax rate pressures in 2020. Although the net effect is a decrease in the Tax Rate Stabilization Reserve balance and a deferral of the financial impact, this alternative was considered more palatable than a deferral of the projects given consideration for the growth in the vicinity of each road. Further details are provided on pages 66 to 67 within the Operating Budget Summary.

Project	2020 Impact*	2021 Impact*	2022 Impact*	Annualized Tax Levy Impact**	Rationale
Roads	372,180	444,926	444,926	0.69%	Costs to maintain new roads and related infrastructure as well as an annual contribution to reserves for long term infrastructure renewal.
Technology and Administration	78,039	78,039	78,039	0.12%	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.
Parks and Trails	28,735	28,735	28,735	0.04%	Costs to maintain the new Bronson Park as well as an annual contribution to reserves for long term infrastructure renewal.
Other	1,406	1,406	1,406	0.00%	Annual contribution to reserves for long term infrastructure renewal of new transit bus pads and operating costs related to new fire training equipment.
Total Operating Impacts	\$ 480,360	\$ 553,106	\$ 553,106	0.85%	

* Represent impacts from the 2020 capital program only.

** The percentages (%) are relative to 2019 tax rates applied to projected 2019 assessment values.

Risks, Challenges and Opportunities

Asset Management

While a large portion of the Town's existing assets are relatively new due to the relatively recent 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. Through the 2017 Asset Management Plan (AMP), 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.

Consistent with the 2018 & 2019 Budget and in accordance with the Financial Principles Policy (Policy 110), the 2020 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 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.

Bill 108: More Homes, More Choice Act, 2019

In response to the consultation on the Housing Supply Action Plan, the Province enacted Bill 108: More Homes, More Choice Act, 2019 on June 6, 2019. 15 different acts were impacted, including the Development Charges Act, 1997 (DCA), the Planning Act and the Ontario Heritage Act. It is expected the changes will have significant administrative and financial implications for Milton in the management and financing of growth and development. The Act removes all discounted services, including recreation, parks and libraries, from the DCA as well as the parkland dedication and density bonusing provisions from the Planning Act and replaces these with a new Community Benefits Charge (CBC) under the Planning Act. The changes also provide for the earlier calculation of development charges, installment payment plans for various types of development and development charge exemptions on secondary dwelling units in new construction.

The Province has expressed that the legislative impacts from Bill 108 are intended to maintain municipalities' historical revenues from density bonusing, parkland dedication and development charges for discounted services through the new community benefit authority; however, the full extent of the impacts cannot be quantified with the information currently available. A key component of ensuring revenue neutrality will be the establishment of the maximum percentage of the value of land used to calculate the new CBC that will be prescribed through the regulations, which are still pending release for comment.

As the extent of the implications from Bill 108 on future revenue streams from development are currently unknown, the 2020 Capital Budget and Forecast has been prepared reflecting the Town's existing development charge by-laws. At a minimum, future budgets will need to address the increased costs to administer the new legislation, the greater financial risk associated with an increased use of debenture financing and volatility in revenue streams due to changes in real estate values, as well as increased costs for development charge exemptions on secondary dwelling units. Further information on Bill 108 can be found in Council reports CORS-035-19 and CORS-047-19.

Overview

Region's Allocation Program

The Region's allocation program funds the provision of Regional infrastructure to support growth in Halton. Before the Boyne Secondary Plan area can be built out and the first phase of Sustainable Halton commenced, another allocation program will be required. A report to Regional Council is expected on the matter in late 2019, as such the Town's capital budget and forecast assume the availability of further capacity in 2020.

The Town infrastructure that will be required to support growth in the Sustainable Halton Lands, as well as the related revenue, is not included in this budget. It will instead be added to future budgets and forecasts after further progress on the related secondary and tertiary plans and completion of the resulting fiscal impact studies.

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 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. Town Council adopted the secondary plan for the Trafalgar Secondary Plan area in March 2019 through report PD-016-19, and endorsed a land use concept for the Agerton Secondary Plan area through report PD-017-19. The Trafalgar Secondary Plan is currently pending approval from the Region of Halton, and the Agerton Secondary Plan requires removal of the employment area overlay through the Region's Municipal Comprehensive Review. Also in March Town Council approved through PD-014-19 a funding arrangement to allow the environmental fieldwork for the Britannia West Secondary Plan area to move forward.

The 2020 capital program anticipates the continuation of the planning processes for the Sustainable Halton Lands including 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 completion of the related fiscal impact studies, the related projects and revenues will be incorporated into the Town's budget process.

Overview

Growth Management and Intensification

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 through an Integrated Growth Management Strategy (IGMS) process 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 revised density targets in existing built-up areas and Designated Greenfield Areas (DGA), consideration of transit supportive development, and policies to address climate change that could impact the Town's operating and capital programs. In June 2019 through report LPS-41-19, Regional Council received growth scenarios and provided direction with respect to further evaluation of the concepts.

In 2018 the Town of Milton initiated a Major Transit Station Area/Mobility Hub Study (MTSA) through the approval of report PD-017-18. This study will provide a local vision to influence the Region's Official Plan Review, inform the Town's own Official Plan Review, provide the evidence base and policy framework for the preparation of an area specific Secondary Plan and also support the business case for two-way all-day GO rail service. Finalization of the report is anticipated in 2020.

Capital Forecast

The 2020 capital budget represents infrastructure investment for the first year of a 10 year capital investment plan valued at approximately \$881 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 317 to 336. An analysis of reserves and reserve funds has been completed with the 10 year capital forecast and is included on page 347 to 357.



Summary by Department

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Executive Services									
Office of the CAO									
C100128 Strategic Plan Implementation	91	155,128	79,503		71,747	3,878			
C101125 Branding - Town of Milton	92	78,436	78,436						
Total Office of the CAO		233,564	157,939		71,747	3,878			
Fire Fleet Equipment Replacement									
C700101 Replace/Refurbish Tanker Trucks	93	671,828		671,828					
C700107 Replace/Refurbish Pumper/Rescue Units	94	131,115		131,115					
C700112 Replace Pick-Up Trucks	95	81,422		81,422					
C700129 Replace Rehab Van	96	133,900		133,900					
Total Fire Fleet Equipment Replacement		1,018,265		1,018,265					
Fire - Replacement									
C720101 Helmet Replacement	97	17,510		17,510					
C720103 Hazardous Material Equipment Replacement	98	25,750		25,750					
C720118 Firefighting Hose Replacement	99	20,600		20,600					
C720123 Personal Protective Clothing Replacement	100	245,140		245,140					
C720142 Firefighter Pager Replacement	101	59,019		59,019					
C720152 Air Filling System Replacement	102	41,200		41,200					
C720157 Bunker Gear Replacement - Employee Turnover	103	28,297		28,297					
Total Fire - Replacement		437,516		437,516					
Fire - Growth									
C730104 Bunker Gear & Recruit Package Growth	104	23,175			23,175				
C730158 Specialized Equipment Training Structure Growth	105	36,050			36,050				
Total Fire - Growth		59,225			59,225				
Total Executive Services		1,748,570	157,939	1,455,781	130,972	3,878			

Summary by Department

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Corporate Services									
Finance									
C200124 Legislated DC Exemptions	113	1,729,723		1,729,723					
Total Finance		1,729,723		1,729,723					
Human Resources									
C220104 Employee Strategic Development	114	46,350		46,350					
C220109 Health and Safety Audit/Implementation	115	51,500	51,500						
C220110 Workplace Accommodation	116	15,450	15,450						
Total Human Resources		113,300	66,950	46,350					
Information Technology									
C240004 Technology Replacement/Upgrade	117	311,890		311,890					
C240005 Phone System Changes/Upgrade	118	34,299		34,299					
C240006 PC Workstation Complement Changes	119	28,119	28,119						
C240009 E-Services Strategy/Implementation	120	84,862		71,834		13,028			
C240011 GIS Service Delivery	122	217,695	100,000	108,306		9,389			
C240014 Application Software Update	124	62,784		62,784					
C240027 Radio Communications	126	1,011,905		1,011,905					
C240028 Milton Air Photo Mapping	128	31,444	16,515		14,150	779			
C240119 Enterprise Content Management	129	360,500	360,500						
C240122 Open Data Initiative	130	15,722	15,722						
C240123 Mobile Parking Enforcement	131	601,751	601,751						
C241100 Department Specific Initiatives	132	94,877		94,877					
C241104 Financial Enterprise Systems	134	94,332	94,332						
C242001 Facilities Infrastructure and Networking	135	214,151		155,653		58,498			
C242002 Tech Infrastructure - Server Hardware	137	449,648		345,682		103,966			
C242003 Enterprise Licencing and Compliance	138	159,175		159,175					
Total Information Technology		3,773,154	1,216,939	2,356,405	14,150	185,660			
Total Corporate Services		5,616,177	1,283,889	4,132,478	14,150	185,660			

Summary by Department

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Engineering Services									
Urban Roads Redevelopment									
C330108 Bronte Street (Main St to Steeles Ave)	155	778,680		171,310	607,370				
C330141 Victoria Street (Bronte St To James St)	158	155,063		155,063					
C330142 Elizabeth Street (Victoria St to Main St)	160	147,454		147,454					
C330147 Commercial Street (Main St to Sydney St)	162	1,290,944		190,944				1,100,000	
C330148 Bronte Street (Heslop Road to S. of Main Street)	164	2,560,779		151,983	200,396			2,200,000	8,400
C330149 Jasper Street Reconstruction	166	545,045		45,045				500,000	
C339000 Asphalt Overlay Program - Construction	168	7,150,000		1,064,537	715,000		3,945,463	1,425,000	
C339001 Asphalt Overlay Program - Design	170	387,632		348,869	38,763				
Total Urban Roads Redevelopment		13,015,597		2,275,205	1,561,529		3,945,463	5,225,000	8,400
Urban Roads Growth									
C340021 Thompson Road (Britannia Rd to Louis St Laurent)	171	12,110,740		101,945	8,567,506			850,000	2,591,289
C340037 Louis St Laurent Avenue (Fourth Line to James Snow Parkway)	174	5,494,082			5,494,082				
C340046 Fifth Line (Hwy 401 to Derry Road)	177	3,726,755		72,675	3,354,080			300,000	
Total Urban Roads Growth		21,331,577		174,620	17,415,668			1,150,000	2,591,289
Rural Roads Redevelopment									
C350008 Surface Treatment Program	180	1,002,076		1,002,076					
C350126 Campbell Ave (Canyon Rd to Campbellville Rd)	182	1,337,601		359,006			978,595		
C350128 Expanded Asphalt Program - Construction	184	2,912,394		113,176			1,849,218	950,000	
C350133 Expanded Asphalt Program - Design	186	221,816		221,816					
Total Rural Roads Redevelopment		5,473,887		1,696,074			2,827,813	950,000	
Bridges/Culverts									
C390112 Bridge/Culvert Rehab Needs - Construction	187	484,512		484,512					
C390118 Campbellville Road Bridge (Structure 72)	189	553,677		53,677				500,000	
C390122 Second Line Nassagaweya Bridge: 1.5km N of 10 Side Road (Structure 63)	191	88,323		88,323					
C390128 Bridge/Culvert Rehab Needs - Design	193	107,635		107,635					
C390130 Sixth Line Bridges (Structures 21 and 23) Construction	194	1,024,572		124,572				900,000	
Total Bridges/Culverts		2,258,719		858,719				1,400,000	
Storm Water Management Rehabilitation									
C430001 Stormwater Pond Maintenance	196	798,554		248,554				550,000	
Total Storm Water Management Rehabilitation		798,554		248,554				550,000	
Storm Water Management Growth									
C440105 Stormwater Management - Sherwood	198	108,550			108,550				
C440106 Stormwater Management - Boyne	199	121,963			121,963				
C440107 Stormwater Management - Derry Green (BP2)	200	109,985			109,985				
Total Storm Water Management Growth		340,498			340,498				

Summary by Department

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Traffic									
C400101 Transport Canada Rail Regulations	201	537,718		537,718					
C400102 Traffic Infrastructure	204	71,709	67,996	3,713					
C400110 Traffic Safety Services Review	205	60,117	60,117						
C400112 Pedestrian Crossover (PXO) Program	206	97,699	97,699						
C400114 Preemption Traffic Control System	208	39,480	3,948		35,532				
C400115 Signal Interconnect Program	210	172,796	17,280		155,516				
Total Traffic		979,519	247,040	541,431	191,048				
Streetlighting									
C410100 Street Lighting	212	63,598		63,598					
C410200 Street Light/Pole/Underground Power Renewal	214	60,529		60,529					
Total Streetlighting		124,127		124,127					
Fleet Equipment Replacement									
C450111 Ice Resurfacer - Replacement	215	113,300		113,300					
C450121 Tandem Axle Trucks	216	332,956		332,956					
C450127 3/4 Ton Pick Ups Replacement	217	195,542		195,542					
C450128 Zero Turning Radius Mowers	218	77,140		77,140					
C450132 Multifunction Tractor	219	161,308		161,308					
C450135 Farm Tractor/Loader	220	330,584		330,584					
C450137 Trackless Front Mower Deck	221	26,008		26,008					
C450161 Vehicle Wash Accessories	222	16,578		16,578					
Total Fleet Equipment Replacement		1,253,416		1,253,416					
Park Preservation									
C470001 Park Improvements	223	144,715		144,715					
Total Park Preservation		144,715		144,715					
Forestry									
C330134 EAB Implementation Strategy	224	342,244	342,244						
C510139 Urban Forestry Management	225	63,860	18,359		43,106	2,395			
Total Forestry		406,104	360,603		43,106	2,395			
Transit									
C550104 Transit Bus Pads	226	27,192			27,192				
C550105 Mobile Fare Payment Pilot	228	110,210	110,210						
C550110 Transit Scheduling Software	229	154,500					154,500		
Total Transit		291,902	110,210		27,192		154,500		
Transit Fleet Replacement									
C560120 Transit Bus Non Growth: Replacement	231	1,178,681		1,178,681					
C560122 Specialized Transit Bus Non Growth	232	342,236		342,236					
Total Transit Fleet Replacement		1,520,917		1,520,917					
Total Engineering Services		47,939,532	717,853	8,837,778	19,579,041	2,395	6,927,776	9,275,000	2,599,689

Summary by Department

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Community Services									
Parks Redevelopment									
C510128 Moffat Park Redevelopment	246	652,305		102,305				550,000	
C510134 Omagh Park Redevelopment	248	108,479		108,479					
C510135 Kingsleigh Park Redevelopment	250	80,561		80,561					
C510145 Centre Park Redevelopment	252	416,161		66,161				350,000	
C510146 Court Park Redevelopment	254	416,161		66,161				350,000	
C510148 Coulson Park Redevelopment	256	69,804		69,804					
C510149 Coxe Park Redevelopment	258	75,449		75,449					
C510176 Beaty Neighbourhood Park North Redevelopment	260	413,803		113,803				300,000	
Total Parks Redevelopment		2,232,723		682,723				1,550,000	
Parks Growth									
C522133 District Park West Boyne	262	133,900	6,695		120,510	6,695			
C525086 Bronson Park Village Square	264	382,096		19,106	343,886	19,104			
C525087 Boyne Village Square # 3	267	43,111		2,155	38,800	2,156			
Total Parks Growth		559,107	6,695	21,261	503,196	27,955			
Facilities Redevelopment Civic									
C581100 Corporate Office Furniture & Equipment	269	121,485		121,485					
C581127 Civic Facilities Improvements	270	43,287		43,287					
Total Facilities Redevelopment Civic		164,772		164,772					
Facilities Redevelopment Recreation									
C582105 Leisure Centre Upgrades	271	768,881		768,881					
C582124 Rotary Park Community Centre	272	150,547		150,547					
C582134 Memorial Arena Facility Improvements	273	321,748		321,748					
C582145 Community Halls Facility Improvements	274	268,461		268,461					
C582147 John Tonelli Sports Centre Facility Improvements	275	192,571		192,571					
C582148 Milton Sports Centre Facility Improvements	276	1,466,880		1,466,880					
C582160 Mattamy National Cycling Centre Improvements	277	51,500		51,500					
Total Facilities Redevelopment Recreation		3,220,588		3,220,588					

Summary by Department

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Facilities Redevelopment Arts/Cultural									
C583101 FirstOntario Arts Centre Milton Facility Improvements	278	245,877		245,877					
Total Facilities Redevelopment Arts/Cultural		245,877		245,877					
Facilities Redevelopment Engineering									
C584101 Brookville Yard Facility Improvements	279	12,275		12,275					
C584105 Civic Operations Centre Facility Improvements	280	83,120		83,120					
Total Facilities Redevelopment Engineering		95,395		95,395					
Facilities Redevelopment Fire									
C587114 Fire Halls Facility Improvements	281	59,141		59,141					
Total Facilities Redevelopment Fire		59,141		59,141					
Facilities Growth Transit									
C595001 Transit Operations Centre	282	13,044,545		4,500,000	8,005,438	539,107			
Total Facilities Growth Transit		13,044,545		4,500,000	8,005,438	539,107			
Total Community Services		19,622,148	6,695	8,989,757	8,508,634	567,062		1,550,000	

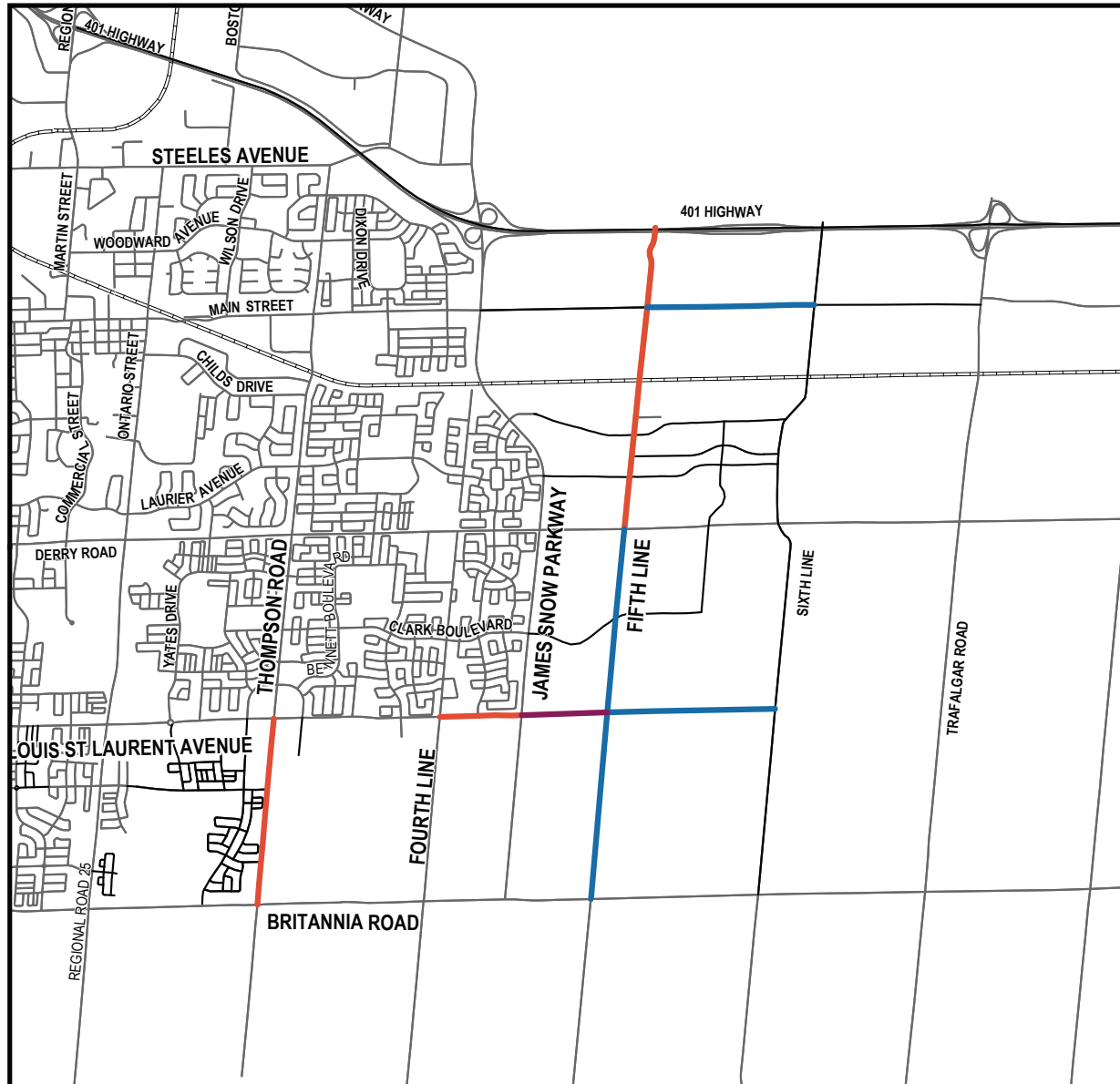
Summary by Department

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Planning & Development									
Planning									
C900190 Britannia E/W - Water & Wastewater Servicing	291	110,869						110,869	
C900192 Britannia E/W - Transportation Plan	292	372,939						372,939	
C900194 Britannia E/W - Secondary Plan	293	811,649						811,649	
C900195 Britannia E/W - Parks & Open Space Study	294	154,546						154,546	
C900196 Britannia E/W - Urban Design Guidelines	295	110,869						110,869	
C900197 Britannia E/W - MESP	296	829,015						829,015	
Total Planning		2,389,887						2,389,887	
Total Planning & Development		2,389,887						2,389,887	
Library									
Library									
C800100 Automation Replacement	303	93,503		93,503					
C800111 Library Services Master Plan	304	47,277		13,592	31,912	1,773			
C800121 Collection - Replacement	305	385,220		385,220					
Total Library		526,000		492,315	31,912	1,773			
Total Library		526,000		492,315	31,912	1,773			
Total Capital Budget and Forecast		77,842,314	2,166,376	23,908,109	28,264,709	760,768	6,927,776	13,214,887	2,599,689

Summary by Department - Pre-Approvals

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
2021 Equipment Pre-Approvals									
Fleet Equipment Replacement									
C450117 1 Ton Crew Dump Truck	233	309,000		309,000					
C450150 Haul All/Packer	234	158,620		158,620					
Total 2021 Equipment Replacement Pre-Approvals		467,620		467,620					
Total 2021 Town Capital Budget Pre-Approvals		467,620		467,620					

Roads and Bridges Growth Development



2020 Capital Budget and 2021-2024 Forecast

Roads:

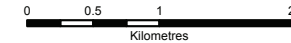
New Development

Legend

Development Project

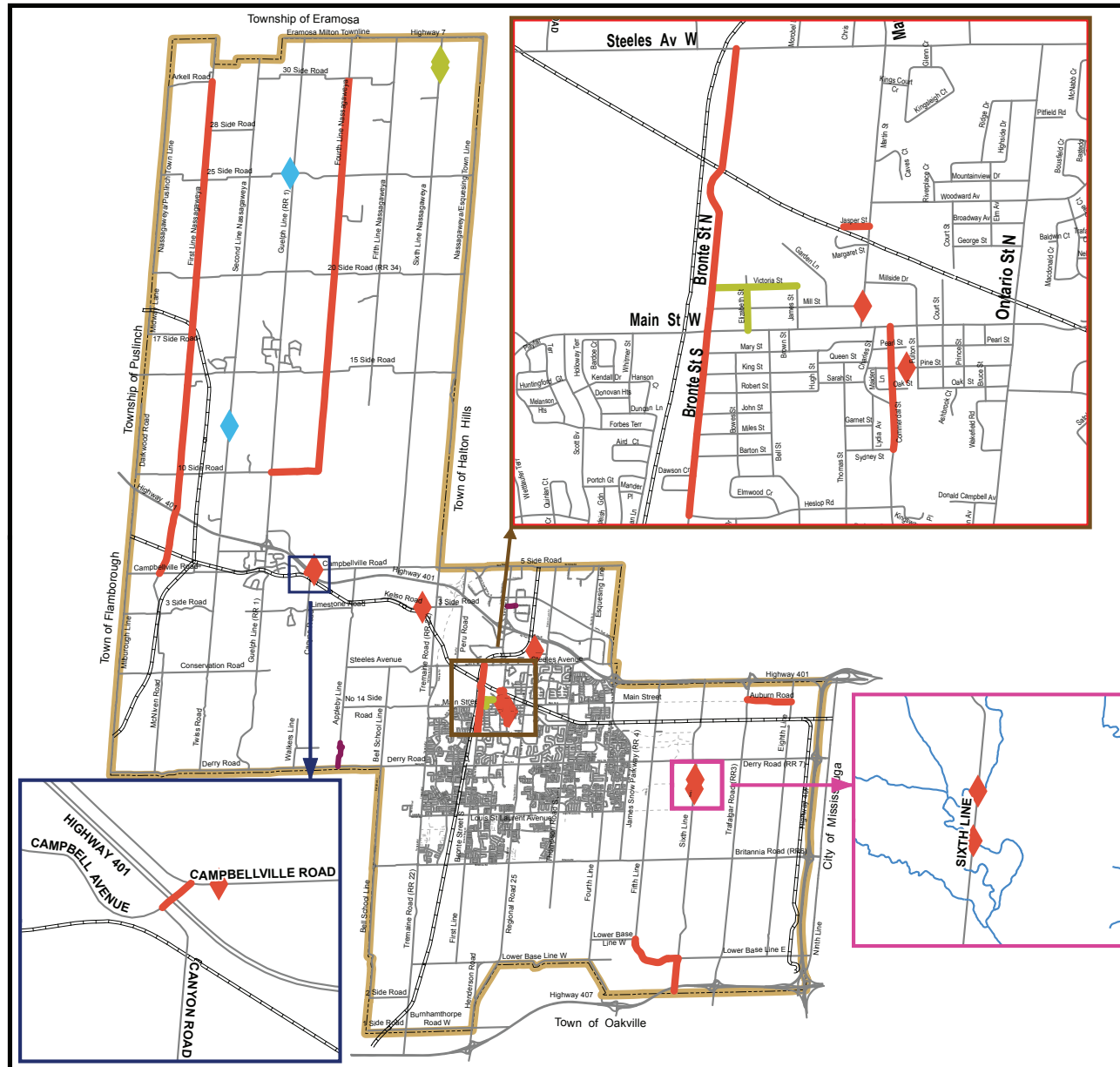
— Roads

- 2020
- 2021
- 2022
- 2023
- 2024



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Roads and Bridges Redevelopment



2020 Capital Budget and 2021-2024 Forecast

Roads & Bridges: Redevelopment

Legend

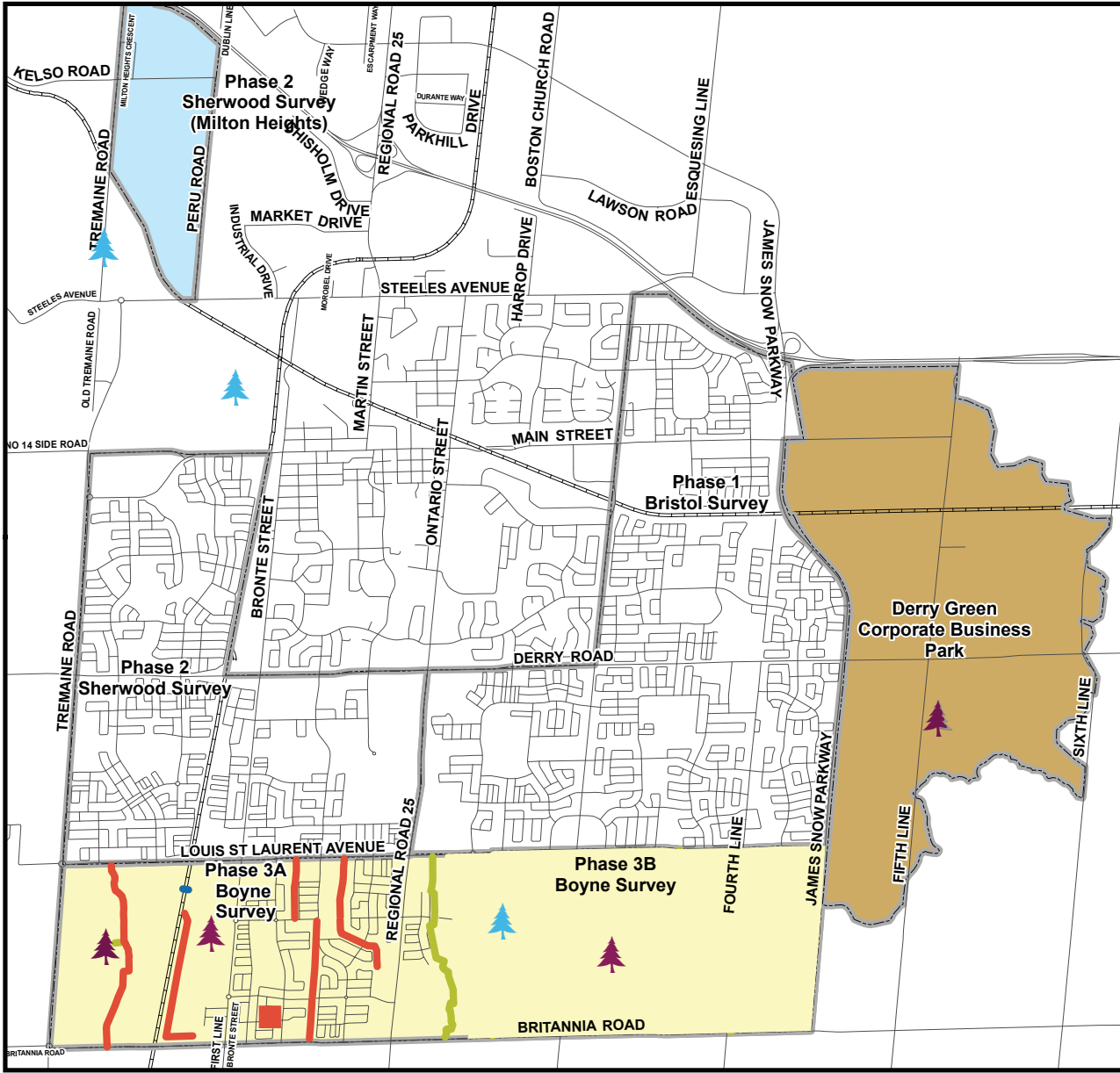
Development Project

- Roads
- ◆ Bridges
- 2020
- 2021
- 2022
- 2023
- 2024



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Parks and Trails Growth Development

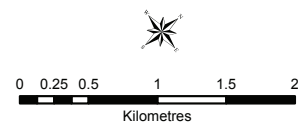


2020 Capital Budget and 2021-2024 Forecast Parks and Trails New Development

- Legend**
Development Project
- Park
 - Village Square
 - Development Phase

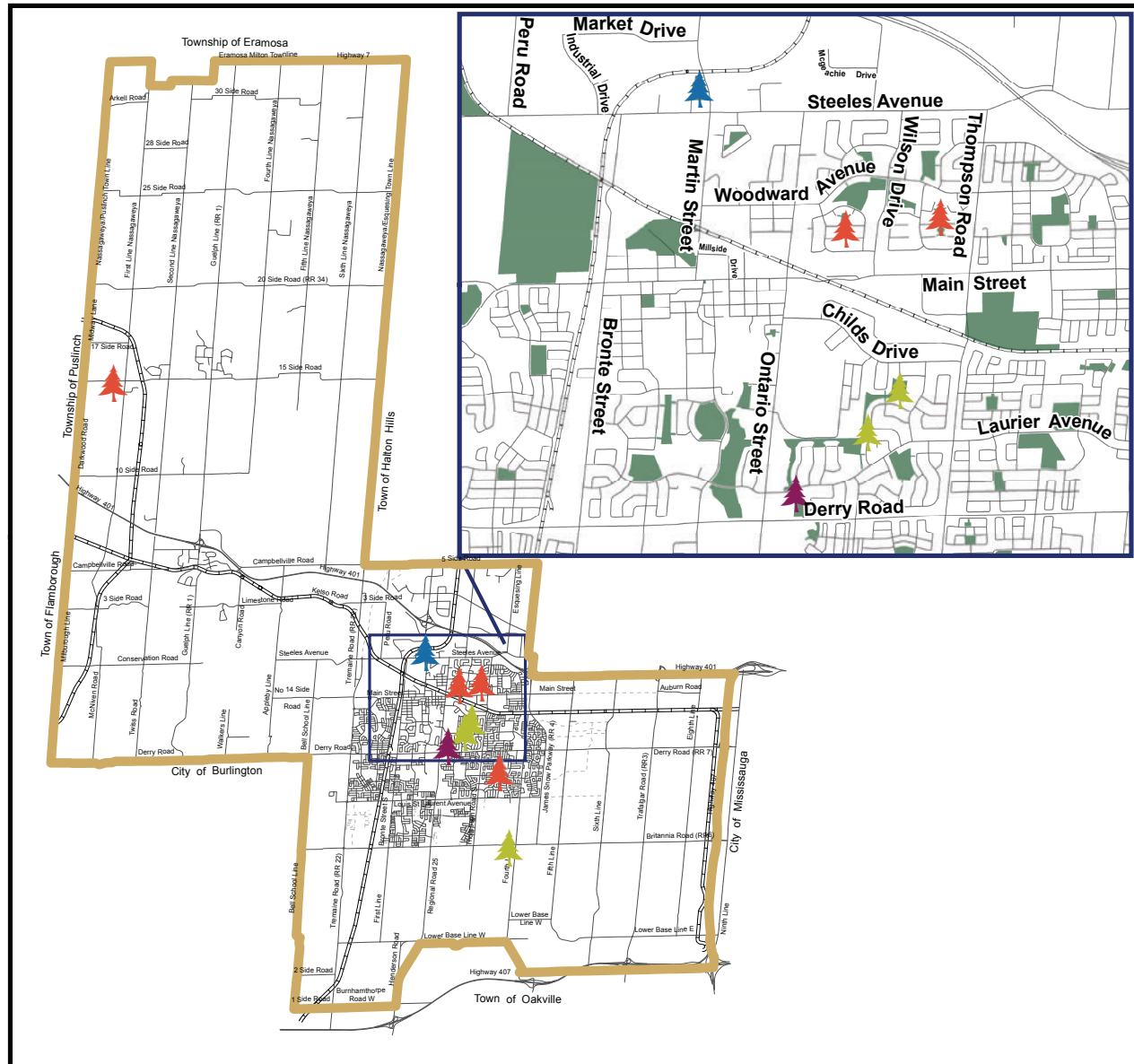
- 2020
- 2021
- 2022
- 2023
- 2024

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



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Parks and Trails Redevelopment

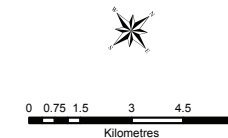


2020 Capital Budget and 2021-2024 Forecast

Parks and Trails Redevelopment

Legend Development Project

-  Parks
-  2020
-  2021
-  2022
-  2023
-  2024



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03

Operating Budget Summary



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Overview

Every day residents rely on services being provided by municipalities such as firefighting and protective services, snow clearing, maintenance of roads and parks, transit, recreation and library. The operating budget provides the funding to deliver those programs and services to Milton's growing community. Reserves and reserve funds also receive annual contributions from the operating budget. The resulting reserve balances fund the rehabilitation and replacement of the Town assets such as roads and buildings to ensure that the services provided today can continue to be provided in the future. Reserve balances also provide the necessary funding to minimize non-recurring fluctuations in the tax rate. Maintaining sufficient balances in reserves and reserve funds is a critical component of a municipality's long-term financial plan.

As outlined in the Town's Financial Principles Policy No. 110, the budget process provides 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 operating budget such that revenues match the expenditures for the current year.

Financial impacts resulting from growth (such as the cost of operating new facilities), the infrastructure funding deficit and resource shortfalls continue to challenge the Town. The financial pressures are intensified in 2020 by the lower assessment growth that the Town is temporarily experiencing. The 2020 Budget Call Report, CORS-049-19 projected a budget pressure equivalent to an increase of 9%, or \$23 per \$100,000 of residential assessment (relative to the existing levy of \$248 per \$100,000), in order to maintain existing service levels. Through CORS-049-19, Council provided direction to staff to prepare the 2020 operating budget with a range of residential tax impacts between 3% and 5%.

To reduce the tax impact from the forecasted 9%, several items that were originally planned to be included in the 2020 budget were deferred including a new fire crew, growth related staffing and capital projects. Reductions

that resulted from trending analysis and identified efficiency opportunities were also incorporated into the budget, and service level reductions have been included for certain discretionary services. Further measures were still required to achieve the target and, as a result, contributions from stabilization reserves have been included in the budget. These items, as further discussed in this section of the budget document, result in achieving a 5.68% increase, or \$14.08 per \$100,000 of residential assessment on local property tax. It is important to note that the transfers from the stabilization reserves represent a short-term solution that is not sustainable, and will result in increased financial pressures in future budgets.



Overview

Development of the 2020 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. Inflationary pressures are taken into consideration as well as any legislative changes and the costs of expanding existing services into new growth areas. Pages 66 to 71 provide more detailed information on the key factors impacting the budget in 2020.

A detailed line-item review was undertaken of the budget that included comparing the actual financial results of the Town over the past several years with consideration of future growth and market conditions. Several budget reductions were made as a result of this review including a reduction in IT costs reflecting timing delays on costs related to software maintenance and service agreements and reductions in Operations materials and contracts reflecting annual savings in different programs due to varying weather conditions. Although the budget reductions made in these areas are reasonable based on historical spending trends, they do result in a degree of increased financial risk that could result in variances and potential draws from the Town's stabilization reserves.

In order to reduce the tax impact for 2020, the funding for several items that were originally forecast to be included in the 2020 budget were deferred including;

- Staffing to support growth in service delivery and existing risks (see Staff Report CORS-043-17) including the deferral of the next incremental fire crew
- Technology projects intended to create efficiencies for the Town including the implementation of a Human Resource Information System and Agenda Management system

- A Transit Bus intended to service growth of employment and secondary school market
- Service level increases, including those requested by Council (example: climate change, road safety signage) and those recommended through various master plans and reports (example: Transit Master Plan recommendations)

While the 2019 Service Delivery Review (ES-015-19) identified that many of the efficiency options presented would require further analysis, a portion of the fleet consolidation option has been included in the 2020 with a targeted savings to be achieved.

To further mitigate financial pressures the 2020 operating budget includes the following service level reductions:

- Elimination of passive weed control program
- Reduction of tree maintenance program
- Discontinuation of the statistically reliable budget survey

Further information on the above service reductions can be found in the Service Level Change forms within each of the Departmental sections of the budget document.

Finally, in order to bring the budget to a 5.68% tax impact, \$1.2 million in contributions from Town and Library Tax Rate Stabilization reserves were required to be included in the 2020 budget. Further details on this can be found on pages 56 to 57 and pages 66 to 67 of the Operating Budget Summary section. There has also been an extension in the utilization of Provincial Gas Tax funding in the amount of \$0.1 million to offset a previously identified impact associated with lifecycle contributions related to increased costs of bus replacements (see Staff Report CORS-056-17).

Overview

This strategy will result in financial pressures in future years as outlined in the Operating Budget Forecast section. In addition, drawing funds from the stabilization reserves will create financial risk for the Town as the Tax Rate Stabilization Reserve is currently below the target balance as further discussed on page 348 of the Reserve and Reserve Fund section. Despite these concerns, the draw from stabilization reserves was considered more palatable than the further service level reductions or deferrals that had been identified.

At the time of budget deliberations, projections for net taxable assessment growth were estimated at 2.487% as compared to the 1.75% incorporated into the proposed budget document. A motion was passed by Council to transfer the resulting tax dollars of \$492,206 to the Tax Rate Stabilization Reserve. This reduced the impact of the 2020 draw from that reserve and mitigated budget pressure that otherwise would have been deferred to 2021.



Overview

The following table summarizes the impact of changes in assumptions since the 2020 operating forecast presented at the time of the Budget Call Report (CORS-049-19) as well as the steps taken to reduce the tax impact from a previously projected 9% to 5.68%.

Program	Description of Change	(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact
Tax Levy Presented through the 2020 Budget Call Staff Report, CORS-049-19			\$ 22.87	9.22%
Items deferred beyond 2020				
Staffing	Staffing to support growth in service delivery and existing risks (see staff report CORS-043-17) including the deferral of the next incremental fire crew.	(804,888)	(3.06)	-1.23%
Technology projects	Technology projects intended to create efficiencies for the Town including Agenda Management system.	(46,000)	(0.18)	-0.07%
Transit Bus	Defer a new transit bus intended to service growth of employment and secondary school market.	(86,619)	(0.33)	-0.13%
Various Service Level Increases	Service level increases, including those requested by Council (example: sustainability and energy management position, road safety signage) and recommended through the Service Delivery Review or Master Plans.		-	0.00%
Sub-total		\$ (937,507)	\$ (3.57)	-1.44%
Trending analysis and identified efficiency opportunities/Other adjustments				
Investment Revenue	Incorporated increase based on anticipated revenues for 2020.	(100,000)	(0.38)	-0.15%
Supplementary Tax Revenues	Incorporated increase based on anticipated revenues for 2020.	(100,000)	(0.38)	-0.15%
Operations Materials and Supplies	Reduction in Engineering Operations materials & contracts based on historical spending trends.	(411,041)	(1.56)	-0.63%
IT Software and Service Agreements	IT software maintenance and service agreements cost reduction based on likely timing of implementation of projects and historical trends.	(150,000)	(0.57)	-0.23%
Assessment Growth	Reduction in assessment growth from original projection of 2.53% to final of 2.487% (Note 2).	47,607	0.18	0.07%
Facility Maintenance	Correctly align rates related to facility maintenance.	168,000	0.64	0.26%
Fire	Increase in the transfer to reserve required to fund increased replacement costs of Fire Fleet.	150,000	0.57	0.23%
Misc.	Reflects changes in both growth assumptions and contractual obligations as well as Council approved adjustments e.g. operating impacts of Bronson Park.	290,007	1.10	0.44%
Sub-total		\$ (105,427)	\$ (0.40)	-0.16%

Overview

Program	Description of Change	(Decrease)/ Increase on Tax Levy	\$ Amount per Item / \$100,000 of Assessment (Note 1)	Tax Impact
Service level changes				
Passive Weed	Elimination of passive weed control program.	(549,904)	(2.09)	-0.84%
Windrow Program	Add \$40,000 to program to provide service to everyone on waitlist.	40,000	0.15	0.06%
Tree Maintenance	Eliminate tree maintenance of the ornamental pear trees along Thompson Road.	(59,354)	(0.23)	-0.09%
Budget Survey	Discontinuation of the statistically reliable budget survey.	(15,000)	(0.06)	-0.02%
Sub-total		\$ (584,258)	\$ (2.22)	-0.90%
One-time contributions from stabilization reserves				
New Growth Roads Lifecycle Contribution	One-time contribution to offset and delay the lifecycle provision related to the expansion of Thompson Road (Britannia Road to Louis St. Laurent), Louis St. Laurent (Fourth Line to James Snow Parkway) and Fifth Line (Hwy 401 to Derry).	(314,148)	(1.20)	-0.48%
Transit	One-time contribution from the Tax Rate Stabilization Reserve to realize the gross savings in 2020 associated with the re-allocation of low performing transit routes in 2021.	(514,912)	(1.96)	-0.79%
Library Sherwood Branch	One-time contribution from the Library Tax Rate Stabilization Reserve to delay the impact of opening the new Sherwood branch and inflationary pressures.	(345,774)	(1.32)	-0.53%
Assessment Growth	Additional assessment growth revenues over the Proposed Budget projections transferred to Tax Rate Stabilization Reserve (Note 2).	492,342	1.87	0.76%
Subtotal		\$ (682,492)	\$ (2.60)	-1.05%
Total		\$ (2,309,684)	\$ (8.79)	-3.54%
Tax Impact Presented through 2020 Budget			\$ 14.08	5.68%

Note 1: Calculations are based on 2019 assessment values.

Note 2: Through the Budget Call Staff Report (CORS-049-19), presented to Council in July 2019, assessment growth was projected at 2.53%. At the time of budget development in October 2019, a lower assessment growth of 1.75% was projected and incorporated into the Proposed Budget. By December 2019 final data had been received from the Municipal Property Assessment Corporation which finalized assessment growth at 2.487%. Through Council approved motion, Res. 244-19 to December 9 Council meeting, incremental revenues from the adjustment of 1.75% to 2.487% were transferred to the Tax Rate Stabilization Reserve.

Overview

Tax Impact of the 2020 Budget

The total property tax bill collected by the Town of Milton is shared between three levels of government:

- Town of Milton receives 37%;
- Region of Halton receives 40%; and
- Local School Boards receives 23%.

As shown in the table below, the tax increase of 5.68% on the local share of property taxes results in an additional \$14.08 per \$100,000 of assessment. When the tax levy increases for the Region of Halton and

Education are included, the overall increase is \$19.61 per \$100,000 of assessment or 2.86%.

As further outlined on page 17 of the Overview section and as reported in the 2018 BMA Municipal Study, the average Milton residential property taxes paid for a 2 storey home in 2018 was \$3,900 which is the third lowest in the GTA and 21% below the average. 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 2018 BMA Municipal Study.

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

	Share of Tax Bill	2019 Taxes	2020 Increase	2020 Taxes	\$ Impact on Total Tax Bill	% Impact on Total Tax Bill
Town of Milton	37.17%	\$ 248.08	5.68%	\$ 262.16	\$14.08	2.05%
Region of Halton**	40.01%	\$ 276.69	2.00%	\$ 282.22	\$5.53	0.81%
Education***	22.82%	\$ 161.00	0.00%	\$ 161.00	\$0.00	0.00%
Total	100.00%	\$ 685.77	2.86%	\$ 705.39	\$19.61	2.86%

* Cost per \$100,000 of residential assessment are derived using the assessment values & tax rates from the 2019 tax by-law (CORS-026-19). These values will be re-stated following budget approval using the finalized 2020 assessment figures from the returned assessment roll.

** Estimated 2020 increase per Region of Halton 2020 Budget Directions, FN-28-19 (includes enhanced waste service for urban area). Final impact may be different subject to Regional Council approval.

*** Consistent with recent experience, the 2020 education rate is presented in alignment with the prescribed rate currently outlined in O.Reg 400/98 and is subject to change through the approval of final 2020 rates by the Province.

Overview

Downtown Milton Business Improvement Area (BIA)

The BIA prepares its own budget. The BIA tax levy of \$0.23 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 311 to 313.

The Operating Budget Summary includes only the Town Programs and Services and excludes the BIA unless otherwise noted.

Summary financial statements of gross and net expenditures by department are included on pages 78 to 79 respectively.

2019 Budget Restatements

For comparative purposes changes in programs and services that occurred throughout 2019 have been restated within the 2019 approved budget. The changes have no net impact on the 2019 total approved budget however costs and revenues between accounts and/or departments have been reallocated. The significant restatements include:

- Re-aligned cycling programs from Active Living to Cycling
- Re-allocated staff and administration costs from Finance to Legislative & Legal to align with current reporting structures
- Re-alignment of GFOA award submission costs from Finance to General Government
- Re-aligned Licensing fees from Operations Administration Division to Equipment Division
- Re-aligned staff from Recreation and Culture Facilities to Facilities Administration

Council Approved Operating Budget Policies

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

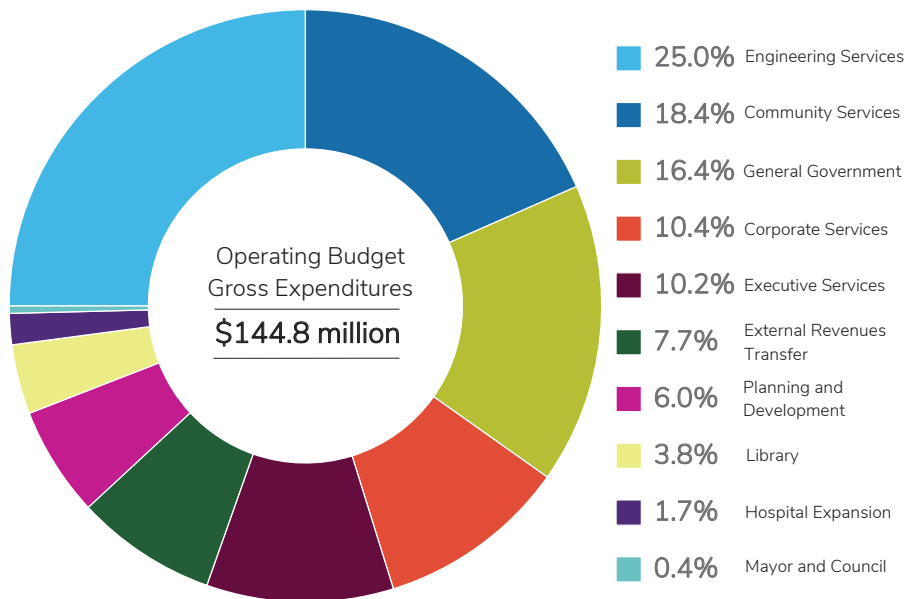
- Financing sources, such as transfers from reserves, deferred revenues, user fees, subsidies from other levels of government, grants, donations, cost sharing and the tax levy.
- Operating expenditures required in-year for program delivery such as compensation, administration, operational and supply, 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 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.
- 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.

The full budget management policy is included on pages 384 to 394.

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 is responsible for representing the public and considering the well-being and interests of the municipality as well as carrying out the duties of Council 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 \$14.8 Million (10.2%)

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 supporting 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 with a fifth station planned to open in 2020 that are strategically located to minimize 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 \$36.2 Million (25.0%)

The Engineering Services Department is responsible for providing many direct services to the community, 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 residential development
- Infrastructure planning

Community Services \$26.7 Million (18.4%)

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 Town-owned buildings
- Community program planning, development and implementation for children, youth, adults and older adults

- Management and development 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, 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 \$8.7 Million (6.0%)

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 \$37.3 Million (25.8%)

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. Also included are the annual debenture payments associated with Milton's \$35 million local share contribution for the Milton District Hospital expansion.



Overview

Corporate Services \$15.1 Million (10.4%)

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 Legislative & Legal Services 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 \$5.4 Million (3.8%)

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 Ontario Public Library 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. This is accomplished through a materials library, a life-long learning centre, virtual library services and resources and a service oriented organization.

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.



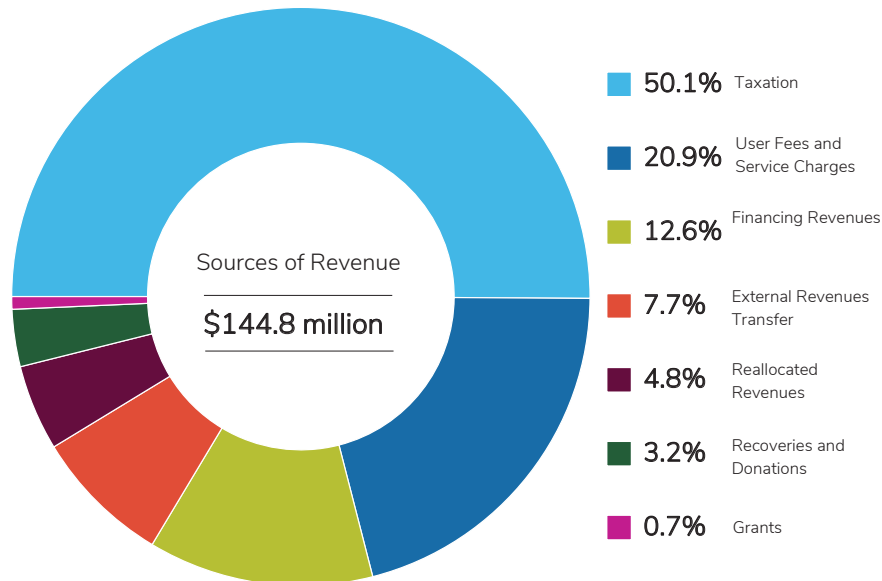
Overview

How is the Budget Funded?

Property taxes will account for approximately half of the Town's total revenue sources in 2020. User Fees and Service Charges represent the next significant portion of revenue collected by the Town making up 20.9% 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 \$72.5 Million (50.1%):

Taxation represents the amount of property tax that is received by the Town from taxpayers, including \$68.9 million from the tax levy and \$2.7 million from other taxation and \$0.9 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 \$30.3 Million (20.9%):

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 2020 User Fee report CORS-044-19.

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) \$18.3 Million (12.6%):

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 \$11.1 Million (7.7%):

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 \$7.0 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 (3.9%):

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 \$3.2 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, the elderly, and the broader community.



Overview

Key Factors Impacting the 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)
2019 Approved	\$ 63.60
Status Quo/Contractual	2.00
Growth/Volume	3.90
Service Level	(0.62)
2020 Approved	\$ 68.89

Status Quo/Contractual Change:

Status quo/contractual changes represent the increases or decreases required to maintain existing service levels. This includes items such as inflationary adjustments, contractual obligations and legislative requirements. This category also includes non-recurring items. The major drivers of the \$2.0 million increase include:

- \$2.2 million in inflationary adjustments made to individual line items within the budget at rates that are specific to the good, service or cost
- \$1.0 million in infrastructure funding to continue to reduce the infrastructure deficit as previously discussed in the Budget Call Report, CORS-049-19, and the Asset Management Plan, CORS-067-17

- \$0.2 million adjustment to correctly align rates related to facility maintenance
- \$0.2 million increase in the transfer to reserve required to fund increased replacement costs of Fire Fleet
- \$(0.1) million increase in anticipated investment revenue
- \$(0.4) million reduction in Engineering Operations materials and contracts based on historical spending trends
- \$(0.2) million reduction in IT software maintenance and service agreements costs based on likely timing of implementation of projects and historical trends
- \$(0.1) million increase in anticipated supplementary tax revenues
- \$(0.1) million increase in operations contractual costs

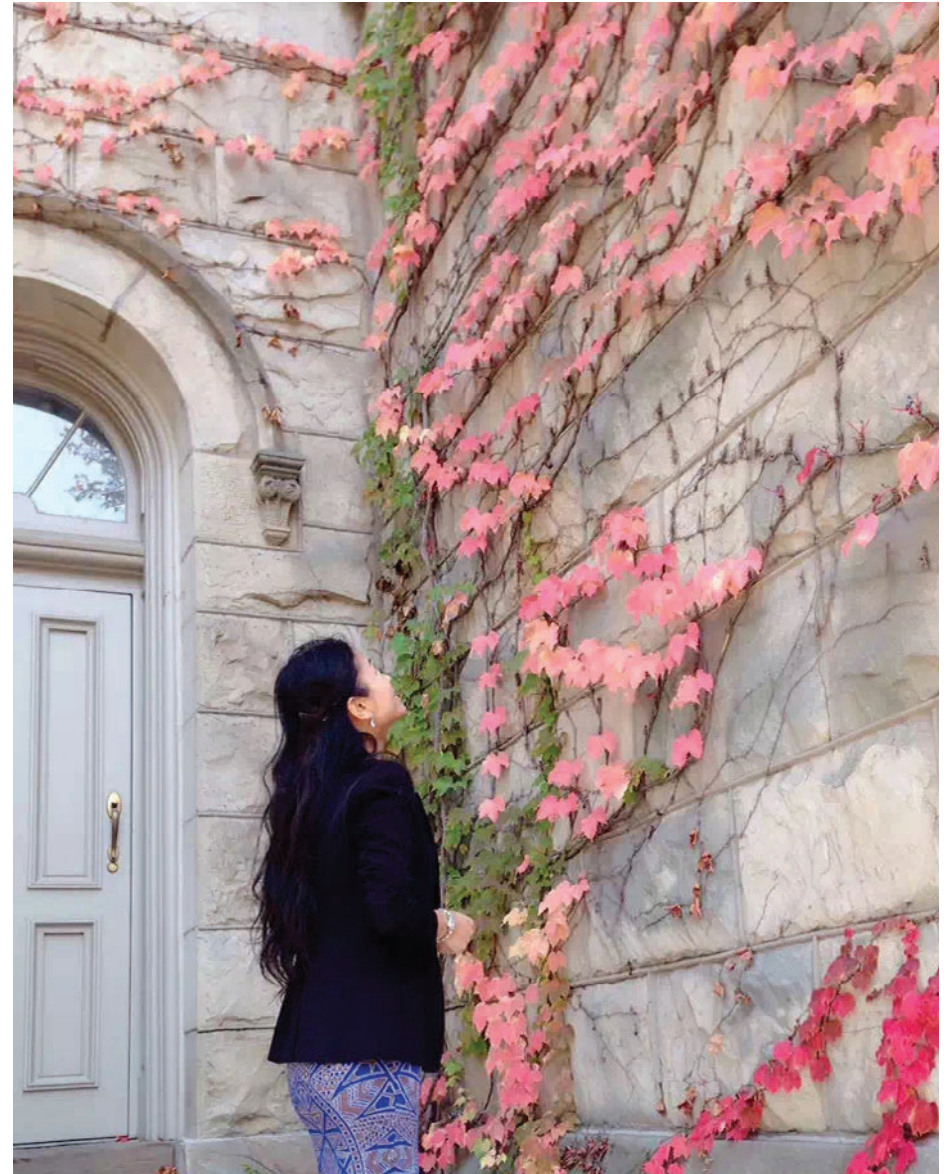
Also included as a status quo item are contributions from stabilization reserves in the amount of \$1.2 million in order to mitigate financial pressures in 2020. The following one-time, non-sustainable contributions from reserves are included in the 2020 budget:

- \$(0.3) million contribution from Tax Rate Stabilization Reserve
 - o This was made to offset the lifecycle provision related to the expansion of Thompson Road (Britannia Road to Louis St. Laurent), Louis St. Laurent (Fourth Line to James Snow Parkway) and Fifth Line (Hwy 401 to Derry). Based on the importance of these projects to adjacent developments, it is recommended that they proceed in 2020 despite the Town's financial pressures. However, as per the Town's Financial Principles Policy No. 110 an annual lifecycle provision for future rehabilitation and replacement should be included in the operating budget in order to prevent growth in the Town's infrastructure deficit. The financial pressures created by this lifecycle provision were offset in 2020 by a one-time contribution from reserve.

Overview

- \$(0.5) million one-time contribution from the Tax Rate Stabilization Reserve
 - The Transit Master Plan recommended that the resources that are currently dedicated to low performing routes be re-allocated to high priority routes, and that a home-to-hub service delivery model be introduced in the low performing areas. The projected savings from re-allocating the low performing routes is \$0.5 million, with a \$0.3 million cost for the home-to-hub service. As new funding for the home-to-hub solution could not be accommodated within the 2020 Budget, and anticipating that low-performing routes will be re-allocated in 2021, a one-time contribution from the Tax Rate Stabilization Reserve was made to realize the gross savings in 2020.
- \$(0.4) million one-time contribution from the Library Tax Rate Stabilization Reserve
 - This contribution delays the impact of opening the new Sherwood branch as well as other inflationary pressures into 2021 to further ease financial pressures for the 2020 budget year.

The impact of these transfers will create pressure in the Town's stabilization reserve balances as well as the deferral of financial pressures to future budget processes. As illustrated on pages 348, the Town's Tax Rate Stabilization reserve has a projected 2019 ending balance of \$3.1 million, which is below the target balance of \$5.9 million. The Library Tax Rate Stabilization Reserve has a projected 2019 ending balance of \$2.2 million, which exceeds the target balance of \$0.2 million.



Overview

Growth/Volume Change:

Growth/volume changes are the costs and revenues required to extend existing services to newly developed neighbourhoods and employment areas within Milton. The 2020 Operating budget is impacted by \$3.9 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 or Town constructed assets, such as roads and stormwater systems. The annualization of the cost associated with the Sherwood Community Centre, including the related reserve contributions, is also included. 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 a portion of the increased need for services that result from growth. For the 2020 budget weighted assessment growth of 2.48% will offset \$1.58 million of the required tax levy increase. The 2.48% represents the net assessment growth, as reductions in assessment resulting from Assessment Review Board (ARB) decisions or requests for consideration 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 table below provides additional details on the growth related items in 2020. It also illustrates that the gap between assessment growth revenue and the cost of expanding existing services to new growth areas is \$2.3 million, with the shortfall impacting the existing tax base.

Growth Related Impact	Impact (\$ millions)	Rationale
Infrastructure Reserves	\$ 2.46	Transfers to Infrastructure Renewal Reserve (\$1.14), Higher than expected assessment growth transferred to Tax Rate Stabilization Reserve (\$0.49), Capital Works Reserve for DC Legislated Exemptions and assessment growth (\$0.30), Municipal Building Replacement Reserve for Sherwood Community Centre (\$0.38), Transfers to Capital Programs (\$0.17).
Community Services	0.71	The main driver is the annualization of the Sherwood Community Centre (\$0.8) which is partially offset by the reduction in full time staffing at various facilities to service Sherwood.
Library	0.41	The main driver is the cost of opening Sherwood Branch Library.
Internal Support	0.19	Increase in technology services programs and services to ensure efficient operation of the municipality as the Town grows.
Roads	0.15	Maintenance of growth related roads, including asphalt patching, brushing and tree work, sidewalk repair, sweeping, storm water maintenance and winter control.
Planning	0.11	Decrease in fee related revenues such as subdivision and zoning applications.
Fire & Protective Services	0.08	The main driver is the facility cost related to opening Fire Station No. 5.
Taxation	(0.10)	Increase in supplementary tax revenues.
Traffic Control	(0.10)	Expected increase in parking ticket revenues as a result of hiring an external party.
Other	0.01	Primarily relates to annualization of growth related fleet purchased in 2019
Subtotal	\$ 3.90	
Assessment Growth Revenues	(1.58)	Net assessment growth estimated at 2.48%.
Deficit/(Surplus)	\$ 2.32	

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 2019 budget.

The net financial impact of such changes in 2020 is a decrease in the tax levy of \$0.6 million. The following table presents a list of the service level

changes contained in the operating budget. While not all of these service reductions are ideal, achieving the targeted tax impact and progressing towards sustainability required reductions in the current services being provided by the Town. As a result certain discretionary services have been eliminated or reduced as outlined in the table.

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	Increase/ Decrease in Service	2020 Impact	Page
Corporate Services	Finance	Eliminate the budget survey for the 2021 Budget Process including both the statistically reliable telephone survey as well as the on-line survey. Through 2020 staff will reassess the public engagement strategy for budget processes with consideration of the amount of resources available as well as the timeliness and value of the feedback received.	SL ↓	\$ (15,000)	142
Engineering Services	Operations	Eliminate the passive weed control program.	SL ↓	(549,904)	238
		Eliminate tree maintenance of the ornamental pear trees along Thompson Road.	SL ↓	(59,354)	239
Community Services	Recreation & Culture Facilities	Support for Canada Day through the Town providing a grant to Woodbine Mohawk Park to an upset limit of \$20,000 for the 2020 Canada Day fireworks display to be funded from anticipated sponsorship.	SL ↑	-	285
		Introduce a pilot of a Youth Space program further to the recommendations from COMS-010-19. The expected cost of the program in 2020 is \$55,287 which would be funded with contributions from the Tax Rate Stabilization Reserve for the duration of the 18 month pilot.	SL ↑	-	286
Library	Main Branch	Open the Main Branch for an additional six Sundays so that Main Branch is open every Sunday throughout the year. The cost of this would be approximately \$6,000 but it would be funded through staff scheduling efficiencies with patrons relying increasingly on self serve technologies.	SL ↑	-	307
Total				\$ (624,258)	

Overview

A number of service level increases that had previously been requested by Council or identified as a part of various master plans or reports have not

been included within the budget in order to ensure the targeted tax rate could be achieved. Those service level changes are identified in the following table.

Summary of Service Level Changes that have been EXCLUDED from the Budget				
Program Area		Description	Increase/ Decrease in Service	2020 Impact
Engineering Services	Transit - Home to Hub Service	<p>The 2019-2023 Milton Transit Service Review and Master Plan Update (ENG-021-19) recommended the reallocation of service from low performing to high priority routes and replacing the resulting gap in service with a new Home-to-Hub mobility service. The intent of the Home-to-Hub service is that it would be a transitional service for areas where development density is too low to sustain conventional service.</p> <p>Ideally the Home-to-Hub service would have also been included through the 2020 budget as the intention is that this service replaces the re-allocation of the low performing routes. However, the funding for the Home-to-Hub service was not able to be accommodated in the budget and further planning for implementation is required. Included in the 2020 budget is a one-time contribution from the tax rate stabilization reserve to realize the projected \$0.5 million gross savings related to the route re-allocation from low to high performing routes, even though this transition will be deferred to align with the introduction of home-to-hub services.</p>	SL ↑	\$ 338,346
	Operations - Seasonal Workers	<p>Seasonal staff make up a significant proportion of the Operations workforce. These staff are hired to work 10 months of the year, with one month off in April and another in October. This requires an investment from the Town for training of all seasonal staff twice per year, as well as cost and time related to the recruitment processes. A recommendation from the Service Delivery Review was to convert seasonal staff to full time in order to eliminate the recruitment and training associated with the seasonal workers. The full cost to convert the Town's existing 16 seasonal workers would be approximately \$300,000 but this would be phased in over two years to manage the financial impact.</p>	SL ↑	150,000
	Traffic Control - "Slow Down" lawn sign campaign	<p>On July 22, 2019, Council approved Resolution 196-19 to launch a "SLOW DOWN" lawn sign campaign for residents and directed staff to include a service level increase in the 2020 budget in the amount of \$2,500 for this initiative for Council's consideration. These additional funds will allow staff to order approximately 500 signs for residents to pick up in 2020 to be placed on their front lawns.</p>	SL ↑	2,500

Overview

Summary of Service Level Changes that have been EXCLUDED from the Budget				
Program Area		Description	Increase/ Decrease in Service	2020 Impact
Engineering Services (cont'd)	Festival Support	Conservation Halton hosts an annual Children's Water Festival which provide interactive learning opportunities in a natural outdoor setting for Milton children through their school's participation. The Halton municipalities and a variety of other organizations have been sponsors of these events. Historically, the Town of Milton provided support to this Festival however the annual support was eliminated through the 2014 budget. The Region of Halton has requested re-newed support from the Town of Milton for this initiative and this item is being identified for Council consideration.	SL ↑	5,000
Subtotal - Engineering				\$ 495,846
Community Services	Sustainability and Energy Management	<p>Res 194-19 of the July 22, 2019 Council meeting directed staff to include a staff resource dedicated to Sustainability and Energy Management in the 2020 budget for Council consideration. The Service Delivery Review - Phase 1 (endorsed in principle by Council through Res 206-19 at the August 26, 2019 Council meeting) also recommended the addition of a dedicated Energy Management staff resource.</p> <p>The Town's Green Innovation Plan contemplates baseline information and some action items to act on energy management and sustainability initiatives but due to resource and capability constraints, potential results may not be realized without the addition of a dedicated staff resource. Benefits of a dedicated staff resource, as outlined in the Service Delivery Review, include generating cost savings, opportunities for additional grant funding, enhanced multi-year Energy Management Strategy and development of an internal Energy education program.</p> <p>This position would provide leadership, accountability and responsibility for program and financial performance through effective planning, implementation, quality assurance, continuous improvement and the overall health and safety of all energy conservation and sustainability programs. It would develop and implement plans to fulfill Council and Strategic Plan directions as outlined in the Milton Green Innovation Plan and other projects that positively impact energy conservation and climate change mitigation to ensure the Town of Milton grows responsibly.</p> <p>Any savings as a result of this position would not likely be realized until after 2020 and would be incorporated into future budgets.</p>	SL ↑	143,273
Subtotal - Community Services				\$ 143,273
Total				\$ 639,119

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 at the existing level of service. 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 meet service level demands.

Additional part time staffing positions were included in the 2020 budget primarily in support of operating the new Sherwood Community Centre for a full year beginning in 2020. However, financial constraints prevented any of the additional needs reflected in CORS-043-17 from being incorporated. The 2020 budget includes a net increase of 12.3 full time equivalent complement (FTE) as shown in the following table.

Changes in Complement by Department

Employees by Department (FTE)						
	2018	2019	Status Quo	Growth / Volume	Service Level	Total 2020
Executive Services	95.31	95.34	-	-	-	95.34
Corporate Services	93.15	92.85	(0.46)	-	-	92.39
Engineering Services	117.14	117.71	4.84	-	-	122.56
Community Services	205.07	202.83	-	10.82	0.65	214.30
Planning and Development	58.67	58.67	-	-	-	58.67
Library Services	46.03	48.87	(3.55)	-	-	45.32
TOTAL	615.38	616.27	0.83	10.82	0.65	628.57

Included in the 2020 budget are the following Status Quo impacts related to staffing within several departments:

- 0.46 FTE reduction in Corporate Services resulting from re-purposing of part time positions to create a new full time position in the Licensing and Enforcement division
- 5.33 FTE increase in Engineering Seasonal Operations workers to align with historical staffing requirements that have been funded from a reduction in contractual costs; represents a cost reallocation and is not an increase in staffing over historical levels
- 0.49 FTE reductions in Crossing Guards due to a fewer number of school days in the year
- 3.55 FTE reductions in the Library resulting from a re-organization of the staffing model by the Chief Librarian, as approved by the Library Board, to realize efficiencies in the provision of Library services

The 2020 growth in Community Services staffing is due to:

- 12.13 FTE increases in part time staffing primarily to support program offerings for Sherwood Community Centre
- 0.43 FTE reductions from elimination of concession services at Memorial Arena and John Tonelli Sports Centre part way through 2019
- 0.69 FTE reductions in facility maintenance services reflecting the transfer of staff at existing facilities to Sherwood Community Centre
- 0.19 FTE reduction in pool lifeguarding and supervision due to the pool closure at E.C. Drury School

New part time staff for the Sherwood branch library were offset by reductions in staff at existing branches following a 2019 re-organization in the staffing model.

The 0.65 FTE increase identified as service level increase represents the anticipated part time staffing requirements associated with offering the Youth Space Program pilot project. Further details on this service level change are available on page 286.

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.

Further detail on the reserve and reserve fund balances, the schedule of movement for 2020, and the longer-term forecast can be found in the Reserves and Reserve Funds section on pages 347 to 357.

The 2020 operating budget contains transfers to and from various reserves and reserve funds, summarized as follows:

Transfers To / (From) Reserves and Reserve Funds	
Reserve / Reserve Fund Type	2020 Operating Budget
Stabilization	\$ 377,280
Corporate Use	648,891
Capital	29,249,986
Government Funded	(1,068,868)
Program Specific	(302,376)
Board & Committee	139,802
Total	\$ 29,044,715

Stabilization reserve transfers include \$0.4 million in investment income revenue transferred to the Tax 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. These are offset by the aforementioned one-time draw of \$1.2 million from the reserve in 2020. 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 2020 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 captures the lifecycle contributions for newly assumed developer contributed assets and new growth related assets that are included 2020 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.

Overview

Challenges & Risks

There are a number of issues that the Town will need to remain mindful of in both 2020 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 included 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, an 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 while enabling the Town to deliver targeted levels of services.

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. Financial constraints prevented 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 potential impacts on service delivery.

Fire Crew

The forecast has reflected the addition of the next two fire crews in the years 2021 and 2022 as a result of the financial pressures that the Town is currently experiencing. Previously, the intention had been to recruit these crews in the years 2019 and 2020. The need for additional fire suppression staffing has been identified in the most recently approved Fire Master Plan (2008), and is consistent with the preliminary outputs from the on-going master plan process. The shortfall in staffing will be reflected in the service plans and coverages for the Town, including in relation to Fire Station No. 5 that will open in 2020.

Economic Considerations

Through October 2019 the Bank of Canada held the overnight rate at 1.75% with the Canadian economy operating at close to potential and inflation on target. With escalating US-China trade conflict and the related uncertainty starting to take a toll on the global and Canadian economies, the economic outlook the major Canadian banks indicate the Bank of Canada may start to lower rates in 2020.

This affects the Town in two key ways:

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

Stabilization Reserves

Stabilization reserves are used to mitigate fluctuations within the operating budget and help stabilize the annual impact on the tax rates. Several of 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 page 348.

Overview

Operating Impacts of New Capital Infrastructure

The approval of certain capital projects 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 2020 budget can be found on page 35.

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 facilities, parkland development, transit and fleet. The operating impacts from the projects scheduled for 2021 and 2022 have been incorporated into the Operating Forecast presented on pages 339 to 343.

Expanding Existing Services into the Growth Areas

The pressures associated with the Town's continued growth were most recently assessed as outlined in the Fiscal Impact Study report, CORS-062-17. The fiscal impact assessment for the Sustainable Halton Lands calculated that annual tax rate increases averaging 5.26% per year to 2036 will be required to continue existing service levels, with an initial pressure in the order of 18%. 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 and tertiary planning programs for the Sustainable Halton Lands are proceeding and will further identify 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. The introduction of Bill 108: More Homes, More Choice Act 2019 (see CORS-047-19 for more detail) will have an impact to Milton in the management and financing of growth and development as discussed through the Capital Budget Summary section pages 36 to 38. Changes in areas potentially including climate change, the provincial gas tax program or others 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 2020 budget. Examples include the expansion of bike lane symbols in accordance with the Trails and Cycling Master Plan Update, additional tree maintenance and supplemental tree plantings, further development of program based budgeting, and deferral of funding for the Human Resource Information System (HRIS) which is expected to 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 2020 Budget. Such opportunities may potentially benefit the community and include:

Service Delivery Reviews

Included in the 2019 budget was funding to 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. Phase 1 of the review was undertaken in 2019 with a focus on the Community Services Department and Engineering – Operations Division (ES-015-19). Phase 2 of the project will continue in 2020 to review additional program areas. Service level changes are subject to Council approval.

Master Plans

In 2019 a Transit Master Plan was presented to Council (ENG-021-19). Additional Master Plans are expected to be presented to Council in 2020 including Fire Services. Included in the 2020 budget is an update to the Library Services Master Plan. These studies 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 that would expand gaming offerings at the site and create the potential for growth in the municipal financial contribution made available by OLG.

Milton Education Village (MEV)

The MEV is Milton's vision for a comprehensively-planned complete urban neighborhood, 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.

Provincial & Federal Grant Opportunities

Despite recent setbacks to the Town including the Province's cancellation of previously planned increases to the municipal share of Provincial Gas Tax and changes to the Town's eligibility for the Ontario Community Infrastructure Fund, Milton remains active in pursuing opportunities to secure funding support from other levels of government. In the fall of 2019 Council approved the submission of applications for funding in areas such as transit and recreation facilities with results anticipated in 2020. The Town will also continue to advocate for a movement towards more predictable, long-term funding programs such as the existing and efficient Federal Gas Tax program.

Assessment Growth

As noted in CORS-049-19, the Town's unweighted assessment values have changed from being 71.8% residential in 2000 to 82.1% residential by 2019. The balance between residential and non-residential is important financially as non-residential properties generally generate higher property tax revenue per dollar of assessed value and present a different demand for municipal service than residential. In the 2017 Fiscal Impact Study (CORS-062-17), forecasting was undertaken to consider employment growth in areas including the Derry Green Business Park, Agerton Employment Area, and MEV lands and Complimentary MEV lands, as well as the employment growth in the residential-led areas and older areas of Milton. This analysis suggest that a return to an unweighted residential ratio below 80% is potentially achievable in a 5 year timeframe with further increases in the non-residential share by the end of the planning period.

Gross Expenditures by Department

Town of Milton

DEPARTMENT NAME	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2019 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change Presented/ P.Y. Approved
EXPENDITURES									
Mayor and Council	\$ 566,993	\$ 577,128	\$ 577,530	\$ 16,051	\$ 593,581	\$ -	\$ -	\$ 593,581	2.8%
Executive Services	13,387,242	14,181,772	14,189,698	533,276	14,722,974	65,565	-	14,788,539	4.2%
Corporate Services	13,125,176	14,164,877	14,598,723	257,523	14,856,246	214,076	(14,999)	15,055,322	3.1%
General Government	35,469,574	26,944,405	31,492,695	3,416,759	34,909,454	(56,488)	-	34,852,966	10.7%
Engineering Services	33,330,847	36,097,588	35,797,947	753,495	36,551,442	266,099	(609,258)	36,208,283	1.1%
Community Services	22,193,315	24,096,479	23,685,538	978,840	24,664,378	1,918,840	75,288	26,658,506	12.6%
Planning and Development	7,177,831	7,954,149	8,917,538	560,964	9,478,501	(786,270)	-	8,692,231	(2.5%)
Library	5,120,651	5,068,623	5,031,041	(24,947)	5,006,094	406,882	-	5,412,976	7.6%
SUBTOTAL TOWN OF MILTON	\$ 130,371,629	\$ 129,085,021	\$ 134,290,710	\$ 6,491,961	\$ 140,782,670	\$ 2,028,704	\$ (548,969)	\$ 142,262,404	5.9%
Hospital Expansion	\$ 2,536,404	\$ 2,507,047	\$ 2,507,047	\$ (2,097)	\$ 2,504,950	\$ -	\$ -	\$ 2,504,950	(0.1%)
TOTAL TOWN OF MILTON EXPENDITURES	\$ 132,908,033	\$ 131,592,068	\$ 136,797,757	\$ 6,489,864	\$ 143,287,620	\$ 2,028,704	\$ (548,969)	\$ 144,767,354	5.8%
REVENUE									
Mayor and Council	\$ (40,124)	\$ (23,021)	\$ (23,021)	\$ 5,049	\$ (17,972)	\$ -	\$ -	\$ (17,972)	(21.9%)
Executive Services	(933,429)	(767,277)	(811,640)	127,866	(683,774)	-	-	(683,774)	(15.8%)
Corporate Services	(5,164,354)	(5,209,687)	(5,372,479)	(161,221)	(5,533,700)	(157,344)	-	(5,691,043)	5.9%
General Government	(31,232,490)	(20,217,929)	(24,986,114)	(2,308,731)	(27,294,845)	2,424,122	-	(24,870,723)	(0.5%)
Engineering Services	(13,504,495)	(14,715,699)	(14,628,077)	(711,527)	(15,339,604)	36,907	-	(15,302,697)	4.6%
Community Services	(15,251,235)	(16,970,405)	(16,365,810)	(486,666)	(16,852,476)	(1,317,784)	(75,288)	(18,245,547)	11.5%
Planning and Development	(6,822,132)	(7,354,152)	(8,253,196)	(572,900)	(8,826,096)	889,849	-	(7,936,247)	(3.8%)
Library	(335,159)	(283,132)	(245,550)	(381,935)	(627,485)	-	-	(627,485)	155.5%
SUBTOTAL TOWN OF MILTON	\$ (73,283,418)	\$ (65,541,302)	\$ (70,685,887)	\$ (4,490,065)	\$ (75,175,952)	\$ 1,875,750	\$ (75,288)	\$ (73,375,488)	3.8%
Hospital Expansion	\$ (2,536,404)	\$ (2,507,047)	\$ (2,507,047)	\$ 2,097	\$ (2,504,950)	\$ -	\$ -	\$ (2,504,950)	(0.1%)
TOTAL TOWN OF MILTON REVENUES	\$ (75,819,822)	\$ (68,048,349)	\$ (73,192,934)	\$ (4,487,968)	\$ (77,680,902)	\$ 1,875,750	\$ (75,288)	\$ (75,880,438)	3.7%
TOTAL LEVY REQUIREMENTS TOWN OF MILTON	\$ 57,088,211	\$ 63,543,719	\$ 63,604,823	\$ 2,001,896	\$ 65,606,718	\$ 3,904,454	\$ (624,257)	\$ 68,886,916	8.3%

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

Downtown Milton Business Improvement Area (BIA)

DEPARTMENT NAME	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2019 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change Presented/ P.Y. Approved
Downtown Milton Business Improvement Area (BIA)									
EXPENDITURES	\$ 268,916	\$ 266,641	\$ 266,641	\$ 58,870	\$ 325,511	\$ -	\$ -	\$ 325,511	22.1%
REVENUE	(268,916)	(266,641)	(266,641)	(58,870)	(325,511)	-	-	(325,511)	22.1%
TOTAL LEVY REQUIREMENTS BIA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

Net Expenditures by Department

Town of Milton

DEPARTMENT NAME	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change Presented/ P.Y. Approved
Mayor and Council	\$ 526,869	\$ 554,107	\$ 554,509	\$ 21,100	\$ 575,609	\$ -	\$ -	\$ 575,609	3.8%
Executive Services	12,453,813	13,414,495	13,378,058	661,142	14,039,200	65,565	-	14,104,765	5.4%
Corporate Services	7,960,822	8,955,190	9,226,244	96,302	9,322,546	56,732	(14,999)	9,364,279	1.5%
General Government	4,237,084	6,726,476	6,506,581	1,108,028	7,614,609	2,367,634	-	9,982,243	53.4%
Engineering Services	19,826,352	21,381,889	21,169,870	41,968	21,211,838	303,006	(609,258)	20,905,586	(1.2%)
Community Services	6,942,080	7,126,074	7,319,728	492,174	7,811,902	601,056	-	8,412,959	14.9%
Planning and Development	355,699	599,997	664,342	(11,936)	652,405	103,579	-	755,984	13.8%
Library	4,785,492	4,785,491	4,785,491	(406,882)	4,378,609	406,882	-	4,785,491	0.0%
SUBTOTAL TOWN OF MILTON	\$ 57,088,211	\$ 63,543,719	\$ 63,604,823	\$ 2,001,896	\$ 65,606,718	\$ 3,904,454	\$ (624,257)	\$ 68,886,916	8.3%
Hospital Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
SUBTOTAL HOSPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL TOWN OF MILTON	\$ 57,088,211	\$ 63,543,719	\$ 63,604,823	\$ 2,001,896	\$ 65,606,718	\$ 3,904,454	\$ (624,257)	\$ 68,886,916	8.3%

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

Sources of Expenditure by Account

Town of Milton

EXPENDITURE SOURCES	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change Presented/ P.Y. Approved
TOWN OF MILTON									
Salaries and Benefits	\$ 50,578,239	\$ 53,654,357	\$ 55,498,654	\$ 1,843,659	\$ 57,342,312	\$ 1,075,599	\$ 31,159	\$ 58,449,069	5.3%
Administrative	1,102,920	1,232,672	1,241,666	16,031	1,257,697	6,811	-	1,264,508	1.8%
Financial	4,467,734	4,912,017	4,506,756	310,027	4,816,783	23,992	20,000	4,860,775	7.9%
Transfers to Own Funds	37,459,809	29,237,866	33,833,531	4,387,053	38,220,584	(468,160)	-	37,752,424	11.6%
Purchased Goods	4,326,961	5,196,431	5,215,288	(338,990)	4,876,298	293,704	(69,512)	5,100,490	(2.2%)
Purchased Services	23,928,344	25,803,457	24,932,501	97,006	25,029,507	1,011,808	(530,616)	25,510,699	2.3%
Fleet Expenses	2,704,490	2,727,469	2,741,562	(5,410)	2,736,152	1,612	-	2,737,764	(0.1%)
Reallocated Expenses	5,803,132	6,320,752	6,320,752	182,585	6,503,337	83,338	-	6,586,675	4.2%
SUBTOTAL TOWN OF MILTON	\$ 130,371,629	\$ 129,085,021	\$ 134,290,710	\$ 6,491,961	\$ 140,782,670	\$ 2,028,704	\$ (548,969)	\$ 142,262,404	5.9%
HOSPITAL									
Financial	2,535,521	2,507,047	2,507,047	(2,097)	2,504,950	-	-	2,504,950	(0.1%)
Transfers to Own Funds	883	-	-	-	-	-	-	-	0.0%
SUBTOTAL HOSPITAL	\$ 2,536,404	\$ 2,507,047	\$ 2,507,047	\$ (2,097)	\$ 2,504,950	\$ -	\$ -	\$ 2,504,950	(0.1%)
TOTAL TOWN OF MILTON	\$ 132,908,033	\$ 131,592,068	\$ 136,797,757	\$ 6,489,864	\$ 143,287,620	\$ 2,028,704	\$ (548,969)	\$ 144,767,354	5.8%

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

Downtown Milton Business Improvement Area (BIA)

EXPENDITURE SOURCES	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change Presented/ P.Y. Approved
DOWNTOWN MILTON BUSINESS IMPROVEMENT AREA (BIA)									
Salaries and Benefits	\$ 114,558	\$ 113,200	\$ 113,200	\$ 13,306	\$ 126,506	\$ -	\$ -	\$ 126,506	11.8%
Administrative	172	-	-	-	-	-	-	-	0.0%
Financial	5,294	1,500.00	1,500	-	1,500	-	-	1,500	0.0%
Transfers to Own Funds	16,726	-	-	-	-	-	-	-	0.0%
Purchased Goods	9,029	9,038	9,038	3,307	12,345	-	-	12,345	36.6%
Purchased Services	120,137	139,903	139,903	41,757	181,660	-	-	181,660	29.8%
Reallocated Expenses	3,000	3,000.00	3,000	500	3,500	-	-	3,500	16.7%
TOTAL BIA	\$ 268,916	\$ 266,641	\$ 266,641	\$ 58,870	\$ 325,511	\$ -	\$ -	\$ 325,511	22.1%

Sources of Revenue by Account

Town of Milton

REVENUE SOURCES	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change Presented/ P.Y. Approved
TOWN OF MILTON									
Taxation (excluding Tax Levy)	\$ (3,205,735)	\$ (2,621,499)	\$ (2,582,046)	\$ (60,477)	\$ (2,642,522)	\$ (100,000)	\$ -	\$ (2,742,521)	6.2%
Payments In Lieu	(832,526)	(875,270)	(846,799)	(46,738)	(893,537)	2,886	-	(890,651)	5.2%
Grants	(1,070,522)	(1,073,854)	(1,023,554)	4,300	(1,019,254)	(13,700)	-	(1,032,954)	0.9%
Recoveries and Donations	(4,298,823)	(4,644,946)	(4,545,620)	(2,643)	(4,548,263)	(55,810)	-	(4,604,072)	1.3%
User Fees and Service Charges	(26,615,563)	(26,558,802)	(29,056,605)	(1,089,380)	(30,145,986)	(96,047)	(19,208)	(30,261,241)	4.1%
External Revenue Transferred to Reserves and Reserve Funds	(10,761,074)	(8,472,474)	(12,860,424)	(350,000)	(13,210,424)	2,145,919	-	(11,064,506)	(14.0%)
Financing Revenue	(20,428,863)	(14,893,580)	(13,181,441)	(2,636,180)	(15,817,621)	79,845	(56,078)	(15,793,855)	19.8%
Reallocated Revenue	(6,070,312)	(6,400,877)	(6,589,398)	(308,947)	(6,898,345)	(87,343)	-	(6,985,688)	6.0%
SUBTOTAL TOWN OF MILTON	\$ (73,283,418)	\$ (65,541,302)	\$ (70,685,887)	\$ (4,490,065)	\$ (75,175,952)	\$ 1,875,750	\$ (75,286)	\$ (73,375,488)	3.8%
HOSPITAL									
Taxation	\$ (2,069)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Financing Revenue	(2,534,333)	(2,507,047)	(2,507,047)	2,097	(2,504,950)	-	-	(2,504,950)	(0.1%)
SUBTOTAL HOSPITAL	\$ (2,536,404)	\$ (2,507,047)	\$ (2,507,047)	\$ 2,097	\$ (2,504,950)	\$ -	\$ -	\$ (2,504,950)	(0.1%)
TOTAL TOWN OF MILTON	\$ (75,819,822)	\$ (68,048,349)	\$ (73,192,934)	\$ (4,487,968)	\$ (77,680,902)	\$ 1,875,750	\$ (75,286)	\$ (75,880,438)	3.7%

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

Downtown Milton Business Improvement Area (BIA)

REVENUE SOURCES	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change Presented/ P.Y. Approved
DOWNTOWN MILTON BUSINESS IMPROVEMENT AREA (BIA)									
Taxation	\$ (213,464)	\$ (220,641)	\$ (220,641)	\$ (9,992)	\$ (230,633)	\$ -	\$ -	\$ (230,633)	4.5%
Grants	(3,796)	(4,000.00)	(4,000)	2,000	(2,000)	-	-	(2,000)	(50.0%)
Recoveries and Donations	(29,014)	(20,000)	(20,000)	(3,200)	(23,200)	-	-	(23,200)	16.0%
User Fees and Service Charges	(22,642)	(22,000)	(22,000)	(3,000)	(25,000)	-	-	(25,000)	13.6%
Reallocated Revenue	-	-	-	(17,250)	(17,250)	-	-	(17,250)	100.0%
TOTAL BIA	\$ (268,916)	\$ (266,641)	\$ (266,641)	\$ (58,870)	\$ (325,511)	\$ -	\$ -	\$ (325,511)	22.1%

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04

Mayor and
Council

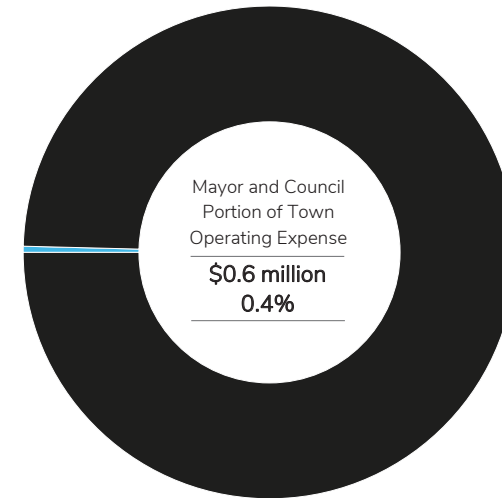


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Department Overview

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

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change Presented/P.Y. Approved
MAYOR AND COUNCIL									
EXPENDITURES									
Salaries and Benefits	501,983	487,553	487,553	16,560	504,113	-	-	504,113	3.4%
Administrative	46,240	53,004	53,004	-	53,004	-	-	53,004	0.0%
Financial	10,000	5,000	5,000	-	5,000	-	-	5,000	0.0%
Purchased Goods	864	971	971	(270)	701	-	-	701	(27.8%)
Purchased Services	7,906	30,600	31,002	(239)	30,763	-	-	30,763	(0.8%)
Total EXPENDITURES	566,993	577,128	577,530	16,051	593,581	-	-	593,581	2.8%
REVENUE									
Financing Revenue	(10,000)	(5,000)	(5,000)	-	(5,000)	-	-	(5,000)	0.0%
Recoveries and Donations	(30,124)	(18,021)	(18,021)	5,049	(12,972)	-	-	(12,972)	(28.0%)
Total REVENUE	(40,124)	(23,021)	(23,021)	5,049	(17,972)	-	-	(17,972)	(21.9%)
Total MAYOR AND COUNCIL	526,869	554,107	554,509	21,100	575,609	-	-	575,609	3.8%
TOTAL LEVY REQUIREMENTS	526,869	554,107	554,509	21,100	575,609	-	-	575,609	3.8%

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05

Executive
Services

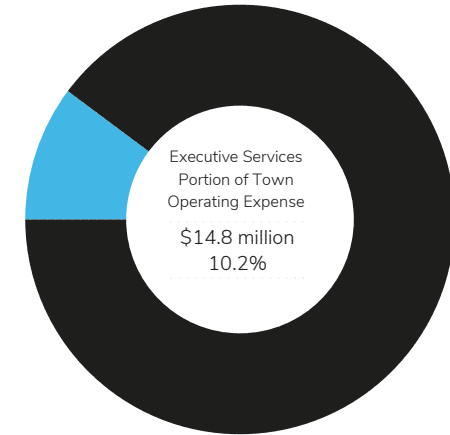
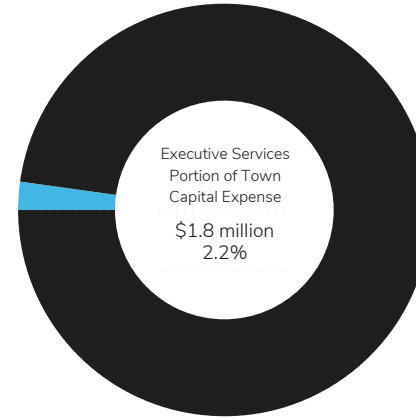


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Department Overview

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 / Long Term Liability	Recoveries / Donations
Executive Services									
Office of the CAO									
C100128 Strategic Plan Implementation	91	155,128	79,503		71,747	3,878			
C101125 Branding - Town of Milton	92	78,436	78,436						
Total Office of the CAO		233,564	157,939		71,747	3,878			
Fire Fleet Equipment Replacement									
C700101 Replace/Refurbish Tanker Trucks	93	671,828		671,828					
C700107 Replace/Refurbish Pumper/Rescue Units	94	131,115		131,115					
C700112 Replace Pick-Up Trucks	95	81,422		81,422					
C700129 Replace Rehab Van	96	133,900		133,900					
Total Fire Fleet Equipment Replacement		1,018,265		1,018,265					
Fire - Replacement									
C720101 Helmet Replacement	97	17,510		17,510					
C720103 Hazardous Material Equipment Replacement	98	25,750		25,750					
C720118 Firefighting Hose Replacement	99	20,600		20,600					
C720123 Personal Protective Clothing Replacement	100	245,140		245,140					
C720142 Firefighter Pager Replacement	101	59,019		59,019					
C720152 Air Filling System Replacement	102	41,200		41,200					
C720157 Bunker Gear Replacement - Employee Turnover	103	28,297		28,297					
Total Fire - Replacement		437,516		437,516					
Fire - Growth									
C730104 Bunker Gear & Recruit Package Growth	104	23,175			23,175				
C730158 Specialized Equipment Training Structure Growth	105	36,050			36,050				
Total Fire - Growth		59,225			59,225				
Total Executive Services		1,748,570	157,939	1,455,781	130,972	3,878			

Capital Budget Details

Strategic Plan Implementation

Project ID: C100128

Office of the CAO

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<p>In 2019 Council approved the development of a Corporate Strategic Plan to review, update and articulate the vision for the Town.</p> <p>This capital project is for the corporate-wide implementation of objectives, goals and actions identified through the plan.</p> <p>The estimated cost of this project is based on the scope of work anticipated to be involved.</p>	Expenditures					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees	451,830	150,610			150,610
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	13,554	4,518			4,518
	Expenditures Total	465,384	155,128			155,128
	Funding					
	Contribution from Operating Reserves/Reserve Funds	242,387	79,503			79,503
	Development Charges	215,241	71,747			71,747
	Capital Provision	7,756	3,878			3,878
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	465,384	155,128			155,128	
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	3	Enable the Town to remain strategic and proactive in managing growth with respect to service level and types of service.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Branding - Town of Milton

Project ID: C101125

Office of the CAO

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
This is year three of a three year project to replace branded assets throughout the Town. This phase of the project focuses on continuing to provide enhanced digital communication through Milton's social media channel through a contract position.	Expenditures					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	78,436	78,436			
	Expenditures Total	78,436	78,436			
	Funding					
	Contribution from Operating Reserves/Reserve Funds	78,436	78,436			
	Development Charges					
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	78,436	78,436				
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

Replace/Refurbish Tanker Trucks

Project ID: C700101

Fire Fleet Equipment Replacement

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This project is to replace/refurbish tanker trucks used to shuttle water to areas within the municipality that are not serviced by fire hydrants and includes the following:</p> <p>Replacement of one (1) Tanker Freightliner (Unit #25)</p> <ul style="list-style-type: none"> - Pre-approved for procurement in 2019 with delivery in 2020 through Staff Report CORS-008-19. - Unit reached the end of its sixteen (16) year life cycle. <p>Condition assessment indicated the following:</p> <ul style="list-style-type: none"> - Recent repair history indicates numerous preventative repairs such as tank and valve repairs and porta tank lift adjustments. - Pumping and linkages corroded in the pump hose and electrical systems show signs of aging. <p>Refurbishment of a Pumper Tanker Truck (Unit #45)</p> <ul style="list-style-type: none"> - Used for initial response to service calls. - Will extend useful life of unit by an additional five (5) years, with the replacement anticipated in 2025. <p>Condition assessment indicates the following:</p> <ul style="list-style-type: none"> - Recent repairs to the springs/shackles brakes, crankcase breather and pump hose valves. - Electrical issues presenting with wear on the compartment components and suspension is worn and a head gasket needs to be replaced. <p>The cost estimates are based on an updated market assessment and may be subject to change due to foreign exchange impacts.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	1,465,692	652,260			702,048	111,384
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	43,971	19,568			21,061	3,342
Expenditures Total	1,509,663	671,828			723,109	114,726	
	Funding						
	Contribution from Operating Reserves/Reserve Funds	1,509,663	671,828		723,109	114,726	
	Development Charges						
	Capital Provision						
	Grants/Subsidies						
	Debentures						
	Recoveries/Donations						
	Funding Total	1,509,663	671,828		723,109	114,726	
	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

Replace/Refurbish Pumper/Rescue Units

Project ID: C700107

Fire Fleet Equipment Replacement

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This capital project is for the refurbishment of two (2) Pumper Units (unit 21 and unit 32) in order to extend their useful life by an additional five (5) years. Full replacement is anticipated in 2025. The units are used for the initial fire suppression response in rural areas as well as automobile extrication and emergency medical capabilities.</p> <p>Condition assessment indicates the following</p> <p>Unit 21</p> <ul style="list-style-type: none"> - There have been some pump hose leaks, habitual air system leaks. - Recent repair history includes general service, tires, lighting repairs, valve overhauls. <p>Unit 32</p> <ul style="list-style-type: none"> - Wiring issues are present and heavy corrosion. - Recent repair history includes turbo actuator replacement, exhaust system component replacement, pump house valves and handles replacement. <p>The cost estimate is based on a current market assessment. The cost estimate may be subject to change due to foreign exchange impacts.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	3,580,336	127,296			3,400,000	53,040
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	107,410	3,819			102,000	1,591
Expenditures Total	3,687,746	131,115			3,502,000	54,631	
Funding							
Contribution from Operating Reserves/Reserve Funds	3,687,746	131,115			3,502,000	54,631	
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	3,687,746	131,115			3,502,000	54,631	
	Priority						
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	5	Maintain units in good operating condition.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Replace Pick-Up Trucks

Project ID: C700112

Fire Fleet Equipment Replacement

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This project is to replace one (1) Ford Pickup F250 truck (Unit 7), which has reached the end of its eight (8) year life cycle. This pickup is primarily used for the transportation of staff and equipment to training exercises along with the transporting of the training material and attending to emergency responses.</p> <p>Condition assessment indicates the following:</p> <ul style="list-style-type: none"> - Truck in poor condition with continual transmission issues. - Recent repair history indicates regular service maintenance and new tire replacement. <p>The cost estimate is based on an updated market assessment.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	718,743	79,050	164,220		164,220	311,253
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	21,563	2,372	4,927		4,927	9,337
Expenditures Total	740,306	81,422	169,147		169,147	320,590	
Funding							
Contribution from Operating Reserves/Reserve Funds	740,306	81,422	169,147		169,147	320,590	
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	740,306	81,422	169,147		169,147	320,590	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	5	To ensure 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

Replace Rehab Van

Project ID: C700129

Fire Fleet Equipment Replacement

Description	Budget				
	Total	2020	2021	2022	2023-2025 2026-2029
<p>This project is to replace the rehabilitation Ford Cube Van (Unit 163), which has reached beyond the end of its life cycle of fifteen (15) years. This vehicle provides for the Health and Safety of firefighters by providing shelter from weather elements along with storage of nutrition. This is a special vehicle used for incidents of long duration.</p> <p>Condition assessment indicates the following:</p> <ul style="list-style-type: none"> - Truck condition in poor condition - Diesel power plant is unreliable making it difficult to start the vehicle. The wiring is deteriorating on chassis. - Recent repair history indicates repairs to exhaust, alternator, and wiring and battery bank replacement. <p>The cost estimate is based on current market assessment. The cost estimate may be subject to change due to foreign exchange impacts.</p>	Expenditures				
	Town Admin & Contingency				
	Furniture, Fixtures & Equip	130,000	130,000		
	Professional Fees				
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping				
	Transfers	3,900	3,900		
Expenditures Total	133,900	133,900			
Funding					
Contribution from Operating Reserves/Reserve Funds	133,900	133,900			
Development Charges					
Capital Provision					
Grants/Subsidies					
Debentures					
Recoveries/Donations					
Funding Total	133,900	133,900			
Priority					
Category	Score	Rationale			
Health and Safety Issues	0				
Cost Savings/Payback	0				
State of Good Repair	5	To ensure 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

Helmet Replacement

Project ID: C720101

Fire - Replacement

Description	Budget				
	Total	2020	2021	2022	2023-2025 2026-2029
<p>This capital project is for the replacement of fifty two (52) fire helmets in accordance with the National Fire Protection Association (NFPA) requirements. All Fire Department helmets are inspected for heat and stress cracks by the fire health and safety committee and the life expectancy is 5 to 10 years.</p> <p>The cost estimate is based on a current market assessment.</p>	Expenditures				
	Town Admin & Contingency				
	Furniture, Fixtures & Equip	34,000	17,000		17,000
	Professional Fees				
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping				
	Transfers	1,020	510		510
	Expenditures Total	35,020	17,510		17,510
	Funding				
	Contribution from Operating	17,510			17,510
	Reserves/Reserve Funds	17,510	17,510		
	Development Charges				
Capital Provision					
Grants/Subsidies					
Debentures					
Recoveries/Donations					
Funding Total	35,020	17,510		17,510	
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	5	To ensure helmets 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	2020	2021	2022	2023-2025 2026-2029
<p>This project is to 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 a current market assessment.</p>	Expenditures				
	Town Admin & Contingency				
	Furniture, Fixtures & Equip	75,000	25,000		50,000
	Professional Fees				
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping				
	Transfers	2,250	750		1,500
	Expenditures Total	77,250	25,750		51,500
	Funding				
	Contribution from Operating	51,500			51,500
	Reserves/Reserve Funds	25,750	25,750		
	Development Charges				
Capital Provision					
Grants/Subsidies					
Debentures					
Recoveries/Donations					
Funding Total	77,250	25,750		51,500	
Priority					
Category	Score	Rationale			
Health and Safety Issues	4	Maintain safety of firefighters through 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	2020	2021	2022	2023-2025	2026-2029
<p>This project allows for the replacement of fifteen (15) four inch and fifteen (15) one and three quarter inch 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 a current market assessment.</p>	Expenditures					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	60,000	20,000			40,000
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	1,800	600			1,200
	Expenditures Total	61,800	20,600			41,200
	Funding					
	Contribution from Operating Reserves/Reserve Funds	41,200				41,200
	Development Charges	20,600	20,600			
	Capital Provision					
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	61,800	20,600			41,200	
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 to meet service expectations.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Personal Protective Clothing Replacement

Project ID: C720123

Fire - Replacement

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<p>This capital project is to replace one hundred (100) personal protective clothing as per Ministry of Labour section 21 4-8 and manufacturer requirements which require replacement every five (5) to seven (7) years due to extreme heat and contamination.</p> <p>The cost estimate is based on a current market assessment.</p>	Expenditures					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	476,000	238,000			238,000
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	14,280	7,140			7,140
	Expenditures Total	490,280	245,140			245,140
	Funding					
	Contribution from Operating	245,140				245,140
	Reserves/Reserve Funds	245,140	245,140			
	Development Charges					
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	490,280	245,140			245,140	
Priority						
Category	Score	Rationale				
Health and Safety Issues	5	Older personal protective clothing may cause firefighter injuries in extreme conditions.				
Cost Savings/Payback	0					
State of Good Repair	5	To ensure protective clothing is in good condition.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Firefighter Pager Replacement

Project ID: C720142

Fire - Replacement

Description	Budget				
	Total	2020	2021	2022	2023-2025 2026-2029
<p>This capital project is for the replacement of firefighter pagers. Pagers are required to notify all suppression personnel of emergency incident response. Many of the existing department pagers are beginning to fail and require replacement.</p> <p>The cost estimate is based on a current market assessment.</p>	Expenditures				
	Town Admin & Contingency				
	Furniture, Fixtures & Equip	57,300	57,300		
	Professional Fees				
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping				
	Transfers	1,719	1,719		
	Expenditures Total	59,019	59,019		
	Funding				
	Contribution from Operating Reserves/Reserve Funds	59,019	59,019		
	Development Charges				
Capital Provision					
Grants/Subsidies					
Debentures					
Recoveries/Donations					
Funding Total	59,019	59,019			
Priority					
Category	Score	Rationale			
Health and Safety Issues	0				
Cost Savings/Payback	0				
State of Good Repair	5	To ensure pagers are in good working condition to meet service expectations.			
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	2020	2021	2022	2023-2025	2026-2029
<p>This project is for the replacement of the 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 a current market assessment.</p>	Expenditures					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	40,000	40,000			
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	1,200	1,200			
	Expenditures Total	41,200	41,200			
	Funding					
	Contribution from Operating Reserves/Reserve Funds	41,200	41,200			
	Development Charges					
	Capital Provision					
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	41,200	41,200				
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	To ensure the air filling containment system is in good working condition.				
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	2020	2021	2022	2023-2025	2026-2029	
<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 current market assessment.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	274,730	27,473	27,473	27,473	82,419	109,892
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	8,240	824	824	824	2,472	3,296
	Expenditures Total	282,970	28,297	28,297	28,297	84,891	113,188
	Funding						
	Contribution from Operating	254,673		28,297	28,297	84,891	113,188
	Reserves/Reserve Funds	28,297	28,297				
	Development Charges						
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	282,970	28,297	28,297	28,297	84,891	113,188	
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

Bunker Gear & Recruit Package Growth

Project ID: C730104

Fire - Growth

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
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.	Expenditures					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	22,500	22,500			
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	675	675			
	Expenditures Total	23,175	23,175			
	Funding					
	Contribution from Operating Reserves/Reserve Funds					
	Development Charges	23,175	23,175			
	Capital Provision					
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	23,175	23,175				
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

Specialized Equipment Training Structure Growth

Project ID: C730158

Fire - Growth

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<p>This project is for the purchase of equipment required for training. Items included in this project are forcible entry props, fire behavior props, roof simulator and a smoke machine.</p> <p>The cost estimate is based on a current market assessment.</p>	Expenditures					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	70,000	35,000		35,000	
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	2,100	1,050		1,050	
	Expenditures Total	72,100	36,050		36,050	
	Funding					
	Contribution from Operating Reserves/Reserve Funds					
Development Charges	72,100	36,050		36,050		
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	72,100	36,050		36,050		
Priority						
Category	Score	Rationale				
Health and Safety Issues	5	To improve firefighting & rescue skills.				
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	4	Used to train future and current firefighters.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Specialized Equipment Training Structure Growth

Project ID: C730158

Fire - Growth

Operating Impact							
	Total	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes
Expected Expenditures							
Purchased Goods	1,500	500		500		500	
Total Expected Expenditures	1,500	500		500		500	
Total Operating Impact	1,500	500		500		500	

Operating Budget Details

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change Presented/P.Y. Approved
EXECUTIVE SERVICES									
OFFICE OF THE CAO									
EXPENDITURES									
Salaries and Benefits	543,927	527,316	527,316	7,927	535,243	-	-	535,243	1.5%
Administrative	16,838	22,155	22,155	(2,966)	19,189	-	-	19,189	(13.4%)
Purchased Goods	4,219	4,932	4,932	500	5,432	75	-	5,507	11.7%
Purchased Services	458,445	384,060	384,062	(13,415)	370,647	-	-	370,647	(3.5%)
Total EXPENDITURES	1,023,429	938,463	938,465	(7,954)	930,511	75	-	930,586	(0.8%)
REVENUE									
Financing Revenue	(65,995)	(16,042)	(16,042)	(29)	(16,071)	-	-	(16,071)	0.2%
Recoveries and Donations	(10,236)	-	-	-	-	-	-	-	0.0%
User Fees and Service Charges	(209,398)	(88,000)	(173,000)	85,000	(88,000)	-	-	(88,000)	(49.1%)
Total REVENUE	(285,629)	(104,042)	(189,042)	84,971	(104,071)	-	-	(104,071)	(44.9%)
Total OFFICE OF THE CAO	737,800	834,421	749,423	77,017	826,440	75	-	826,515	10.3%
MARKETING AND GOVERNMENT RELATIONS									
EXPENDITURES									
Salaries and Benefits	708,179	711,048	786,967	57,053	844,020	-	-	844,020	7.2%
Administrative	4,797	5,665	5,665	129	5,794	600	-	6,394	12.9%
Purchased Goods	8,350	9,900	9,900	(1,900)	8,000	-	-	8,000	(19.2%)
Purchased Services	58,114	79,735	79,739	2,500	82,239	-	-	82,239	3.1%
Total EXPENDITURES	779,440	806,348	882,271	57,782	940,053	600	-	940,653	6.6%
REVENUE									
Financing Revenue	(60,080)	(80,076)	(80,076)	(1,851)	(81,927)	-	-	(81,927)	2.3%
Total REVENUE	(60,080)	(80,076)	(80,076)	(1,851)	(81,927)	-	-	(81,927)	2.3%
Total MARKETING AND GOVERNMENT RELATIONS	719,360	726,272	802,195	55,931	858,126	600	-	858,726	7.0%
STRATEGIC INITIATIVES AND ECONOMIC DEVELOPMENT									
EXPENDITURES									
Salaries and Benefits	507,814	602,733	683,140	22,949	706,089	-	-	706,089	3.4%
Administrative	14,651	23,060	23,060	590	23,650	9	-	23,659	2.6%
Financial	1,818	1,858	1,858	-	1,858	-	-	1,858	0.0%
Transfers to Own Funds	37,537	26,867	26,867	-	26,867	-	-	26,867	0.0%
Purchased Goods	4,119	18,588	18,588	(4,355)	14,233	-	-	14,233	(23.4%)
Purchased Services	248,585	299,614	299,610	(74,304)	225,306	-	-	225,306	(24.8%)
Reallocated Expenses	1,955	2,371	2,371	16	2,387	-	-	2,387	0.7%
Total EXPENDITURES	816,479	975,091	1,055,494	(55,104)	1,000,390	9	-	1,000,399	(5.2%)
REVENUE									
Financing Revenue	(130,093)	(99,334)	(99,334)	65,746	(33,588)	-	-	(33,588)	(66.2%)
Recoveries and Donations	(26,000)	(55,000)	(55,000)	10,000	(45,000)	-	-	(45,000)	(18.2%)
User Fees and Service Charges	(126,718)	(95,147)	(95,147)	-	(95,147)	-	-	(95,147)	0.0%
Total REVENUE	(282,811)	(249,481)	(249,481)	75,746	(173,735)	-	-	(173,735)	(30.4%)
Total STRATEGIC INITIATIVES AND ECONOMIC DEVELOPMENT	533,668	725,610	806,013	20,642	826,655	9	-	826,664	2.6%

Operating Budget Details

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change Presented/P.Y. Approved
FIRE									
EXPENDITURES									
Salaries and Benefits	9,033,572	9,595,869	9,579,869	414,927	9,994,796	1,382	-	9,996,178	4.3%
Administrative	48,827	60,615	60,615	2,003	62,618	-	-	62,618	3.3%
Financial	1,402	1,427	1,427	-	1,427	-	-	1,427	0.0%
Transfers to Own Funds	881,411	890,242	890,242	97,608	987,850	41,928	-	1,029,778	15.7%
Purchased Goods	102,359	121,435	106,310	1,547	107,857	4,687	-	112,544	5.9%
Purchased Services	502,515	522,513	515,141	20,310	535,451	16,145	-	551,596	7.1%
Fleet Expenses	193,536	266,111	156,206	2,175	158,381	734	-	159,115	1.9%
Reallocated Expenses	4,274	3,659	3,659	(18)	3,641	5	-	3,646	(0.4%)
Total EXPENDITURES	10,767,896	11,461,871	11,313,469	538,552	11,852,021	64,881	-	11,916,902	5.3%
REVENUE									
Financing Revenue	(18,571)	(9,484)	(9,484)	(284)	(9,768)	-	-	(9,768)	3.0%
Grants	(5,000)	(17,625)	(2,500)	-	(2,500)	-	-	(2,500)	0.0%
Recoveries and Donations	(167,516)	(153,114)	(133,114)	(20,000)	(153,114)	-	-	(153,114)	15.0%
User Fees and Service Charges	(113,824)	(153,456)	(147,944)	(10,716)	(158,660)	-	-	(158,660)	7.2%
Total REVENUE	(304,911)	(333,679)	(293,042)	(31,000)	(324,042)	-	-	(324,042)	10.6%
Total FIRE	10,462,985	11,128,192	11,020,427	507,552	11,527,979	64,881	-	11,592,860	5.2%
TOTAL LEVY REQUIREMENTS	12,453,813	13,414,495	13,378,058	661,142	14,039,200	65,565	-	14,104,765	5.4%



06

Corporate
Services

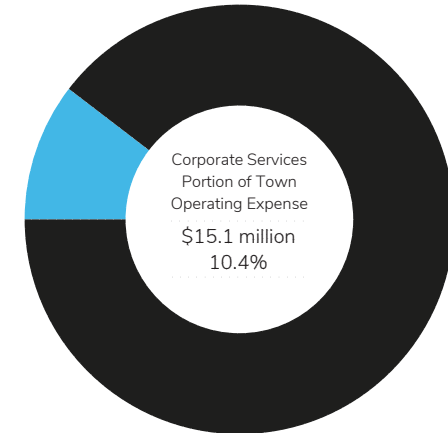
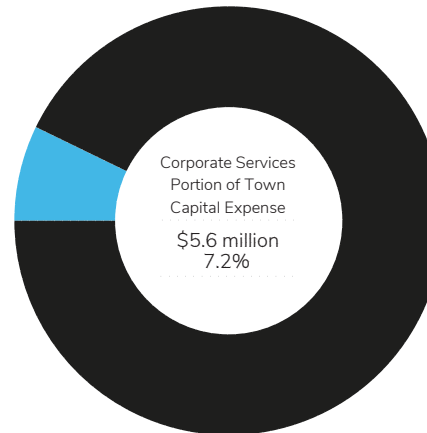


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Department Overview

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	Legislative and Legal Services
<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 / Long Term Liability	Recoveries / Donations
Corporate Services									
Finance									
C200124 Legislated DC Exemptions	113	1,729,723		1,729,723					
Total Finance		1,729,723		1,729,723					
Human Resources									
C220104 Employee Strategic Development	114	46,350		46,350					
C220109 Health and Safety Audit/Implementation	115	51,500	51,500						
C220110 Workplace Accommodation	116	15,450	15,450						
Total Human Resources		113,300	66,950	46,350					
Information Technology									
C240004 Technology Replacement/Upgrade	117	311,890		311,890					
C240005 Phone System Changes/Upgrade	118	34,299		34,299					
C240006 PC Workstation Complement Changes	119	28,119	28,119						
C240009 E-Services Strategy/Implementation	120	84,862		71,834		13,028			
C240011 GIS Service Delivery	122	217,695	100,000	108,306		9,389			
C240014 Application Software Update	124	62,784		62,784					
C240027 Radio Communications	126	1,011,905		1,011,905					
C240028 Milton Air Photo Mapping	128	31,444	16,515		14,150	779			
C240119 Enterprise Content Management	129	360,500	360,500						
C240122 Open Data Initiative	130	15,722	15,722						
C240123 Mobile Parking Enforcement	131	601,751	601,751						
C241100 Department Specific Initiatives	132	94,877		94,877					
C241104 Financial Enterprise Systems	134	94,332	94,332						
C242001 Facilities Infrastructure and Networking	135	214,151		155,653		58,498			
C242002 Tech Infrastructure - Server Hardware	137	449,648		345,682		103,966			
C242003 Enterprise Licencing and Compliance	138	159,175		159,175					
Total Information Technology		3,773,154	1,216,939	2,356,405	14,150	185,660			
Total Corporate Services		5,616,177	1,283,889	4,132,478	14,150	185,660			

Capital Budget Details

Legislated DC Exemptions

Project ID: C200124

Finance

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<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	15,112,540	1,729,723	1,958,091	1,399,177	5,085,008
Expenditures Total	15,112,540	1,729,723	1,958,091	1,399,177	5,085,008	4,940,541
Funding						
Contribution from Operating Reserves/Reserve Funds	13,382,817		1,958,091	1,399,177	5,085,008	4,940,541
Development Charges	1,729,723	1,729,723				
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	15,112,540	1,729,723	1,958,091	1,399,177	5,085,008	4,940,541
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	2020	2021	2022	2023-2025	2026-2029	
<p>This project is to continue the 2019 initiatives that are in response to the Human Resources Milton People Strategy priorities (staff report CORS-003-19) which include:</p> <ol style="list-style-type: none"> 1. Talent Strategy and Development 2. Leadership Development 3. Employee Value Proposition 4. Internal Corporate Communications 5. Performance Management/Career Framework 6. Learning Strategy/Plan 7. Workforce Planning 8. Governance Structure and Decision Making 9. HR Brand and Capabilities 10. Engagement Plan (Focus on Part-Time) <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	165,000	45,000		30,000	30,000	60,000
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	4,950	1,350		900	900	1,800
Expenditures Total	169,950	46,350		30,900	30,900	61,800	
Funding							
Contribution from Operating Reserves/Reserve Funds	169,950	46,350		30,900	30,900	61,800	
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	169,950	46,350		30,900	30,900	61,800	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	2	Ability to promote from within and increase skills and 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	2020	2021	2022	2023-2025	2026-2029	
<p>This project is to continue implementing the work outstanding from 2019 Occupational Health and Safety audit priorities and business plan, as well as to maintain and develop Occupational Health and Safety legislative programs. The intent of this work will be to:</p> <ul style="list-style-type: none"> - 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: <ol style="list-style-type: none"> 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 <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	365,000	50,000	45,000	30,000	105,000	135,000
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	10,950	1,500	1,350	900	3,150	4,050
Expenditures Total	375,950	51,500	46,350	30,900	108,150	139,050	
Funding							
Contribution from Operating Reserves/Reserve Funds	375,950	51,500	46,350	30,900	108,150	139,050	
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	375,950	51,500	46,350	30,900	108,150	139,050	
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

Workplace Accommodation

Project ID: C220110

Human Resources

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>The Workplace Accommodation budget is available for one-time costs associated with reasonable requests made by employees to be accommodated at work. The nature of the need may be physical or cognitive and the budget may be used to purchase equipment, furniture, technology, or services. The Human Resources Division will determine if access to this budget is approved on a case by case basis and with appropriate supporting documentation in accordance with relevant workplace legislation.</p> <p>The budget is based on historical spending associated with accommodation needs adjusted for inflation.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	150,000	15,000	15,000	15,000	45,000	60,000
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	4,500	450	450	450	1,350	1,800
	Expenditures Total	154,500	15,450	15,450	15,450	46,350	61,800
	Funding						
	Contribution from Operating Reserves/Reserve Funds	154,500	15,450	15,450	15,450	46,350	61,800
	Development Charges						
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	154,500	15,450	15,450	15,450	46,350	61,800	
Priority							
Category	Score	Rationale					
Health and Safety Issues	5	Legislative requirement applicable to Town of Milton workforce.					
Cost Savings/Payback	4	Decreased absenteeism and increased employee productivity.					
State of Good Repair	0						
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Technology Replacement/Upgrade

Project ID: C240004

Information Technology

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This is an ongoing program to ensure the desktop computing hardware, mobile devices, scanner, projection, and printing assets made available for staff are maintained at a level that facilitates appropriate functionality and performance to meet staff job functions as well as minimizes system maintenance and support costs. The program is scheduled around a typical five (5) year replacement time frame with the goal of extending system usage through thin client technology whenever possible.</p> <p>Project cost estimates are based on vendor quotes for current technology and systems, or cost of comparable items.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	2,402,806	302,806	200,000	200,000	700,000	1,000,000
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	72,084	9,084	6,000	6,000	21,000	30,000
Expenditures Total	2,474,890	311,890	206,000	206,000	721,000	1,030,000	
Funding							
Contribution from Operating Reserves/Reserve Funds	2,474,890	311,890	206,000	206,000	721,000	1,030,000	
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	2,474,890	311,890	206,000	206,000	721,000	1,030,000	
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

Project ID: C240005

Information Technology

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<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					
Furniture, Fixtures & Equip	831,300	33,300	150,000	81,000	243,000	324,000
Professional Fees						
Land & Buildings						
Utilities						
Facility Contracts						
Road Contracts						
Landscaping						
Transfers	24,939	999	4,500	2,430	7,290	9,720
Expenditures Total	856,239	34,299	154,500	83,430	250,290	333,720
Funding						
Contribution from Operating Reserves/Reserve Funds	821,940		154,500	83,430	250,290	333,720
Development Charges	34,299	34,299				
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	856,239	34,299	154,500	83,430	250,290	333,720
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

PC Workstation Complement Changes

Project ID: C240006

Information Technology

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This project provides for computers and workstations for changes in complement (new staff, temporary staff, facility redesign, customer service requirements) based on estimated growth and historical requests.</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						
	Furniture, Fixtures & Equip	279,300	27,300	28,000	28,000	84,000	112,000
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	8,379	819	840	840	2,520	3,360
	Expenditures Total	287,679	28,119	28,840	28,840	86,520	115,360
	Funding						
	Contribution from Operating Reserves/Reserve Funds	287,679	28,119	28,840	28,840	86,520	115,360
	Development Charges						
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	287,679	28,119	28,840	28,840	86,520	115,360	
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

E-Services Strategy/Implementation

Project ID: C240009

Information Technology

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>The eServices 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, expanding online risk management, and expanded services supporting the Town's online Learning Management 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 annual maintenance and service agreement fees.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip						
	Professional Fees	1,522,390	82,390	160,000	160,000	480,000	640,000
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	45,672	2,472	4,800	4,800	14,400	19,200
	Expenditures Total	1,568,062	84,862	164,800	164,800	494,400	659,200
	Funding						
	Contribution from Operating Reserves/Reserve Funds	1,365,948		151,772	151,772	455,316	607,088
	Development Charges	71,834	71,834				
Capital Provision	130,280	13,028	13,028	13,028	39,084	52,112	
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	1,568,062	84,862	164,800	164,800	494,400	659,200	
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	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes
Expected Expenditures							
Purchased Goods	6,000	2,000		2,000		2,000	
Purchased Services	25,950	8,650		8,650		8,650	
Total Expected Expenditures	31,950	10,650		10,650		10,650	
Total Operating Impact	31,950	10,650		10,650		10,650	

Capital Budget Details

GIS Service Delivery

Project ID: C240011

Information Technology

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This project relates to ongoing activities for the deployment and enhancement of GIS technology to effectively support operational (planning, engineering, infrastructure, assessment, 911 response, and economic development) activities within the organization. Utilizing a single, shared Enterprise geodatabase cataloguing Town assets, paired with location intelligence tools and spatial visualizations provides the insights 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 and contributions to reserves to support future asset replacement.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	1,001,354	101,354	100,000	100,000	300,000	400,000
	Professional Fees	145,000	10,000	15,000	15,000	45,000	60,000
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	878,991	106,341	44,650	65,250	236,950	425,800
	Expenditures Total	2,025,345	217,695	159,650	180,250	581,950	885,800
	Funding						
	Contribution from Operating Reserves/Reserve Funds	1,823,149	100,000	150,261	170,861	553,783	848,244
	Development Charges	108,306	108,306				
Capital Provision	93,890	9,389	9,389	9,389	28,167	37,556	
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	2,025,345	217,695	159,650	180,250	581,950	885,800	
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

Project ID: C240011

Information Technology

Operating Impact							
	Total	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	6,105	2,035		2,035		2,035	
Purchased Goods	13,920	4,640		4,640		4,640	
Total Expected Expenditures	20,025	6,675		6,675		6,675	
Total Operating Impact	20,025	6,675		6,675		6,675	

Capital Budget Details

Application Software Update

Project ID: C240014

Information Technology

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This is an ongoing program to ensure that corporate office, desktop publishing, and project task tracking software solutions are maintained at a level that provides appropriate system functionality and performance to meet staff job functions and minimizes system maintenance and support costs.</p> <p>Application software support includes the Adobe Creative suite, PDF editing and markup, Project Management Information System, and service management software solutions used within the Town. 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	890,955	60,955	80,000	80,000	270,000	400,000
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	26,729	1,829	2,400	2,400	8,100	12,000
	Expenditures Total	917,684	62,784	82,400	82,400	278,100	412,000
	Funding						
	Contribution from Operating	427,450		41,200	41,200	139,050	206,000
	Reserves/Reserve Funds	490,234	62,784	41,200	41,200	139,050	206,000
	Development Charges						
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	917,684	62,784	82,400	82,400	278,100	412,000	
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

Project ID: C240014

Information Technology

Operating Impact							
	Total	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes
Expected Expenditures							
Purchased Goods	3,000	1,000		1,000		1,000	
Purchased Services	9,921	3,307		3,307		3,307	
Total Expected Expenditures	12,921	4,307		4,307		4,307	
Total Operating Impact	12,921	4,307		4,307		4,307	

Capital Budget Details

Radio Communications

Project ID: C240027

Information Technology

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This project provides upgrades for the Life Safety based radio communications and emergency response for the Fire Department in collaboration with the Halton Regional Police. Program details include the need to satisfy legislative requirements stemming from the CRTC/Bell requiring enhanced Next Generation 911 (NG911) services for Primary and Secondary response centres. Additional funding required for automated fire dispatch and alerting system (Locution System), which is a fully interfaced call processing, emergency dispatching, station and apparatus emergency incident notifications process. Funding also required for in-vehicle laptops to be used with Mobile CAD, fire response mapping and hazmat guide (ERGO).</p> <p>The project cost estimates are based on vendor quotes for current technology and systems.</p> <p>The project will result in ongoing operational expenses associated with contributions to reserves to support future asset replacement.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	1,019,616	819,616		100,000		100,000
	Professional Fees	162,816	162,816				
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	35,473	29,473		3,000		3,000
	Expenditures Total	1,217,905	1,011,905		103,000		103,000
	Funding						
	Contribution from Operating Reserves/Reserve Funds	206,000			103,000		103,000
	Development Charges	1,011,905	1,011,905				
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	1,217,905	1,011,905		103,000		103,000	
	Priority						
Category	Score	Rationale					
Health and Safety Issues	3	To ensure critical information is available for firefighters at the emergency.					
Cost Savings/Payback	0						
State of Good Repair	0						
Growth Related Need	5	As the Town grows, it is difficult to carry hard copy information in the vehicles.					
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Radio Communications

Project ID: C240027

Information Technology

Operating Impact							
	Total	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	40,704	13,568		13,568		13,568	
Total Expected Expenditures	40,704	13,568		13,568		13,568	
Total Operating Impact	40,704	13,568		13,568		13,568	

Capital Budget Details

Milton Air Photo Mapping

Project ID: C240028

Information Technology

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
Local municipalities, partner agencies, businesses and residents rely on regular updates to the Town's aerial photo mapping GIS layer to ensure it provides a current snapshot of urban and rural development and environmental impacts within the Town's boundaries.	Expenditures						
	Town Admin & Contingency Furniture, Fixtures & Equip Professional Fees	170,528	30,528		35,000	35,000	70,000
The estimated budget cost is based on a cost sharing agreement with the Region of Halton.	Land & Buildings Utilities Facility Contracts Road Contracts Landscaping Transfers	5,116	916		1,050	1,050	2,100
	Expenditures Total	175,644	31,444		36,050	36,050	72,100
	Funding						
	Contribution from Operating Reserves/Reserve Funds Development Charges Capital Provision Grants/Subsidies Debentures Recoveries/Donations	94,021 79,042 2,581	16,515 14,150 779		18,926 16,223 901	18,926 16,223 901	39,654 32,446
	Funding Total	175,644	31,444		36,050	36,050	72,100
	Priority						
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	0						
Growth Related Need	5	Planning and updating land information to support GIS requirements.					
Service Enhancement	0						
Tied to Another Jurisdiction	5	Tied to work done by the Region of Halton.					

Capital Budget Details

Enterprise Content Management

Project ID: C240119

Information Technology

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>The goal of this project is to architect, develop and implement SharePoint as an Enterprise Content Management (ECM) System to facilitate more efficient internal business processes, promote more positive cross-department collaboration, and fulfill the Town's legislative obligations under Municipal Act, 2001, S.O. 2001, c.25, Municipal Freedom of Information and Protection of Privacy Act, R.S.O. 1990, c. M.56 and the Records Retention Bylaw. As official records will continue to be more digital, a certified ECM system is necessary to replace shared folders for official recordkeeping.</p> <p>Overall, this project will spread over 10 years with the first five years allocated for planning, designing and implementation, and the next five years allocated for monitoring and improvements. The scope of the work will encompass policy and procedure development, technology configuration and implementation, and training and change management.</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	1,900,000	200,000	500,000	500,000	300,000	400,000
	Professional Fees	1,100,000	150,000	200,000	150,000	300,000	300,000
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	90,000	10,500	21,000	19,500	18,000	21,000
	Expenditures Total	3,090,000	360,500	721,000	669,500	618,000	721,000
	Funding						
	Contribution from Operating Reserves/Reserve Funds	3,090,000	360,500	721,000	669,500	618,000	721,000
	Development Charges						
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	3,090,000	360,500	721,000	669,500	618,000	721,000	
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

Open Data Initiative

Project ID: C240122

Information Technology

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This project is concerned with the upkeep, expansion and continued development of a web-based portal and repository hosting Town of Milton machine readable, open datasets. The information provided in these datasets promote the Town of Milton's commitment to open data and to ensuring that the recipients of this data give benefits derived from them back to the community. Making appropriate datasets available through the use of common, industry standard or open file formats (CSV, XML, JSON, KML, Shapefiles, documented APIs), allows data to be synthesized, ingested, and re-purposed by computer applications to generate insights, analysis and/or used to develop web/mobile applications.</p> <p>Project cost estimates are based on vendor quotes for current technology and systems.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	150,264	15,264	15,000	15,000	45,000	60,000
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	4,508	458	450	450	1,350	1,800
Expenditures Total	154,772	15,722	15,450	15,450	46,350	61,800	
Funding							
Contribution from Operating Reserves/Reserve Funds	154,772	15,722	15,450	15,450	46,350	61,800	
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	154,772	15,722	15,450	15,450	46,350	61,800	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	0						
Growth Related Need	1	Engage citizens and businesses via digital data sets and applications.					
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Mobile Parking Enforcement

Project ID: C240123

Information Technology

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This project is for the replacement of the mobile parking enforcement solution to facilitate the implementation of an Administrative Monetary Penalty System (AMPS) for parking infractions at the Town of Milton. AMPS will permit a streamlined process for parking by-law violations in which the Town will deal directly with infractions in lieu of transferring violations into the provincial judicial system. This improved process will result in a quicker and more flexible process for payment, appeal and collection of parking penalties.</p> <p>AMPS will be entirely managed by the Town of Milton where appeals are expected to be resolved within several weeks, replacing the current provincial judicial appeal process which could take several months from the date of parking penalty issuance. This will free up court time enabling Halton Court Services to allocate time to more serious infractions.</p> <p>Project cost estimates are based on vendor quotes for current technology and systems.</p> <p>The full operating impacts of this program (both costs and savings) will be validated through the business case prior to any resulting implementation.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	414,048	234,048	20,000	20,000	60,000	80,000
	Professional Fees	10,176	10,176				
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	362,927	357,527	600	600	1,800	2,400
Expenditures Total	787,151	601,751	20,600	20,600	61,800	82,400	
Funding							
Contribution from Operating Reserves/Reserve Funds	787,151	601,751	20,600	20,600	61,800	82,400	
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	787,151	601,751	20,600	20,600	61,800	82,400	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	4	Preliminary reviews suggest payback resulting from increased efficiencies.					
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	2020	2021	2022	2023-2025	2026-2029	
<p>This is an ongoing program to provide custom technology solutions 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 such as the Fleet Management Software.</p> <p>This project will result in ongoing operational expenses related to service agreement fees as well as contributions to reserves to support future asset replacement.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	3,252,114	92,114	280,000	360,000	1,080,000	1,440,000
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	97,563	2,763	8,400	10,800	32,400	43,200
	Expenditures Total	3,349,677	94,877	288,400	370,800	1,112,400	1,483,200
	Funding						
	Contribution from Operating	3,254,800		288,400	370,800	1,112,400	1,483,200
	Reserves/Reserve Funds	94,877	94,877				
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	3,349,677	94,877	288,400	370,800	1,112,400	1,483,200	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	3	Application upgrades and enhancements to business systems.					
State of Good Repair	0						
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	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	18,288	6,096		6,096		6,096	
Purchased Services	19,818	6,606		6,606		6,606	
Total Expected Expenditures	38,106	12,702		12,702		12,702	
Total Operating Impact	38,106	12,702		12,702		12,702	

Capital Budget Details

Financial Enterprise Systems

Project ID: C241104

Information Technology

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This is an ongoing program to provide programming enhancements and streamline software processes within the Town's enterprise budgeting system, accounting system, purchasing order system, and corporate point-of-sale solution. Enhancements and ongoing development enable the Town to provide efficient and effective service delivery to both internal stakeholders (ie. Town Staff) as well as external agencies, partners, and residents.</p> <p>Project cost estimates are based on vendor quotes for current technology and systems.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	1,635,584	91,584	166,000	216,000	498,000	664,000
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	49,068	2,748	4,980	6,480	14,940	19,920
	Expenditures Total	1,684,652	94,332	170,980	222,480	512,940	683,920
	Funding						
	Contribution from Operating Reserves/Reserve Funds	1,684,652	94,332	170,980	222,480	512,940	683,920
	Development Charges						
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	1,684,652	94,332	170,980	222,480	512,940	683,920	
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

Facilities Infrastructure and Networking

Project ID: C242001

Information Technology

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This is an ongoing program to provide upgrades or replacement of aging networking infrastructure, connectivity systems, and expand redundancy and resiliency of systems to support increasing demand for I.T. services across all Town facilities. Additional network connectivity at new and expanded Town facilities, utilizing both wired and wireless technologies where appropriate to increase system availability for staff and improve service delivery. 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						
	Furniture, Fixtures & Equip	7,772,914	207,914	755,000	755,000	3,035,000	3,020,000
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	233,187	6,237	22,650	22,650	91,050	90,600
	Expenditures Total	8,006,101	214,151	777,650	777,650	3,126,050	3,110,600
	Funding						
	Contribution from Operating	6,149,468		595,152	595,152	2,578,556	2,380,608
	Reserves/Reserve Funds	1,271,653	155,653	124,000	124,000	372,000	496,000
	Development Charges						
Capital Provision	584,980	58,498	58,498	58,498	175,494	233,992	
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	8,006,101	214,151	777,650	777,650	3,126,050	3,110,600	
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	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	16,485	5,495		5,495		5,495	
Purchased Services	35,100	11,700		11,700		11,700	
Total Expected Expenditures	51,585	17,195		17,195		17,195	
Total Operating Impact	51,585	17,195		17,195		17,195	

Capital Budget Details

Tech Infrastructure - Server Hardware

Project ID: C242002

Information Technology

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This program provides for ongoing upgrades/replacements of end of life computing resources (servers) and appliances to support the infrastructure and systems for data storage/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. 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						
	Furniture, Fixtures & Equip	5,404,551	436,551	552,000	552,000	1,656,000	2,208,000
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	162,137	13,097	16,560	16,560	49,680	66,240
	Expenditures Total	5,566,688	449,648	568,560	568,560	1,705,680	2,274,240
	Funding						
	Contribution from Operating	3,929,346		436,594	436,594	1,309,782	1,746,376
	Reserves/Reserve Funds	597,682	345,682	28,000	28,000	84,000	112,000
	Development Charges						
Capital Provision	1,039,660	103,966	103,966	103,966	311,898	415,864	
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	5,566,688	449,648	568,560	568,560	1,705,680	2,274,240	
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	2020	2021	2022	2023-2025	2026-2029	
<p>This is an ongoing program to permit growth, expansion, and an increased reliance on enterprise software solutions in support of published end user licensing agreements. Enterprise software solutions support the day-to-day operations of the organization: unified communications, backup systems, database platforms, server, application and desktop virtualization solutions.</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 service agreements fees.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	2,404,539	154,539	250,000	250,000	750,000	1,000,000
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	72,136	4,636	7,500	7,500	22,500	30,000
	Expenditures Total	2,476,675	159,175	257,500	257,500	772,500	1,030,000
	Funding						
	Contribution from Operating Reserves/Reserve Funds	2,092,500		232,500	232,500	697,500	930,000
	Development Charges	384,175	159,175	25,000	25,000	75,000	100,000
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	2,476,675	159,175	257,500	257,500	772,500	1,030,000	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	5	Ongoing upgrades and replacement of aging infrastructure and software.					
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	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes
Expected Expenditures							
Purchased Services	7,326	2,442		2,442		2,442	
Total Expected Expenditures	7,326	2,442		2,442		2,442	
Total Operating Impact	7,326	2,442		2,442		2,442	

Operating Budget Details

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change Presented/P.Y. Approved
CORPORATE SERVICES									
FINANCE									
EXPENDITURES									
Salaries and Benefits	4,339,606	4,492,429	4,500,035	205,719	4,705,754	18,309	-	4,724,064	5.0%
Administrative	53,429	64,895	74,635	2,533	77,168	(88)	-	77,080	3.3%
Financial	2,579	4,065	2,508	1,500	4,008	-	-	4,008	59.8%
Purchased Goods	48,366	50,801	47,757	(342)	47,415	3,433	-	50,848	6.5%
Purchased Services	156,161	177,007	171,469	5,408	176,877	10,431	(14,999)	172,308	0.5%
Total EXPENDITURES	4,600,141	4,789,197	4,796,404	214,818	5,011,222	32,085	(14,999)	5,028,308	4.8%
REVENUE									
Financing Revenue	(2,088,855)	(2,296,124)	(2,245,898)	(189,840)	(2,435,738)	-	-	(2,435,738)	8.5%
Recoveries and Donations	(8,110)	-	-	-	-	-	-	-	0.0%
User Fees and Service Charges	(708,592)	(621,265)	(636,208)	(9,239)	(645,447)	(47,146)	-	(692,593)	8.9%
Reallocated Revenue	(134,894)	(189,740)	(268,846)	(5,418)	(274,264)	-	-	(274,264)	2.0%
Total REVENUE	(2,940,451)	(3,107,129)	(3,150,952)	(204,497)	(3,355,449)	(47,146)	-	(3,402,595)	8.0%
Total FINANCE	1,659,690	1,682,068	1,645,452	10,321	1,655,773	(15,061)	(14,999)	1,625,713	(1.2%)
INFORMATION TECHNOLOGY									
EXPENDITURES									
Salaries and Benefits	2,222,819	2,428,753	2,573,257	81,588	2,654,845	-	-	2,654,845	3.2%
Administrative	24,484	33,825	33,825	(25)	33,800	3,500	-	37,300	10.3%
Purchased Goods	1,131,575	1,439,537	1,579,409	(243,857)	1,335,552	76,044	-	1,411,596	(10.6%)
Purchased Services	966,663	1,072,772	1,072,475	(56,215)	1,016,260	62,387	-	1,078,647	0.6%
Total EXPENDITURES	4,345,541	4,974,887	5,258,966	(218,509)	5,040,457	141,931	-	5,182,388	(1.5%)
REVENUE									
Financing Revenue	(197,589)	(310,237)	(310,237)	55,364	(254,873)	-	-	(254,873)	(17.8%)
User Fees and Service Charges	(2,533)	(100)	(100)	-	(100)	-	-	(100)	0.0%
Reallocated Revenue	-	-	(109,415)	(3,740)	(113,155)	-	-	(113,155)	3.4%
Total REVENUE	(200,122)	(310,337)	(419,752)	51,624	(368,128)	-	-	(368,128)	(12.3%)
Total INFORMATION TECHNOLOGY	4,145,419	4,664,550	4,839,214	(166,885)	4,672,329	141,931	-	4,814,260	(0.5%)

Operating Budget Details

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change Presented/P.Y. Approved
HUMAN RESOURCES									
EXPENDITURES									
Salaries and Benefits	697,866	859,207	930,870	43,255	974,125	-	-	974,125	4.6%
Administrative	252,232	300,257	307,257	1,051	308,308	-	-	308,308	0.3%
Transfers to Own Funds	59,124	-	-	-	-	-	-	-	0.0%
Purchased Goods	7,623	17,057	17,057	(5,200)	11,857	-	-	11,857	(30.5%)
Purchased Services	232,826	359,392	181,330	(3,666)	177,664	1,050	-	178,714	(1.4%)
Total EXPENDITURES	1,249,671	1,535,913	1,436,514	35,440	1,471,954	1,050	-	1,473,004	2.5%
REVENUE									
Financing Revenue	(8,376)	(93,969)	(129,559)	(17,843)	(147,402)	-	-	(147,402)	13.8%
Reallocated Revenue	(132,257)	(132,678)	(132,678)	(4,108)	(136,786)	-	-	(136,786)	3.1%
Total REVENUE	(140,633)	(226,647)	(262,237)	(21,951)	(284,188)	-	-	(284,188)	8.4%
Total HUMAN RESOURCES	1,109,038	1,309,266	1,174,277	13,489	1,187,766	1,050	-	1,188,816	1.2%
LEGISLATIVE & LEGAL SERVICES									
EXPENDITURES									
Salaries and Benefits	2,094,807	2,161,864	2,483,035	118,451	2,601,486	-	-	2,601,486	4.8%
Administrative	32,992	52,741	54,001	2,601	56,602	-	-	56,602	4.8%
Financial	36,237	35,136	35,136	(1,302)	33,834	(5,000)	-	28,834	(17.9%)
Purchased Goods	18,725	23,184	27,654	(2,723)	24,931	1,960	-	26,891	(2.8%)
Purchased Services	648,071	493,883	408,941	106,116	515,057	42,050	-	557,107	36.2%
Reallocated Expenses	98,992	98,072	98,072	2,631	100,703	-	-	100,703	2.7%
Total EXPENDITURES	2,929,824	2,864,880	3,106,839	225,774	3,332,613	39,010	-	3,371,623	8.5%
REVENUE									
Financing Revenue	(414,484)	(8,434)	(58,660)	(3,277)	(61,937)	-	-	(61,937)	5.6%
Recoveries and Donations	(31,619)	(27,250)	(27,250)	-	(27,250)	5,750	-	(21,500)	(21.1%)
User Fees and Service Charges	(1,437,046)	(1,529,890)	(1,453,628)	16,880	(1,436,748)	(115,948)	-	(1,552,696)	6.8%
Total REVENUE	(1,883,149)	(1,565,574)	(1,539,538)	13,603	(1,525,935)	(110,198)	-	(1,636,133)	6.3%
Total LEGISLATIVE & LEGAL SERVICES	1,046,675	1,299,306	1,567,301	239,377	1,806,678	(71,188)	-	1,735,490	10.7%
TOTAL LEVY REQUIREMENTS	7,960,822	8,955,190	9,226,244	96,302	9,322,546	56,732	(14,999)	9,364,279	1.5%

Operating Budget Details

SERVICE LEVEL CHANGE

Department	Corporate Services
Division	Finance
Program	Statistically Reliable Budget Survey

DESCRIPTION OF SERVICE							
<p>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 reliable survey also facilitates for the Town the non-statistically reliable on-line survey as well. The survey process was previously outlined to Council through report CORS-032-17 and the most recent survey results were presented in report CORS-049-19.</p> <p>This service level eliminates the survey for the 2021 Budget process. Through 2020, staff will reassess the public engagement strategy for the budget process with consideration to the amount of resources available, the timeliness of the survey results, the effectiveness of the current survey process and the value received from the feedback that is collected.</p>							
Staffing Impacts				Financial Impacts			
	2020	2021	2022		2020	2021	2022
Staff Complement Impact (Number of FTE's)				Expenditures			
Full-time				Purchased Services	\$ (15,000)		
Part-time				Revenues			
Total Impact	-	-	-	Net Cost	\$ (15,000)	\$ -	\$ -



07

General
Government

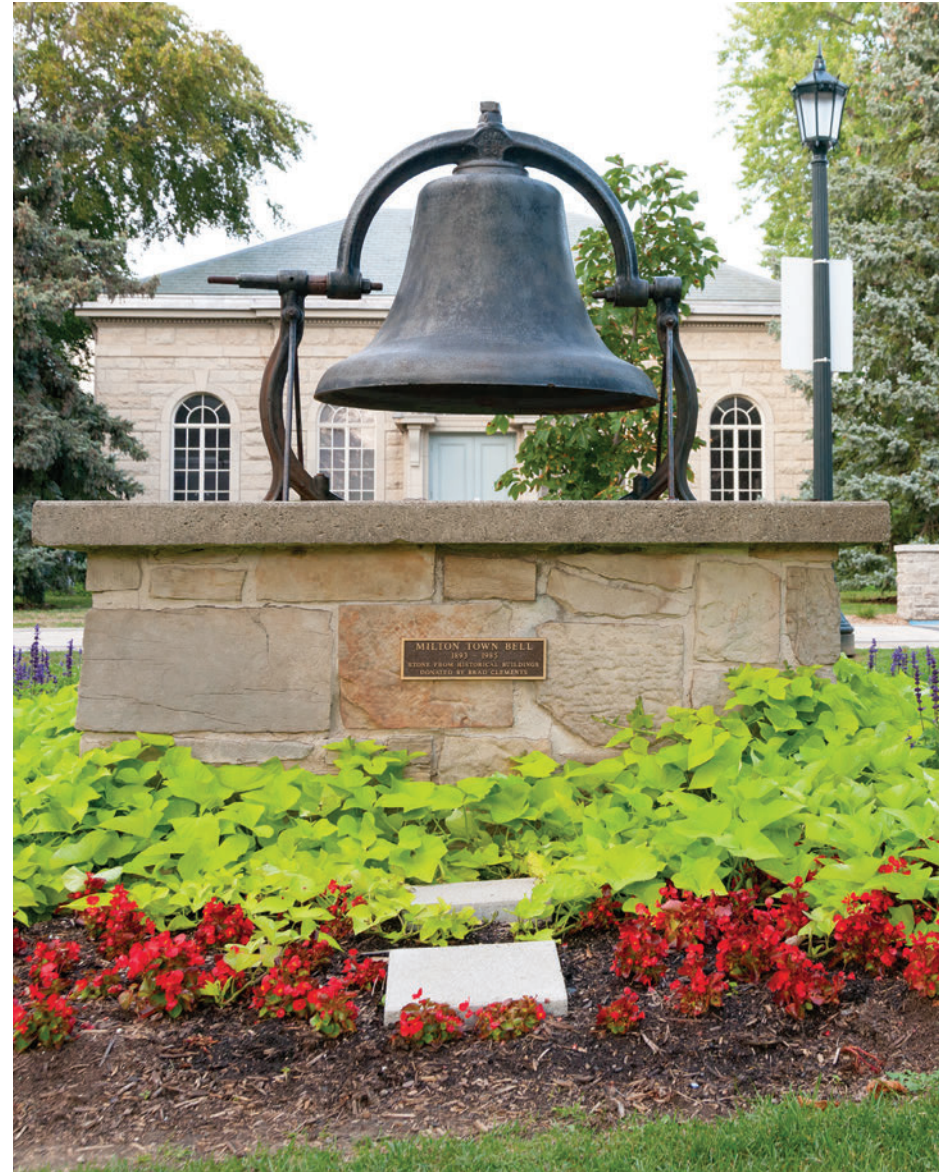
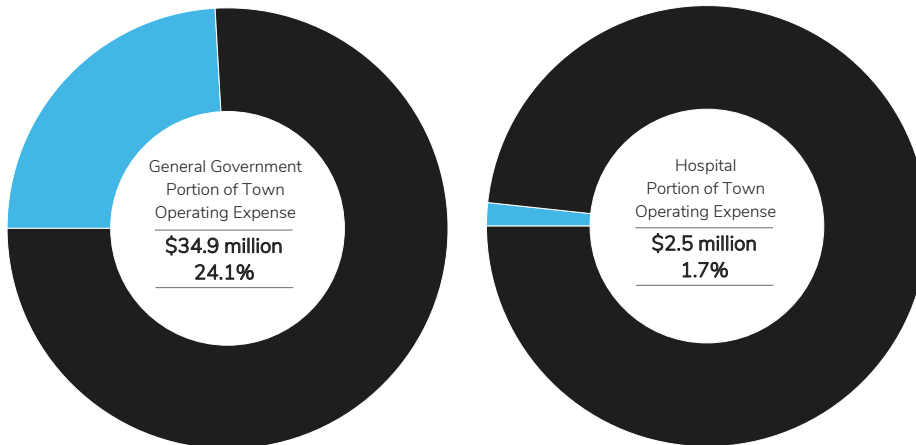


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Department Overview

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 and 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

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change Presented/P.Y. Approved
GENERAL GOVERNMENT									
EXPENDITURES									
Administrative	262,559	120,000	120,000	-	120,000	-	-	120,000	0.0%
Financial	3,809,354	3,538,812	3,565,479	141,069	3,706,548	-	-	3,706,548	4.0%
Transfers to Own Funds	31,140,226	23,048,200	27,564,309	3,262,317	30,826,626	(56,488)	-	30,770,138	11.6%
Purchased Services	257,435	237,392	242,907	13,373	256,280	-	-	256,280	5.5%
Total EXPENDITURES	35,469,574	26,944,404	31,492,695	3,416,759	34,909,454	(56,488)	-	34,852,966	10.7%
REVENUE									
External Revenue Transferred to Reserves and Reserve Funds	(10,761,074)	(8,472,474)	(12,860,424)	(350,000)	(13,210,424)	2,145,918	-	(11,064,506)	(14.0%)
Financing Revenue	(12,249,393)	(4,523,715)	(4,358,716)	(1,589,689)	(5,948,405)	-	-	(5,948,405)	36.5%
Taxation	(3,205,733)	(2,621,499)	(2,582,046)	(60,476)	(2,642,522)	(100,000)	-	(2,742,522)	6.2%
Payments In Lieu	(832,526)	(875,270)	(846,799)	(46,738)	(893,537)	2,886	-	(890,651)	5.2%
User Fees and Service Charges	(2,559,050)	(2,059,893)	(2,673,052)	(121,447)	(2,794,499)	418,661	-	(2,375,838)	(11.1%)
Reallocated Revenue	(1,624,714)	(1,665,077)	(1,665,077)	(140,381)	(1,805,458)	(43,343)	-	(1,848,801)	11.0%
Total REVENUE	(31,232,490)	(20,217,928)	(24,986,114)	(2,308,731)	(27,294,845)	2,424,122	-	(24,870,723)	(0.5%)
Total GENERAL GOVERNMENT	4,237,084	6,726,476	6,506,581	1,108,028	7,614,609	2,367,634	-	9,982,243	53.4%
TOTAL LEVY REQUIREMENTS	4,237,084	6,726,476	6,506,581	1,108,028	7,614,609	2,367,634	-	9,982,243	53.4%

Operating Budget Details

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change Presented/P.Y. Approved
HOSPITAL EXPANSION									
EXPENDITURES									
Financial	2,535,520	2,507,047	2,507,047	(2,097)	2,504,950	-	-	2,504,950	(0.1%)
Transfers to Own Funds	883	-	-	-	-	-	-	-	0.0%
Total EXPENDITURES	2,536,403	2,507,047	2,507,047	(2,097)	2,504,950	-	-	2,504,950	(0.1%)
REVENUE									
Financing Revenue	(2,534,332)	(2,507,047)	(2,507,047)	2,097	(2,504,950)	-	-	(2,504,950)	(0.1%)
Taxation	(2,069)	-	-	-	-	-	-	-	0.0%
Payments In Lieu	(2)	-	-	-	-	-	-	-	0.0%
Total REVENUE	(2,536,403)	(2,507,047)	(2,507,047)	2,097	(2,504,950)	-	-	(2,504,950)	(0.1%)
Total HOSPITAL EXPANSION	-	-	-	-	-	-	-	-	0.0%
TOTAL LEVY REQUIREMENTS	-	-	-	-	-	-	-	-	0.0%

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08

Engineering
Services

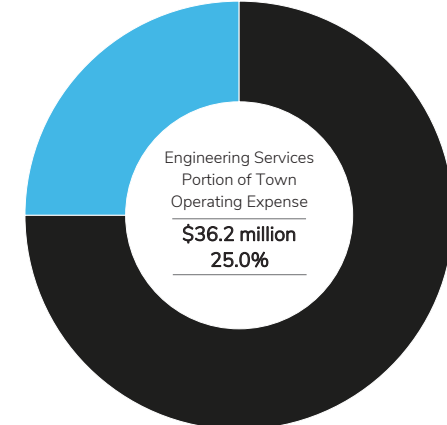
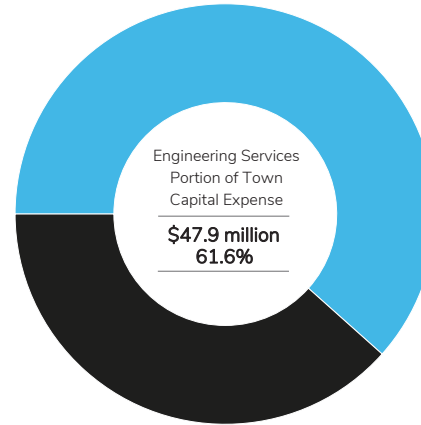


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Department Overview

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 specialized service Transit planning and administration 	<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 / Long Term Liability	Recoveries / Donations
Engineering Services									
Urban Roads Redevelopment									
C330108 Bronte Street (Main St to Steeles Ave)	155	778,680		171,310	607,370				
C330141 Victoria Street (Bronte St To James St)	158	155,063		155,063					
C330142 Elizabeth Street (Victoria St to Main St)	160	147,454		147,454					
C330147 Commercial Street (Main St to Sydney St)	162	1,290,944		190,944				1,100,000	
C330148 Bronte Street (Heslop Road to S. of Main Street)	164	2,560,779		151,983	200,396			2,200,000	8,400
C330149 Jasper Street Reconstruction	166	545,045		45,045				500,000	
C339000 Asphalt Overlay Program - Construction	168	7,150,000		1,064,537	715,000		3,945,463	1,425,000	
C339001 Asphalt Overlay Program - Design	170	387,632		348,869	38,763				
Total Urban Roads Redevelopment		13,015,597		2,275,205	1,561,529		3,945,463	5,225,000	8,400
Urban Roads Growth									
C340021 Thompson Road (Britannia Rd to Louis St Laurent)	171	12,110,740		101,945	8,567,506			850,000	2,591,289
C340037 Louis St Laurent Avenue (Fourth Line to James Snow Parkway)	174	5,494,082			5,494,082				
C340046 Fifth Line (Hwy 401 to Derry Road)	177	3,726,755		72,675	3,354,080			300,000	
Total Urban Roads Growth		21,331,577		174,620	17,415,668			1,150,000	2,591,289
Rural Roads Redevelopment									
C350008 Surface Treatment Program	180	1,002,076		1,002,076					
C350126 Campbell Ave (Canyon Rd to Campbellville Rd)	182	1,337,601		359,006			978,595		
C350128 Expanded Asphalt Program - Construction	184	2,912,394		113,176			1,849,218	950,000	
C350133 Expanded Asphalt Program - Design	186	221,816		221,816					
Total Rural Roads Redevelopment		5,473,887		1,696,074			2,827,813	950,000	
Bridges/Culverts									
C390112 Bridge/Culvert Rehab Needs - Construction	187	484,512		484,512					
C390118 Campbellville Road Bridge (Structure 72)	189	553,677		53,677				500,000	
C390122 Second Line Nassagaweya Bridge: 1.5km N of 10 Side Road (Structure 63)	191	88,323		88,323					
C390128 Bridge/Culvert Rehab Needs - Design	193	107,635		107,635					
C390130 Sixth Line Bridges (Structures 21 and 23) Construction	194	1,024,572		124,572				900,000	
Total Bridges/Culverts		2,258,719		858,719				1,400,000	
Storm Water Management Rehabilitation									
C430001 Stormwater Pond Maintenance	196	798,554		248,554				550,000	
Total Storm Water Management Rehabilitation		798,554		248,554				550,000	
Storm Water Management Growth									
C440105 Stormwater Management - Sherwood	198	108,550			108,550				
C440106 Stormwater Management - Boyne	199	121,963			121,963				
C440107 Stormwater Management - Derry Green (BP2)	200	109,985			109,985				
Total Storm Water Management Growth		340,498			340,498				

Capital Budget Details

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Traffic									
C400101 Transport Canada Rail Regulations	201	537,718		537,718					
C400102 Traffic Infrastructure	204	71,709	67,996	3,713					
C400110 Traffic Safety Services Review	205	60,117	60,117						
C400112 Pedestrian Crossover (PXO) Program	206	97,699	97,699						
C400114 Preemption Traffic Control System	208	39,480	3,948		35,532				
C400115 Signal Interconnect Program	210	172,796	17,280		155,516				
Total Traffic		979,519	247,040	541,431	191,048				
Streetlighting									
C410100 Street Lighting	212	63,598		63,598					
C410200 Street Light/Pole/Underground Power Renewal	214	60,529		60,529					
Total Streetlighting		124,127		124,127					
Fleet Equipment Replacement									
C450111 Ice Resurfacers - Replacement	215	113,300		113,300					
C450121 Tandem Axle Trucks	216	332,956		332,956					
C450127 3/4 Ton Pick Ups Replacement	217	195,542		195,542					
C450128 Zero Turning Radius Mowers	218	77,140		77,140					
C450132 Multifunction Tractor	219	161,308		161,308					
C450135 Farm Tractor/Loader	220	330,584		330,584					
C450137 Trackless Front Mower Deck	221	26,008		26,008					
C450161 Vehicle Wash Accessories	222	16,578		16,578					
Total Fleet Equipment Replacement		1,253,416		1,253,416					
Park Preservation									
C470001 Park Improvements	223	144,715		144,715					
Total Park Preservation		144,715		144,715					

Capital Budget Details

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Forestry									
C330134 EAB Implementation Strategy	224	342,244	342,244						
C510139 Urban Forestry Management	225	63,860	18,359		43,106	2,395			
Total Forestry		63,860	18,359		43,106	2,395			
Transit									
C550104 Transit Bus Pads	226	27,192			27,192				
C550105 Mobile Fare Payment Pilot	228	110,210	110,210						
C550110 Transit Scheduling Software	229	154,500					154,500		
Total Transit		291,902	110,210		27,192		154,500		
Transit Fleet Replacement									
C560120 Transit Bus Non Growth: Replacement	231	1,178,681		1,178,681					
C560122 Specialized Transit Bus Non Growth	232	342,236		342,236					
Total Transit Fleet Replacement		1,520,917		1,520,917					
Total Engineering Services		47,939,532	717,853	8,837,778	19,579,041	2,395	6,927,776	9,275,000	2,599,689
2021 Equipment Pre-Approvals									
Fleet Equipment Replacement									
C450117 1 Ton Crew Dump Truck	233	309,000		309,000					
C450150 Haul All/Packer	234	158,620		158,620					
Total 2021 Equipment Replacement Pre-Approvals		467,620		467,620					
Total 2021 Town Capital Budget Pre-Approvals		467,620		467,620					

Capital Budget Details

Bronte Street (Main St to Steeles Ave)

Project ID: C330108

Urban Roads Redevelopment

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<p>This 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 2018 State of the Infrastructure and Management Strategy for Roads report. According to the study, this road segment requires reconstruction as well as widening due to standard cross-section needs. The 2015 Development Charge Background Study had identified the road widening to service growth and will include a left turn lane. The widening will be phased over multiple years with the widening from Main Street to Victoria Street including intersection improvements at Main Street and Bronte Street being constructed now. The section from Victoria Street to Steeles Avenue which includes the replacement of the 16 Mile Creek structure, the replacement of the at-grade crossing of the Canadian Pacific Railway tracks and the removal of the 'jog' will be tendered separately and is anticipated to start construction in 2021, pending property acquisitions, utility relocations and permits.</p> <p>The cost estimate is based on additional information arising from detailed design work completed to date and utility preliminary estimates.</p> <p>There is also a need to address stormwater drainage issues which have been discovered at 97 Bronte Street based on a field investigation. This would proceed in advance of the Bronte Street Phase 2 construction contract.</p>	Expenditures					
	Town Admin & Contingency	1,525,000	86,000	852,000	587,000	
	Furniture, Fixtures & Equip					
	Professional Fees	795,000	45,000	375,000	375,000	
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts	7,972,000	580,000	4,625,000	2,767,000	
	Landscaping	20,000			20,000	
	Transfers	438,110	67,680	216,760	153,670	
	Expenditures Total	10,750,110	778,680	6,068,760	3,902,670	
	Funding					
	Contribution from Operating	1,911,712		1,054,875	856,837	
	Reserves/Reserve Funds	451,562	171,310	280,252		
	Development Charges	8,385,086	607,370	4,733,633	3,044,083	
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations	1,750			1,750		
Funding Total	10,750,110	778,680	6,068,760	3,902,670		
	Priority					
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	5	Rated as a "Now" need in the 2018 State of the Infrastructure and Management Strategy for Roads report.				
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

Bronte Street (Main St to Steeles Ave)

Project ID: C330108

Urban Roads Redevelopment

Operating Impact							
	Total	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	18,000	6,000		6,000		6,000	
Total Expected Expenditures	18,000	6,000		6,000		6,000	
Total Operating Impact	18,000	6,000		6,000		6,000	

Capital Budget Details



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Capital Budget Details

Victoria Street (Bronte St To James St)

Project ID: C330141

Urban Roads Redevelopment

Description	Budget				
	Total	2020	2021	2022	2023-2025 2026-2029
<p>This project is for the reconstruction of Victoria Street, between Bronte Street and James Street. It was included in the 2016 Asphalt Overlay program, but was removed from the program after the completion of storm sewer closed circuit television (CCTV) inspection and geotechnical investigation concluded the catch basin connections were in poor to fair conditions and recommended to replace all the catch basin leads. The reconstruction will include removal and replacement of storm sewers, sidewalks, curbs and gutters, subdrains and the asphalt surface.</p> <p>Design will commence in 2020, with construction scheduled in 2021.</p> <p>It has been identified as a "1 to 5 year" need in the 2018 State of the Infrastructure and Management Strategy for Roads report.</p> <p>The budget cost estimate is based on a project of similar size and scope.</p>	Expenditures				
	Town Admin & Contingency	110,942	18,671	92,271	
	Furniture, Fixtures & Equip				
	Professional Fees	124,277	70,000	54,277	
	Land & Buildings				
	Utilities	67,304	33,652	33,652	
	Facility Contracts				
	Road Contracts	591,619		591,619	
	Landscaping				
	Transfers	89,997	32,740	57,257	
	Expenditures Total	984,139	155,063	829,076	
	Funding				
	Contribution from Operating Reserves/Reserve Funds	579,076		579,076	
	Development Charges	155,063	155,063		
	Capital Provision				
Grants/Subsidies	250,000		250,000		
Debentures					
Recoveries/Donations					
Funding Total	984,139	155,063	829,076		
	Priority				
Category	Score	Rationale			
Health and Safety Issues	0				
Cost Savings/Payback	0				
State of Good Repair	4	Rated as a "1 to 5 year" need in the 2018 State of the Infrastructure and Management Strategy for Roads report.			
Growth Related Need	0				
Service Enhancement	0				
Tied to Another Jurisdiction	0				

Capital Budget Details



Capital Budget Details

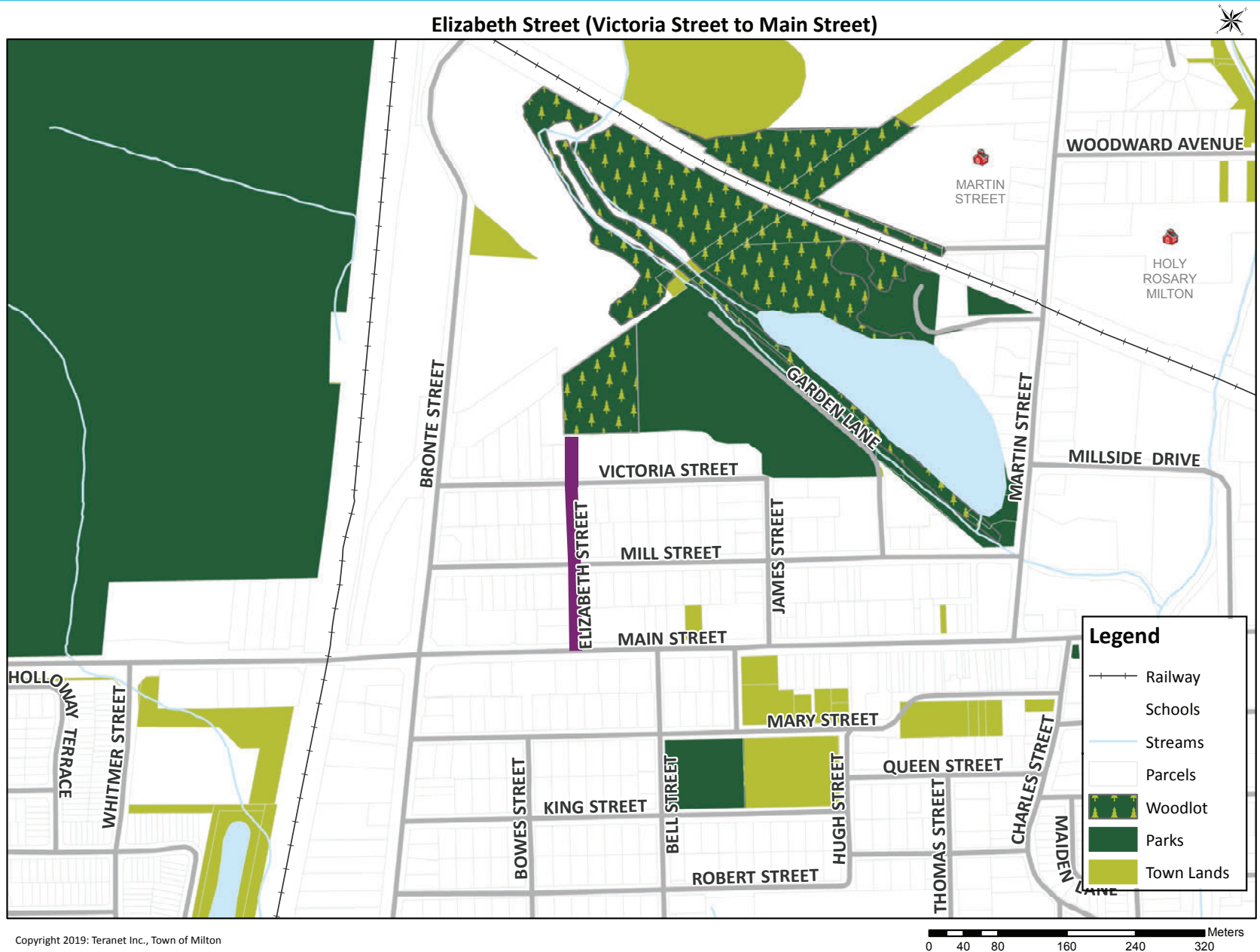
Elizabeth Street (Victoria St to Main St)

Project ID: C330142

Urban Roads Redevelopment

Description	Budget					
	Total	2020	2021	2022	2023-2025 2026-2029	
<p>This project is for the reconstruction of Elizabeth Street, from Main Street East to the north end. The condition of the road ranges from "Now" to "6 to 10 year" rehabilitation need in the 2018 State of the Infrastructure and Management Strategy for Roads report. It will be most cost effective to perform the road work altogether. The reconstruction will include removal and replacement of storm sewers, sidewalks, curbs and gutters, subdrains and the asphalt surface.</p> <p>Design will commence in 2020, with construction scheduled in 2021.</p> <p>The budget cost estimate is based on a project of similar size and scope.</p>	Expenditures					
	Town Admin & Contingency	106,853	20,705	86,148		
	Furniture, Fixtures & Equip					
	Professional Fees	122,618	78,200	44,418		
	Land & Buildings					
	Utilities	66,761	22,254	44,507		
	Facility Contracts					
	Road Contracts	655,425		655,425		
	Landscaping					
	Transfers	89,320	26,295	63,025		
	Expenditures Total	1,040,977	147,454	893,523		
	Funding					
	Contribution from Operating	643,523		643,523		
	Reserves/Reserve Funds	147,454	147,454			
	Development Charges					
Capital Provision						
Grants/Subsidies	250,000		250,000			
Debentures						
Recoveries/Donations						
Funding Total	1,040,977	147,454	893,523			
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	3	Rated as a "Now" and "6 to 10 year" need in the 2018 State of the Infrastructure and Management Strategy for Roads report.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details



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Capital Budget Details

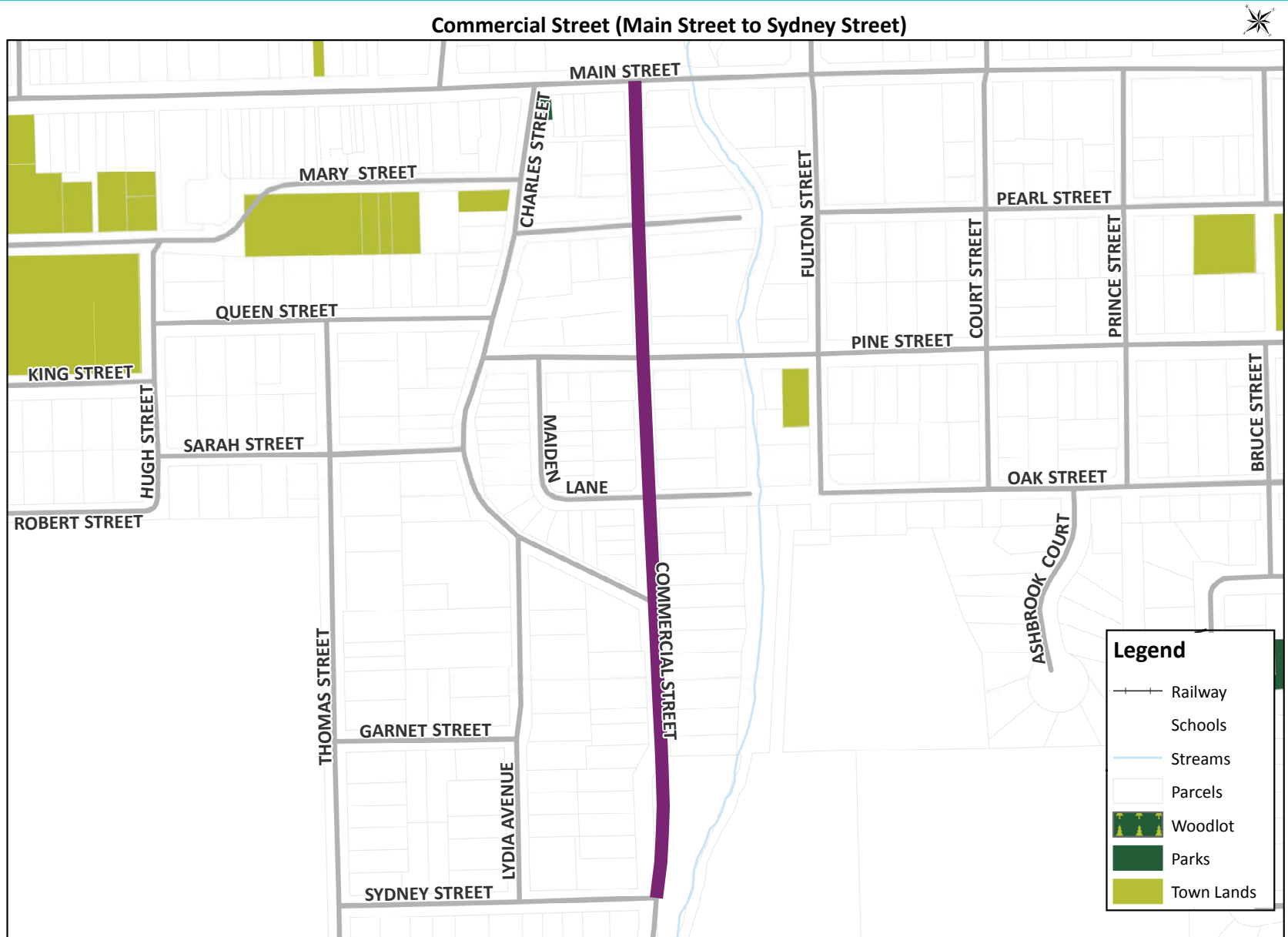
Commercial Street (Main St to Sydney St)

Project ID: C330147

Urban Roads Redevelopment

Description	Budget					
	Total	2020	2021	2022	2023-2025 2026-2029	
<p>This project is for the rehabilitation of Commercial Street from Sydney Street to Main Street. 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 than an asphalt overlay.</p> <p>Commercial Street rehabilitation will consist of storm sewer repairs, localized removal and replacement of sidewalk, curb, gutter, subdrains, asphalt surface replacement, street lighting assessments, and other improvements as required.</p> <p>Design commenced in 2019, with construction scheduled in 2020.</p> <p>It has been identified as a "1 to 5 year" need in the 2018 State of the Infrastructure and Management Strategy for Roads report.</p> <p>The cost estimate is based on a similar project and the information available to date.</p>	Expenditures					
	Town Admin & Contingency	119,646	119,646			
	Furniture, Fixtures & Equip					
	Professional Fees	66,034	66,034			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts	1,014,814	1,014,814			
	Landscaping					
	Transfers	90,450	90,450			
	Expenditures Total	1,290,944	1,290,944			
	Funding					
	Contribution from Operating Reserves/Reserve Funds	190,944	190,944			
Development Charges						
Capital Provision						
Grants/Subsidies						
Debentures	1,100,000	1,100,000				
Recoveries/Donations						
Funding Total	1,290,944	1,290,944				
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	4	Rated as a "1 to 5 year" need in the 2018 State of the Infrastructure and Management Strategy for Roads report.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details



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Capital Budget Details

Bronte Street (Heslop Road to S. of Main Street)

Project ID: C330148

Urban Roads Redevelopment

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This project is for the rehabilitation of Bronte Street between Heslop Road and 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 than asphalt overlay.</p> <p>Bronte Street rehabilitation will consist of storm sewer repairs, sidewalk construction, localized replacement of curb, gutter, subdrains, and asphalt surface replacement.</p> <p>Design commenced 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>It has been identified as a "Now" need in the 2018 State of the Infrastructure and Management Strategy for Roads report.</p> <p>The budget cost estimate is based on a high level estimate provided by the Town's consultant currently working on the detailed design.</p>	Expenditures						
	Town Admin & Contingency	240,167	240,167				
	Furniture, Fixtures & Equip						
	Professional Fees	67,584	67,584				
	Land & Buildings						
	Utilities	31,352	31,352				
	Facility Contracts						
	Road Contracts	2,106,386	2,106,386				
	Landscaping						
	Transfers	115,290	115,290				
	Expenditures Total	2,560,779	2,560,779				
	Funding						
	Contribution from Operating Reserves/Reserve Funds	151,983	151,983				
	Development Charges	200,396	200,396				
	Capital Provision						
Grants/Subsidies							
Debentures	2,200,000	2,200,000					
Recoveries/Donations	8,400	8,400					
Funding Total	2,560,779	2,560,779					
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	5	Rated as a "Now" need in the 2018 State of the Infrastructure and Management Strategy for Roads report.					
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	2020	2021	2022	2023-2025 2026-2029	
<p>This project is for the reconstruction of Jasper Street from Martin Street to the end. It has been identified as a "Now" need in the 2018 State of the Infrastructure and Management Strategy for Roads report. Detailed design is ongoing and includes drainage review, street lighting assessment and identification of deficiencies along the corridor. Construction is scheduled to begin in 2020.</p> <p>The cost estimate is based on a high-level construction estimated prepared by the design consultant.</p>	Expenditures					
	Town Admin & Contingency	46,950	46,950			
	Furniture, Fixtures & Equip					
	Professional Fees	79,400	79,400			
	Land & Buildings					
	Utilities	21,320	21,320			
	Facility Contracts					
	Road Contracts	366,500	366,500			
	Landscaping					
	Transfers	30,875	30,875			
	Expenditures Total	545,045	545,045			
	Funding					
	Contribution from Operating Reserves/Reserve Funds	45,045	45,045			
	Development Charges					
	Capital Provision					
Grants/Subsidies						
Debentures	500,000	500,000				
Recoveries/Donations						
Funding Total	545,045	545,045				
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	5	Rated as a "Now" need in the 2018 State of the Infrastructure and Management Strategy for Roads report.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details



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Capital Budget Details

Asphalt Overlay Program - Construction

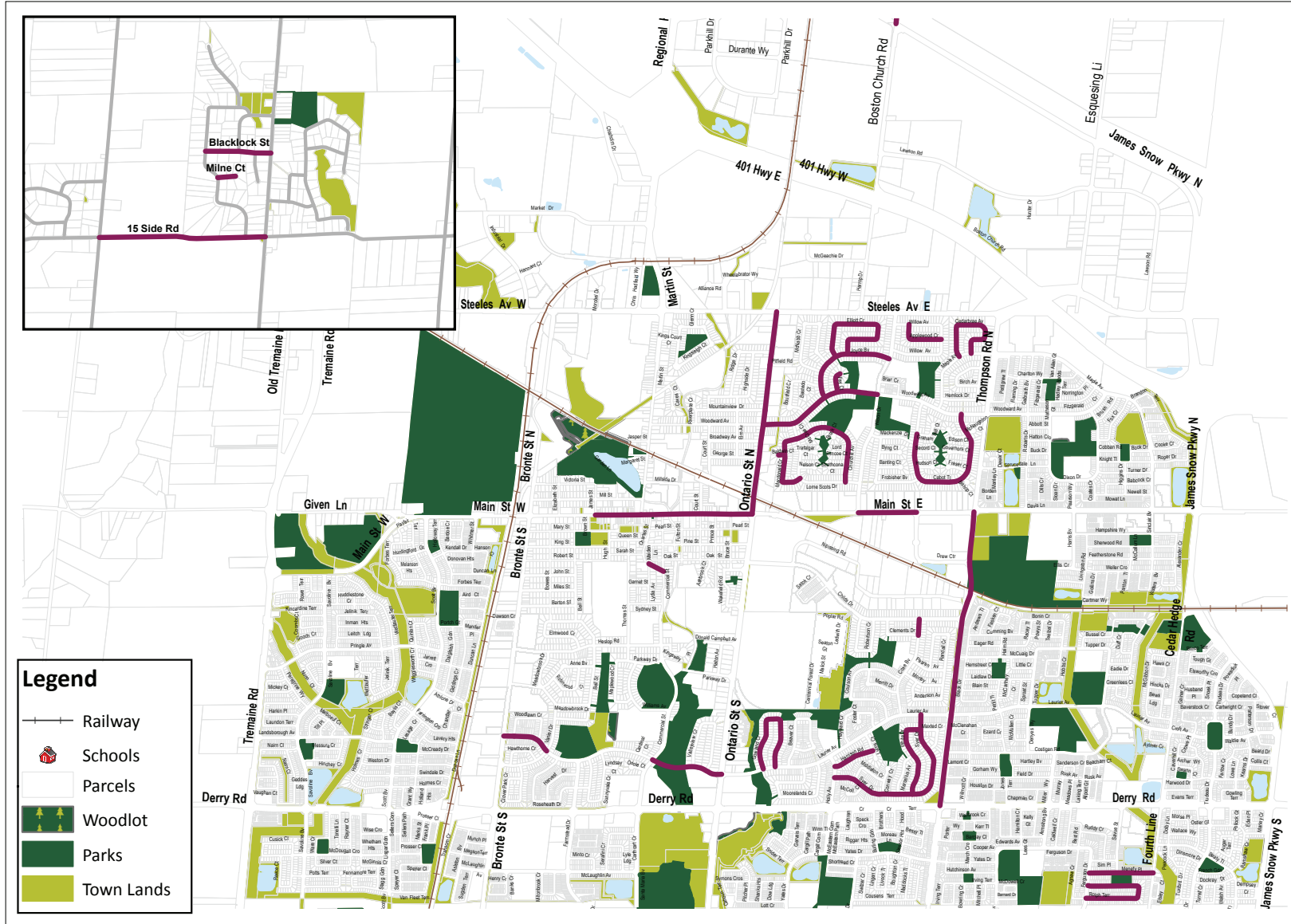
Project ID: C339000

Urban Roads Redevelopment

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>The asphalt overlay program is required to rehabilitate the asphalt road surfaces before they deteriorate to the point necessitating major road repair or reconstruction. The 2020 scope of work was dictated by the 2018 State of the Infrastructure and Management Strategy for Roads report ENG-018-19 and the proposed road segments are identified on the following map.</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 of 2019. Construction is scheduled to commence in the spring of 2020 with completion in the fall of 2020.</p> <p>Cost estimates are based on prior year pricing and information available to date.</p>	Expenditures						
	Town Admin & Contingency	8,679,965	635,988	660,353	1,101,622	2,600,302	3,681,700
	Furniture, Fixtures & Equip						
	Professional Fees	1,263,400	91,200	96,400	160,700	379,200	535,900
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts	85,902,372	6,192,060	6,492,300	10,819,500	25,533,675	36,864,837
	Landscaping						
	Transfers	3,304,263	230,752	250,947	418,178	986,823	1,417,563
	Expenditures Total	99,150,000	7,150,000	7,500,000	12,500,000	29,500,000	42,500,000
	Funding						
	Contribution from Operating	54,841,342		3,410,000	7,105,000	17,920,000	26,406,342
	Reserves/Reserve Funds	6,128,537	1,064,537		750,000	1,750,000	2,564,000
	Development Charges	9,915,000	715,000	750,000	1,250,000	2,950,000	4,250,000
Capital Provision							
Grants/Subsidies	26,840,121	3,945,463	3,340,000	3,395,000	6,880,000	9,279,658	
Debentures	1,425,000	1,425,000					
Recoveries/Donations							
Funding Total	99,150,000	7,150,000	7,500,000	12,500,000	29,500,000	42,500,000	
	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

2020 Asphalt Overlay Program



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0 500 1,000 2,000 3,000 4,000 Meters

Capital Budget Details

Asphalt Overlay Program - Design

Project ID: C339001

Urban Roads Redevelopment

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<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 reconstruction is required.</p> <p>This project addresses the preparation for the 2021 asphalt overlay program. 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, closed circuit television (CCTV) inspection report and assessment, design, and tender preparation.</p> <p>The roads identified are dictated by the 2018 State of Infrastructure and Management Strategy for Roads Study ENG-018-19, and the design estimates are based on the recent consultant roster prices for the asphalt overlay design.</p>	Expenditures						
	Town Admin & Contingency	219,145	31,077	21,531	22,523	56,241	87,773
	Furniture, Fixtures & Equip						
	Professional Fees	1,970,237	310,765	215,310	225,231	562,409	656,522
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	397,025	45,790	55,119	40,699	105,038	150,379
Expenditures Total	2,586,407	387,632	291,960	288,453	723,688	894,674	
Funding							
Contribution from Operating Reserves/Reserve Funds	1,978,897		262,764	259,608	651,318	805,207	
Development Charges	348,869	348,869					
Capital Provision	258,641	38,763	29,196	28,845	72,370	89,467	
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	2,586,407	387,632	291,960	288,453	723,688	894,674	
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	2020	2021	2022	2023-2025	2026-2029
<p>This project is for the construction phase of the Thompson Road widening and reconstruction between Louis St. Laurent Avenue and Britannia Road.</p> <p>The Municipal Class Environmental Assessment (EA) for this project has been filed with design to be completed by the first quarter of 2020. The tender for construction contract is expected to be issued in early 2020 with a construction start anticipated in Spring of 2020. Timing of tender and construction will largely be dependent on adjacent development community construction timing, land acquisition and permission to enter agreements, securing a Conservation Halton permit, and the completion of all required archaeology work. Construction of this portion will include a widened cross section to four (4) lanes, including one (1) roundabout and an interim signalized intersection (which ultimately, when development proceeds on the east side of Thompson Road, will be converted to a roundabout, as per the EA).</p> <p>The 2020 budget has been updated based on the preliminary construction estimate included in the Thompson Road Environmental Study Report completed August 2019.</p> <p>Included in this project are approximately \$2.6M in developer expenses adjacent to Thompson Road, which will be recovered from the developers.</p> <p>This project will result in ongoing operational expenses related to maintenance activities and contribution to reserves for future life cycle replacement.</p>	Expenditures					
	Town Admin & Contingency	1,179,975	1,179,975			
	Furniture, Fixtures & Equip					
	Professional Fees	450,000	450,000			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts	10,088,025	10,088,025			
	Landscaping					
	Transfers	392,740	392,740			
	Expenditures Total	12,110,740	12,110,740			
	Funding					
	Contribution from Operating Reserves/Reserve Funds	101,945	101,945			
	Development Charges	8,567,506	8,567,506			
Capital Provision						
Grants/Subsidies						
Debentures	850,000	850,000				
Recoveries/Donations	2,591,289	2,591,289				
Funding Total	12,110,740	12,110,740				
	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

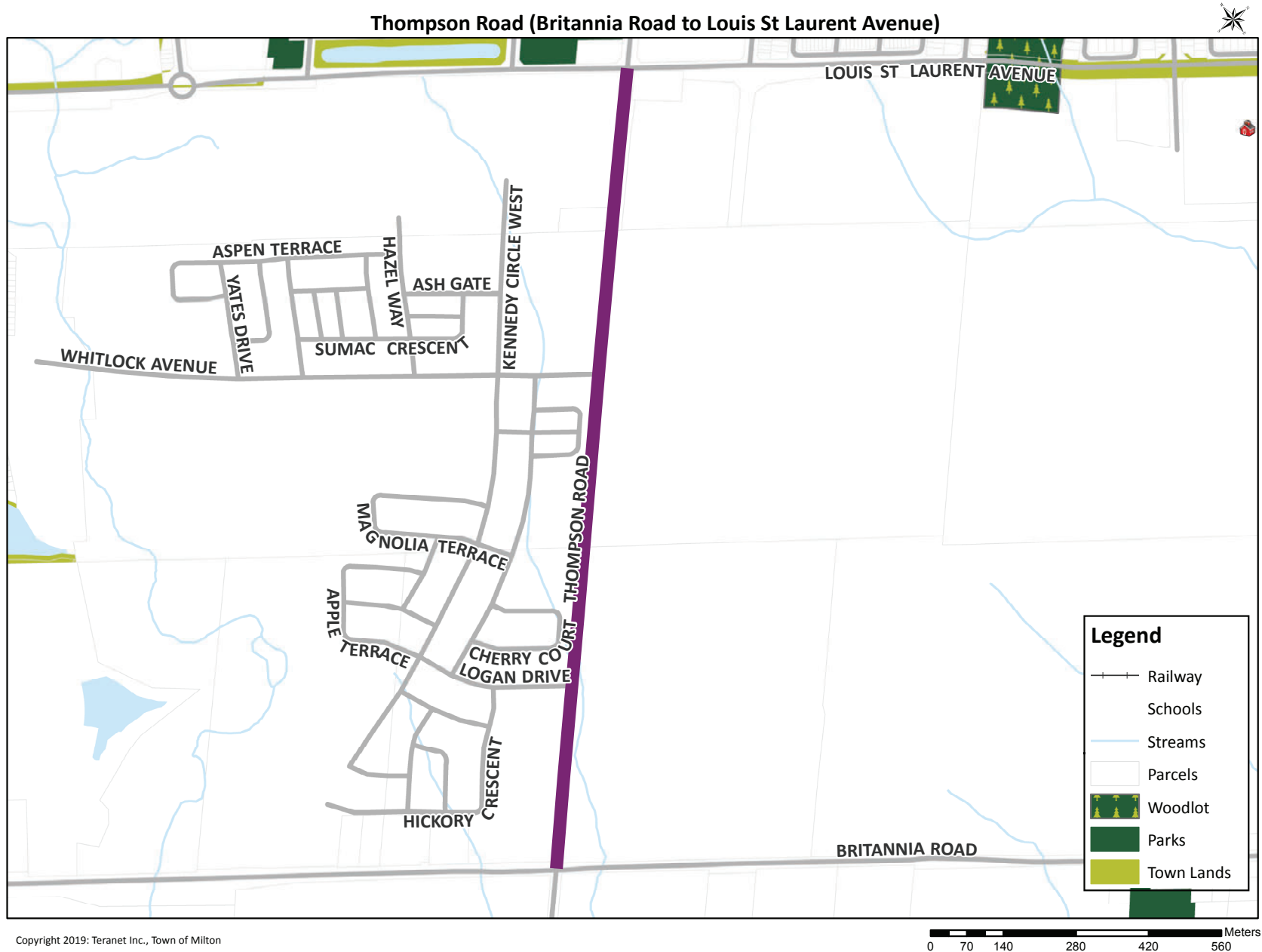
Thompson Road (Britannia Rd to Louis St Laurent)

Project ID: C340021

Urban Roads Growth

Operating Impact							
	Total	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	480,459	160,153		160,153		160,153	
Purchased Services	45,536			22,768		22,768	
Total Expected Expenditures	525,995	160,153		182,921		182,921	
Total Operating Impact	525,995	160,153		182,921		182,921	

Capital Budget Details



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Capital Budget Details

Louis St Laurent Avenue (Fourth Line to James Snow Parkway)

Project ID: C340037

Urban Roads Growth

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<p>As described in the Town's Official Plan, Louis St Laurent Avenue is the mid-block arterial between Tremaine Road and James Snow Parkway. As the section of Louis St. Laurent Avenue between James Snow Parkway and Fifth Line is expected to undergo an Environmental Assessment by the land owner/developer east of James Snow Parkway, this section has been advanced in the forecast to facilitate completion in 2020. This section of Louis St Laurent Avenue will be constructed to a four (4) lane standard to accommodate traffic from the new development area. A center median will also be installed. Design will take place in 2019 along with utility works. Construction is scheduled to commence in 2020.</p> <p>This project will result in ongoing operational expenses related to maintenance activities and contribution to reserves for future life cycle replacement.</p> <p>The construction estimate is based on the projects of a similar size and scope.</p>	Expenditures					
	Town Admin & Contingency	485,060	485,060			
	Furniture, Fixtures & Equip					
	Professional Fees	357,000	357,000			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts	4,462,000	4,462,000			
	Landscaping					
	Transfers	190,022	190,022			
	Expenditures Total	5,494,082	5,494,082			
	Funding					
	Contribution from Operating Reserves/Reserve Funds					
	Development Charges	5,494,082	5,494,082			
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	5,494,082	5,494,082				
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

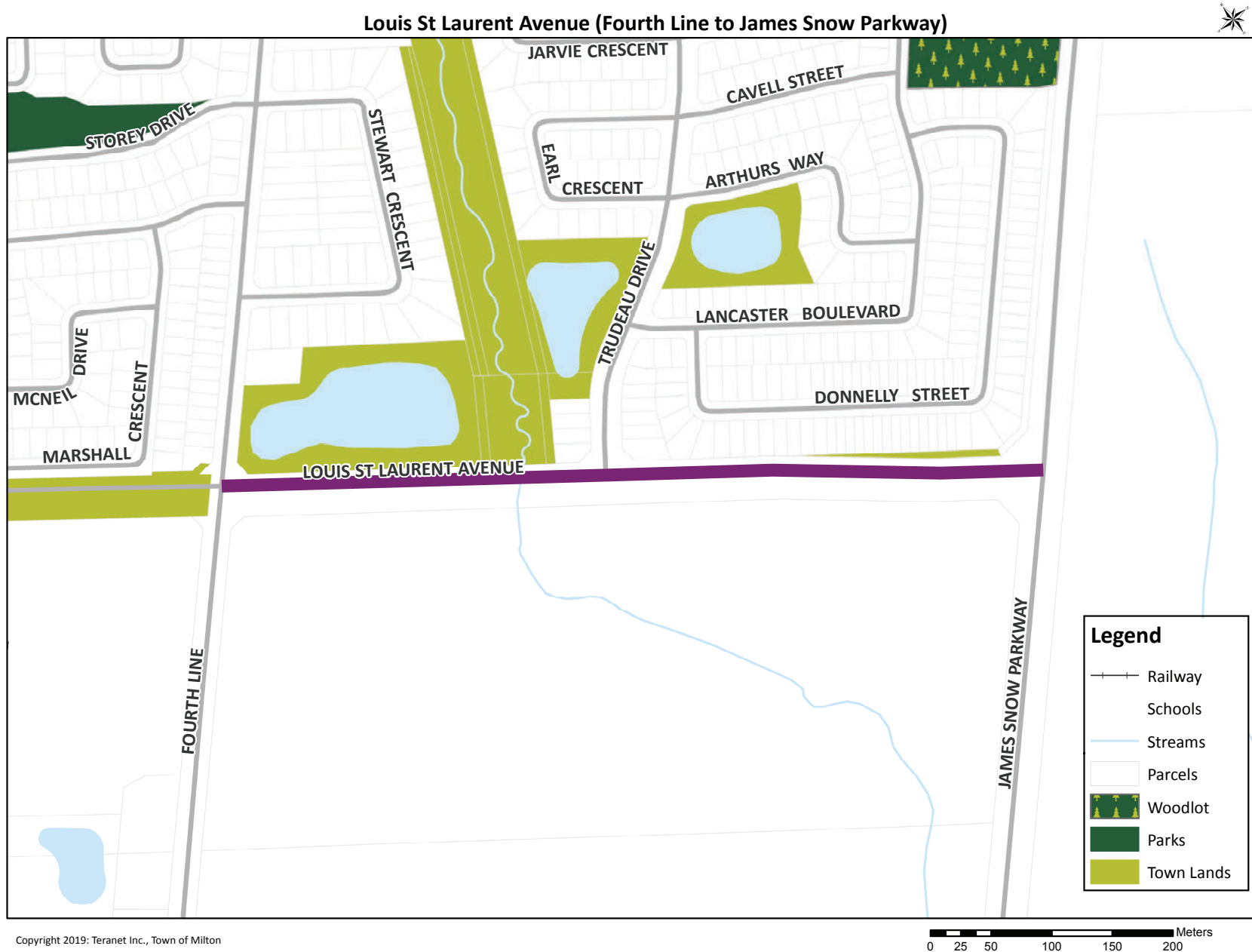
Louis St Laurent Avenue (Fourth Line to James Snow Parkway)

Project ID: C340037

Urban Roads Growth

Operating Impact							
	Total	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	219,762	73,254		73,254		73,254	
Purchased Services	15,180			7,590		7,590	
Total Expected Expenditures	234,942	73,254		80,844		80,844	
Total Operating Impact	234,942	73,254		80,844		80,844	

Capital Budget Details



Capital Budget Details

Fifth Line (Hwy 401 to Derry Road)

Project ID: C340046

Urban Roads Growth

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<p>This project for the reconstruction of Fifth Line and planned into two road segments:</p> <ul style="list-style-type: none"> - The segment between Highway 401 and Main Street is to be reconstructed to a two (2) lane urban cross section with improved geometry around the tributary of 16 Mile Creek including the structure replacement. A small portion of the road needs to be expanded to four (4) lanes as it approaches Main Street. The construction is forecast to start between late 2020 and early 2021 pending property acquisitions, utility relocation and permits. Pre-approval of the entire 2020 and 2021 budget is required to proceed with a multi-year construction contract. - The segment between Main Street and Derry Road is to be reconstructed to four (4) lane urban cross section with an at-grade crossing of the Canadian Pacific Railway tracks. The construction is forecast to happen in 2022 and 2023. <p>The budget estimate for this project is based on the best information to date, including high-level estimates provided by the design consultant for Fifth Line.</p> <p>This project will result in ongoing operational expenses related to maintenance activities and contribution to reserves for future life cycle replacement.</p>	Expenditures					
	Town Admin & Contingency	1,985,250	490,250	242,500	627,500	625,000
	Furniture, Fixtures & Equip					
	Professional Fees	825,000		275,000	275,000	275,000
	Land & Buildings					
	Utilities	1,220,835	1,220,835			
	Facility Contracts					
	Road Contracts	15,326,496	1,882,124	1,882,124	5,781,124	5,781,124
	Landscaping					
	Transfers	730,078	133,546	113,189	241,709	241,634
	Expenditures Total	20,087,659	3,726,755	2,512,813	6,925,333	6,922,758
	Funding					
	Contribution from Operating Reserves/Reserve Funds	1,636,090		251,281	692,533	692,276
	Development Charges	72,675	72,675			
Capital Provision	18,078,894	3,354,080	2,261,532	6,232,800	6,230,482	
Grants/Subsidies						
Debentures	300,000	300,000				
Recoveries/Donations						
Funding Total	20,087,659	3,726,755	2,512,813	6,925,333	6,922,758	
	Priority					
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	5	Critical to provide North-South access to Derry Green Business Park; supports development in Derry Green.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

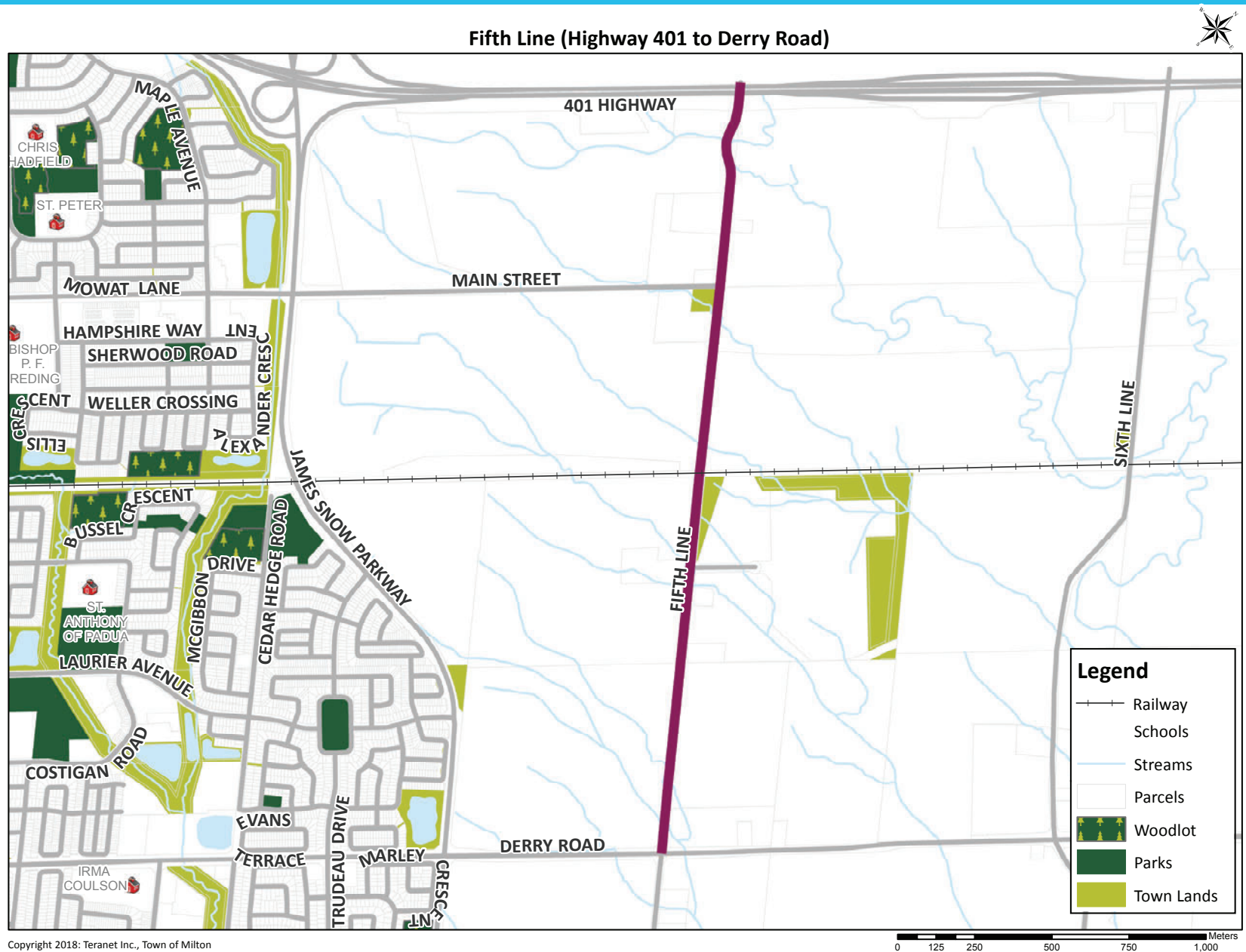
Fifth Line (Hwy 401 to Derry Road)

Project ID: C340046

Urban Roads Growth

Operating Impact							
	Total	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	242,223	80,741		80,741		80,741	
Purchased Services	60,712			30,356		30,356	
Total Expected Expenditures	302,935	80,741		111,097		111,097	
Total Operating Impact	302,935	80,741		111,097		111,097	

Capital Budget Details



Capital Budget Details

Surface Treatment Program

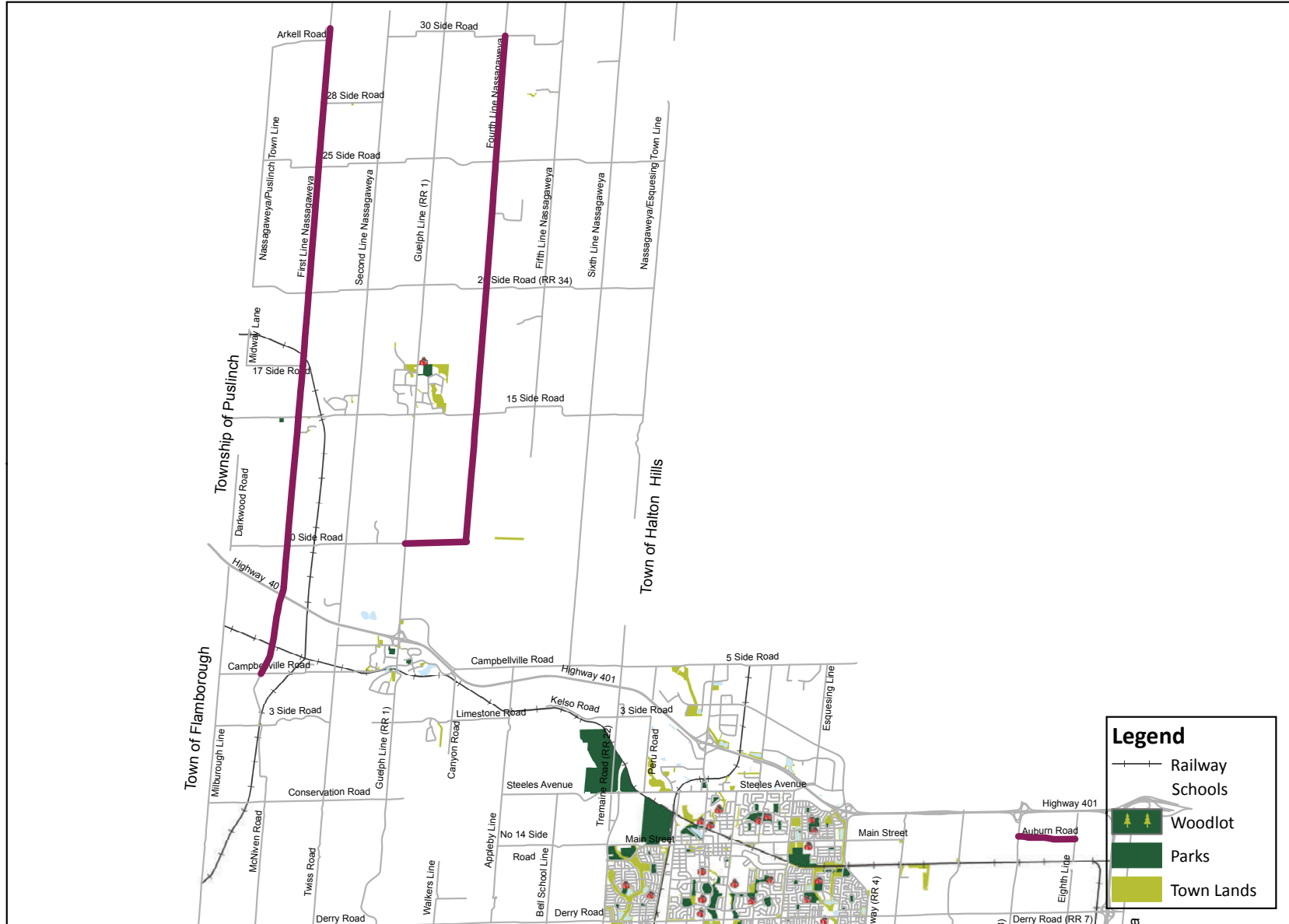
Project ID: C350008

Rural Roads Redevelopment

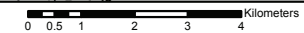
Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This project involves the surface treatment of rural roads for 2020 which is anticipated to include the following roads:</p> <ul style="list-style-type: none"> - First Line (5 Side Road to 10 Side Road) - First Line (10 Side Road to 15 Side Road) - First Line (15 Side Road to 20 Side Road) - First Line (20 Side Road to 25 Side Road) - First Line (25 Side Road to 30 Side Road) - Fourth Line (10 Side Road to 15 Side Road) - Fourth Line (15 Side Road to 20 Side Road) - Fourth Line (20 Side Road to 25 Side Road) - Fourth Line (25 Side Road to 30 Side Road) - 10 Side Road (Guelph Line to Fourth Line) - Auburn Road (Trafalgar Road to Dead End) <p>This is an annual program supporting the maintenance of rural roads to extend their useful lives as outlined in the 2018 State of the Infrastructure and Management Strategy for Roads report. 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	8,471,472	911,472	840,000	840,000	2,520,000	3,360,000
	Landscaping						
	Transfers	1,643,014	90,604	172,490	172,490	517,470	689,960
	Expenditures Total	10,114,486	1,002,076	1,012,490	1,012,490	3,037,470	4,049,960
	Funding						
	Contribution from Operating Reserves/Reserve Funds	9,112,410		1,012,490	1,012,490	3,037,470	4,049,960
	Development Charges	1,002,076	1,002,076				
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	10,114,486	1,002,076	1,012,490	1,012,490	3,037,470	4,049,960	
	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

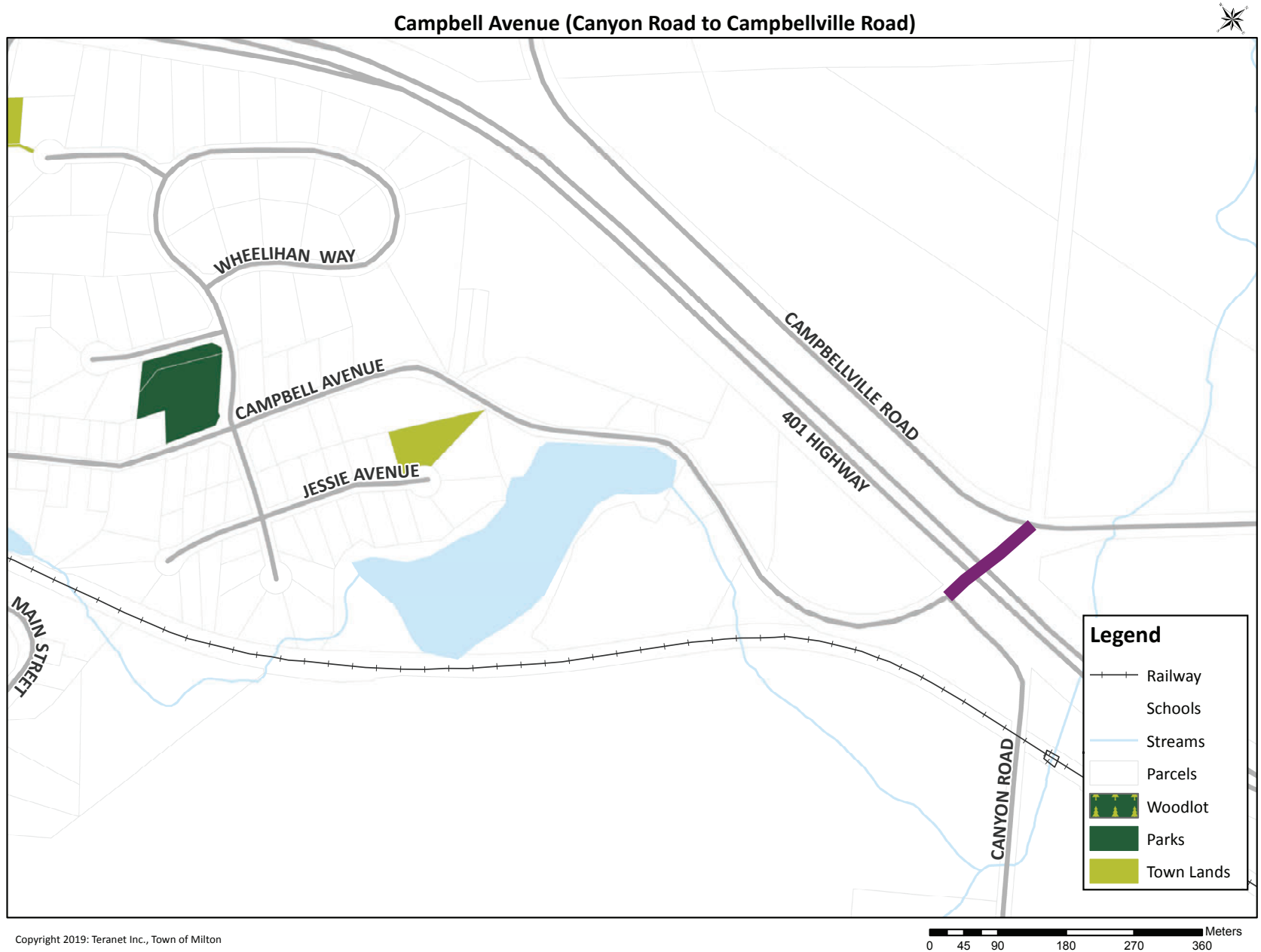
Campbell Ave (Canyon Rd to Campbellville Rd)

Project ID: C350126

Rural Roads Redevelopment

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<p>This project is for work on Campbell Avenue East, between Canyon Road and Campbellville Road, that is to be completed after the Ministry of Transportation Ontario (MTO) has finished the bridge work along that section. It includes a roundabout at Campbell Avenue East and Campbellville Road.</p> <p>The design work for this section is currently underway and an Niagara Escarpment Commission (NEC) development permit has been applied for. Timing for this work will largely be dependent on the MTO completing their work, and acquiring any required permits from the associated external agencies (NEC, MTO, Conservation Halton, Ministry of Natural Resources and Forestry). Construction project anticipated to be tendered in early 2020.</p> <p>The estimated cost is based on pre-construction estimates provided by the design consultant.</p>	Expenditures					
	Town Admin & Contingency	155,823	155,823			
	Furniture, Fixtures & Equip					
	Professional Fees	229,500	229,500			
	Land & Buildings					
	Utilities	101,760	101,760			
	Facility Contracts					
	Road Contracts	707,230	707,230			
	Landscaping	50,880	50,880			
	Transfers	92,408	92,408			
	Expenditures Total	1,337,601	1,337,601			
	Funding					
	Contribution from Operating Reserves/Reserve Funds	359,006	359,006			
	Development Charges					
	Capital Provision					
Grants/Subsidies	978,595	978,595				
Debentures						
Recoveries/Donations						
Funding Total	1,337,601	1,337,601				
	Priority					
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	4	This road is substandard and should be brought to an appropriate standard.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details



Capital Budget Details

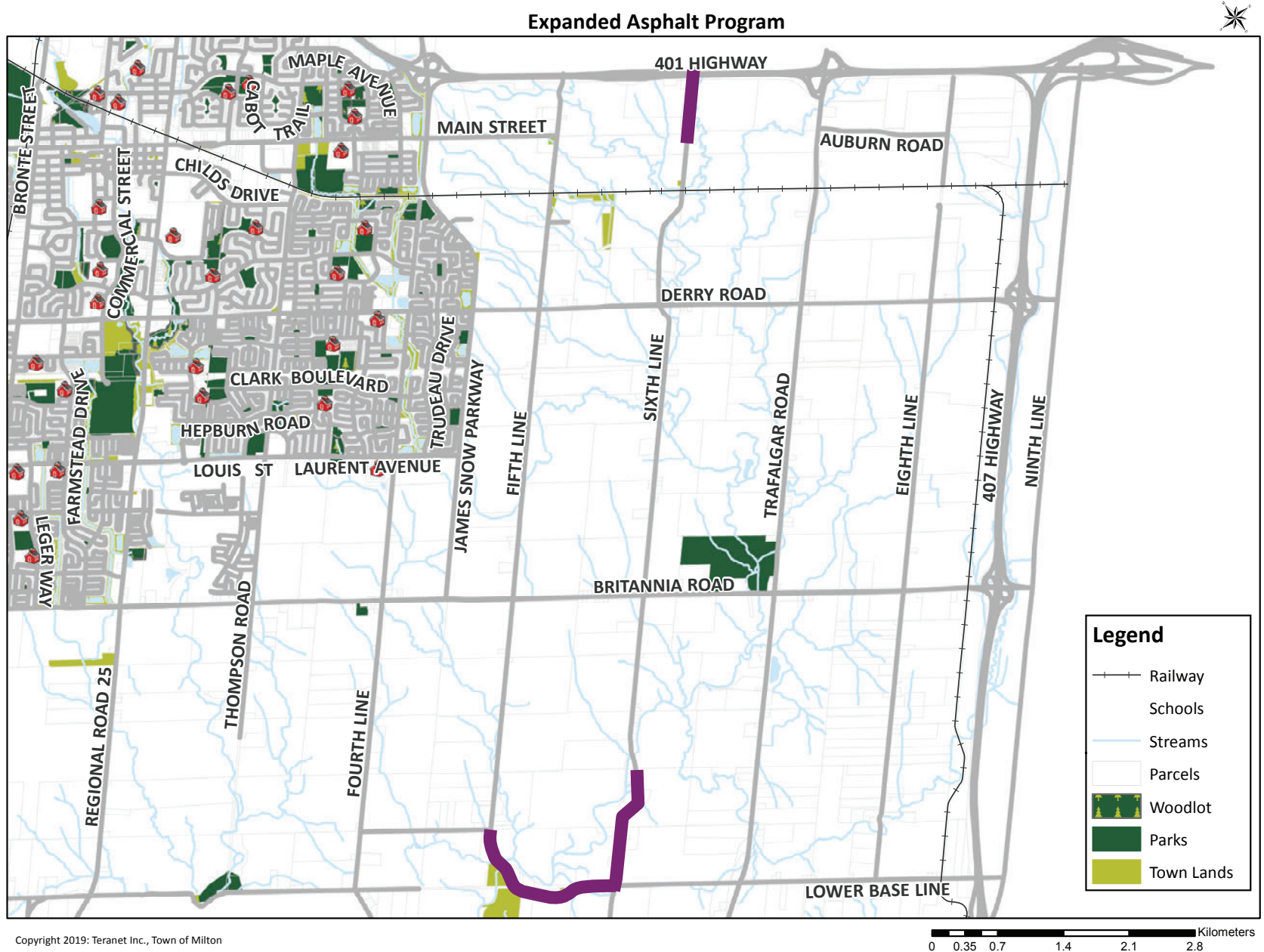
Expanded Asphalt Program - Construction

Project ID: C350128

Rural Roads Redevelopment

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This project is for road rehabilitation of the 2020 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.</p> <p>Design for the 2020 program is currently underway with construction proposed to be tendered in the first quarter of 2020. Roads currently identified for rehabilitation include:</p> <ul style="list-style-type: none"> - Lower Base Line from Fifth Line to Sixth Line - Sixth Line from approximately 200 m north of the Railway crossing to Town Limits - Sixth Line from Lower Base Line West to 1.8 km north of Lower Base Line West <p>The ultimate rehabilitation method will be determined by geotechnical investigations, project constraints, as well as coordination requirements with utility agencies, environmental agencies and the Region of Halton.</p> <p>The 2020 program is based on a high-level estimate provided by the design consultant. The forecast for the remaining years is based on the 2018 State of the Infrastructure and Management Strategy for Roads report ENG-018-19, recent tender prices, and considers the scope of work generally included in this program, as noted below.</p> <p>The preliminary estimate includes the hot mix asphalt and the activities that typically are included in the expanded asphalt program such as granular shoulders, culvert cleaning or replacements as required, and restorations only in the areas that are disturbed due to construction.</p>	Expenditures						
	Town Admin & Contingency	1,380,069	264,518	120,382	52,167	427,784	515,218
	Furniture, Fixtures & Equip						
	Professional Fees	963,443	127,333	88,604	60,000	313,375	374,131
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts	12,485,816	2,417,216	1,085,834	432,291	3,887,275	4,663,200
	Landscaping						
	Transfers	615,929	103,327	52,029	26,634	192,722	241,217
	Expenditures Total	15,445,257	2,912,394	1,346,849	571,092	4,821,156	5,793,766
	Funding						
	Contribution from Operating	1,728,601		52,029	26,634	1,344,370	305,568
	Reserves/Reserve Funds	113,176	113,176				
	Development Charges						
Capital Provision							
Grants/Subsidies	12,653,480	1,849,218	1,294,820	544,458	3,476,786	5,488,198	
Debentures	950,000	950,000					
Recoveries/Donations							
Funding Total	15,445,257	2,912,394	1,346,849	571,092	4,821,156	5,793,766	
	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



Capital Budget Details

Expanded Asphalt Program - Design

Project ID: C350133

Rural Roads Redevelopment

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This project is for the design of the 2021 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>The design is scheduled to be completed in Fall of 2020. The ultimate rehabilitation method will be determined by geotechnical investigations, project constraints, as well as coordination requirements with utility agencies, environmental agencies and the Region of Halton.</p> <p>The estimated budget cost is based on prior year pricing and the information available to date.</p>	Expenditures						
	Town Admin & Contingency	332,899	32,896	27,306	32,124	88,332	152,241
	Furniture, Fixtures & Equip						
	Professional Fees	1,700,697	166,133	110,234	158,410	394,832	871,088
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	219,376	22,787	15,336	21,781	52,553	106,919
	Expenditures Total	2,252,972	221,816	152,876	212,315	535,717	1,130,248
	Funding						
	Contribution from Operating Reserves/Reserve Funds	2,031,156		152,876	212,315	535,717	1,130,248
	Development Charges	221,816	221,816				
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	2,252,972	221,816	152,876	212,315	535,717	1,130,248	
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

Bridge/Culvert Rehab Needs - Construction

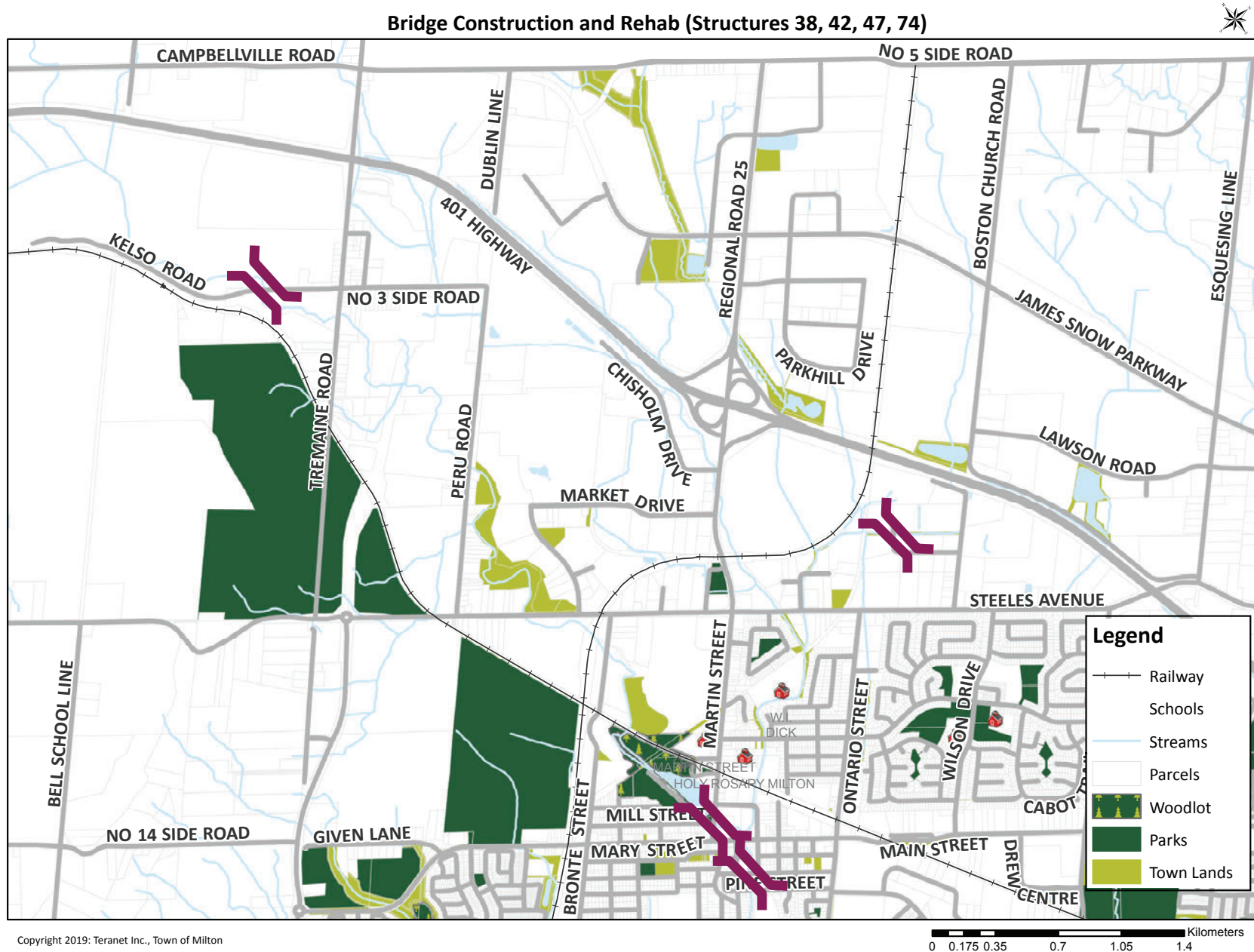
Project ID: C390112

Bridges/Culverts

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This project provides funds for the rehabilitation of bridges and culverts within the Town. The 2020 construction program includes:</p> <ul style="list-style-type: none"> - Structure 38 on Pine Street 70 m north of Commercial Street - Structure 42 on Martin Street and Mill Street - Structure 47 on the south end of Mcgeachie Drive - Structure 74 on Kelso Road 400 m south of Tremaine Road <p>These structures were identified in the draft 2019 Municipal Infrastructure Inventory and Inspection/Bridge Needs Study with structural components that range from 'Now', '1 to 5' and '6 to 10' year rehabilitation needs.</p> <p>As detailed design progresses, the scope of the 2020 program may change depending on the level of environmental permitting required and the updated pre-tender construction estimates, as they become available. This may result in the addition or deletion of certain structures from the 2020 program.</p> <p>The 2020 estimates are based on high-level estimates from the design consultant and the preliminary costs identified in the study.</p>	Expenditures						
	Town Admin & Contingency	280,627	31,300	27,703	27,703	83,109	110,812
	Furniture, Fixtures & Equip						
	Professional Fees	594,900	90,000	56,100	56,100	168,300	224,400
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts	1,998,100	333,100	185,000	185,000	555,000	740,000
	Landscaping						
	Transfers	251,008	30,112	24,544	24,544	73,632	98,176
	Expenditures Total	3,124,635	484,512	293,347	293,347	880,041	1,173,388
	Funding						
	Contribution from Operating Reserves/Reserve Funds	2,640,123		293,347	293,347	880,041	1,173,388
Development Charges	484,512	484,512					
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	3,124,635	484,512	293,347	293,347	880,041	1,173,388	
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 2017 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 Construction and Rehab (Structures 38, 42, 47, 74)



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Capital Budget Details

Campbellville Road Bridge (Structure 72)

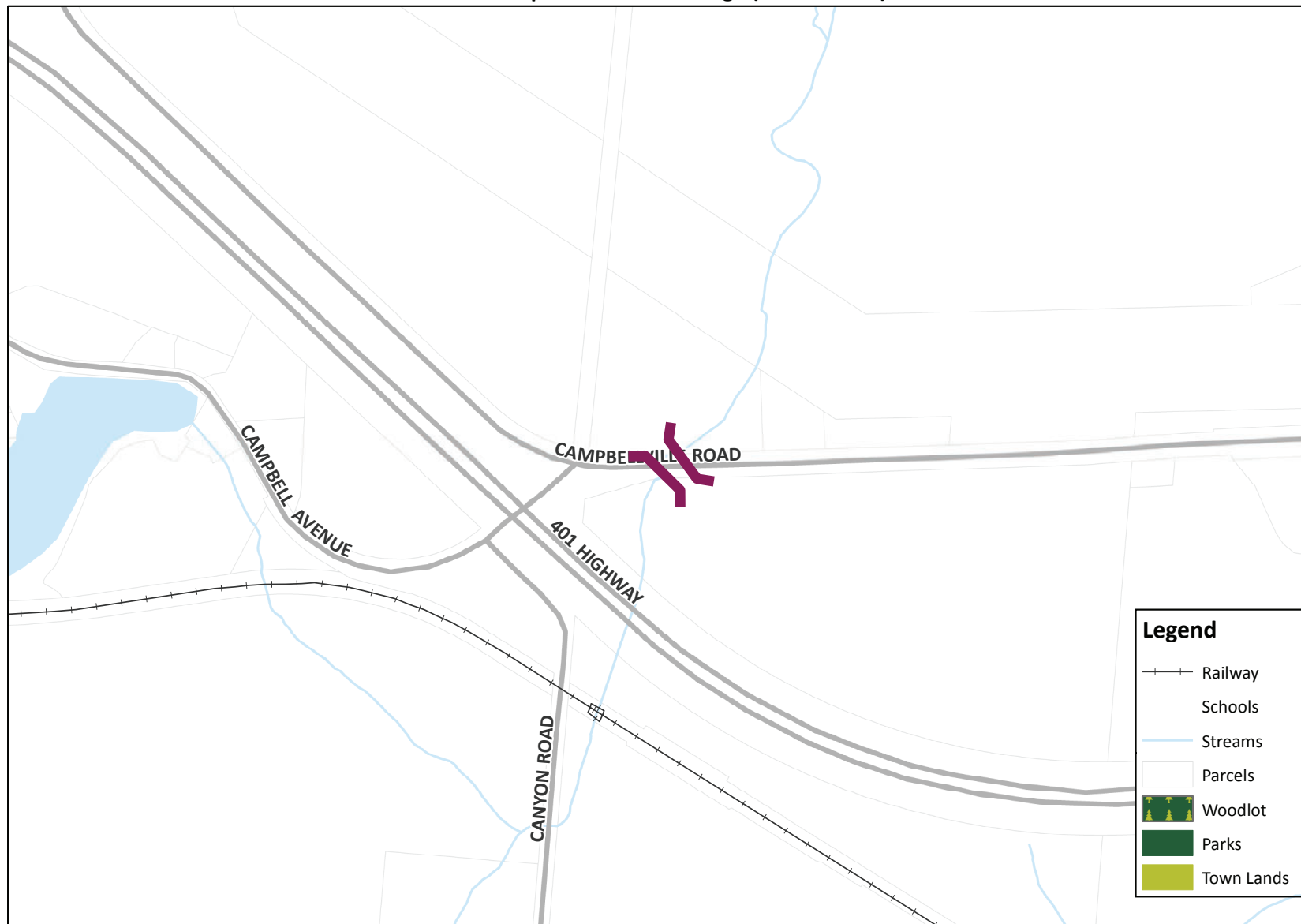
Project ID: C390118

Bridges/Culverts

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<p>This project is for the rehabilitation of Campbellville Road Bridge, structure 72, located approximately 100 m east of Campbell Avenue East. It was identified in the 2017 Municipal Infrastructure Inventory and Inspection/Bridge Needs Study as "Now" and "1 to 5" year needs for rehabilitation, including guide rail and railing work, as well as the rehabilitation of the wearing surface. Design is scheduled to be completed by the end of 2019 with construction in 2020 to avoid conflicting with the road closures anticipated for the Ministry of Transportation Ontario (MTO) work over Campbell Avenue and Appleby Line. Construction work will be dependent on a Conservation Halton permit, and likely approval from the Ministry of Natural Resources and Forestry and the Niagara Escarpment Commission.</p> <p>The costs are based on preliminary construction estimates provided by the design consultant, however it should be acknowledged that environmental agency requirements may impact the cost of construction.</p>	Expenditures					
	Town Admin & Contingency	54,050	54,050			
	Furniture, Fixtures & Equip					
	Professional Fees	63,500	63,500			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts	400,000	400,000			
	Landscaping					
	Transfers	36,127	36,127			
	Expenditures Total	553,677	553,677			
	Funding					
	Contribution from Operating Reserves/Reserve Funds	53,677	53,677			
	Development Charges					
	Capital Provision					
Grants/Subsidies						
Debentures	500,000	500,000				
Recoveries/Donations						
Funding Total	553,677	553,677				
Priority						
Category	Score	Rationale				
Health and Safety Issues	5	Improvements include railing and guide rail work which will lead to improved road user safety.				
Cost Savings/Payback	0					
State of Good Repair	5	Identified for repair and rehabilitation in the 2017 Bridge Needs Study.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Campbellville Road Bridge (Structure 72)



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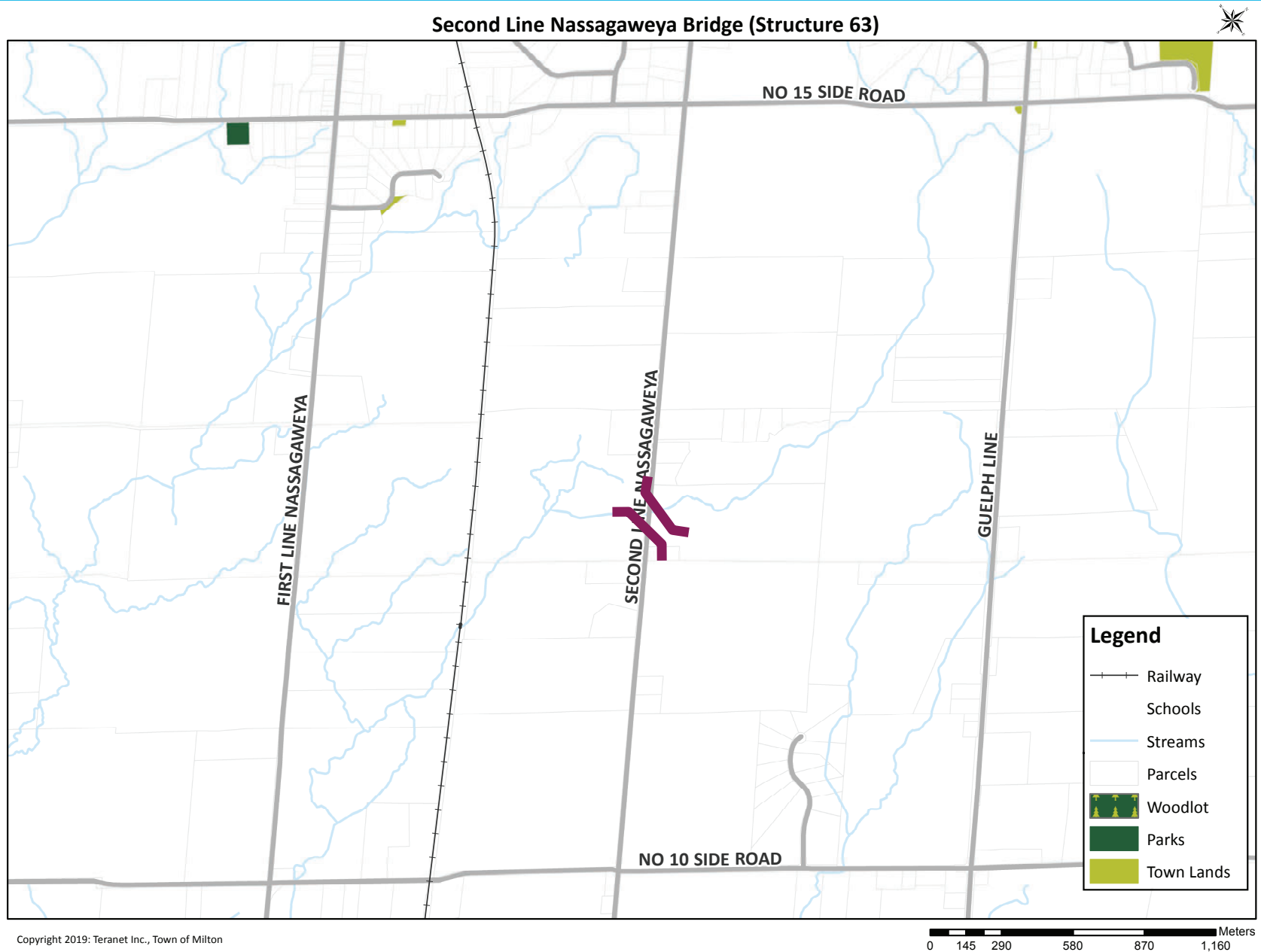
Capital Budget Details

Second Line Nassagaweya Bridge: 1.5km N of 10 Side Road (Structure 63) Project ID: C390122

Bridges/Culverts

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This project is for the replacement of structure 63, identified in the 2019 Bridge Needs Study as needing replacement of the pre-cast culvert barrels (6-10 year need).</p> <p>Design will be completed in 2020 with construction scheduled to follow in 2022. A two year design period has been identified to ensure all required environmental permits are obtained prior to tender, and so tender can occur early in 2022. Construction will be contingent on permit(s) from Conservation Halton and possibly the Ministry of Natural Resources and Forestry (MNR). This project may be tendered with structure 62.</p> <p>The budget estimate is based on information available to date, and the 2019 Bridge Needs Study estimate for construction costs.</p>	Expenditures						
	Town Admin & Contingency	65,050	18,750		46,300		
	Furniture, Fixtures & Equip						
	Professional Fees	98,175	51,000		47,175		
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts	330,000			330,000		
	Landscaping						
	Transfers	47,757	18,573		29,184		
	Expenditures Total	540,982	88,323		452,659		
	Funding						
	Contribution from Operating Reserves/Reserve Funds	452,659			452,659		
	Development Charges	88,323	88,323				
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	540,982	88,323		452,659			
Priority							
Category	Score	Rationale					
Health and Safety Issues	4	Rehabilitation work includes railing and guiderail replacement/repair, which improves safety for road user.					
Cost Savings/Payback	0						
State of Good Repair	4	Replacement of the pre-cast culvert barrels was identified in the 2019 Bridge Needs Study as a 6 to 10 year need.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details



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Capital Budget Details

Bridge/Culvert Rehab Needs - Design

Project ID: C390128

Bridges/Culverts

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This project is for the design work to address the rehabilitation needs for the Town's bridges and culverts. The 2020 design program is for the 2021 rehabilitation program for structures having "1 to 5" and "6 to 10" years rehabilitation needs based on the draft 2019 Municipal Infrastructure Inventory and Inspection/Bridge Needs Study. The identified locations are:</p> <ul style="list-style-type: none"> - Structure 3 on Fifth Line Nassagaweya 200 m south of 30 Side Road - Structure 6 on First Line Nassagaweya 600 m south of 15 Side Road - Structure 75 on 5 Side Road 20 m west of Fourth Line - Structure 201 on Appleby Line 800 m north of Steeles Avenue West - Structure 202 on Campbellville Road 200 m east of Appleby Line <p>As detailed design progresses, the scope of the 2021 program may change depending on the level of environmental permitting required and the updated pre-tender construction estimates, as they become available. This may result in the addition or deletion of certain structures from the 2021 program.</p> <p>Permits for each of the structures will be obtained from external environmental agencies i.e. Ministry of Natural Resources and Forestry (MNRF), Fisheries and Oceans Canada (DFO) and conservation authorities. Timing of construction may be impacted due to any unforeseen comments or requirements that may arise from permitting.</p> <p>Costs are based on prior year pricing and the information available to date.</p>	Expenditures						
	Town Admin & Contingency	284,000	28,400	28,400	28,400	85,200	113,600
	Furniture, Fixtures & Equip						
	Professional Fees	582,100	60,100	58,000	58,000	174,000	232,000
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	190,783	19,135	19,072	19,072	57,216	76,288
Expenditures Total	1,056,883	107,635	105,472	105,472	316,416	421,888	
	Funding						
Contribution from Operating Reserves/Reserve Funds	949,248		105,472	105,472	316,416	421,888	
Development Charges	107,635	107,635					
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	1,056,883	107,635	105,472	105,472	316,416	421,888	
	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

Sixth Line Bridges (Structures 21 and 23) Construction

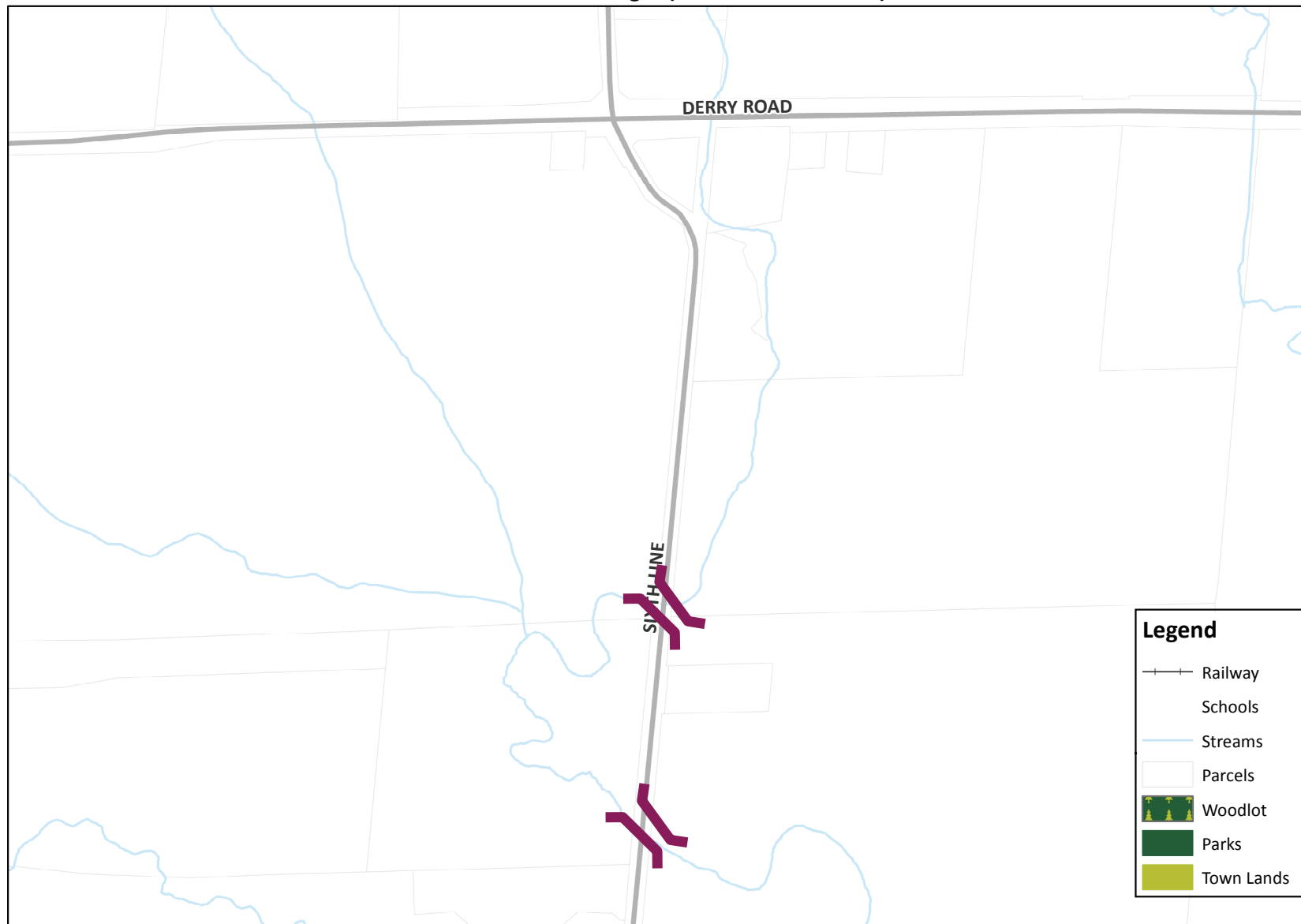
Project ID: C390130

Bridges/Culverts

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<p>As a result of the 2017 Municipal Structure Inventory and Inspection/Bridge Needs Study, the Town has identified the Sixth Line Bridges, structures 21 and 23, located approximately 500m and 900m south of Derry Road for rehabilitation. The scope of work includes repairs to the concrete curb and parapet walls, installation of guide rail and traffic protection measures. Permits will be required from the Halton Conservation Authority and possibly the Ministry of Natural Resources and Forestry. Design is underway with the 2019 Bridge Rehab program with an anticipated completion by the end of 2019 and the scope of work may be updated during the detailed design/permitting process. The estimated costs are based on preliminary construction estimate prepared by the design consultant.</p>	Expenditures					
	Town Admin & Contingency	97,730	97,730			
	Furniture, Fixtures & Equip					
	Professional Fees	85,000	85,000			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts	795,000	795,000			
	Landscaping					
	Transfers	46,842	46,842			
	Expenditures Total	1,024,572	1,024,572			
	Funding					
	Contribution from Operating Reserves/Reserve Funds	124,572	124,572			
	Development Charges					
	Capital Provision					
Grants/Subsidies						
Debentures	900,000	900,000				
Recoveries/Donations						
Funding Total	1,024,572	1,024,572				
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	4	The structures were identified in the 2017 Bridge Needs Study for guide rail replacement/installation and minor bridge rehabilitation.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Sixth Line Bridges (Structures 21 and 23)



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Capital Budget Details

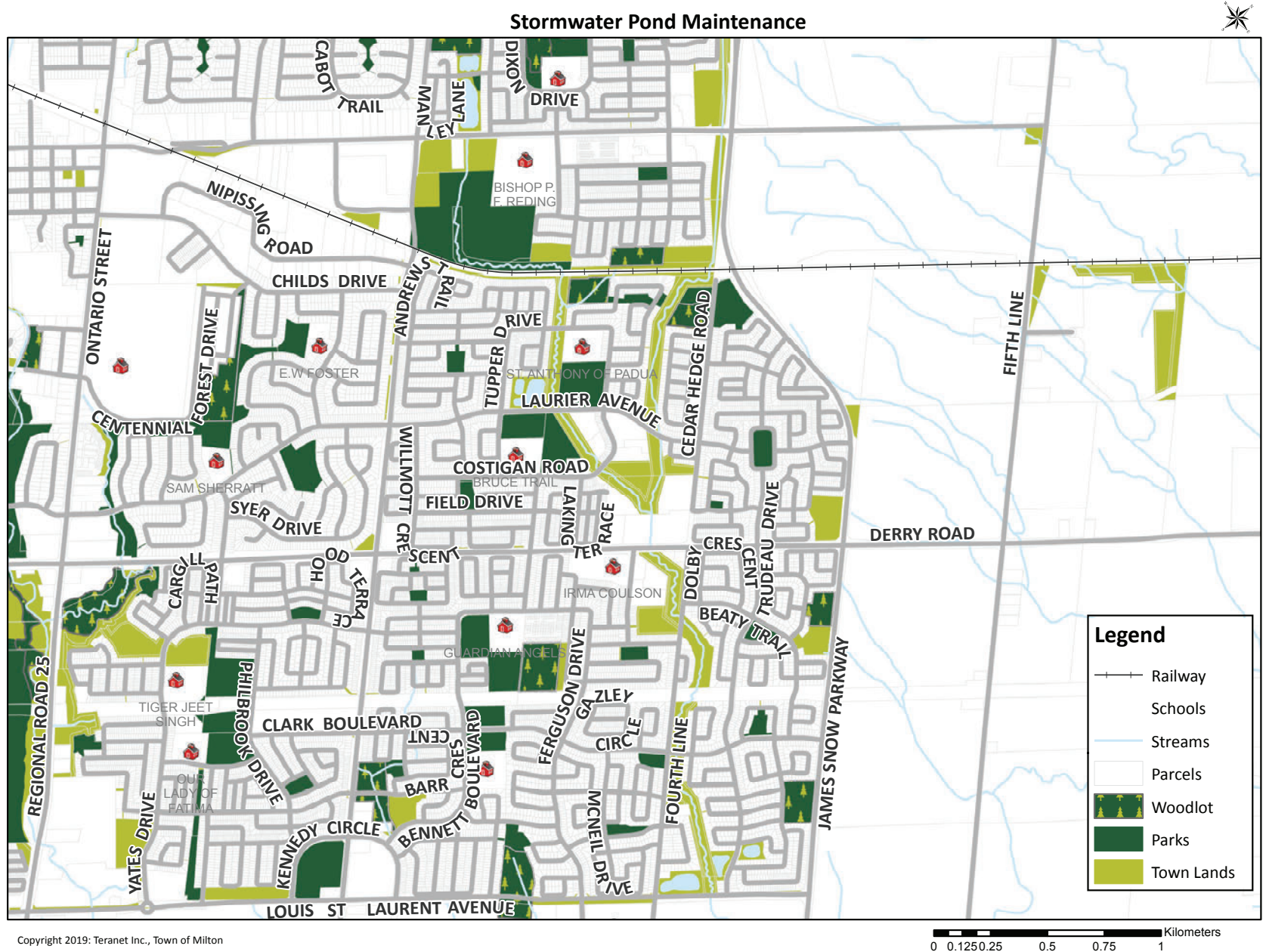
Stormwater Pond Maintenance

Project ID: C430001

Storm Water Management Rehabilitation

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>The Stormwater Infrastructure Condition Assessment is underway and scheduled to be completed by the end of 2019.</p> <p>Although it is anticipated that the 2019 study will provide a preliminary design for the ponds requiring maintenance and/or rehabilitation in 2020, some design fees have been added to the 2020 to address any gaps.</p> <p>The following ponds are anticipated to be identified for 2020 (based on the Town's previous condition assessment), however the scope of the 2020 program will be refined based on the 2019 study, so the ponds may change:</p> <ul style="list-style-type: none"> - Mattamy Kunica (SWM 4) maintenance/rehabilitation - Cancast (SWM 10) maintenance/rehabilitation - Manaman (SWM 2) design for 2021 rehabilitation - Shipp South (SWM 9) design for 2021 rehabilitation 	Expenditures						
	Town Admin & Contingency	845,795	77,695	85,900	85,900	255,200	341,100
	Furniture, Fixtures & Equip						
	Professional Fees	6,911,400	685,600	694,600	694,600	2,071,000	2,765,600
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	356,316	35,259	35,775	35,775	106,866	142,641
	Expenditures Total	8,113,511	798,554	816,275	816,275	2,433,066	3,249,341
	Funding						
	Contribution from Operating Reserves/Reserve Funds	7,314,957		816,275	816,275	2,433,066	3,249,341
Development Charges	248,554	248,554					
Capital Provision							
Grants/Subsidies							
Debentures	550,000	550,000					
Recoveries/Donations							
Funding Total	8,113,511	798,554	816,275	816,275	2,433,066	3,249,341	
	Priority						
Category	Score	Rationale					
Health and Safety Issues	5	To maintain stormwater ponds and reduce the risk of flooding.					
Cost Savings/Payback	0						
State of Good Repair	5	To meet the Ministry of Environment guidelines for stormwater pond maintenance.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details



Capital Budget Details

Stormwater Management - Sherwood

Project ID: C440105

Storm Water Management Growth

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<p>This program is to assess the operation of the stormwater management system for the Secondary Plan area for Milton Heights. It will identify any deficiencies within the system, if any, and provide direction regarding required remedial measures. This program is a requirement of the Canadian Environmental Assessment Agency's (CEAA) screening process of the Sherwood Survey Secondary Plan (Milton Heights) via the Department of Fisheries and Oceans and other federal agencies. This program is a direct result of the Conceptual Fisheries Compensation Plan (CFCP) Subwatershed Study and the associated CEAA process.</p> <p>The estimated cost of this work is based on current market assessment and will be fully recovered from developers through an area specific development charge.</p>	Expenditures					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees	309,798	103,266	103,266	103,266	
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	15,852	5,284	5,284	5,284	
Expenditures Total	325,650	108,550	108,550	108,550		
Funding						
Contribution from Operating Reserves/Reserve Funds						
Development Charges	325,650	108,550	108,550	108,550		
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	325,650	108,550	108,550	108,550		
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	5	Subdivision approvals to assess and adapt the 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 - Boyne

Project ID: C440106

Storm Water Management Growth

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<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), Subwatershed Study and the associated CEAA process. This growth related need was identified in the 2015 Development Charge Background Study and the 2020 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	697,734	116,289	116,289	116,289	348,867
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	34,044	5,674	5,674	5,674	17,022
	Expenditures Total	731,778	121,963	121,963	121,963	365,889
	Funding					
Contribution from Operating Reserves/Reserve Funds						
Development Charges	731,778	121,963	121,963	121,963	365,889	
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	731,778	121,963	121,963	121,963	365,889	
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	2020	2021	2022	2023-2025	2026-2029	
<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 2020 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	941,940	104,660	104,660	104,660	313,980	313,980
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	47,925	5,325	5,325	5,325	15,975	15,975
Expenditures Total	989,865	109,985	109,985	109,985	329,955	329,955	
Funding							
Contribution from Operating Reserves/Reserve Funds							
Development Charges	989,865	109,985	109,985	109,985	329,955	329,955	
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	989,865	109,985	109,985	109,985	329,955	329,955	
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

Transport Canada Rail Regulations

Project ID: C400101

Traffic

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<p>Transport Canada developed new Grade Crossings Regulations (SOR/2014-275) under the Railway Safety Act. These regulations resulted in an assessment of every at-grade crossing within the Town to ensure compliance with the regulations. Through the assessment, a number of safety improvements were identified. These requirements must be implemented by November 2021 and include the installation of advanced warning systems. Pavement markings and signage has been completed. Staff have been working with Guelph Junction Railway (GJR) and Canadian Pacific (CP) Railway to get quotes for the installation of the advanced warning systems and five locations were identified in the report ENG-029-19.</p>	Expenditures					
	Town Admin & Contingency	47,369	47,369			
	Furniture, Fixtures & Equip	422,807	422,807			
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts	50,880	50,880			
	Road Contracts					
	Landscaping					
	Transfers	16,662	16,662			
	Expenditures Total	537,718	537,718			
	Funding					
	Contribution from Operating Reserves/Reserve Funds	537,718	537,718			
	Development Charges					
	Capital Provision					
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	537,718	537,718				
Priority						
Category	Score	Rationale				
Health and Safety Issues	5	Increase safety at grade crossings within Milton.				
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	5	Required through Grade Crossings Regulations SOR/2014-275.				

Capital Budget Details

Transport Canada Rail Regulations

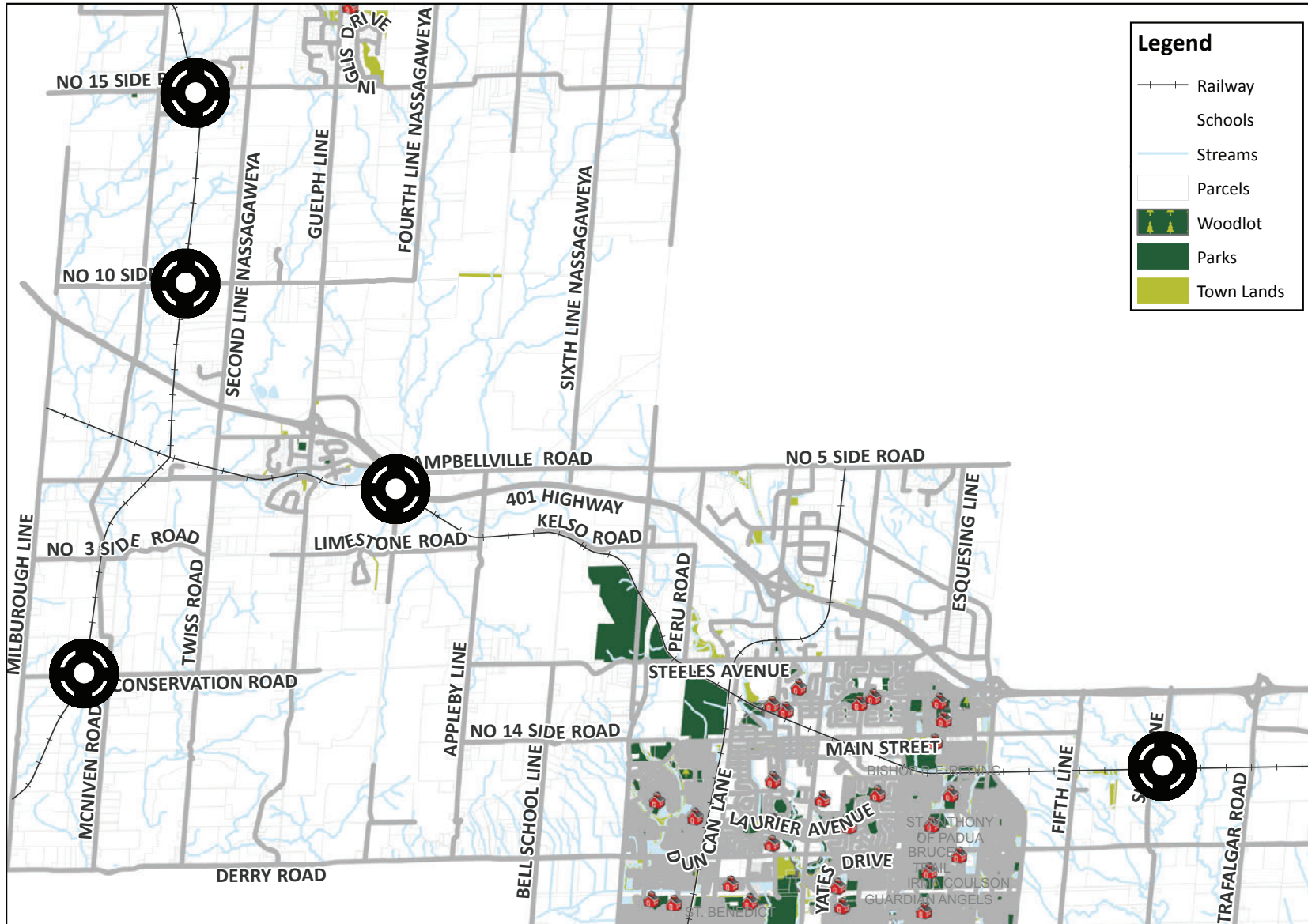
Project ID: C400101

Traffic

Operating Impact							
	Total	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	84,561	28,187		28,187		28,187	
Total Expected Expenditures	84,561	28,187		28,187		28,187	
Total Operating Impact	84,561	28,187		28,187		28,187	

Capital Budget Details

Transport Canada Rail Regulations



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Capital Budget Details

Traffic Infrastructure

Project ID: C400102

Traffic

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<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	668,020	66,802	66,802	66,802	200,406	267,208
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	34,070	3,407	3,407	3,407	10,221	13,628
	Expenditures Total	717,090	71,709	71,709	71,709	215,127	286,836
	Funding						
	Contribution from Operating Reserves/Reserve Funds	713,377	67,996	71,709	71,709	215,127	286,836
	Development Charges	3,713	3,713				
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	717,090	71,709	71,709	71,709	215,127	286,836	
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	2020	2021	2022	2023-2025	2026-2029	
<p>This 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	553,660	55,366	55,366	55,366	166,098	221,464
	Landscaping						
	Transfers	47,510	4,751	4,751	4,751	14,253	19,004
	Expenditures Total	601,170	60,117	60,117	60,117	180,351	240,468
	Funding						
	Contribution from Operating Reserves/Reserve Funds	601,170	60,117	60,117	60,117	180,351	240,468
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	601,170	60,117	60,117	60,117	180,351	240,468	
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	2020	2021	2022	2023-2025	2026-2029	
<p>This 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 is one location that is warranted for high level PXOs that include pavement markings, overhead signage and rapid rectangular flashing beacons. The location is Main Street East - east of Millside Drive. This PXO will be installed once Main Street has been repaved in 2020. This budget will also allow for a second high level PXO and eight lower level PXOs, that include signs and pavement markings. Road traffic assessments will performed to determine the final locations.</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 approximately \$3,800 and higher level PXO costs \$26,500.</p>	Expenditures						
	Town Admin & Contingency	83,500	8,350	8,350	8,350	25,050	33,400
	Furniture, Fixtures & Equip						
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts	835,030	83,503	83,503	83,503	250,509	334,012
	Landscaping						
	Transfers	58,460	5,846	5,846	5,846	17,538	23,384
Expenditures Total	976,990	97,699	97,699	97,699	293,097	390,796	
Funding							
Contribution from Operating Reserves/Reserve Funds	976,990	97,699	97,699	97,699	293,097	390,796	
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	976,990	97,699	97,699	97,699	293,097	390,796	
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	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	19,539	6,513		6,513		6,513	
Purchased Services	682			341		341	
Total Expected Expenditures	20,221	6,513		6,854		6,854	
Total Operating Impact	20,221	6,513		6,854		6,854	

Capital Budget Details

Preemption Traffic Control System

Project ID: C400114

Traffic

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This annual 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 four new intersections per year. Equipment will be installed as new traffic signals locations are determined and constructed. Currently there are two new intersections on regional roads at Guelph Line/25 Side Road and James Snow Parkway/Holgate Crescent. 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	358,300	35,830	35,830	35,830	107,490	143,320
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	36,500	3,650	3,650	3,650	10,950	14,600
	Expenditures Total	394,800	39,480	39,480	39,480	118,440	157,920
	Funding						
	Contribution from Operating Reserves/Reserve Funds	39,480	3,948	3,948	3,948	11,844	15,792
	Development Charges	355,320	35,532	35,532	35,532	106,596	142,128
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	394,800	39,480	39,480	39,480	118,440	157,920	
	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	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	7,896	2,632		2,632		2,632	
Total Expected Expenditures	7,896	2,632		2,632		2,632	
Total Operating Impact	7,896	2,632		2,632		2,632	

Capital Budget Details

Signal Interconnect Program

Project ID: C400115

Traffic

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This project is for the installation of signal interconnect equipment. 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 the Miovision TrafficLink System report ENG-004-18.</p> <p>Eight (8) intersections planned to be upgraded are: - Ontario Street and Donald Campbell Avenue - Thompson Road and Woodward Avenue - Thompson Road and Yates Drive - Thompson Road and Clark Boulevard - Martin Street and Woodward Avenue - Ontario Street and Woodward Avenue - Main Street and Scott Boulevard - Main Street and Savoline Boulevard</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	850,684	162,578	162,578	162,578	155,550	207,400
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	78,926	10,218	10,218	10,218	20,688	27,584
Expenditures Total	929,610	172,796	172,796	172,796	176,238	234,984	
	Funding						
	Contribution from Operating Reserves/Reserve Funds	92,965	17,280	17,280	17,280	17,625	23,500
	Development Charges	836,645	155,516	155,516	155,516	158,613	211,484
	Capital Provision						
	Grants/Subsidies						
	Debentures						
	Recoveries/Donations						
	Funding Total	929,610	172,796	172,796	172,796	176,238	234,984
	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	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	34,560	11,520		11,520		11,520	
Purchased Services	23,270			11,635		11,635	
Total Expected Expenditures	57,830	11,520		23,155		23,155	
Total Operating Impact	57,830	11,520		23,155		23,155	

Capital Budget Details

Street Lighting

Project ID: C410100

Streetlighting

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This project addresses lighting needs at critical intersections in the Town through the installation of new street lights at rural intersections. As the Town can no longer attach lights to hydro poles, the budget includes installation costs for solar-powered street lights.</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 maintenance.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	338,250	33,825	33,825	33,825	101,475	135,300
	Professional Fees	54,800	5,480	5,480	5,480	16,440	21,920
	Land & Buildings						
	Utilities	219,220	21,922	21,922	21,922	65,766	87,688
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	23,710	2,371	2,371	2,371	7,113	9,484
	Expenditures Total	635,980	63,598	63,598	63,598	190,794	254,392
	Funding						
	Contribution from Operating Reserves/Reserve Funds	572,382		63,598	63,598	190,794	254,392
	Development Charges	63,598	63,598				
	Capital Provision						
	Grants/Subsidies						
	Debentures						
Recoveries/Donations							
Funding Total	635,980	63,598	63,598	63,598	190,794	254,392	
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	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	9,540	3,180		3,180		3,180	
Purchased Services	112			56		56	
Total Expected Expenditures	9,652	3,180		3,236		3,236	
Total Operating Impact	9,652	3,180		3,236		3,236	

Capital Budget Details

Street Light/Pole/Underground Power Renewal

Project ID: C410200

Streetlighting

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This annual 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.</p> <p>Cost estimates are based on prior year pricing and the information available to date.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	572,100	57,210	57,210	57,210	171,630	228,840
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	33,190	3,319	3,319	3,319	9,957	13,276
	Expenditures Total	605,290	60,529	60,529	60,529	181,587	242,116
	Funding						
	Contribution from Operating	544,761		60,529	60,529	181,587	242,116
	Reserves/Reserve Funds	60,529	60,529				
	Development Charges						
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	605,290	60,529	60,529	60,529	181,587	242,116	
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

Ice Resurfacers - Replacement

Project ID: C450111

Fleet Equipment Replacement

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This project is to replace one (1) Ice Resurfacers at the Milton Sports Centre which has reached the end of its seven (7) year scheduled life cycle. The Resurfacers is beginning to show signs of wear and tear and the maintenance costs of the vehicle were beginning to accumulate.</p> <p>The cost estimate is based on a current market assessment.</p> <p>A condition assessment will be completed prior to proceeding with replacement.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	550,000	110,000			220,000	220,000
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	16,500	3,300			6,600	6,600
	Expenditures Total	566,500	113,300			226,600	226,600
	Funding						
	Contribution from Operating Reserves/Reserve Funds	566,500	113,300			226,600	226,600
	Development Charges						
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	566,500	113,300			226,600	226,600	
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 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	2020	2021	2022	2023-2025	2026-2029	
<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 foreign exchange impacts.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	5,481,864	323,258		893,890	1,464,050	2,800,666
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	164,456	9,698		26,817	43,922	84,019
	Expenditures Total	5,646,320	332,956		920,707	1,507,972	2,884,685
	Funding						
	Contribution from Operating Reserves/Reserve Funds	5,646,320	332,956		920,707	1,507,972	2,884,685
	Development Charges						
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	5,646,320	332,956		920,707	1,507,972	2,884,685	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	4	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

3/4 Ton Pick Ups Replacement

Project ID: C450127

Fleet Equipment Replacement

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This project is to replace three (3) 3/4 Ton Diesel Pick-Up Trucks (unit 2078, 2079 and 2081) 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 2078 - Truck in poor condition, cab and body rusting. - Recent repair history indicates repairs to tires, brakes and rotors.</p> <p>Unit 2079 - Truck in poor condition, cab and body rusting. - Recent repair history indicates repairs to tires, alignment and replacement of the nitrogen oxide sensor.</p> <p>Unit 2081 - Truck in poor condition, cab and body rusting. - Recent repair history indicates repairs to brakes, battery, radiator and headlights.</p> <p>The cost estimate is based on updated market assessment. The cost estimate may be subject to change due to foreign exchange impacts.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	1,399,847	189,847	220,000		385,000	605,000
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	41,995	5,695	6,600		11,550	18,150
Expenditures Total	1,441,842	195,542	226,600		396,550	623,150	
Funding							
Contribution from Operating Reserves/Reserve Funds	1,441,842	195,542	226,600		396,550	623,150	
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	1,441,842	195,542	226,600		396,550	623,150	
	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 and condition assessment indicates replacement is required.					
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	2020	2021	2022	2023-2025	2026-2029	
<p>This project is to replace three (3) zero turning radius mowers (units 2065, 2066 and 2067) 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 2065 - Mower is in poor condition, the deck is rusting and the hydraulic motors are worn down. - Recent repair history indicates repairs to rear bumper, tires and battery.</p> <p>Unit 2066 - Mower is in poor condition, the deck is rusting and the hydraulic motors are worn down. - Recent repair history indicates repairs to the cutting blades and replacement of the battery.</p> <p>Unit 2067 - Mower is in poor condition, the deck is rusting and the hydraulic motors are worn down. - Recent repair history indicates repairs to the brake cable and replacement of the battery.</p> <p>The cost estimate may be subject to change due to foreign exchange impacts.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	930,693	74,893		299,800	135,000	421,000
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	27,921	2,247		8,994	4,050	12,630
Expenditures Total	958,614	77,140		308,794	139,050	433,630	
Funding							
Contribution from Operating Reserves/Reserve Funds	958,614	77,140		308,794	139,050	433,630	
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	958,614	77,140		308,794	139,050	433,630	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	3	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

Multifunction Tractor

Project ID: C450132

Fleet Equipment Replacement

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
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. 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.						
A condition assessment indicated the following						
- The body is in poor condition due to high usage all year round.						
- Recent repair history indicates repairs to the pinion seal, replacement of the A/C compressor.						
The cost estimate is based on an updated market assessment. The cost estimate may be subject to change due to foreign exchange impacts.						
Expenditures						
Town Admin & Contingency						
Furniture, Fixtures & Equip	877,210	156,610	63,100	140,000	347,000	170,500
Professional Fees						
Land & Buildings						
Utilities						
Facility Contracts						
Road Contracts						
Landscaping						
Transfers	26,316	4,698	1,893	4,200	10,410	5,115
Expenditures Total	903,526	161,308	64,993	144,200	357,410	175,615
Funding						
Contribution from Operating Reserves/Reserve Funds	903,526	161,308	64,993	144,200	357,410	175,615
Development Charges						
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	903,526	161,308	64,993	144,200	357,410	175,615
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

Farm Tractor/Loader

Project ID: C450135

Fleet Equipment Replacement

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This project is to replace one (1) Loader (unit 1178) which has reached the end of its fifteen (15) year life cycle. This loader is used for the winter and summer operation loading trucks and moving material.</p> <p>Condition assessment indicates the following:</p> <ul style="list-style-type: none"> - Loader is in poor condition, the body is rusting. - Recent repair history indicates numerous preventative repairs such as replacement of the fuel pedal and valve body replacement of the alternator and ignition switch. <p>This project is also to replace one (1) Asphalt hotbox (unit 1555) which has reached the end of its fifteen (15) year life cycle. The asphalt hotbox is used to carry and heat asphalt for pothole maintenance.</p> <p>A condition assessment indicates the following:</p> <ul style="list-style-type: none"> - This is in poor condition, due to high useage the body is rusting and also has burner issues. - Recent repair history indicates replacement of the drive coupler, lights, fuse panels and a new burner. <p>The cost estimate is based on an updated market assessment. The cost estimate may be subject to change due to foreign exchange impacts.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	1,342,705	320,955			368,000	653,750
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	40,282	9,629			11,040	19,613
Expenditures Total	1,382,987	330,584			379,040	673,363	
Funding							
Contribution from Operating Reserves/Reserve Funds	1,382,987	330,584			379,040	673,363	
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	1,382,987	330,584			379,040	673,363	
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

Trackless Front Mower Deck

Project ID: C450137

Fleet Equipment Replacement

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This project is to replace one (1) Trackless Front Mower Deck attachment, which has reached the end of its ten (10) year life cycle. The mower deck attachment is used to cut grass for parks maintenance.</p> <p>Condition assessment indicates the following:</p> <ul style="list-style-type: none"> - The attachment is in poor condition due to high usage. The body is rusting. - Recent repair history indicates repairs to the belts, wheels, blade motors and bearings. <p>The cost estimate may be subject to change due to foreign exchange impacts.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	149,250	25,250		25,000	87,000	12,000
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	4,478	758		750	2,610	360
Expenditures Total	153,728	26,008		25,750	89,610	12,360	
Funding							
Contribution from Operating Reserves/Reserve Funds	153,728	26,008		25,750	89,610	12,360	
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	153,728	26,008		25,750	89,610	12,360	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	3	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

Vehicle Wash Accessories

Project ID: C450161

Fleet Equipment Replacement

Description	Budget				
	Total	2020	2021	2022	2023-2025 2026-2029
<p>This project is to purchase a sanitizing system for the vehicle wash at the Operations Centre as well as a second holding tank for water.</p> <p>As vehicles are washed, the water runs into a pit. Currently the water cannot be re-used because it is contaminated with dirt and other impurities. A sanitizing system will clean the water and allow it to be re-used on other vehicles.</p> <p>During the winter months, vehicles are washed more frequently due to salt accumulation. To accommodate the high water needs for washing in the winter, the Operations Centre uses a holding tank to store extra water. In recent years, the holding tank has been insufficient to manage the water requirements, particularly after winter storms. When the water runs low in the tank it trips a sensor and shuts down the system to prevent the pumps seizing up from lack of water. The installation of a second tank will ensure a constant level of water to prevent the wash system from shutting down and disrupting operations.</p>	Expenditures				
	Town Admin & Contingency				
	Furniture, Fixtures & Equip	16,095	16,095		
	Professional Fees				
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping				
	Transfers	483	483		
Expenditures Total	16,578	16,578			
Funding					
Contribution from Operating Reserves/Reserve Funds	16,578	16,578			
Development Charges					
Capital Provision					
Grants/Subsidies					
Debentures					
Recoveries/Donations					
Funding Total	16,578	16,578			
Priority					
Category	Score	Rationale			
Health and Safety Issues	0				
Cost Savings/Payback	0				
State of Good Repair	4	This unit will help maintain Operations and Fire fleet from early corrosion due to salt and brine in winter months.			
Growth Related Need	0				
Service Enhancement	0				
Tied to Another Jurisdiction	0				

Capital Budget Details

Park Improvements

Project ID: C470001

Park Preservation

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This project is intended to address asphalt path repairs to maintain pedestrian usability, concrete bleachers in sports fields, ongoing concrete skate park repairs, and to add fencing/gates around Class "A" and Premier Sports Fields to assist with turf maintenance control.</p> <p>The project also includes the implementation of two temporary cricket pitches. The locations are still to be confirmed within the existing park inventory of the Town.</p> <p>Costs are based on similar recent projects and current pricing information available.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip						
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping	821,008	138,000	47,000	79,501	238,503	318,004
	Transfers	27,205	6,715	1,410	2,385	7,155	9,540
	Expenditures Total	848,213	144,715	48,410	81,886	245,658	327,544
	Funding						
	Contribution from Operating Reserves/Reserve Funds	703,498		48,410	81,886	245,658	327,544
	Development Charges	144,715	144,715				
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	848,213	144,715	48,410	81,886	245,658	327,544	
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

EAB Implementation Strategy

Project ID: C330134

Forestry

Description	Budget				
	Total	2020	2021	2022	2023-2025 2026-2029
<p>As previously outlined in ENG-020-18, there are approximately 3,903 trees remaining 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. 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 154 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 2020 to prolong their life and removal of 46 of those trees in 2020. The forecast for 2021 includes the removal and replacement of the remaining 102 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				
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping	626,260	332,276	293,984	
	Transfers	18,788	9,968	8,820	
Expenditures Total	645,048	342,244	302,804		
Funding					
Contribution from Operating Reserves/Reserve Funds	645,048	342,244	302,804		
Development Charges					
Capital Provision					
Grants/Subsidies					
Debentures					
Recoveries/Donations					
Funding Total	645,048	342,244	302,804		
	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

Urban Forestry Management

Project ID: C510139

Forestry

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<p>This project is to review and update the Town's Urban Forestry Management Strategy for the next 10 year cycle (2025 -2034). The study will include current practices in Milton along with recommendations of best practices, and a review of an implementation strategy. In conjunction with the 2020 Urban Forestry Management strategy is part of the active adaptive management of Milton's urban forest.</p> <p>The costs estimates are based on a current market assessment.</p>	Expenditures					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees	100,000	50,000			50,000
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	27,720	13,860			13,860
	Expenditures Total	127,720	63,860			63,860
	Funding					
	Contribution from Operating Reserves/Reserve Funds	36,718	18,359			18,359
	Development Charges	86,212	43,106			43,106
	Capital Provision	4,790	2,395			2,395
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	127,720	63,860			63,860	
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	3	To maintain and protect the health of municipally owned trees.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Transit Bus Pads

Project ID: C550104

Transit

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>The Transit Bus Pads project supports the construction of accessible bus stop infrastructure for transit routes in growth areas, 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	264,000	26,400	26,400	26,400	79,200	105,600
	Transfers	7,920	792	792	792	2,376	3,168
Expenditures Total	271,920	27,192	27,192	27,192	81,576	108,768	
Funding							
Contribution from Operating Reserves/Reserve Funds							
Development Charges	271,920	27,192	27,192	27,192	81,576	108,768	
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	271,920	27,192	27,192	27,192	81,576	108,768	
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 bus stops for growth related routes.					
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

Transit Bus Pads

Project ID: C550104

Transit

Operating Impact							
	Total	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	2,718	906		906		906	
Total Expected Expenditures	2,718	906		906		906	
Total Operating Impact	2,718	906		906		906	

Capital Budget Details

Mobile Fare Payment Pilot

Project ID: C550105

Transit

Description	Budget				
	Total	2020	2021	2022	2023-2025 2026-2029
<p>The 2019-2023 Milton Transit Service Review and Master Plan Update report ENG-021-19 outlined limitations with the current fare payment options for Milton Transit customers. This project builds on existing Intelligent Transportation Systems (ITS) to implement an 18 month pilot of a mobile fare payment solution on the conventional transit system. Costs have been based on estimated equipment requirements per vehicle, as well as back-office system supports.</p>	Expenditures				
	Town Admin & Contingency				
	Furniture, Fixtures & Equip	72,000	72,000		
	Professional Fees	35,000	35,000		
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping				
	Transfers	3,210	3,210		
	Expenditures Total	110,210	110,210		
	Funding				
	Contribution from Operating Reserves/Reserve Funds	110,210	110,210		
	Development Charges				
Capital Provision					
Grants/Subsidies					
Debentures					
Recoveries/Donations					
Funding Total	110,210	110,210			
Priority					
Category	Score	Rationale			
Health and Safety Issues	0				
Cost Savings/Payback	2	Reduces cash handling/processing and administrative costs from customers paying cash fares.			
State of Good Repair	0				
Growth Related Need	0				
Service Enhancement	2	Providing additional fare payment option(s) to customers.			
Tied to Another Jurisdiction	0				

Capital Budget Details

Transit Scheduling Software

Project ID: C550110

Transit

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<p>This project is to provide a scheduling function for specialized and future new mobility/alternative service delivery, as a mechanism to address transitional service needs, recommended in the 2019-2023 Milton Transit Service Review and Master Plan Update report ENG-021-19.</p> <p>Estimated costs for this capital project include system licensing and onboard vehicle equipment for current specialized transit fleet, based on a comparable peer system.</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	15,000	15,000			
	Professional Fees	135,000	135,000			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	4,500	4,500			
	Expenditures Total	154,500	154,500			
	Funding					
	Contribution from Operating Reserves/Reserve Funds					
	Development Charges					
	Capital Provision					
Grants/Subsidies	154,500	154,500				
Debentures						
Recoveries/Donations						
Funding Total	154,500	154,500				
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	4	Improves service delivery efficiency on specialized transit (increased shared-ride opportunities) and new mobility/alternative services.				
State of Good Repair	0					
Growth Related Need	5	Permits new mobility/alternative service delivery in growth areas (prior to implementing fixed-route services).				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Transit Scheduling Software

Project ID: C550110

Transit

Operating Impact							
	Total	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	9,000	3,000		3,000		3,000	
Purchased Services	22,500	7,500		7,500		7,500	
Total Expected Expenditures	31,500	10,500		10,500		10,500	
Total Operating Impact	31,500	10,500		10,500		10,500	

Capital Budget Details

Transit Bus Non Growth: Replacement

Project ID: C560120

Transit Fleet Replacement

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This project is for the replacement of one (1) pre-owned conventional bus that was purchased in 2015 (unit 9705) with one (1) new conventional 12 metre bus and associated equipment, and replacement of two (2) 8 metre buses (units 1301, 1302) with two (2) new 8 metre buses and associated equipment. Vehicle condition assessments for replaced units were based on Altoona-tested industry reporting for structural integrity, where applicable.</p> <p>The new conventional 12 metre bus will have an estimated life of twelve (12) years, with scheduled mid-life refurbishment in year six (6). The new 8 metre buses will have an estimated life of seven (7) years, with no mid-life refurbishment.</p> <p>The budget is based on latest estimates from the Metrolinx Transit Procurement Initiative (TPI) contract for 12 metre and 8 metre buses, as well as Intelligent Transportation System (ITS)/Automated Vehicle Location (AVL) equipment. Other supplementary equipment costs, such as fareboxes and handheld communication devices, have been estimated from previous orders, including anticipated inflationary costs.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	8,879,717	1,144,350		3,647,190	1,923,722	2,164,455
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	266,393	34,331		109,416	57,712	64,934
Expenditures Total	9,146,110	1,178,681		3,756,606	1,981,434	2,229,389	
Funding							
Contribution from Operating Reserves/Reserve Funds	9,146,110	1,178,681		3,756,606	1,981,434	2,229,389	
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	9,146,110	1,178,681		3,756,606	1,981,434	2,229,389	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	5	Buses have reached the end of their useful life and require replacement.					
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	2020	2021	2022	2023-2025	2026-2029
<p>This project is for the replacement of one (1) 8 metre bus (unit 1303) with two (2) new mini buses and associated equipment. Vehicle condition assessments for the replaced unit were based on Altoona-tested industry reporting for structural integrity, where applicable.</p> <p>The new mini buses will have an estimated life of seven (7) years, with no mid-life refurbishment.</p> <p>The budget is based on latest estimates from the Metrolinx Transit Procurement Initiative (TPI) contract for mini buses, as well as Intelligent Transportation System (ITS)/Automated Vehicle Location (AVL) equipment. Other supplementary equipment costs, such as fareboxes and handheld communication devices, have been estimated from previous orders, including anticipated inflationary costs.</p>	Expenditures					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	1,329,073	332,268			996,805
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	39,872	9,968			29,904
Expenditures Total	1,368,945	342,236			1,026,709	
Funding						
Contribution from Operating Reserves/Reserve Funds	1,368,945	342,236			1,026,709	
Development Charges						
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	1,368,945	342,236			1,026,709	
	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

1 Ton Crew Dump Truck

Project ID: C450117

Fleet Equipment Replacement

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
2021 (Pre-Approval with the 2020 Budget)							
<p>This project is to replace three (3) one ton dump trucks (Units 2012, 2030 and 2032) for the parks operations which will reach the end of their ten (10) year life cycle. These units are required for various tasks, such as pulling landscape trailers with mowers, mulch, and dirt between the months of April and November for park and playground maintenance. In winter months they are required to pull equipment trailers with a sidewalk plow and salter unit, as well as carry salt for pathway and sidewalk maintenance.</p> <p>This project also includes the replacement of one (1) one ton dump trucks (unit 2014) for the roads operations which will reach the end of their ten (10) year life cycle. This unit is required to carry staff and materials to various job sites to perform culvert maintenance, asphaltting roadways, pothole repairs, roadside forestry clearing, ditching, and shouldering.</p> <p>A condition assessment will be completed prior to proceeding with the replacement.</p> <p>The one ton dump trucks have a lengthy lead time for delivery, pre-approval to proceed with ordering for delivery during 2021 is required.</p> <p>The cost estimate is based on an updated market assessment. This cost estimate may be subject to change due to foreign exchange impacts.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	1,730,000		300,000	75,000	300,000	1,055,000
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	51,900		9,000	2,250	9,000	31,650
Expenditures Total	1,781,900		309,000	77,250	309,000	1,086,650	
Funding							
Contribution from Operating Reserves/Reserve Funds	1,781,900		309,000	77,250	309,000	1,086,650	
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	1,781,900		309,000	77,250	309,000	1,086,650	
	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

Haul All/Packer

Project ID: C450150

Fleet Equipment Replacement

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
2021 (Pre-Approval with the 2020 Budget)						
<p>This project is to replace one (1) garbage packer (unit 2122) which will reach the end of its seven (7) year life cycle. This piece of equipment is used to remove garbage from various sites across town.</p> <p>A condition assessment will be completed prior to proceeding with the replacement.</p> <p>The garbage packer has a lengthy lead time for delivery, pre-approval to proceed with ordering for delivery during 2021 is required.</p> <p>The cost estimate is based on an updated market assessment. This cost estimate may be subject to change due to foreign exchange impacts.</p>	Expenditures					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	462,000		154,000		308,000
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	13,860		4,620		9,240
Expenditures Total	475,860		158,620		317,240	
Funding						
Contribution from Operating Reserves/Reserve Funds	475,860		158,620		317,240	
Development Charges						
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	475,860		158,620		317,240	
	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					

Operating Budget Details

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change Presented/P.Y. Approved
ENGINEERING SERVICES									
OPERATIONS									
EXPENDITURES									
Salaries and Benefits	5,664,481	5,754,721	5,754,721	609,989	6,364,710	(8,344)	-	6,356,366	10.5%
Administrative	12,046	41,913	41,913	1,368	43,281	-	-	43,281	3.3%
Transfers to Own Funds	1,515,516	1,644,946	1,644,946	(11,448)	1,633,498	-	-	1,633,498	(0.7%)
Purchased Goods	1,613,502	2,003,409	2,003,409	(114,607)	1,888,802	9,955	(90,017)	1,808,740	(9.7%)
Purchased Services	6,784,055	7,816,390	7,668,472	(358,051)	7,310,421	292,633	(519,241)	7,083,813	(7.6%)
Fleet Expenses	1,175,162	1,084,948	1,144,948	(75,973)	1,068,975	17,162	-	1,086,137	(5.1%)
Reallocated Expenses	3,285,619	3,470,699	3,470,699	90,878	3,561,577	(4,018)	-	3,557,559	2.5%
Total EXPENDITURES	20,050,381	21,817,026	21,729,108	142,156	21,871,264	307,388	(609,258)	21,569,394	(0.7%)
REVENUE									
Financing Revenue	(237,432)	(246,648)	(246,648)	9,643	(237,005)	-	-	(237,005)	(3.9%)
Grants	(10,959)	-	-	-	-	-	-	-	0.0%
Recoveries and Donations	(2,925,130)	(3,155,971)	(3,155,971)	(77,016)	(3,232,987)	-	-	(3,232,987)	2.4%
User Fees and Service Charges	(1,011,774)	(858,741)	(858,741)	(30,929)	(889,670)	(9,876)	-	(899,546)	4.8%
Reallocated Revenue	(3,690,638)	(3,854,570)	(3,854,570)	(116,773)	(3,971,343)	16,000	-	(3,955,343)	2.6%
Total REVENUE	(7,875,933)	(8,115,930)	(8,115,930)	(215,075)	(8,331,005)	6,124	-	(8,324,881)	2.6%
Total OPERATIONS	12,174,448	13,701,096	13,613,178	(72,919)	13,540,259	313,512	(609,258)	13,244,513	(2.7%)
TRANSIT									
EXPENDITURES									
Salaries and Benefits	238,070	254,099	254,099	8,590	262,689	-	-	262,689	3.4%
Administrative	10,943	13,099	13,099	716	13,815	-	-	13,815	5.5%
Financial	792	-	-	300	300	-	-	300	0.0%
Transfers to Own Funds	1,198,211	1,300,501	1,300,501	26,010	1,326,511	-	-	1,326,511	2.0%
Purchased Goods	23,096	12,578	12,578	1,200	13,778	-	-	13,778	9.5%
Purchased Services	3,837,510	4,064,191	4,064,197	402,005	4,466,202	(27,952)	-	4,438,250	9.2%
Fleet Expenses	1,335,792	1,376,410	1,440,408	68,388	1,508,796	(16,284)	-	1,492,512	3.6%
Reallocated Expenses	77,759	65,939	65,939	(436)	65,503	-	-	65,503	(0.7%)
Total EXPENDITURES	6,722,173	7,086,817	7,150,821	506,773	7,657,594	(44,236)	-	7,613,358	6.5%
REVENUE									
Financing Revenue	(1,075,454)	(1,103,450)	(1,103,450)	(515,139)	(1,618,589)	27,108	-	(1,591,481)	44.2%
Recoveries and Donations	(324,761)	(390,882)	(385,308)	(50,891)	(436,199)	2,180	-	(434,019)	12.6%
User Fees and Service Charges	(1,331,206)	(1,378,297)	(1,447,869)	(88,179)	(1,536,048)	1,495	-	(1,534,553)	6.0%
Total REVENUE	(2,731,421)	(2,872,629)	(2,936,627)	(654,209)	(3,590,836)	30,783	-	(3,560,053)	21.2%
Total TRANSIT	3,990,752	4,214,188	4,214,194	(147,436)	4,066,758	(13,453)	-	4,053,305	(3.8%)

Operating Budget Details

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change Presented/P.Y. Approved
INFRASTRUCTURE MANAGEMENT									
EXPENDITURES									
Salaries and Benefits	1,657,480	1,842,888	1,917,552	39,032	1,956,584	18,309	-	1,974,893	3.0%
Administrative	24,914	30,554	31,554	1,160	32,714	596	-	33,310	5.6%
Financial	-	47,944	47,944	(3,425)	44,519	-	-	44,519	(7.1%)
Transfers to Own Funds	-	-	-	271,000	271,000	-	-	271,000	0.0%
Purchased Goods	28,750	88,895	46,021	-	46,021	451	-	46,472	1.0%
Purchased Services	1,964,515	2,279,017	2,269,070	(295,626)	1,973,444	(16,409)	-	1,957,035	(13.8%)
Reallocated Expenses	2,187	6,000	6,000	1,770	7,770	-	-	7,770	29.5%
Total EXPENDITURES	3,677,846	4,295,298	4,318,141	13,911	4,332,052	2,947	-	4,334,999	0.4%
REVENUE									
Financing Revenue	(761,260)	(1,050,257)	(1,050,257)	62,328	(987,929)	-	-	(987,929)	(5.9%)
Grants	(750)	-	-	-	-	-	-	-	0.0%
Recoveries and Donations	(147,045)	(212,756)	(87,870)	75,587	(12,283)	-	-	(12,283)	(86.0%)
User Fees and Service Charges	(242,091)	(325,469)	(298,735)	22,778	(275,957)	-	-	(275,957)	(7.6%)
Total REVENUE	(1,151,146)	(1,588,482)	(1,436,862)	160,693	(1,276,169)	-	-	(1,276,169)	(11.2%)
Total INFRASTRUCTURE MANAGEMENT	2,526,700	2,706,816	2,881,279	174,604	3,055,883	2,947	-	3,058,830	6.2%
DEVELOPMENT ENGINEERING									
EXPENDITURES									
Salaries and Benefits	1,625,342	1,765,397	1,765,397	59,938	1,825,335	-	-	1,825,335	3.4%
Administrative	19,171	27,209	27,209	(110)	27,099	-	-	27,099	(0.4%)
Purchased Goods	-	1,036	1,036	-	1,036	-	-	1,036	0.0%
Purchased Services	513,593	458,205	213,730	412	214,142	-	-	214,142	0.2%
Total EXPENDITURES	2,158,106	2,251,847	2,007,372	60,240	2,067,612	-	-	2,067,612	3.0%
REVENUE									
Financing Revenue	(123,871)	(127,855)	(127,855)	(2,778)	(130,633)	-	-	(130,633)	2.2%
User Fees and Service Charges	(1,335,488)	(1,693,819)	(1,693,819)	14,110	(1,679,709)	-	-	(1,679,709)	(0.8%)
Reallocated Revenue	(194,816)	(222,332)	(222,332)	(14,152)	(236,484)	-	-	(236,484)	6.4%
Total REVENUE	(1,654,175)	(2,044,006)	(2,044,006)	(2,820)	(2,046,826)	-	-	(2,046,826)	0.1%
Total DEVELOPMENT ENGINEERING	503,931	207,841	(36,634)	57,420	20,786	-	-	20,786	(156.7%)

Operating Budget Details

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change Presented/P.Y. Approved
ENGINEERING SERVICES ADMINISTRATION									
EXPENDITURES									
Salaries and Benefits	474,240	402,501	402,501	13,602	416,103	-	-	416,103	3.4%
Administrative	5,199	9,775	9,775	461	10,236	-	-	10,236	4.7%
Purchased Goods	17,107	16,500	15,500	2,200	17,700	-	-	17,700	14.2%
Purchased Services	225,793	217,825	164,730	14,151	178,881	-	-	178,881	8.6%
Total EXPENDITURES	722,339	646,601	592,506	30,414	622,920	-	-	622,920	5.1%
REVENUE									
Financing Revenue	(91,818)	(94,653)	(94,653)	(115)	(94,768)	-	-	(94,768)	0.1%
Total REVENUE	(91,818)	(94,653)	(94,653)	(115)	(94,768)	-	-	(94,768)	0.1%
Total ENGINEERING SERVICES ADMINISTRATION	630,521	551,948	497,853	30,299	528,152	-	-	528,152	6.1%
TOTAL LEVY REQUIREMENTS	19,826,352	21,381,889	21,169,870	41,968	21,211,838	303,006	(609,258)	20,905,586	(1.2%)

Operating Budget Details

SERVICE LEVEL CHANGE

Department	Engineering Services
Division	Operations
Program	Passive Weed Control

DESCRIPTION OF SERVICE							
<p>The passive weed control program 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 eliminate the possibility of the weeds going to seed. The program also includes increased aeration, fertilization and seeding which helps the turf expand, eliminating surface for weed growth. Milton is currently the only municipality in Halton Region running such a comprehensive program across all boulevards, right of ways and open space and, as such, the elimination of the passive weed control program is being recommended through the 2020 budget.</p>							
Staffing Impacts				Financial Impacts			
	2020	2021	2022		2020	2021	2022
Staff Complement Impact (Number of FTE's)				Expenditures			
Full-time				Purchased Goods	\$ (90,017)		
Part-time				Purchased Services	(459,887)		
				Revenues			
Total Impact	-	-	-	Net Cost	\$ (549,904)	\$ -	\$ -

Operating Budget Details

SERVICE LEVEL CHANGE

Department	Engineering Services
Division	Operations
Program	Tree Maintenance - Thompson Road

DESCRIPTION OF SERVICE							
Ornamental pear trees planted along Thompson Road are highly susceptible to salt spray and compacted soil conditions. However, they are one of a handful of species that can survive such conditions. Because these trees are under several hydro wires/phases they are not in the most suitable location for streetscape plantings. Some efforts are made to add compost tea and to regularly prune tree suckers. This service level change eliminates a higher level of care for these arterial road trees and trees will be removed without replacements through the passage of time. Not planting a sufficient amount of trees will degrade the urban forest, reduce carbon sequestration, reduce stormwater mitigation and absorption, reduce the aesthetic aspect of our gateways, streets and parks, will ultimately reduce property values and will have a net negative effect on Milton's ability to mitigate the effects of climate change.							
Staffing Impacts				Financial Impacts			
	2020	2021	2022		2020	2021	2022
Staff Complement Impact (Number of FTE's)				Expenditures			
Full-time				Purchased Services	\$ (59,354)		
Part-time				Revenues			
Total Impact	-	-	-	Net Cost	\$ (59,354)	\$ -	\$ -

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09

Community
Services

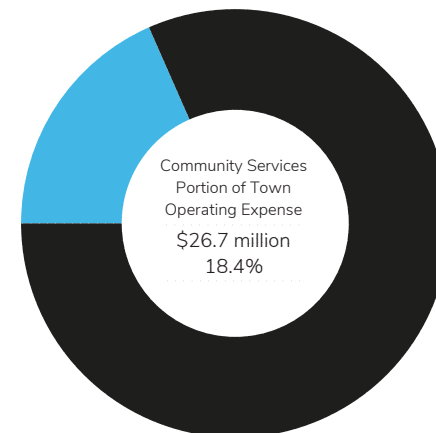
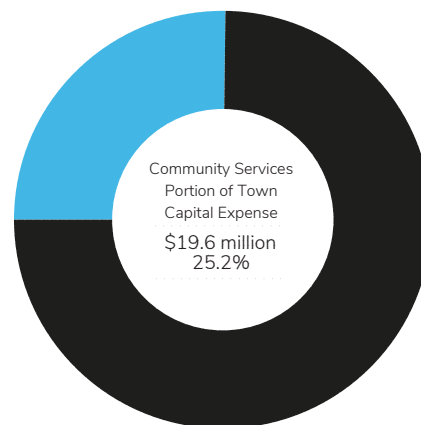


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Department Overview

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
- Allocates space, schedules and permits for all indoor and outdoor facilities

Culture and Community Investment

- Engages with community based organizations who deliver arts, culture, sport and recreation programs and events
- 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 / Long Term Liability	Recoveries / Donations
Community Services									
Parks Redevelopment									
C510128 Moffat Park Redevelopment	246	652,305		102,305				550,000	
C510134 Omagh Park Redevelopment	248	108,479		108,479					
C510135 Kingsleigh Park Redevelopment	250	80,561		80,561					
C510145 Centre Park Redevelopment	252	416,161		66,161				350,000	
C510146 Court Park Redevelopment	254	416,161		66,161				350,000	
C510148 Coulson Park Redevelopment	256	69,804		69,804					
C510149 Coxe Park Redevelopment	258	75,449		75,449					
C510176 Beaty Neighbourhood Park North Redevelopment	260	413,803		113,803				300,000	
Total Parks Redevelopment		2,232,723		682,723				1,550,000	
Parks Growth									
C522133 District Park West - Boyne	262	133,900	6,695		120,510	6,695			
C525086 Bronson Park Village Square	264	382,096		19,106	343,886	19,104			
C525087 Boyne Village Square # 3	267	43,111		2,155	38,800	2,156			
Total Parks Growth		559,107	6,695	21,261	503,196	27,955			
Facilities Redevelopment Civic									
C581100 Corporate Office Furniture & Equipment	269	121,485		121,485					
C581127 Civic Facilities Improvements	270	43,287		43,287					
Total Facilities Redevelopment Civic		164,772		164,772					
Facilities Redevelopment Recreation									
C582105 Leisure Centre Upgrades	271	768,881		768,881					
C582124 Rotary Park Community Centre	272	150,547		150,547					
C582134 Memorial Arena Facility Improvements	273	321,748		321,748					
C582145 Community Halls Facility Improvements	274	268,461		268,461					
C582147 John Tonelli Sports Centre Facility Improvements	275	192,571		192,571					
C582148 Milton Sports Centre Facility Improvements	276	1,466,880		1,466,880					
C582160 Mattamy National Cycling Centre Improvements	277	51,500		51,500					
Total Facilities Redevelopment Recreation		3,220,588		3,220,588					

Capital Budget Details

Description	Page	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Facilities Redevelopment Arts/Cultural									
C583101 FirstOntario Arts Centre Milton Facility Improvements	278	245,877		245,877					
Total Facilities Redevelopment Arts/Cultural		245,877		245,877					
Facilities Redevelopment Engineering									
C584101 Brookville Yard Facility Improvements	279	12,275		12,275					
C584105 Civic Operations Centre Facility Improvements	280	83,120		83,120					
Total Facilities Redevelopment Engineering		95,395		95,395					
Facilities Redevelopment Fire									
C587114 Fire Halls Facility Improvements	281	59,141		59,141					
Total Facilities Redevelopment Fire		59,141		59,141					
Facilities Growth Transit									
C595001 Transit Operations Centre	282	13,044,545		4,500,000	8,005,438	539,107			
Total Facilities Growth Transit		13,044,545		4,500,000	8,005,438	539,107			
Total Community Services		19,622,148	6,695	8,989,757	8,508,634	567,062		1,550,000	

Capital Budget Details

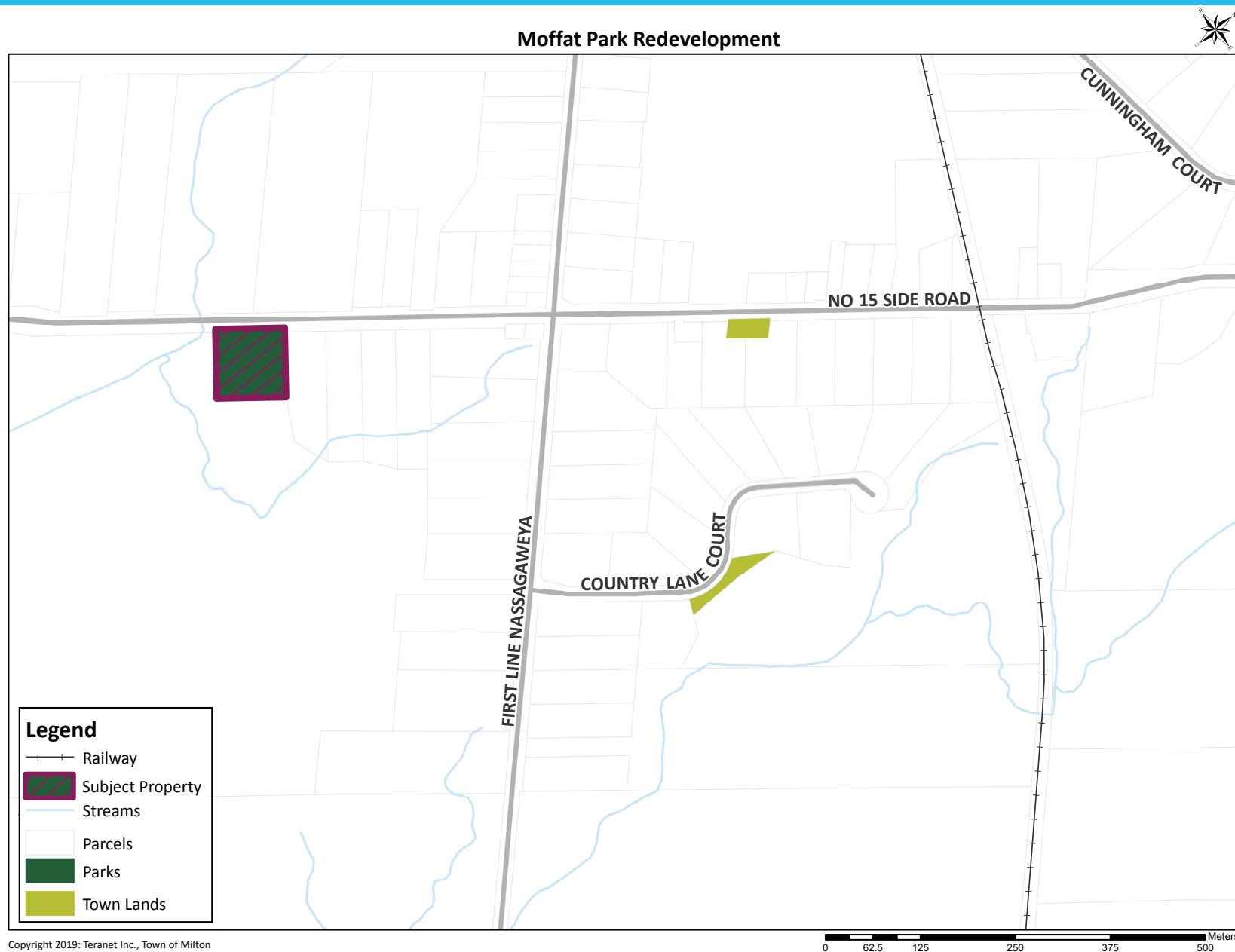
Moffat Park Redevelopment

Project ID: C510128

Parks Redevelopment

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<p>This project is for the re-development of Moffat Park. Park redevelopment projects are prioritized through the Parks Redevelopment Framework. The park will include multi-use walkways, children's play area, park pavilion, site furnishings, multi-purpose half court, parking area improvements, lighting for existing community mailboxes, grading and drainage improvements and planting. Design will be completed in 2019 and park re-development will begin in 2020.</p> <p>Costs are based on similar recent projects and information available to date.</p>	Expenditures					
	Town Admin & Contingency	55,331	55,331			
	Furniture, Fixtures & Equip					
	Professional Fees	28,197	28,197			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	509,778	509,778			
	Transfers	58,999	58,999			
	Expenditures Total	652,305	652,305			
	Funding					
	Contribution from Operating Reserves/Reserve Funds	102,305	102,305			
	Development Charges					
	Capital Provision					
Grants/Subsidies						
Debentures	550,000	550,000				
Recoveries/Donations						
Funding Total	652,305	652,305				
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
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

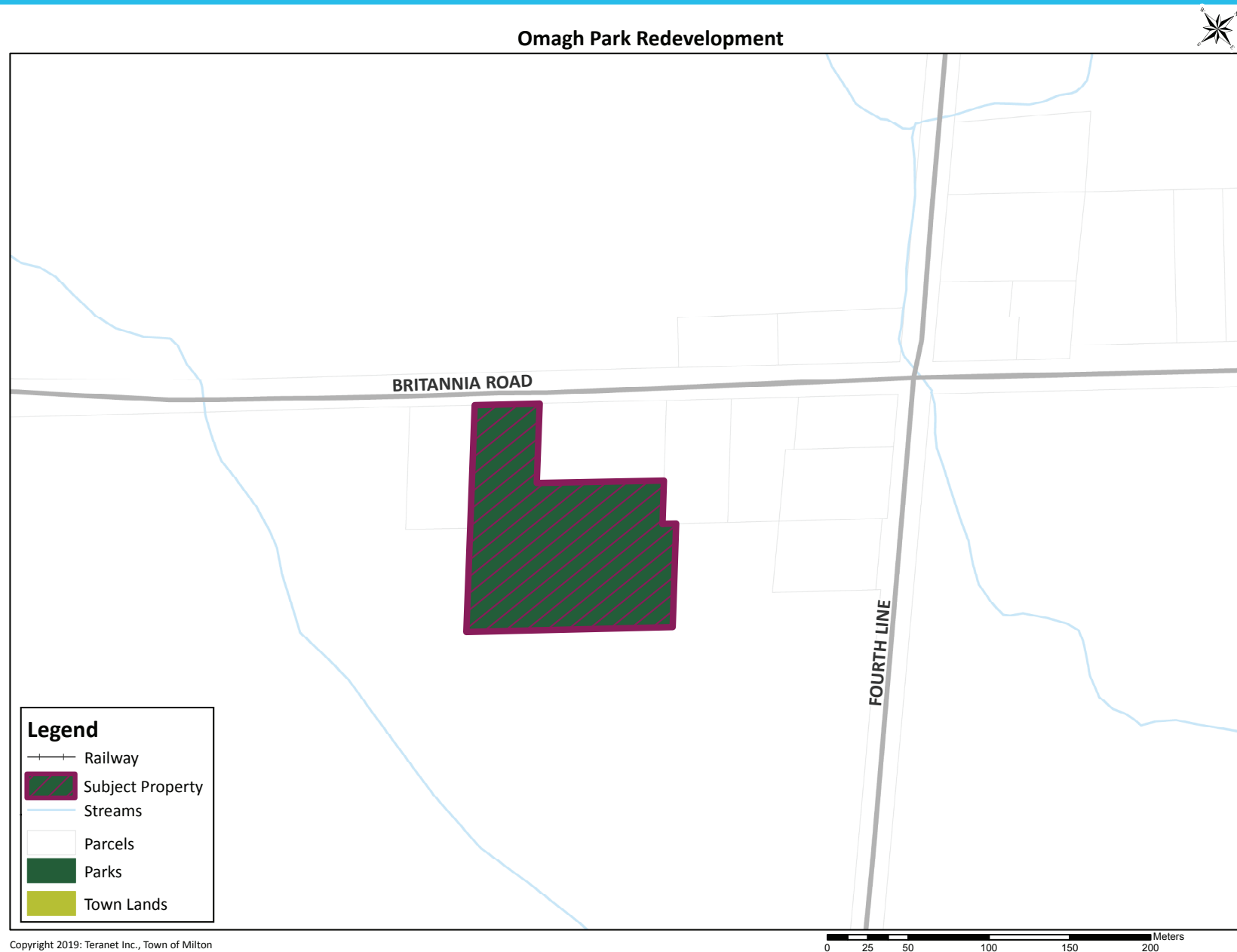
Omagh Park Redevelopment

Project ID: C510134

Parks Redevelopment

Description	Budget					
	Total	2020	2021	2022	2023-2025 2026-2029	
<p>This project includes the design for the re-development of Omagh Park. Park redevelopment projects are prioritized through the Parks Redevelopment Framework. The park may include slo-pitch field redevelopment, children's play area, parking area improvements, park pavilion, site furnishings, grading and drainage improvements and planting. Design is expected to be completed in 2020 with park re-development to begin in 2021 in coordination with Britannia road reconstruction.</p> <p>Costs are based on similar recent projects and information available to date.</p>	Expenditures					
	Town Admin & Contingency	69,140	8,346	60,794		
	Furniture, Fixtures & Equip					
	Professional Fees	102,047	60,143	41,904		
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	607,941		607,941		
	Transfers	92,209	39,990	52,219		
	Expenditures Total	871,337	108,479	762,858		
	Funding					
	Contribution from Operating Reserves/Reserve Funds	762,858		762,858		
	Development Charges	108,479	108,479			
	Capital Provision					
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	871,337	108,479	762,858			
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
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

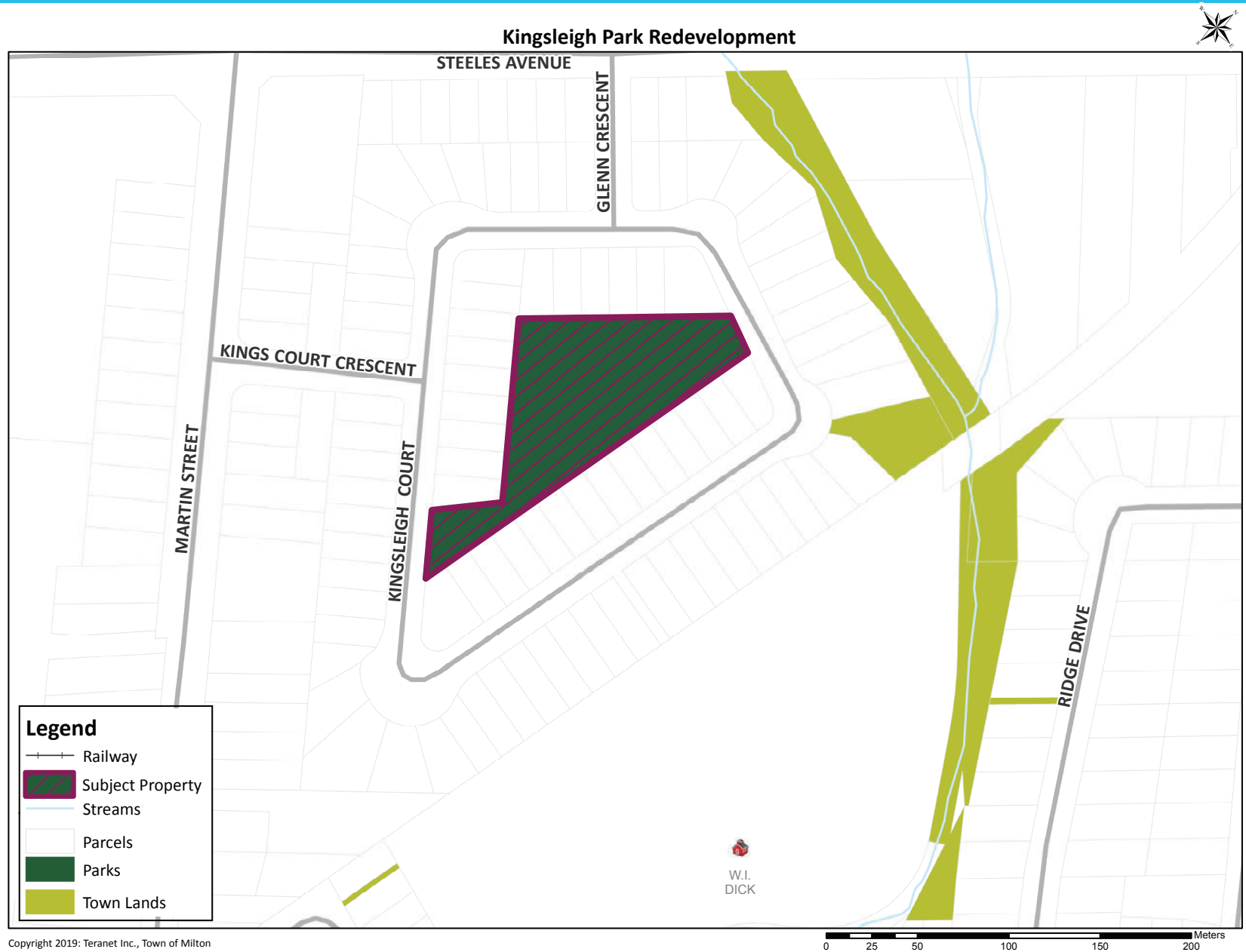
Kingsleigh Park Redevelopment

Project ID: C510135

Parks Redevelopment

Description	Budget					
	Total	2020	2021	2022	2023-2025 2026-2029	
<p>This project includes the design and re-development of Kingsleigh Park. Park redevelopment projects are prioritized through the Parks Redevelopment Framework. The park may include children's play area, park pavilion, multi-purpose walkways, site furnishings, grading and drainage improvements and planting. Park design is expected to be completed in 2020 with construction in 2021.</p> <p>Costs are based on similar recent projects and information available to date.</p>	Expenditures					
	Town Admin & Contingency	46,853	4,383	42,470		
	Furniture, Fixtures & Equip					
	Professional Fees	79,655	43,832	35,823		
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	424,700		424,700		
	Transfers	78,336	32,346	45,990		
	Expenditures Total	629,544	80,561	548,983		
	Funding					
	Contribution from Operating Reserves/Reserve Funds	548,983		548,983		
	Development Charges	80,561	80,561			
	Capital Provision					
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	629,544	80,561	548,983			
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
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

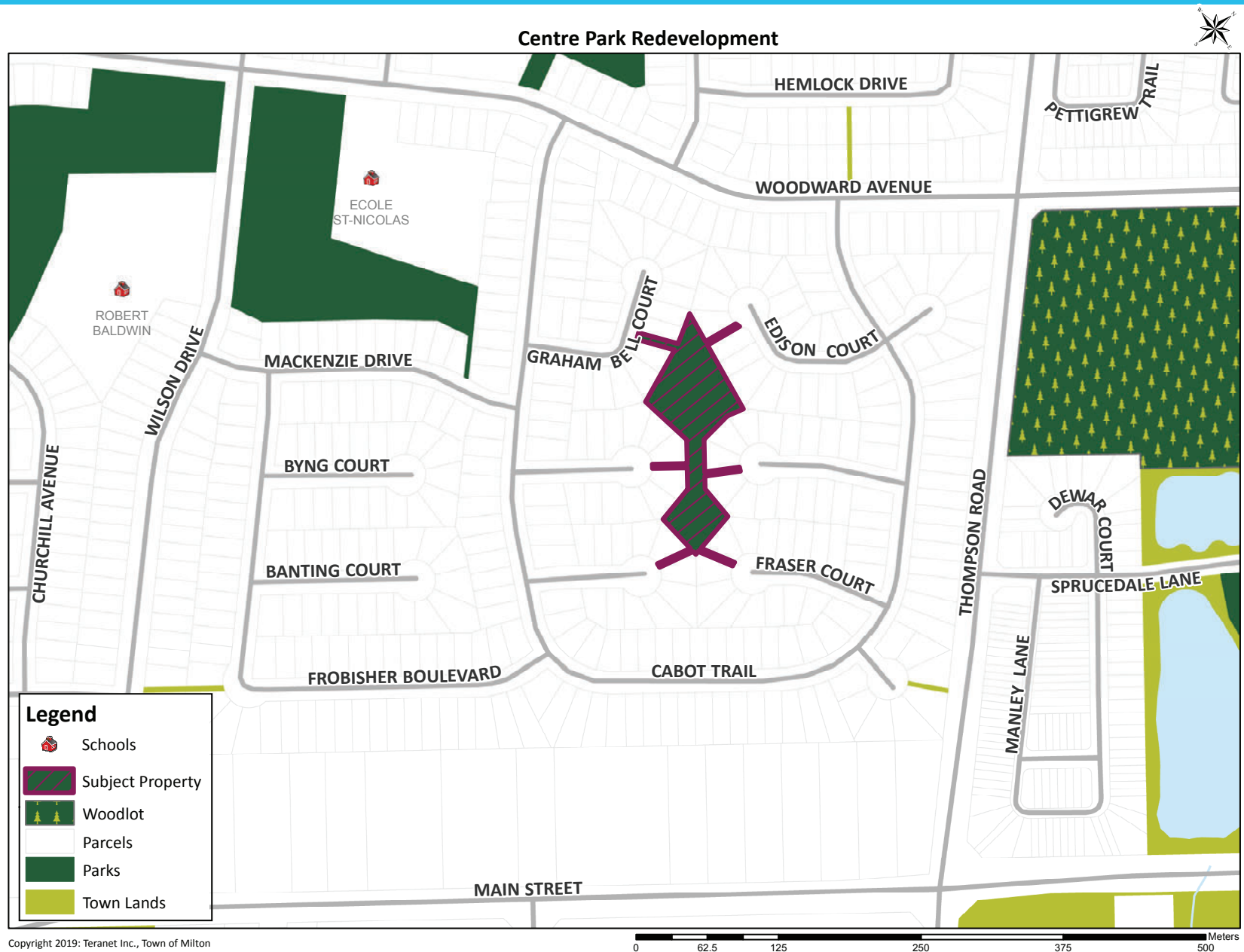
Centre Park Redevelopment

Project ID: C510145

Parks Redevelopment

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<p>This project includes the re-development of Centre Park. Park redevelopment projects are prioritized through the Parks Redevelopment Framework. The park will include multi-use walkways, children's play area, site furnishings, walkway block improvements, grading and drainage improvements and planting. Park design was completed in 2019 and park re-development will begin in 2020.</p> <p>Costs are based on similar recent projects and information available to date as identified through the detailed design work.</p>	Expenditures					
	Town Admin & Contingency	35,260	35,260			
	Furniture, Fixtures & Equip					
	Professional Fees	24,605	24,605			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	324,175	324,175			
	Transfers	32,121	32,121			
	Expenditures Total	416,161	416,161			
	Funding					
	Contribution from Operating Reserves/Reserve Funds	66,161	66,161			
	Development Charges					
	Capital Provision					
Grants/Subsidies						
Debentures	350,000	350,000				
Recoveries/Donations						
Funding Total	416,161	416,161				
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
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	2020	2021	2022	2023-2025	2026-2029	
<p>This project is for the re-development of Court Park. Park redevelopment projects are prioritized through the Parks Redevelopment Framework. The park will include multi-use walkways, children's play area, site furnishings, walkway block improvements, grading and drainage improvements and planting. Park design was completed in 2019 and park re-development will begin in 2020.</p> <p>Costs are based on similar recent projects and information available to date as identified through the detailed design work.</p>	Expenditures						
	Town Admin & Contingency	35,356	35,356				
	Furniture, Fixtures & Equip						
	Professional Fees	23,548	23,548				
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping	325,136	325,136				
	Transfers	32,121	32,121				
	Expenditures Total	416,161	416,161				
	Funding						
	Contribution from Operating Reserves/Reserve Funds	66,161	66,161				
	Development Charges						
	Capital Provision						
Grants/Subsidies							
Debentures	350,000	350,000					
Recoveries/Donations							
Funding Total	416,161	416,161					
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
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

Coulson Park Redevelopment

Project ID: C510148

Parks Redevelopment

Description	Budget					
	Total	2020	2021	2022	2023-2025 2026-2029	
<p>This project is for the re-development of Coulson Park. Park redevelopment projects are prioritized through the Parks Redevelopment Framework. The park may include multi-use walkways, children's play area, park pavilion, site furnishings, grading and drainage improvements and planting. Park design will be completed in 2020 and park re-development will begin in 2021.</p> <p>Costs are based on similar recent projects and information available to date as identified through the detailed design work.</p>	Expenditures					
	Town Admin & Contingency	43,643	6,119	37,524		
	Furniture, Fixtures & Equip					
	Professional Fees	66,207	41,652	24,555		
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	271,500		271,500		
	Transfers	52,640	22,033	30,607		
	Expenditures Total	433,990	69,804	364,186		
	Funding					
	Contribution from Operating Reserves/Reserve Funds	364,186		364,186		
	Development Charges	69,804	69,804			
	Capital Provision					
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	433,990	69,804	364,186			
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
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

Coxe Park Redevelopment

Project ID: C510149

Parks Redevelopment

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<p>This project includes the re-development of Coxe Park. Park redevelopment projects are prioritized through the Parks Redevelopment Framework. The park may include multi-use walkways, children's play area, park pavilion, site furnishings, ball field improvements, grading and drainage improvements and planting. Park design will be completed in 2020 and park re-development will begin in 2021.</p> <p>Costs are based on similar recent projects and information available to date.</p>	Expenditures					
	Town Admin & Contingency	51,297	6,815	44,482		
	Furniture, Fixtures & Equip					
	Professional Fees	75,166	46,436	28,730		
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	319,500		319,500		
	Transfers	54,579	22,198	32,381		
	Expenditures Total	500,542	75,449	425,093		
	Funding					
	Contribution from Operating Reserves/Reserve Funds	425,093		425,093		
	Development Charges	75,449	75,449			
	Capital Provision					
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	500,542	75,449	425,093			
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
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

Beaty Neighbourhood Park North Redevelopment

Project ID: C510176

Parks Redevelopment

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>Included in last year's 2020 capital forecast was the redevelopment of Omagh Park including the replacement of the ball diamond lighting. However, with the future realignment of Britannia Road, the ball diamond at Omagh park will no longer be able to support lighting and will be re-programmed as a non-lit diamond. The current ball programming at Omagh will be moved to Beaty Neighbourhood Park North.</p> <p>This capital project includes the design and implementation of lighting for the existing ball field at Beaty Neighbourhood Park in 2020. Budgeted expenses for the redevelopment of Omagh Park have been reduced accordingly from last year's forecast to reflect the change in location of the lighting.</p> <p>Costs are based on similar recent projects and information available to date.</p>	Expenditures						
	Town Admin & Contingency	31,750	31,750				
	Furniture, Fixtures & Equip						
	Professional Fees	55,000	55,000				
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping	295,000	295,000				
	Transfers	32,053	32,053				
	Expenditures Total	413,803	413,803				
	Funding						
	Contribution from Operating Reserves/Reserve Funds	113,803	113,803				
	Development Charges						
Capital Provision							
Grants/Subsidies							
Debentures	300,000	300,000					
Recoveries/Donations							
Funding Total	413,803	413,803					
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	5	Lighting of the existing ball field to replace lighting of existing field at Omagh Park.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details



Capital Budget Details

District Park West - Boyne

Project ID: C522133

Parks Growth

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<p>The project includes preliminary site concepts for the District Park West as identified in the Boyne West Tertiary Plan (westerly lands) outlined in report PD-033-14 dated June 25, 2014. Park to be developed in consideration with the Boyne Community Centre. Park program to be confirmed through public consultation process and trend data from the Community Services Master Plan process. Park to include sport facilities, play areas, pavilion and associated amenities. Conceptual park design to be completed in 2020 in coordination with developer base condition site works. Detailed design to commence in 2022 and park construction to commence in 2023</p> <p>This project will result in ongoing operating impacts including transfers to reserve and maintenance.</p>	Expenditures					
	Town Admin & Contingency	840,646	10,000		90,830	739,816
	Furniture, Fixtures & Equip					
	Professional Fees	1,150,934	100,000		468,933	582,001
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	8,091,325				8,091,325
	Transfers	705,761	23,900		219,237	462,624
	Expenditures Total	10,788,666	133,900		779,000	9,875,766
	Funding					
	Contribution from Operating Reserves/Reserve Funds	539,434	6,695		38,950	493,789
	Development Charges	9,702,954	120,510		701,100	8,881,344
	Capital Provision	539,433	6,695		38,950	493,788
Grants/Subsidies						
Debentures						
Recoveries/Donations	6,845				6,845	
Funding Total	10,788,666	133,900		779,000	9,875,766	
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	5	Provisions of recreational parkland within the Boyne Secondary Plan Area.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details



Capital Budget Details

Bronson Park Village Square

Project ID: C525086

Parks Growth

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<p>The project includes the construction of Bronson Park. Detailed design is in progress for the village square that will include a play area, park pavilion, asphalt walkways with lighting, site furnishings, signage and associated landscape amenities. The village square was identified as a growth-related need within the 2015 Development Charge Background Study. The budget is based on the cost estimate included in the development charges, updated for inflation.</p> <p>This project will result in ongoing operational expenses for the maintenance of the trail as well as contributions to reserves for the long-term asset renewal and replacement requirements.</p>	Expenditures					
	Town Admin & Contingency	30,695	30,695			
Furniture, Fixtures & Equip						
Professional Fees	19,137	19,137				
Land & Buildings						
Utilities						
Facility Contracts						
Road Contracts						
Landscaping	306,945	306,945				
Transfers	25,319	25,319				
Expenditures Total	382,096	382,096				
Funding						
Contribution from Operating Reserves/Reserve Funds	19,106	19,106				
Development Charges	343,886	343,886				
Capital Provision	19,104	19,104				
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	382,096	382,096				
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

Bronson Park Village Square

Project ID: C525086

Parks Growth

Operating Impact							
	Total	2020 Growth / Volume Changes	2020 Service Level Changes	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes
Expected Expenditures							
Transfers to Own Funds	48,039	16,013		16,013		16,013	
Purchased Services	38,166	12,722		12,722		12,722	
Total Expected Expenditures	86,205	28,735		28,735		28,735	
Total Operating Impact	86,205	28,735		28,735		28,735	

Capital Budget Details



Capital Budget Details

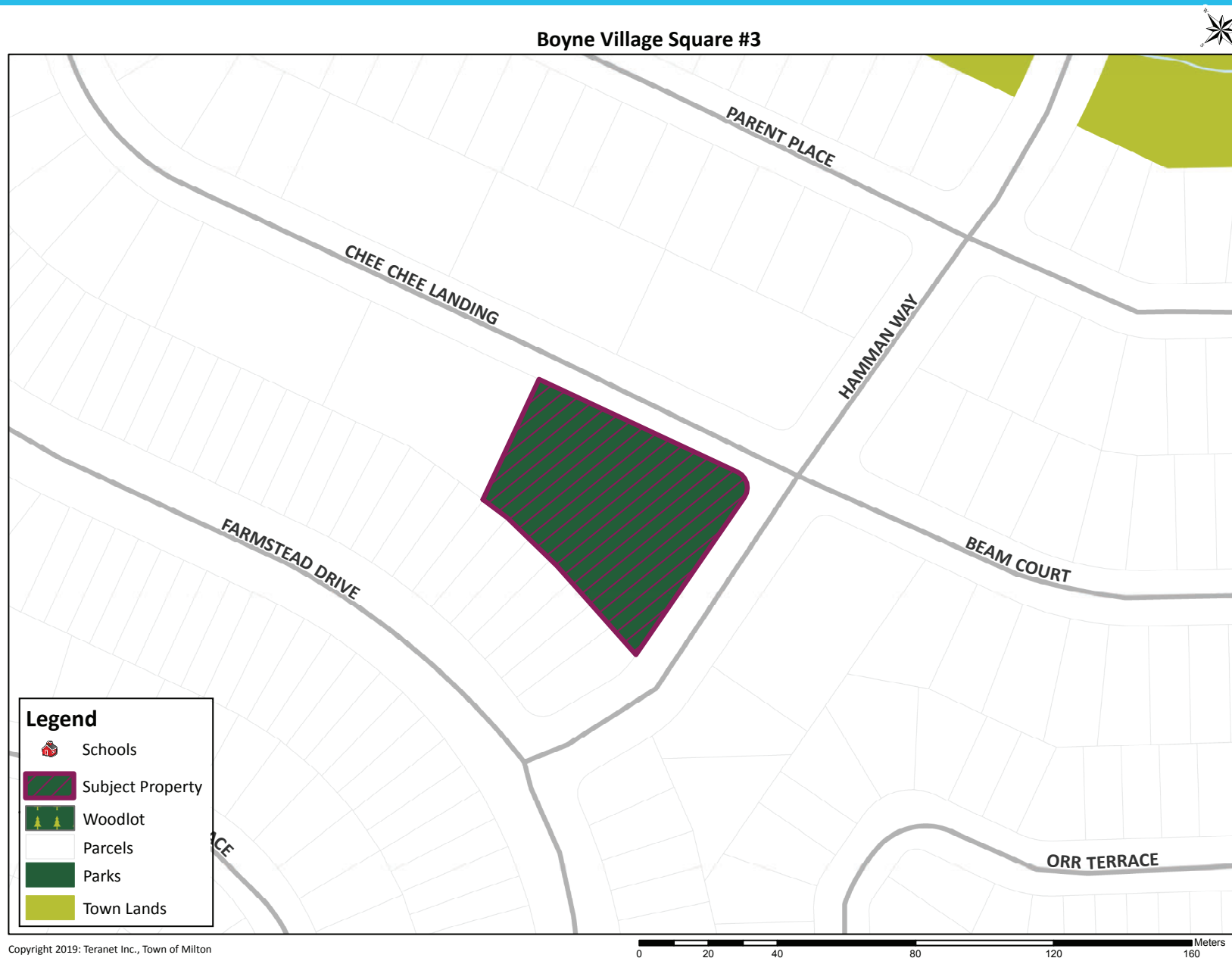
Boyne Village Square # 3

Project ID: C525087

Parks Growth

Description	Budget					
	Total	2020	2021	2022	2023-2025 2026-2029	
<p>The project includes the detailed design and construction of a Village Square in the Boyne Secondary Plan Area. Park facilities may include play area, park pavilion, site works, asphalt walkways with lighting, site furnishings, signage and associated landscape amenities.</p> <p>The cost estimates are based on similar construction of parks. This project will result in ongoing operating impacts including transfer to reserve and maintenance.</p>	Expenditures					
	Town Admin & Contingency	30,695		30,695		
	Furniture, Fixtures & Equip					
	Professional Fees	46,802	27,665	19,137		
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	306,945		306,945		
	Transfers	40,765	15,446	25,319		
	Expenditures Total	425,207	43,111	382,096		
	Funding					
	Contribution from Operating	19,106		19,106		
	Reserves/Reserve Funds	2,155	2,155			
	Development Charges	382,686	38,800	343,886		
	Capital Provision	21,260	2,156	19,104		
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Funding Total	425,207	43,111	382,096		
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	5	Provision of recreation park land within Boyne Secondary Plan Area.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details



Capital Budget Details

Corporate Office Furniture & Equipment

Project ID: C581100

Facilities Redevelopment Civic

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
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	1,035,097	90,097	105,000	105,000	315,000	420,000
	Professional Fees	91,509	10,509	9,000	9,000	27,000	36,000
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	209,249	20,879	20,930	20,930	62,790	83,720
	Expenditures Total	1,335,855	121,485	134,930	134,930	404,790	539,720
	Funding						
	Contribution from Operating Reserves/Reserve Funds	1,214,370		134,930	134,930	404,790	539,720
	Development Charges	121,485	121,485				
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	1,335,855	121,485	134,930	134,930	404,790	539,720	
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	2020	2021	2022	2023-2025	2026-2029	
<p>Improvement projects at various civic facility locations 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 2020:</p> <p>1. Sun reflective film on south lobby glass wall at Town Hall to reduce heat gain.</p> <p>In the case of unanticipated changes in the facility's condition, staff may need to reprioritize the above capital improvements by way of addressing those circumstances. Costs are based on similar projects and information available to date.</p>	Expenditures						
	Town Admin & Contingency	320,270	2,748	13,150	1,489	108,969	193,914
	Furniture, Fixtures & Equip	627,915	6,320	30,234	3,423	190,711	397,227
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts	2,496,115	27,476	131,450	14,883	608,908	1,713,398
	Road Contracts						
	Landscaping	274,075				220,266	53,809
	Transfers	542,918	6,743	26,661	3,652	162,077	343,785
	Expenditures Total	4,261,293	43,287	201,495	23,447	1,290,931	2,702,133
	Funding						
	Contribution from Operating Reserves/Reserve Funds	2,917,599		111,051		843,447	1,963,101
	Development Charges	1,343,694	43,287	90,444	23,447	447,484	739,032
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	4,261,293	43,287	201,495	23,447	1,290,931	2,702,133	
	Priority						
Category	Score	Rationale					
Health and Safety Issues	4	Reduce heat in reception area					
Cost Savings/Payback	3	Reduce the need to have an electric fan running during prime hours					
State of Good Repair	0						
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	2020	2021	2022	2023-2025	2026-2029	
<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/staff to address life cycle replacements and corrective maintenance activities. The following improvements have been identified for 2020:</p> <ol style="list-style-type: none"> Gym boiler room - replace air handling units - end of life cycle. Replace condensing units while replacing air handling units. Repair hot water tank lining, end of life cycle. Replace tube bundle collar that holds the heat exchanger in place. Install LED lighting in pool area. Floor cleaning scrubber. <p>In the case of unanticipated changes in the facility's condition, staff may need to reprioritize the above capital improvements by way of addressing those circumstances. Costs are based on similar projects and information available to date.</p>	Expenditures						
	Town Admin & Contingency	195,933	65,100	26,190	23,177	69,378	12,088
	Furniture, Fixtures & Equip	30,000	30,000				
	Professional Fees	376,930	176,320	40,158	35,538	106,379	18,535
	Land & Buildings						
	Utilities						
	Facility Contracts	1,104,589	404,000	174,602	46,939	398,464	80,584
	Road Contracts						
	Landscaping	171,684			107,572	64,112	
	Transfers	239,695	93,461	31,127	25,494	76,317	13,296
	Expenditures Total	2,118,831	768,881	272,077	238,720	714,650	124,503
	Funding						
	Contribution from Operating	806,867		172,475	238,720	305,465	90,207
	Reserves/Reserve Funds	1,311,964	768,881	99,602		409,185	34,296
	Development Charges						
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	2,118,831	768,881	272,077	238,720	714,650	124,503	
	Priority						
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	4	Upgrading aging equipment will reduce utility costs.					
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

Project ID: C582124

Facilities Redevelopment Recreation

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<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 improvements have been identified for 2020:</p> <ol style="list-style-type: none"> 1. Replace shingles - end of life cycle. 2. Replace pool boiler - end of life cycle. <p>In the case of unanticipated changes in the facility's condition, staff may need to reprioritize the above capital improvements by way of addressing those circumstances. Costs are based on similar projects and information available to date.</p>	Expenditures						
	Town Admin & Contingency	36,417	13,815	10,880	2,862	6,262	2,598
	Furniture, Fixtures & Equip						
	Professional Fees	71,124	21,183	25,023	6,583	12,359	5,976
	Land & Buildings						
	Utilities						
	Facility Contracts	294,239	92,099	108,796	28,622	38,739	25,983
	Road Contracts						
	Landscaping	11,378				11,378	
	Transfers	76,871	23,450	26,697	7,023	13,326	6,375
	Expenditures Total	490,029	150,547	171,396	45,090	82,064	40,932
	Funding						
	Contribution from Operating Reserves/Reserve Funds	188,503		171,396		17,107	
	Development Charges	301,526	150,547		45,090	64,957	40,932
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	490,029	150,547	171,396	45,090	82,064	40,932	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	3	Cost savings with updated equipment.					
State of Good Repair	4	Replacing shingles to preserve building and interior.					
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	2020	2021	2022	2023-2025	2026-2029	
<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 2020:</p> <ol style="list-style-type: none"> 1. South parking lot repairs due to end of life cycle. 2. Remove interlock and replace with concrete and install tactile warning at north and south entrance areas. <p>In the case of unanticipated changes in the facility's condition, staff may need to reprioritize the above capital improvements by way of addressing those circumstances. Costs are based on similar projects and information available to date.</p>	Expenditures						
	Town Admin & Contingency	284,247	23,136	43,505	13,750	18,898	184,958
	Furniture, Fixtures & Equip						
	Professional Fees	632,347	65,415	66,708	31,625	43,194	425,405
	Land & Buildings						
	Utilities						
	Facility Contracts	2,496,089	30,000	290,033	137,498	188,973	1,849,585
	Road Contracts						
	Landscaping	154,237	154,237				
	Transfers	454,745	48,960	61,477	28,090	38,596	277,622
	Expenditures Total	4,021,665	321,748	461,723	210,963	289,661	2,737,570
	Funding						
	Contribution from Operating Reserves/Reserve Funds	440,457		322,446		118,011	
Development Charges	3,581,208	321,748	139,277	210,963	171,650	2,737,570	
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	4,021,665	321,748	461,723	210,963	289,661	2,737,570	
Priority							
Category	Score	Rationale					
Health and Safety Issues	4	Prevention of falls.					
Cost Savings/Payback	0						
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	2020	2021	2022	2023-2025	2026-2029
<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 2020:</p> <ol style="list-style-type: none"> 1. Replacement of existing board and batten exterior to eliminate need for ongoing repairs and repainting. 2. Interior upgrades to flooring in meeting rooms, washroom and hallways. <p>In the case of unanticipated changes in the facility's condition, staff may need to reprioritize the above capital improvements by way of addressing those circumstances. Costs are based on similar projects and information available to date.</p>	Expenditures					
	Town Admin & Contingency	40,597	24,750	6,058	4,465	5,324
	Furniture, Fixtures & Equip					
	Professional Fees	87,936	54,450	11,951	9,823	11,712
	Land & Buildings					
	Utilities					
	Facility Contracts	262,717	152,138	45,323	29,766	35,490
	Road Contracts					
	Landscaping					
	Transfers	60,404	37,123	8,446	6,767	8,068
	Expenditures Total	451,654	268,461	71,778	50,821	60,594
	Funding					
	Contribution from Operating Reserves/Reserve Funds	132,372		71,778		60,594
Development Charges	319,282	268,461		50,821		
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	451,654	268,461	71,778	50,821	60,594	
	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	4					
Tied to Another Jurisdiction	0					

Capital Budget Details

John Tonelli Sports Centre Facility Improvements

Project ID: C582147

Facilities Redevelopment Recreation

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<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 equipment is at end of life:</p> <ol style="list-style-type: none"> 1. Electrical KVA transformer. 2. Electrical panels and disconnects. 3. Ice controller. <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. Costs are based on similar projects and information available to date.</p>	Expenditures						
	Town Admin & Contingency	416,687	18,000	9,835	24,464	31,703	332,685
	Furniture, Fixtures & Equip						
	Professional Fees	638,920	27,600	15,081	37,511	48,611	510,117
	Land & Buildings						
	Utilities						
	Facility Contracts	1,983,163	120,000	65,570	163,091	211,355	1,423,147
	Road Contracts						
	Landscaping	794,747					794,747
	Transfers	465,526	26,971	10,820	26,910	34,874	365,951
	Expenditures Total	4,299,043	192,571	101,306	251,976	326,543	3,426,647
	Funding						
	Contribution from Operating Reserves/Reserve Funds	1,820,956		101,306	251,976	139,735	1,327,939
	Development Charges	2,478,087	192,571			186,808	2,098,708
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	4,299,043	192,571	101,306	251,976	326,543	3,426,647	
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	2020	2021	2022	2023-2025	2026-2029	
<p>The 2020 capital program for the Milton Sports Centre improvements is based on the Council approved Asset Management Plan presented through CORS 067-17 which incorporated the results of the 2015 Facility Infrastructure Audit. The Audit recommends this budget amount to replace mechanical and electrical equipment that has reached the end of its useful life of 19 years to maintain safe operating conditions, mitigate risk associated with equipment failure and unforeseen breakdowns. Staff evaluation of equipment condition confirm this recommendation.</p> <p>The following improvements have been identified for 2020:</p> <ol style="list-style-type: none"> 1. Asphalt roadway - replace asphalt pavement at the west side. 2. Asphalt replacement of the south -west parking lot. 3. Upgrade pool lighting with energy efficient LED. 4. Installation of high efficiency fans for rink A and B. 5. Design of LED lighting in lobby and gymnastics area. <p>In the case of unanticipated changes in the facility's condition, staff may need to reprioritize the above capital improvements by way of addressing those circumstances. Costs are based on similar projects and information available to date.</p> <p>Federal/provincial funding has been requested to support the program. See staff report COMS-011-19.</p>	Expenditures						
	Town Admin & Contingency	911,465	114,685	115,715	16,120	413,490	251,455
	Furniture, Fixtures & Equip	30,000	30,000				
	Professional Fees	1,411,612	147,307	106,328	26,867	664,150	466,960
	Land & Buildings						
	Utilities						
	Facility Contracts	5,584,732	122,324	1,239,084	86,665	2,626,831	1,509,828
	Road Contracts						
	Landscaping	1,003,667	941,160		20,800	29,766	11,941
	Transfers	919,686	111,404	77,196	17,796	452,743	260,547
	Expenditures Total	9,861,162	1,466,880	1,538,323	168,248	4,186,980	2,500,731
	Funding						
	Contribution from Operating Reserves/Reserve Funds	4,661,302		1,318,323	42,757	1,767,233	1,532,989
	Development Charges	5,199,860	1,466,880	220,000	125,491	2,419,747	967,742
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	9,861,162	1,466,880	1,538,323	168,248	4,186,980	2,500,731	
	Priority						
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	4	Replacing existing lighting to LED lighting and installing high efficiency fan will improve energy efficiency.					
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	2020	2021	2022	2023-2025	2026-2029	
<p>A catastrophic failure occurred rendering one of the two chillers inoperable at the Mattamy National Cycling Centre. This project is to complete interim repairs to restore some cooling capacity for the summer of 2020.</p> <p>The intent is to have an assessment completed in 2020, and provide a recommendation to the Town on the cost/ benefit of additional repairs or replacing the unit. Included in the 2021 forecast are costs associated with the repair or replacement of the unit. The adequacy of this amount will be reassessed following the assessment in 2020 and adjusted as needed through future budget processes.</p> <p>The cost estimate is based on prior work of a similar nature, and the information available to date.</p>	Expenditures						
	Town Admin & Contingency	132,436			2,000	114,484	15,952
	Furniture, Fixtures & Equip						
	Professional Fees	304,603			4,600	263,314	36,689
	Land & Buildings						
	Utilities						
	Facility Contracts	1,524,358	50,000	150,000	20,000	1,144,842	159,516
	Road Contracts						
	Landscaping						
	Transfers	145,761	1,500	4,500	4,086	103,089	32,586
	Expenditures Total	2,107,158	51,500	154,500	30,686	1,625,729	244,743
	Funding						
	Contribution from Operating Reserves/Reserve Funds	2,107,158	51,500	154,500	30,686	1,625,729	244,743
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	2,107,158	51,500	154,500	30,686	1,625,729	244,743	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	5	Replacement of facility components to ensure assets perform at expected levels of service.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

Capital Budget Details

FirstOntario Arts Centre Milton Facility Improvements

Project ID: C583101

Facilities Redevelopment Arts/Cultural

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<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 2020:</p> <ol style="list-style-type: none"> 1. Audio system maintenance. 2. Camera replacement/video computer upgrade. 3. Rigging maintenance. 4. Cyclorama stage light replacement. <p>In the case of unanticipated changes in the facility's condition, staff may need to reprioritize the above capital improvements by way of addressing those circumstances. Costs are based on similar projects and information available to date.</p>	Expenditures					
	Town Admin & Contingency	30,290	18,842			11,448
	Furniture, Fixtures & Equip	95,000	95,000			
	Professional Fees	55,206	28,874			26,332
	Land & Buildings					
	Utilities					
	Facility Contracts	207,484	93,000			114,484
	Road Contracts					
	Landscaping					
	Transfers	33,548	10,161			23,387
	Expenditures Total	421,528	245,877			175,651
	Funding					
	Contribution from Operating Reserves/Reserve Funds	421,528	245,877			175,651
	Development Charges					
	Capital Provision					
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	421,528	245,877			175,651	
	Priority					
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	5	Replace aging Audio/video equipment				
State of Good Repair	5	Equipment maintenance				
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	2020	2021	2022	2023-2025	2026-2029
<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 2020:</p> <p>1. Replace radiant heater.</p> <p>In the case of unanticipated changes in the facility's condition, staff may need to reprioritize the above capital improvements by way of addressing those circumstances. Costs are based on similar projects and information available to date.</p>	Expenditures					
	Town Admin & Contingency	800	800			
	Furniture, Fixtures & Equip					
	Professional Fees	1,840	1,840			
	Land & Buildings					
	Utilities					
	Facility Contracts	8,000	8,000			
	Road Contracts					
	Landscaping					
	Transfers	1,635	1,635			
	Expenditures Total	12,275	12,275			
	Funding					
	Contribution from Operating Reserves/Reserve Funds	12,275	12,275			
	Development Charges					
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	12,275	12,275				
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

Civic Operations Centre Facility Improvements

Project ID: C584105

Facilities Redevelopment Engineering

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>The 2020 capital program for the Civic Operations Centre is based on the principles of the Asset Management Plan presented through CORS 067-19. Facility improvements in 2020 include estimated site works. Costs are based on previous investment in similar infrastructure and estimates from suppliers. The following improvement has been identified for 2020:</p> <p>1. Roof repairs</p> <p>In the case of unanticipated changes in the facility's condition, staff may need to reprioritize the above capital improvements by way of addressing those circumstances. Costs are based on similar projects and information available to date.</p>	Expenditures						
	Town Admin & Contingency Furniture, Fixtures & Equip	54,566	5,778	5,724	5,724	15,592	21,748
	Professional Fees	116,832	4,622	13,166	13,166	35,862	50,016
	Land & Buildings						
	Utilities						
	Facility Contracts	548,959	61,078	57,243	57,243	155,922	217,473
	Road Contracts						
	Landscaping						
	Transfers	111,309	11,642	11,694	11,694	31,853	44,426
	Expenditures Total	831,666	83,120	87,827	87,827	239,229	333,663
	Funding						
	Contribution from Operating Reserves/Reserve Funds	748,546		87,827	87,827	239,229	333,663
	Development Charges	83,120	83,120				
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	831,666	83,120	87,827	87,827	239,229	333,663	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	3	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

Fire Halls Facility Improvements

Project ID: C587114

Facilities Redevelopment Fire

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
Reconstruction of Fire Station No. 1 was completed in 2019. The following items are included in the 2020 project to increase the building functionality:						
1. Hose tower equipment						
2. Internal security and access controls						
Expenditures						
Town Admin & Contingency	107,185	5,550		2,590	29,290	69,755
Furniture, Fixtures & Equip	67,850	15,000		52,850		
Professional Fees	239,699	5,940		5,955	67,367	160,437
Land & Buildings						
Utilities						
Facility Contracts	887,360	23,000		25,892	292,893	545,575
Road Contracts						
Landscaping	151,975					151,975
Transfers	261,146	9,651		16,104	71,871	163,520
Expenditures Total	1,715,215	59,141		103,391	461,421	1,091,262
Funding						
Contribution from Operating Reserves/Reserve Funds	1,211,287			103,391	298,351	809,545
Development Charges	503,928	59,141			163,070	281,717
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	1,715,215	59,141		103,391	461,421	1,091,262
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	4	Replace hose tower ladder and rails.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Transit Operations Centre

Project ID: C595001

Facilities Growth Transit

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<p>This project will provide for the detailed design and land purchase for a Transit Operations Centre that will address the Town's short and long term needs for storing, servicing, maintaining and operating Town-owned transit fleet and associated service delivery functions as identified in the 2019-2023 Milton Transit Service Review and Master Plan Update report ENG-021-19 and the 2015 Development Charge Background Study.</p> <p>This project requires the acquisition of land as outlined in staff report ENG-022-19 - Milton Transit Operations Centre Feasibility and Functional Design Study. Included in the 2020 project costs are \$10.5 million related to the land acquisition. The detailed design will also make use of information and cost estimates provided through that same study.</p> <p>This project was selected for the Town's application for funding of the Investing in Canada Infrastructure Program - Public Transit Stream as further outlined in staff report ENG-028-19.</p>	Expenditures					
	Town Admin & Contingency	4,574,159	278,427	1,431,911	2,863,821	
	Furniture, Fixtures & Equip	713,164			713,164	
	Professional Fees	3,977,529	1,856,180	707,116	1,414,233	
	Land & Buildings	10,530,000	10,530,000			
	Utilities					
	Facility Contracts	26,516,864		8,838,955	17,677,909	
	Road Contracts					
	Landscaping					
	Transfers	1,389,351	379,938	329,339	680,074	
	Expenditures Total	47,701,067	13,044,545	11,307,321	23,349,201	
	Funding					
	Contribution from Operating Reserves/Reserve Funds	2,078,074			2,078,074	
	Development Charges	6,161,264	4,500,000	1,011,264	650,000	
	Capital Provision	29,274,146	8,005,438	6,939,303	14,329,405	
	Grants/Subsidies	3,000,000	539,107	960,893	1,500,000	
	Debentures	7,187,583		2,395,861	4,791,722	
Recoveries/Donations						
Funding Total	47,701,067	13,044,545	11,307,321	23,349,201		
	Priority					
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	5	Ensure that capital assets and rolling stock are maintained in a state-of-good repair.				
Growth Related Need	5	Supports growth and expansion of transit service demand.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Operating Budget Details

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change Presented/P.Y. Approved
COMMUNITY SERVICES									
PROGRAMS									
EXPENDITURES									
Salaries and Benefits	4,155,655	4,514,108	4,617,515	205,465	4,822,980	492,104	31,157	5,346,241	15.8%
Administrative	27,140	57,918	57,918	2,247	60,165	1,182	-	61,347	5.9%
Financial	74,625	570,110	323,460	3,882	327,342	(18,041)	20,000	329,301	1.8%
Transfers to Own Funds	11,121	6,700	3,350	-	3,350	-	-	3,350	0.0%
Purchased Goods	235,412	243,749	252,240	4,509	256,749	17,067	20,505	294,321	16.7%
Purchased Services	804,381	779,152	805,964	31,462	837,426	90,133	3,625	931,184	15.5%
Reallocated Expenses	30,716	28,306	28,306	18,173	46,479	(15,994)	-	30,485	7.7%
Total EXPENDITURES	5,339,050	6,200,043	6,088,753	265,738	6,354,491	566,451	75,287	6,996,229	14.9%
REVENUE									
Financing Revenue	(96,651)	(619,640)	(360,140)	22,456	(337,684)	28,939	(56,078)	(364,823)	1.3%
Grants	(64,017)	(62,700)	(62,700)	(1,400)	(64,100)	(3,700)	-	(67,800)	8.1%
Recoveries and Donations	(353,696)	(348,503)	(389,220)	47,300	(341,920)	(63,740)	-	(405,660)	4.2%
User Fees and Service Charges	(4,944,798)	(5,298,055)	(5,366,644)	(190,821)	(5,557,465)	(497,242)	(19,209)	(6,073,916)	13.2%
Total REVENUE	(5,459,162)	(6,328,898)	(6,178,704)	(122,465)	(6,301,169)	(535,743)	(75,287)	(6,912,199)	11.9%
Total PROGRAMS	(120,112)	(128,855)	(89,951)	143,273	53,322	30,708	-	84,030	(193.4%)
RECREATION AND CULTURE FACILITIES									
EXPENDITURES									
Salaries and Benefits	5,029,180	5,450,293	5,422,315	215,697	5,638,012	242,657	-	5,880,670	8.5%
Administrative	17,772	29,523	29,523	2,629	32,152	2,500	-	34,652	17.4%
Financial	435,060	633,986	430,986	204,176	635,162	47,033	-	682,195	58.3%
Transfers to Own Funds	1,103,839	1,312,220	1,315,455	25,604	1,341,059	364,228	-	1,705,287	29.6%
Purchased Goods	645,416	713,397	722,064	(1,928)	720,136	172,092	-	892,228	23.6%
Purchased Services	5,026,014	5,266,523	5,114,771	304,987	5,419,758	523,880	-	5,943,638	16.2%
Reallocated Expenses	161,534	156,431	156,431	13,608	170,039	-	-	170,039	8.7%
Total EXPENDITURES	12,418,815	13,562,373	13,191,545	764,773	13,956,318	1,352,390	-	15,308,709	16.0%
REVENUE									
Financing Revenue	(462,562)	(783,390)	(590,390)	(196,892)	(787,282)	23,798	-	(763,484)	29.3%
Grants	(899,638)	(910,975)	(900,800)	5,700	(895,100)	(10,000)	-	(905,100)	0.5%
Recoveries and Donations	(204,829)	(216,278)	(236,278)	7,871	(228,407)	-	-	(228,407)	(3.3%)
User Fees and Service Charges	(6,110,210)	(6,544,109)	(6,394,623)	(183,718)	(6,578,341)	(735,840)	-	(7,314,181)	14.4%
Reallocated Revenue	(292,994)	(336,480)	(336,480)	(24,375)	(360,855)	(60,000)	-	(420,855)	25.1%
Total REVENUE	(7,970,233)	(8,791,232)	(8,458,571)	(391,414)	(8,849,985)	(782,042)	-	(9,632,027)	13.9%
Total RECREATION AND CULTURE FACILITIES	4,448,582	4,771,141	4,732,974	373,359	5,106,333	570,348	-	5,676,682	19.9%

Operating Budget Details

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change Presented/P.Y. Approved
ADMINISTRATION AND CIVIC FACILITIES									
EXPENDITURES									
Salaries and Benefits	2,957,818	2,993,070	3,127,098	44,341	3,171,439	-	-	3,171,439	1.4%
Administrative	33,995	48,452	48,452	(127)	48,325	-	-	48,325	(0.3%)
Financial	92,040	69,102	89,381	(38,212)	51,169	-	-	51,169	(42.8%)
Transfers to Own Funds	582,563	428,633	342,832	(49,564)	293,268	-	-	293,268	(14.5%)
Purchased Goods	44,306	49,486	49,486	1,000	50,486	-	-	50,486	2.0%
Purchased Services	664,190	690,429	693,100	(18,670)	674,430	-	-	674,430	(2.7%)
Reallocated Expenses	60,537	54,890	54,890	9,560	64,450	-	-	64,450	17.4%
Total EXPENDITURES	4,435,449	4,334,062	4,405,239	(51,672)	4,353,567	-	-	4,353,567	(1.2%)
REVENUE									
Financing Revenue	(1,575,791)	(1,559,398)	(1,441,658)	32,031	(1,409,627)	-	-	(1,409,627)	(2.2%)
Recoveries and Donations	(661)	-	-	-	-	-	-	-	0.0%
User Fees and Service Charges	(245,387)	(290,876)	(286,876)	(4,817)	(291,693)	-	-	(291,693)	1.7%
Total REVENUE	(1,821,839)	(1,850,274)	(1,728,534)	27,214	(1,701,320)	-	-	(1,701,320)	(1.6%)
Total ADMINISTRATION AND CIVIC FACILITIES	2,613,610	2,483,788	2,676,705	(24,458)	2,652,247	-	-	2,652,247	(0.9%)
TOTAL LEVY REQUIREMENTS	6,942,080	7,126,074	7,319,728	492,174	7,811,902	601,056	-	8,412,959	14.9%

Operating Budget Details

SERVICE LEVEL CHANGE

Department	Community Services
Division	Programs
Program	Canada Day

DESCRIPTION OF SERVICE							
<p>In accordance with the recommendations in COMS-09-19, the Town will provide a grant to Woodbine Mohawk Park to an upset limit of \$20,000 for the 2020 Canada Day fireworks display to be hosted at Mohawk funded by sponsorship revenue. Staff will be seeking sponsorship to fund the display. Should sufficient sponsorship revenue not be generated, any remaining difference will be funded from the Ontario Lottery Corporation Proceeds Reserve Fund.</p>							
Staffing Impacts				Financial Impacts			
	2020	2021	2022		2020	2021	2022
Staff Complement Impact (Number of FTE's)				Expenditures			
Full-time				Financial	\$ 20,000		
Part-time				Revenues			
				User Fees & Service Charges	(20,000)		
Total Impact	-	-	-	Net Cost	\$ -	\$ -	\$ -

Operating Budget Details

SERVICE LEVEL CHANGE

Department	Community Services
Division	Programs
Program	Youth Space Program - Pilot Project

DESCRIPTION OF SERVICE							
<p>The Milton Youth Strategy (COMS-010-19) recommends the Town improve access to youth-specific space and drop-in programming in Town facilities. This service level change would allow Community Services to pilot the impact of offering a free basketball drop-in program and free pop-up youth spaces within a number of Town facilities to assess the viability and interest of these types of programs for Milton youth. The program would commence during Youth Week 2020 and would focus on some weeknight time slots during the school year and during the summer break period. During specific times, space would be dedicated to youth patrons and youth-friendly amenities will be made available. The pilot would conclude at the end of 2021 with outcomes and recommendations reported back for Milton Council consideration. The program will be funded with contributions from the Tax Rate Stabilization Reserve for the duration of the pilot.</p>							
Staffing Impacts				Financial Impacts			
	2020	2021	2022		2020	2021	2022
Staff Complement Impact (Number of FTE's)				Expenditures			
Full-time				Salaries and Benefits	\$ 31,157	\$ 41,212	
Part-time	0.65	0.85		Purchased Goods	20,505	5,980	
				Purchased Services	3,625	5,000	
				Revenues			
				Financing Revenue	(56,078)	(53,875)	
				User Fees & Service Charges	791	1,683	
Total Impact	0.65	0.85	-	Net Cost	\$ -	\$ -	\$ -



10

Planning and
Development

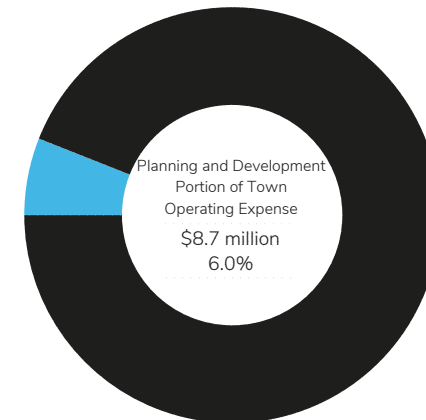
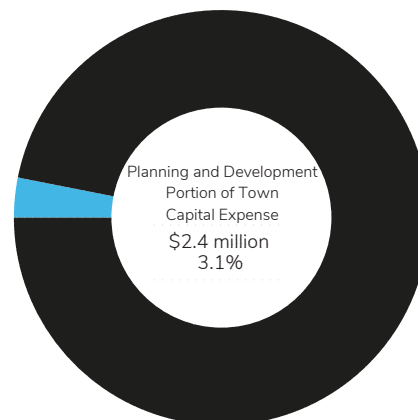


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Department Overview

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 / Long Term Liability	Recoveries / Donations
Planning & Development									
Planning									
C900190 Britannia E/W - Water & Wastewater Servicing	291	110,869						110,869	
C900192 Britannia E/W - Transportation Plan	292	372,939						372,939	
C900194 Britannia E/W - Secondary Plan	293	811,649						811,649	
C900195 Britannia E/W - Parks & Open Space Study	294	154,546						154,546	
C900196 Britannia E/W - Urban Design Guidelines	295	110,869						110,869	
C900197 Britannia E/W - MESP	296	829,015						829,015	
Total Planning		2,389,887						2,389,887	
Total Planning & Development		2,389,887						2,389,887	

Capital Budget Details

Britannia E/W - Water & Wastewater Servicing

Project ID: C900190

Planning

Description	Budget				
	Total	2020	2021	2022	2023-2025 2026-2029
<p>This study examines and identifies all required municipal water and wastewater infrastructure necessary to service the Britannia Secondary Plan area. The budget forecast amount is based on similar studies that have been completed in the past.</p> <p>As of the most recent Treasurer's DC statement, the Town's administration development charge reserves funds are in a negative position of \$6.4M. Further, with the introduction of Bill 108 and the associated regulations, there is currently a lack of certainty regarding the future funding sources for growth related studies such as those required for the Britannia Secondary Plan Area. It would likely not be financially prudent, therefore, for the 2020 Budget to incorporate the planning processes for this area using Town funding. In light of this, the landowners group for the Britannia Secondary Plan Area has expressed an interest in ensuring that the planning for the area continues on a timely basis, as well as a willingness to provide the required funding to achieve this outcome. As such, the 2020 Budget reflects the studies for the Britannia Secondary Plan Area with funding initially provided from the landowners. These studies will only proceed following the establishment of agreements that are to the satisfaction of the Town.</p>	Expenditures				
	Town Admin & Contingency				
	Furniture, Fixtures & Equip				
	Professional Fees	79,515	79,515		
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping				
	Transfers	31,354	31,354		
Expenditures Total	110,869	110,869			
Funding					
Contribution from Operating Reserves/Reserve Funds					
Development Charges					
Capital Provision					
Grants/Subsidies					
Debentures	110,869	110,869			
Recoveries/Donations					
Funding Total	110,869	110,869			
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				

Capital Budget Details

Britannia E/W - Transportation Plan

Project ID: C900192

Planning

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<p>This study builds upon the Town's Transportation Master Plan (ENG-006-18) approved by Council in 2018. It evaluates and identifies all required municipal infrastructure necessary for an integrated transportation and transit system (i.e. road network, public transit, active transportation, complete streets) for the Britannia Secondary Plan area. The budget forecast amount is based on similar studies that have been completed in the past.</p> <p>As of the most recent Treasurer's DC statement, the Town's administration development charge reserves funds are in a negative position of \$6.4M. Further, with the introduction of Bill 108 and the associated regulations, there is currently a lack of certainty regarding the future funding sources for growth related studies such as those required for the Britannia Secondary Plan Area. It would likely not be financially prudent, therefore, for the 2020 Budget to incorporate the planning processes for this area using Town funding. In light of this, the landowners group for the Britannia Secondary Plan Area has expressed an interest in ensuring that the planning for the area continues on a timely basis, as well as a willingness to provide the required funding to achieve this outcome. As such, the 2020 Budget reflects the studies for the Britannia Secondary Plan Area with funding initially provided from the landowners. These studies will only proceed following the establishment of agreements that are to the satisfaction of the Town.</p>	Expenditures					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees	333,952	333,952			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	38,987	38,987			
	Expenditures Total	372,939	372,939			
	Funding					
	Contribution from Operating Reserves/Reserve Funds					
	Development Charges					
Capital Provision						
Grants/Subsidies						
Debentures	372,939	372,939				
Recoveries/Donations						
Funding Total	372,939	372,939				
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					

Capital Budget Details

Britannia E/W - Secondary Plan

Project ID: C900194

Planning

Description	Budget				
	Total	2020	2021	2022	2023-2025 2026-2029
<p>This background study supports the development of a secondary plan for Britannia Secondary Plan area. The budget forecast amount is based on similar studies that have been completed in the past.</p> <p>As of the most recent Treasurer's DC statement, the Town's administration development charge reserves funds are in a negative position of \$6.4M. Further, with the introduction of Bill 108 and the associated regulations, there is currently a lack of certainty regarding the future funding sources for growth related studies such as those required for the Britannia Secondary Plan Area. It would likely not be financially prudent, therefore, for the 2020 Budget to incorporate the planning processes for this area using Town funding. In light of this, the landowners group for the Britannia Secondary Plan Area has expressed an interest in ensuring that the planning for the area continues on a timely basis, as well as a willingness to provide the required funding to achieve this outcome. As such, the 2020 Budget reflects the studies for the Britannia Secondary Plan Area with funding initially provided from the landowners. These studies will only proceed following the establishment of agreements that are to the satisfaction of the Town.</p>	Expenditures				
	Town Admin & Contingency				
	Furniture, Fixtures & Equip				
	Professional Fees	331,833	331,833		
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping				
	Transfers	479,816	479,816		
Expenditures Total	811,649	811,649			
Funding					
Contribution from Operating Reserves/Reserve Funds					
Development Charges					
Capital Provision					
Grants/Subsidies					
Debentures	811,649	811,649			
Recoveries/Donations					
Funding Total	811,649	811,649			
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				

Capital Budget Details

Britannia E/W - Parks & Open Space Study

Project ID: C900195

Planning

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<p>This study examines and identifies all required municipal parks, open space, trails and recreation facilities for the Britannia Secondary Plan area. The budget forecast amount is based on similar studies that have been completed in the past.</p> <p>As of the most recent Treasurer's DC statement, the Town's administration development charge reserves funds are in a negative position of \$6.4M. Further, with the introduction of Bill 108 and the associated regulations, there is currently a lack of certainty regarding the future funding sources for growth related studies such as those required for the Britannia Secondary Plan Area. It would likely not be financially prudent, therefore, for the 2020 Budget to incorporate the planning processes for this area using Town funding. In light of this, the landowners group for the Britannia Secondary Plan Area has expressed an interest in ensuring that the planning for the area continues on a timely basis, as well as a willingness to provide the required funding to achieve this outcome. As such, the 2020 Budget reflects the studies for the Britannia Secondary Plan Area with funding initially provided from the landowners. These studies will only proceed following the establishment of agreements that are to the satisfaction of the Town.</p>	Expenditures					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees	121,920	121,920			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	32,626	32,626			
Expenditures Total	154,546	154,546				
Funding						
Contribution from Operating Reserves/Reserve Funds						
Development Charges						
Capital Provision						
Grants/Subsidies						
Debentures	154,546	154,546				
Recoveries/Donations						
Funding Total	154,546	154,546				
	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					

Capital Budget Details

Britannia E/W - Urban Design Guidelines

Project ID: C900196

Planning

Description	Budget				
	Total	2020	2021	2022	2023-2025 2026-2029
<p>This initiative involves the development of detailed urban design guidance for the Britannia Secondary Plan area. The budget forecast amount is based on similar studies that have been completed in the past.</p> <p>As of the most recent Treasurer's DC statement, the Town's administration development charge reserves funds are in a negative position of \$6.4M. Further, with the introduction of Bill 108 and the associated regulations, there is currently a lack of certainty regarding the future funding sources for growth related studies such as those required for the Britannia Secondary Plan Area. It would likely not be financially prudent, therefore, for the 2020 Budget to incorporate the planning processes for this area using Town funding. In light of this, the landowners group for the Britannia Secondary Plan Area has expressed an interest in ensuring that the planning for the area continues on a timely basis, as well as a willingness to provide the required funding to achieve this outcome. As such, the 2020 Budget reflects the studies for the Britannia Secondary Plan Area with funding initially provided from the landowners. These studies will only proceed following the establishment of agreements that are to the satisfaction of the Town.</p>	Expenditures				
	Town Admin & Contingency				
	Furniture, Fixtures & Equip				
	Professional Fees	79,515	79,515		
	Land & Buildings				
	Utilities				
	Facility Contracts				
	Road Contracts				
	Landscaping				
	Transfers	31,354	31,354		
Expenditures Total	110,869	110,869			
Funding					
Contribution from Operating Reserves/Reserve Funds					
Development Charges					
Capital Provision					
Grants/Subsidies					
Debentures	110,869	110,869			
Recoveries/Donations					
Funding Total	110,869	110,869			
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				

Capital Budget Details

Britannia E/W - MESP

Project ID: C900197

Planning

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<p>A Master Environmental Servicing Plan (MESP) is a process and plan which involves taking the principles, criteria and guidance from the Subwatershed Study and applies these to a more resolute land use through the Britannia Secondary Plan. The MESP builds from the earlier studies and refines the analyses, developing more detailed servicing plans (storm, water, wastewater, roads) cognizant of the natural heritage system and associated principles and criteria. The budget forecast amount is based on similar studies that have been completed in the past.</p> <p>As of the most recent Treasurer's DC statement, the Town's administration development charge reserves funds are in a negative position of \$6.4M. Further, with the introduction of Bill 108 and the associated regulations, there is currently a lack of certainty regarding the future funding sources for growth related studies such as those required for the Britannia Secondary Plan Area. It would likely not be financially prudent, therefore, for the 2020 Budget to incorporate the planning processes for this area using Town funding. In light of this, the landowners group for the Britannia Secondary Plan Area has expressed an interest in ensuring that the planning for the area continues on a timely basis, as well as a willingness to provide the required funding to achieve this outcome. As such, the 2020 Budget reflects the studies for the Britannia Secondary Plan Area with funding initially provided from the landowners. These studies will only proceed following the establishment of agreements that are to the satisfaction of the Town.</p>	Expenditures					
	Town Admin & Contingency					
Furniture, Fixtures & Equip						
Professional Fees	700,000	700,000				
Land & Buildings						
Utilities						
Facility Contracts						
Road Contracts						
Landscaping						
Transfers	129,015	129,015				
Expenditures Total	829,015	829,015				
Funding						
Contribution from Operating Reserves/Reserve Funds						
Development Charges						
Capital Provision						
Grants/Subsidies						
Debentures	829,015	829,015				
Recoveries/Donations						
Funding Total	829,015	829,015				
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

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change Presented/P.Y. Approved
PLANNING AND DEVELOPMENT									
PLANNING SERVICES									
EXPENDITURES									
Salaries and Benefits	2,050,374	2,298,743	2,457,626	98,288	2,555,915	-	-	2,555,916	4.0%
Administrative	41,395	53,705	57,705	(953)	56,752	-	-	56,752	(1.7%)
Purchased Goods	34,538	28,310	28,310	1,000	29,310	7,940	-	37,250	31.6%
Purchased Services	65,832	85,898	89,709	(3,729)	85,980	-	-	85,980	(4.2%)
Total EXPENDITURES	2,192,139	2,466,656	2,633,350	94,606	2,727,957	7,940	-	2,735,898	3.9%
REVENUE									
Financing Revenue	(444,933)	(728,335)	(830,414)	(16,876)	(847,290)	-	-	(847,290)	2.0%
Recoveries and Donations	(6,493)	(43,389)	(43,389)	(258)	(43,647)	-	-	(43,647)	0.6%
User Fees and Service Charges	(1,385,014)	(1,095,205)	(1,095,205)	(91,293)	(1,186,498)	97,521	-	(1,088,977)	(0.6%)
Total REVENUE	(1,836,440)	(1,866,929)	(1,969,008)	(108,427)	(2,077,435)	97,521	-	(1,979,914)	0.6%
Total PLANNING SERVICES	355,699	599,727	664,342	(13,821)	650,522	105,461	-	755,984	13.8%
BUILDING SERVICES									
EXPENDITURES									
Salaries and Benefits	2,956,653	3,164,056	3,795,548	(346,114)	3,449,432	-	-	3,449,431	(9.1%)
Administrative	102,178	138,606	138,606	(1,137)	137,469	(1,630)	-	135,839	(2.0%)
Financial	(31)	-	-	-	-	-	-	-	0.0%
Transfers to Own Funds	-	-	165,472	785,243	950,715	(835,925)	-	114,790	(30.6%)
Purchased Goods	4,083	12,000	12,000	6,094	18,094	-	-	18,094	50.8%
Purchased Services	98,218	39,840	39,570	1,403	40,973	-	-	40,973	3.5%
Reallocated Expenses	1,824,591	2,132,993	2,132,993	20,869	2,153,862	43,345	-	2,197,207	3.0%
Total EXPENDITURES	4,985,692	5,487,495	6,284,189	466,358	6,750,545	(794,210)	-	5,956,334	(5.2%)
REVENUE									
Financing Revenue	(264,396)	(1,123,004)	(8,434)	(254)	(8,688)	-	-	(8,688)	3.0%
Recoveries and Donations	(34,616)	-	-	-	-	-	-	-	0.0%
User Fees and Service Charges	(4,686,680)	(4,364,221)	(6,275,755)	(464,219)	(6,739,974)	792,328	-	(5,947,646)	(5.2%)
Total REVENUE	(4,985,692)	(5,487,225)	(6,284,189)	(464,473)	(6,748,662)	792,328	-	(5,956,334)	(5.2%)
Total BUILDING SERVICES	-	270	-	1,885	1,883	(1,882)	-	-	0.0%
TOTAL LEVY REQUIREMENTS	355,699	599,997	664,342	(11,936)	652,405	103,579	-	755,984	13.8%

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11

Library
Services



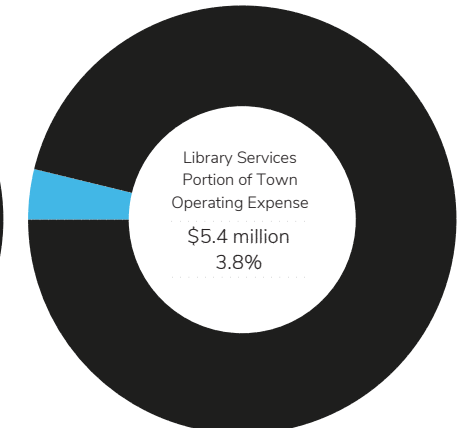
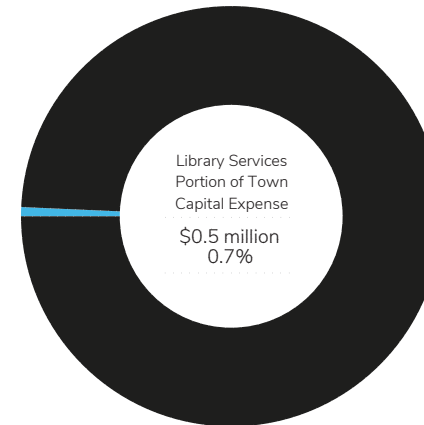
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Department Overview

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, Beaty and Sherwood 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 / Long Term Liability	Recoveries / Donations
Library									
Library									
C800100 Automation Replacement	303	93,503		93,503					
C800111 Library Services Master Plan	304	47,277		13,592	31,912	1,773			
C800121 Collection - Replacement	305	385,220		385,220					
Total Library		526,000		492,315	31,912	1,773			
Total Library		526,000		492,315	31,912	1,773			

Capital Budget Details

Automation Replacement

Project ID: C800100

Library

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This project will continue cyclical replacement of essential equipment including, in 2020: PC's, printers, network infrastructure upgrades and MS license renewals (Main).</p> <p>An additional \$20,000 has been included in 2020 for the Access Point replacement which is critical to the ongoing functionality of the Instrument Landing System (ILS).</p> <p>The cost estimated is based on a current market assessment.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	862,410	90,780	72,930	82,620	284,580	331,500
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	25,872	2,723	2,188	2,479	8,537	9,945
	Expenditures Total	888,282	93,503	75,118	85,099	293,117	341,445
	Funding						
	Contribution from Operating Reserves/Reserve Funds	888,282	93,503	75,118	85,099	293,117	341,445
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	888,282	93,503	75,118	85,099	293,117	341,445	
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

Library Services Master Plan

Project ID: C800111

Library

Description	Budget					
	Total	2020	2021	2022	2023-2025	2026-2029
<p>The intent of the library master plan is to identify future directions that reflect the needs of the community and which sync with the strategic goals of the Town of Milton. The Library Master Plan will establish a collective community vision for library services in Milton.</p> <p>The three year term of the existing library master plan expired in 2018 and most of the principle goals of that master plan have been realised. As a result it is timely to develop a new library master plan to drive the future direction of Milton Public Library's services.</p>	Expenditures					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees	137,700	45,900			45,900
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Transfers	4,131	1,377			1,377
	Expenditures Total	141,831	47,277			47,277
	Funding					
	Contribution from Operating Reserves/Reserve Funds	40,776	13,592			13,592
	Development Charges	95,736	31,912			31,912
	Capital Provision	5,319	1,773			1,773
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Funding Total	141,831	47,277			47,277	
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	3	Strategic planning cycle.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

Capital Budget Details

Collection - Replacement

Project ID: C800121

Library

Description	Budget						
	Total	2020	2021	2022	2023-2025	2026-2029	
<p>This project is necessary to replace, refresh and enhance the library's physical collections including books and DVDs to maintain materials. The 2020 cost estimate is based on similar contracts that were undertaken in recent years.</p>	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip	4,715,000	374,000	397,000	412,000	1,425,000	2,107,000
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Transfers	141,450	11,220	11,910	12,360	42,750	63,210
	Expenditures Total	4,856,450	385,220	408,910	424,360	1,467,750	2,170,210
	Funding						
	Contribution from Operating Reserves/Reserve Funds	4,856,450	385,220	408,910	424,360	1,467,750	2,170,210
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Funding Total	4,856,450	385,220	408,910	424,360	1,467,750	2,170,210	
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

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change Presented/P.Y. Approved
LIBRARY									
EXPENDITURES									
Salaries and Benefits	3,118,377	3,347,715	3,432,247	(73,602)	3,358,645	311,183	-	3,669,828	6.9%
Administrative	51,118	45,701	31,695	3,861	35,556	142	-	35,698	12.6%
Financial	3,859	4,577	3,577	2,039	5,616	-	-	5,616	57.0%
Transfers to Own Funds	930,262	579,556	579,556	(19,717)	559,839	18,097	-	577,936	(0.3%)
Purchased Goods	354,551	340,666	260,066	18,142	278,208	-	-	278,208	7.0%
Purchased Services	407,517	449,016	422,508	18,796	441,304	17,460	-	458,764	8.6%
Reallocated Expenses	254,968	301,392	301,392	25,534	326,926	60,000	-	386,926	28.4%
Total EXPENDITURES	5,120,652	5,068,623	5,031,041	(24,947)	5,006,094	406,882	-	5,412,976	7.6%
REVENUE									
Financing Revenue	(51,260)	(14,535)	(14,535)	(348,881)	(363,416)	-	-	(363,416)	2,400.3%
Grants	(90,158)	(82,554)	(57,554)	-	(57,554)	-	-	(57,554)	0.0%
Recoveries and Donations	(27,987)	(23,782)	(14,200)	(284)	(14,484)	-	-	(14,484)	2.0%
User Fees and Service Charges	(165,755)	(162,261)	(159,261)	(32,770)	(192,031)	-	-	(192,031)	20.6%
Total REVENUE	(335,160)	(283,132)	(245,550)	(381,935)	(627,485)	-	-	(627,485)	155.5%
Total LIBRARY	4,785,492	4,785,491	4,785,491	(406,882)	4,378,609	406,882	-	4,785,491	0.0%
TOTAL LEVY REQUIREMENTS	4,785,492	4,785,491	4,785,491	(406,882)	4,378,609	406,882	-	4,785,491	0.0%

Operating Budget Details

SERVICE LEVEL CHANGE

Department	Library
Division	Main Branch
Program	Sunday Openings

DESCRIPTION OF SERVICE							
<p>Currently the main branch of the Milton Public Library (MPL) closes for six Sundays over the summer months. In response to increasing patron feedback, MPL proposes to open the main branch on Sundays year round. In this way the main branch will also align with the Sherwood branch which is already scheduled to be open every Sunday. The cost of doing so will be approximately \$6,000. Through staff scheduling efficiencies and increased reliance on self serve technologies MPL will be able to absorb these costs within the existing operating budget.</p>							
Staffing Impacts				Financial Impacts			
	2020	2021	2022		2020	2021	2022
Staff Complement Impact (Number of FTE's)				Expenditures			
Full-time							
Part-time				Revenues			
Total Impact	-	-	-	Net Cost	\$ -	\$ -	\$ -

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12

Downtown Milton
Business Improvement Area

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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 2020 operating budget for the Downtown Milton BIA will see a slight increase from 2019. Funds are targeted to three key areas:

Promotion:

Marketing and promoting 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:

- Hosting and promoting 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

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change Presented/P.Y. Approved
BIA									
EXPENDITURES									
Salaries and Benefits	114,557	113,200	113,200	13,306	126,506	-	-	126,506	11.8%
Administrative	172	-	-	-	-	-	-	-	0.0%
Financial	5,294	1,500	1,500	-	1,500	-	-	1,500	0.0%
Transfers to Own Funds	16,726	-	-	-	-	-	-	-	0.0%
Purchased Goods	9,029	9,038	9,038	3,307	12,345	-	-	12,345	36.6%
Purchased Services	120,138	139,903	139,903	41,757	181,660	-	-	181,660	29.8%
Reallocated Expenses	3,000	3,000	3,000	500	3,500	-	-	3,500	16.7%
Total EXPENDITURES	268,916	266,641	266,641	58,870	325,511	-	-	325,511	22.1%
REVENUE									
Financing Revenue	-	-	-	(27,428)	(27,428)	-	-	(27,428)	0.0%
Taxation	(213,464)	(220,641)	(220,641)	(9,992)	(230,633)	-	-	(230,633)	4.5%
Grants	(3,796)	(4,000)	(4,000)	2,000	(2,000)	-	-	(2,000)	(50.0%)
Recoveries and Donations	(29,014)	(20,000)	(20,000)	(3,200)	(23,200)	-	-	(23,200)	16.0%
User Fees and Service Charges	(22,642)	(22,000)	(22,000)	(3,000)	(25,000)	-	-	(25,000)	13.6%
Reallocated Revenue	-	-	-	(17,250)	(17,250)	-	-	(17,250)	0.0%
Total REVENUE	(268,916)	(266,641)	(266,641)	(58,870)	(325,511)	-	-	(325,511)	22.1%
Total BIA	-	-	-	-	-	-	-	-	0.0%
TOTAL LEVY REQUIREMENTS	-	-	-	-	-	-	-	-	0.0%

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13

2021 - 2029

Capital Budget Forecast



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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 the completion of the related fiscal impact studies. The forecast does not incorporate any of the legislative changes that were made through the introduction of Bill 108, the More Homes, More Choice Act, as the detailed regulations related to that Act have yet to be released.

The 9-year capital forecast has a gross value of \$802.9 million that has been funded through a variety of revenue 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 continue through to the end of the forecast as the Halton Urban Structure Plan (HUSP) lands progress towards built-out and intensification occurs. 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 38, 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 Regional infrastructure to support growth in Halton. Before Boyne can be built out and the first phase of the Sustainable Halton lands commenced, another allocation program will be required. Options for an allocation program are expected to be reviewed by Regional Council in late 2019, and as such the capital forecast assumes an allocation program will proceed in 2020.

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 within the Derry Green Business Park and the 401 Industrial Business Park, along with commercial and institutional development within the Bristol, Sherwood and Boyne secondary plan areas.

As referenced on page 37 of the Capital Budget Summary, the secondary planning processes for the Milton Education Village (MEV), Agerton and the Trafalgar areas within the Sustainable Halton Lands have been proceeding throughout 2019. Environmental fieldwork for the

Britannia West area has also been initiated in 2019. The infrastructure requirements and financing options for these areas will be identified through the secondary and tertiary planning processes along with the associated fiscal impact analyses. Once identified, they will be quantified and incorporated into future capital forecasts.

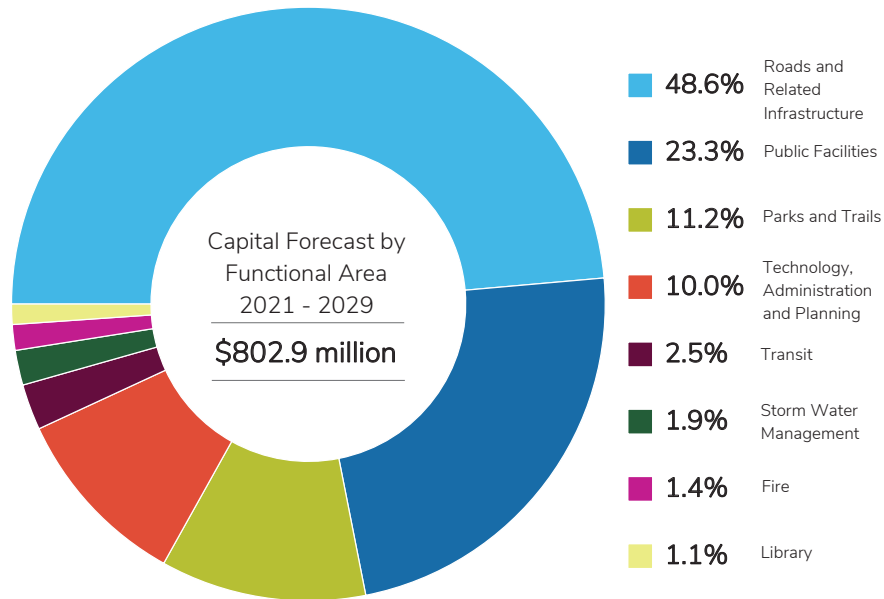
Long term planning for greenfield and intensification growth is essential to Milton's future. The forecast includes investment of \$9.6 million in numerous planning studies to ensure Milton's growth results in a healthy, prosperous, innovative community that has a good balance of urban residential, employment, commercial and multi-use development areas.



Overview

Capital Forecast Expenditures

The capital investment that is expected over the nine year forecast is \$802.9 million and includes investment in various classes of assets that are required to meet the service needs of the growing community. As depicted in the following graph, 83.0% of the total forecast is directly related to roads, public facilities, parks and trails.



Overview

Top Ten Projects in the Forecast

The top ten significant investments included in the nine year forecast amount to \$399.5 million and are identified below:

Project	Forecast (in millions)
C339000 Asphalt Overlay Program - Construction	\$ 92.0
C592211 Boyne Community Centre	56.5
C330138 Major Road Rehabilitation Program	53.3
C340047 Fifth Line (Derry Road to Britannia Road)	41.3
C595001 Transit Operations Centre	34.7
C521139 Escarpment View Lands (Formerly CMHL Property)	30.7
C591100 Town Hall Construction/Expansion	28.8
C340054 Main Street (Fifth Line to Sixth Line)	28.3
C340060 Sixth Line (Hwy 401 to Derry Road)	17.7
C340046 Fifth Line (Hwy 401 to Derry Road)	16.4
Total	\$ 399.5

The top ten projects demonstrate Milton's commitment to balance investment between growth and infrastructure renewal. New facilities, roads expansions and parks represent 64% of the top ten investments, while the infrastructure renewal projects of asphalt overlay and major road rehabilitation comprise 36%.



Overview

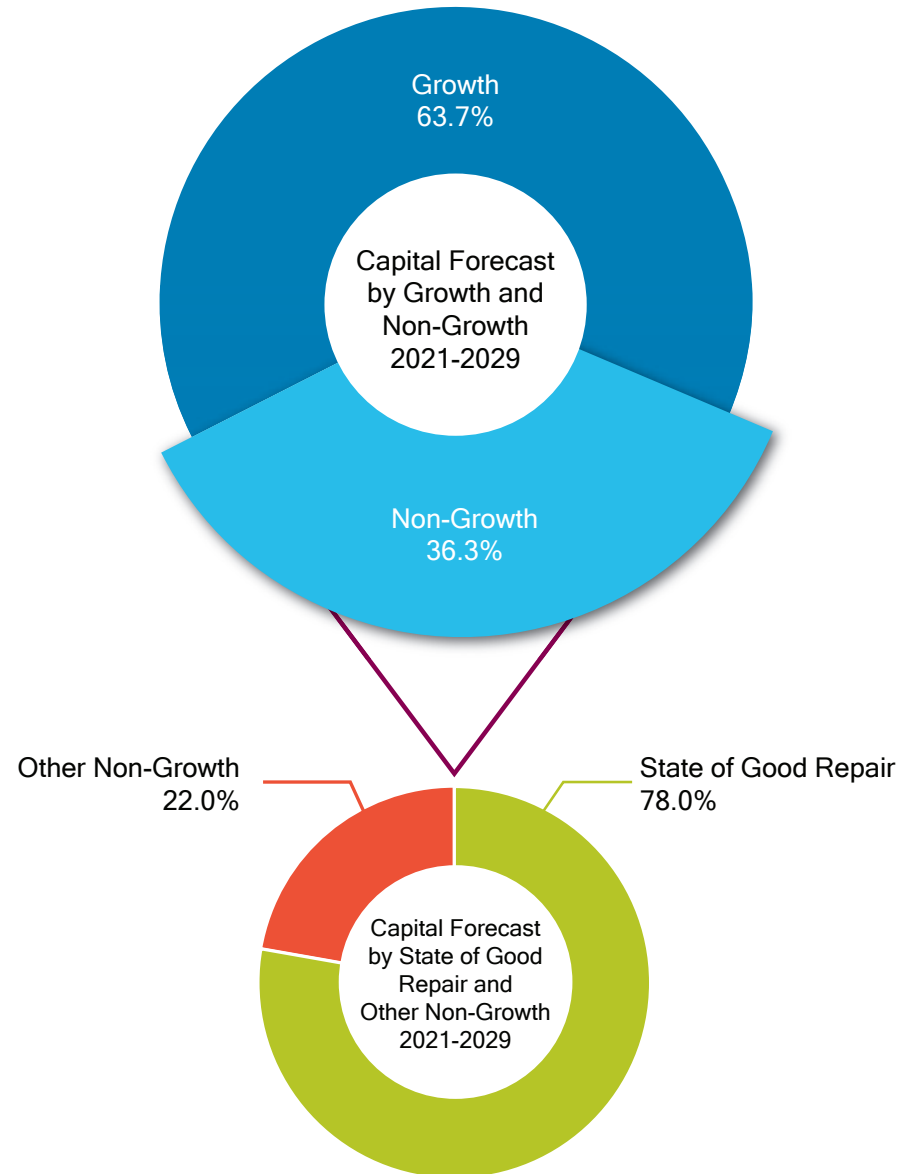
Capital Forecast Project Breakdown - Growth and Renewal

As illustrated in the following graph, 63.7% (\$511.5 million) of the capital forecast is related to growth projects and 36.3% (\$291.8 million) is related to non-growth. Of the non-growth amount, 77.9% is attributable to infrastructure renewal projects while the remaining 22.1% is related to non-renewal projects such as new technologies, studies and strategic/master plans.

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 36, 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 2021 and upon completion, all core assets will be included in Milton's AMP.

The capital forecast reflects many of the infrastructure renewal requirements identified in the existing asset management plans, including \$183.9 million for roads and bridges redevelopment, \$37.3 million for operations and transit fleet replacement along with \$32.9 million for facilities redevelopment.

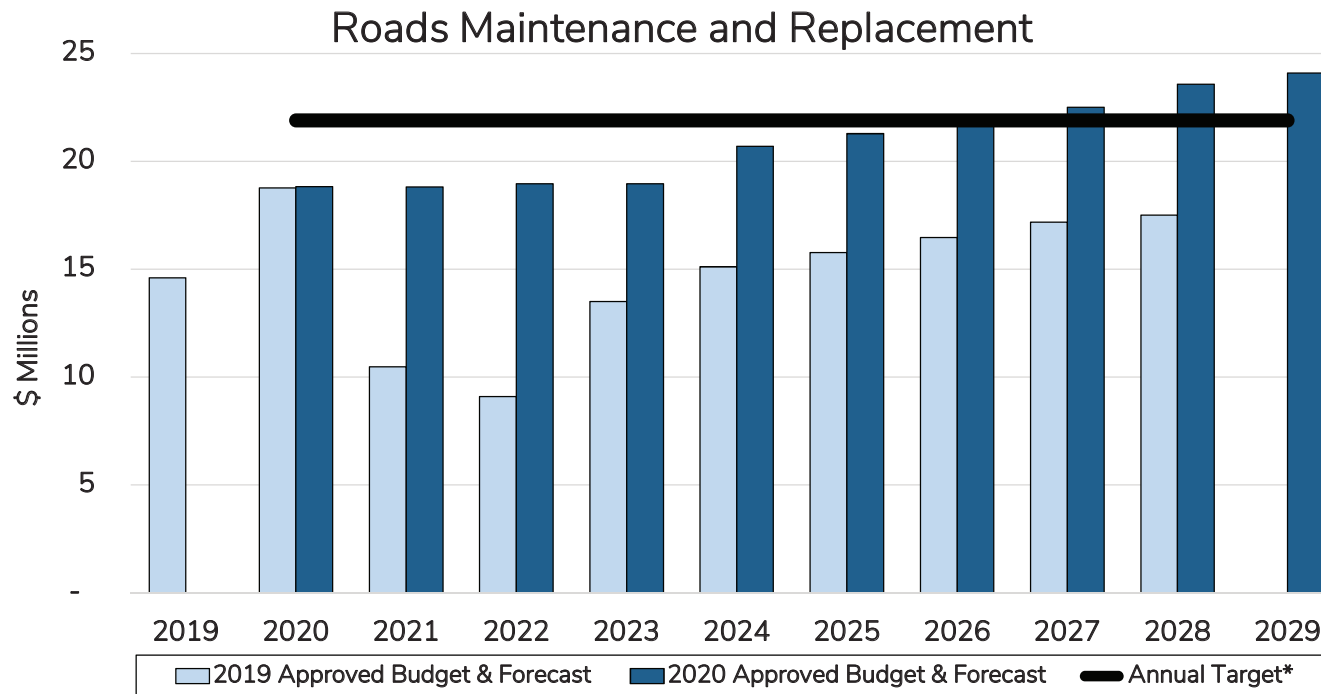


Overview

Roads Maintenance and Replacement

In 2019 the Town updated its State of Road Infrastructure report through report ENG-018-19. That report identified the replacement value of the Town's network of \$1.1 billion and an annual investment requirement of \$21.9 million in order to sustain the assets over the complete lifecycle. As new roads are added through construction or assumption the target will increase and will be reflected in State of the Road Infrastructure reports which occur every several years.

As shown in the following chart the Town is allocating an additional \$52M in the road maintenance and replacement programs over the next 10 years when compared to the forecast from the 2019 budget with the majority of the funding coming from the infrastructure renewal reserve and debentures. It is important to note the forecast focuses more on reconstruction in the early years before the overlay program approaches its target levels in 2026 and even with the additional funding the average annual investment reflected is approximately \$1.0 million per year below the target.

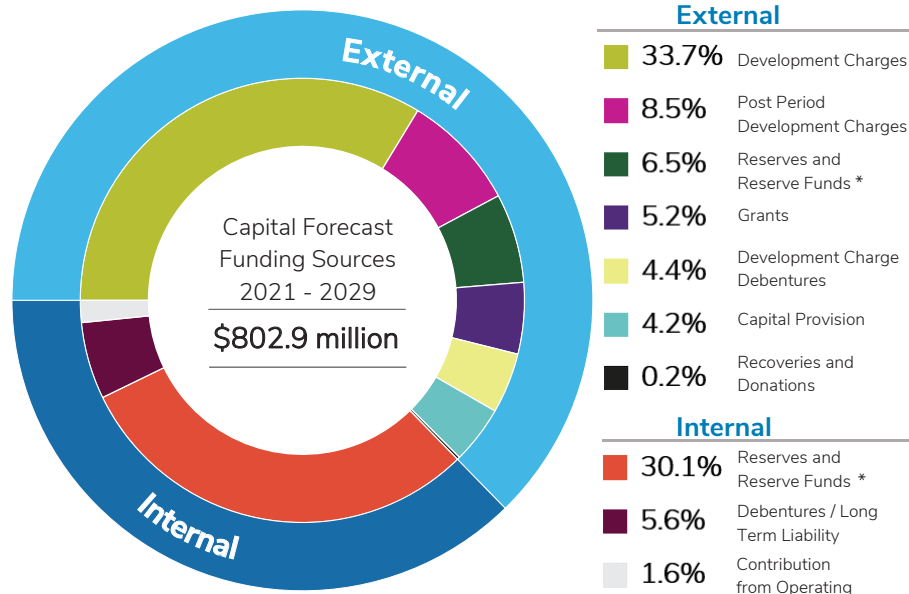


* Annual target per the State of the Roads Infrastructure Council Report, ENG-018-19.

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 62% 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 \$271.0 million as well as development charge debentures of \$35.0 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. As previously discussed in the Capital Budget Summary the capital budget and forecast has been prepared under the existing legislation as the final implications and future revenue streams from Bill 108, the More Homes, More Choice Act, are currently unknown as detailed regulations have yet to be released.

Post period development charges for projects supporting growth beyond 2025 represent an additional \$68.9 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. \$33.5 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 36.5% of the total funding. Over half of this funding is from the Infrastructure Renewal Reserve, Ontario Lottery Corporation Proceeds (OLG) Reserve Fund and the Equipment Replacement 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 2020 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 \$80.0 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 utilized funding received from the Federal Gas Tax program (FGT) to finance road infrastructure projects in the capital budget and forecast. The nine year capital forecast is projected to use \$34.6 million of FGT funding to help build and revitalize roads and bridges.

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 2021-2029 capital forecast totals \$80.0 million. Of this amount, \$45.0 million is non-growth debt, including tax supported and Property Transactions Reserve Fund debt, and \$35.0 million is growth related debentures to be serviced from future Development Charge and Cash-in-lieu of Parkland revenues.

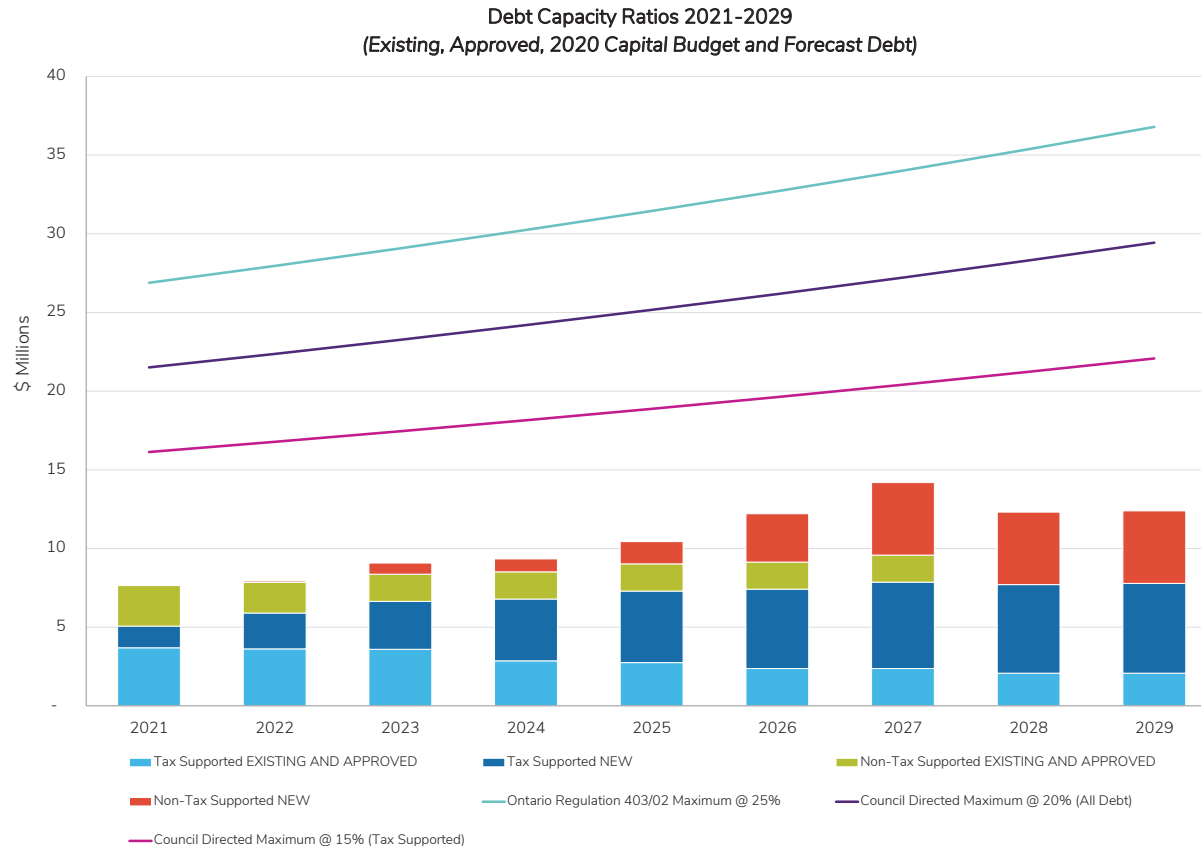


Overview

Debt Capacity

As previously discussed in the Capital Budget Summary section on pages 27 to 29, 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.

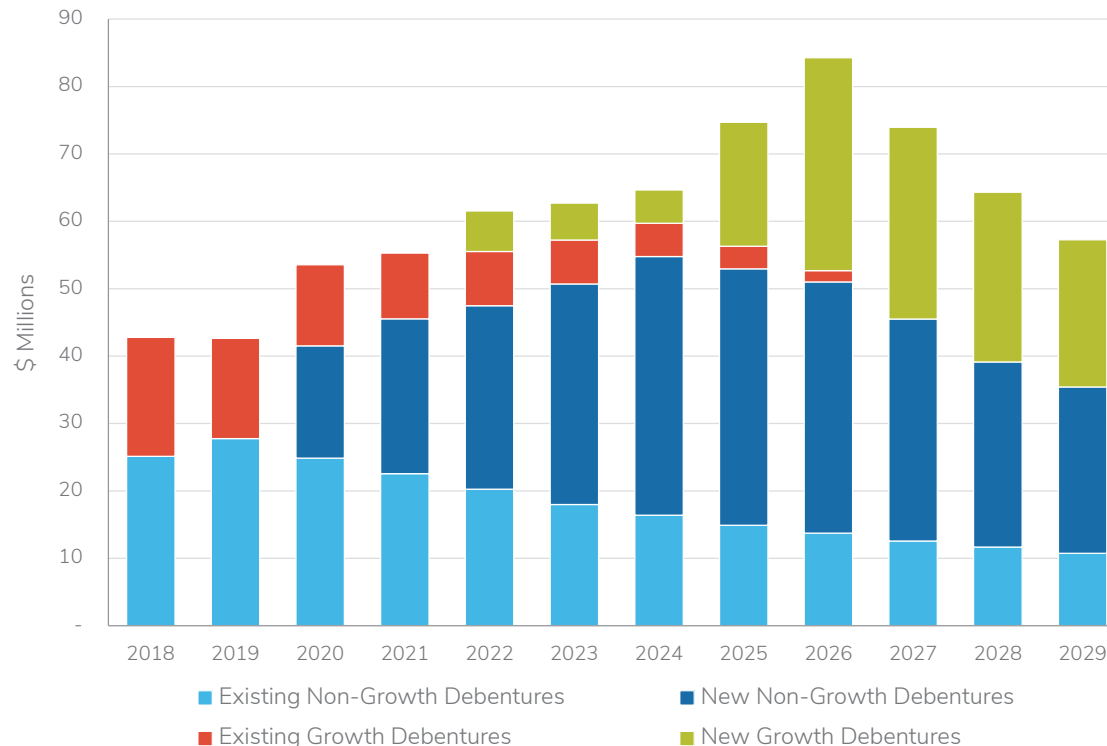


Overview

The following graph depicts Milton's annual debenture principal outstanding by debenture type forecast. Non-growth debentures will experience a gradual increase in principal outstanding over the first four years of the forecast before they start declining in 2025. Additional growth related debentures are projected starting in 2022 and are expected to reach a peak in 2026 before starting a gradual decline. Overall, debenture principal outstanding is anticipated to gradually increase to \$84.3 million in 2026 before declining to \$57.2 million in 2029.

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	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Executive Services									
Office of the CAO									
C100102 Corporate Strategic Plan			207,030				207,030		
C100118 Sundry Land Acquisitions		8,590,200							
C100128 Strategic Plan Implementation				155,128				155,128	
Total Office of the CAO		8,590,200	207,030	155,128			207,030	155,128	
Fire Fleet Equipment Replacement									
C700100 Chief Officers Vehicles	78,020		78,020			78,020			78,020
C700101 Replace/Refurbish Tanker Trucks					723,109			114,726	
C700107 Replace/Refurbish Pumper/Rescue Units			875,500		2,626,500	54,631			
C700109 Replace Fire Prevention Vehicles						148,043			
C700112 Replace Pick-Up Trucks	169,147		81,422		87,725		162,843	87,725	
C700115 Aerial Replacement/Refurbishment						1,934,181			
C700121 Water Supply Unit Replacement			179,166						
C700122 Trailer Replacement			20,844				6,415		
C700123 Rescue Truck Replacement/Refurbishment		927,000		767,350	81,422				
C700125 Training Vehicle Replacement		78,020							
C700126 Off Road Vehicle Replacement						51,479			
C700128 Replace Special Operations Radio Vehicle			81,422						
C700130 Utility Vehicle Replacement	81,422							81,422	
Total Fire Fleet Equipment Replacement	328,589	1,005,020	1,316,374	767,350	3,518,756	2,336,376	169,258	283,873	78,020
Fire - Replacement									
C720100 Rapid Intervention Equipment Replacement					15,450				
C720101 Helmet Replacement							17,510		
C720102 Breathing Apparatus Replacement					37,080		89,610		
C720103 Hazardous Material Equipment Replacement			25,750		25,750				
C720115 Thermal Image Camera Replacement			28,840						
C720118 Firefighting Hose Replacement				41,200					
C720120 Vehicle Extrication Equipment Replacement				61,800					
C720122 Special Operations Equipment Replacement	25,750			25,750					
C720123 Personal Protective Clothing Replacement					245,140				
C720124 Firefighting Equipment Replacement		12,360					12,360		
C720127 Defibrillators Replacement	56,650							56,650	
C720128 Emergency Medical Equipment Replacement		12,360			12,360				
C720135 Air Monitoring Replacement	14,420			16,480			16,480		
C720148 Generators & Lighting Equip Replacement	15,450								
C720153 Fire Prevention Equipment Replacement	56,650								
C720157 Bunker Gear Replacement - Employee Turnover	28,297	28,297	28,297	28,297	28,297	28,297	28,297	28,297	28,297
C720159 Battery & Radio Parts Replacement	15,450	15,450				15,450	15,450		
Total Fire - Replacement	212,667	68,467	82,887	173,527	364,077	43,747	179,707	84,947	28,297
Fire - Growth									
C730158 Specialized Equipment Training Structure Growth		36,050							
Total Fire - Growth		36,050							
Fire									
C740101 Electronic Accountability System	47,380								
C740102 Dry Hydrant Systems			20,600						
C740103 Commission of Fire Accreditation			20,600						
Total Fire	47,380		41,200						
Total Executive Services	588,636	9,699,737	1,647,491	1,096,005	3,882,833	2,380,123	555,995	523,948	106,317

Forecast Summary by Department

Description	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Corporate Services									
Finance									
C200100 Development Charges Study					257,500				
C200101 Asset Management Plan	180,250					257,500			
C200103 Program Based Budgeting	77,250								
C200111 User Fee Update	67,980	73,645				67,980	73,645		
C200123 Special Financial Studies	195,700	309,000			185,400				
C200124 Legislated DC Exemptions	1,958,091	1,399,177	1,643,875	2,182,001	1,259,132	1,248,678	1,261,863	1,215,000	1,215,000
Total Finance	2,479,271	1,781,822	1,643,875	2,182,001	1,702,032	1,574,158	1,335,508	1,215,000	1,215,000
Human Resources									
C220104 Employee Strategic Development		30,900		30,900		30,900		30,900	
C220106 Compensation Plan		87,550					87,550		
C220108 Pay Equity Review		51,500					51,500		
C220109 Health and Safety Audit/Implementation	46,350	30,900	30,900	46,350	30,900	30,900	46,350	30,900	30,900
C220110 Workplace Accommodation	15,450	15,450	15,450	15,450	15,450	15,450	15,450	15,450	15,450
Total Human Resources	61,800	216,300	46,350	92,700	46,350	77,250	200,850	77,250	46,350
Information Technology									
C240003 Technology Strategic Plan		78,610				78,610			
C240004 Technology Replacement/Upgrade	206,000	206,000	309,000	206,000	206,000	309,000	206,000	206,000	309,000
C240005 Phone System Changes/Upgrade	154,500	83,430	83,430	83,430	83,430	83,430	83,430	83,430	83,430
C240006 PC Workstation Complement Changes	28,840	28,840	28,840	28,840	28,840	28,840	28,840	28,840	28,840
C240009 E-Services Strategy/Implementation	164,800	164,800	164,800	164,800	164,800	164,800	164,800	164,800	164,800
C240011 GIS Service Delivery	159,650	180,250	180,250	200,850	200,850	221,450	221,450	221,450	221,450
C240014 Application Software Update	82,400	82,400	92,700	92,700	92,700	103,000	103,000	103,000	103,000
C240015 Legacy Systems				77,250		3,605,000			3,090,000
C240025 Photocopiers		154,500					206,000		
C240027 Radio Communications		103,000				103,000			
C240028 Milton Air Photo Mapping		36,050		36,050		36,050		36,050	
C240119 Enterprise Content Management	721,000	669,500	257,500	180,250	180,250	180,250	180,250	180,250	180,250
C240120 Enterprise Contact Management	51,500	25,750	25,750	25,750	25,750	25,750	25,750	25,750	25,750
C240121 Emergency Operations Centre	50,310		36,050				36,050		
C240122 Open Data Initiative	15,450	15,450	15,450	15,450	15,450	15,450	15,450	15,450	15,450
C240123 Mobile Parking Enforcement	20,600	20,600	20,600	20,600	20,600	20,600	20,600	20,600	20,600
C240124 Agenda Management System	223,866	10,300	10,300	10,300	10,300	10,300	10,300	10,300	10,300
C240125 Human Resources Information System	2,183,491	1,081,500	25,750	25,750	25,750	25,750	25,750	25,750	25,750
C241100 Department Specific Initiatives	288,400	370,800	370,800	370,800	370,800	370,800	370,800	370,800	370,800
C241102 Property Tax System	27,810	27,810	27,810	27,810	27,810	27,810	27,810	27,810	27,810
C241103 Building Public Portal Implementation	486,373								
C241104 Financial Enterprise Systems	170,980	222,480	170,980	170,980	170,980	170,980	170,980	170,980	170,980
C241105 Recreation Management System	25,750	25,750	25,750	25,750	25,750	25,750	25,750	25,750	25,750
C241106 Fire Department Emergency Systems	82,400	82,400	82,400	82,400	82,400	82,400	82,400	82,400	82,400
C241107 Building and Permit Systems	103,000	103,000	103,000	103,000	103,000	103,000	103,000	103,000	103,000
C242001 Facilities Infrastructure and Networking	777,650	777,650	1,570,750	777,650	777,650	777,650	777,650	777,650	777,650
C242002 Tech Infrastructure - Server Hardware	568,560	568,560	568,560	568,560	568,560	568,560	568,560	568,560	568,560
C242003 Enterprise Licencing and Compliance	257,500	257,500	257,500	257,500	257,500	257,500	257,500	257,500	257,500
Total Information Technology	6,850,830	5,376,930	4,427,970	3,552,470	3,439,170	7,395,730	3,712,120	3,506,120	6,663,070

Forecast Summary by Department

Description	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Legislative & Legal Services									
C260002 Impact on Regulatory Framework Study				82,400					
C260003 Council Orientation Program		21,115				21,115			
C260004 Records Management/MFIPPA Compliance	77,250								
C260005 Compliance/Enforcement Lean Six Sigma			22,660						
C260006 Town Clerk's Policy/Procedure Manual	24,205								
C260007 Multi-Year Accessibility Plan		21,012					21,012		
C260008 Ward Boundary Review				68,289					
Total Legislative & Legal Services	101,455	42,127	22,660	150,689		21,115	21,012		
Total Corporate Services	9,493,356	7,417,179	6,140,855	5,977,860	5,187,552	9,068,253	5,269,490	4,798,370	7,924,420
Engineering Services									
Eng Serv Administration									
C300109 Transportation Master Plan			255,440					255,440	
C300110 Development Eng & Parks Standards Manual		61,800			61,800				
C300112 Central Business District Study-Roads	45,047								
C300113 Central Business District Study-SWM	45,047								
Total Eng Serv Administration	90,094	61,800	255,440		61,800			255,440	
Urban Roads Redevelopment									
C330108 Bronte Street (Main St to Steeles Ave)	6,068,760	3,902,670							
C330138 Major Road Rehabilitation Program			760,140	8,000,010	8,500,590	8,500,590	8,499,560	9,000,140	10,000,270
C330141 Victoria Street (Bronte St to James St)	829,076								
C330142 Elizabeth Street (Victoria St to Main St)	893,523								
C330143 High Point Drive (Hwy 25 to Parkhill Dr)		138,063	1,010,061						
C339000 Asphalt Overlay Program - Construction	7,500,000	12,500,000	10,500,000	9,500,000	9,500,000	10,000,000	10,500,000	11,000,000	11,000,000
C339001 Asphalt Overlay Program - Design	291,960	288,453	201,955	302,966	218,767	213,174	266,185	159,271	256,044
C500101 Gateway Implementation								37,080	236,244
Total Urban Roads Redevelopment	15,583,319	16,829,186	12,472,156	17,802,976	18,219,357	18,713,764	19,265,745	20,196,491	21,492,558
Urban Roads Growth									
C340002 Bronte St (Britannia to Louis St Laurent)	46,865	144,612							
C340013 Main St (Bronte to James)								354,417	3,032,308
C340020 Thompson Road (Louis St Laurent to Derry Rd)			102,297	270,099					
C340030 Louis St Laurent Avenue (Tremaine Rd to Bronte St)	44,599	144,612							
C340032 Louis St Laurent Avenue (Bronte St to RR25)	46,453	144,612							
C340038 Louis St Laurent Avenue (James Snow Pkwy to Fifth Line)			4,705,510						
C340041 Fifth Line (Main Street to Trudeau Drive)					745,205	6,370,241			
C340046 Fifth Line (Hwy 401 to Derry Road)	2,512,813	6,925,333	6,922,758						
C340047 Fifth Line (Derry Road to Britannia Road)				19,146,212	22,136,142				
C340054 Main Street (Fifth Line to Sixth Line)			437,750	13,585,700		14,278,890			
C340060 Sixth Line (Hwy 401 to Derry Road)						1,895,715	445,886	15,393,237	
C340061 Sixth Line (Derry Road to Britannia Rd)							998,103	387,960	6,010,040
C340070 Louis St. Laurent Extension (Fifth Line to Sixth Line)				868,805		12,855,265			
Total Urban Roads Growth	2,650,730	7,359,169	12,168,315	33,870,816	22,881,347	35,400,111	1,443,989	16,135,614	9,042,348

Forecast Summary by Department

Description	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Rural Roads Redevelopment									
C350005 Appleby Line	379,664		3,033,856						
C350008 Surface Treatment Program	1,012,490	1,012,490	1,012,490	1,012,490	1,012,490	1,012,490	1,012,490	1,012,490	1,012,490
C350126 Campbell Ave (Canyon Rd to Campbellville Rd)									
C350128 Expanded Asphalt Program - Construction	1,346,849	571,092	1,925,050	1,420,266	1,475,840	1,491,479	1,614,358	1,736,722	951,207
C350133 Expanded Asphalt Program - Design	152,876	212,315	171,893	123,043	240,781	259,105	277,429	295,753	297,961
Total Rural Roads Redevelopment	2,891,879	1,795,897	6,143,289	2,555,799	2,729,111	2,763,074	2,904,277	3,044,965	2,261,658
Active Transportation Growth									
C380108 Boyne Pedestrian Railway Crossing	163,533	5,029,490							
C381000 Boyne Multiuse (Asphalt Trails in Greenlands System) Lit - West side of 16 Mile Creek	81,987	808,183	81,987	808,183					
C381001 Boyne Limestone Trails in Greenlands System (West, Tremaine Road to 16 Mile Creek)	331,826	313,694							
C381002 Boyne Pedestrian Bridge - Minor Crossing	30,784	303,617							
C381003 Boyne Limestone Trails in Greenlands System (East, 16 Mile Creek to JSP)	36,514	359,944	36,514	359,944					
C381004 Boyne Multiuse (Asphalt Trails in Greenlands System Lit - East side 16 Mile Creek	62,827	608,145	62,827	608,145	62,827	608,145			
Total Active Transportation Growth	707,471	7,423,073	181,328	1,776,272	62,827	608,145			
Bridges/Culverts									
C390112 Bridge/Culvert Rehab Needs - Construction	293,347	293,347	293,347	293,347	293,347	293,347	293,347	293,347	293,347
C390122 Second Line Nassagaweya Bridge: 1.5km N of 10 Side Road (Structure 63)		452,659							
C390123 25 SR Bridge: 0.1km W of Guelph Line (Structure 62)	86,469	277,142							
C390127 Sixth Line Nassagaweya Culverts (Structures 113 and 118)	2,099,161								
C390128 Bridge/Culvert Rehab Needs - Design	105,472	105,472	105,472	105,472	105,472	105,472	105,472	105,472	105,472
Total Bridges/Culverts	2,584,449	1,128,620	398,819	398,819	398,819	398,819	398,819	398,819	398,819
Storm Water Management Rehabilitation									
C430001 Stormwater Pond Maintenance	816,275	816,275	816,275	800,516	816,275	816,275	816,275	816,275	800,516
C430003 Storm Sewer Network Program - Design	292,981	292,981							
C430004 Storm Sewer Network Program - Construction		2,772,810	2,590,203						
C430005 Stormwater Management Pond Condition Assessment Study				195,700					195,700
Total Storm Water Management Rehabilitation	1,109,256	3,882,066	3,406,478	996,216	816,275	816,275	816,275	816,275	996,216
Storm Water Management Growth									
C440105 Stormwater Management - Sherwood	108,550	108,550							
C440106 Stormwater Management - Boyne	121,963	121,963	121,963	121,963	121,963				
C440107 Stormwater Management - Derry Green (BP2)	109,985	109,985	109,985	109,985	109,985	109,985	109,985	109,985	
Total Storm Water Management Growth	340,498	340,498	231,948	231,948	231,948	109,985	109,985	109,985	
Traffic									
C400102 Traffic Infrastructure	71,709	71,709	71,709	71,709	71,709	71,709	71,709	71,709	71,709
C400110 Traffic Safety Services Review	60,117	60,117	60,117	60,117	60,117	60,117	60,117	60,117	60,117
C400112 Pedestrian Crossover (PXO) Program	97,699	97,699	97,699	97,699	97,699	97,699	97,699	97,699	97,699
C400113 New Traffic Signals	339,954	339,954	339,954	339,954	339,954	339,954	339,954	339,954	339,954
C400114 Preemption Traffic Control System	39,480	39,480	39,480	39,480	39,480	39,480	39,480	39,480	39,480
C400115 Signal Interconnect Program	172,796	172,796	58,746	58,746	58,746	58,746	58,746	58,746	58,746
C400120 Preemption Traffic Control Equipment Replacement									99,048
Total Traffic	781,755	781,755	667,705	667,705	667,705	667,705	667,705	667,705	766,753
Streetlighting									
C410100 Street Lighting	63,598	63,598	63,598	63,598	63,598	63,598	63,598	63,598	63,598
C410200 Street Light/Pole/Underground Power Renewal	60,529	60,529	60,529	60,529	60,529	60,529	60,529	60,529	60,529
Total Streetlighting	124,127	124,127	124,127	124,127	124,127	124,127	124,127	124,127	124,127

Forecast Summary by Department

Description	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Parking									
C420105 Parking Structure		1,755,290	6,388,183	6,388,183					
Total Parking		1,755,290	6,388,183	6,388,183					
Fleet Equipment Replacement									
C450111 Ice Resurfacer - Replacement			113,300		113,300		226,600		
C450117 1 Ton Crew Dump Truck	309,000	77,250	154,500	77,250	77,250	77,250	386,250	427,450	195,700
C450118 1/2 Ton Pick Ups Replacement	46,350		92,700	92,700	92,700	46,350		139,050	
C450121 Tandem Axle Trucks		920,707	603,189	301,594	603,189		1,577,177	402,534	904,974
C450123 Landscape Trailer	9,476	9,476	18,952	42,951	18,952	9,476	94,966	55,311	30,076
C450126 Gradalls, Back Hoes and Attachments				90,640			113,300	66,950	
C450127 3/4 Ton Pick Ups Replacement	226,600		169,950	56,650	169,950	226,600	226,600	169,950	
C450128 Zero Turning Radius Mowers		308,794		94,760	44,290	47,380	71,070	149,350	165,830
C450129 Mower Replacement		59,328				30,900		47,380	
C450130 Farm Tractors	94,760		175,100				94,760	94,760	
C450132 Multifunction Tractor	64,993	144,200	175,100	182,310		11,330	20,085	144,200	
C450135 Farm Tractor/Loader				267,800	111,240	103,000	55,363		515,000
C450137 Trackless Front Mower Deck		25,750	89,610				12,360		
C450139 Facility Maintenance Van - Replacement									52,010
C450145 Ball Diamond Groomer			25,750	35,020		9,270	25,750		
C450148 Enforcement Vehicles	63,448	31,724	31,724	121,128			95,172	31,724	
C450149 Sign Truck	329,600		88,580			88,580			
C450150 Haul All/Packer	158,620					158,620		158,620	
C450151 Skidsteer Loader With Attachments	20,600					77,250			
C450152 Poly Plow		9,785							
C450153 Tractor Attachments			86,932	25,956		74,881	17,510		41,200
C450155 Sweepers/Flushers							726,150	386,250	
C450156 Gator Utility Vehicle - Replacement		41,200	20,600						
C450158 Brush Chipper - Replacement	53,560								
C450160 Fleet Mechanic Equipment								37,595	
Total Fleet Equipment Replacement	1,377,007	1,628,214	1,845,987	1,388,759	1,230,871	960,887	3,743,113	2,311,124	1,904,790
Fleet Equipment Growth									
C460116 Ice Resurfacer					98,005				
C460130 Enforcement Vehicles - Growth	25,155								
C460133 Animal Shelter Vehicle	38,770								
C460200 Provision for Parks Growth Fleet	310,672	393,892	333,015	268,561	297,445				
C460201 Provision for Operations Growth Fleet	751,971	805,684	805,684	429,698	787,536				
Total Fleet Equipment Growth	1,126,568	1,199,576	1,138,699	698,259	1,182,986				
Park Preservation									
C470001 Park Improvements	48,410	81,886	81,886	81,886	81,886	81,886	81,886	81,886	81,886
C470002 Tennis Court Upgrades	72,100	72,100	72,100						
Total Park Preservation	120,510	153,986	153,986	81,886	81,886	81,886	81,886	81,886	81,886
Forestry									
C330134 EAB Implementation Strategy	302,804								
C510139 Urban Forestry Management				63,860					
Total Forestry	302,804			63,860					

Forecast Summary by Department

Description	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Transit									
C550100 Transit Study			210,532					210,532	
C550104 Transit Bus Pads	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192	27,192
C550108 Transit Bus Stop-Retrofit	72,512								
Total Transit	99,704	27,192	237,724	27,192	27,192	27,192	27,192	237,724	27,192
Transit Fleet Replacement									
C560110 Transit Bus Non Growth: Refurbishment			175,100	350,200	175,100	175,100	350,200	612,850	175,100
C560120 Transit Bus Non Growth: Replacement		3,756,606		1,981,434			454,217		1,775,172
C560121 Transit Support Vehicles - Replacement				144,973			36,451		
C560122 Specialized Transit Bus Non Growth						684,473	342,236		
Total Transit Fleet Replacement		3,756,606	175,100	2,476,607	175,100	859,573	1,183,104	612,850	1,950,272
Transit Fleet Growth									
C570101 Transit Bus	3,302,389	1,320,955	1,320,955	1,320,955	1,320,955				
Total Transit Fleet Growth	3,302,389	1,320,955	1,320,955	1,320,955	1,320,955				
Total Engineering Services	33,192,560	49,568,010	47,310,239	70,870,379	50,212,306	61,531,543	30,766,217	44,993,005	39,046,619
Community Services									
Comm Serv Administration									
C500105 Parks Master Plan Update		28,064				28,064			
C500106 Recreation Master Plan (DC)	77,250			77,250					
C500117 Intensification Study - Parks							75,234		
C500119 Central Business District Study - Recreation	56,384								
C500121 Service Strategy	59,669					59,669			
C500128 Facility Audit Update	260,552							260,552	
Total Comm Serv Administration	453,855	28,064		77,250		87,733	75,234	260,552	
Parks Redevelopment									
C510102 Playground Upgrades	80,331								
C510134 Omagh Park Redevelopment	762,858								
C510135 Kingsleigh Park Redevelopment	548,983								
C510148 Coulson Park Redevelopment	364,186								
C510149 Coxie Park Redevelopment	425,093								
C510150 Moorelands Park Redevelopment		44,165	290,426						
C510152 Baldwin Park Redevelopment				58,433	415,230				
C510153 Chris Hadfield Park Redevelopment			87,236	636,597					
C510160 Lions Sports Park Redevelopment									160,165
C510165 Trudeau Park Redevelopment					58,478	415,230			
C510166 Beaty Trail Park Redevelopment					61,718	418,510			
C510169 Watson Park Redevelopment							415,230		
C510170 McDuffe Park Redevelopment						58,478	415,230		
C510171 Wallbrook Park Redevelopment							58,478	415,230	
C510172 Harwood Park Redevelopment							58,478	415,230	
C510173 Hutchinson Park Redevelopment								58,478	415,230
C510174 Barclay Park Redevelopment								58,478	415,230
Total Parks Redevelopment	2,181,451	44,165	377,662	695,030	535,426	950,696	947,416	947,416	990,625

Forecast Summary by Department

Description	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Parks Growth									
C520103 Playground Growth	166,790	166,790	140,989	140,989	140,989				
C520123 Escarpment View Lands (Formerly Jannock Property)	188,202	2,225,736	1,901,539						
C520202 Cemetery				342,703					
C521136 Community Park Derry Green		691,550	5,973,813						
C521139 Escarpment View Lands (Formerly CMHL Property)	1,953,759	9,949,142	5,897,190	7,416,868	5,483,424				
C522133 District Park West - Boyne		779,000	9,875,766						
C522134 District Park East - Boyne		305,039	3,392,041		305,039	3,392,041			
C524001 Walker Neighbourhood Park - Boyne		178,627	1,846,402						
C524003 Cobban Neighbourhood Park - Boyne	184,786	1,917,221							
C524004 Bowes Neighbourhood Park - Boyne				186,213	1,929,046				
C525046 Clarke - VS#6 (13)(Derry Road/Fourth Line Landowners)			52,050	524,358					
C525073 Milton Heights 2C - North			52,052	524,358					
C525074 Milton Heights 2C - South				52,052	524,358				
C525080 Park Development Village Squares-Boyne		86,221	893,523	1,189,408	425,207	382,096			
C525087 Boyne Village Square # 3	382,096								
C525090 Community Park - Milton Heights			201,248	2,042,826					
Total Parks Growth	2,875,633	16,299,326	30,226,613	12,419,775	8,808,063	3,774,137			
Trails Redevelopment									
C530101 Implementation Trails Master Plan	116,981				116,981				
Total Trails Redevelopment	116,981				116,981				
Trails Growth									
C540002 New Trail Development			732,992						
C540102 Linear Park Multi Use Trail - Coates South (4b)	376,443								
C540110 Milton Heights Tributary Trails		137,564	1,044,076						
C540111 Derry Green Union Gas Pipeline Easement		145,539	1,291,268	1,129,147					
Total Trails Growth	376,443	283,103	3,068,336	1,129,147					
Facilities Redevelopment Civic									
C581100 Corporate Office Furniture & Equipment	134,930	134,930	134,930	134,930	134,930	134,930	134,930	134,930	134,930
C581127 Civic Facilities Improvements	201,495	23,447	384,430	210,591	695,910	443,542	422,622	282,970	1,552,999
C581130 Heritage Property Restoration	58,798								
C581149 Accessibility Improvements	90,697	90,697	90,697	90,697	108,843	108,843	109,052	111,646	111,646
Total Facilities Redevelopment Civic	485,920	249,074	610,057	436,218	939,683	687,315	666,604	529,546	1,799,575
Facilities Redevelopment Recreation									
C582100 Seniors Centre Asset Restorations	85,491	85,547	82,766	85,548	102,591	102,591	102,591	102,591	102,869
C582103 Leisure Centre Cardio/Weight	25,750	25,750	25,750	25,750	30,900	30,900	30,900	30,900	30,900
C582105 Leisure Centre Upgrades	272,077	238,720	153,884		560,766	90,207			34,296
C582124 Rotary Park Community Centre	171,396	45,090	42,496	39,568		12,625			28,307
C582134 Memorial Arena Facility Improvements	461,723	210,963	82,279		207,382	2,577,668	69,085		90,817
C582145 Community Halls Facility Improvements	71,778	50,821			60,594				
C582147 John Tonelli Sports Centre Facility Improvements	101,306	251,976	186,808	24,764	114,971	129,123	1,290,495	1,987,431	19,598
C582148 Milton Sports Centre Facility Improvements	1,538,323	168,248	1,549,919	1,723,362	913,699	652,893	1,016,907	830,931	
C582154 Milton Tennis Club				210,472					94,335
C582160 Mattamy National Cycling Centre Improvements	154,500	30,686			1,625,729				244,743
C582162 Sherwood Community Centre Facility Improvements				329,290	82,324	82,324	82,324	82,324	82,324
C582166 Milton Indoor Turf Centre Improvements	39,140	552,139							
Total Facilities Redevelopment Recreation	2,921,484	1,659,940	2,123,902	2,438,754	3,698,956	3,678,331	2,592,302	3,034,177	728,189

Forecast Summary by Department

Description	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Facilities Redevelopment Arts/Cultural									
C583101 FirstOntario Arts Centre Milton Facility Improvements						175,651			
Total Facilities Redevelopment Arts/Cultural						175,651			
Facilities Redevelopment Engineering									
C584105 Civic Operations Centre Facility Improvements	87,827	87,827	87,827	63,575	87,827	36,886	89,195	89,195	118,387
C584106 Sand and Salt Facility									1,408,753
Total Facilities Redevelopment Engineering	87,827	87,827	87,827	63,575	87,827	36,886	89,195	89,195	1,527,140
Facilities Redevelopment Fire									
C587114 Fire Halls Facility Improvements		103,391	392,883	19,842	48,696		163,154	775,668	152,440
Total Facilities Redevelopment Fire		103,391	392,883	19,842	48,696		163,154	775,668	152,440
Facilities Redevelopment Library									
C588201 Beaty Branch Improvements				178,558					882,547
Total Facilities Redevelopment Library				178,558					882,547
Facilities Growth Civic									
C591100 Town Hall Construction/Expansion	793,064	10,385,518	8,787,568	8,813,072					
C591106 Animal Shelter							2,323,929		
Total Facilities Growth Civic	793,064	10,385,518	8,787,568	8,813,072			2,323,929		
Facilities Growth Recreation									
C592202 Community Centre Implementation Strategy	141,170								
C592211 Boyne Community Centre				2,197,660	25,414,304	28,847,677			
C592212 Indoor Soccer - Air Supported	4,686,656								
C592215 Seniors Centre Expansion						2,339,221			
Total Facilities Growth Recreation	4,827,826			2,197,660	25,414,304	31,186,898			
Facilities Growth Engineering									
C594105 Civic Operations Centre		990,192	4,240,078	4,239,986					
Total Facilities Growth Engineering		990,192	4,240,078	4,239,986					
Facilities Growth Library									
C598000 Library - New Branch Buildings				335,432	4,161,253	4,562,177			
C598001 Main Library Expansion							4,661,005		
Total Facilities Growth Library				335,432	4,161,253	4,562,177	4,661,005		
Facilities Growth Transit									
C595001 Transit Operations Centre	11,307,321	23,349,201							
Total Facilities Growth Transit	11,307,321	23,349,201							
Total Community Services	26,427,805	53,479,801	49,914,926	33,044,299	43,811,189	45,139,824	11,518,839	5,636,554	6,080,516

Forecast Summary by Department

Description	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Planning & Development									
Planning									
C900103 Res/Non-Res Take Up/Land Needs Study								307,664	642,550
C900104 Sustainable Halton Land Base Analysis									
C900110 Official Plan Review	446,536					446,536			
C900119 Comprehensive ICI Study								298,161	
C900132 Zoning By-Law Review		286,554							2,438,255
C900175 Sustainable Halton Subwatershed Study									
C900180 BP4 SP - Water & Wastewater Servicing					121,787				
C900181 BP4 SP - FSEMS (SWM & Enviro Mgmt Strategy)					154,546				
C900182 BP4 SP - Transportation Plan					367,478				
C900183 BP4 SP - Fisheries Compensation Plan					94,477				
C900184 BP4 SP - Secondary Plan					449,538				
C900185 BP4 SP - Parks & Open Space Study					154,546				
C900186 BP4 SP - Urban Design Guidelines					110,869				
C900187 BP4 SP - Subwatershed Study-Indian Creek Update					504,700				
C900198 Britannia E/W - LT Developer Liability Repayment			2,766,237						
Total Planning	446,536	286,554	2,766,237		1,957,941	446,536		605,825	3,080,805
Total Planning & Development	446,536	286,554	2,766,237		1,957,941	446,536		605,825	3,080,805
Library									
Library									
C800100 Automation Replacement	75,118	85,099	96,655	99,807	96,655	115,566	68,289	93,503	64,087
C800103 Collection - New				968,075	968,075	484,036	484,036		
C800104 Shelving - New				121,522	60,760				
C800111 Library Services Master Plan				47,277				47,277	
C800121 Collection - Replacement	408,910	424,360	458,350	493,370	516,030	526,330	536,630	547,960	559,290
C800122 Expansion - Computer Equipment					31,838				
C800123 New Branch Computer Equipment				78,795	78,795				
C801311 Furniture Replacement		20,600				30,900			
C801312 Library Service Delivery Strategy Implementation	300,472								
Total Library	784,500	530,059	555,005	1,808,846	1,752,153	1,156,832	1,088,955	688,740	623,377
Total Library	784,500	530,059	555,005	1,808,846	1,752,153	1,156,832	1,088,955	688,740	623,377
Total Capital Budget and Forecast	70,933,393	120,981,340	108,334,753	112,797,389	106,803,974	119,723,111	49,199,496	57,246,442	56,862,054

Forecast Revenues by Type

	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Developer Funding	\$ 29,696,209	\$ 56,071,637	\$ 67,254,596	\$ 69,660,033	\$ 51,570,729	\$ 61,352,450	\$ 8,107,277	\$ 17,354,253	\$ 12,277,508	\$ 373,344,692
Reserves & Reserve Funds	24,021,467	42,226,346	28,151,613	28,886,084	31,937,814	34,184,025	34,235,903	34,537,531	35,181,874	293,362,657
Debentures / Long Term Liability	7,784,048	6,385,012	8,318,432	9,250,162	4,227,397	4,209,802	1,242,794	345,443	3,201,747	44,964,837
Grants & Subsidies	7,530,681	8,731,180	3,645,681	3,682,041	3,422,206	3,304,459	4,172,259	3,116,138	4,225,000	41,829,645
Development Charge Debentures	-	6,000,000	-	-	14,000,000	15,000,000	-	-	-	35,000,000
Recoveries & Donations	738,455	96,525	73,970	409,300	67,125	-	-	64,556	-	1,449,931
Contribution from Operating	1,162,533	1,470,640	890,461	909,768	1,578,703	1,672,375	1,441,263	1,828,521	1,975,925	12,930,189
Total Funding	\$ 70,933,393	\$ 120,981,340	\$ 108,334,753	\$ 112,797,389	\$ 106,803,974	\$ 119,723,111	\$ 49,199,496	\$ 57,246,442	\$ 56,862,054	\$ 802,881,951



14

2021 - 2022

Operating Budget Forecast



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Overview

Based on continuation of the service levels reflected in 2020, pressure on the tax levy in the amounts of \$6.3 million and \$6.7 million are projected for each of 2021 and 2022. 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 and the reversal of one time funding used in the 2020 budget to manage financial pressures.

The projected pressure on the tax levy 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 \$0.8 million of the levy pressure in 2021 and \$2.4 million in 2022. These levels of assessment growth are lower than the Town's recent history and reflective of recent declines in development activity. A return to higher levels is anticipated in 2023 based on the current outlook. 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 page 340, the Town can expect a tax rate pressure of \$23.71 and \$24.54 per \$100,000 of residential assessment in each of 2021 and 2022 in order to maintain existing service levels. These forecasted impacts translate to an estimated 9.0% and 8.6% impact at the local level in those years. The forecasted pressures outlined herein for the three year period ending 2022 are consistent with the analysis incorporated in the fiscal impact assessments that have been prepared for the Town.

The multi-year forecast is presented through the budget process to help inform the decisions made with respect to the current year's approval. At this stage pressures have been presented based on anticipated need and without mitigation through further deferrals, service level reductions or stabilization via reserve transfers. Staff will continue to refine assumptions

as the 2021 budget is developed and will review options available to appropriately manage the projected tax pressures.



Overview

Operating Budget Forecast

Component	2021			2022			Comments
	Net Levy Impact \$ (000's)	Residential Tax per \$100K of Assessment*	% Change	Net Levy Impact \$ (000's)	Residential Tax per \$100K of Assessment*	% Change	
Prior Year Tax Levy	\$68,887	\$262.17		\$76,000	\$285.88		
Inflation and Base Adjustments:							
Inflation (MPI)	\$1,902	\$7.16	2.73%	\$2,090	\$7.63	2.67%	Inflation based on Municipal Price Index (MPI) and other miscellaneous status quo items.
Non-recurring & Reversal of One-Time Transfers	\$1,074	\$4.04	1.54%	\$50	\$0.18	0.06%	Reversal of one-time funding from stabilization reserves included 2020 budget (\$0.5M transit, \$0.3M roads, \$0.4M library), reversal of transfer to reserve of additional assessment growth dollars from 2020 (-\$0.5M), planned reductions of contribution from Provincial Gas Tax to fund equipment replacements per CORS-056-17 (\$0.1M) and other miscellaneous items.
Service Delivery Review	\$150	\$0.56	0.22%	\$425	\$1.55	0.54%	Conversion of half seasonal operations workers to full time in each of 2021 and 2022 and implementation of increased side street plowing in 2022.
Service Enhancements	\$169	\$0.64	0.24%	\$0	\$0.00	0.00%	Introduce Transit Master Plan recommendations (re-allocation of low performing routes, Home-to Hub service, cross boundary service), Environment and Sustainability position, and Road Safety campaign.
Infrastructure Deficit	\$1,000	\$3.76	1.43%	\$1,000	\$3.65	1.28%	Funding to gradually reduce the infrastructure deficit outlined in existing asset management plan.
Other Base Adjustments	(\$210)	(\$0.79)	-0.30%	\$0	\$0.00	0.00%	Expected additional revenue from adjustments to cost recovery agreements (\$150K), and implementation of solar panels at Sherwood Community Centre (\$60K).
Total Inflation and Base Adjustments	\$4,085	\$15.37	5.86%	\$3,565	\$13.01	4.55%	
Growth Related:							
State of Good Repair for Constructed & Assumed Assets	\$1,269	\$4.77	1.82%	\$2,061	\$7.52	2.63%	Lifecycle contributions to reserves based on budgeted and assumed assets in order to prevent a further increase in the infrastructure funding deficit.
Expanded Service Delivery to Growth Areas	\$936	\$3.52	1.34%	\$1,520	\$5.54	1.94%	Costs (materials, contracts, staffing, etc.) of expanding service to growth areas e.g. road and park maintenance; expansion of transit to Derry Green & Boyne areas in 2022 (\$600K).
New Fire Crew	\$440	\$1.66	0.63%	\$448	\$1.63	0.57%	One new fire crew in each of 2021 and 2022.
Other Growth-Related Impacts	\$383	\$1.44	0.55%	\$1,496	\$5.46	1.91%	Funding for legislated development charge exemptions (\$200K), changes in subdivision revenue and tax writeoffs; Human Resource Information System in 2022 (\$750K).
Total Growth Related	\$3,028	\$11.39	4.35%	\$5,525	\$20.16	7.05%	
Total Increase in Levy	\$7,113	\$26.76	10.21%	\$9,090	\$33.16	11.60%	
Total Tax Levy	\$76,000	\$288.93		\$85,090	\$319.05		
Estimated Assessment Growth (net of reductions)**	(\$810)	(\$3.05)	-1.16%	(\$2,362)	(\$8.62)	-3.01%	Forecast assessment growth based on updated residential growth forecast and expected industrial/commercial development.
Forecasted Net Tax Levy Increase Required	\$6,303	\$285.88	9.04%	\$6,728	\$310.43	8.59%	

* Based on 2019 CVA values per 2019 Final Tax Levy By-law and Tax Policy update, CORS-026-19. 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.).

Overview

The key assumptions used to prepare the operating budget forecast are outlined in a table on page 343 and the main impacts of projected increases to the tax levy are summarized below.

Inflation and Base Adjustments

Included in the operating forecast are inflationary impacts to the base budget from the prior year. The inflation index used in the forecast is the Municipal Price Index (MPI). The MPI is an inflationary index based specifically on the mix of goods and services purchased by the Town calculated as a weighted average of price increases for each component in the Town's budget. A detailed review and update to the Town's MPI is calculated and presented annually, typically through the Budget Call Report. For purposes of forecasting inflationary pressures, a high level update to the 2020 MPI was done to reflect current index information available or, where information was not available, an average of historical indices was used.

All one-time funding and other non-recurring items included in the 2020 budget are planned to be reversed through the 2021 budget. The significant reversals include:

- \$0.5 million contribution from the Tax Rate Stabilization Reserve related to realizing the gross savings of reallocating low performing transit routes
- \$0.4 million contribution from the Library Tax Rate Stabilization Reserve related to easing financial pressures in 2020 from the new Sherwood branch library
- \$0.3 million contribution from the Tax Rate Stabilization Reserve related to the one-time funding of the lifecycle provision for the expansion of sections of Thompson Road, Louis St. Laurent and Fifth Line
- (\$0.5) million additional assessment growth revenues over initial projections transferred to Tax Rate Stabilization Reserve
- \$0.1 million contribution from the Provincial Gas Tax to fund equipment replacements per CORS-056-17

- \$0.3 million other one time budget reductions in 2020 primarily related to IT capital projects such as the property tax replacement system and the recreation software replacement system where the costs of maintenance and service agreements are not expected to fully impact the operating budget until 2021

A number of service level increases that had previously been requested by Council or identified as part of various master plans or reports were unable to be accommodated through the 2020 budget. Those service level changes have been included in the forecast as follows:

- Service Delivery Review Recommendations
 - o \$0.3 million increase to convert seasonal operations workers to full time (phased over 2021 and 2022)
 - o \$0.3 million increase related to increased service levels for side street plowing as identified in the Service Delivery Review (2022)
- Service Enhancements
 - o Transit Master Plan Recommendations
 - (\$0.5) million reduction from re-allocation of low performing routes
 - \$0.3 million increase from introduction of Home-to-Hub service
 - \$0.2 million increase from introduction of Cross-Boundary Service
 - o \$0.1 million increase from addition of Climate/Sustainability position
 - o \$2,500 increase from implementation of Road Safety Improvements

Potential efficiencies reflected in the Service Delivery Review will be introduced following further review and Council consideration.

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.

Overview

Included in Other Base Adjustments is additional revenue anticipated to be received from funding arrangements, and anticipated savings related to the planned installation of solar panels on the Sherwood Community Centre.

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 the assets, resulting in incremental amounts of \$1.3 million and \$2.1 million in each of 2021 and 2022, 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 2021 and 2022 of \$0.9 million and \$1.5 million respectively. This includes an allowance of \$0.35 million in each of the years for the addition of new positions (CORS-043-17). The expansion of transit service to the Derry Green and Boyne areas is expected to result in \$0.6 million of additional operational costs in 2022.

The operating forecast also allows for an additional fire crew in each of 2021 and 2022. These crews were originally identified for the years 2019 and 2020, however due to budget pressures have been deferred.

Other growth related costs include:

- An additional transfer of \$0.2 million in both 2021 and 2022 to the Capital Works reserve to provide for sufficient funds for the legislated development charges exemptions. As per the Development Charges Act and the Town's Development Charge By-law, certain forms of development are exempt from paying development charges (DC's). For these developments, the Town must fund the amount that would otherwise have been collected through DC's.

- The implementation of technology projects intended to create efficiencies for the Town including a new Agenda Management System (\$0.05K impact in 2021) and Human Resource Information System (\$750K impact in 2022)
- Miscellaneous other growth related costs such as changes in subdivision revenue related to planned development activity and a growth in tax write-offs.

Assessment Growth

Offsetting a portion of the costs in the forecast will be the incremental property tax revenue that is generated through the assessment growth realized from new developments and property revitalizations. The Town is currently seeing lower assessment growth values than has been historically achieved and this trend is expected to continue through 2021.

While residential growth is projected to increase in 2021, there is an average of a two-year difference between the time of application of a development and the year in which it is recognized on the returned tax roll for budget purposes. Similarly, in the Industrial/Commercial area, growth is projected to increase through 2020 and 2021 but there is generally a three-year lag before these properties will be on the tax roll for budgetary purposes. In both cases the timing delay takes into consideration the time from application to the occupancy upon which the final assessment value is based. Given the current growth projections, the Town is expected to return to higher assessment growth revenues in 2023.

Overview

2021 - 2022 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 2020 budget
- Increases for salaries and benefits have been applied to reflect contractual agreements and current market adjustments		- Supplementary Taxes	Flat line at 2020 budget
- \$350,000 for new positions in 2021 and 2022 to address growth needs and KPMG's review findings (CORS-078-15 and CORS-043-17)		- Railway Taxes	Flat line at 2020 budget
<u>Administrative</u>		<u>Grants and Interest Income</u>	
- Increase at the rate of 2.0% (CPI)		- Flat line at the 2020 Budget	
<u>Financial Expenses</u>		<u>Payments in Lieu (PIL)</u>	
- Debt Charges	As per debt schedules and capital forecast	- Flat line at the 2020 Budget	
- Transfer to Capital	Based on capital forecast	<u>Provincial Offences Act (POA) Revenue</u>	
- Transfer to Reserves	Increase at a rate of 2.29%, 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	- Flat line at the 2020 Budget	
<u>Purchased Goods and Services</u>		<u>User Fees</u>	
- Increase at the rates per the 2020 MPI		- User fees - increased by 2.29% (rate of estimated MPI)	
- Incremental roadway maintenance costs for 41 new lane kilometres in 2021 and 1 new lane kilometre in 2022		<u>Recoveries/Donations</u>	
- Increases for utilities, fuel and insurance costs are based on anticipated rate increases		- Flat line at the 2020 budget with the exception certain funding arrangements	
<u>Transit</u>		<u>Finance</u>	
- Implement and annualize operating impacts for capital acquisitions		- Per unit fee increased at the same rates as non-union compensation	
<u>Facilities</u>		- Transfer to Capital indexed by assessment growth and inflation	
- Implement operating impacts from growth facilities		<u>Assessment</u>	
- Fire Station No. 5 planned to be in operation in the summer of 2020		- Residential -	
<u>Parks</u>			
- Implement operating impacts from growth projects		2021	874 units @ \$ 431,641 * 2019 Final Tax Rate
		2022	1,367 units @ \$ 431,371 * 2019 Final Tax Rate
		- ICI -	
		2021	373,420 sq. ft. @ \$ 157 * 2019 Final Tax Rate
		2022	1,776,418 sq. ft. @ \$ 126 * 2019 Final Tax Rate
		- Net Annual Growth -	
		2021	1.18% Includes anticipated assessment losses
		2022	3.03% Includes anticipated assessment losses

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15

Reserves and
Reserve Funds



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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.

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.

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 2020 capital budget includes nearly \$60 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 397 to 410. 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.

As illustrated in the table, stabilization reserves are anticipated to increase through 2020 by \$0.4 million.

Stabilization Reserves	Dec 31, 2018 Balance	Dec 31, 2019 Estimated Balance	Projected 2020 Activity	Dec 31, 2020 Estimated Balance
Tax Rate Stabilization	\$ 2,284,945	\$ 3,136,253	\$ 72,242	\$ 3,208,495
Election	120,729	307,247	190,248	497,495
Winter Control	1,467,022	1,467,022	-	1,467,022
Building Rate Stabilization	3,996,632	2,428,241	128,748	2,556,990
Total Stabilization Reserves	\$ 7,869,329	\$ 7,338,763	\$ 391,238	\$ 7,730,001

Funding from the Tax Rate Stabilization Reserve is being utilized during 2020 to mitigate financial pressures in the Operating Budget. Further details on this can be found on pages 54 to 55 and 66 to 67 of the Operating Budget Summary section. Offsetting the outflow is a transfer into the Tax Rate Stabilization from the estimated surplus investment income however based on the projected market conditions over the short to medium term this may not be a sustainable source of funding. In addition, through budget deliberations, Council approved transferring the additional \$492,206 in assessment growth revenues into the Tax Rate Stabilization Reserve resulting from the net taxable assessment growth estimates increasing from 1.75% to 2.487%.

The Building Rate Stabilization ending balance is projected to increase slightly. Revenues from developer building activities are expected to decline in 2020 relative to the 2019 budget however the shortfall will be offset by managing expenditures within the Building Department. The operating budget continues to provide an annual contribution to the Election reserve resulting in an increase in the reserve projected balance.

Stabilization reserves below the target levels reduce the Town's ability to respond to large fluctuations in the annual operating budget. As illustrated in the following table, both the Tax Rate Stabilization and Building Rate Stabilization reserves are underfunded when compared against the target balances identified in the Reserve and Reserve Fund Policies.

	Dec 31, 2020 Estimated Balance	Reserve Target	Surplus/ (Shortfall) to Target	Policy Target Definition
Tax Rate Stabilization	\$ 3,208,495	\$ 5,881,933	\$ (2,673,439)	10% of previous years tax levy
Building Rate Stabilization	2,556,990	7,288,674	(4,731,684)	Two (2) years of Building Department Expenses
Total	\$ 5,765,484	\$ 13,170,607	\$ (7,405,123)	

The Tax Rate Stabilization Reserve is projected to gradually increase over the forecast, however will remain short of the target. Additional transfers from excess investment income per Financial Management – Financial Principles Policy 110 are allocated to this reserve. Ideally, these funds would be transferred to support the capital program as the interest earned is largely attributable to balances within Capital 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.

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 2020 is anticipated to be \$4.7 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 close the gap by 2025, assuming the current growth projections occur.

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 2020 to \$9.6 million primarily driven by increases in the Legal Matters, Per Unit Processing Fees and Insurance reserves as illustrated in the following table. Contributions from operating to these reserves are budgeted to continue through 2020 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, 2018 Balance	Dec 31, 2019 Estimated Balance	Projected 2020 Activity	Dec 31, 2020 Estimated Balance
Legal Matters	\$ 1,047,871	\$ 1,341,837	\$ 313,753	\$ 1,655,590
Per Unit Development Processing Fee	1,702,702	1,491,187	194,987	1,686,174
Insurance	1,285,741	1,413,151	140,151	1,553,302
WSIB	1,339,615	1,254,080	-	1,254,080
Working Funds	1,064,000	1,064,000	-	1,064,000
Training	357,803	357,803	-	357,803
Growth Related Resources	2,130,258	2,068,158	(46,350)	2,021,808
Total Corporate Use Reserves	\$ 8,927,990	\$ 8,990,216	\$ 602,541	\$ 9,592,757

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 36 to 38 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 2020 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 \$1.8 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.

Overview

As illustrated in the following table, the capital reserves are anticipated to increase through 2020 due to the incremental lifecycle costing contributions to the Infrastructure Renewal reserve along with the deferral of a number of capital projects that were originally forecasted for 2020 in consideration of Bill 108, the More Homes, More Choice, Act, 2019 and to manage the financial pressures in 2020 as new growth-related projects are generally accompanied with an incremental operating budget impact. Offsetting a portion of the increase is a decline in the Property Transactions reserve fund to fund a portion of the land acquisition costs for the Transit Facility.

Capital Reserves	Dec 31, 2018 Balance	Dec 31, 2019 Estimated Balance	Projected 2020 Activity	Dec 31, 2020 Estimated Balance
Infrastructure Renewal	\$ 2,999,090	\$ 4,964,416	\$ 3,602,764	\$ 8,567,180
Municipal Building Components	6,985,976	7,959,833	1,097,774	9,057,607
Capital Provision	13,820,035	13,259,979	871,312	14,131,291
Capital Works	3,870,531	4,746,595	(465,420)	4,281,175
Transit and Transportation	1,399,048	1,786,420	(362,304)	1,424,116
Computer Requirements	993,369	1,141,744	51,214	1,192,958
Equipment Replacement	7,534,058	6,079,845	261,356	6,341,201
Municipal Buildings Replacement	290,843	435,265	742,171	1,177,436
Cash-in-lieu of Parkland	7,047,084	8,973,926	381,479	9,355,405
Property Transactions	11,583,285	11,278,149	(3,164,127)	8,114,022
Cash-in-lieu of Parking	315,012	321,456	6,429	327,885
Cash-in-lieu of Storm Water Management	45,726	46,661	933	47,594
Ontario Lottery Corporation Proceeds	7,108,077	6,626,280	3,084,359	9,710,638
Development Charges	47,190,171	20,559,404	(3,361,984)	17,197,420
Total Capital Reserves	\$ 111,182,306	\$ 88,179,973	\$ 2,745,956	\$ 90,925,929

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 spent following approval and in accordance with the guidelines of each program. The balances reflected in the following table include outstanding commitments.

Government Funded Reserves	Dec 31, 2018 Balance	Dec 31, 2019 Estimated Balance	Projected 2020 Activity	Dec 31, 2020 Estimated Balance
Ontario Community Infrastructure Fund	\$ 594,046	\$ 643,691	\$ (643,691)	\$ -
Provincial Gas Tax	355,582	503,834	(246,968)	256,866
Provincial Government Transfer	128,291	-	-	-
Federal Government Transfer	-	-	-	-
Federal Gas Tax	3,868,368	6,174,398	(3,607,811)	2,566,587
Total Government Funded	\$ 4,946,288	\$ 7,321,923	\$ (4,498,471)	\$ 2,823,453

As previously discussed in the Capital Budget Summary on page 27, 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 and the remaining funds have been allocated to the capital program. 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 2020 as funds are withdrawn to fund transit scheduling software that was identified through the 2019-2023 Milton Transit Service Review and Master Plan Update report, ENG-021-19 and to extend the \$0.1 million transfer to operating to offset a previously identified impact associated with lifecycle contributions related to the increased cost of bus replacements, CORS-056-17. The \$0.1 million to fund increased lifecycle contributions was originally anticipated to end in 2019 however due to tax rate levy pressures in 2020 will be phased out in 2021.

The Federal Gas Tax reserve fund balance is expected to decrease significantly by the end of 2020 as funds are allocated and spent on infrastructure projects within the capital program.

Overview

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, 2018 Balance	Dec 31, 2019 Estimated Balance	Projected 2020 Activity	Dec 31, 2020 Estimated Balance
Perpetual Maintenance	\$ 590,637	\$ 602,720	\$ 3,771	\$ 606,492
Aggregate Permit Fees	451,562	451,562	(170,310)	281,252
Sportsfield Development	33,830	44,259	(29,519)	14,740
Arts Programming	15,784	16,106	-	16,106
Investment in the Arts	824,672	606,867	(93,885)	512,981
Mayor's Legacy Fund	88,445	90,254	1,805	92,059
Total Program Specific	\$ 2,004,931	\$ 1,811,768	\$ (288,138)	\$ 1,523,631

Program specific reserve balances are projected to decline during 2020 as funds from the Aggregate Permit Fees reserve are used to support the capital program and funds from the Investment in the Arts reserve 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, 2018 Balance	Dec 31, 2019 Estimated Balance	Projected 2020 Activity	Dec 31, 2020 Estimated Balance
Library Tax Rate Stabilization	\$ 2,187,331	\$ 2,187,331	\$ (345,774)	\$ 1,841,557
Library Capital Works	539,138	669,621	85,621	755,242
DBIA Surplus	86,962	86,962	(27,428)	59,534
Seniors' Fundraising	76,429	71,429	-	71,429
Milton District Hospital Expansion	431,173	368,591	(58,210)	310,381
Total Boards and Committees	\$ 3,321,034	\$ 3,383,934	\$ (345,791)	\$ 3,038,144

The Library Tax Rate Stabilization is projected to decline in an effort to ease the financial pressures for the 2020 budget year and defer the impact of opening the new Sherwood branch to 2021. The Library Tax Stabilization reserve is projected to end 2020 with a balance of \$1.8 million, which is higher than the target balance for the reserve of \$0.2 million.

Overview

Summary of Projected 2020 Activity

Revenues into the Town's reserves and reserve funds are anticipated to amount to \$102 million in 2020, 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 Fund. 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 \$95 million from reserves and reserve funds are anticipated in 2020 to fund the 2020 capital program as well as committed funds not yet transferred from prior year capital budget approvals. Approximately 66% of the transfers are from the development charge reserve funds and will be used support the 2020 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 \$6.5 million are forecast for 2020 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.

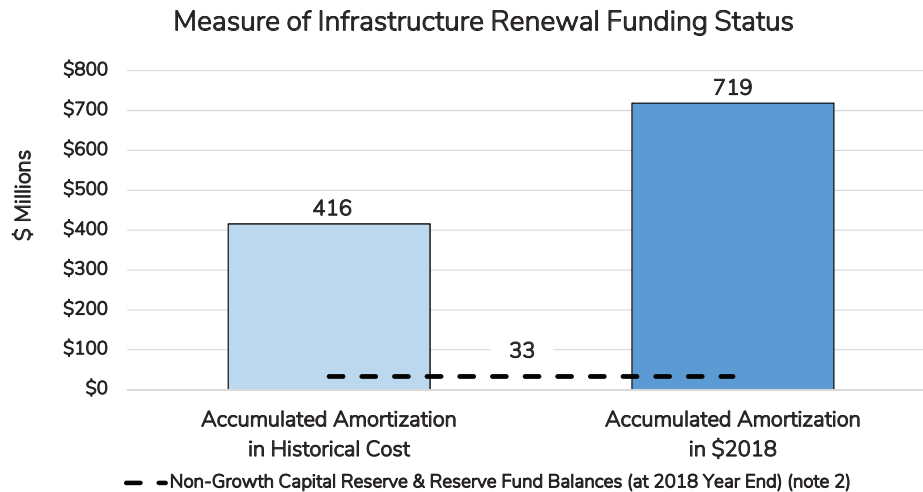
Reserves and Reserve Funds Forecast

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 2020 operating budget, the asset management plan, and the Town's financial policies, 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 also been utilized to fund the capital forecast. In addition, 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 the aforementioned funding strategies not be implemented, the reserve and/or capital project forecasts would require reductions.

Overview

The Town's asset base continues to grow and at the end of 2018, the Town's tangible capital asset net book value is approximately \$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 \$416 million in historical cost (\$719 million in 2018 dollars) as shown in the chart below and presented through the Budget Call Report, CORS-049-19.



Note 1: \$2018 cost based on inflating each assets historic cost using MFOA deflator tables
 Note 2: Non-Growth includes Town funded (eg: tax based) and externally funded (eg: gas tax, OLG)

Developer funded reserves including Development Charge reserve funds and the Capital Provision reserve, experience a decline with the balances increasing towards 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 early in the forecast period. 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. Developer funded reserves projections have been prepared reflecting the Town's existing development charge by-laws. Once the full impacts of Bill 108 are known the impacts will be incorporated into future budget and forecasts. Similarly the revenues and investments in infrastructure that are associated with the Sustainable Halton lands have also been excluded from the 2020 Budget, and will be introduced following approval of the related fiscal impact studies.

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 Budget Forecast section on pages 324 to 326. A review of the Town's current treasury policies is scheduled for 2019/2020 as noted in CORS-041-18.

Schedule of Movement - Reserves

Reserves	Dec 31, 2018 Balance	Dec 31, 2019 Estimated Balance	Projected 2020 Activity					Dec 31, 2020 Estimated Balance	
			Interest Earned	Contribution from Revenue	Other Revenue	Transfer to Capital	Transfer to Revenue		Debt Payments
Reserves									
Tax Rate Stabilization	\$ 2,284,945	\$ 3,136,253	\$ -	\$ 997,380	\$ -	\$ -	\$ (925,138)	\$ -	\$ 3,208,495
Infrastructure Renewal	2,999,090	4,964,416	-	6,602,764	-	(3,000,000)	-	-	8,567,180
Library Tax Rate Stabilization	2,187,331	2,187,331	-	-	-	-	(345,774)	-	1,841,557
Library Capital Works	539,138	669,621	-	577,936	-	(492,315)	-	-	755,242
Legal Matters	1,047,871	1,341,837	-	313,753	-	-	-	-	1,655,590
Per Unit Development Processing Fee	1,702,702	1,491,187	-	763,187	-	-	(568,200)	-	1,686,174
Election	120,729	307,247	-	190,248	-	-	-	-	497,495
Winter Control	1,467,022	1,467,022	-	-	-	-	-	-	1,467,022
Insurance	1,285,741	1,413,151	-	140,151	-	-	-	-	1,553,302
WSIB	1,339,615	1,254,080	-	138,714	-	-	(138,714)	-	1,254,080
Municipal Building Components	6,985,976	7,959,833	-	2,148,658	-	(1,050,884)	-	-	9,057,607
Capital Provision	13,820,035	13,259,979	-	3,361,805	-	(760,769)	(1,729,724)	-	14,131,291
Capital Works	3,870,531	4,746,595	-	6,624,883	-	(7,090,303)	-	-	4,281,175
Transit and Transportation	1,399,048	1,786,420	-	518,341	-	(880,645)	-	-	1,424,116
Computer Requirements	993,369	1,141,744	-	512,357	-	(461,143)	-	-	1,192,958
Equipment Replacement	7,534,058	6,079,845	-	4,037,376	-	(3,776,020)	-	-	6,341,201
Working Funds	1,064,000	1,064,000	-	-	-	-	-	-	1,064,000
Aggregate Permit Fees	451,562	451,562	-	1,000	-	(171,310)	-	-	281,252
DBIA Surplus	86,962	86,962	-	-	-	-	(27,428)	-	59,534
Seniors' Fundraising	76,429	71,429	-	-	-	-	-	-	71,429
Training	357,803	357,803	-	-	-	-	-	-	357,803
Growth Related Resources	2,130,258	2,068,158	-	-	-	(46,350)	-	-	2,021,808
Municipal Buildings Replacement	290,843	435,265	-	823,110	-	(80,939)	-	-	1,177,436
Total Reserves	\$ 54,035,060	\$ 57,741,742	\$ -	\$ 27,751,663	\$ -	\$ (17,810,678)	\$ (3,734,978)	\$ -	\$ 63,947,749

Note: Transfer to Capital includes 2020 capital budget transfers and prior year commitments.

Schedule of Movement - Reserve Funds

Reserve Funds	Dec 31, 2018 Balance	Dec 31, 2019 Estimated Balance	Projected 2020 Activity					Dec 31, 2020 Estimated Balance	
			Interest Earned	Contribution from Revenue	Other Revenue	Transfer to Capital	Transfer to Revenue		Debt Payments
Reserve Funds									
Ontario Community Infrastructure Fund	\$ 594,046	\$ 643,691	\$ 6,373	\$ -	\$ -	\$ (650,065)	\$ -	\$ -	\$ (0)
Provincial Gas Tax	355,582	503,834	7,532	-	968,868	(154,500)	(1,068,868)	-	256,866
Perpetual Maintenance	590,637	602,720	12,071	1,700	-	-	(10,000)	-	606,492
Provincial Government Transfer	128,291	-	-	-	-	-	-	-	-
Cash-in-lieu of Parkland	7,047,084	8,973,926	181,479	-	200,000	-	-	-	9,355,405
Building Rate Stabilization	3,996,632	2,428,241	48,222	114,790	-	(34,264)	-	-	2,556,990
Property Transactions	11,583,285	11,278,149	192,002	1,435,691	-	(4,500,000)	(291,819)	-	8,114,022
Arts Programming	15,784	16,106	-	-	200,000	-	(200,000)	-	16,106
Milton District Hospital Expansion	431,173	368,591	6,722	350,000	-	-	(414,932)	-	310,381
Cash-in-lieu of Parking	315,012	321,456	6,429	-	-	-	-	-	327,885
Cash-in-lieu of Storm Water Management	45,726	46,661	933	-	-	-	-	-	47,594
Sportsfield Development	33,830	44,259	584	9,897	-	(40,000)	-	-	14,740
Investment in the Arts	824,672	606,867	11,088	-	-	-	(104,973)	-	512,981
Federal Gas Tax	3,868,368	6,174,398	95,665	-	3,340,869	(7,044,344)	-	-	2,566,587
Federal Government Transfer	-	-	-	-	-	-	-	-	-
Mayor's Legacy Fund	88,445	90,254	1,805	-	-	-	-	-	92,059
Ontario Lottery Corporation Proceeds	7,108,077	6,626,280	161,752	5,850,000	-	(2,283,937)	(643,456)	-	9,710,638
Development Charges	47,190,171	20,559,404	300,919	-	60,488,318	(62,698,100)	-	(1,453,121)	17,197,420
Total Reserve Funds	\$ 84,216,818	\$ 59,284,837	\$ 1,033,576	\$ 7,762,078	\$ 65,198,055	\$ (77,405,210)	\$ (2,734,048)	\$ (1,453,121)	\$ 51,686,166

Note: Transfer to Capital includes 2020 capital budget transfers and prior year commitments.

Reserves and Reserve Funds Forecast

Reserves	Dec 31, 2018 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	Dec 31, 2029 Estimated Balance
Reserves												
Tax Rate Stabilization	\$ 2,284,945	\$ 3,136,253	\$ 3,208,495	\$ 3,154,101	\$ 4,194,220	\$ 4,294,220	\$ 4,394,220	\$ 4,494,220	\$ 4,594,220	\$ 4,694,220	\$ 4,794,220	\$ 4,894,220
Infrastructure Renewal	2,999,090	4,964,416	8,567,180	13,130,223	19,253,777	26,456,547	34,298,073	41,227,006	48,916,851	58,809,553	71,238,192	86,134,284
Library Tax Rate Stabilization	2,187,331	2,187,331	1,841,557	1,841,557	1,841,557	1,841,557	1,841,557	1,841,557	1,841,557	1,841,557	1,841,557	1,841,557
Library Capital Works	539,138	669,621	755,242	591,521	750,634	956,092	1,022,201	1,100,654	1,305,339	1,627,827	1,975,804	2,408,425
Legal Matters	1,047,871	1,341,837	1,655,590	1,978,755	2,311,616	2,311,616	2,311,616	2,311,616	2,311,616	2,311,616	2,311,616	2,311,616
Per Unit Development Processing Fee	1,702,702	1,491,187	1,686,174	1,686,174	1,686,174	1,686,174	1,686,174	1,686,174	1,686,174	1,686,174	1,686,174	1,686,174
Election	120,729	307,247	497,495	693,451	-	207,889	428,439	662,420	-	248,230	511,578	790,964
Winter Control	1,467,022	1,467,022	1,467,022	1,467,022	1,467,022	1,467,022	1,467,022	1,467,022	1,467,022	1,467,022	1,467,022	1,467,022
Insurance	1,285,741	1,413,151	1,553,302	1,697,658	1,846,344	1,846,344	1,846,344	1,846,344	1,846,344	1,846,344	1,846,344	1,846,344
WSIB	1,339,615	1,254,080	1,254,080	1,254,080	1,254,080	1,254,080	1,254,080	1,254,080	1,254,080	1,254,080	1,254,080	1,254,080
Municipal Building Components	6,985,976	7,959,833	9,057,607	10,404,504	11,646,403	12,321,400	14,535,687	14,731,278	17,487,206	20,589,995	23,815,408	26,905,745
Capital Provision	13,820,035	13,259,979	14,131,291	14,859,368	10,146,712	4,989,796	719,752	869,693	551,802	2,173,993	7,500,526	7,315,645
Capital Works	3,870,531	4,746,595	4,281,175	4,291,256	3,495,390	3,483,187	4,224,794	5,698,629	6,903,123	7,229,802	7,646,371	8,276,490
Transit and Transportation	1,399,048	1,786,420	1,424,116	946,743	96,651	113,056	96,453	97,353	127,279	114,773	96,392	122,709
Computer Requirements	993,369	1,141,744	1,192,958	1,385,938	1,617,875	1,792,891	2,112,570	2,475,163	2,773,805	3,220,974	3,715,034	4,154,394
Equipment Replacement	7,534,058	6,079,845	6,341,201	8,813,802	6,752,106	7,885,127	7,810,174	7,578,834	8,115,384	7,713,295	9,198,835	9,959,139
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	451,562	451,562	281,252	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000
DBIA Surplus	86,962	86,962	59,534	59,534	59,534	59,534	59,534	59,534	59,534	59,534	59,534	59,534
Seniors' Fundraising	76,429	71,429	71,429	71,429	71,429	71,429	71,429	71,429	71,429	71,429	71,429	71,429
Training	357,803	357,803	357,803	357,803	357,803	357,803	357,803	357,803	357,803	357,803	357,803	357,803
Growth Related Resources	2,130,258	2,068,158	2,021,808	2,021,808	1,990,908	1,990,908	1,960,008	1,960,008	1,929,108	1,929,108	1,898,208	1,898,208
Municipal Buildings Replacement	290,843	435,265	1,177,436	2,000,546	2,823,656	3,702,975	3,811,374	4,911,829	3,505,759	4,443,624	4,209,345	4,465,550
Total Reserves	\$ 54,035,060	\$ 57,741,742	\$ 63,947,749	\$ 73,773,274	\$ 74,730,892	\$ 80,157,647	\$ 87,378,306	\$ 97,772,646	\$ 108,176,436	\$ 124,762,953	\$ 148,568,474	\$ 169,295,332

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, 2018 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	Dec 31, 2029 Estimated Balance
Reserve Funds												
Ontario Community Infrastructure Fund	\$ 594,046	\$ 643,691	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Provincial Gas Tax	355,582	503,834	256,866	262,003	267,243	272,588	278,040	283,601	289,273	295,058	300,959	306,978
Perpetual Maintenance	590,637	602,720	606,492	610,339	614,262	618,265	622,347	626,511	630,758	635,090	639,509	644,016
Provincial Government Transfer	128,291	-	-	-	-	-	-	-	-	-	-	-
Cash-in-lieu of Parkland	7,047,084	8,973,926	9,355,405	10,249,513	2,485,401	3,242,109	4,013,951	4,801,231	4,897,255	4,995,200	5,095,104	5,197,006
Building Rate Stabilization	3,996,632	2,428,241	2,556,990	3,805,133	5,683,653	7,015,266	6,894,492	7,198,580	7,222,866	7,219,359	7,244,061	7,269,257
Property Transactions	11,583,285	11,278,149	8,114,022	9,702,858	5,921,017	4,956,850	5,277,716	5,919,067	8,391,244	8,387,865	8,384,418	8,380,902
Arts Programming	15,784	16,106	16,106	16,106	16,106	16,106	16,106	16,106	16,106	16,106	16,106	16,106
Milton District Hospital Expansion	431,173	368,591	310,381	260,214	215,759	178,011	147,257	123,791	107,917	99,948	100,207	109,025
Cash-in-lieu of Parking	315,012	321,456	327,885	334,443	341,131	341,131	145,954	22,623	23,076	24,008	24,488	24,978
Cash-in-lieu of Storm Water Management	45,726	46,661	47,594	48,546	49,517	50,508	51,518	52,548	53,599	54,671	55,765	56,880
Sportsfield Development	33,830	44,259	14,740	25,031	35,528	46,234	57,155	68,294	79,656	91,245	103,066	115,123
Investment in the Arts	824,672	606,867	512,981	-	-	-	-	-	-	-	-	-
Metrolinx Bike	-	-	-	-	-	-	-	-	-	-	-	-
Federal Gas Tax	3,868,368	6,174,398	2,566,587	686,687	94,535	95,318	59,393	285,182	634,412	114,149	650,162	76,946
Federal Government Transfer	-	-	-	-	-	-	-	-	-	-	-	-
Mayor's Legacy Fund	88,445	90,254	92,059	93,901	95,779	-	-	-	-	-	-	-
Milton District High School Reunion Scholar	-	-	-	-	-	-	-	-	-	-	-	-
Ontario Lottery Corporation Proceeds	7,108,077	6,626,280	9,710,638	7,846,931	6,120,250	6,326,746	6,529,623	6,829,655	7,127,626	7,423,334	7,716,569	8,007,114
Development Charges	47,190,171	20,559,404	17,197,420	20,015,796	15,941,798	9,539,889	9,248,251	11,258,335	5,748,547	31,670,048	61,728,561	50,905,861
Total Reserve Funds	\$ 84,216,818	\$ 59,284,837	\$ 51,686,166	\$ 53,957,500	\$ 37,881,979	\$ 32,503,844	\$ 33,218,472	\$ 37,485,975	\$ 35,222,796	\$ 61,026,080	\$ 92,058,974	\$ 81,110,192

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16

Supplementary Information



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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 2020 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 Financial Policies
7. Reserve and Reserve Fund Definitions
8. Decision Packages
9. Glossary of Terms



2020 Municipal Price Index

Municipal Price Index for 2020						
	2019 Budget	% of 2019 tax supported Budget	Price Index	Weighted	Source	2020 Estimate
Salaries	41,699,840	37.89%	1.78%	0.67%	Market Adjustment, Contract Increases	42,442,082
Benefits	10,003,278	9.09%	3.97%	0.36%	Various (OMERS, Manulife, Green Shield, AIG, etc.)	10,400,723
Hydro	3,218,815	2.92%	2.10%	0.06%	Milton Hydro	3,286,410
Hydro - Streetlighting	1,157,074	1.05%	2.10%	0.02%	Milton Hydro	1,181,373
Water	539,436	0.49%	3.90%	0.02%	Region of Halton	560,474
Natural Gas	507,472	0.46%	7.85%	0.04%	Bank Commodity Forecasts, CPI and Regulatory impacts	547,324
Insurance	681,919	0.62%	10.00%	0.06%	Estimated Increase	750,111
Roads	514,910	0.47%	7.85%	0.04%	Asphalt Cement Price Index, MTO	555,355
Fleet Costs						
Fuel	1,184,084	1.08%	9.96%	0.11%	Bank Commodity Forecasts, CPI and Regulatory impacts	1,301,975
Repairs	1,495,310	1.36%	2.00%	0.03%	CPI	1,525,216
Licencing	62,168	0.06%	2.00%	0.00%	CPI	63,411
Contribution to Capital	4,741,584	4.31%	4.99%	0.09%	Various (Stats Can Quarterly Construction Price Index, CPI)	4,978,018
Transfer to Reserves	17,747,209	16.13%	4.00%	0.65%	Various (Stats Can Quarterly Construction Price Index, CPI)	18,457,821
Purchased Goods and Services	24,579,068	22.33%	2.00%	0.45%	CPI	25,070,650
Financial Expenditures	1,921,802	1.75%	2.30%	0.04%	Forecasted Tax Rate Change, Other	1,966,043
TOTAL EXPENSES	110,053,969	100.00%		2.76%		\$113,086,985
User Fees and Service Charges	(22,530,943)		2.76%		MPI (excluding Revenue Impacts)	(23,151,882)
Regional Recovery and Chargebacks	(5,827,657)		2.00%		CPI	(5,944,210)
Contribution from Capital	(5,095,104)		2.14%		Index of Non Union Salaries and Benefits	(5,204,027)
Investment and Interest Income	(5,017,798)		0.00%			(5,017,798)
Taxation and Payments in Lieu	(3,428,845)		0.00%			(3,428,845)
Grants, Other Recoveries and Donations	(1,690,234)		0.00%			(1,690,234)
Contributions from Reserves and Misc.	(2,858,565)		0.00%			(2,858,565)
TOTAL REVENUES	(46,449,146)					(47,295,560)
Tax Levy	63,604,823					\$65,791,425
2020 MPI						3.44%

Note 1: Budget figures exclude reallocated revenue and external revenues that are received in the operating budget and transferred directly to reserve.

Note 2: Schedule reflects MPI as presented through CORS-044-19 which was used for estimating the inflationary pressures associated with the 2020 budget and indexing the Town user fees for 2020. However, as the 2020 budget was developed, each identifiable good, service or cost was projected based on the most current information available.

Key Indicators and Trends

	2014	2015	2016	2017	2018	2019 ⁵	2020 Budget
Capital Budget Gross Expenses (\$ thousands) ¹	\$64,164	\$31,631	\$43,453	\$126,542	\$73,054	\$55,215	\$77,842
Capital Budget Growth year / year	-1%	-51%	37%	191%	-42%	-24%	41%
Operating Budget Gross Expenses (\$ thousands) ²	\$98,017	\$103,663	\$110,231	\$121,954	\$ 126,941	\$ 137,064	\$ 145,093
Operating Budget Growth year / year	4%	6%	6.3%	10.6%	4.1%	8.0%	5.9%
Net Tax Levy	\$41,936	\$44,859	\$48,859	\$52,413	\$57,088	\$63,605	\$68,887
% of Town Operating Expenses funded from tax levy	43%	43%	44%	43%	45%	46%	47%
Residential Building Units (Actual Issued)	1481	1,304	938	2,104	1,415	874	1,367
Square feet of ICI growth (Actual)	907,411	2,691,219	432,717	1,062,311	495,947	1,029,115	2,555,113
Town Owned Lane Km's of Roadways	1,071	1,113	1,143	1,182	1,187	1,306	1,347
Acres of Developed Parkland Maintained	584	594	600	600	612	622	630
Population (as per Growth Forecast)	100,447	105,262	111,034	117,667	120,478	123,201	125,072
Assessment Growth (net of reductions)	3.19%	3.80%	2.97%	1.88%	3.14%	2.87%	2.48%
Local Tax Rate Impact ³	3.63%	3.04%	5.83%	5.30%	5.60%	8.30%	5.68%
Total Tax % Impact ⁴	1.09%	1.65%	2.42%	2.29%	2.69%	3.67%	2.86%
Consumer Price Index	2.00%	1.10%	1.40%	1.60%	2.30%	2.20%	2.00%
Municipal Price Index	2.43%	4.60%	3.54%	3.02%	2.74%	2.87%	3.44%
Construction Price Index	1.90%	1.80%	1.90%	1.70%	3.70%	2.70%	5.70%

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.

⁵ 2019 reflects a combination of budget and revised estimates as 2019 was not yet complete at the time of printing.

2020 Capital Allocation of Ontario Lottery Corporation Revenues

Description	Gross Cost	Ontario Lottery Proceeds
Executive Services		
C720123 Personal Protective Clothing Replacement	\$ 245,140	\$ 245,140
C720157 Bunker Gear Replacement - Employee Turnover	28,297	28,297
Subtotal Executive Services	\$ 273,437	\$ 273,437
Corporate Services		
C240027 Radio Communications	\$ 1,011,905	\$ 1,011,905
C241100 Department Specific Initiatives	94,877	23,192
C242001 Facilities Infrastructure and Networking	214,151	55,653
C242002 Tech Infrastructure - Server Hardware	449,648	317,400
C242003 Enterprise Licencing and Compliance	159,175	143,193
Subtotal Corporate Services	\$ 1,929,756	\$ 1,551,343
Engineering Services		
C350008 Surface Treatment Program	\$ 1,002,076	\$ 178,744
C350126 Campbell Ave (Canyon Rd to Campbellville Rd)	1,337,601	123,106
C350133 Expanded Asphalt Program - Design	221,816	63,116
C390122 Second Line Nassagaweya Bridge: 1.5km N of 10 Side Road (Structure 63)	88,323	88,323
C400102 Traffic Infrastructure	71,709	3,713
Subtotal Engineering Services	\$ 2,721,525	\$ 457,002
Community Services		
C525087 Boyne Village Square # 3	\$ 43,111	\$ 2,155
Subtotal Community Services	\$ 43,111	\$ 2,155
Total Ontario Lottery Proceeds Funding	\$ 4,967,829	\$ 2,283,937

Operating Budget Departmental Division Details

Mayor and Council

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change / P.Y. Budget
MAYOR AND COUNCIL									
EXPENDITURES	566,993	577,128	577,530	16,051	593,581	-	-	593,581	2.8%
REVENUE	(40,124)	(23,021)	(23,021)	5,049	(17,972)	-	-	(17,972)	(21.9%)
Total MAYOR AND COUNCIL	526,869	554,107	554,509	21,100	575,609	-	-	575,609	3.8%
TOTAL LEVY REQUIREMENTS	526,869	554,107	554,509	21,100	575,609	-	-	575,609	3.8%

Operating Budget Departmental Division Details

Executive Services

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change / P.Y. Budget
EXECUTIVE SERVICES									
OFFICE OF THE CAO									
CAO ADMINISTRATION									
EXPENDITURES	565,571	561,112	561,114	5,546	566,660	75	-	566,735	1.0%
REVENUE	(15,995)	(16,042)	(16,042)	(29)	(16,071)	-	-	(16,071)	0.2%
Total CAO ADMINISTRATION	549,576	545,070	545,072	5,517	550,589	75	-	550,664	1.0%
EXTERNAL CORPORATE SERVICES									
EXPENDITURES	457,858	377,351	377,351	(13,500)	363,851	-	-	363,851	(3.6%)
REVENUE	(269,634)	(88,000)	(173,000)	85,000	(88,000)	-	-	(88,000)	(49.1%)
Total EXTERNAL CORPORATE SERVICES	188,224	289,351	204,351	71,500	275,851	-	-	275,851	35.0%
Total OFFICE OF THE CAO	737,800	834,421	749,423	77,017	826,440	75	-	826,515	10.3%
MARKETING AND GOVERNMENT RELATIONS									
CORPORATE COMMUNICATIONS AND MARKETING									
EXPENDITURES	779,440	806,348	882,271	57,782	940,053	600	-	940,653	6.6%
REVENUE	(60,080)	(80,076)	(80,076)	(1,851)	(81,927)	-	-	(81,927)	2.3%
Total CORPORATE COMMUNICATIONS AND MARKETING	719,360	726,272	802,195	55,931	858,126	600	-	858,726	7.0%
STRATEGIC INITIATIVES AND ECONOMIC DEVELOPMENT									
ECONOMIC DEVELOPMENT									
EXPENDITURES	390,650	477,395	557,804	13,950	571,754	-	-	571,754	2.5%
REVENUE	(8,505)	(8,434)	(8,434)	(254)	(8,688)	-	-	(8,688)	3.0%
Total ECONOMIC DEVELOPMENT	382,145	468,961	549,370	13,696	563,066	-	-	563,066	2.5%
MEV INNOVATION CENTRE									
EXPENDITURES	425,827	497,697	497,691	(69,055)	428,636	9	-	428,645	(13.9%)
REVENUE	(274,306)	(241,047)	(241,047)	76,000	(165,047)	-	-	(165,047)	(31.5%)
Total MEV INNOVATION CENTRE	151,521	256,650	256,644	6,945	263,589	9	-	263,598	2.7%
Total STRATEGIC INITIATIVES AND ECONOMIC DEVELOPMENT	533,666	725,611	806,014	20,641	826,655	9	-	826,664	2.6%

Operating Budget Departmental Division Details

Executive Services

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change / P.Y. Budget
FIRE									
ADMINISTRATION									
EXPENDITURES	812,457	814,431	790,860	26,905	817,765	1,070	-	818,835	3.5%
REVENUE	(9,349)	(9,484)	(9,484)	(284)	(9,768)	-	-	(9,768)	3.0%
Total ADMINISTRATION	803,108	804,947	781,376	26,621	807,997	1,070	-	809,067	3.5%
FIRE SUPPRESSION AND PREVENTION									
EXPENDITURES	7,920,111	8,542,713	8,545,481	277,395	8,822,876	500	-	8,823,376	3.3%
REVENUE	(228,854)	(226,652)	(201,140)	(20,000)	(221,140)	-	-	(221,140)	9.9%
Total FIRE SUPPRESSION AND PREVENTION	7,691,257	8,316,061	8,344,341	257,395	8,601,736	500	-	8,602,236	3.1%
COMMUNICATIONS									
EXPENDITURES	626,637	534,616	534,618	46,910	581,528	-	-	581,528	8.8%
Total COMMUNICATIONS	626,637	534,616	534,618	46,910	581,528	-	-	581,528	8.8%
FIRE STATIONS AND FLEET									
EXPENDITURES	1,299,592	1,444,050	1,331,574	185,688	1,517,262	63,311	-	1,580,573	18.7%
REVENUE	(15,931)	(21,114)	(21,114)	-	(21,114)	-	-	(21,114)	0.0%
Total FIRE STATIONS AND FLEET	1,283,661	1,422,936	1,310,460	185,688	1,496,148	63,311	-	1,559,459	19.0%
TRAINING									
EXPENDITURES	81,856	84,347	84,347	1,310	85,657	-	-	85,657	1.6%
Total TRAINING	81,856	84,347	84,347	1,310	85,657	-	-	85,657	1.6%
FIRE PREVENTION									
EXPENDITURES	21,798	35,997	20,872	345	21,217	-	-	21,217	1.7%
REVENUE	(49,218)	(76,429)	(61,304)	(10,716)	(72,020)	-	-	(72,020)	17.5%
Total FIRE PREVENTION	(27,420)	(40,432)	(40,432)	(10,371)	(50,803)	-	-	(50,803)	25.7%
SUPPORT SERVICES									
EXPENDITURES	5,447	5,716	5,716	-	5,716	-	-	5,716	0.0%
REVENUE	(1,559)	-	-	-	-	-	-	-	0.0%
Total SUPPORT SERVICES	3,888	5,716	5,716	-	5,716	-	-	5,716	0.0%
Total FIRE	10,462,987	11,128,191	11,020,426	507,553	11,527,979	64,881	-	11,592,860	5.2%
TOTAL LEVY REQUIREMENTS	12,453,813	13,414,495	13,378,058	661,142	14,039,200	65,565	-	14,104,765	5.4%

Operating Budget Departmental Division Details

Corporate Services

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change / P.Y. Budget
CORPORATE SERVICES									
FINANCE									
TAXATION									
EXPENDITURES	1,201,768	1,152,904	1,153,832	41,986	1,195,818	10,384	-	1,206,202	4.5%
REVENUE	(429,080)	(392,913)	(409,413)	(13)	(409,426)	(41,554)	-	(450,980)	10.2%
Total TAXATION	772,688	759,991	744,419	41,973	786,392	(31,170)	-	755,222	1.5%
PURCHASING									
EXPENDITURES	721,946	655,056	723,938	45,032	768,970	-	-	768,970	6.2%
REVENUE	(598,144)	(600,793)	(600,793)	(110,579)	(711,372)	-	-	(711,372)	18.4%
Total PURCHASING	123,802	54,263	123,145	(65,547)	57,598	-	-	57,598	(53.2%)
ACCOUNTING									
EXPENDITURES	868,507	1,008,116	1,000,457	38,818	1,039,275	1,073	-	1,040,348	4.0%
REVENUE	(484,279)	(461,007)	(459,450)	(11,001)	(470,451)	(6,550)	-	(477,001)	3.8%
Total ACCOUNTING	384,228	547,109	541,007	27,817	568,824	(5,477)	-	563,347	4.1%
FINANCE									
EXPENDITURES	1,807,921	1,973,122	1,918,178	88,985	2,007,163	20,628	(14,999)	2,012,792	4.9%
REVENUE	(1,428,949)	(1,652,416)	(1,681,296)	(82,904)	(1,764,200)	958	-	(1,763,242)	4.9%
Total FINANCE	378,972	320,706	236,882	6,081	242,963	21,586	(14,999)	249,550	5.3%
Total FINANCE	1,659,690	1,682,069	1,645,453	10,324	1,655,777	(15,061)	(14,999)	1,625,717	(1.2%)
INFORMATION TECHNOLOGY									
TECHNOLOGY SERVICES ADMINISTRATION									
EXPENDITURES	2,273,622	2,489,263	2,633,470	82,546	2,716,016	3,500	-	2,719,516	3.3%
REVENUE	(116,372)	(210,337)	(319,752)	(8,376)	(328,128)	-	-	(328,128)	2.6%
Total TECHNOLOGY SERVICES ADMINISTRATION	2,157,250	2,278,926	2,313,718	74,170	2,387,888	3,500	-	2,391,388	3.4%
TECHNOLOGY SERVICES PROGRAMS									
EXPENDITURES	2,071,919	2,485,624	2,625,496	(301,055)	2,324,441	138,431	-	2,462,872	(6.2%)
REVENUE	(83,750)	(100,000)	(100,000)	60,000	(40,000)	-	-	(40,000)	(60.0%)
Total TECHNOLOGY SERVICES PROGRAMS	1,988,169	2,385,624	2,525,496	(241,055)	2,284,441	138,431	-	2,422,872	(4.1%)
Total INFORMATION TECHNOLOGY	4,145,419	4,664,550	4,839,214	(166,885)	4,672,329	141,931	-	4,814,260	(0.5%)

Operating Budget Departmental Division Details

Corporate Services

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change / P.Y. Budget
HUMAN RESOURCES									
HUMAN RESOURCES ADMINISTRATION									
EXPENDITURES	878,827	1,156,329	1,056,930	39,840	1,096,770	-	-	1,096,770	3.8%
REVENUE	(8,376)	(93,969)	(129,559)	(17,843)	(147,402)	-	-	(147,402)	13.8%
Total HUMAN RESOURCES ADMINISTRATION	870,451	1,062,360	927,371	21,997	949,368	-	-	949,368	2.4%
HUMAN RESOURCES PROGRAMS									
EXPENDITURES	370,845	379,584	379,584	(4,400)	375,184	1,050	-	376,234	(0.9%)
REVENUE	(132,257)	(132,678)	(132,678)	(4,108)	(136,786)	-	-	(136,786)	3.1%
Total HUMAN RESOURCES PROGRAMS	238,588	246,906	246,906	(8,508)	238,398	1,050	-	239,448	(3.0%)
Total HUMAN RESOURCES	1,109,039	1,309,266	1,174,277	13,489	1,187,766	1,050	-	1,188,816	1.2%
LEGISLATIVE & LEGAL SERVICES									
LEGISLATIVE & LEGAL SERVICES ADMINISTRATION									
EXPENDITURES	688,185	766,716	1,109,479	48,771	1,158,250	-	-	1,158,250	4.4%
REVENUE	(47,193)	(61,598)	(111,824)	(3,096)	(114,920)	17,409	-	(97,511)	(12.8%)
Total LEGISLATIVE & LEGAL SERVICES ADMINISTRATION	640,992	705,118	997,655	45,675	1,043,330	17,409	-	1,060,739	6.3%
CORPORATE ACCESSIBILITY									
EXPENDITURES	19,674	55,172	55,172	3,999	59,171	2,500	-	61,671	11.8%
Total CORPORATE ACCESSIBILITY	19,674	55,172	55,172	3,999	59,171	2,500	-	61,671	11.8%
LICENCING AND ENFORCEMENT									
EXPENDITURES	1,108,667	1,123,603	1,160,037	122,587	1,282,624	(140)	-	1,282,484	10.6%
REVENUE	(395,221)	(277,503)	(322,503)	18,469	(304,034)	19,520	-	(284,514)	(11.8%)
Total LICENCING AND ENFORCEMENT	713,446	846,100	837,534	141,056	978,590	19,380	-	997,970	19.2%
PARKING ENFORCEMENT									
EXPENDITURES	285,967	588,148	448,423	43,543	491,966	23,900	-	515,866	15.0%
REVENUE	(967,343)	(1,141,762)	(1,036,500)	-	(1,036,500)	(127,500)	-	(1,164,000)	12.3%
Total PARKING ENFORCEMENT	(681,376)	(553,614)	(588,077)	43,543	(544,534)	(103,600)	-	(648,134)	10.2%
ANIMAL CONTROL									
EXPENDITURES	277,211	324,290	326,777	7,321	334,098	12,750	-	346,848	6.1%
REVENUE	(67,274)	(84,711)	(68,711)	(1,770)	(70,481)	(19,627)	-	(90,108)	31.1%
Total ANIMAL CONTROL	209,937	239,579	258,066	5,551	263,617	(6,877)	-	256,740	(0.5%)
MUNICIPAL ELECTIONS									
EXPENDITURES	550,119	6,950	6,950	(450)	6,500	-	-	6,500	(6.5%)
REVENUE	(406,118)	-	-	-	-	-	-	-	0.0%
Total MUNICIPAL ELECTIONS	144,001	6,950	6,950	(450)	6,500	-	-	6,500	(6.5%)
Total LEGISLATIVE & LEGAL SERVICES	1,046,674	1,299,305	1,567,300	239,374	1,806,674	(71,188)	-	1,735,486	10.7%
TOTAL LEVY REQUIREMENTS	7,960,822	8,955,190	9,226,244	96,302	9,322,546	56,732	(14,999)	9,364,279	1.5%

Operating Budget Departmental Division Details

General Government

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change / P.Y. Budget
GENERAL GOVERNMENT									
GENERAL GOVERNMENT									
EXPENDITURES	15,699,914	17,678,832	17,016,815	1,994,630	19,011,445	2,508,091	-	21,519,536	26.5%
REVENUE	(8,549,192)	(8,209,088)	(7,864,089)	(745,473)	(8,609,562)	(43,343)	-	(8,652,905)	10.0%
Total GENERAL GOVERNMENT	7,150,722	9,469,744	9,152,726	1,249,157	10,401,883	2,464,748	-	12,866,631	40.6%
GENERAL GOVERNMENT INTERFUND TRANSFERS									
EXPENDITURES	11,346,820	8,454,571	13,635,680	356,044	13,991,724	(2,564,579)	-	11,427,145	(16.2%)
REVENUE	(11,346,821)	(8,454,571)	(13,635,680)	(356,044)	(13,991,724)	2,564,579	-	(11,427,145)	(16.2%)
Total GENERAL GOVERNMENT INTERFUND TRANSFERS	(1)	-	-	-	-	-	-	-	0.0%
TAXATIONS & PAYMENTS IN LIEU									
EXPENDITURES	1,124,672	753,501	782,700	(33,915)	748,785	-	-	748,785	(4.3%)
REVENUE	(4,038,259)	(3,496,769)	(3,428,845)	(107,214)	(3,536,059)	(97,114)	-	(3,633,173)	6.0%
Total TAXATIONS & PAYMENTS IN LIEU	(2,913,587)	(2,743,268)	(2,646,145)	(141,129)	(2,787,274)	(97,114)	-	(2,884,388)	9.0%
ASSET RECOVERY									
EXPENDITURES	7,298,168	57,500	57,500	1,100,000	1,157,500	-	-	1,157,500	1,913.0%
REVENUE	(7,298,218)	(57,500)	(57,500)	(1,100,000)	(1,157,500)	-	-	(1,157,500)	1,913.0%
Total ASSET RECOVERY	(50)	-	-	-	-	-	-	-	0.0%
Total GENERAL GOVERNMENT	4,237,084	6,726,476	6,506,581	1,108,028	7,614,609	2,367,634	-	9,982,243	53.4%
TOTAL LEVY REQUIREMENTS	4,237,084	6,726,476	6,506,581	1,108,028	7,614,609	2,367,634	-	9,982,243	53.4%
HOSPITAL EXPANSION									
EXPENDITURES	2,536,403	2,507,047	2,507,047	(2,097)	2,504,950	-	-	2,504,950	(0.1%)
REVENUE	(2,536,403)	(2,507,047)	(2,507,047)	2,097	(2,504,950)	-	-	(2,504,950)	(0.1%)
Total HOSPITAL EXPANSION	-	-	-	-	-	-	-	-	0.0%
TOTAL LEVY REQUIREMENTS	-	-	-	-	-	-	-	-	0.0%

Operating Budget Departmental Division Details

Engineering Services

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change / P.Y. Budget
ENGINEERING SERVICES									
OPERATIONS									
ROADWAYS									
EXPENDITURES	9,583,911	11,220,878	10,895,218	104,540	10,999,758	171,526	(280,551)	10,890,733	(0.0%)
REVENUE	(780,684)	(965,364)	(965,364)	(21,682)	(987,046)	16,000	-	(971,046)	0.6%
Total ROADWAYS	8,803,227	10,255,514	9,929,854	82,858	10,012,712	187,526	(280,551)	9,919,687	(0.1%)
REGIONAL ROADWAYS									
EXPENDITURES	2,516,505	2,779,918	2,779,918	(6,938)	2,772,980	-	-	2,772,980	(0.2%)
REVENUE	(2,876,786)	(3,101,553)	(3,101,553)	(77,016)	(3,178,569)	-	-	(3,178,569)	2.5%
Total REGIONAL ROADWAYS	(360,281)	(321,635)	(321,635)	(83,954)	(405,589)	-	-	(405,589)	26.1%
OPERATIONS FACILITIES									
EXPENDITURES	427,604	434,292	434,246	13,855	448,101	2,060	-	450,161	3.7%
Total OPERATIONS FACILITIES	427,604	434,292	434,246	13,855	448,101	2,060	-	450,161	3.7%
PARKS									
EXPENDITURES	3,559,578	3,640,731	3,763,395	107,640	3,871,035	116,640	(328,707)	3,658,968	(2.8%)
REVENUE	(276,690)	(292,381)	(292,381)	(25,939)	(318,320)	(9,876)	-	(328,196)	12.2%
Total PARKS	3,282,888	3,348,350	3,471,014	81,701	3,552,715	106,764	(328,707)	3,330,772	(4.0%)
COMMUNITY SCHOOLS									
EXPENDITURES	503,621	202,667	202,667	2,537	205,204	-	-	205,204	1.3%
REVENUE	(482,991)	(190,330)	(190,330)	(730)	(191,060)	-	-	(191,060)	0.4%
Total COMMUNITY SCHOOLS	20,630	12,337	12,337	1,807	14,144	-	-	14,144	14.6%
EQUIPMENT									
EXPENDITURES	3,397,282	3,538,540	3,653,664	(79,478)	3,574,186	17,162	-	3,591,348	(1.7%)
REVENUE	(3,396,900)	(3,566,302)	(3,566,302)	(89,708)	(3,656,010)	-	-	(3,656,010)	2.5%
Total EQUIPMENT	382	(27,762)	87,362	(169,186)	(81,824)	17,162	-	(64,662)	(174.0%)
CHARGEBACKS									
EXPENDITURES	61,881	-	-	-	-	-	-	-	0.0%
REVENUE	(61,882)	-	-	-	-	-	-	-	0.0%
Total CHARGEBACKS	(1)	-	-	-	-	-	-	-	0.0%
Total OPERATIONS	12,174,449	13,701,096	13,613,178	(72,919)	13,540,259	313,512	(609,258)	13,244,513	(2.7%)

Operating Budget Departmental Division Details

Engineering Services

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change / P.Y. Budget
TRANSIT									
TRANSIT									
EXPENDITURES	6,221,136	6,600,176	6,664,180	441,415	7,105,595	(44,140)	-	7,061,455	6.0%
REVENUE	(2,671,664)	(2,803,866)	(2,873,222)	(643,030)	(3,516,252)	30,725	-	(3,485,527)	21.3%
Total TRANSIT	3,549,472	3,796,310	3,790,958	(201,615)	3,589,343	(13,415)	-	3,575,928	(5.7%)
PARATRANSIT									
EXPENDITURES	501,037	486,641	486,641	65,358	551,999	(96)	-	551,903	13.4%
REVENUE	(59,759)	(68,763)	(63,405)	(11,179)	(74,584)	58	-	(74,526)	17.5%
Total PARATRANSIT	441,278	417,878	423,236	54,179	477,415	(38)	-	477,377	12.8%
Total TRANSIT	3,990,750	4,214,188	4,214,194	(147,436)	4,066,758	(13,453)	-	4,053,305	(3.8%)
INFRASTRUCTURE MANAGEMENT									
TRAFFIC CONTROL									
EXPENDITURES	2,226,359	2,600,983	2,548,508	(750)	2,547,758	(15,662)	-	2,532,096	(0.6%)
REVENUE	(301,667)	(458,649)	(333,763)	122,906	(210,857)	-	-	(210,857)	(36.8%)
Total TRAFFIC CONTROL	1,924,692	2,142,334	2,214,745	122,156	2,336,901	(15,662)	-	2,321,239	4.8%
CROSSING GUARDS									
EXPENDITURES	591,685	632,445	656,571	(13,429)	643,142	-	-	643,142	(2.0%)
Total CROSSING GUARDS	591,685	632,445	656,571	(13,429)	643,142	-	-	643,142	(2.0%)
INFRASTRUCTURE MANAGEMENT									
EXPENDITURES	859,803	1,061,870	1,113,062	28,090	1,141,152	18,609	-	1,159,761	4.2%
REVENUE	(849,479)	(1,129,833)	(1,103,099)	37,787	(1,065,312)	-	-	(1,065,312)	(3.4%)
Total INFRASTRUCTURE MANAGEMENT	10,324	(67,963)	9,963	65,877	75,840	18,609	-	94,449	848.0%
Total INFRASTRUCTURE MANAGEMENT	2,526,701	2,706,816	2,881,279	174,604	3,055,883	2,947	-	3,058,830	6.2%
DEVELOPMENT ENGINEERING									
EXPENDITURES	2,158,106	2,251,847	2,007,372	60,240	2,067,612	-	-	2,067,612	3.0%
REVENUE	(1,654,175)	(2,044,006)	(2,044,006)	(2,820)	(2,046,826)	-	-	(2,046,826)	0.1%
Total DEVELOPMENT ENGINEERING	503,931	207,841	(36,634)	57,420	20,786	-	-	20,786	(156.7%)
Total DEVELOPMENT ENGINEERING	503,931	207,841	(36,634)	57,420	20,786	-	-	20,786	(156.7%)
ENGINEERING SERVICES ADMINISTRATION									
EXPENDITURES	722,339	646,601	592,506	30,414	622,920	-	-	622,920	5.1%
REVENUE	(91,818)	(94,653)	(94,653)	(115)	(94,768)	-	-	(94,768)	0.1%
Total ENGINEERING SERVICES ADMINISTRATION	630,521	551,948	497,853	30,299	528,152	-	-	528,152	6.1%
TOTAL LEVY REQUIREMENTS	19,826,352	21,381,889	21,169,870	41,968	21,211,838	303,006	(609,258)	20,905,586	(1.2%)

Operating Budget Departmental Division Details

Community Services

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change / P.Y. Budget
COMMUNITY SERVICES									
PROGRAMS									
CHILDREN AND YOUTH									
EXPENDITURES	252,950	275,232	276,533	23,423	299,956	5,895	-	305,851	10.6%
REVENUE	(347,882)	(362,573)	(361,347)	(8,373)	(369,720)	(54,746)	-	(424,466)	17.5%
Total CHILDREN AND YOUTH	(94,932)	(87,341)	(84,814)	15,050	(69,764)	(48,851)	-	(118,615)	39.9%
SPECIAL NEEDS / ICAN									
EXPENDITURES	199,127	294,934	306,748	9,003	315,751	9,101	-	324,852	5.9%
REVENUE	(70,092)	(103,699)	(88,635)	(32,754)	(121,389)	190	-	(121,199)	36.7%
Total SPECIAL NEEDS / ICAN	129,035	191,235	218,113	(23,751)	194,362	9,291	-	203,653	(6.6%)
CAMPS									
EXPENDITURES	962,788	960,521	1,031,226	11,706	1,042,932	29,152	-	1,072,084	4.0%
REVENUE	(1,135,746)	(1,277,663)	(1,353,846)	(19,559)	(1,373,405)	(55,027)	-	(1,428,432)	5.5%
Total CAMPS	(172,958)	(317,142)	(322,620)	(7,853)	(330,473)	(25,875)	-	(356,348)	10.5%
ADULT									
EXPENDITURES	11,928	13,243	13,243	(791)	12,452	-	-	12,452	(6.0%)
REVENUE	(18,960)	(19,079)	(19,079)	(846)	(19,925)	-	-	(19,925)	4.4%
Total ADULT	(7,032)	(5,836)	(5,836)	(1,637)	(7,473)	-	-	(7,473)	28.1%
SENIORS									
EXPENDITURES	67,209	72,805	72,805	(4,107)	68,698	15,416	-	84,114	15.5%
REVENUE	(143,297)	(148,641)	(148,641)	(3,581)	(152,222)	(23,857)	-	(176,079)	18.5%
Total SENIORS	(76,088)	(75,836)	(75,836)	(7,688)	(83,524)	(8,441)	-	(91,965)	21.3%
SENIORS ADVISORY COMMITTEE									
EXPENDITURES	1,027	1,000	1,000	-	1,000	-	-	1,000	0.0%
REVENUE	(1,027)	(1,000)	(1,000)	-	(1,000)	-	-	(1,000)	0.0%
Total SENIORS ADVISORY COMMITTEE	-	-	-	-	-	-	-	-	0.0%
AQUATICS									
EXPENDITURES	1,200,043	1,302,264	1,330,464	32,000	1,362,464	273,650	-	1,636,114	23.0%
REVENUE	(2,100,362)	(2,138,173)	(2,249,173)	(27,456)	(2,276,629)	(373,709)	-	(2,650,338)	17.8%
Total AQUATICS	(900,319)	(835,909)	(918,709)	4,544	(914,165)	(100,059)	-	(1,014,224)	10.4%
FITNESS									
EXPENDITURES	342,756	273,618	270,879	(4,398)	266,481	47,625	-	314,106	16.0%
REVENUE	(832,548)	(548,734)	(482,242)	(19,397)	(501,639)	(9,780)	-	(511,419)	6.1%
Total FITNESS	(489,792)	(275,116)	(211,363)	(23,795)	(235,158)	37,845	-	(197,313)	(6.6%)

Operating Budget Departmental Division Details

Community Services

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change / P.Y. Budget
SKATING									
EXPENDITURES	35,194	48,046	48,046	(1,250)	46,796	10,727	-	57,523	19.7%
REVENUE	(203,280)	(220,581)	(228,581)	10,933	(217,648)	(23,857)	-	(241,505)	5.7%
Total SKATING	(168,086)	(172,535)	(180,535)	9,683	(170,852)	(13,130)	-	(183,982)	1.9%
SPORTS									
EXPENDITURES	74,053	96,307	88,307	1,600	89,907	11,119	-	101,026	14.4%
REVENUE	(184,928)	(231,981)	(174,886)	(33,838)	(208,724)	2,604	-	(206,120)	17.9%
Total SPORTS	(110,875)	(135,674)	(86,579)	(32,238)	(118,817)	13,723	-	(105,094)	21.4%
MARKETING									
EXPENDITURES	52,688	25,248	59,248	-	59,248	(31,100)	-	28,148	(52.5%)
REVENUE	(19,102)	-	(34,000)	-	(34,000)	34,000	-	-	(100.0%)
Total MARKETING	33,586	25,248	25,248	-	25,248	2,900	-	28,148	11.5%
COMMUNITY DEVELOPMENT									
EXPENDITURES	710,732	1,306,016	1,041,474	158,707	1,200,181	60,701	75,287	1,336,169	28.3%
REVENUE	(365,515)	(894,623)	(635,123)	(15,733)	(650,856)	(31,561)	(75,287)	(757,704)	19.3%
Total COMMUNITY DEVELOPMENT	345,217	411,393	406,351	142,974	549,325	29,140	-	578,465	42.4%
PROGRAM ADMINISTRATION									
EXPENDITURES	1,428,552	1,441,697	1,441,993	46,999	1,488,992	134,568	-	1,623,560	12.6%
REVENUE	(36,424)	(65,639)	(65,639)	23,216	(42,423)	-	-	(42,423)	(35.4%)
Total PROGRAM ADMINISTRATION	1,392,128	1,376,058	1,376,354	70,215	1,446,569	134,568	-	1,581,137	14.9%
CYCLING									
EXPENDITURES	-	89,115	106,790	(7,155)	99,635	(404)	-	99,231	(7.1%)
REVENUE	-	(316,511)	(336,511)	4,921	(331,590)	-	-	(331,590)	(1.5%)
Total CYCLING	-	(227,396)	(229,721)	(2,234)	(231,955)	(404)	-	(232,359)	1.1%
Total PROGRAMS	(120,116)	(128,851)	(89,947)	143,270	53,323	30,707	-	84,030	(193.4%)
RECREATION AND CULTURE FACILITIES									
MILTON LEISURE CENTRE									
EXPENDITURES	1,261,009	1,199,894	1,211,473	(38,811)	1,172,662	(35,839)	-	1,136,823	(6.2%)
REVENUE	(199,892)	(183,903)	(163,903)	(1,111)	(165,014)	(17,875)	-	(182,889)	11.6%
Total MILTON LEISURE CENTRE	1,061,117	1,015,991	1,047,570	(39,922)	1,007,648	(53,714)	-	953,934	(8.9%)

Operating Budget Departmental Division Details

Community Services

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change / P.Y. Budget
VELODROME									
EXPENDITURES	2,254,513	2,287,982	2,288,323	94,062	2,382,385	(58,326)	-	2,324,059	1.6%
REVENUE	(1,673,815)	(1,645,191)	(1,593,516)	(70,560)	(1,664,076)	(49,551)	-	(1,713,627)	7.5%
Total VELODROME	580,698	642,791	694,807	23,502	718,309	(107,877)	-	610,432	(12.1%)
MILTON SPORTS CENTRE									
EXPENDITURES	4,397,400	4,416,312	4,362,125	336,105	4,698,230	(37,523)	-	4,660,708	6.8%
REVENUE	(3,103,197)	(3,268,697)	(3,231,697)	(14,758)	(3,246,455)	187,944	-	(3,058,511)	(5.4%)
Total MILTON SPORTS CENTRE	1,294,203	1,147,615	1,130,428	321,347	1,451,775	150,421	-	1,602,197	41.7%
SHERWOOD COMMUNITY CENTRE									
EXPENDITURES	-	898,426	897,777	14,564	912,341	1,575,676	-	2,488,017	177.1%
REVENUE	-	(388,712)	(472,045)	-	(472,045)	(876,951)	-	(1,348,996)	185.8%
Total SHERWOOD COMMUNITY CENTRE	-	509,714	425,732	14,564	440,296	698,725	-	1,139,021	167.5%
SENIORS ACTIVITY CENTRE									
EXPENDITURES	435,104	475,521	491,624	(29,396)	462,228	-	-	462,228	(6.0%)
REVENUE	(136,842)	(143,092)	(143,092)	(16,726)	(159,818)	-	-	(159,818)	11.7%
Total SENIORS ACTIVITY CENTRE	298,262	332,429	348,532	(46,122)	302,410	-	-	302,410	(13.2%)
COMMUNITY CENTRES/HALLS									
EXPENDITURES	277,382	274,672	288,267	13,469	301,736	(3,372)	-	298,364	3.5%
REVENUE	(169,158)	(180,497)	(160,547)	18,827	(141,720)	(51,098)	-	(192,818)	20.1%
Total COMMUNITY CENTRES/HALLS	108,224	94,175	127,720	32,296	160,016	(54,470)	-	105,546	(17.4%)
ARENAS - STAND ALONE									
EXPENDITURES	1,063,817	996,615	997,008	(14,090)	982,918	(81,029)	-	901,889	(9.5%)
REVENUE	(828,998)	(778,506)	(818,506)	67,823	(750,683)	74,794	-	(675,889)	(17.4%)
Total ARENAS - STAND ALONE	234,819	218,109	178,502	53,733	232,235	(6,235)	-	226,000	26.6%
INDOOR TURF FACILITIES									
EXPENDITURES	449,300	543,469	388,224	119,293	507,517	-	-	507,517	30.7%
REVENUE	(452,737)	(635,317)	(560,078)	(133,601)	(693,679)	(22,804)	-	(716,483)	27.9%
Total INDOOR TURF FACILITIES	(3,437)	(91,848)	(171,854)	(14,308)	(186,162)	(22,804)	-	(208,966)	21.6%
ARTS AND CULTURE									
EXPENDITURES	2,280,296	2,469,474	2,266,719	269,583	2,536,302	(7,197)	-	2,529,105	11.6%
REVENUE	(1,405,597)	(1,567,318)	(1,315,188)	(241,309)	(1,556,497)	(26,500)	-	(1,582,997)	20.4%
Total ARTS AND CULTURE	874,699	902,156	951,531	28,274	979,805	(33,697)	-	946,108	(0.6%)
Total RECREATION AND CULTURE FACILITIES	4,448,585	4,771,132	4,732,968	373,364	5,106,332	570,349	-	5,676,682	19.9%

Operating Budget Departmental Division Details

Community Services

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change / P.Y. Budget
ADMINISTRATION AND CIVIC FACILITIES									
CIVIC/OTHER									
EXPENDITURES	1,551,437	1,384,952	1,319,318	(72,663)	1,246,655	-	-	1,246,655	(5.5%)
REVENUE	(740,303)	(522,656)	(400,916)	33,734	(367,182)	-	-	(367,182)	(8.4%)
Total CIVIC/OTHER	811,134	862,296	918,402	(38,929)	879,473	-	-	879,473	(4.2%)
COMMUNITY SERVICES VOLUNTEERS									
EXPENDITURES	4,520	10,700	10,700	-	10,700	-	-	10,700	0.0%
Total COMMUNITY SERVICES VOLUNTEERS	4,520	10,700	10,700	-	10,700	-	-	10,700	0.0%
SPONSORSHIP									
EXPENDITURES	127,603	122,348	122,348	4,128	126,476	-	-	126,476	3.4%
REVENUE	(661)	-	-	-	-	-	-	-	0.0%
Total SPONSORSHIP	126,942	122,348	122,348	4,128	126,476	-	-	126,476	3.4%
COMMUNITY SERVICES ADMINISTRATION									
EXPENDITURES	758,227	817,484	915,517	(49,701)	865,816	-	-	865,816	(5.4%)
REVENUE	(156,575)	(159,967)	(159,967)	(4,085)	(164,052)	-	-	(164,052)	2.6%
Total COMMUNITY SERVICES ADMINISTRATION	601,652	657,517	755,550	(53,786)	701,764	-	-	701,764	(7.1%)
FACILITIES ADMINISTRATION									
EXPENDITURES	1,175,929	1,146,624	1,185,396	38,336	1,223,732	-	-	1,223,732	3.2%
REVENUE	(410,372)	(434,849)	(434,849)	2,045	(432,804)	-	-	(432,804)	(0.5%)
Total FACILITIES ADMINISTRATION	765,557	711,775	750,547	40,381	790,928	-	-	790,928	5.4%
PARKS ADMINISTRATION									
EXPENDITURES	817,734	851,959	851,962	28,226	880,188	-	-	880,188	3.3%
REVENUE	(513,928)	(732,802)	(732,802)	(4,480)	(737,282)	-	-	(737,282)	0.6%
Total PARKS ADMINISTRATION	303,806	119,157	119,160	23,746	142,906	-	-	142,906	19.9%
Total ADMINISTRATION AND CIVIC FACILITIES	2,613,611	2,483,793	2,676,707	(24,460)	2,652,247	-	-	2,652,247	(0.9%)
TOTAL LEVY REQUIREMENTS	6,942,080	7,126,074	7,319,728	492,174	7,811,902	601,056	-	8,412,959	14.9%

Operating Budget Departmental Division Details

Planning and Development

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change / P.Y. Budget
PLANNING AND DEVELOPMENT									
PLANNING SERVICES									
POLICY PLANNING									
EXPENDITURES	669,685	839,703	952,837	44,273	997,110	-	-	997,110	4.6%
REVENUE	(407,397)	(665,464)	(767,543)	(15,447)	(782,990)	-	-	(782,990)	2.0%
Total POLICY PLANNING	262,288	174,239	185,294	28,826	214,120	-	-	214,120	15.6%
DEVELOPMENT REVIEW									
EXPENDITURES	1,067,235	1,236,700	1,286,459	38,823	1,325,282	-	-	1,325,282	3.0%
REVENUE	(1,386,394)	(1,148,863)	(1,148,863)	(91,838)	(1,240,701)	97,521	-	(1,143,180)	(0.5%)
Total DEVELOPMENT REVIEW	(319,159)	87,837	137,596	(53,015)	84,581	97,521	-	182,102	32.3%
ADMINISTRATION									
EXPENDITURES	455,222	390,254	394,056	11,510	405,566	7,940	-	413,506	4.9%
REVENUE	(42,649)	(52,602)	(52,602)	(1,142)	(53,744)	-	-	(53,744)	2.2%
Total ADMINISTRATION	412,573	337,652	341,454	10,368	351,822	7,940	-	359,762	5.4%
Total PLANNING SERVICES	355,702	599,728	664,344	(13,821)	650,523	105,461	-	755,984	13.8%
BUILDING SERVICES									
BUILDING ADMINISTRATION									
EXPENDITURES	2,292,201	1,817,281	2,614,537	820,996	3,435,532	(792,110)	-	2,643,422	1.1%
REVENUE	(4,955,360)	(5,451,709)	(6,248,673)	(463,532)	(6,712,205)	786,403	-	(5,925,802)	(5.2%)
Total BUILDING ADMINISTRATION	(2,663,159)	(3,634,428)	(3,634,136)	357,464	(3,276,673)	(5,707)	-	(3,282,380)	(9.7%)
ZONING									
EXPENDITURES	352,031	613,536	613,248	31,838	645,086	-	-	645,086	5.2%
REVENUE	(30,332)	(35,516)	(35,516)	(941)	(36,457)	5,925	-	(30,532)	(14.0%)
Total ZONING	321,699	578,020	577,732	30,897	608,629	5,925	-	614,554	6.4%
PERMIT PROCESSING									
EXPENDITURES	853,444	1,332,497	1,332,213	(198,544)	1,133,669	(612)	-	1,133,057	(14.9%)
Total PERMIT PROCESSING	853,444	1,332,497	1,332,213	(198,544)	1,133,669	(612)	-	1,133,057	(14.9%)
BUILDING INSPECTIONS									
EXPENDITURES	1,488,013	1,724,180	1,724,189	(187,932)	1,536,257	(1,488)	-	1,534,769	(11.0%)
Total BUILDING INSPECTIONS	1,488,013	1,724,180	1,724,189	(187,932)	1,536,257	(1,488)	-	1,534,769	(11.0%)
Total BUILDING SERVICES	(3)	269	(2)	1,885	1,882	(1,882)	-	-	(100.0%)
TOTAL LEVY REQUIREMENTS	355,699	599,997	664,342	(11,936)	652,405	103,579	-	755,984	13.8%

Operating Budget Departmental Division Details

Library Services

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change / P.Y. Budget
LIBRARY									
EXPENDITURES	5,120,652	5,068,623	5,031,041	(24,947)	5,006,094	406,882	-	5,412,976	7.6%
REVENUE	(335,160)	(283,132)	(245,550)	(381,935)	(627,485)	-	-	(627,485)	155.5%
Total LIBRARY	4,785,492	4,785,491	4,785,491	(406,882)	4,378,609	406,882	-	4,785,491	0.0%
TOTAL LEVY REQUIREMENTS	4,785,492	4,785,491	4,785,491	(406,882)	4,378,609	406,882	-	4,785,491	0.0%

Operating Budget Departmental Division Details

Downtown Milton Business Improvement Area (BIA)

	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2020 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change / P.Y. Budget
BIA									
BIA MEMBERSHIP ENGAGEMENT									
EXPENDITURES	1,310	1,238	1,238	107	1,345	-	-	1,345	8.6%
Total BIA MEMBERSHIP ENGAGEMENT	1,310	1,238	1,238	107	1,345	-	-	1,345	8.6%
BIA ADMINISTRATION									
EXPENDITURES	185,722	163,903	163,903	27,013	190,916	-	-	190,916	16.5%
Total BIA ADMINISTRATION	185,722	163,903	163,903	27,013	190,916	-	-	190,916	16.5%
BIA BEAUTIFICATION									
EXPENDITURES	42,161	48,500	48,500	10,180	58,680	-	-	58,680	21.0%
Total BIA BEAUTIFICATION	42,161	48,500	48,500	10,180	58,680	-	-	58,680	21.0%
BIA REVENUE									
REVENUE	(268,916)	(266,641)	(266,641)	(58,870)	(325,511)	-	-	(325,511)	22.1%
Total BIA REVENUE	(268,916)	(266,641)	(266,641)	(58,870)	(325,511)	-	-	(325,511)	22.1%
OTHER PROMOTIONS									
EXPENDITURES	3,271	5,000	5,000	3,200	8,200	-	-	8,200	64.0%
Total OTHER PROMOTIONS	3,271	5,000	5,000	3,200	8,200	-	-	8,200	64.0%
SUMMER EVENTS									
EXPENDITURES	36,452	48,000	48,000	18,370	66,370	-	-	66,370	38.3%
Total SUMMER EVENTS	36,452	48,000	48,000	18,370	66,370	-	-	66,370	38.3%
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 proposed 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.

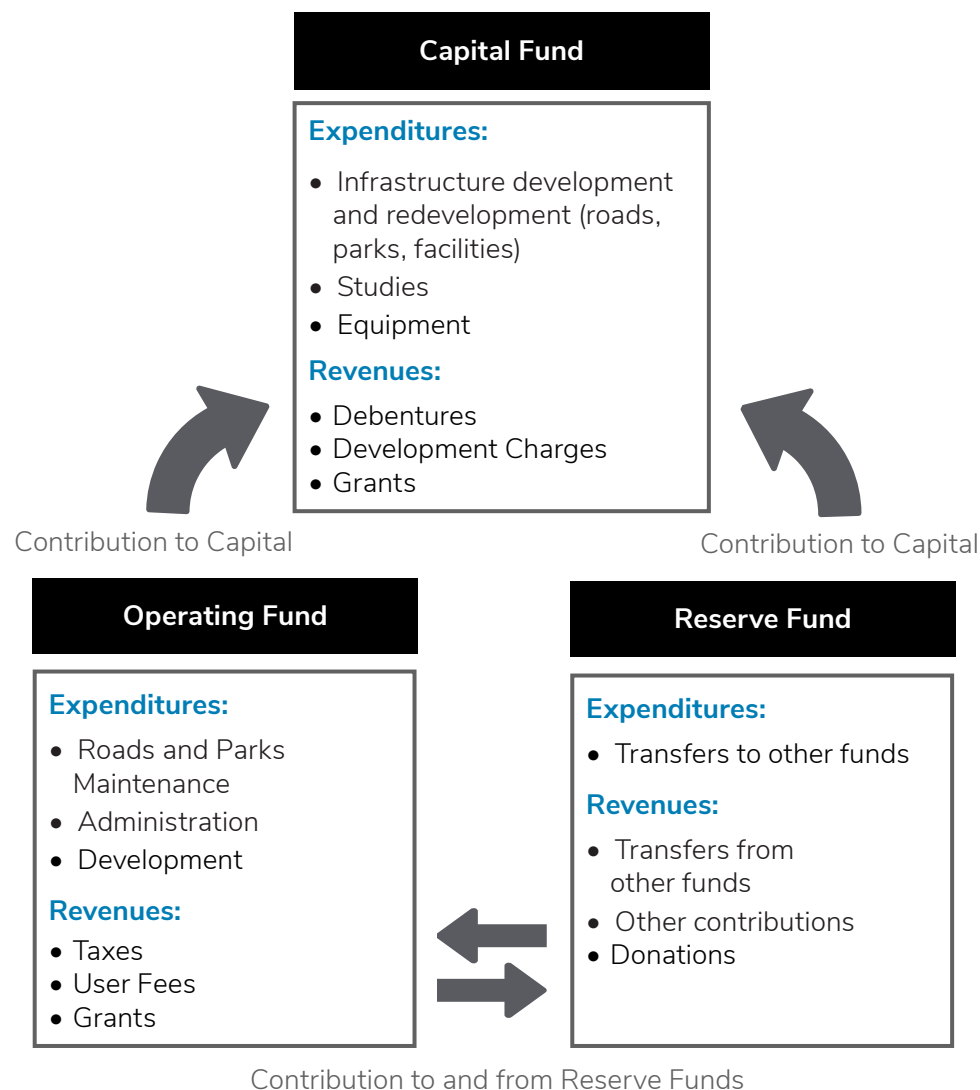
Understanding Funds

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	2020 (\$ millions)
Gross Expenditures by Department	
Executive Services	\$ 1.75
Corporate Services	5.62
Engineering Services	47.88
Community Services	19.69
Planning and Development	2.39
Library Services	0.53
Total Expenditures	\$ 77.84
Sources of Funding	
Development Charges	\$ 28.26
Contribution From Reserves/Reserve Funds	23.91
Debentures/Long Term Liability	13.21
Grants/Subsidies	6.93
Recoveries and Donations	2.60
Contribution From Operating	2.17
Capital Provision	0.76
Total Financing	\$ 77.84

Note: The table reflects only new 2020 approvals. Prior year carryover will also be recognized in financial reporting.



Understanding Fund Accounting

Operating Fund Statement

Town of Milton

DEPARTMENT NAME	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2019 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change Presented/ P.Y. Approved
EXPENDITURES									
Mayor and Council	\$ 566,993	\$ 577,128	\$ 577,530	\$ 16,051	\$ 593,581	\$ -	\$ -	\$ 593,581	2.8%
Executive Services	13,387,242	14,181,772	14,189,698	533,276	14,722,974	65,565	-	14,788,539	4.2%
Corporate Services	13,125,176	14,164,877	14,598,723	257,523	14,856,246	214,076	(14,999)	15,055,322	3.1%
General Government	35,469,574	26,944,405	31,492,695	3,416,759	34,909,454	(56,488)	-	34,852,966	10.7%
Engineering Services	33,330,847	36,097,588	35,797,947	753,495	36,551,442	266,099	(609,258)	36,208,283	1.1%
Community Services	22,193,315	24,096,479	23,685,538	978,840	24,664,378	1,918,840	75,288	26,658,506	12.6%
Planning and Development	7,177,831	7,954,149	8,917,538	560,964	9,478,501	(786,270)	-	8,692,231	(2.5%)
Library	5,120,651	5,068,623	5,031,041	(24,947)	5,006,094	406,882	-	5,412,976	7.6%
SUBTOTAL TOWN OF MILTON	\$ 130,371,629	\$ 129,085,021	\$ 134,290,710	\$ 6,491,961	\$ 140,782,670	\$ 2,028,704	\$ (548,969)	\$ 142,262,404	5.9%
Hospital Expansion	\$ 2,536,404	\$ 2,507,047	\$ 2,507,047	\$ (2,097)	\$ 2,504,950	\$ -	\$ -	\$ 2,504,950	(0.1%)
TOTAL TOWN OF MILTON EXPENDITURES	\$ 132,908,033	\$ 131,592,068	\$ 136,797,757	\$ 6,489,864	\$ 143,287,620	\$ 2,028,704	\$ (548,969)	\$ 144,767,354	5.8%
REVENUE									
Mayor and Council	\$ (40,124)	\$ (23,021)	\$ (23,021)	\$ 5,049	\$ (17,972)	\$ -	\$ -	\$ (17,972)	(21.9%)
Executive Services	(933,429)	(767,277)	(811,640)	127,866	(683,774)	-	-	(683,774)	(15.8%)
Corporate Services	(5,164,354)	(5,209,687)	(5,372,479)	(161,221)	(5,533,700)	(157,344)	-	(5,691,043)	5.9%
General Government	(31,232,490)	(20,217,929)	(24,986,114)	(2,308,731)	(27,294,845)	2,424,122	-	(24,870,723)	(0.5%)
Engineering Services	(13,504,495)	(14,715,699)	(14,628,077)	(711,527)	(15,339,604)	36,907	-	(15,302,697)	4.6%
Community Services	(15,251,235)	(16,970,405)	(16,365,810)	(486,666)	(16,852,476)	(1,317,784)	(75,288)	(18,245,547)	11.5%
Planning and Development	(6,822,132)	(7,354,152)	(8,253,196)	(572,900)	(8,826,096)	889,849	-	(7,936,247)	(3.8%)
Library	(335,159)	(283,132)	(245,550)	(381,935)	(627,485)	-	-	(627,485)	155.5%
SUBTOTAL TOWN OF MILTON	\$ (73,283,418)	\$ (65,541,302)	\$ (70,685,887)	\$ (4,490,065)	\$ (75,175,952)	\$ 1,875,750	\$ (75,288)	\$ (73,375,488)	3.8%
Hospital Expansion	\$ (2,536,404)	\$ (2,507,047)	\$ (2,507,047)	\$ 2,097	\$ (2,504,950)	\$ -	\$ -	\$ (2,504,950)	(0.1%)
TOTAL TOWN OF MILTON REVENUES	\$ (75,819,822)	\$ (68,048,349)	\$ (73,192,934)	\$ (4,487,968)	\$ (77,680,902)	\$ 1,875,750	\$ (75,288)	\$ (75,880,438)	3.7%
TOTAL LEVY REQUIREMENTS TOWN OF MILTON	\$ 57,088,211	\$ 63,543,719	\$ 63,604,823	\$ 2,001,896	\$ 65,606,718	\$ 3,904,454	\$ (624,257)	\$ 68,886,916	8.3%

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

Downtown Business Improvement Area

DEPARTMENT NAME	2018 Actuals	2019 Projected Actuals	2019 Approved Budget	2019 Status Quo/ Contractual	2020 Base Budget	2020 Growth/Volume Change	2020 Service Level Change	2020 Approved Budget	% Change Presented/ P.Y. Approved
Downtown Milton Business Improvement Area (BIA)									
EXPENDITURES	\$ 268,916	\$ 266,641	\$ 266,641	\$ 58,870	\$ 325,511	\$ -	\$ -	\$ 325,511	22.1%
REVENUE	(268,916)	(266,641)	(266,641)	(58,870)	(325,511)	-	-	(325,511)	22.1%
TOTAL LEVY REQUIREMENTS BIA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

Understanding Fund Accounting

Reserves and Reserve Funds Summary

Reserve Type	Dec 31, 2018 Balance	Dec 31, 2019 Estimated Balance	Projected 2020 Activity						Dec 31, 2020 Estimated Balance
			Interest Earned	Contribution from Revenue	Other Revenue	Transfer to Capital	Transfer to Revenue	Debt Payments	
Total Reserves	\$ 40,215,025	\$ 44,481,762	\$ -	\$ 24,389,858	\$ -	\$ (17,049,909)	\$ (2,005,254)	\$ -	\$ 49,816,457
Total Reserve Funds	37,026,647	38,725,434	732,657	7,762,078	4,709,737	(14,707,110)	(2,734,048)	-	34,488,747
Total Capital Provision and Development Charges	61,010,206	33,819,383	300,919	3,361,805	60,488,318	(63,458,869)	(1,729,724)	(1,453,121)	31,328,711
Total Reserves and Reserve Funds	\$ 138,251,878	\$ 117,026,579	\$ 1,033,576	\$ 35,513,741	\$ 65,198,055	\$(95,215,888)	\$ (6,469,026)	\$ (1,453,121)	\$ 115,633,915

Financial Policies and Guidelines

Council Financial Policies and Guidelines

The following financial policies establish the framework for the overall fiscal planning and management of the Town of Milton. In 2018 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 currently underway. Further information on the policy update as well as the full updated policies can be found in report [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

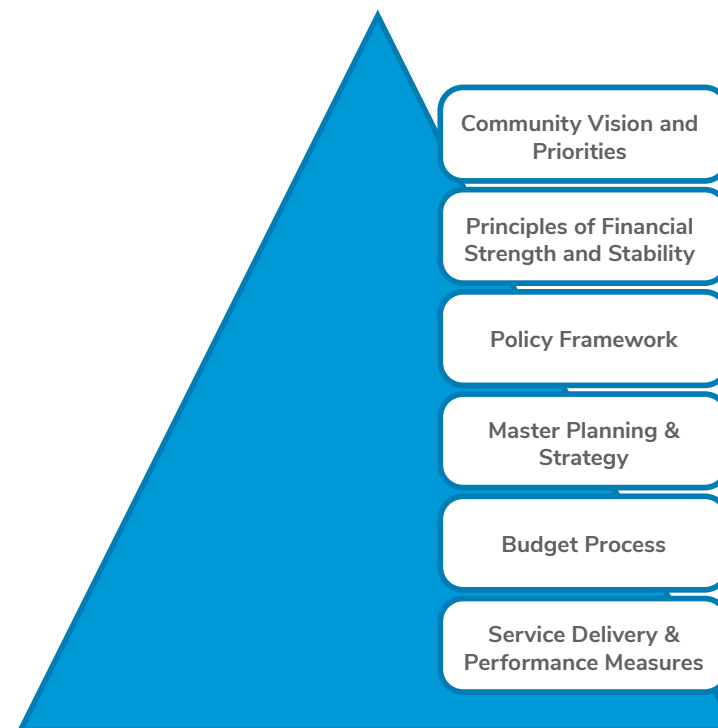
ii. Financial Policy Framework

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

vi. 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 Milton Public Library (MPL) and the Business Improvement Area (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 2020 Rates and Fees By-law 071-2019. 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.
Arts Programming Reserve Fund	To track receipts and disbursements pursuant to the Donor Advised Named Endowment Fund Agreement (the “agreement”) between the Community Foundation of Halton North (CFHN) and the Town of Milton.	<ul style="list-style-type: none"> • Funds received by the Town of Milton from sale of naming rights of the Arts Centre as well as donations received from fundraising campaigns specific to the agreement will be held in this reserve fund prior to distribution to the CFHN. 	<ul style="list-style-type: none"> • Annual disbursements of income earned from the CFHN endowment fund to the Town of Milton will be transferred into this reserve fund to be used for Arts programming.
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.

Reserve and Reserve Fund Definitions

Name	Purpose of Fund	Funding Sources	Appropriation of Funds
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.

Reserve and Reserve Fund Definitions

Name	Purpose of Fund	Funding Sources	Appropriation of Funds
Cash-in-Lieu of Storm Water Management	To provide for the rehabilitation of storm water management ponds.	<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.
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	<p>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.</p>	<ul style="list-style-type: none">• Contribution from the operating fund.	<ul style="list-style-type: none">• Contribution to the operating fund.

Decision Packages

As presented through the Budget Call Report (CORS-049-19), a budget pressure equivalent to \$23 per \$100,000 of residential assessment was forecast for 2020 relative to the existing levy of \$248 per \$100,000. This equated to a projected tax increase of 9% of the local portion of property taxes. Council direction to staff through that report was to prepare the 2020 budget with a range of residential tax impacts between 3% and 5%.

As previously discussed in the Operating Budget Summary section, to reduce the tax impact from the forecasted 9%, several items that were originally planned to be included in the 2020 budget were deferred including a new fire crew, growth related staffing and capital projects. Reductions that resulted from trending analysis and identified efficiency opportunities were also incorporated into the budget, and service level reductions have been proposed for certain discretionary services. Further measures were still required to reach the target and, as a result, contributions from stabilization reserves have been included in the budget. The above items resulted in achieving a 5% increase, or \$12.40 per \$100,000 of residential assessment on local property tax.

The Decision Packages section of the budget document presented options identified by staff for Council consideration to reduce the tax impact for the Town from a 5% increase to a 3% increase in accordance with Council's direction. While these items were identified by staff for Council consideration, they were not recommended as they would have either resulted in decreased service levels or created financial risk.



Decision Packages

How to Read the Decision Packages Schedule

The items 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 tax rate impact expressed as a percentage change should that item be removed from or added to 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							5.00%
Less:							
A	Name of program to be cut	A description of the change	Details on the impact of change	FR	\$ (250,000)	\$ (0.96)	-0.39%
↓							↓
S	Name of program to be cut	A description of the change	Details on the impact of change		\$ (44,720)	\$ (0.17)	-0.07%

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 2020 budget.
- **FR** indicates that this item could create future financial risk to the Town including affecting the available funding for asset management which may result in future service level changes.
- **R** indicates an increase or decrease in budgeted revenues for the Town.
- **D** indicates that this item has been deferred from the current budget to a future year.

E (Decrease)/ Increase on Tax Levy

Identifies the cost of the service or program.

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, expressed as a percentage change on the current tax levy for residential properties.

Decision Package - Options to Reduce Tax Impact to 3%

The following schedule provides a listing of items identified by staff for Council consideration to reduce the tax impact to 3% on the local portion of property taxes.

The full annualized savings have been identified for each line item. Where the change will be implemented in mid-2020 (meaning the annualized financial impact won't be fully achieved until 2021), a one-time transfer from the Tax Stabilization Reserve to Operating will be utilized in 2020 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 2020 without creating any on-going shortfalls in the operating budget. If selected by Council, the resulting impact on the Tax Stabilization Reserve would be reflected in the final approved budget document.

	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 2020 Budget					\$ 10.53	4.24%	
	Assessment Growth Adjustment (1.75% to 2.487%)			492,206	\$ 1.87	0.76%	
Revised Tax Levy with updated Assessment Growth					\$ 12.40	5.00%	
Options to Reduce Tax Impact to 3%							
A-1	Capital Financing	Reduction in funding to reduce the infrastructure deficit	FR	(250,000)	(0.95)	-0.38%	Not Approved
A-2	Capital Financing	Additional reduction in funding to reduce the infrastructure deficit (\$500,000 in total)	FR	(250,000)	(0.95)	-0.38%	Not Approved
A-3	Capital Financing	Additional reduction in funding to reduce the infrastructure deficit (\$750,000 in total)	FR	(250,000)	(0.95)	-0.38%	Not Approved
A-4	Capital Financing	Additional reduction in funding to reduce the infrastructure deficit (\$1,000,000 in total)	FR	(250,000)	(0.95)	-0.38%	Not Approved
A-5	Transit	Eliminate service on Saturdays	SL ↓	(238,422)	(0.91)	-0.37%	Not Approved
A-6	Library - Beaty Branch	Reduce Opening Hours at Beaty branch by 10 hours per week	SL ↓	(44,720)	(0.17)	-0.07%	Not Approved
A-7	Windrow Program	Eliminate windrow removal program for the 2020/21 season	SL ↓	(41,616)	(0.16)	-0.06%	Not Approved
Subtotal					\$ 7.36	2.97%	
New Motions Requested and Approved by Council							
Capital Project							
B-1	C101125 Branding - Town of Milton	Reduce corporate branding project by \$100,000 to remove all 2020 funds for proactive rebranding of assets.		-	-	0.00%	Approved
B-2	C525086 - Bronson Park Village Square	Advance funds of \$382,096 in the capital budget to 2020 from the 2021 forecast.		28,735	0.11	0.04%	Approved
B-3	C582103 - Leisure Centre Cardio/Weight	Eliminate the leisure centre cardio/weight equipment replacement from the 2020 budget		-	-	0.00%	Approved
Operating Budget							
B-4	Community Fund	Continue this program at a funding level of \$250,000		250,000	0.95	0.38%	Approved
B-5	Windrow Program	Add \$40,000 to the windrow program to provide the service to everyone on the waitlist		40,000	0.15	0.06%	Approved
B-6	Tree Maintenance and Planting	Restore the budgeted tree plantings to 750 trees per year		122,054	0.46	0.19%	Approved

Note 1: Calculations are based on 2019 assessment values.

Decision Package - Details

	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 2020 Budget						\$ 10.53	4.24%	
Assessment Growth Adjustment (1.75% to 2.487%)					492,206	\$ 1.87	0.76%	
Revised Tax Levy with updated Assessment Growth						\$ 12.40	5.00%	
Options to Reduce Impact to 3%								
A-1	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 & 2019 budgets included the approval of additional \$1 million per year funding amounts that were intended to reduce the existing deficit. The strategy has also been 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 and/or a lower reserve fund balance to support further investment.</p> <p>If this option is selected, a \$750,000 additional contribution would remain in the budget.</p>	FR	\$ (250,000)	\$ (0.95)	-0.38%	Not Approved
A-2	Capital Financing	Reduction in the \$1 million incremental transfer to reserve that would reduce the infrastructure deficit	See Item A-1. If this option, along with option A-1 is selected, the additional contribution in the budget would be reduced to \$500,000.	FR	\$ (250,000)	\$ (0.95)	-0.38%	Not Approved
A-3	Capital Financing	Reduction in the \$1 million incremental transfer to reserve that would reduce the infrastructure deficit	See Item A-1. If this option, along with option A-1 and A-2 is selected, the additional contribution in the budget would be reduced to \$250,000.	FR	\$ (250,000)	\$ (0.95)	-0.38%	Not Approved
A-4	Capital Financing	Reduction in the \$1 million incremental transfer to reserve that would reduce the infrastructure deficit	See Item A-1. If this option, along with option A-1, A-2 and A-3 is selected, the additional contribution in the budget would be completely eliminated.	FR	\$ (250,000)	\$ (0.95)	-0.38%	Not Approved

Decision Package - Details

	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	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 service continues to support development growth in Milton as demonstrated by year-over-year system-wide ridership increases (ENG-008-19). The removal of this service will result in an estimated loss of 35,400 boardings, annually.</p> <p>As recommended in the 2019-2023 Milton Transit Service Review and Master Plan update (ENG-021-19), improvements in transit services should continue to align with key transit markets, such as youth. The Town's Milton Youth Strategy (COMS-010-19) also highlighted opportunities to support youth engagement, fostered by improved access to programs and services. 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. 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 cut will also impact trip-making potential by passengers with disabilities who travel on Saturdays. If implemented, the cut would be effective Saturday, April 4, 2020 and would include a communications deployment plan and updated publication materials.</p> <p>The savings related to this item in 2020 would be \$178,169. A one time transfer from the Tax Rate Stabilization Reserve in the amount of \$60,253 would be utilized to achieve the full financial benefit of the change in 2020.</p>	SL ↓	\$ (238,422)	\$ (0.91)	-0.37%	Not Approved
A-6	Library - Beaty Branch	Reduce Opening Hours at Beaty Branch by 10 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 37 hours per week. Doing so will negatively impact on service provision to the community.	SL ↓	\$ (44,720)	\$ (0.17)	-0.07%	Not Approved
A-7	Windrow Program	Eliminate windrow removal program for the 2020/21 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 2020 would be \$10,404. A one time transfer from the Tax Rate Stabilization Reserve in the amount of \$31,212 would be utilized to achieve the full financial benefit of the change in 2020.</p>	SL ↓	\$ (41,616)	\$ (0.16)	-0.06%	Not Approved
Subtotal						\$ 7.36	2.97%	

Decision Package - Details

	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
New Motions Requested and Approved by Council								
Capital								
B-1	C101125 Branding - Town of Milton	Reduce corporate branding project by \$100,000 to remove all 2020 funds for proactive rebranding of assets.	Reduce the project by \$100,000 from the 2020 capital budget.		\$ -	\$ -	0.00%	Approved
B-2	C525086 - Bronson Park Village Square	Advance park construction to 2020 with operating impacts of \$28,735	Advance funds of \$382,096 in the capital budget to 2020 from the 2021 forecast.		\$ 28,735	\$ 0.11	0.04%	Approved
B-3	C582103 - Leisure Centre Cardio/Weight	Eliminate the leisure centre cardio/weight equipment replacement from the budget	Eliminate the project from the current year of the capital budget, \$25,750 in 2020.		\$ -	\$ -	0.00%	Approved
Operating								
B-4	Community Fund	Continue this program at a funding level of \$250,000			\$ 250,000	\$ 0.95	0.38%	Approved
B-5	Windrow Program	Add \$40,000 to the windrow program to provide the service to everyone on the waitlist			\$ 40,000	\$ 0.15	0.06%	Approved
B-6	Tree Maintenance and Planting	Restore the budgeted tree plantings to 750 trees per year			\$ 122,054	\$ 0.46	0.19%	Approved

Note 1: Calculations are based on 2019 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 Equivalent (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 Municipal Price Index (MPI) is an inflationary index based specifically on the mix of goods and services purchased by the Town calculated as a weighted average of individual price increases for each component of the Town's budget. The MPI is used to forecast financial pressures for the Town in advance of detailed budget development as well as to annually index User Fees.

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 Expense

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.

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