



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

2021

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01

Overview



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# Welcome Messages

## Message from the Chief Administrative Officer

### Andrew M. Siltala

2020 has represented a unique and challenging time globally, nationally and here in Milton. The COVID-19 pandemic has impacted the daily lives of residents and the business community alike, and a significant amount of action has been required from all levels of government to promote safety, wellness and financial stability.

The Town of Milton is a responsive organization that has demonstrated the ability to react to the current landscape through being flexible, adaptable and innovative. Through the leadership of Council and commitment of staff, the Town's core services continue to be delivered through the pandemic. The Town accelerated digital service delivery in the wake of COVID-19 and while this channel of service was responsive in nature, the advancement has reinforced and validated the investment municipalities must undertake to balance the use technology and in-person services to best serve our residents and businesses.

Throughout this pandemic, a number of strategies have been implemented to address the financial impacts of COVID-19. The Town's standard model of service delivery enabled a nimble fiscal response, along with deliberate strategies specific to COVID, to mitigate costs.

While COVID-19 has presented challenges, the Town remains focused on the future of Milton. Investment must continue in areas that are critical to the recovery of the pandemic and position Milton as future-focused. These investments consider affordability to our taxpayers, while delivering services, infrastructure and programming that foster and support Milton's economy, provide wellbeing to our community, and maintain infrastructure.

As such, the 2021 budget themes include a focus in:

- Customer service
- Modernization of services

- Sustainability – environment & financial
- Economic development
- Asset management

Partnerships with other levels of government, community groups and organizations are critical to the success of Milton as a Place of Possibility. We continue to advocate on behalf of Milton at a regional, provincial and federal level for funding opportunities, and program or policy change, to meet the changing and growing needs of Milton.

Through the leadership of Council, the Town has a responsibility for an integrated and strategic long-term budget approach towards fulfilling community expectations and needs. The 2021 budget delivers investments in our community while balancing affordability, and better positions Milton as an inclusive, diverse and complete community.





# Welcome Messages

## Message from the CFO / Treasurer

### Glen Cowan

Milton's approved 2021 Budget reflects a balance between continuing with the strategic investments that are required to ensure the continuity of services to a growing municipality, and the application of the appropriate fiscal restraint in response to the uncertainty that is associated with the on-going global pandemic.

As the forecasted COVID-19 financial impacts for 2021 remain uncertain, and since they may not represent on-going losses for the Town in the long-term, the Approved Budget ensures that these estimated pressures will not be funded directly from property tax funding in 2021. COVID-19 impacts are expected to include revenue shortfalls and investment in personal protective equipment in many of the same program areas that were affected in 2020. In addition to the directly related cost savings in those programs, the Town's budget anticipates the continuance of additional cost mitigation measures to further reduce the pressure. For the financial shortfall that remains after the Town's mitigation, funding is expected to be provided from either Federal or Provincial funding support (such as the Safe Restart Program in 2020), or by the Town's stabilization reserve.

Of the investments that will be funded from the property tax base in 2021, the capital financing strategy that was first initiated through the 2018 budget and formalized in the Town's Financial Principles Policy will continue. Further, the 2021 Budget also provides funding for six additional fire fighters as part of a total complement increase of 9 positions, with several other of the Town's priority needs being addressed through the conversion of existing positions or contracts.

As part of achieving a tax increase of 3.93% for the Town's share of property taxes (2.19% estimated total impact when Region and Education shares are considered), utilization of the Tax and Library Stabilization Reserves was required in an effort to phase-out the transfers that were

originally introduced in the 2020 Budget process. 2021 capital funding was also approved to allow for the implementation of a Human Resource Information System that will result in annual costs once operational. Combined, these measures will result in budget pressure in 2022 and 2023 as is presented through the multi-year operating budget forecast.

Significant effort went into developing the Approved Budget, including the identification of a number of measures to reduce the budget pressures on a temporary or permanent basis. At the same time, important new investments related to Town's priorities in technology, growth management, economic development and service delivery are being made. At a projected total property tax increase in the order of 2.19%, Milton will also continue to maintain one of the most affordable property tax rates within the Province.





# 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
- Strategic Initiatives and 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

### Troy McHarg

Commissioner

- Financial Planning and Policy
- Accounting
- Human Resources
- Information Technology
- Purchasing and Risk Management
- Taxation and Assessment
- Legislative and Legal Services
- Strategic Communications

## Community Services

### Kristene Scott

Commissioner

- Parks and Facility Planning
- Facility Design and Construction
- Transit Services
- Arts and Culture
- Facility Operations
- Environment
- Recreation Programs
- Parks, Roads and Fleet Operations

## Development Services

### Barb Koopmans

Commissioner

- Policy Planning
- Development Review
- Building Services
- Infrastructure Construction
- Development Engineering
- Traffic

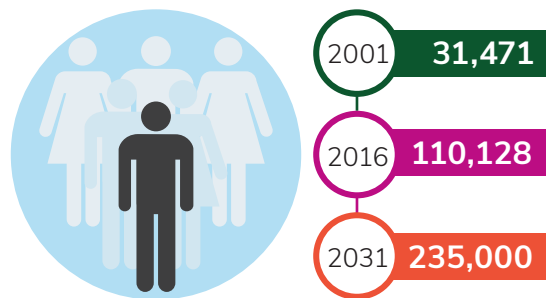
# Snapshot of a Growing Community

## 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 Fast<sup>1</sup>



**35.3**  
Median Years of Age  
Youngest in Ontario



**73%**  
Post-Secondary Education  
5<sup>th</sup> 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 60,000<sup>1</sup> in 2016; projected to grow to over 114,000<sup>2</sup> by 2031
- Skilled, highly educated labour pool with close proximity to colleges and universities



**22%**  
of Milton's Total Weighted Assessment is Non-residential  
Balanced and diversified tax base supporting Town revenues

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

Average annual residential units

**1,400**  
(2015 - 2019)



## 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.

<sup>1</sup> 2016 Canadian Census

<sup>2</sup> Halton Region Best Planning Estimates 2011-2031

# Snapshot of a Growing Community

## Economic Context

### Municipal Price Index

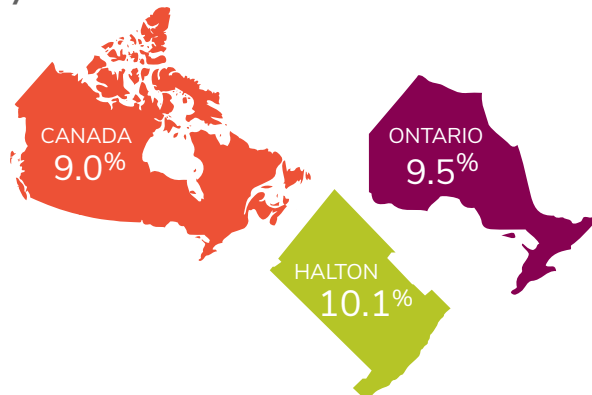
To accurately anticipate the inflationary pressures facing the Town, a customized Municipal Price Index (MPI) has been developed and used since 2008. The MPI is an inflationary index based specifically on the mix of goods and services purchased by the Town calculated as a weighted average of individual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

For the 2021 budget, the MPI for the Town of Milton was calculated at 2.12% for expenditures and 2.51% overall, (see Staff Report CORS-046-20) which was the amount used to index user fees for 2021. However, as the 2021 budget was developed, each identifiable good, service or cost was projected based on the most current information available.

### Employment Growth

Due to the impacts from COVID-19 unemployment rates rose sharply across Canada in 2020. From the end of 2019 to September 2020, the rate increased from 5.7% to 9.0% in Canada and from 5.6% to 9.5% in Ontario<sup>1</sup>. Halton Region was similarly impacted as the unemployment rate rose from 5.0% in the first quarter of 2020 to 10.1% in the third quarter of 2020<sup>2</sup>. Comparatively, the 5 year national average has been 6.3%<sup>3</sup>.

### Unemployment Rate<sup>1</sup>



<sup>1</sup> Statistics Canada

<sup>2</sup> Halton Region

<sup>3</sup> Bank of Canada

## Interest Rates/Borrowing

COVID-19 continues to have a major impact on the global and Canadian economy. To provide support to the Canadian financial system and the economy during the COVID-19 pandemic, the Bank of Canada lowered the target for the overnight rate by 1.5% to 0.25% in March 2020<sup>3</sup>. The interest rate cuts, along with pandemic concerns, decline in business and consumer confidence and reductions in growth projections has also created an overall decline in bond yields through 2020. The economic outlook from the major Canadian banks indicate the Bank of Canada may keep the overnight rate steady through 2021 while yields on long term bonds may start to increase.

This affects the Town in two key ways:

1. Low rates decrease borrowing costs for debt financed projects, impacting available funding to allocate towards capital projects.
2. Low rates decrease 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.

Adequate funding sources, including user fees and property taxes, enable the Town to provide high quality municipal programs and services that support the vision of a complete community. The budget process provides an avenue to prioritize and balance the services provided with affordability within the economic context.

# 2021 Budget at a Glance

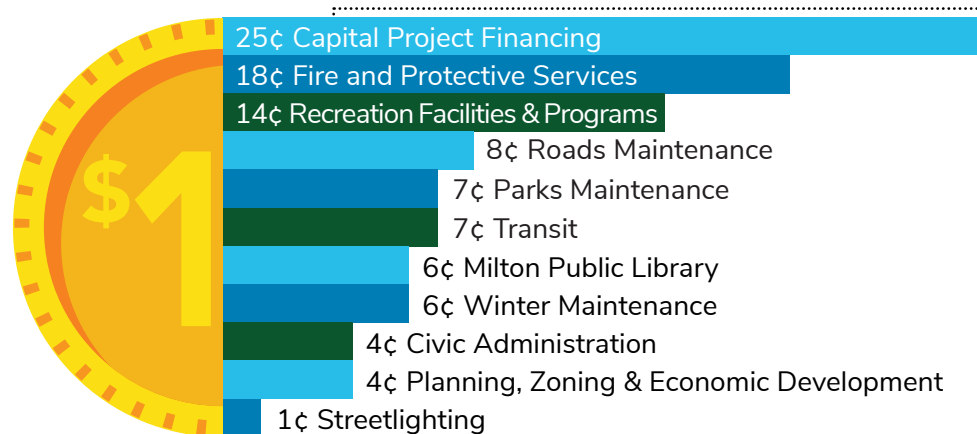
## Building a Complete Community

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 - 38%**

**Halton Region - 40%**

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

**Education (School Boards) - 22%**



# 2021 Budget at a Glance

## The Budget Process

The Town's budget process starts with giving consideration to community priorities and feedback, as well as data collection to inform the Town's decision making. The 2021 budget considers the survey results received over the past several years, as well as feedback received through other avenues during the year.

Through CORS-044-20, Council provided direction to staff to prepare the operating budget with a residential property tax increase not to exceed 5%

on the Town portion of the total tax levy (which equates to an estimated 2.66% change when potential Region and Education changes are considered). Furthermore, in recognition of continued uncertainty resulting from COVID-19, Council directed staff to present strategies to mitigate the resulting impacts associated with COVID-19 without further increasing the property tax revenue in 2021.

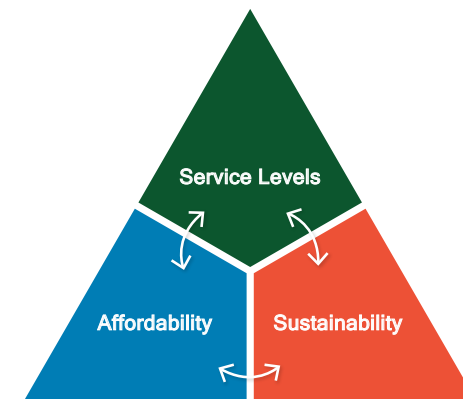
The budget is then reviewed by senior management, made public for review and presented to Council for consideration.



## 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 the 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.

# 2021 Budget at a Glance

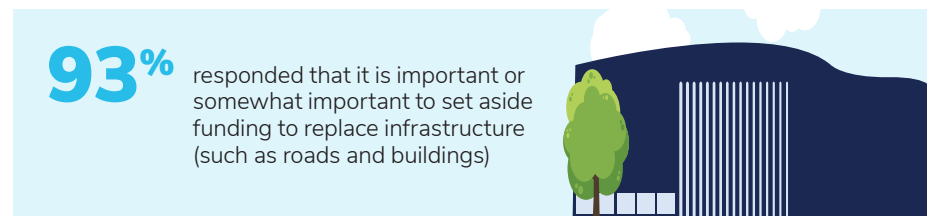
## Budget Public Input

An important initial consideration in the preparation of the budget is public input received. Beginning with the 2021 Budget, the Town transitioned to utilizing a public input survey for each term of Council rather than each budget year. As such, the development of the 2021 budget considers the public survey results received over that past several years that tend to be relatively consistent from year to year. Feedback received from other avenues during the year are also considered such as through public meetings, public engagement on specific projects and comments received through Councillors.

Some of the notable items for consideration from the statistically relevant portion of the prior year survey include:

- 91% of residents rate the value received for tax dollars as very good, good or fair
- Residents are 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 are not sure or favoured cutting services to maintain or reduce taxes
- 60% of respondents feel that Milton should pay about the average property taxes as other GTA municipalities

## Funding the Replacement of Future Infrastructure



- 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 Identified for Increased Investment of Tax Dollars



- Respondents generally indicated that the Town should maintain the current level of investment for many of the services that were identified. That said, both the road network and economic development have been identified as areas where an interest in increased investment of tax dollars has been identified. The 2021 budget responds by investing in both of these areas through:
  - » The continued redevelopment and expansion of many roadways including Bronte Street (Main to Steeles)
  - » Additional rehabilitation of existing road networks through expanded asphalt and asphalt overlay programs
  - » Planned update to the Town's Economic Development Strategic Plan

Full details of the previous survey results can be found in the 2020 Budget Staff Report CORS-049-19.

# 2021 Budget at a Glance

## COVID-19

COVID-19 has presented many challenges in workplaces, public facilities and high traffic amenities such as parks and transit. During 2020, the Town has responded to the changing environment and focused on business continuity with health and safety as the number one priority.

The financial pressures associated with COVID-19 are expected to continue into 2021. In response to the pandemic, restrictions have been placed on how certain municipal services can be delivered. This has resulted in significant reductions in revenue for the Town, particularly in the areas of recreation and transit. A net estimated impact of \$2.8 million related to the pandemic has been reflected as part of the 2021 budget which assumes a gradual return to normal by the fourth quarter of 2021.

Following similar strategies that proved successful in 2020, the impacts of the pandemic reflected in the 2021 budget are first mitigated through short-term reductions in spending of \$1.4 million, with a contribution from the Tax Rate Stabilization Reserve to fund the remaining balance. Should a Federal or Provincial funding program become available, or should a portion of the 2020 Safe Restart funding remain available for 2021, the Town may be able to lessen the required draw from reserve.

The impacts of COVID-19 on the 2021 budget along with the mitigation strategies are presented as non-recurring items within the budget as they are expected to be temporary in nature. The financial impact of COVID-19 will continue to change as the pandemic evolves and new information becomes available and, similar to 2020, will be an area closely monitored and reported on by staff in 2021.



The changes that have been made to service delivery in municipal government as well as many other sectors has also offered some lessons that have also been reflected in the 2021 Budget and forecast. Leveraging technology has been essential to maintaining business continuity and the approved budget continues to invest in e-services and mobile technology solutions. Reductions in spending in areas such as printing and supplies are also expected to be continued as the Town adopts more sustainable solutions. The Town will also continue to assess the changing nature of office space and customer service, and reflect opportunities in both the capital plan and operating needs.

# 2021 Budget at a Glance

## Council-Staff Work Plan

The corporate Council-Staff Work Plan (ES-009-20) creates a shared vision for Council and staff and establishes the priorities for the remainder of this term of Council. The plan is the road map for how the Town of Milton will continue to accommodate growth while ensuring the financial sustainability of the organization and community. The 2021 budget supports the four goals of the plan through both new and multi-year projects as outlined below:

### 1. Planning for Growth



- **New Official Plan:** Ongoing update to the Town's Official Plan to focus on resident's quality of life and response to anticipated growth (capital project C900110)
- **Government Relations Strategy:** Development of a strategy addressing school and hospital planning, GO transit advocacy and access to available funding programs (capital project C101127)
- **Asset Management Plan:** Planned 2021 update to Town's Asset Management plan to include all remaining municipal infrastructure assets and forecast proposed levels of services for those assets (capital project C200101)
- **Infrastructure Renewal Reserve:** Continued contribution to capital fund of an additional \$1.0 million per year to reduce the existing infrastructure deficit and ensure new growth-related assets also include a transfer to reserve for future lifecycle costs

### 2. Increasing Revenue Potential



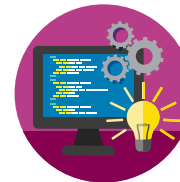
- **Economic Development Strategy:** Strategy update to guide activities that attract new investment, innovation and partnerships in Milton (capital project C101126)
- **User Fee Study:** Comprehensive review and update of the Town's fees planned for 2021 to proactively continue to ensure costs of services provided are recovered through user fees as appropriate and in accordance with policy and legislation (capital project C200111)

### 3. Community Attractiveness and Competitiveness



- **Diversity Strategy:** Opportunities to celebrate diversity and promote inclusion and equity within the organization and community (capital project C101127)
- **Sustainability Leadership Plan:** Continued focus on demonstrating leadership in sustainability (capital project C101127)

### 4. Service Innovation



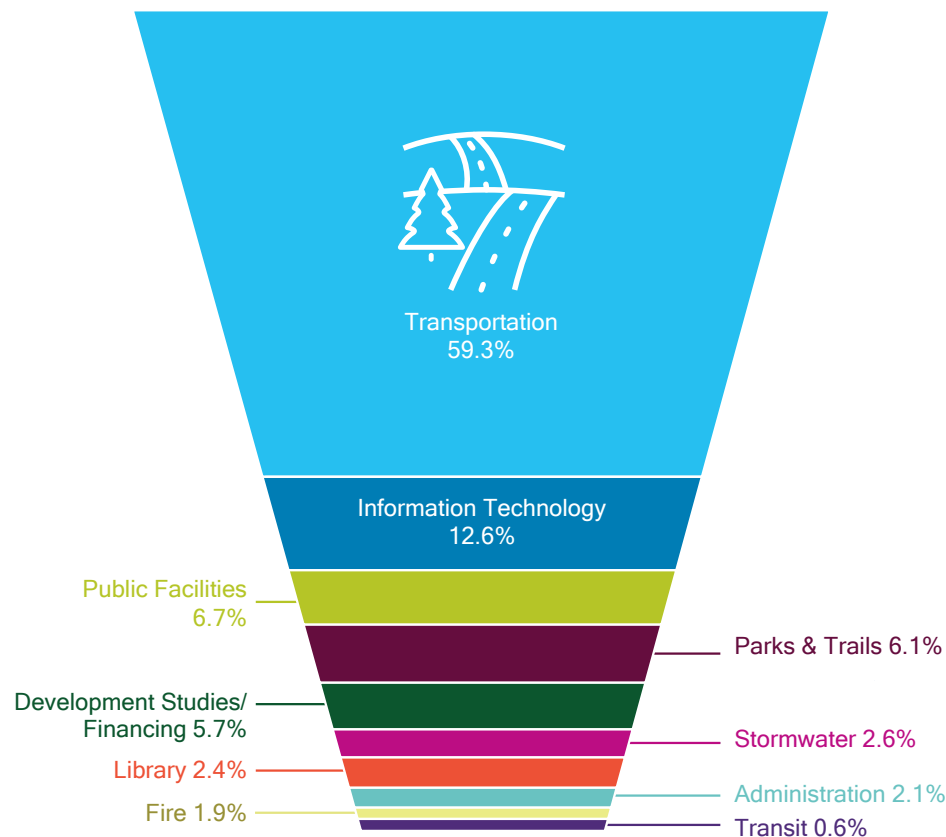
- **Digital Service Delivery Strategy:** Planned update to the IT Strategic Plan (capital project C240003), programming enhancements and modifications to the Town's digital eServices solutions (capital project C240009) and investment in a Human Resources Information System (HRIS) (capital project C240125)



# 2021 Budget at a Glance

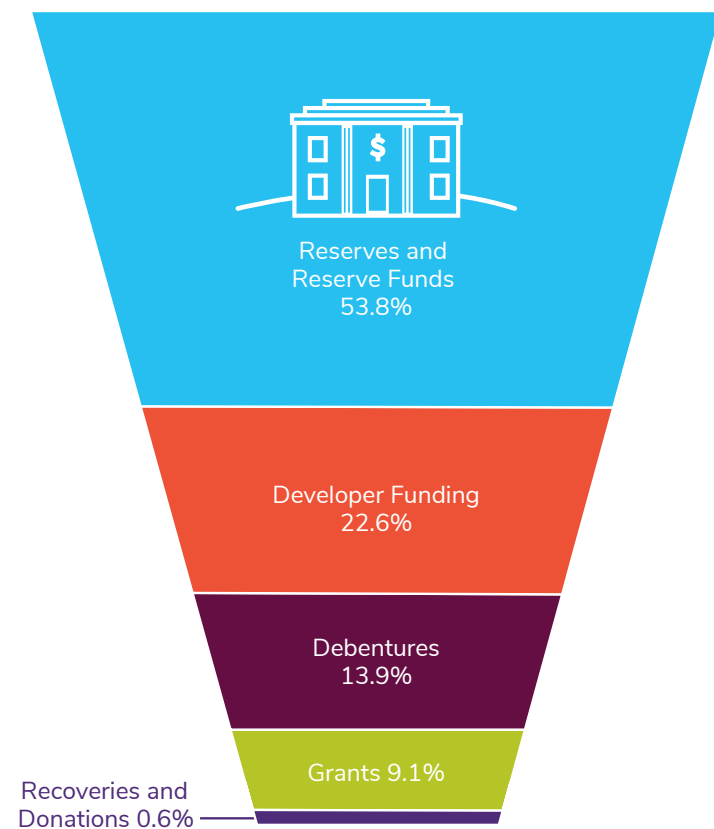
## Investing in Infrastructure to Support a Complete Community

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 2021 capital program includes 109 projects valued at \$56.2 million to provide programs and services to the community. Here is a snapshot of our capital investment in the community for 2021:



## 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. \$24.5 million of this year's capital program is funded from external sources, largely from development charge revenues.



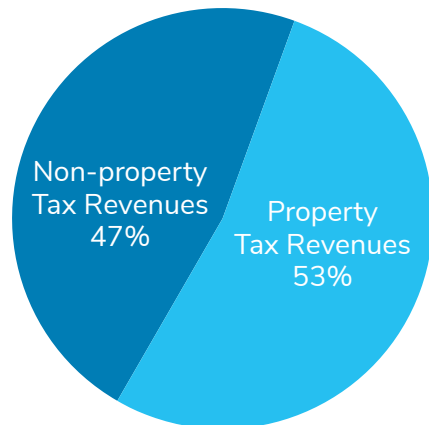
# 2021 Budget at a Glance

## 2021 Operating Budget Overview

To achieve Council direction, COVID-19 impacts were first mitigated through reductions in spending, along with a contribution from the Tax Rate Stabilization Reserve. Reductions from trending analysis and efficiency opportunities were incorporated into the budget. Some growth related items originally planned to be included in the 2021 budget were deferred. Finally, additional contributions from stabilization reserves were included in the budget to achieve a 3.93% increase, or \$9.74 per \$100,000 of residential assessment on local property tax.

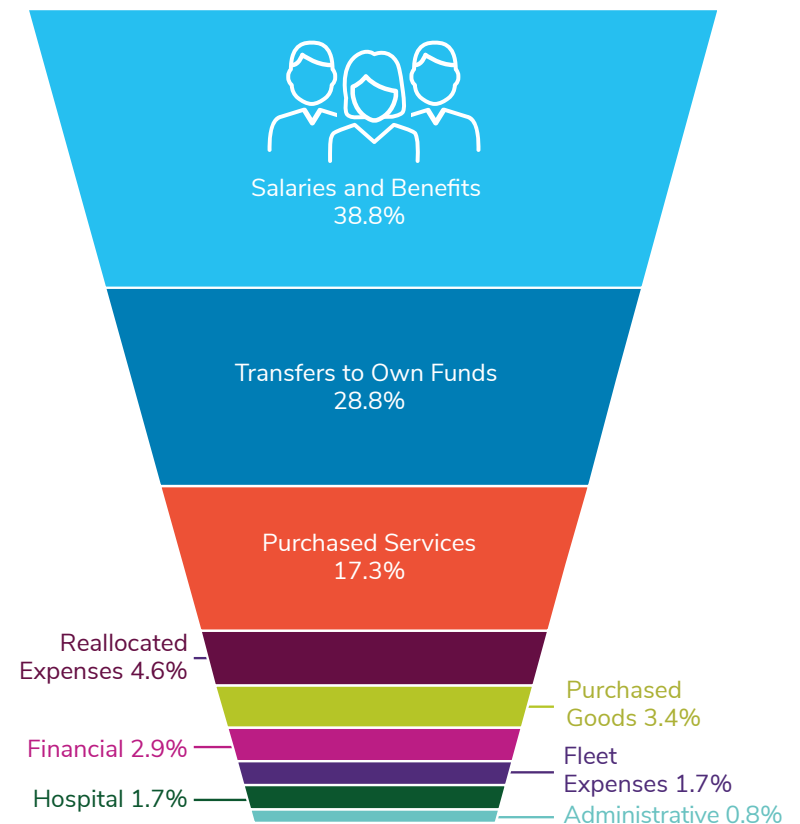
## Funding Sources

The 2021 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 almost half of the \$147.4 million gross budget.



## Operating Budget Investments to Support a Complete Community:

Every day residents rely on municipal services such as transportation, parks, recreation and fire. The operating budget funds the day-to-day operations of the Town including the financing of capital projects through debt payments and transfers to reserves. The 2021 gross operating budget provides for \$147.4 million in spending on people, contracts and other expenses to deliver the programs and services to Milton's growing community:



# 2021 Budget at a Glance

## How Milton's Taxes Compare To Surrounding Municipalities

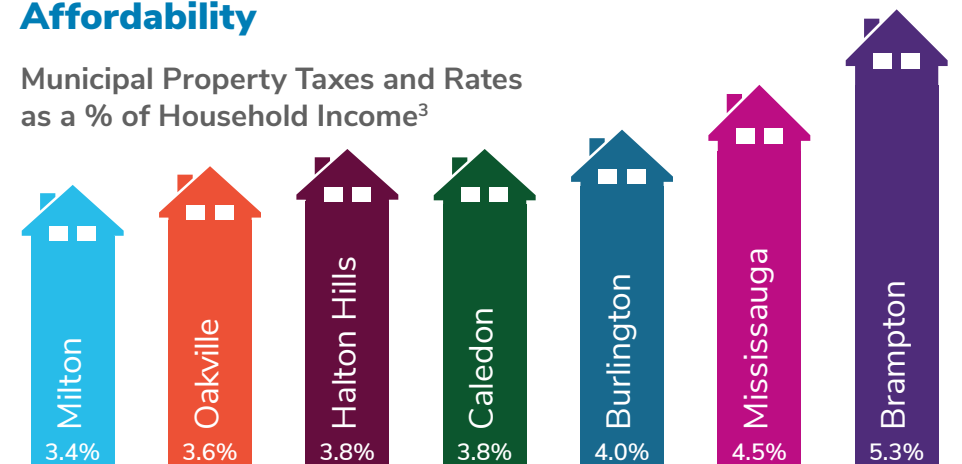


## Milton's Portion of Total Tax Bill



## Affordability

Municipal Property Taxes and Rates as a % of Household Income<sup>3</sup>



Milton is tied for second lowest in the GTA at 3.4% and **second lowest** in the province<sup>3</sup>.

<sup>1</sup> 2019 BMA Management Consulting Inc. Municipal Study    <sup>2</sup> 2020 Tax rates from each municipality's website (Commercial and Industrial Comparison on page 336)

<sup>3</sup> 2019 BMA Municipal Study, Pages 462-464, 466; 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 the Council-Staff Workplan (ES-009-20), 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. It is important to understand how the investments and financing strategies identified in 2021 form a part of the longer term planning horizon as presented in the 2022 – 2030 Capital Budget Forecast and Reserves and Reserve Funds sections on pages 283 to 304 and 317 to 329 respectively.

The starting point for the 2021 capital budget was the forecast approved in principle as a part of the last year's budget process. Updates were made 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 public input processes, alignment with the Town's Council-Staff Workplan plan as well as the available human resources to undertake and manage the program.

One significant change to the 2021 capital budget from the prior year forecast is a shift in the timing of the construction of the Transit Operations

Centre. It is currently anticipated that the Town would begin construction in 2022 as opposed to 2021. However, the Town continues to aggressively pursue land acquisition opportunities as approved through the 2020 budget, if the timing is such that a construction tender is able to be issued in 2021, a report will be brought to Council during the year requesting advancement of the budget from 2022.

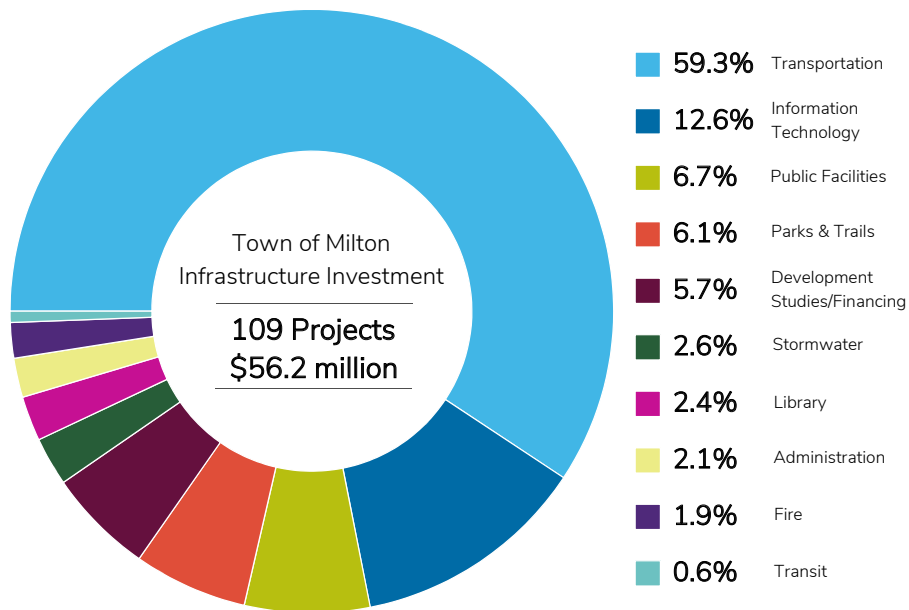
Milton's 2021 capital budget represents an investment of \$56.2 million in 109 projects to provide programs and services to the community. 36% of the capital budget will extend services to growth areas through investment in new infrastructure and associated studies, while 54% will focus on the state of good repair through the maintenance and rehabilitation of existing infrastructure. The remainder of the capital budget is associated with other projects including investment in a Human Resources Information System (HRIS), radio communications and emergency response equipment for the Fire Department and various town-wide studies including priorities identified in the 2020-2023 Council-Staff Work Plan.



# Overview

## 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 2021 capital program focuses investment on transportation, information technology and public facilities, which combined account for \$44.1 million of the \$56.2 million total capital investment.



### Transportation (Roads, Structures and Traffic) – \$33.3 Million (28 projects)

Roads and related infrastructure continues to be a top priority for residents in Milton as evidenced through the Town's public survey results received over the last several years, with the majority of respondents indicating

investment in the road network should be enhanced. Through the 2021 capital budget, investment will continue on roads and related infrastructure with 59% of capital funds allocated to this asset class. The following major road construction projects are included in the 2021 capital budget:

- Continued reconstruction and widening of Bronte Street between Main Street and Steeles Avenue with the focus in 2021 on the Victoria Street to Steeles Avenue section including the replacement of the at-grade crossing of the Canadian Pacific Railway tracks and the removal of the 'jog', pending property acquisitions, utility relocations and permits.
- 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.

### Information Technology - \$7.1 Million (24 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.

A significant project included in the 2021 capital program, and as also highlighted in the Service Delivery Phase 2 report (ES-002-20), is a new Human Resources Information System (HRIS) to improve efficiencies, reduce risk exposures and strengthen privacy and security-related concerns. A separate staff report on the HRIS initiative will be presented to Council in 2021 for approval in advance of issuing a request for proposal for this initiative. Other ongoing investments will be made in both network and server hardware, enterprise licensing as well as various department specific technology initiatives.

# Overview

## Public Facilities - \$3.8 Million (13 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. Included in 2021 are projects to convert the infield lights at the Mattamy National Cycling Centre and the lights in Rink C and D at the Milton Sports Centre to LED. Utility savings associated with these initiatives have been incorporated into the 2021 Operating Budget. Other investments are being made to continue annual rehabilitation efforts at various Town facilities.

## Parks and Trails - \$3.4 Million (14 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 2021 will focus on the redevelopment of various parks including Omagh, Kingsleigh, Coxe, Coulson and Moorelands Parks as well as improving drainage along a section of trail behind Drury Park on Sam Sherratt trail. The 2021 budget also includes the design for the new Cobban Neighbourhood Park and construction of a new Village Square, both located in the Boyne Secondary Plan Area.

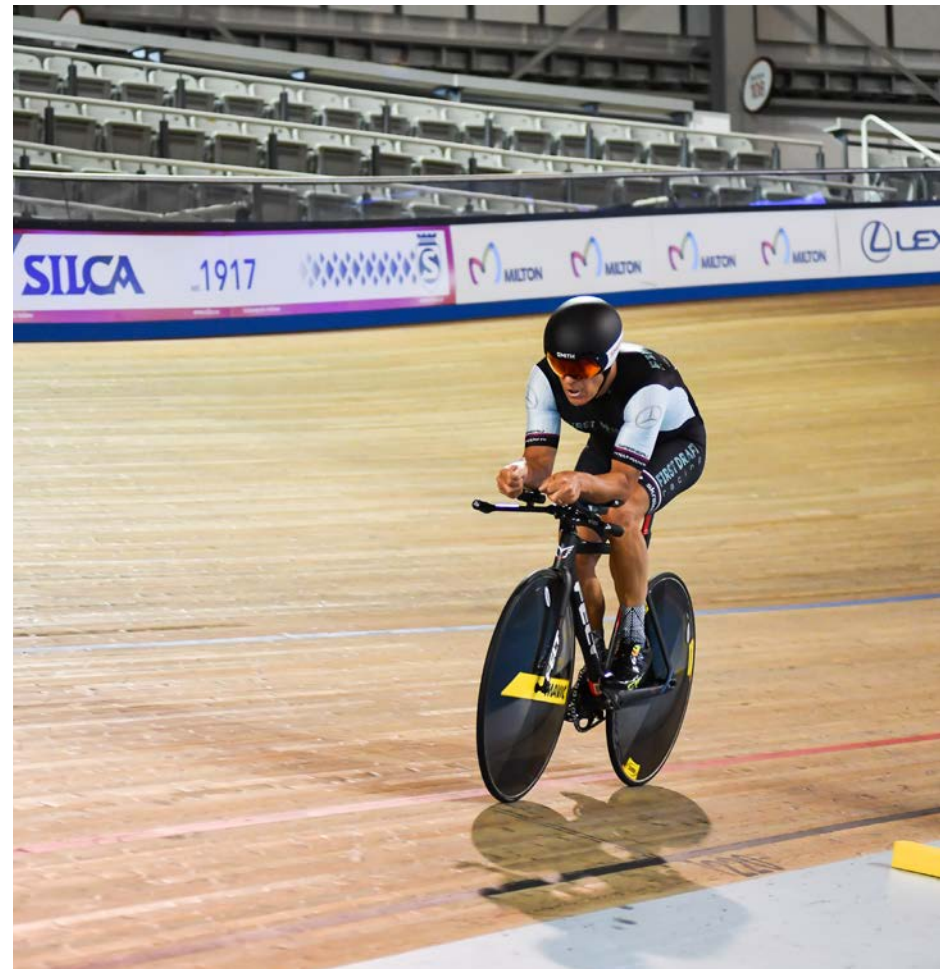
## Development Studies/Financing - \$3.2 Million (2 projects)

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 continued development of the Town's Official Plan, setting long-term goals and objectives for the community.

## Stormwater - \$1.5 Million (6 projects)

Stormwater projects in 2021 will include the design, maintenance and rehabilitation of various stormwater ponds along with the required monitoring programs within the Boyne, Derry Green, Sherwood and

Agerton/Trafalgar Secondary Plan development areas. 2021 also includes addressing some immediate deficiencies at the Mill Pond based on a Stormwater Management Facilities Condition Assessment Study and funds to start the design and permitting process to ultimately clean out Mill Pond, planned for 2023.





# Overview

## Library - \$1.3 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 2021 library capital budget includes the purchase of a bookmobile to help expand the reach of library by providing library services and access to technology to residents in areas under-represented by a physical branch. Due to the lead time required from purchase commitment to delivery, approval is being requested at this time with a related operating cost presented in 2023. This initiative was endorsed by the Milton Public Library Board on April 24, 2019. Continued investments will also be made in the renewal of collection materials and automation equipment.

## Administration - \$1.2 Million (9 projects)

Investment in administrative initiatives support implementing the objectives, goals and actions identified through staff report ES-009-20, Council-Staff Workplan. These include an update to the Town's Economic Development Strategic Plan, continued work on the Town's Asset Management Plan to incorporate all remaining assets of the Town, a comprehensive review of user fees, along with various employee development and health and safety initiatives.

## Fire - \$1.1 Million (7 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 replace one (1) Pumper/Rescue Truck and as well as a variety of other equipment that has reached the end of its useful life.

## Transit - \$0.3 Million (3 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 2021 budget includes funding for an onboard vehicle surveillance system to provide added security and

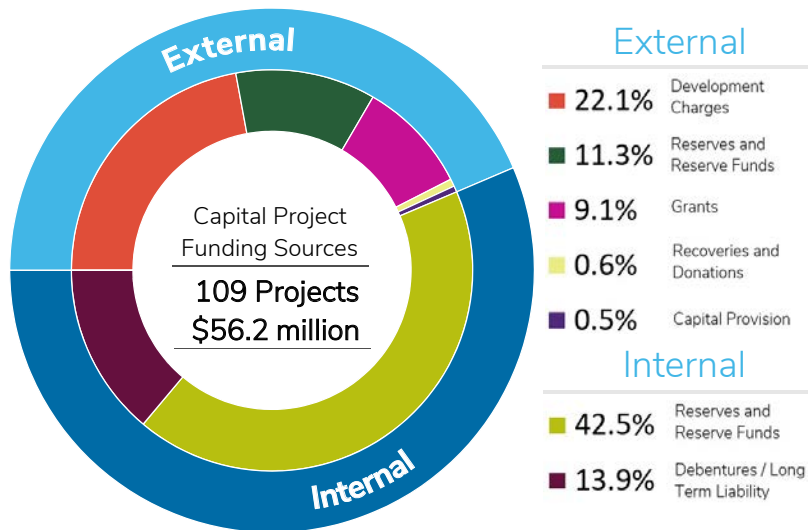
emergency support in addressing customer and operator needs. The budget also includes investments to continue retrofitting current bus stop infrastructure to comply with standards within the Accessibility for Ontarians with Disabilities Act and the construction of new bus pads in growth areas.



# 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 44%, or \$24.5 million of the 2021 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 - \$12.4 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 \$12.4 million, or 22.1%, of the 2021 capital program will be funded by development charge revenues.

The Town has initiated an update to the Development Charge By-laws which will reflect numerous recent legislative changes. The new By-law is required by June 2021. Further detail can be found in the Risks, Challenges and Opportunities section on pages 36 to 38 of the Capital Budget Summary.



# Overview

## Reserves and Reserve Funds – \$30.3 Million

Reserves and reserve funds are an important element of the Town's long-term financial plan. They allow the Town to set aside funds for a future purpose and fulfil a critical financial need for the municipality. This includes providing a significant source of funding to the capital program. The 2021 budget reflects revisions to the existing fund structure approved through a 2020 Financial Policy Update (see staff report CORS-039-20).

A comprehensive description and use of the Town's reserves and reserve funds is included in the Supplementary Information section on pages 370 to 378. An analysis and commentary on the reserve and reserve fund forecast is presented in the Reserves and Reserve Funds section on pages 317 to 329. The following table summarizes the \$30.3 million of reserve and reserve fund financing within the 2021 capital program.

Reserve / Reserve Fund Name	Amount (\$ millions)
Infrastructure Renewal - Roads & Structures, Traffic	\$ 8.35
Ontario Lottery Corporation Proceeds Reserve Fund	6.00
Information Technology Reserve	5.10
Growth Capital - Other Reserve	2.98
Infrastructure Renewal - Recreation, Facilities, Misc.	2.85
Equipment Replacement Reserve	2.50
Library Capital Infrastructure Reserve	1.33
Aggregate Permit Fees Reserve	0.37
Infrastructure Renewal - Stormwater	0.31
Studies and Other Non Growth Capital	0.26
Building Stabilization Reserve Fund	0.19
<b>Total Reserves and Reserve Funds</b>	<b>\$ 30.25</b>

## Allocation of Ontario Lottery Proceeds

Milton continues to benefit financially from the Ontario Lottery and Gaming Corporation's (OLG) operations at the Woodbine Mohawk Park. OLG proceeds have historically been a key funding source for the annual capital program. Due to the COVID-19 pandemic and subsequent closure of Woodbine Mohawk Park for an extended period, there was a substantial decrease in OLG revenue in 2020. Although this has resulted in less OLG funding than normal being applied to the capital program over the ten year forecast period, the 2021 budget is largely not affected by the temporary shortfall as it is using funds that had accumulated within the reserve fund from previous years. A detailed listing of the 2021 projects funded from OLG proceeds is included in the Supplementary Information section on page 337.

## Grants - \$5.1 Million

Milton strives to take advantage of available grant funding to support investment in municipal infrastructure. The Town receives an annual allocation from the Federal Gas Tax Fund, which in 2021 represents the only confirmed Federal or Provincial program that will be used for the Town's capital purposes.

Project	Gross Cost (\$ millions)	Grant Funding Allocated (\$ millions)	Grant Program
C339000 Asphalt Overlay Program - Construction	\$ 9.94	\$ 3.34	FGT
C350128 Expanded Asphalt Program - Construction	2.10	1.29	FGT
C330142 Elizabeth Street (Victoria St to Main St)	1.34	0.25	FGT
C330141 Victoria Street (Bronte St To James St)	0.83	0.25	FGT
	<b>\$ 14.22</b>	<b>\$ 5.13</b>	

# 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. Milton's annual payment is expected to increase from \$3.3 million in 2020 to \$3.5 million in 2021. 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 2021 capital budget includes \$5.1 million of FGT, including an accumulation of funds from prior year transfer payments, to fund road rehabilitation works.

## Debentures / Long Term Liability - \$7.8 Million

Debenture financing is a tool used by the Town to support infrastructure projects prior to accumulating sufficient savings to fully cash flow the capital 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.

As outlined in Financial Management – Treasury Policy No. 116, annual debt payments from the operating budget are further limited to 15% of the Town's own source revenues. Because of the extensive growth Milton is facing, Town policy includes the flexibility to increase the limit to 20% where at least 25% of the debt repayments can be made from other sources of revenue such as user fees, future development revenues or future capital provision payments. The 2021 budget includes \$7.8 million of debenture financing.

## Current Debt Obligations

Milton's existing debt obligations will require an annual payment of \$5.6 million as illustrated in the following table.

Existing Debt Obligation	2021 Payments (\$ thousands)		
	Principal	Interest	Total
Tax Supported Debt	\$ 1,979	\$ 247	\$ 2,226
Reserve Debt	1,801	726	2,526
Development Charge Debt	797	23	820
<b>Total Existing Debt</b>	<b>\$ 4,577</b>	<b>\$ 995</b>	<b>\$ 5,572</b>

Note: Excludes loan guarantees for Milton Hydro Holdings Inc. and Milton Energy and Generation Solutions Inc.

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.

## 2021 Debenture Financing

In addition to the new debt, approval has already been granted to issue debt on prior year capital projects; however, \$16.7 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 2021 budget will result in a projected 2021 payment of \$5.9 million.



# Overview

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 2022 and beyond, as outlined in more detail on pages 291 to 294. The following table summarizes the anticipated debenture payments on all existing and potential new obligations in 2021.

Total Existing, Approved and New Debt	2021 Payments (\$ thousands)		
	Principal	Interest	Total
Tax Supported Debt	\$ 1,979	\$ 614	\$ 2,593
Reserve Debt	1,801	726	2,526
Development Charge Debt	797	23	820
<b>Total Combined Debt</b>	<b>\$ 4,577</b>	<b>\$ 1,362</b>	<b>\$ 5,939</b>

Note: Excludes loan guarantees for Milton Hydro Holdings Inc. and Milton Energy and Generation Solutions Inc.

## Debt Capacity

The \$5.9 million in debt charges noted above equates to 5.38% of the Town's projected own source revenues. Of this amount, 2.27% 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 (%)	2021 Debt Payment Limit (\$ thousands)
Ontario Regulation 403/02	25%	\$ 27,576
Treasury Policy (including non-tax sources)	20%	22,061
Treasury Policy (tax supported only)	15%	16,546
<b>2021 Debt Payment Ratio</b>	<b>5.38%</b>	<b>\$ 5,939</b>

Note: Excludes loan guarantees for Milton Hydro Holdings Inc. and Milton Energy and Generation Solutions Inc.

The total value of existing debenture principal outstanding is currently \$36.9 million and is expected to rise to as much as \$56.8 million at the end of 2021. Further details on the Town's use of debenture financing is included in the Capital Forecast section on pages 291 to 294.

# Overview

## Recoveries and Donations - \$0.3 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 2021 capital program includes two joint projects as follows with Halton Hills where the Town will incur the full cost of construction with revenue contributions from Halton Hills based on a predetermined cost sharing arrangement:

- Construction of a new traffic signal at No 5 Side Road and Esquesing Line
- Expanded asphalt program for No 5 Side Road from Regional Road 25 to Peddie Road

These projects are dependent on the approval of the Halton Hills budget and will only proceed once an agreement between the two municipalities is established.

## Capital Provision - \$0.3 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 2021 capital budget includes \$0.3 million of funding on growth related projects from the capital provision revenues.



# Overview

## Previously Approved Projects

### Fleet Pre-approvals\*

Through the 2020 budget, Council pre-approved two (2) 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 2021:

- C450117 1 Ton Crew Dump Truck – 4 units - \$309,000
- C450150 Haul All/Packer – 1 unit - \$159,465

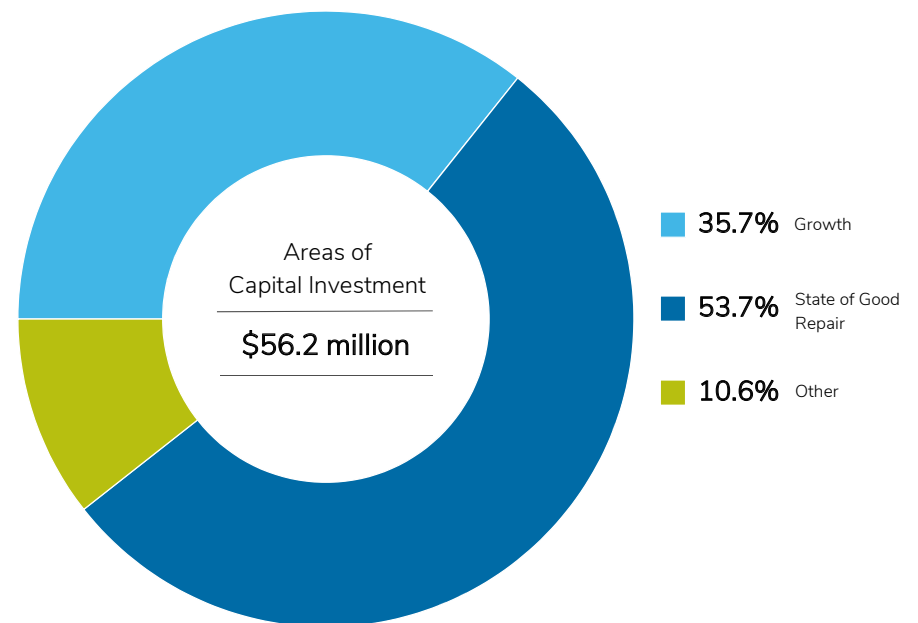
## Balancing Growth with the State of Good Repair

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 35.7% 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 illustrated in the following graph, followed by further detail on each category.

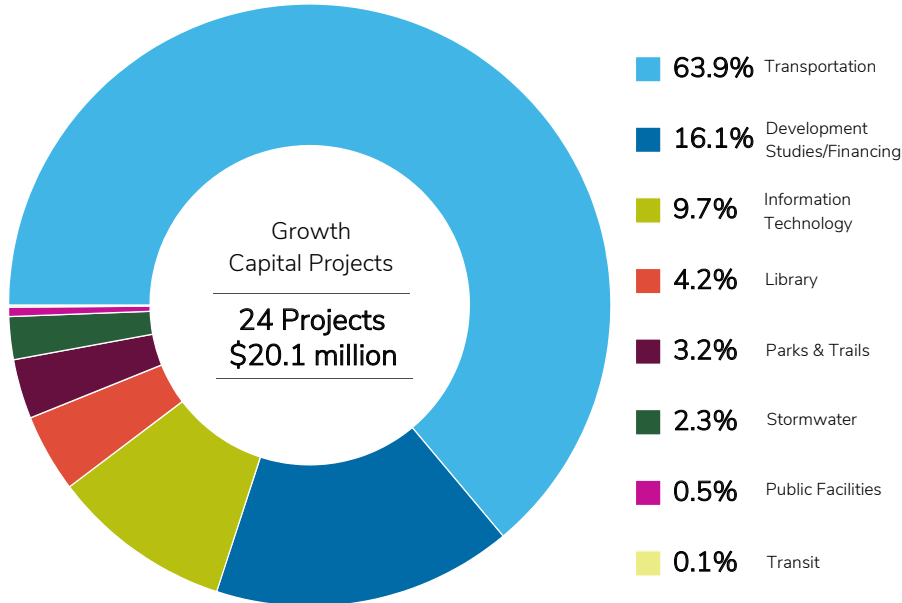


\* Where appropriate, inflation or market factors have been added to the 2021 budget for these projects

# Overview

## Investment in a Growing Community

With a combined investment of \$18.0 million, transportation, development studies/financing and information technology are the focus of the \$20.1 million total growth related investment. Major growth projects include the reconstruction and widening of Bronte Street, between Main Street and Steeles Avenue, funding of legislated development charge exemptions and facilities infrastructure, networking and server hardware upgrades.



Predicting the rate of growth is an important element in developing a financial plan for infrastructure investment. As shown on pages 307 to 308 of the Operating Forecast section, 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.



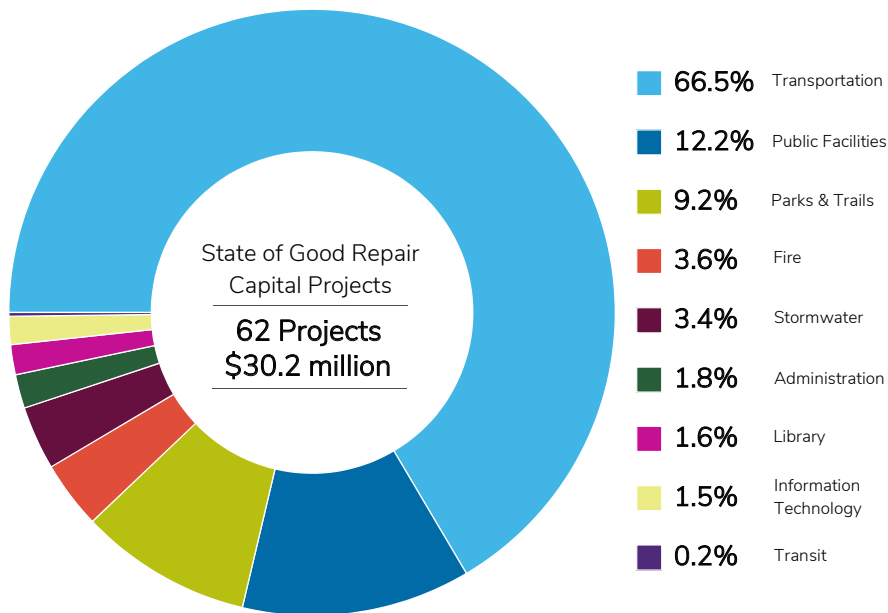
## Investment in the State of Good Repair

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. The Town's most recent Asset Management Plan (AMP) was completed in 2017 and can be referenced through staff report CORS-067-17. To ensure continued compliance with Ontario Regulation 588/17 Asset Management Planning for Municipal Infrastructure, the Town is updating its AMP for core infrastructure (roads, bridges and stormwater) with an updated plan expected to be presented to Council in early 2021. Condition assessment studies were recently completed within each these asset classes to inform the AMP.



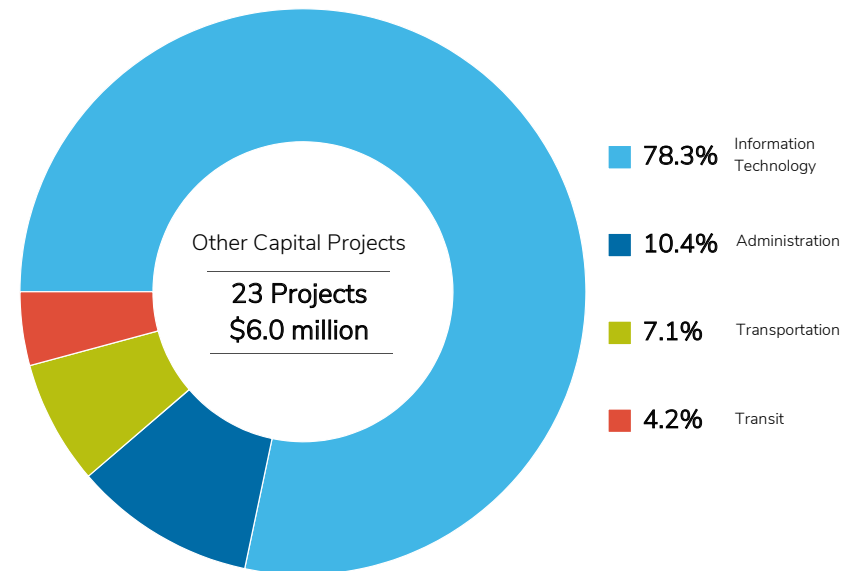
# Overview

The 2021 capital budget continues to reflect data collected through the Town's AMP and underlying condition assessment studies. With roads being Milton's largest asset class it is not surprising that 66% of the investment of the state of good repair is within the area of Transportation including roads, bridges, culverts and other traffic related infrastructure. Considerable investment is also identified for public facilities, parks and trails, fire and storm water assets as illustrated in the following graph.



## Other Capital Investment

The 2021 budget includes \$6.0 million of projects that are not driven directly by growth or investment in the state of good repair. The most significant project is the implementation of a Human Resources Information System (HRIS) intended to improve efficiencies, reduce risk exposures and strengthen privacy and security-related concerns. Continued investment in radio communications and emergency response equipment for the Fire Department satisfy legislative requirements. Various other town-wide studies such as an update to the Town's Economic Development Strategic Plan and other studies identified through the Council-Staff Workplan will benefit the entire community.



# Overview

## Operating Impacts from 2021 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 2021 capital program while detailed operating impacts associated with each capital project are included in the departmental details sections of the budget document.

The impacts from the 2021 capital program will increase the operating tax levy by \$0.4 million in 2021. Due to the two year implementation for the Human Resources Information System (HRIS) and the two year ordering lead time for the Library bookmobile the operating impacts from the 2021 budget will increase to \$0.9 million or a 1.31% operating tax rate levy based on current rates by 2023. The operating impacts include direct operational costs combined with transfers to reserves for long-term asset management.

Project	2021 Impact*	2022 Impact*	2023 Impact*	Annualized Tax Levy Impact**	Rationale
Technology and Administration	\$ 192,498	\$ 199,397	\$ 624,390	0.88%	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. With a two year implementation timeframe for HRIS 2023 increases by \$0.4 million due to service agreement fees and additional staffing. A separate staff report on the HRIS initiative will be presented to Council in 2021 for approval in advance of issuing a request for proposal for this initiative.
Transportation	111,494	129,771	129,771	0.18%	Costs to maintain new roads and related infrastructure as well as an annual contribution to reserves for long term infrastructure renewal.
Parks and Trails	37,000	37,000	37,000	0.05%	Costs to maintain the new Village Square in the Boyne Secondary Plan Area as well as an annual contribution to reserves for long term infrastructure renewal.
Transit	32,412	32,412	32,412	0.05%	Annual contribution to reserves for long term infrastructure renewal of the new Onboard Vehicle Surveillance System and bus pads.
Library	-	-	186,571	0.26%	Annual operating costs along with a contribution to reserves for long term infrastructure renewal of the bookmobile starting in 2023 due to the two year purchasing lead time.
Public Facilities	(20,750)	(83,000)	(83,000)	-0.12%	Estimated electricity savings due to the conversion of the infield lights at the Mattamy National Cycling Centre and Rink C and D at the Milton Sports Centre to LED.
<b>Total Operating Impacts</b>	<b>\$ 352,654</b>	<b>\$ 315,580</b>	<b>\$ 927,144</b>	<b>1.31%</b>	

\* Represent impacts from the 2021 capital program only.

\*\* The percentages (%) are relative to 2020 tax rates applied to projected 2020 assessment values.

# Overview

## Risks, Challenges and Opportunities

### Investment Returns

Through 2020 the Bank of Canada lowered the target for the overnight rate by 1.5% to 0.25%. The interest rate cuts, along with pandemic concerns, decline in business and consumer confidence and reductions in growth projections has also created an overall decline in bond yields. The economic uncertainty and unknown repercussions from the pandemic are expected to continue through the next few years. As investments continue to mature in the Town's investment portfolio and are re-invested at a lower rate the investment income applied to the reserves will continue to decline resulting in reduced funding available for capital project funding.

### Asset Management

While a large portion of the Town's existing assets are relatively new due to the 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.

In accordance with the Town's Principles Policy (Policy 110), the 2021 operating budget continues to include 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. The updated AMP scheduled to be presented to Council in early 2021 is

expected to provide an update on the funding gap in the Town's major asset classes along with funding strategies for consideration.

### 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. Fifteen (15) different acts were impacted, including the Development Charges Act, 1997 (DCA), the Planning Act and the Ontario Heritage Act. Following numerous consultation periods, the Bill was further refined through Bill 138: Plan to Build Ontario Together Act, 2019 and Bill 197: COVID-19 Economic Recovery Act, 2020. The changes to the DCA and Planning Act were proclaimed on September 18, 2020.

The amendments through Bill 197 repeal and replace certain amendments made by Bill 108, most notably reinstating in the DCA some of the services that were originally removed including recreation, parks and libraries and modifying sections 37, 37.1 and 42 of the Planning Act with regards to the imposition of community benefit charges and the use of the alternative parkland rate for parkland dedication. Bill 108 provides for the earlier calculation of development charges, installment payments for various types of development and development charge exemptions on secondary dwelling units in new construction as well as removes the mandatory statutory deduction for all development charge eligible services.

The legislative changes will have administrative and financial implications for Milton in the management and financing of growth and development. The 2021 Capital Budget and Forecast has been prepared reflecting the Town's existing development charge by-laws. Greater clarity on the administrative and financial implications will be gained through the implementation of the legislation and an ongoing update to the Town's development charge background study and associated by-laws that will incorporate the new legislation. Future budgets will need to address the increased costs to administer the new legislation, changes in development charge eligible services, potential financial risk associated with an increased use of debenture financing as well as the increased costs for development charge exemptions on secondary dwelling units.

# Overview

## Region's Allocation Program

The Region's allocation program funds the provision of Regional infrastructure to support growth in Halton. At its meeting on November 20, 2019, Regional Council approved the 2020 Allocation Program and Development Financing Plan. The release is intended to accommodate new greenfield growth for the years 2017 through 2022 based on the Region's best planning estimates. The Approved Allocation Program provides an additional 8,130 single detached equivalent units of growth for Milton and will permit development to continue with the Boyne Secondary Plan area as well as commence within the Trafalgar Secondary Plan area.

## Milton Education Village

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. The objective is 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.

As referenced in the Council Staff WorkPlan (ES-009-20) the secondary plan for the MEV continues to be a priority for the Town over the next three years. In September 2020 through report DS-033-20 a public meeting was held in accordance with the Planning Act to present the Draft Milton Education Village (MEV) Secondary Plan. Future steps include adoption by Town Council of the Plan (expected in late 2020) and ultimately the removal of the Regional Employment Area overlay from the lands.

## 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. The Town has also initiated the various planning studies necessary to support development in the Britannia Secondary Plan area including the master environment servicing plan and secondary plan.

These secondary planning processes, including the corresponding fiscal impact studies and tertiary plans as well as an update to the Town's development charge background study, will identify the infrastructure requirements for the lands along with financing options. Following completion of the 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. The Region is currently in Phase 2 of the process. Phase 2 will inform the development of Regional Official Plan policies during the upcoming policy-drafting phase of the review (Phase 2). It is anticipated that the process will be complete in Q4 2021.

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. The final study was presented to Council in August 2020 and staff was directed to develop implementing policies for Council's consideration.

## Capital Forecast

The 2021 capital budget represents infrastructure investment for the first year of a 10 year capital investment plan valued at approximately \$921 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. Similar to the 2020 Budget, the forecast continues to exclude projects associated with servicing the Sustainable Halton Lands. The Town has recently initiated an update to the Development Charge By-laws, which will reflect numerous legislative

changes as well as the secondary planning processes that are underway for the Town (i.e. Trafalgar Corridor, Britannia, Agerton and the Milton Education Village). It is expected that the capital revenue and expenditures associated with these areas will be introduced through the 2022 Budget process at such time as further detail is available. 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 283 to 304. An analysis of reserves and reserve funds has been completed with the 9 year capital forecast and is included on page 317 to 329.



# Summary by Department

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
<b>Executive Services</b>								
<b>Office of the CAO</b>								
C101126 Economic Development Strategy Plan	83	92,700	92,700					
C101127 Council Staff Work Plan	84	317,169	317,169					
<b>Total Office of the CAO</b>		<b>409,869</b>	<b>409,869</b>					
<b>Fire Fleet Equipment Replacement</b>								
C700100 Chief Officers Vehicles	85	78,020	78,020					
C700107 Replace/Refurbish Pumper/Rescue Units	86	875,500	875,500					
<b>Total Fire Fleet Equipment Replacement</b>		<b>953,520</b>	<b>953,520</b>					
<b>Fire - Replacement</b>								
C720122 Special Operations Equipment Replacement	87	25,750	25,750					
C720135 Air Monitoring Replacement	88	14,420	14,420					
C720153 Fire Prevention Equipment Replacement	89	56,650	56,650					
C720157 Bunker Gear Replacement - Employee Turnover	90	28,297	28,297					
C720159 Battery & Radio Parts Replacement	91	15,450	15,450					
<b>Total Fire - Replacement</b>		<b>140,567</b>	<b>140,567</b>					
<b>Total Executive Services</b>		<b>1,503,956</b>	<b>1,503,956</b>					
<b>Corporate Services</b>								
<b>Finance</b>								
C200101 Asset Management Plan	100	180,250	180,250					
C200111 User Fee Update	101	77,250	77,250					
C200124 Legislated DC Exemptions	102	2,771,600	2,771,600					
<b>Total Finance</b>		<b>3,029,100</b>	<b>3,029,100</b>					
<b>Human Resources</b>								
C220109 Health and Safety Audit/Implementation	103	46,350	46,350					
C220110 Workplace Accommodation	104	15,450	15,450					
<b>Total Human Resources</b>		<b>61,800</b>	<b>61,800</b>					

# Summary by Department

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
<b>Information Technology</b>								
C240003 Technology Strategic Plan	105	157,219	157,219					
C240004 Technology Replacement/Upgrade	106	202,236	202,236					
C240005 Phone System Changes/Upgrade	107	130,702	130,702					
C240006 PC Workstation Complement Changes	109	29,348	29,348					
C240009 E-Services Strategy/Implementation	111	173,527	156,272		17,255			
C240011 GIS Service Delivery	113	159,829	150,440		9,389			
C240014 Application Software Update	115	82,101	82,101					
C240027 Radio Communications	117	318,107	318,107					
C240119 Enterprise Content Management	119	97,476	97,476					
C240120 Enterprise Contact Management	121	52,406	52,406					
C240121 Emergency Operations Centre	122	33,016	33,016					
C240122 Open Data Initiative	123	15,722	15,722					
C240123 Mobile Parking Enforcement	124	23,059	23,059					
C240125 Human Resources Information System	125	3,340,017	3,340,017					
C241100 Department Specific Initiatives	127	208,419	208,419					
C241102 Property Tax System	129	27,775	27,775					
C241103 Building Public Portal Implementation	130	52,406	52,406					
C241104 Financial Enterprise Systems	131	131,016	131,016					
C241105 Recreation Management System	132	25,155	25,155					
C241106 Fire Department Emergency Systems	133	241,069	241,069					
C241107 Building and Permit Systems	134	31,444	31,444					
C242001 Facilities Infrastructure and Networking	135	708,744	650,246		58,498			
C242002 Tech Infrastructure - Server Hardware	137	547,699	443,733		103,966			
C242003 Enterprise Licencing and Compliance	138	277,866	277,866					
<b>Total Information Technology</b>		<b>7,066,358</b>	<b>6,877,250</b>		<b>189,108</b>			
<b>Legislative &amp; Legal Services</b>								
C260009 Easement Database	140	71,845	71,845					
<b>Total Legislative &amp; Legal Services</b>		<b>71,845</b>	<b>71,845</b>					
<b>Total Corporate Services</b>		<b>10,229,103</b>	<b>10,039,995</b>		<b>189,108</b>			

# Summary by Department

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
<b>Community Services</b>								
<b>Comm Serv Administration</b>								
C500128 Facility Audit Update	156	274,073	274,073					
<b>Total Comm Serv Administration</b>		<b>274,073</b>	<b>274,073</b>					
<b>Parks Redevelopment</b>								
C510134 Omagh Park Redevelopment	157	905,367	180,367				725,000	
C510135 Kingsleigh Park Redevelopment	159	569,728	144,728				425,000	
C510148 Coulson Park Redevelopment	161	352,110	352,110					
C510149 Coxe Park Redevelopment	163	509,332	159,332				350,000	
C510150 Moorelands Park Redevelopment	165	44,830	44,830					
<b>Total Parks Redevelopment</b>		<b>2,381,367</b>	<b>881,367</b>				<b>1,500,000</b>	
<b>Parks Growth</b>								
C524003 Cobban Neighbourhood Park - Boyne	167	187,559	9,378	168,803	9,378			
C525087 Boyne Village Square # 3	169	387,827	19,392	349,044	19,391			
<b>Total Parks Growth</b>		<b>575,386</b>	<b>28,770</b>	<b>517,847</b>	<b>28,769</b>			
<b>Trails Redevelopment</b>								
C530102 Sam Sherratt Trail Redevelopment	172	56,045	56,045					
<b>Total Trails Redevelopment</b>		<b>56,045</b>	<b>56,045</b>					
<b>Facilities Redevelopment Civic</b>								
C581100 Corporate Office Furniture & Equipment	174	62,212	62,212					
C581127 Civic Facilities Improvements	175	943,333	943,333					
<b>Total Facilities Redevelopment Civic</b>		<b>1,005,545</b>	<b>1,005,545</b>					
<b>Facilities Redevelopment Recreation</b>								
C582100 Seniors Centre Asset Restorations	176	6,283	6,283					
C582105 Leisure Centre Upgrades	177	167,648	167,648					
C582124 Rotary Park Community Centre	178	40,865	40,865					
C582134 Memorial Arena Facility Improvements	179	181,209	181,209					
C582148 Milton Sports Centre Facility Improvements	180	348,321	348,321					
C582160 Mattamy National Cycling Centre Improvements	182	1,394,794	1,394,794					
C582166 Milton Indoor Turf Centre Improvements	184	39,727	39,727					
<b>Total Facilities Redevelopment Recreation</b>		<b>2,178,847</b>	<b>2,178,847</b>					



# Summary by Department

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
<b>Facilities Redevelopment Arts/Cultural</b>								
C583101 FirstOntario Arts Centre Milton Facility Improvements	185	251,423	251,423					
<b>Total Facilities Redevelopment Arts/Cultural</b>		<b>251,423</b>	<b>251,423</b>					
<b>Facilities Redevelopment Engineering</b>								
C584105 Civic Operations Centre Facility Improvements	186	10,304	10,304					
<b>Total Facilities Redevelopment Engineering</b>		<b>10,304</b>	<b>10,304</b>					
<b>Facilities Redevelopment Fire</b>								
C587114 Fire Halls Facility Improvements	187	228,306	228,306					
<b>Total Facilities Redevelopment Fire</b>		<b>228,306</b>	<b>228,306</b>					
<b>Facilities Growth Civic</b>								
C591100 Town Hall Construction/Expansion	188	103,000	51,500		51,500			
<b>Total Facilities Growth Civic</b>		<b>103,000</b>	<b>51,500</b>		<b>51,500</b>			
<b>Fleet Equipment Replacement</b>								
C450117 1 Ton Crew Dump Truck	189	309,000	309,000					
C450123 Landscape Trailer	190	9,476	9,476					
C450127 3/4 Ton Pick Ups Replacement	191	171,186	171,186					
C450130 Farm Tractors	192	95,790	95,790					
C450132 Multifunction Tractor	193	40,273	40,273					
C450148 Enforcement Vehicles	194	84,460	84,460					
C450149 Sign Truck	195	329,600	329,600					
C450150 Haul All/Packer	196	159,465	159,465					
C450158 Brush Chipper - Replacement	197	97,850	97,850					
<b>Total Fleet Equipment Replacement</b>		<b>1,297,100</b>	<b>1,297,100</b>					
<b>Park Preservation</b>								
C470001 Park Improvements	198	100,940	100,940					
<b>Total Park Preservation</b>		<b>100,940</b>	<b>100,940</b>					
<b>Forestry</b>								
C510184 EAB Implementation Strategy	199	260,255	260,255					
<b>Total Forestry</b>		<b>260,255</b>	<b>260,255</b>					
<b>Transit</b>								
C550104 Transit Bus Pads	200	27,600		27,600				
C550108 Transit Bus Stop-Retrofit	202	73,600	73,600					
C550112 Onboard Vehicle Surveillance System	203	248,591	248,591					
<b>Total Transit</b>		<b>349,791</b>	<b>322,191</b>	<b>27,600</b>				
<b>Total Community Services</b>		<b>9,072,382</b>	<b>6,946,666</b>	<b>545,447</b>	<b>80,269</b>		<b>1,500,000</b>	

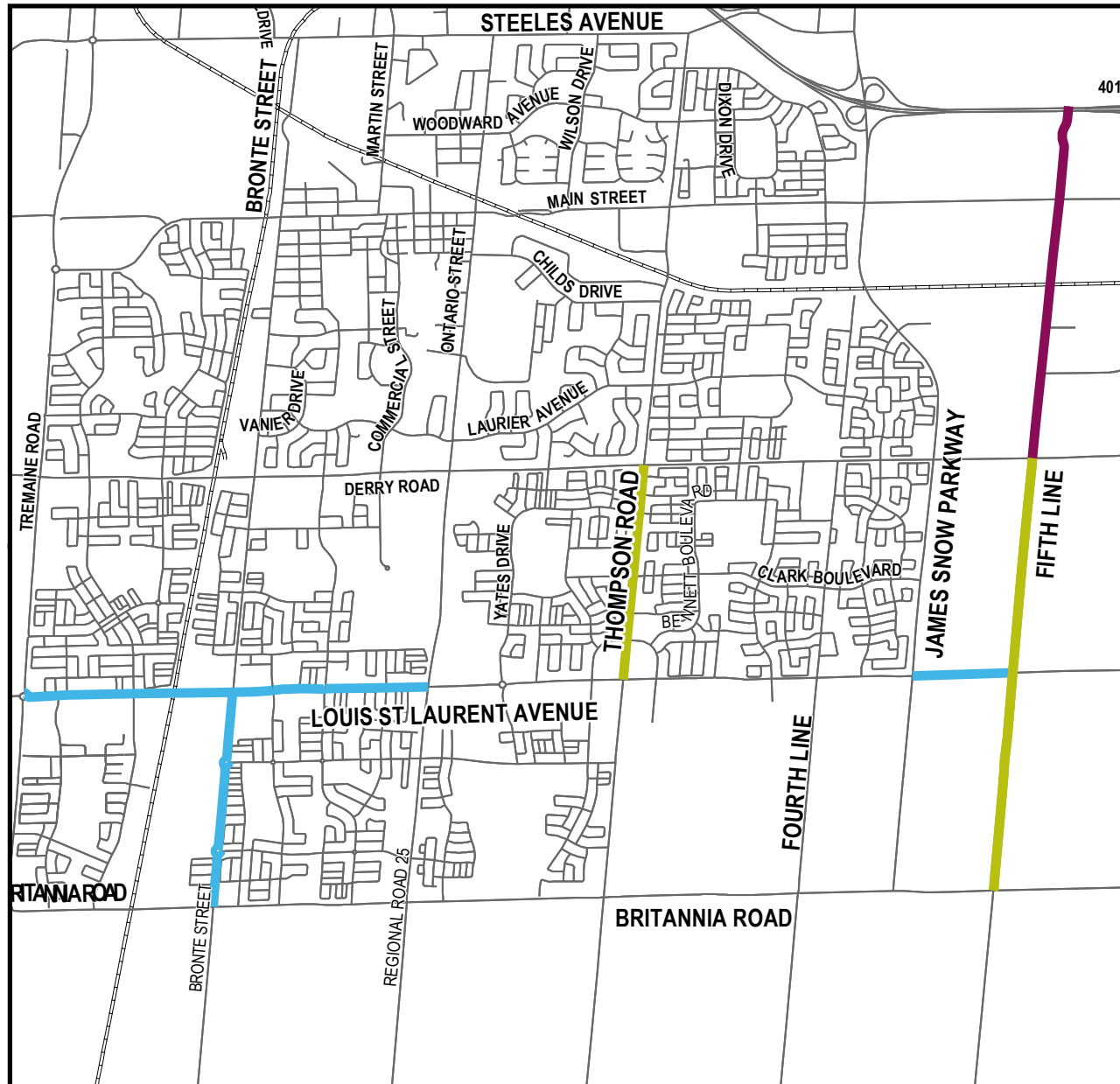
# Summary by Department

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
<b>Development Services</b>								
<b>Urban Roads Redevelopment</b>								
C330108 Bronte Street (Main St to Steeles Ave)	214	12,088,831	2,659,543	9,429,288				
C330141 Victoria Street (Bronte St To James St)	217	830,947	580,947			250,000		
C330142 Elizabeth Street (Victoria St to Main St)	219	1,340,152	290,152			250,000	800,000	
C339000 Asphalt Overlay Program - Construction	221	9,942,474	112,475	989,999		3,340,000	5,500,000	
C339001 Asphalt Overlay Program - Design	223	488,414	439,573	48,841				
<b>Total Urban Roads Redevelopment</b>		<b>24,690,818</b>	<b>4,082,690</b>	<b>10,468,128</b>		<b>3,840,000</b>	<b>6,300,000</b>	
<b>Rural Roads Redevelopment</b>								
C350005 Appleby Line	224	460,205	414,184	46,021				
C350008 Surface Treatment Program	226	938,301	938,301					
C350128 Expanded Asphalt Program - Construction	228	2,101,705	661,707			1,294,820		145,178
C350133 Expanded Asphalt Program - Design	230	259,724	259,724					
<b>Total Rural Roads Redevelopment</b>		<b>3,759,935</b>	<b>2,273,916</b>	<b>46,021</b>		<b>1,294,820</b>		<b>145,178</b>
<b>Active Transportation Growth</b>								
C380108 Boyne Pedestrian Railway Crossing	231	167,550		167,550				
C381004 Boyne Multiuse (Asphalt Trails in Greenlands System Lit)	232	62,827	3,142	56,544	3,141			
<b>Total Active Transportation Growth</b>		<b>230,377</b>	<b>3,142</b>	<b>224,094</b>	<b>3,141</b>			
<b>Bridges/Culverts</b>								
C390112 Bridge/Culvert Rehab Needs - Construction	234	577,830	577,830					
C390127 Sixth Line Nassagaweya Culverts (Structures 113 and 118)	236	1,319,404	1,319,404					
C390128 Bridge/Culvert Rehab Needs - Design	238	203,467	203,467					
C390131 Kelso Road Bridge (Structure 74)	239	150,538	150,538					
<b>Total Bridges/Culverts</b>		<b>2,251,239</b>	<b>2,251,239</b>					
<b>Storm Water Management Rehabilitation</b>								
C430003 Storm Sewer Network Program - Design	241	203,694	203,694					
C430006 Mill Pond Rehabilitation	242	809,390	809,390					
<b>Total Storm Water Management Rehabilitation</b>		<b>1,013,084</b>	<b>1,013,084</b>					
<b>Storm Water Management Growth</b>								
C440105 Stormwater Management - Sherwood	244	108,550		108,550				
C440106 Stormwater Management - Boyne	245	121,963		121,963				
C440107 Stormwater Management - Derry Green (BP2)	246	109,985		109,985				
C440111 Stormwater Management - Agerton /Trafalgar	247	121,963		121,963				
<b>Total Storm Water Management Growth</b>		<b>462,461</b>		<b>462,461</b>				

# Summary by Department

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
<b>Traffic</b>								
C400102 Traffic Infrastructure	248	73,773	73,773					
C400110 Traffic Safety Services Review	249	61,828	61,828					
C400112 Pedestrian Crossover (PXO) Program	250	100,279	100,279					
C400113 New Traffic Signals	252	350,032	18,204	163,837				167,991
C400114 Preemption Traffic Control System	254	40,587	4,059	36,528				
C400115 Signal Interconnect Program	256	179,058	17,906	161,152				
C400121 Traffic Signals Replacement (Main St and Ontario St)	258	266,909	266,909					
<b>Total Traffic</b>		<b>1,072,466</b>	<b>542,958</b>	<b>361,517</b>				<b>167,991</b>
<b>Streetlighting</b>								
C410100 Street Lighting	259	64,643	64,643					
C410200 Street Light/Pole/Underground Power Renewal	261	62,296	62,296					
<b>Total Streetlighting</b>		<b>126,939</b>	<b>126,939</b>					
<b>Planning</b>								
C900110 Official Plan Review	262	448,081	128,823	302,455	16,803			
<b>Total Planning</b>		<b>448,081</b>	<b>128,823</b>	<b>302,455</b>	<b>16,803</b>			
<b>Total Development Services</b>		<b>34,055,400</b>	<b>10,422,791</b>	<b>11,864,676</b>	<b>19,944</b>	<b>5,134,820</b>	<b>6,300,000</b>	<b>313,169</b>
<b>Library</b>								
<b>Library</b>								
C800100 Automation Replacement	269	76,620	76,620					
C800121 Collection - Replacement	270	417,087	417,087					
C801312 Library Service Delivery Strategy Implementation	271	840,377	840,377					
<b>Total Library</b>		<b>1,334,084</b>	<b>1,334,084</b>					
<b>Total Library</b>		<b>1,334,084</b>	<b>1,334,084</b>					
<b>Total Capital Budget and Forecast</b>		<b>56,194,925</b>	<b>30,247,492</b>	<b>12,410,123</b>	<b>289,321</b>	<b>5,134,820</b>	<b>7,800,000</b>	<b>313,169</b>

# Roads and Bridges Growth Development



## 2021 Capital Budget and 2022-2025 Forecast

Roads: New Development

### Legend

Development Project

- Roads
- 2021
- 2022
- 2023
- 2024
- 2025

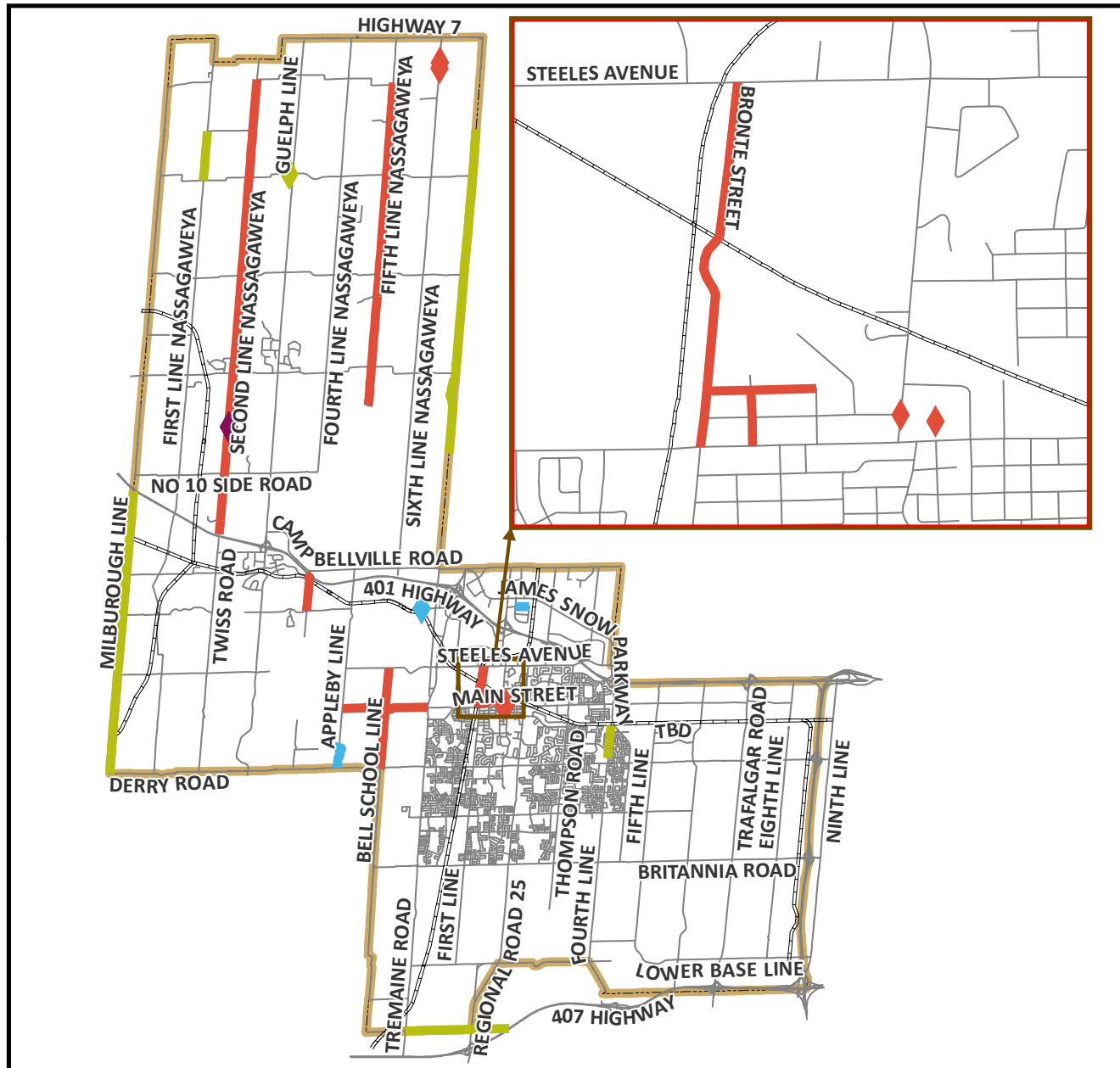


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# Roads and Bridges Redevelopment



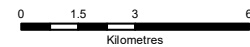
## 2021 Capital Budget and 2022-2025 Forecast

Roads & Bridges:  
Redevelopment

### Legend Development Project

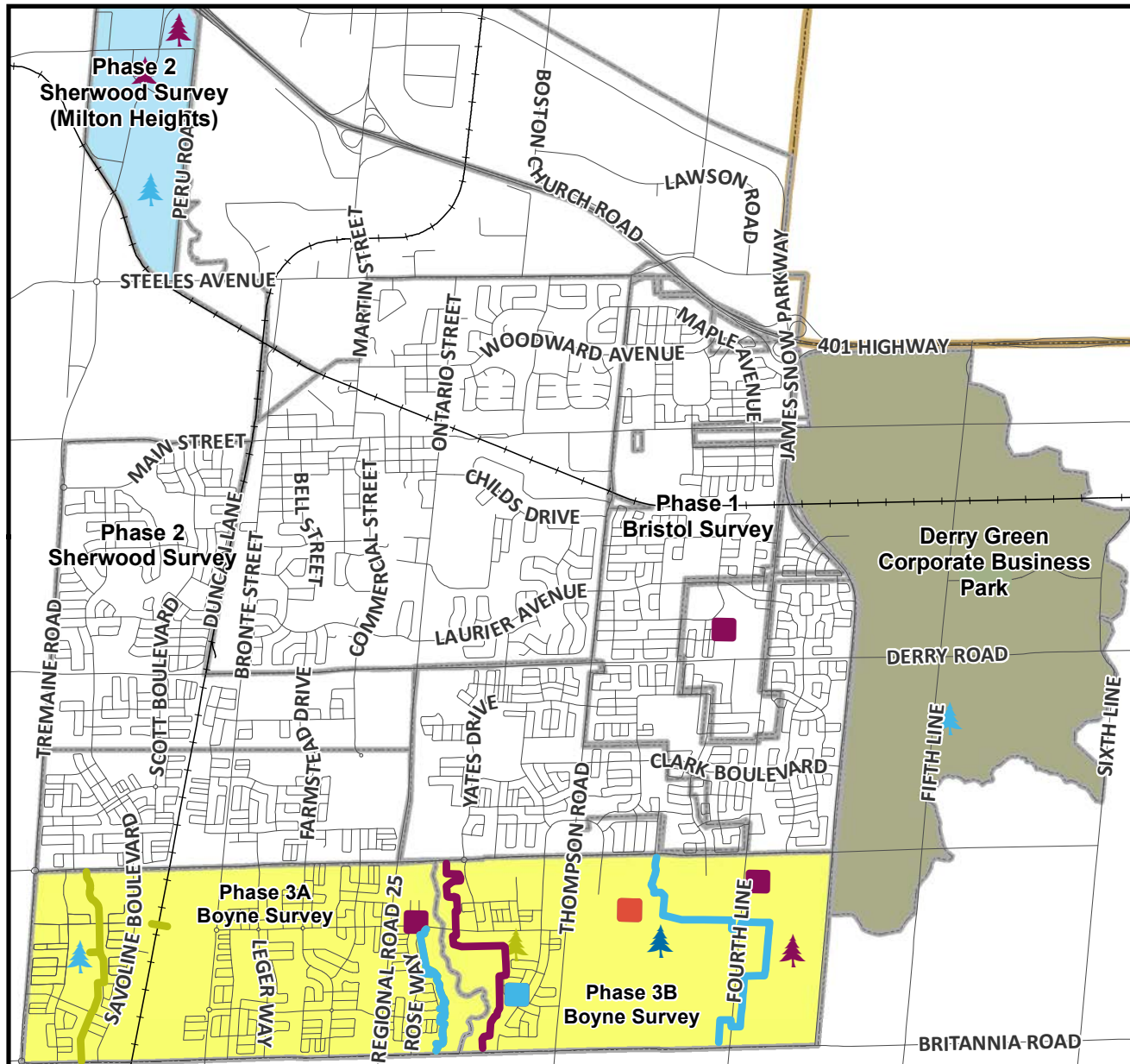
- Roads
- ◆ Bridges

- 2021
- 2022
- 2023
- 2024
- 2025



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# Parks and Trails Growth Development



## 2021 Capital Budget and 2022-2025 Forecast




Parks and Trails New Development

### Legend

#### Development Project

-  Parks
-  Village Square
-  Development Phase

-  2021
-  2022
-  2023
-  2024
-  2025

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



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# Parks and Trails Redevelopment



## 2021 Capital Budget and 2022-2025 Forecast

Parks and Trails Redevelopment

### Legend Development Project

-  Parks
-  2021
-  2022
-  2023
-  2024
-  2025



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03

## Operating Budget Summary



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# Overview

The operating budget is the financial plan for the day-to-day operations at the Town. It provides the funding to deliver services such as firefighting and protective services, snow clearing, maintenance of roads and parks, transit, recreation and library. Through the operating budget annual contributions are also made to reserves and reserve funds. Maintaining sufficient balances in reserves and reserve funds is a critical component of a municipality's long-term financial plan. Reserve balances fund the rehabilitation and replacement of Town infrastructure 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 temporary fluctuations in the tax rate.

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, the infrastructure funding deficit and resource demands continue to challenge the Town. The financial pressures in 2021 are intensified by the impacts associated with COVID-19. In response to the pandemic restrictions have been placed on how certain municipal services can be delivered, resulting in significant reductions in revenue that are expected to continue into 2021.

The 2021 Budget Call Report, CORS-044-20 projected a budget pressure equivalent to an increase of 8.60%, or \$21.33 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-044-20, Council provided direction to staff to prepare the 2021 operating budget with a residential property tax increase not exceeding 5.00% on the Town portion of the total tax levy. Furthermore, in recognition of the continued uncertainty resulting from COVID-19, Council directed staff to present strategies to mitigate the resulting pressure associated with COVID-19 without further increasing property tax revenue in 2021.

To achieve Council direction, COVID-19 impacts were first mitigated utilizing similar strategies that proved successful in 2020. This includes short-term reductions in spending, along with a contribution from the Tax Rate Stabilization Reserve to fund the remaining balance. Should a Federal or Provincial funding program become available, or should a portion of the 2020 Safe Restart funding remain available for 2021, the Town may be able to lessen the required draw from reserve.

To further reduce the tax impact in 2021 opportunities to increase revenues or realize efficiencies were incorporated into the budget reflecting an annual historical trend analysis. Some growth related items that were originally planned to be included in the 2021 budget were deferred including staffing and capital projects. Finally, to further mitigate the tax impact in 2021, additional contributions from stabilization reserves were included in the budget. These items, as further discussed in this section of the budget document, result in achieving a 3.93% increase, or \$9.74 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 and will result in increased financial pressures in future budgets.

# Overview

## Development of the 2021 Operating Budget

An important initial consideration in the preparation of the budget is public input. Beginning with the 2021 Budget, the Town transitioned to utilizing a public input survey for each term of Council rather than each budget year. As such, the 2021 budget considers the public survey results received over that past several years that tend to be relatively consistent from year to year. Feedback received from other avenues during the year are also considered such as through public meetings, public engagement on specific projects and comments received through Councillors.

Outputs of the various studies, master plans and Council directions approved through the course of the year are also considered along with inflationary pressures, legislative changes and the costs of expanding existing services into new growth areas. Pages 61 to 64 provide more detailed information on the key factors impacting the budget in 2021.

The impacts from COVID-19 are expected to continue into 2021 and a net loss of \$2.8 million is projected. This amount primarily consists of revenue losses in the areas of recreation and transit, and includes any related direct cost savings in the affected program areas. The impacts of COVID-19 remain the subject of continued review as there are many unknowns with respect to the pandemic and recovery. Through 2020 the Town has been proactive in its response to COVID-19, through both investing in the safety measures required to support service delivery during the pandemic as well as in identifying cost mitigation opportunities to reduce the impact of the lost revenue. The 2021 budget is no exception and follows a similar approach of proactively managing the financial pressures through a combination of cost savings and other strategies with the remaining shortfall funded from a one-time contribution from the Tax Rate Stabilization Reserve.

A detailed line-item review was undertaken that included comparing the actual financial results of the Town over the past several years with consideration of future growth, market conditions and opportunities for

automation and efficiencies driven from the pandemic. Several adjustments were made as a result of this review including increasing expected revenues in areas such as parking enforcement and supplementary taxes and reducing expenses such as copies and office supplies reflecting ongoing efforts to shift to more digital and automated processes.

In order to further reduce the tax impact for 2021, some items originally forecast to be included in the 2021 budget were deferred including:

- Staffing to support growth in service delivery and existing risks (CORS-043-17)
- Technology projects intended to strengthen processes for the Town including the implementation of an Agenda Management system

Additional contributions of \$450,000 from Town and Library Tax Rate Stabilization reserves were included in the 2021 budget to phase out the funding from those reserves that was introduced through the 2020 Budget. Further details on this can be found on page 61 of the Operating Budget Summary section. Since this is an unsustainable funding source this strategy will result in financial pressures in future years as outlined in the Operating 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 318 of the Reserve and Reserve Fund section. Despite these concerns, the draw from stabilization was considered an appropriate measure for 2021 to reduce pressure on the tax rate in the current economic climate.

At the time of budget deliberations, projections for net taxable assessment growth were estimated at 3.08% as compared to the 2.39% incorporated in the proposed budget document. A motion was passed by Council to transfer \$450,000 of the additional assessment growth tax dollars to the Tax Rate Stabilization Reserve. This reduced the impact of the aforementioned 2021 draw from reserve and mitigated budget pressure that otherwise would have been deferred to 2021.

# Overview

## Tax Impact of the 2021 Budget

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

- Town of Milton receives 38%;
- Region of Halton receives 40%;
- Local School Boards receives 22%.

As shown in the table below, the presented tax increase of 3.93% on the local share of property taxes would result in an additional \$9.74 per \$100,000 of assessment. When the potential tax levy increases for the Region of Halton and Education are included, the overall increase is \$14.67 per \$100,000 of assessment or 2.19%.

As further outlined on page 19 of the Overview section and as reported in the 2019 BMA Municipal Study, the average Milton residential property taxes paid for a 2 storey home in 2019 was \$4,090 which is the third lowest in the GTA and 19% 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 2019 BMA Municipal Study.

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

	Share of Tax Bill	2020 Taxes	2021 Increase	2021 Taxes	\$ Impact on Total Tax Bill	% Impact on Total Tax Bill
Town of Milton	37.73%	\$ 248.12	3.93%	\$ 257.86	\$9.74	1.46%
Region of Halton**	39.88%	\$ 267.58	1.84%	\$ 272.51	\$4.93	0.74%
Education***	22.39%	\$ 153.00	0.00%	\$ 153.00	\$0.00	0.00%
<b>Total</b>	<b>100.00%</b>	<b>\$ 668.70</b>	<b>2.19%</b>	<b>\$ 683.37</b>	<b>\$14.67</b>	<b>2.19%</b>

\* Cost per \$100,000 of residential assessment are derived using the assessment values & tax rates from the 2020 tax by-law (CORS-032-20). These values will be re-stated following budget approval using the finalized 2020 assessment figures from the returned assessment roll.

\*\* Per Region of Halton 2021 Budget and Business Plan approved by Council through resolution FN-44-20 (includes enhanced waste service for urban area).

\*\*\* Consistent with recent experience, the 2021 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 2021 rates by the Province.

# Overview

## Downtown Milton Business Improvement Area (BIA)

The BIA prepares its own budget. The BIA tax levy of \$0.24 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 277 to 279

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 71 to 72 respectively.

## 2020 Budget Restatements

For comparative purposes changes in programs and services that occurred throughout 2020 have been restated within the 2020 approved budget. The changes have no net impact on the 2020 total approved budget however costs and revenues between accounts and/or departments have been reallocated. The significant restatements include:

- Re-alignment of Transit Division and Operations Divisions to Community Services department.
- Re-aligned Infrastructure Division and Development Engineering Division to Development Services.
- Planning and Development Department was re-named Development Services Department.
- Re-aligned Strategic Communications Division from Executive Services to Corporate Services.
- Re-aligned revenues between Programs division and Recreation and Culture Facilities division.
- Re-aligned Fire facilities from Executive Services to Community Services to better align with area of responsibility.

## Council Approved Operating Budget Policies

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

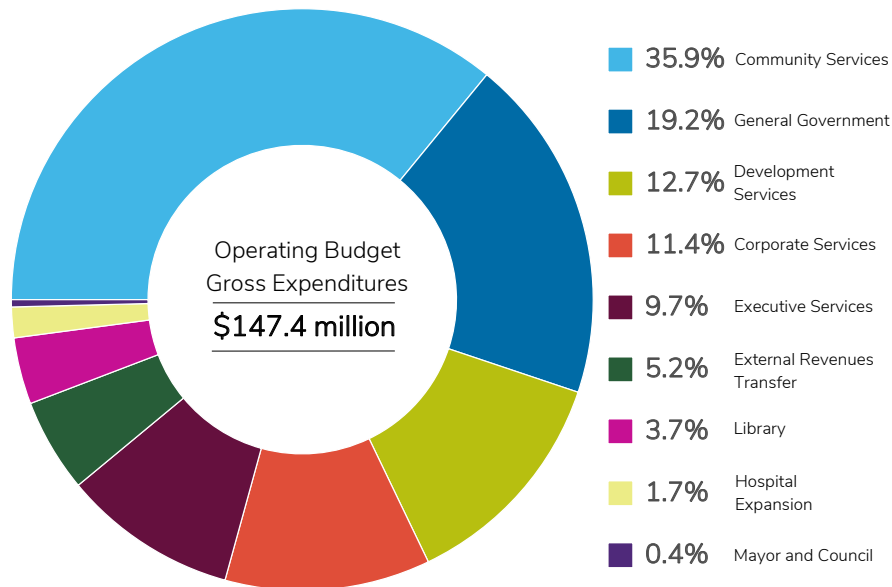
- Financing sources, such as transfers from reserves, deferred revenues, user fees, subsidies from other levels of government, grants, donations, cost sharing and the tax levy.
- Operating expenditures required in-year for program delivery such as compensation, administration, operational and supply, 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 361 to 367

# 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 \$14.3 Million (9.7%)

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.
- Fire Services operates five fire stations 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

## Community Services \$52.9 Million (35.9%)

The Community Services Department is responsible for planning, building, maintaining and operating a variety of community facilities, whereby residents can embrace a healthy and active lifestyle through the delivery of quality recreation, parks and cultural services. Maintenance of the parks and road networks, delivery of transit services and oversight of the corporate sustainability portfolio also reside within the department. Specific roles include:

- Planning, design, construction and operation of facilities including the rehabilitation and reconstruction of existing facilities
- Community program planning, development and implementation for children, youth, adults and older adults
- Management and operation of cultural services, including FirstOntario Arts Centre Milton
- Administration of recreation services such as inclusion opportunities (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
- Maintenance of parks, sports fields, stormwater management facilities and roadways, including winter control, forestry, horticulture, and operations fleet
- Operation of the Town's transit service



# Overview

## Development Services \$18.8 Million (12.7%)

The Development Services 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
- The Infrastructure Division oversees the design and construction of roadways, bridges, sidewalks and stormwater management facilities, manages traffic control including traffic signage, speed limit, streetlight maintenance, traffic data and traffic signal timings and manages the crossing guard program
- The Development Engineering Division reviews and approves engineering drawings and reports, inspects all subdivision and site plan municipal services, establishes and enforces engineering design standards and addresses grading issues associated with residential development

## General Government, External Revenues and Hospital \$38.5 Million (26.1%)

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 \$16.8 Million (11.4%)**

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.

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 by-law and parking enforcement, marriage/business/ lottery licensing and animal services. In addition, this division supports Council and staff with agenda management and other services.

The Strategic Communications Division 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.

## **Library Services \$5.5 Million (3.7%)**

The Milton Public Library (MPL) is overseen by the Milton Public Library Board (MPLB). The MPLB is a governance board established in accordance with the 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.

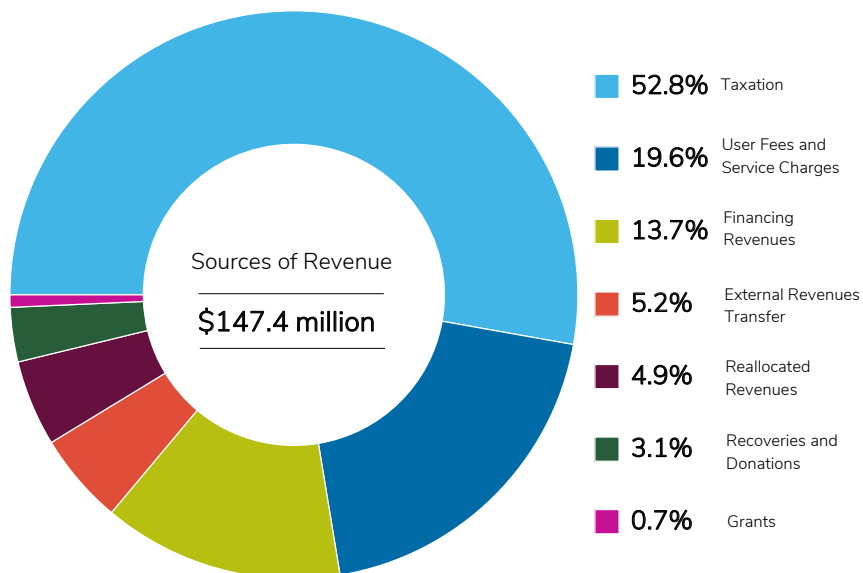
# Overview

## How is the Budget Funded?

Property taxes will account for slightly more than half of the Town's total revenue sources in 2021. User Fees and Service Charges represent the next significant portion of revenue collected by the Town making up 19.7% 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 \$77.9 Million (52.8%):

Taxation represents the amount of property tax that is received by the Town from taxpayers, including \$73.3 million from the tax levy and \$3.1 million from other taxation and \$0.95 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. Payments in Lieu 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 \$28.9 Million (19.6%):

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 2021 User Fee report CORS-046-20.

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) \$20.2 Million (13.7%):**

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, as are Ontario Lottery and Gaming Corporation (OLG) revenues applied to Hospital debt charges.

## **External Revenues Transferred to Reserves/Reserve Funds \$7.7 Million (5.2%):**

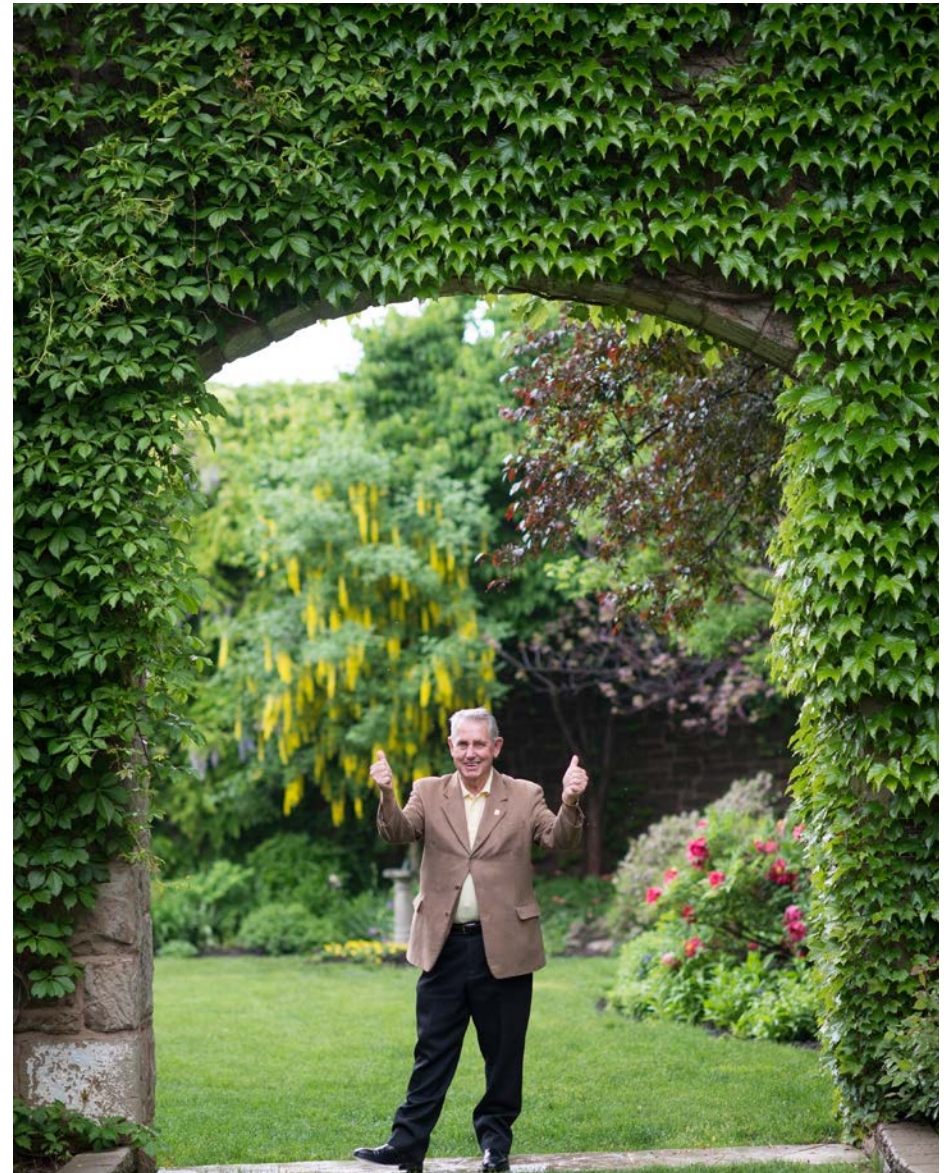
The revenues included in this category are not used directly in the operating budget but are immediately transferred to the appropriate reserve or reserve fund. The inclusion of the revenue in the operating budget is to support revenue recognition in accordance with accounting standards. These revenues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

## **Reallocated Revenues \$7.2 Million (4.9%):**

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 \$5.5 Million (3.8%):**

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 \$3.3 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 four categories: (1) Non-Recurring, (2) Status Quo, (3) Growth and (4) 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)
<b>2020 Approved</b>	<b>\$ 68.89</b>
Non Recurring	(0.01)
Status Quo	3.22
Growth	1.70
Service Level	0.00
<b>2021 Approved</b>	<b>\$ 73.80</b>

### Non-Recurring:

Non-recurring are items that are expected to have an impact on the budget for a limited time period. The 2021 operating budget includes the following non-recurring items that are primarily related to COVID-19 impacts and mitigation:

- \$2.8 million COVID-19 related net financial impact in recreation, transit and other
- \$(1.4) million one-time additional mitigation including staff gapping savings and reductions in professional development
- \$(1.4) million one-time contribution from Tax Rate Stabilization Reserve to offset the balance of the COVID-19 impact

Also included as a non-recurring items are contributions from stabilization reserves in the amount of \$0.5 million in order to mitigate financial pressures in 2021. The following one-time, non-sustainable contributions from reserves are included in the 2021 budget:

- \$(0.15) million one-time contribution from Library Tax Rate Stabilization Reserve
  - » This contribution delays the impact of opening the new Sherwood branch as well as other inflationary pressures into 2022 to further ease financial pressures for the 2021 budget year.
- \$(0.3) million one-time contribution from Tax Rate Stabilization Reserve for transit services
  - » The 2020 budget included a contribution from reserve to realize the gross savings from a planned 2021 reallocation of low performing routes as recommended in the Transit Master Plan. COVID-19 has resulted in delays in the implementation of master plan recommendations. As a result, a one-time contribution from the Tax Rate Stabilization Reserve was made to smooth the impact of the reversal of the 2020 contribution from reserve in the absence of the associated cost savings from the route reallocation.

The impact of these transfers will be a decrease in the Town's stabilization reserve balances as well as the deferral of financial pressures to future budget processes. As illustrated on pages 318 and 326 the Town's Tax Rate Stabilization Reserve is projected to have a balance of \$5.1 million at the end of 2021, which is below the target balance of \$6.4 million. The Library Tax Rate Stabilization Reserve has a projected 2021 ending balance of \$0.7 million, which exceeds the target balance of \$0.5 million.

At the time of budget deliberations, projections for net taxable assessment growth were estimated at 3.08% as compared to the 2.39% incorporated in the proposed budget document. Council passed a motion resulting in the following:

- \$0.45 million one-time transfer of the additional assessment growth tax dollars to the Tax Rate Stabilization Reserve

# Overview

## Status Quo:

Status quo changes represent the increases or decreases required to maintain existing service levels. This includes items such as inflationary adjustments, contractual obligations and legislative requirements. The major drivers of the \$3.2 million increase include:

- \$1.8 million inflationary increase applies to individual accounts as appropriate
- \$1.0 million in infrastructure funding to continue to reduce the infrastructure deficit as previously discussed in the Budget Call Report, CORS-044-20, and the Asset Management Plan, CORS-067-17
- \$0.8 million reversal of one time reserve transfers from 2020 budget
- \$0.3 million increase in transit contractual costs as well as reduction in revenue from customers transition from single ticket to pass sales, reflecting increased customer loyalty
- \$(0.1) million increase in zoning amendment fees
- \$(0.1) million decrease in fuel prices
- \$(0.3) million increase in Parking Revenues based on the most recent full year result



# 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 2021 Operating budget is impacted by \$1.7 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 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. Weighted assessment growth of 3.08% is projected for 2021 and has been incorporated into the budget. The 3.08% represents the net assessment growth, as reductions in assessment resulting from Assessment Review Board (ARB) decisions or requests for reconsideration have been included with the overall change in weighted assessment. The result of this reduction is further pressure on the Town's tax rate.

The table below provides additional details on the growth related items in 2021.

Growth Related Impact	Impact (\$ millions)	Rationale
Infrastructure Reserves	\$ 0.92	Increased transfers related to operating impacts from capital projects (\$0.2), DC legislated exemptions (\$0.2), assessment growth (\$0.2), Developer Assumed assets (\$0.2) and transfers to capital program (\$0.1).
Fire & Protective Services	0.38	The main driver is the addition of a new fire crew for Station No. 5 with a budgeted start date of May 1, 2021.
Internal Support	0.23	Increase in technology programs and services to ensure efficient operation of the municipality as the Town grows.
Roads	0.16	Maintenance of growth related roads, including asphalt patching, brushing and tree work, sidewalk repair, sweeping, storm water maintenance and winter control.
Transit	0.08	Ongoing costs associated with new onboard vehicle surveillance system.
Taxation	(0.15)	Increase in supplementary tax revenues.
Other	0.07	
<b>Subtotal</b>	<b>\$ 1.70</b>	
Assessment Growth Revenues	(2.12)	Net assessment growth estimated at 3.08%
<b>Deficit/(Surplus)</b>	<b>\$ (0.43)</b>	

# 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 2020 budget. The net financial impact of such changes in 2021 is a nominal increase in the tax levy of just under \$2,000.

The following table presents a list of the service level changes contained in the operating budget.

Further details on the service level changes can be found within each department's section of the budget document.

Program Area		Description	Increase/ Decrease in Service	2021 Impact	Page
Corporate Services	Licencing and Enforcement	Implementation of an after hours call centre to address by-law enforcement issues such as parking and animal control to provide a live voice to residents and shorter response times.	SL ↑	\$ 12,500	144
Community Services	Children's Programs	Elimination of a pre-school drop in program due to steadily declining participation and decreased demand for the program.	SL ↓	(10,582)	208
Total				\$ 1,918	



# 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.

The following table presents budgeted changes in staffing based on full time equivalents (FTE). Each FTE is representative of the hours worked by one employee on a full-time basis. By using this concept, the hours worked by several part time staff are converted into the equivalent number of full time employees, providing a more consistent measure of the resources available. The overall number of individuals employed by the Town (i.e. headcount) will be higher than the FTE figure as part time staff are scheduled for less than a full work week.

The 2021 budget includes a net increase of 9.0 full time equivalent complement (FTE) as shown in the table below. This increase includes an additional fire crew through the 2021 budget as well as some positions within the Operations Division that will be funded from a reduction in contractual budgets. Certain other priority needs have been addressed through the re-purposing of existing approved positions.



# Overview

## Changes in Complement by Department

Employees by Department (FTE)						
	2019	2020	Status Quo	Growth / Volume	Service Level	Total 2021
Executive Services	88.34	88.34	-	6.00	-	94.34
Corporate Services	99.88	99.39	2.00	-	-	101.39
Community Services	275.92	294.62	3.94	(0.52)	(0.46)	297.58
Development Services	101.38	100.89	(1.97)	-	-	98.91
Library Services	48.87	45.32	-	-	-	45.32
<b>TOTAL</b>	<b>614.38</b>	<b>628.55</b>	<b>3.96</b>	<b>5.48</b>	<b>(0.46)</b>	<b>637.54</b>

Included in the 2021 budget are the following Status Quo impacts related to staffing within several departments:

- 2.00 FTE increase in Corporate Services to create a Communications Assistant role as well a Human Resources Lead role. The 2021 budget within the Strategic Communications also includes the conversion of a contract position previously scheduled to end in December 2020 to a full time position.
- 1 FTE arborist within Operations to increase request response times with funding from a reduction in contractual costs.
- 1 FTE mechanic within Operations to allow for increased on-site equipment maintenance with funding from a reduction in contractual costs and a reduction in overtime of existing mechanics.
- 2 FTE crew person II within Operations to focus on increased garbage pick-up year round with funding from a reduction in contractual costs.
- 0.06 FTE decrease in Community Services as a result of a net decrease in part time staffing following a detailed review of staff requirements for various programs.

- 1.97 FTE reductions in Development Services resulting from the elimination of a Commissioner position in 2020, the removal of a Policy Planner position, and increased hours for part time planning service representatives.

Growth related staffing increases are as follows:

- 6 FTE for probationary firefighters to continue staffing requirements for Fire Station No. 5. with a budgeted start date of May 1, 2021. Although not shown as an increase in FTE, the 2021 Budget also provides for the conversion of 2 first class fire fighter roles to captain roles.
- 0.52 FTE reductions in Recreation primarily due to a slight reduction in the hours of camps offerings in 2021.

The 0.46 FTE decrease identified as service level decrease represents the reduced part time staffing requirements associated with the elimination of the pre-school drop in program. Further details on this service level change are available on page 208.

# 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 2021, and the longer-term forecast can be found in the Reserves and Reserve Funds section on pages 317 to 329.

The 2021 operating budget contains transfers to and from various reserves and reserve funds, summarized as follows:

Transfers To / (From) Reserves and Reserve Funds (\$ thousands)	
Reserve / Reserve Fund Type	2021 Operating Budget
Stabilization	\$ 1,794
Corporate Use	1,173
Infrastructure Non Growth	25,430
Infrastructure Growth	3,876
Program Specific	2,113
Boards and Committees	359
<b>Total</b>	<b>\$ 34,746</b>

Stabilization reserve transfers include a \$3.5 million transfer from building permit revenues to the Building Stabilization Reserve reflecting a high level of building permit activity anticipated for 2021. Based on the Financial Principles Policy No. 110 and the projected shortfall in the stabilization reserve balance, investment income of \$0.5 million is being transferred to the Tax Rate Stabilization Reserve. A further \$0.5 million of tax dollars generated from higher than anticipated assessment growth is also being transferred to

the Tax Rate Stabilization Reserve. These transfers to reserve are partially offset by the aforementioned one-time draws of \$1.7 million from the reserve in 2021 as well as a \$0.9 million transfer related to the funding of staff costs in managing the capital program.

Corporate use transfers relate largely to funding for legal costs and insurance as well as the transfer of user fee revenue related to development processing.

The transfer of funding into Infrastructure Non Growth reserves includes the incremental \$1.0 million capital funding strategy as identified in the Town's Asset Management Plan. This provision is intended to gradually reduce the existing annual infrastructure deficit, estimated at \$33.2 million through the 2017 AMP. Page 290 provides further details and highlights that even with continued incremental investments over the forecast period there will still be a projected annual deficit at the end of the 10 year period. The capital reserve transfers also captures the lifecycle contributions for newly assumed developer contributed assets and new growth related assets that are included 2021 capital budget. This provision is intended to ensure that growth in the Town's asset base does not further increase the existing infrastructure deficit. Also included is externally generated funding such as the revenue from the Ontario Lottery and Gaming Corporation.

Infrastructure Growth captures capital provision revenue, operating transfers to fund growth related capital projects and a transfer to fund the legislated development charge exemptions. Program specific funded transfers capture the utilization of Provincial Gas Tax funding that supports the Town's transit program. Finally the Board & Committee transfer primarily relates to funding in support of the Milton District Hospital Expansion.

# Overview

## Challenges & Risks

There are a number of issues that the Town will need to remain mindful of in both 2021 and future budget processes. The major issues the Town will face over the forecast period and the foreseeable future include:

### COVID-19

Planning for service modifications, as well as the related financial implications, continues to be challenging given the pace at which the situation is evolving and the continued updates and changes to legislation, guidelines and best practices. As recovery proceeds it is expected that the Town will continue to experience a reduction in revenue from normal levels primarily within the following services areas:

- Transit – reduced ridership volumes
- Recreation – reduced participation levels in programs as well as reduced rentals

The Town will need to continue to rely on support from other levels of government or place further reliance on reserves to address shortfalls in excess of what has been provided for in the 2021 budget. The Town will also continue with its cost mitigation efforts as well as the transition in service delivery, including accelerating the utilization of technology solutions where appropriate.

### Infrastructure Funding Deficit and Asset Management Plan

The Town's latest update to the Town's Asset Management Plan (AMP) is ongoing with finalization expected in early 2021. The previous AMP 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 2020 budgets, 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. The deficit will be re-evaluated following the results of the ongoing update to the AMP.

### 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. The Town will also continue to assess and implement alternate service delivery methods or introduce technology solutions as part of its balancing of service needs with resource capacity.

A new fire crew has been incorporated in the 2021 budget and additional crews considered in each of the 2022 and 2023 budget years. 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.

### Economic Considerations

COVID-19 continues to have a major impact on the global and Canadian economy. To provide support to the Canadian financial system and the economy during the COVID-19 pandemic, the Bank of Canada lowered the target for the overnight rate by 1.5% to 0.25% in March 2020. The interest rate cuts, along with pandemic concerns, decline in business and consumer confidence and reductions in growth projections has also created an overall decline in bond yields through 2020. The economic outlook from the major

# Overview

Canadian banks indicate the Bank of Canada may keep the overnight rate steady through 2021 while the yields on long term bonds may start to increase.

## 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 318.

## 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 2021 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 2022 and 2023 have been incorporated into the Operating Forecast presented on pages 307 to 314.

## 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. 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 and subsequent related legislation will have an impact to Milton in the management and financing of growth and development as discussed through the Capital Budget Summary section page 36. 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 2021 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 and further development of program based budgeting. 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 may not have been fully reflected into the 2021 Budget. Such opportunities may potentially alleviate a portion of the budget pressure or benefit the broader community as whole, and may include:

### Service Delivery Reviews

Using a phased approach the Town has been reviewing services and their delivery to 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 former Community Services Division and Operations Division (ES-015-19). A review of the Administrative Monetary Penalty System was also presented in early 2020. Phase 2 of the project reviewed the area of Corporate Services and results will be presented to Council before the end of 2020. Opportunities identified through these reviews will continue to be analyzed and are subject to Council approval as necessary prior to further proceeding.

### 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. The impact of additional revenues to the Town is still being monitored but should additional revenue materialize, could provide a long-term funding source for the full value of the hospital-related debt charges, or further bolstering the investment in the Town's infrastructure.

COVID-19 has resulted in the closure of Mohawk for a significant portion of 2020 and therefore the funding available to the Town will be significantly lower than prior years or as was anticipated in the Town's 2020 Budget. The results of the shortfall will mean less funding available to invest in the Town's infrastructure program. As a result, the overall 10 year forecast will need to be reduced by an equivalent expenditure, additional Town funding will be required, or a combination thereof.

## 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 2020 through report DS-033-20 a public meeting was held in accordance with the Planning Act, to present the Draft Milton Education Village (MEV) Secondary Plan with the next steps involving a Regional Official Plan Amendment (ROPA) to remove the Regional Employment Area overlay and provide policy direction that supports knowledge-based employment growth over the long-term.

## 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 2021. 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.



# Gross Expenditures by Department

## Town of Milton

DEPARTMENT NAME	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change Presented/ P.Y. Approved
<b>EXPENDITURES</b>									
Mayor and Council	\$ 584,738	\$ 609,045	\$ 593,581	\$ -	\$ 43,756	\$ -	\$ -	\$ 637,337	7.4%
Executive Services	13,071,493	13,313,856	13,452,431	22,500	464,522	344,431	-	14,283,884	6.2%
Corporate Services	15,001,839	14,914,894	15,995,975	(14,833)	613,942	194,959	12,500	16,802,543	5.0%
General Government	32,149,563	30,602,802	34,852,966	230,000	634,817	292,337	-	36,010,120	3.3%
Community Services	53,263,859	45,660,839	56,386,606	(4,850,476)	1,122,733	226,498	(16,100)	52,869,262	(6.2%)
Development Services	14,396,587	15,187,959	15,567,869	(272,750)	183,113	3,296,213	-	18,774,445	20.6%
Library	5,083,198	4,970,867	5,412,976	-	47,869	16,398	-	5,477,243	1.2%
<b>SUBTOTAL TOWN OF MILTON</b>	<b>\$ 133,551,277</b>	<b>\$ 125,260,262</b>	<b>\$ 142,262,404</b>	<b>\$ (4,885,559)</b>	<b>\$ 3,110,752</b>	<b>\$ 4,370,836</b>	<b>\$ (3,600)</b>	<b>\$ 144,854,834</b>	<b>1.8%</b>
Hospital Expansion	\$ 2,543,268	\$ 2,504,950	\$ 2,504,950	\$ -	\$ (1,860)	\$ -	\$ -	\$ 2,503,090	(0.1%)
<b>TOTAL TOWN OF MILTON EXPENDITURES</b>	<b>\$ 136,094,545</b>	<b>\$ 127,765,212</b>	<b>\$ 144,767,354</b>	<b>\$ (4,885,559)</b>	<b>\$ 3,108,892</b>	<b>\$ 4,370,836</b>	<b>\$ (3,600)</b>	<b>\$ 147,357,924</b>	<b>1.8%</b>
<b>REVENUE</b>									
Mayor and Council	\$ (12,048)	\$ (17,972)	\$ (17,972)	\$ -	\$ 2,069	\$ -	\$ -	\$ (15,903)	(11.5%)
Executive Services	(565,164)	(411,931)	(580,733)	42,500	(22,906)	-	-	(561,140)	(3.4%)
Corporate Services	(5,568,266)	(5,283,830)	(5,772,969)	-	(757,132)	45,870	-	(6,484,231)	12.3%
General Government	(24,307,014)	(20,789,544)	(24,870,723)	(1,388,529)	633,824	481,039	-	(25,144,389)	1.1%
Community Services	(28,809,148)	(19,801,517)	(30,151,596)	6,372,419	395,840	53,811	5,518	(23,324,008)	(22.6%)
Development Services	(10,387,077)	(11,465,068)	(11,354,010)	-	(479,265)	(3,255,714)	-	(15,088,989)	32.9%
Library	(297,707)	(580,480)	(627,485)	(150,000)	340,104	-	-	(437,381)	(30.3%)
<b>SUBTOTAL TOWN OF MILTON</b>	<b>\$ (69,946,424)</b>	<b>\$ (58,350,342)</b>	<b>\$ (73,375,488)</b>	<b>\$ 4,876,390</b>	<b>\$ 112,534</b>	<b>\$ (2,674,994)</b>	<b>\$ 5,518</b>	<b>\$ (71,056,041)</b>	<b>(3.2%)</b>
Hospital Expansion	\$ (2,543,268)	\$ (2,504,950)	\$ (2,504,950)	\$ -	\$ 1,860	\$ -	\$ -	\$ (2,503,090)	(0.1%)
<b>TOTAL TOWN OF MILTON REVENUES</b>	<b>\$ (72,489,692)</b>	<b>\$ (60,855,292)</b>	<b>\$ (75,880,438)</b>	<b>\$ 4,876,390</b>	<b>\$ 114,394</b>	<b>\$ (2,674,994)</b>	<b>\$ 5,518</b>	<b>\$ (73,559,131)</b>	<b>(3.1%)</b>
<b>TOTAL LEVY REQUIREMENTS TOWN OF MILTON</b>	<b>\$ 63,604,853</b>	<b>\$ 66,909,920</b>	<b>\$ 68,886,916</b>	<b>\$ (9,169)</b>	<b>\$ 3,223,286</b>	<b>\$ 1,695,842</b>	<b>\$ 1,918</b>	<b>\$ 73,798,793</b>	<b>7.1%</b>

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

## Downtown Milton Business Improvement Area (BIA)

DEPARTMENT NAME	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change Presented/ P.Y. Approved
<b>Downtown Milton Business Improvement Area</b>									
EXPENDITURES	\$ 272,591	\$ 257,333	\$ 325,511	\$ -	\$ (29,492)	\$ -	\$ -	\$ 296,019	(9.1%)
REVENUE	(272,591)	(257,333)	(325,511)	-	29,492	-	-	(296,019)	(9.1%)
<b>TOTAL LEVY REQUIREMENTS BIA</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>

# Net Expenditures by Department

## Town of Milton

DEPARTMENT NAME	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change Presented/ P.Y. Approved
Mayor and Council	\$ 572,689	\$ 591,073	\$ 575,609	\$ -	\$ 45,825	\$ -	\$ -	\$ 621,434	8.0%
Executive Services	12,506,329	12,901,924	12,871,697	65,000	441,616	344,431	-	13,722,744	6.6%
Corporate Services	9,433,573	9,631,065	10,223,004	(14,833)	(143,189)	240,829	12,500	10,318,311	0.9%
General Government	7,842,549	9,813,258	9,982,243	(1,158,529)	1,268,641	773,376	-	10,865,731	8.9%
Community Services	24,454,711	25,859,323	26,235,013	1,521,943	1,518,573	280,309	(10,582)	29,545,256	12.6%
Development Services	4,009,510	3,722,892	4,213,859	(272,750)	(296,152)	40,498	-	3,685,455	(12.5%)
Library	4,785,491	4,390,387	4,785,491	(150,000)	387,973	16,398	-	5,039,862	5.3%
<b>SUBTOTAL TOWN OF MILTON</b>	<b>\$ 63,604,852</b>	<b>\$ 66,909,922</b>	<b>\$ 68,886,916</b>	<b>\$ (9,169)</b>	<b>\$ 3,223,287</b>	<b>\$ 1,695,841</b>	<b>\$ 1,918</b>	<b>\$ 73,798,793</b>	<b>7.1%</b>
Hospital Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>SUBTOTAL HOSPITAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>TOTAL TOWN OF MILTON</b>	<b>\$ 63,604,852</b>	<b>\$ 66,909,922</b>	<b>\$ 68,886,916</b>	<b>\$ (9,169)</b>	<b>\$ 3,223,287</b>	<b>\$ 1,695,841</b>	<b>\$ 1,918</b>	<b>\$ 73,798,793</b>	<b>7.1%</b>

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

# Sources of Expenditure by Account

## Town of Milton

EXPENDITURE SOURCES	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change Presented/ P.Y. Approved
<b>TOWN OF MILTON</b>									
Salaries and Benefits	\$ 53,535,847	\$ 51,559,713	\$ 58,449,069	\$ (3,306,918)	\$ 1,722,622	\$ 324,482	\$ (16,000)	\$ 57,173,255	(2.2%)
Administrative	968,473	790,524	1,264,509	(114,649)	42,480	(804)	-	1,191,536	(5.8%)
Financial	4,916,570	5,486,291	4,860,775	(11,497)	(533,287)	-	-	4,315,992	(11.2%)
Transfers to Own Funds	34,585,756	32,461,504	37,752,424	(41,000)	1,146,569	3,585,831	-	42,443,824	12.4%
Purchased Goods	4,990,477	4,397,169	5,117,602	(130,701)	(107,737)	111,207	(100)	4,990,271	(2.5%)
Purchased Services	25,554,320	21,806,519	25,493,586	(1,091,619)	800,712	318,776	12,500	25,533,955	0.2%
Fleet Expenses	2,674,079	2,188,794	2,737,764	(189,175)	(93,599)	(1,478)	-	2,453,512	(10.4%)
Reallocated Expenses	6,325,758	6,569,755	6,586,675	-	132,992	32,822	-	6,752,489	2.5%
<b>SUBTOTAL TOWN OF MILTON</b>	<b>\$ 133,551,280</b>	<b>\$ 125,260,269</b>	<b>\$ 142,262,404</b>	<b>\$ (4,885,559)</b>	<b>\$ 3,110,752</b>	<b>\$ 4,370,836</b>	<b>\$ (3,600)</b>	<b>\$ 144,854,834</b>	<b>1.8%</b>
<b>HOSPITAL</b>									
Financial	2,543,269	2,504,950	2,504,950	-	(1,860)	-	-	2,503,090	(0.1%)
Transfers to Own Funds	-	-	-	-	-	-	-	-	0.0%
<b>SUBTOTAL HOSPITAL</b>	<b>\$ 2,543,269</b>	<b>\$ 2,504,950</b>	<b>\$ 2,504,950</b>	<b>\$ -</b>	<b>\$ (1,860)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,503,090</b>	<b>(0.1%)</b>
<b>TOTAL TOWN OF MILTON</b>	<b>\$ 136,094,549</b>	<b>\$ 127,765,219</b>	<b>\$ 144,767,354</b>	<b>\$ (4,885,559)</b>	<b>\$ 3,108,892</b>	<b>\$ 4,370,836</b>	<b>\$ (3,600)</b>	<b>\$ 147,357,924</b>	<b>1.8%</b>

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

## Downtown Milton Business Improvement Area (BIA)

EXPENDITURE SOURCES	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change Presented/ P.Y. Approved
<b>DOWNTOWN MILTON BUSINESS IMPROVEMENT AREA</b>									
Salaries and Benefits	\$ 108,921	\$ 126,506	\$ 126,506	\$ -	\$ 14,619	\$ -	\$ -	\$ 141,125	11.6%
Administrative	-	-	-	-	-	-	-	-	0.0%
Financial	5,613	4,070.00	1,500	-	2,000	-	-	3,500	133.3%
Transfers to Own Funds	20,369	7,685	-	-	-	-	-	-	0.0%
Purchased Goods	5,351	4,145	12,345	-	(4,845)	-	-	7,500	(39.2%)
Purchased Services	120,566	111,427	181,660	-	(41,266)	-	-	140,394	(22.7%)
Reallocated Expenses	11,773	3,500.00	3,500	-	-	-	-	3,500	0.0%
<b>TOTAL BIA</b>	<b>\$ 272,593</b>	<b>\$ 257,333</b>	<b>\$ 325,511</b>	<b>\$ -</b>	<b>\$ (29,492)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 296,019</b>	<b>(9.1%)</b>

# Sources of Revenue by Account

## Town of Milton

REVENUE SOURCES	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Budget as Presented	% Change Presented/ P.Y. Approved
<b>TOWN OF MILTON</b>									
Taxation (excluding Tax Levy)	\$ (3,202,732)	\$ (3,378,787)	\$ (2,742,522)	\$ -	\$ (65,567)	\$ (340,000)	\$ -	\$ (3,148,089)	14.8%
Payments In Lieu	(878,159)	(933,952)	(890,651)	-	(61,522)	1,283	-	(950,890)	6.8%
Grants	(1,038,883)	(2,950,588)	(1,032,954)	19,800	(5,017)	-	-	(1,018,171)	(1.4%)
Recoveries and Donations	(5,266,807)	(4,342,638)	(4,588,543)	147,356	(64,783)	(3,500)	-	(4,509,470)	(1.7%)
User Fees and Service Charges	(27,682,526)	(17,752,232)	(30,261,241)	6,547,763	(1,468,548)	(3,721,951)	5,518	(28,898,459)	(4.5%)
External Revenue Transferred to Reserves and Reserve Funds	(11,232,000)	(5,481,194)	(11,064,506)	3,100,000	700	269,736	-	(7,694,070)	(30.5%)
Financing Revenue	(14,015,300)	(16,725,961)	(15,809,384)	(4,938,529)	1,935,321	1,152,258	-	(17,660,334)	11.7%
Reallocated Revenue	(6,630,017)	(6,784,989)	(6,985,688)	-	(158,049)	(32,820)	-	(7,176,557)	2.7%
<b>SUBTOTAL TOWN OF MILTON</b>	<b>\$ (69,946,424)</b>	<b>\$ (58,350,341)</b>	<b>\$ (73,375,489)</b>	<b>\$ 4,876,390</b>	<b>\$ 112,535</b>	<b>\$ (2,674,994)</b>	<b>\$ 5,518</b>	<b>\$ (71,056,040)</b>	<b>(3.2%)</b>
<b>HOSPITAL</b>									
Taxation	\$ (93)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Financing Revenue	(2,543,176)	(2,504,950)	(2,504,950)	-	1,860	-	-	(2,503,090)	(0.1%)
<b>SUBTOTAL HOSPITAL</b>	<b>\$ (2,543,269)</b>	<b>\$ (2,504,950)</b>	<b>\$ (2,504,950)</b>	<b>\$ -</b>	<b>\$ 1,860</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,503,090)</b>	<b>(0.1%)</b>
<b>TOTAL TOWN OF MILTON</b>	<b>\$ (72,489,693)</b>	<b>\$ (60,855,291)</b>	<b>\$ (75,880,439)</b>	<b>\$ 4,876,390</b>	<b>\$ 114,395</b>	<b>\$ (2,674,994)</b>	<b>\$ 5,518</b>	<b>\$ (73,559,130)</b>	<b>(3.1%)</b>

Note: The figures above do not include the Downtown Milton Business Improvement Area (BIA) and are presented prior to Decision Package options.

## Downtown Milton Business Improvement Area (BIA)

REVENUE SOURCES	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Budget as Presented	% Change Presented/ P.Y. Approved
<b>DOWNTOWN MILTON BUSINESS IMPROVEMENT AREA</b>									
Taxation	\$ (220,641)	\$ (230,633)	\$ (230,633)	\$ -	\$ (8,004)	\$ -	\$ -	\$ (238,637)	3.5%
Grants	(1,960)	(4,430.00)	(2,000)	-	2,000	-	-	-	0.0%
Recoveries and Donations	(20,679)	(8,400)	(23,200)	-	22,700	-	-	(500)	(97.8%)
User Fees and Service Charges	(29,311)	(5,000)	(25,000)	-	24,500	-	-	(500)	(98.0%)
Financing Revenue	-	(8,870)	(27,428)	-	(11,704)	-	-	(39,132)	42.7%
Reallocated Revenue	-	-	(17,250)	-	-	-	-	(17,250)	100.0%
<b>TOTAL BIA</b>	<b>\$ (272,591)</b>	<b>\$ (257,333)</b>	<b>\$ (325,511)</b>	<b>\$ -</b>	<b>\$ 29,492</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (296,019)</b>	<b>(9.1%)</b>





04

Mayor and  
Council



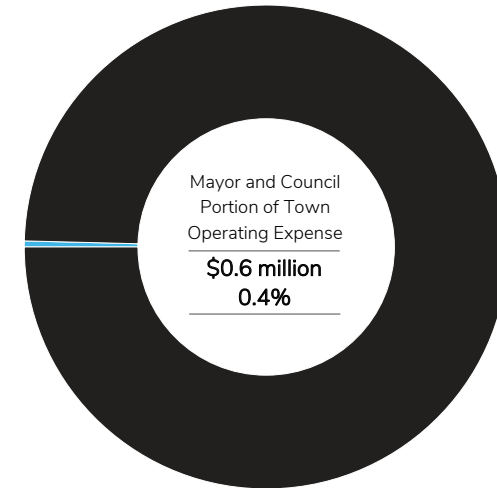


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# Department Overview

## 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

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change Presented/P.Y. Approved
<b>MAYOR AND COUNCIL</b>									
EXPENDITURES									
Salaries and Benefits	520,806	533,807	504,113	-	39,256	-	-	543,369	7.8%
Administrative	51,467	39,586	53,004	-	5,000	-	-	58,004	9.4%
Financial	-	5,000	5,000	-	-	-	-	5,000	0.0%
Purchased Goods	1,227	701	701	-	-	-	-	701	0.0%
Purchased Services	11,237	29,950	30,763	-	(500)	-	-	30,263	(1.6%)
<b>Total EXPENDITURES</b>	<b>584,737</b>	<b>609,044</b>	<b>593,581</b>	<b>-</b>	<b>43,756</b>	<b>-</b>	<b>-</b>	<b>637,337</b>	<b>7.4%</b>
REVENUE									
Financing Revenue	-	(5,000)	(5,000)	-	-	-	-	(5,000)	0.0%
Recoveries and Donations	(12,048)	(12,972)	(12,972)	-	2,069	-	-	(10,903)	(15.9%)
<b>Total REVENUE</b>	<b>(12,048)</b>	<b>(17,972)</b>	<b>(17,972)</b>	<b>-</b>	<b>2,069</b>	<b>-</b>	<b>-</b>	<b>(15,903)</b>	<b>(11.5%)</b>
<b>Total MAYOR AND COUNCIL</b>	<b>572,689</b>	<b>591,072</b>	<b>575,609</b>	<b>-</b>	<b>45,825</b>	<b>-</b>	<b>-</b>	<b>621,434</b>	<b>8.0%</b>
<b>TOTAL LEVY REQUIREMENTS</b>	<b>572,689</b>	<b>591,072</b>	<b>575,609</b>	<b>-</b>	<b>45,825</b>	<b>-</b>	<b>-</b>	<b>621,434</b>	<b>8.0%</b>

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05

Executive  
Services



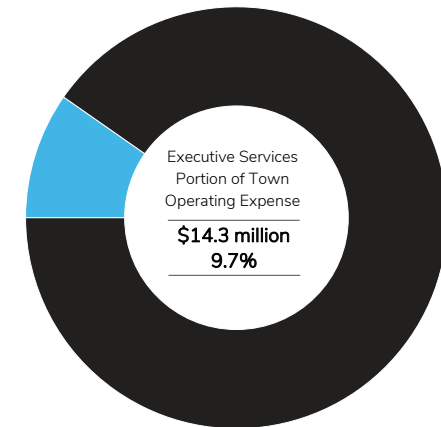
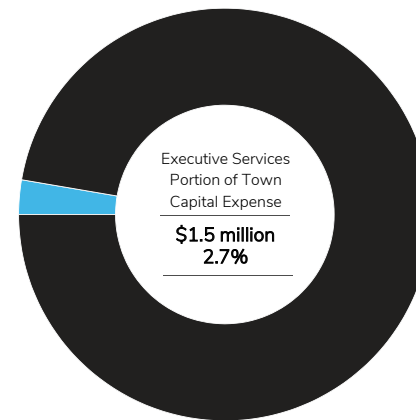
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# Department Overview

## 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	Strategic Initiatives and Economic Development	Fire Services
<ul style="list-style-type: none"> <li>Responsible for the Corporation's administration and strategic direction</li> <li>Leader of the Strategic Management Team who collectively manage the long-term strategic direction and daily operations of the Corporation</li> </ul>	<ul style="list-style-type: none"> <li>Stimulate and provide a healthy economy and standard of living</li> <li>Strategic focus on job creation, diversification and partnership development to create a thriving economic base</li> <li>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</li> </ul>	<ul style="list-style-type: none"> <li>Fire suppression and training of fire suppression staff</li> <li>Extrication of occupants of motor vehicle collisions and confined space rescues as well as technical rescue incidents</li> <li>Public education related to false alarm prevention, fire safety and developing fire safety plans</li> <li>Burn and fireworks permits</li> <li>Dispatching of fire services to property inspections and other incidents</li> <li>Emergency management</li> </ul>

# Capital Budget Details

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
<b>Executive Services</b>								
<b>Office of the CAO</b>								
C101126 Economic Development Strategy Plan	83	92,700	92,700					
C101127 Council Staff Work Plan	84	317,169	317,169					
<b>Total Office of the CAO</b>		<b>409,869</b>	<b>409,869</b>					
<b>Fire Fleet Equipment Replacement</b>								
C700100 Chief Officers Vehicles	85	78,020	78,020					
C700107 Replace/Refurbish Pumper/Rescue Units	86	875,500	875,500					
<b>Total Fire Fleet Equipment Replacement</b>		<b>953,520</b>	<b>953,520</b>					
<b>Fire - Replacement</b>								
C720122 Special Operations Equipment Replacement	87	25,750	25,750					
C720135 Air Monitoring Replacement	88	14,420	14,420					
C720153 Fire Prevention Equipment Replacement	89	56,650	56,650					
C720157 Bunker Gear Replacement - Employee Turnover	90	28,297	28,297					
C720159 Battery & Radio Parts Replacement	91	15,450	15,450					
<b>Total Fire - Replacement</b>		<b>140,567</b>	<b>140,567</b>					
<b>Total Executive Services</b>		<b>1,503,956</b>	<b>1,503,956</b>					

# Capital Budget Details

## Economic Development Strategy Plan

Project ID: C101126

Office of the CAO

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This project is identified as a priority in the Council-Staff Work Plan (see staff report ES-009-20). The Economic Development Strategic Plan is a critical document that guides the direction of activities that contribute to supporting and attracting new investment, innovation and partnerships in Milton. This strategic plan will leverage Milton's current strengths and future growth plans as key elements in setting the direction for economic development over the next several years.</p> <p>As one of Canada's fastest growing communities, Milton is faced with ever-changing opportunities and challenges that must be met with innovative ideas, reflecting the unique assets of the community, including local labour force and employment trends, the impacts of a post-secondary campus in the Milton Education Village (MEV), the regional innovation ecosystem and quality of place investments needed to attract talent. Milton's previous Economic Development Service Area Plan was completed in 2007 as part of Destiny Milton 2. As such, it is essential to move forward with an updated economic development strategic plan to reflect the evolving growth of Milton's economy.</p> <p>The budget is based on the cost of similar studies completed in recent years by other municipalities.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees	90,000	90,000			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	2,700	2,700			
	<b>Expenditures Total</b>	<b>92,700</b>	<b>92,700</b>			
	<b>Funding</b>					
	Reserves/Reserve Funds	92,700	92,700			
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>92,700</b>	<b>92,700</b>			
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	5	A plan to attract investment, support local innovation, and facilitate business retention and expansion over the next several years.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Council Staff Work Plan

Office of the CAO

Project ID: C101127

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>In 2020 a Council-Staff Work Plan was developed to create a shared vision for Council and staff, set priorities and build a road map for the remainder of this term of Council (see staff report ES-009-20). This project is to provide funding for the following initiatives as outlined in the plan:</p> <ul style="list-style-type: none"> <li>- Government Relations Strategy</li> <li>- Customer Service Strategy and External Communications</li> <li>- Diversity Strategy</li> <li>- Sustainability Leadership Plan</li> <li>- Recreation Re-opening Plans resulting from COVID-19</li> </ul> <p>The budget represents a potential cost for the work identified but may require revision as individual initiatives proceed.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees	307,931	307,931			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	9,238	9,238			
	<b>Expenditures Total</b>	<b>317,169</b>	<b>317,169</b>			
	<b>Funding</b>					
	Reserves/Reserve Funds	317,169	317,169			
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>317,169</b>	<b>317,169</b>			
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	5	Council established the priority initiatives through staff report ES-009-20 for the remaining term of Council.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Chief Officers Vehicles

Fire Fleet Equipment Replacement

Project ID: C700100

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
This project is to replace a Dodge Durrango which has reached the end of its useful life. The vehicle is starting to show signs of wear and tear on the driveline and will need full tire replacement. The cost estimate is based on an updated market assessment.	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	302,992	75,748		75,748	75,748
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	9,088	2,272	2,272	2,272	2,272
	<b>Expenditures Total</b>	<b>312,080</b>	<b>78,020</b>	<b>78,020</b>	<b>78,020</b>	<b>78,020</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	312,080	78,020	78,020	78,020	78,020
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>312,080</b>	<b>78,020</b>	<b>78,020</b>	<b>78,020</b>	<b>78,020</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	4	To ensure vehicle is in good working condition in order to be productive responding to emergency calls.				
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	2021	2022	2023	2024-2026	2027-2030
<p>This project is to replace Pumper/Rescue Unit # 31.</p> <p>Condition assessment indicates the following:</p> <ul style="list-style-type: none"> <li>- Truck in poor condition with continual transmission issues.</li> <li>- Recent repair history indicates regular service maintenance and new tire replacement.</li> <li>- Accelerated body corrosion.</li> </ul> <p>The cost estimate is based on an updated market assessment and may be subject to change due to foreign exchange impacts.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	4,303,040	850,000		2,603,040	850,000
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	129,091	25,500		78,091	25,500
	<b>Expenditures Total</b>	<b>4,432,131</b>	<b>875,500</b>		<b>2,681,131</b>	<b>875,500</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	4,432,131	875,500		2,681,131	875,500
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	<b>Funding Total</b>	<b>4,432,131</b>	<b>875,500</b>		<b>2,681,131</b>	<b>875,500</b>
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

## Special Operations Equipment Replacement

Project ID: C720122

Fire - Replacement

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This project is to replace confined space and high angle equipment as per the National Fire Protection Association (NFPA) requirements which were originally purchased in 2001.</p> <p>The cost estimate is based on similar purchases that were undertaken in recent years.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	100,000	25,000		25,000	50,000
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	3,000	750		750	1,500
	<b>Expenditures Total</b>	<b>103,000</b>	<b>25,750</b>		<b>25,750</b>	<b>51,500</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	103,000	25,750		25,750	51,500
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>103,000</b>	<b>25,750</b>		<b>25,750</b>	<b>51,500</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
Health and Safety Issues	5	Equipment replacement required to ensure firefighter safety.				
Cost Savings/Payback	0					
State of Good Repair	5	NFPA requirements for rope and equipment replacement.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Air Monitoring Replacement

Project ID: C720135

Fire - Replacement

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This project is for the replacement of air monitoring equipment that is on a three year replacement cycle. This equipment is used at carbon monoxide calls, odour investigations and after structure fires. The replacement is needed due to battery loss and sensor deterioration from hazardous atmospheres.</p> <p>The cost estimate is based on historical prices and indexed for inflation.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	62,000	14,000		16,000	32,000
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	1,860	420		480	960
	<b>Expenditures Total</b>	<b>63,860</b>	<b>14,420</b>		<b>16,480</b>	<b>32,960</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	63,860	14,420		16,480	32,960
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>63,860</b>	<b>14,420</b>		<b>16,480</b>	<b>32,960</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
Health and Safety Issues	5	Equipment is used to identify safe working/living atmosphere.				
Cost Savings/Payback	0					
State of Good Repair	5	More cost effective to replace aging equipment than to repair.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Fire Prevention Equipment Replacement

Project ID: C720153

Fire - Replacement

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This project is to replace display boards and fire prevention equipment as well as to purchase interactive Public Fire Safety Education.</p> <p>The cost estimates are based on historical prices and indexed for inflation.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	55,000	55,000			
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	1,650	1,650			
	<b>Expenditures Total</b>	<b>56,650</b>	<b>56,650</b>			
	<b>Funding</b>					
	Reserves/Reserve Funds	56,650	56,650			
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>56,650</b>	<b>56,650</b>			
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	4	Upgrade aging equipment.				
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	2021	2022	2023	2024-2026	2027-2030
<p>This annual project is 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 five full replacements per year, at approximately \$5,500 per firefighter package.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	247,257	27,473	27,473	27,473	82,419
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	7,416	824	824	824	2,472
	<b>Expenditures Total</b>	<b>254,673</b>	<b>28,297</b>	<b>28,297</b>	<b>28,297</b>	<b>84,891</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	254,673	28,297	28,297	28,297	84,891
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>254,673</b>	<b>28,297</b>	<b>28,297</b>	<b>28,297</b>	<b>84,891</b>
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

## Battery & Radio Parts Replacement

Project ID: C720159

Fire - Replacement

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
This project is to replace aging batteries and radio parts. The cost estimate is based on current market assessment.	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	60,000	15,000	15,000	15,000	15,000
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	1,800	450	450	450	450
	<b>Expenditures Total</b>	<b>61,800</b>	<b>15,450</b>	<b>15,450</b>	<b>15,450</b>	<b>15,450</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	61,800	15,450	15,450	15,450	15,450
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>61,800</b>	<b>15,450</b>	<b>15,450</b>	<b>15,450</b>	<b>15,450</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
Health and Safety Issues	5	Battery power for communications in hazardous situations.				
Cost Savings/Payback	0					
State of Good Repair	4	Replace batteries due to charging loss.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Operating Budget Details

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change Presented/P.Y. Approved
<b>EXECUTIVE SERVICES</b>									
OFFICE OF THE CAO									
EXPENDITURES									
Salaries and Benefits	578,357	535,242	535,242	-	28,654	-	-	563,896	5.4%
Administrative	21,266	14,189	19,189	-	7	-	-	19,196	3.6%
Purchased Goods	5,170	5,507	5,507	-	-	-	-	5,507	0.0%
Purchased Services	392,993	369,099	370,647	-	(356)	-	-	370,291	(0.1%)
<b>Total EXPENDITURES</b>	<b>997,786</b>	<b>924,037</b>	<b>930,585</b>	<b>-</b>	<b>28,305</b>	<b>-</b>	<b>-</b>	<b>958,890</b>	<b>3.0%</b>
REVENUE									
Financing Revenue	(16,042)	(16,071)	(16,071)	-	(73)	-	-	(16,144)	0.5%
User Fees and Service Charges	(96,570)	(38,371)	(88,000)	42,500	-	-	-	(45,500)	(48.3%)
<b>Total REVENUE</b>	<b>(112,612)</b>	<b>(54,442)</b>	<b>(104,071)</b>	<b>42,500</b>	<b>(73)</b>	<b>-</b>	<b>-</b>	<b>(61,644)</b>	<b>(40.8%)</b>
<b>Total OFFICE OF THE CAO</b>	<b>885,174</b>	<b>869,595</b>	<b>826,514</b>	<b>42,500</b>	<b>28,232</b>	<b>-</b>	<b>-</b>	<b>897,246</b>	<b>8.6%</b>
<b>STRATEGIC INITIATIVES AND ECONOMIC DEVELOPMENT</b>									
EXPENDITURES									
Salaries and Benefits	536,653	626,360	706,091	-	45,613	-	-	751,704	6.5%
Administrative	18,220	13,186	23,658	-	265	-	-	23,923	1.1%
Financial	1,729	1,858	1,858	-	-	-	-	1,858	0.0%
Transfers to Own Funds	29,772	26,867	26,867	-	-	-	-	26,867	0.0%
Purchased Goods	2,917	5,233	14,233	-	-	-	-	14,233	0.0%
Purchased Services	171,263	154,357	225,306	-	(4,493)	-	-	220,813	(2.0%)
Reallocated Expenses	4,657	2,387	2,387	-	15	-	-	2,402	0.6%
<b>Total EXPENDITURES</b>	<b>765,211</b>	<b>830,248</b>	<b>1,000,400</b>	<b>-</b>	<b>41,400</b>	<b>-</b>	<b>-</b>	<b>1,041,800</b>	<b>4.1%</b>
REVENUE									
Financing Revenue	(38,241)	(16,251)	(33,588)	-	(228)	-	-	(33,816)	0.7%
Recoveries and Donations	(27,212)	(25,000)	(45,000)	-	5,000	-	-	(40,000)	(11.1%)
User Fees and Service Charges	(119,065)	(36,661)	(95,147)	-	(21,162)	-	-	(116,309)	22.2%
<b>Total REVENUE</b>	<b>(184,518)</b>	<b>(77,912)</b>	<b>(173,735)</b>	<b>-</b>	<b>(16,390)</b>	<b>-</b>	<b>-</b>	<b>(190,125)</b>	<b>9.4%</b>
<b>Total STRATEGIC INITIATIVES AND ECONOMIC DEVELOPMENT</b>	<b>580,693</b>	<b>752,336</b>	<b>826,665</b>	<b>-</b>	<b>25,010</b>	<b>-</b>	<b>-</b>	<b>851,675</b>	<b>3.0%</b>

# Operating Budget Details

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change Presented/P.Y. Approved
FIRE									
EXPENDITURES									
Salaries and Benefits	9,775,316	10,006,909	9,979,676	-	374,256	344,431	-	10,698,363	7.2%
Administrative	48,256	55,618	62,618	-	4,303	-	-	66,921	6.9%
Financial	1,494	1,427	1,427	-	-	-	-	1,427	0.0%
Transfers to Own Funds	890,242	987,850	987,850	-	14,818	-	-	1,002,668	1.5%
Purchased Goods	115,926	92,458	92,458	22,500	90	-	-	115,048	24.4%
Purchased Services	207,583	225,751	237,859	-	4,276	-	-	242,135	1.8%
Fleet Expenses	269,679	189,115	159,115	-	(2,935)	-	-	156,180	(1.8%)
Reallocated Expenses	-	443	443	-	10	-	-	453	2.3%
<b>Total EXPENDITURES</b>	<b>11,308,496</b>	<b>11,559,571</b>	<b>11,521,446</b>	<b>22,500</b>	<b>394,818</b>	<b>344,431</b>	<b>-</b>	<b>12,283,195</b>	<b>6.6%</b>
REVENUE									
Financing Revenue	(28,970)	(9,768)	(9,768)	-	(256)	-	-	(10,024)	2.6%
Grants	(16,125)	(2,500)	(2,500)	-	-	-	-	(2,500)	0.0%
Recoveries and Donations	(166,779)	(132,000)	(132,000)	-	(10,000)	-	-	(142,000)	7.6%
User Fees and Service Charges	(56,159)	(135,309)	(158,660)	-	3,813	-	-	(154,847)	(2.4%)
<b>Total REVENUE</b>	<b>(268,033)</b>	<b>(279,577)</b>	<b>(302,928)</b>	<b>-</b>	<b>(6,443)</b>	<b>-</b>	<b>-</b>	<b>(309,371)</b>	<b>2.1%</b>
<b>Total FIRE</b>	<b>11,040,463</b>	<b>11,279,994</b>	<b>11,218,518</b>	<b>22,500</b>	<b>388,375</b>	<b>344,431</b>	<b>-</b>	<b>11,973,824</b>	<b>6.7%</b>
<b>TOTAL LEVY REQUIREMENTS</b>	<b>12,506,330</b>	<b>12,901,925</b>	<b>12,871,697</b>	<b>65,000</b>	<b>441,617</b>	<b>344,431</b>	<b>-</b>	<b>13,722,745</b>	<b>6.6%</b>

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06

Corporate  
Services



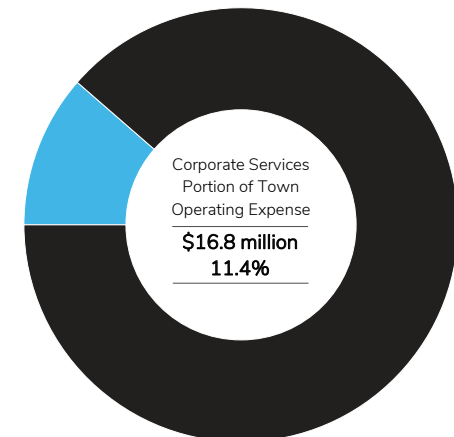
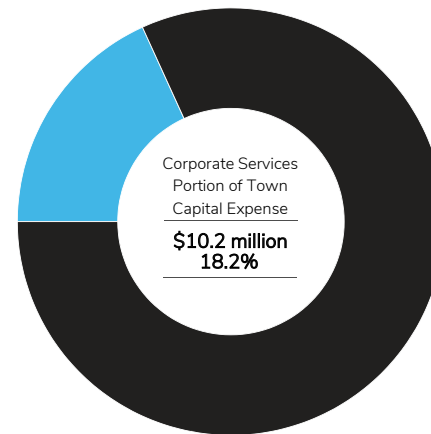


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# Department Overview

## 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	Strategic Communications
<ul style="list-style-type: none"> <li>Provides financial stewardship and leadership</li> <li>Manages property tax billing, collection and assessment base</li> <li>Facilitates the procurement process of goods and services</li> <li>Oversees accounting, payroll financial reporting</li> <li>Delivers financial functions including: preparation of annual budget, treasury services, development financing and administration</li> <li>Risk management</li> </ul>	<ul style="list-style-type: none"> <li>Provides leadership for effective use of information technology</li> <li>Provides, manages and supports robust, reliable, and secure information technology, both hardware and software, and telecommunications architecture</li> <li>Delivers products and services that meet the needs of Town staff and the public</li> </ul>	<ul style="list-style-type: none"> <li>Develops and implements policies/procedures to attract and retain employees</li> <li>Promotes the fair and equitable treatment of employees and fosters a safe and healthy workplace</li> <li>Provides support to managers on effective management practices</li> <li>Ensures the Town complies with all applicable Ministry of Labour legislation</li> <li>Oversees corporate staff training and development programs</li> </ul>	<ul style="list-style-type: none"> <li>Responsible for corporate governance, information governance and elections</li> <li>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</li> </ul>	<ul style="list-style-type: none"> <li>Delivers strategic, meaningful, relevant communications to the community</li> <li>Ensures two way communication and engagement</li> <li>Manages media relations</li> <li>Provides strategic government relations support to the corporation</li> <li>Creates awareness of Town programs and services through building the Town's visual identity</li> </ul>

# Capital Budget Details

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
<b>Corporate Services</b>								
<b>Finance</b>								
C200101 Asset Management Plan	100	180,250	180,250					
C200111 User Fee Update	101	77,250	77,250					
C200124 Legislated DC Exemptions	102	2,771,600	2,771,600					
<b>Total Finance</b>		<b>3,029,100</b>	<b>3,029,100</b>					
<b>Human Resources</b>								
C220109 Health and Safety Audit/Implementation	103	46,350	46,350					
C220110 Workplace Accommodation	104	15,450	15,450					
<b>Total Human Resources</b>		<b>61,800</b>	<b>61,800</b>					

# Capital Budget Details

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
<b>Information Technology</b>								
C240003 Technology Strategic Plan	105	157,219	157,219					
C240004 Technology Replacement/Upgrade	106	202,236	202,236					
C240005 Phone System Changes/Upgrade	107	130,702	130,702					
C240006 PC Workstation Complement Changes	109	29,348	29,348					
C240009 E-Services Strategy/Implementation	111	173,527	156,272		17,255			
C240011 GIS Service Delivery	113	159,829	150,440		9,389			
C240014 Application Software Update	115	82,101	82,101					
C240027 Radio Communications	117	318,107	318,107					
C240119 Enterprise Content Management	119	97,476	97,476					
C240120 Enterprise Contact Management	121	52,406	52,406					
C240121 Emergency Operations Centre	122	33,016	33,016					
C240122 Open Data Initiative	123	15,722	15,722					
C240123 Mobile Parking Enforcement	124	23,059	23,059					
C240125 Human Resources Information System	125	3,340,017	3,340,017					
C241100 Department Specific Initiatives	127	208,419	208,419					
C241102 Property Tax System	129	27,775	27,775					
C241103 Building Public Portal Implementation	130	52,406	52,406					
C241104 Financial Enterprise Systems	131	131,016	131,016					
C241105 Recreation Management System	132	25,155	25,155					
C241106 Fire Department Emergency Systems	133	241,069	241,069					
C241107 Building and Permit Systems	134	31,444	31,444					
C242001 Facilities Infrastructure and Networking	135	708,744	650,246		58,498			
C242002 Tech Infrastructure - Server Hardware	137	547,699	443,733		103,966			
C242003 Enterprise Licencing and Compliance	138	277,866	277,866					
<b>Total Information Technology</b>		<b>7,066,358</b>	<b>6,877,250</b>		<b>189,108</b>			
<b>Legislative &amp; Legal Services</b>								
C260009 Easement Database	140	71,845	71,845					
<b>Total Legislative &amp; Legal Services</b>		<b>71,845</b>	<b>71,845</b>					
<b>Total Corporate Services</b>		<b>10,229,103</b>	<b>10,039,995</b>		<b>189,108</b>			

# Capital Budget Details

## Asset Management Plan

Finance

Project ID: C200101

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>An Asset Management Plan (AMP) identifies the current condition of assets, addresses desired levels of service and discusses financing strategies to maintain the assets in an acceptable condition for continued service delivery. An AMP is a guiding document to be used in preparing annual workplans and operating and capital budget estimates, reflecting principles outlined in the Town's Financial Management - Financial Principles Policy No.110.</p> <p>In 2020 the Town began an update to it's AMP to include all core municipal infrastructure (roads, bridges and stormwater) in accordance with Ontario Regulation 588/17 under the Infrastructure for Jobs and Prosperity Act, 2015. The updated AMP is intended to be presented to Council in the spring of 2021. This current study will further update the Town's AMP to include all remaining municipal infrastructure assets in accordance with the July 1, 2023 legislative requirements of O.Reg. 588/17. This project will also include forecasting proposed levels of service to meet the July 1, 2024 requirement.</p> <p>The cost estimate is based on similar AMP studies undertaken by the Town giving consideration to the scope of work involved in this review. A Request for Proposal for this study is expected to be issued in late 2021 with the study taking place through 2022.</p> <p>The timing of this work is contingent on a Facility Audit Update (C500128) planned for 2021.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees	425,000	175,000		250,000	
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	12,750	5,250		7,500	
	<b>Expenditures Total</b>	<b>437,750</b>	<b>180,250</b>		<b>257,500</b>	
	<b>Funding</b>					
	Reserves/Reserve Funds	437,750	180,250		257,500	
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>437,750</b>	<b>180,250</b>		<b>257,500</b>	
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	3	Asset management planning creates value for the public through well maintained infrastructure.				
State of Good Repair	5	To identify life cycle costing requirements to ensure that infrastructure is maintained and/or replaced at optimal times.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					



# Capital Budget Details

## User Fee Update

Project ID: C200111

Finance

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>User fees and charges account for almost 20% of revenue sources for the Town. They serve as an important tool to recover costs directly from those benefiting from Town services and mitigate pressure on the property tax base. The Town is proactive in its approach to cost recovery through user fees by annually reviewing all rates and adjusting for inflation, changing legislation and market conditions where possible.</p> <p>Periodically, a comprehensive review of fees is also performed to compare the effective rates to the related costs (via activity based costing), as well as to benchmark the Town's rates to its peers.</p> <p>A comprehensive review and update of the Town's fees, excluding Building fees, is planned for the years 2021 and 2022. Reflecting the different nature of services and approach to fee setting this review will take place as two separate projects: one focusing on recreation fees and the other addressing all other fees. In 2021 it will be determined which review will take place in 2021 versus 2022.</p> <p>The cost estimate is based on similar user fee studies undertaken by the Town giving consideration to the scope of work involved in this review.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees	300,000	75,000	75,000	75,000	75,000
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	9,000	2,250	2,250	2,250	2,250
	<b>Expenditures Total</b>	<b>309,000</b>	<b>77,250</b>	<b>77,250</b>	<b>77,250</b>	<b>77,250</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	309,000	77,250	77,250	77,250	77,250
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	<b>Funding Total</b>	<b>309,000</b>	<b>77,250</b>	<b>77,250</b>	<b>77,250</b>	<b>77,250</b>
Priority						
Category	Score	Rationale				
Health and Safety Issues	0	To ensure that rates and fees for programs and services provided by the Town are appropriate to recover related expenses.				
Cost Savings/Payback	4					
State of Good Repair	0					
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Legislated DC Exemptions

Project ID: C200124

Finance

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<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>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	21,091,600	2,771,600	2,454,000	2,576,000	6,440,000
	<b>Expenditures Total</b>	<b>21,091,600</b>	<b>2,771,600</b>	<b>2,454,000</b>	<b>2,576,000</b>	<b>6,440,000</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	21,091,600	2,771,600	2,454,000	2,576,000	6,440,000
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>21,091,600</b>	<b>2,771,600</b>	<b>2,454,000</b>	<b>2,576,000</b>	<b>6,440,000</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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

## Health and Safety Audit/Implementation

Project ID: C220109

### Human Resources

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<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 OHS legislative programs. Best practise is to conduct the OHS Audit every 3 years (additional \$15,000) . Project scope includes:</p> <ul style="list-style-type: none"> <li>- Develop a formal and measurable Health and Safety (H&amp;S) Continuous Improvement Plan</li> <li>- Conduct H&amp;S hazard assessments and develop safe operating procedures with controls to protect workers</li> <li>- Develop a hazard reporting process to address concerns/near misses/raise awareness</li> <li>- Develop a training matrix/design process for identifying and evaluating compliance requirements</li> <li>- Develop initiatives to promote continuous improvements/culture of safety (per the Occupational Health and Safety Act and Milton's Occupational Health and Safety policy)</li> <li>- Development of H&amp;S management system (document control, process control, procedures)</li> <li>- Update and develop H&amp;S programs and procedures for these programs:</li> </ul> <ol style="list-style-type: none"> <li>1) First Aid</li> <li>2) Slips, Trips and Falls</li> <li>3) Lock Out Tag Out</li> <li>4) Personal Protective Equipment</li> <li>5) Ladder Safety</li> <li>6) Environmental</li> <li>7) Machine Guarding Program</li> <li>8) Hot Work</li> <li>9) Ergonomics</li> <li>10) Workplace Violence and Harassment</li> </ol> <p>The budget for this project is based on best estimates given the scope of work involved.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees	345,000	45,000	30,000	30,000	105,000
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	10,350	1,350	900	900	3,150
	<b>Expenditures Total</b>	<b>355,350</b>	<b>46,350</b>	<b>30,900</b>	<b>30,900</b>	<b>108,150</b>
<b>Funding</b>	Reserves/Reserve Funds	355,350	46,350	30,900	30,900	108,150
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>355,350</b>	<b>46,350</b>	<b>30,900</b>	<b>30,900</b>	<b>139,050</b>
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	2021	2022	2023	2024-2026	2027-2030
<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>	<b>Expenditures</b>					
	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					
	Personnel & Other	4,500	450	450	450	1,350 1,800
	<b>Expenditures Total</b>	<b>154,500</b>	<b>15,450</b>	<b>15,450</b>	<b>15,450</b>	<b>46,350 61,800</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	154,500	15,450	15,450	15,450	46,350 61,800
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>154,500</b>	<b>15,450</b>	<b>15,450</b>	<b>15,450</b>	<b>46,350 61,800</b>
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 Strategic Plan

Information Technology

Project ID: C240003

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This program focuses on identifying areas of opportunity and developing strategies that will make the most effective and appropriate use of technology to improve operational processes and enhance service delivery inside and outside of the organization. The strategies developed help guide decision making and focus on implementing technology solutions that will best enable the Corporation to address the evolving needs of the community. 2021 initiatives will focus on the development of a Digital Service Delivery Strategy as identified in the Council-Staff workplan. The development of this strategy will aid the Corporation in delivering outward-facing services that address the increased expectations of the community and can be realized through digital technologies. In addition to this, development of a general Information Technology Strategy will take place that will complement digital service delivery and ensure the internal technology direction, solutions and decisions being investigated, implemented, and maintained within the Town align to the best interests of the community as a whole. External resources will be used on a consulting basis to assist with stakeholder interviews, data collection and documenting current state in support of building a roadmap by which the Town can benchmark against in order to progress towards a desired future state.</p> <p>The cost estimate of this project is based on estimates of previous year projects of similar scope and size.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees	457,920	152,640		152,640	152,640
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	13,737	4,579		4,579	4,579
	<b>Expenditures Total</b>	<b>471,657</b>	<b>157,219</b>		<b>157,219</b>	<b>157,219</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	471,657	157,219		157,219	157,219
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	<b>Funding Total</b>	<b>471,657</b>	<b>157,219</b>		<b>157,219</b>	<b>157,219</b>
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	4	Identifying external requirements for efficiencies.				
State of Good Repair	0					
Growth Related Need	5	Analyze future IT requirements due to growth.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					



# Capital Budget Details

## Technology Replacement/Upgrade

Information Technology

Project ID: C240004

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This is an ongoing program to ensure the desktop computing hardware, (including laptops, mobile devices, displays, scanner, projection, and printing equipment) provided 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 re-deployment or thin client technologies whenever possible.</p> <p>Project cost estimates are based on vendor quotes for current technology and systems, or cost of comparable items.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	1,946,346	196,346	175,000	175,000	625,000 775,000
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	58,390	5,890	5,250	5,250	18,750 23,250
	<b>Expenditures Total</b>	<b>2,004,736</b>	<b>202,236</b>	<b>180,250</b>	<b>180,250</b>	<b>643,750 798,250</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	2,004,736	202,236	180,250	180,250	643,750 798,250
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	<b>Funding Total</b>	<b>2,004,736</b>	<b>202,236</b>	<b>180,250</b>	<b>180,250</b>	<b>643,750 798,250</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	4	Maintain technology at a level that provides appropriate system functionality to meet the requirements of the organization.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Phone System Changes/Upgrade

Information Technology

Project ID: C240005

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<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 while minimizing maintenance and support costs. The program is scheduled around a seven (7) year replacement time frame for handset technology. Key 2021 initiatives will include upgrades and enhancements to the Town's central phone controllers located within facilities, switchboard/reception answering point and the Corporate auto attendant system in light of recent department re-structures and services re-alignments. Investigation into enhancements for software-based phone answering to facilitate remote work processes will also be explored. 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 and contributions to reserves to support future asset replacement.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	826,895	126,895	75,000	100,000	225,000
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	24,807	3,807	2,250	3,000	6,750
	<b>Expenditures Total</b>	<b>851,702</b>	<b>130,702</b>	<b>77,250</b>	<b>103,000</b>	<b>231,750</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	851,702	130,702	77,250	103,000	231,750
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	<b>Funding Total</b>	<b>851,702</b>	<b>130,702</b>	<b>77,250</b>	<b>103,000</b>	<b>309,000</b>
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	4	Replace phones and equipment which have reached the end of their useful life.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Phone System Changes/Upgrade

Project ID: C240005

Information Technology

	Operating Impact						
	Total	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes	2023 Growth / Volume Changes	2023 Service Level Changes
<b>Expected Expenditures</b>							
Transfers to Own Funds	6,837	2,279		2,279		2,279	
Purchased Services	840	280		280		280	
<b>Total Expected Expenditures</b>	<b>7,677</b>	<b>2,559</b>		<b>2,559</b>		<b>2,559</b>	
<b>Total Operating Impact</b>	<b>7,677</b>	<b>2,559</b>		<b>2,559</b>		<b>2,559</b>	

# Capital Budget Details

## PC Workstation Complement Changes

Project ID: C240006

Information Technology

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This project provides for computing technology (desktop, laptop, etc) to accommodate changes in staff complement (new FTE, temporary re-deployment, facility re-designs, 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> <p>The project will result in ongoing operational expenses associated with contributions to reserves to support future asset replacement.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	253,493	28,493	25,000	25,000	75,000 100,000
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	7,605	855	750	750	2,250 3,000
	<b>Expenditures Total</b>	<b>261,098</b>	<b>29,348</b>	<b>25,750</b>	<b>25,750</b>	<b>77,250 103,000</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	261,098	29,348	25,750	25,750	77,250 103,000
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>261,098</b>	<b>29,348</b>	<b>25,750</b>	<b>25,750</b>	<b>77,250 103,000</b>
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	5	Requirement to provide communication and technology resources for incremental staff.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

## PC Workstation Complement Changes

Project ID: C240006

Information Technology

	Operating Impact						
	Total	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes	2023 Growth / Volume Changes	2023 Service Level Changes
<b>Expected Expenditures</b>							
Transfers to Own Funds	28,494	9,498		9,498		9,498	
<b>Total Expected Expenditures</b>	28,494	9,498		9,498		9,498	
<b>Total Operating Impact</b>	28,494	9,498		9,498		9,498	

# Capital Budget Details

## E-Services Strategy/Implementation

Project ID: C240009

Information Technology

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>The eServices program provides for expanded programming enhancement and modifications to the Town's digital eServices solutions including milton.ca website integration for new business to business channels for Bids and Tenders management, expanding online risk management, online First Ontario Arts Centre Milton ticket sale enhancements and expanded services supporting the Town's online Learning Management System. Additionally, expansion of e-signature solutions and online customer queuing/scheduling technologies will be explored in 2021.</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>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	775,294	100,294	75,000	75,000	300,000
	Professional Fees	518,179	68,179	50,000	50,000	200,000
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	38,804	5,054	3,750	3,750	15,000
	<b>Expenditures Total</b>	<b>1,332,277</b>	<b>173,527</b>	<b>128,750</b>	<b>128,750</b>	<b>515,000</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	1,223,258	156,272	118,554	118,554	474,216
	Development Charges					
	Capital Provision	109,019	17,255	10,196	30,588	40,784
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>1,332,277</b>	<b>173,527</b>	<b>128,750</b>	<b>128,750</b>	<b>515,000</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes	2023 Growth / Volume Changes	2023 Service Level Changes
<b>Expected Expenditures</b>							
Purchased Goods	40,296	13,432		13,432		13,432	
Purchased Services	54,126	18,042		18,042		18,042	
<b>Total Expected Expenditures</b>	<b>94,422</b>	<b>31,474</b>		<b>31,474</b>		<b>31,474</b>	
<b>Total Operating Impact</b>	<b>94,422</b>	<b>31,474</b>		<b>31,474</b>		<b>31,474</b>	

# Capital Budget Details

## GIS Service Delivery

Information Technology

Project ID: C240011

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This project relates to ongoing activities for the deployment, expansion, and enhancement of GIS technology to effectively support operational activities across the organization. The focus in 2021 will include:</p> <ul style="list-style-type: none"> <li>- Additional GIS licensing to support ongoing planning, development, infrastructure, emergency response, and economic development business priorities.</li> <li>- Implementation of an improved location-based workorder management system (Service Delivery Review Phase 1 recommendation) within the Operations Division to help streamline workload and reduce financial risk and liability to the organization with respect to road deficiencies.</li> <li>- Deployment of software within the Development Services department to facilitate increased competencies within Urban Design portfolio and development of a formal GIS strategy to set the future path and direction with respect to spatial data inventory, technology growth and location intelligence capabilities.</li> </ul> <p>The project cost estimates are based on vendor quotes for current technology and systems.</p> <p>The project will have ongoing operational expenses related to software annual maintenance fees.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	963,590	63,590	100,000	100,000	400,000
	Professional Fees	508,800	50,880	50,880	50,880	203,520
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	889,493	45,359	66,326	66,326	430,104
	<b>Expenditures Total</b>	<b>2,361,883</b>	<b>159,829</b>	<b>217,206</b>	<b>217,206</b>	<b>734,018</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	2,267,993	150,440	207,817	207,817	996,068
	Development Charges					
	Capital Provision	93,890	9,389	9,389	9,389	37,556
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>2,361,883</b>	<b>159,829</b>	<b>217,206</b>	<b>217,206</b>	<b>734,018</b>
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	5	GIS helps staff manage growth, improve decision making and assists emergency services.				
Service Enhancement	4	GIS supports citizen engagement in universal access to the Town's spatial information.				
Tied to Another Jurisdiction	0					

# Capital Budget Details

## GIS Service Delivery

Information Technology

Project ID: C240011

	Total	Operating Impact					
		2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes	2023 Growth / Volume Changes	2023 Service Level Changes
<b>Expected Expenditures</b>							
Purchased Goods	68,130	22,710		22,710		22,710	
<b>Total Expected Expenditures</b>	68,130	22,710		22,710		22,710	
<b>Total Operating Impact</b>	68,130	22,710		22,710		22,710	

# Capital Budget Details

## Application Software Update

Information Technology

Project ID: C240014

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This is an ongoing program to ensure that corporate desktop operating systems, creative publishing solutions, and division-specific software tools are maintained at a level that provides appropriate system functionality and performance to meet staff job functions that minimizes maintenance and support costs.</p> <p>Application software support includes the Adobe Creative suite, PDF design, editing and markup (for drawing review), as well as Windows operating system upgrades, and patch management software solutions used within the Town. Regular upgrades for software related to key organizational processes follow the anticipated lifecycle of the product/platform outlined by the vendor.</p> <p>The cost estimate of this project is based on quotes from vendors.</p> <p>This project will result in ongoing operational expenses related to service agreement fees.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	879,710	79,710	200,000	75,000	225,000
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	26,391	2,391	6,000	2,250	6,750
	<b>Expenditures Total</b>	<b>906,101</b>	<b>82,101</b>	<b>206,000</b>	<b>77,250</b>	<b>231,750</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	906,101	82,101	206,000	77,250	231,750
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	<b>Funding Total</b>	<b>906,101</b>	<b>82,101</b>	<b>206,000</b>	<b>77,250</b>	<b>309,000</b>
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	4	Ongoing upgrades to software and corporate applications.				
Growth Related Need	2	Upgrades to productivity tools to include more users.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Application Software Update

Information Technology

Project ID: C240014

	Operating Impact						
	Total	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes	2023 Growth / Volume Changes	2023 Service Level Changes
<b>Expected Expenditures</b>							
Purchased Goods	21,525	7,175		7,175		7,175	
Purchased Services	8,820	2,940		2,940		2,940	
<b>Total Expected Expenditures</b>	<b>30,345</b>	<b>10,115</b>		<b>10,115</b>		<b>10,115</b>	
<b>Total Operating Impact</b>	<b>30,345</b>	<b>10,115</b>		<b>10,115</b>		<b>10,115</b>	

# Capital Budget Details

## Radio Communications

Information Technology

Project ID: C240027

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This project provides upgrades for the life safety radio communications and emergency response capabilities for the Fire Department in collaboration with the Halton Regional Police. Program details include the need to satisfy legislative requirements stemming from the Canadian Radio-television and Telecommunications Commission (CRTC) and enhance the overall effectiveness of emergency services provided within the Town. In 2021, the Town will perform required updates to the existing emergency services P25 radio equipment to enable GPS data capabilities and will also address the need for extended radio coverage in underserved locations through installation of an apparatus-based digital vehicular repeater system (DVRs).</p> <p>The project cost estimates are based on vendor quotes for current technology and systems.</p> <p>The project will result in ongoing operating expenses associated with contributions to reserves to support future asset replacement.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	933,842	308,842	425,000	100,000	100,000
	Professional Fees	25,000		25,000		
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	28,765	9,265	13,500	3,000	3,000
	<b>Expenditures Total</b>	<b>987,607</b>	<b>318,107</b>	<b>463,500</b>	<b>103,000</b>	<b>103,000</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	987,607	318,107	463,500	103,000	103,000
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	<b>Funding Total</b>	<b>987,607</b>	<b>318,107</b>	<b>463,500</b>	<b>103,000</b>	<b>103,000</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes	2023 Growth / Volume Changes	2023 Service Level Changes
<b>Expected Expenditures</b>							
Transfers to Own Funds	42,192	14,064		14,064		14,064	
<b>Total Expected Expenditures</b>	42,192	14,064		14,064		14,064	
<b>Total Operating Impact</b>	42,192	14,064		14,064		14,064	

# Capital Budget Details

## Enterprise Content Management

Information Technology

Project ID: C240119

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This project scope is focused on implementing a robust, multi-faceted enterprise content management (ECM) solution to facilitate a compliance-ready digital records repository within the organization and to better support the digital workplace moving forward. The ECM solution will facilitate collaboration across teams, reduce unnecessary transitory records at an enterprise level, provide flexibility to integrate with existing IT systems, and leverage enhanced information governance features to better manage and protect the Town's information and records. The preliminary steps of this program involve the architecture, development and implementation the Town's existing internal SharePoint environment as an ECM system. As more and more future official records continue to be borne of digital origin, a robust ECM solution is necessary to replace shared folders for official record keeping within the organization.</p> <p>Overall, this project will spread over ten (10) years with the first five (5) years allocated for planning, designing and implementation, and the next five (5) years allocated for monitoring and continuous improvements. In 2021 the Town will be in year two (2) of this initiative. The scope of the work will encompass policy and procedure development, technology configuration and implementation, training and change management.</p> <p>Budgetary costs are the result of high level review of project requirements and scope design.</p> <p>The project will result in ongoing operating cost for annual software maintenance as per quotes from software vendor.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	1,368,757	43,757	500,000	250,000	300,000
	Professional Fees	375,880	50,880	100,000	50,000	100,000
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	52,339	2,839	18,000	9,000	12,000
	<b>Expenditures Total</b>	<b>1,796,976</b>	<b>97,476</b>	<b>618,000</b>	<b>309,000</b>	<b>412,000</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	1,796,976	97,476	618,000	309,000	412,000
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>1,796,976</b>	<b>97,476</b>	<b>618,000</b>	<b>309,000</b>	<b>412,000</b>
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	5	Needed to manage growth of information.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Enterprise Content Management

Information Technology

Project ID: C240119

	Total	Operating Impact					
		2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes	2023 Growth / Volume Changes	2023 Service Level Changes
<b>Expected Expenditures</b>							
Purchased Goods	20,700	6,900		6,900		6,900	
<b>Total Expected Expenditures</b>	20,700	6,900		6,900		6,900	
<b>Total Operating Impact</b>	20,700	6,900		6,900		6,900	

# Capital Budget Details

## Enterprise Contact Management

Information Technology

Project ID: C240120

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This is a continuing program designed to develop and implement a contact-centric management system within the organization that will provide a fully integrated approach to tracking all information and communication activities linked to community interactions with the public and parties external to the organization. Improved data analytics and management will lead to efficient and timely service delivery and help foster evidence-based decision making for future service delivery improvements. In 2021, the first stage of this program will involve requirements gathering processes to map out each of the unique services that will tie into this solution and determine the various integrations between related internal applications.</p> <p>Following implementation and completion post 2022, the project will result in ongoing operational expenses associated with regular updates and contributions to reserves to support future platform enhancements which will be reflected in future budgets.</p> <p>The cost estimate of this project is based on estimates of previous year projects of similar scope and size.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	600,880	50,880	250,000	100,000	100,000
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	18,026	1,526	7,500	3,000	3,000
	<b>Expenditures Total</b>	<b>618,906</b>	<b>52,406</b>	<b>257,500</b>	<b>103,000</b>	<b>103,000</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	618,906	52,406	257,500	103,000	103,000
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	<b>Funding Total</b>	<b>618,906</b>	<b>52,406</b>	<b>257,500</b>	<b>103,000</b>	<b>103,000</b>
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	5	Ability to track and respond to the increasing number of requests from residents and councillors.				
Service Enhancement	4	Improved customer experience.				
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Emergency Operations Centre

Information Technology

Project ID: C240121

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This program supports the update and refresh of current Emergency Operations Centre (EOC) devices required and relied upon in the event of a Town-initiated emergency. Devices may be updated, re-configured, and/or re-provisioned to support the Town's Emergency Operations within the designated EOC in a manner that provides adaptable functionality based on the nature of the incident while minimizing system maintenance and support costs.</p> <p>The cost estimate of this project is based on quotes to upgrade existing hardware devices with current technology.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	137,054	32,054		35,000	70,000
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	4,112	962		1,050	2,100
	<b>Expenditures Total</b>	<b>141,166</b>	<b>33,016</b>		<b>36,050</b>	<b>72,100</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	141,166	33,016		36,050	72,100
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	<b>Funding Total</b>	<b>141,166</b>	<b>33,016</b>		<b>36,050</b>	<b>72,100</b>
Priority						
Category	Score	Rationale				
Health and Safety Issues	5	Emergency Operations Centre requires proper systems to manage Town wide emergencies.				
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Open Data Initiative

Information Technology

Project ID: C240122

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This project is concerned with the upkeep, expansion and continued development of a web-based Geohub 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>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	105,264	15,264	10,000	10,000	30,000
	Professional Fees					40,000
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	3,158	458	300	300	900
	<b>Expenditures Total</b>	<b>108,422</b>	<b>15,722</b>	<b>10,300</b>	<b>10,300</b>	<b>30,900</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	108,422	15,722	10,300	10,300	30,900
	Development Charges					41,200
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	<b>Funding Total</b>	<b>108,422</b>	<b>15,722</b>	<b>10,300</b>	<b>10,300</b>	<b>30,900</b>
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

Information Technology

Project ID: C240123

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This is an ongoing program to provide programming enhancements and streamline software processes within the Town's parking enforcement system. Enhancements and ongoing development enable the Town to provide efficient and effective service delivery to both internal stakeholders (i.e. Town Staff) as well as external agencies, partners, and residents. This program also ensures the upkeep and replacement of mobile ticketing devices utilized by enforcement staff while working within the community.</p> <p>Project cost estimates are based on vendor quotes for current technology and systems.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	227,387	22,387	50,000	50,000	45,000
	Professional Fees					60,000
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	6,822	672	1,500	1,500	1,350
	<b>Expenditures Total</b>	<b>234,209</b>	<b>23,059</b>	<b>51,500</b>	<b>51,500</b>	<b>46,350</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	234,209	23,059	51,500	51,500	46,350
	Development Charges					61,800
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	<b>Funding Total</b>	<b>234,209</b>	<b>23,059</b>	<b>51,500</b>	<b>51,500</b>	<b>46,350</b>
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	0					
Service Enhancement	4	Service enhancement for operational efficiency.				
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Human Resources Information System

Project ID: C240125

Information Technology

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This capital project is to implement a Human Resources Information System (HRIS) commencing in 2021 with expected completion in 2023. The system will address a wide range of organizational human resource needs. Key organizational benefits of the HRIS will be improved efficiencies and management of core employee records, time and attendance, automated scheduling, leave/absence management, and payroll administration. Improvements to additional competencies such as recruitment, benefits administration, compensation management, training and development along with performance management will also be recognized. An HRIS will reduce risk exposure related to compliance with legislation and union agreements while enhancing overall decision making capabilities. This system will strengthen privacy and security-related concerns by migrating away from manual, paper-based processes and ensuring information is stored digitally in compliance with privacy requirements. Budgetary costs are the result of a review of project requirements and scope design which includes estimates for vendor professional services, hardware, software, integration, training and staffing backfill during implementation.</p> <p>This project will result in ongoing operational expenses related to service agreement fees and additional staffing in 2023.</p> <p>Prior to issuing a Request for Proposal for this project, a separate staff report on this initiative will be presented to Council for approval.</p>	<b>Expenditures</b>					
	Town Admin & Contingency	288,345	288,345			
	Furniture, Fixtures & Equip	625,500	425,500		100,000	100,000
	Professional Fees	1,022,500	1,022,500			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	1,609,672	1,603,672		3,000	3,000
	<b>Expenditures Total</b>	<b>3,546,017</b>	<b>3,340,017</b>		<b>103,000</b>	<b>103,000</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	3,546,017	3,340,017		103,000	103,000
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	<b>Funding Total</b>	<b>3,546,017</b>	<b>3,340,017</b>		<b>103,000</b>	<b>103,000</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
Health and Safety Issues	0					
Cost Savings/Payback	5	Will save administrative time, streamline processes and provide information for decision making.				
State of Good Repair	0					
Growth Related Need	5	To manage employee information and create efficiencies.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Human Resources Information System

Project ID: C240125

Information Technology

	Total	Operating Impact					
		2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes	2023 Growth / Volume Changes	2023 Service Level Changes
<b>Expected Expenditures</b>							
Salaries and Benefits	122,493					122,493	
Purchased Goods	302,500					302,500	
<b>Total Expected Expenditures</b>	<b>424,993</b>					<b>424,993</b>	
<b>Total Operating Impact</b>	<b>424,993</b>					<b>424,993</b>	

# Capital Budget Details

## Department Specific Initiatives

Information Technology

Project ID: C241100

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This is an ongoing program to provide technology and solutions to departments to enable them to provide efficient and effective service in support of their strategic goals and objectives. Initiatives identified for 2021 include expansion of creative design capabilities within the Strategic Communications division through hardware deployment, an improved backstage content management and display solution at the FirstOntario Arts Centre Milton, as well as mobile technology deployments and system re-configurations to support future departmental remote work processes. Enhancements and improvements to the current Event Management solution being used within the Community Services department will be explored as well.</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>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	2,192,349	202,349	195,000	195,000	665,000 935,000
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	65,770	6,070	5,850	5,850	19,950 28,050
	<b>Expenditures Total</b>	<b>2,258,119</b>	<b>208,419</b>	<b>200,850</b>	<b>200,850</b>	<b>684,950 963,050</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	2,258,119	208,419	200,850	200,850	684,950 963,050
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>2,258,119</b>	<b>208,419</b>	<b>200,850</b>	<b>200,850</b>	<b>684,950 963,050</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes	2023 Growth / Volume Changes	2023 Service Level Changes
<b>Expected Expenditures</b>							
Transfers to Own Funds	165,615	55,205		55,205		55,205	
Purchased Goods	9,000	3,000		3,000		3,000	
Purchased Services	16,500	5,500		5,500		5,500	
<b>Total Expected Expenditures</b>	<b>191,115</b>	<b>63,705</b>		<b>63,705</b>		<b>63,705</b>	
<b>Total Operating Impact</b>	<b>191,115</b>	<b>63,705</b>		<b>63,705</b>		<b>63,705</b>	

# Capital Budget Details

## Property Tax System

Information Technology

Project ID: C241102

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This is an ongoing program to ensure the Town's Property Taxation system that is used to bill and collect revenue continues to operate in a manner that complies with Municipal Act legislation. The present system, while serving the immediate needs of the organization and citizens, is lacking modernized feature sets in several key areas including automated workflows, efficient reporting design and online web enhancements for self-serve options. Key areas of focus in 2021 will be a database upgrade to the existing platform to maintain system supportability and allow for continued use while the organization begins to investigate options for a future taxation system replacement. Opportunities to partner with other local municipalities in Halton and surrounding area will be explored for future system replacements, planned for 2022.</p> <p>The cost estimate of this project is based on quotes from vendors for professional services and consulting fees.</p>	<b>Expenditures</b>					
	Town Admin & Contingency	296,702	296,702			
	Furniture, Fixtures & Equip	566,232	20,352	385,880	20,000	60,000
	Professional Fees	697,614	6,614	635,000	7,000	21,000
	Land & Buildings					28,000
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	493,332	809	486,043	810	2,430
	<b>Expenditures Total</b>	<b>2,053,880</b>	<b>27,775</b>	<b>1,803,625</b>	<b>27,810</b>	<b>83,430</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	2,053,880	27,775	1,803,625	27,810	83,430
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>2,053,880</b>	<b>27,775</b>	<b>1,803,625</b>	<b>27,810</b>	<b>83,430</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	3	Expanding end of life based systems with online options.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					



# Capital Budget Details

## Building Public Portal Implementation

Information Technology

Project ID: C241103

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>As referenced through the most recent review of Building Permit fees (see staff report CORS-046-18) the building public portal program is concerned with developing an online self-serve portal that will allow property owners and developers to apply for and track the progress of a building or development permit online. Applicants will have the ability to apply for a new permit, pay related fees, submit any required documentation, track ongoing status of existing applications, schedule inspections, and review information and status pertaining to past permit applications. The demand for e-permitting services is driven by the development community and part of the transformation and modernization of building code services. In 2021, the first stage of this program will involve requirements gathering processes to map out each of the unique services that will be offered through this online experience and determine the various integrations between related systems. Following the successful completion of requirements gathering in 2021, it is currently anticipated that the implementation of the portal will commence in 2022.</p> <p>The cost estimate of this project is based on estimates of previous year projects of similar scope and size.</p>	<b>Expenditures</b>					
	Town Admin & Contingency	42,928		42,928		
	Furniture, Fixtures & Equip	3,360		3,360		
	Professional Fees	107,044	50,880	56,164		
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	385,447	1,526	383,921		
	<b>Expenditures Total</b>	<b>538,779</b>	<b>52,406</b>	<b>486,373</b>		
	<b>Funding</b>					
	Reserves/Reserve Funds	538,779	52,406	486,373		
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>538,779</b>	<b>52,406</b>	<b>486,373</b>		
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	3	Will help manage the demands of future growth in the Town.				
Service Enhancement	5	Will enable the development community to submit applications online rather than in person.				
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Financial Enterprise Systems

Information Technology

Project ID: C241104

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This is an ongoing program to provide maintenance, programming enhancements and streamline software processes within the Town's enterprise budgeting system, finance/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 (i.e. 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>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	1,588,200	127,200	206,000	170,000	465,000
	Professional Fees					620,000
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	47,646	3,816	6,180	5,100	13,950
	<b>Expenditures Total</b>	<b>1,635,846</b>	<b>131,016</b>	<b>212,180</b>	<b>175,100</b>	<b>478,950</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	1,635,846	131,016	212,180	175,100	478,950
	Development Charges					638,600
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>1,635,846</b>	<b>131,016</b>	<b>212,180</b>	<b>175,100</b>	<b>478,950</b>
	<b>638,600</b>					
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

## Recreation Management System

Information Technology

Project ID: C241105

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This is an ongoing project to provide programming enhancements and streamline software processes within the Town's recreation management system. This system provides the means for the Community Services department to offer a wide-range of community-facing services including both registered and drop-in recreation programs, camps, facility rentals, and online registrations. Enhancements and ongoing development enable the Town to provide efficient and effective service delivery to the residents, external agencies, and partner organizations.</p> <p>Project cost estimates are based on vendor quotes for current technology and systems.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees	249,422	24,422	25,000	25,000	75,000
	Land & Buildings					100,000
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	7,483	733	750	750	2,250
	<b>Expenditures Total</b>	<b>256,905</b>	<b>25,155</b>	<b>25,750</b>	<b>25,750</b>	<b>77,250</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	256,905	25,155	25,750	25,750	77,250
	Development Charges					103,000
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>256,905</b>	<b>25,155</b>	<b>25,750</b>	<b>25,750</b>	<b>77,250</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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

## Fire Department Emergency Systems

Project ID: C241106

### Information Technology

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This is an ongoing project to provide programming enhancements and streamline software processes within the Town's fire dispatch and records management system including updates and upgrades to related technology. These fire systems display, store, analyze, and report on information for the Fire department that spans a range of services from emergency response to fire prevention, inspections, pre-planning and public education, to internal training and staff scheduling. Continuous enhancements and ongoing development enable the Town to provide efficient and effective service delivery to the residents, external agencies, and partner organizations. 2021 initiatives will focus on installation of apparatus-based mobile computer hardware along with required in-vehicle communication infrastructure to support mobile connectivity to existing back office systems and integration with future public safety band and radio technologies. Key integrations with other Town systems including internal mapping enhancements for burn permit reporting along with configuration of mobile radio GPS location data will also be implemented. Options for improved redundancy with existing fire infrastructure will be explored to limit potential vital radio, telephone, 9-1-1 and data service disruptions affecting system availability and emergency response capability.</p> <p>Project cost estimates are based on vendor quotes for current technology and systems.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	703,520	203,520	75,000	75,000	150,000
	Professional Fees	195,528	30,528	30,000	30,000	45,000
	Land & Buildings					60,000
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	26,971	7,021	3,150	3,150	5,850
	<b>Expenditures Total</b>	<b>926,019</b>	<b>241,069</b>	<b>108,150</b>	<b>108,150</b>	<b>200,850</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	926,019	241,069	108,150	108,150	200,850
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>926,019</b>	<b>241,069</b>	<b>108,150</b>	<b>108,150</b>	<b>200,850</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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

## Building and Permit Systems

Information Technology

Project ID: C241107

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This is an ongoing project to provide programming enhancements and streamline software processes within the Town's licensing, permitting and compliance system. This system primarily provides the means for the Development Services department to issue, track, and ensure compliance across a wide variety of development-related permits within the community. This system is also used to track and ensure compliance to licensing &amp; enforcement matters across the Corporation. Enhancements and ongoing development enable the Town to provide efficient and effective service delivery to the residents, external agencies, and partner organizations. 2021 key initiatives will focus on streamlining workflows and processes within the system to provide timely, reliable, and meaningful data analytics for improved decision making.</p> <p>Project cost estimates are based on vendor quotes for current technology and systems.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees	705,528	30,528	75,000	75,000	225,000
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	21,166	916	2,250	2,250	6,750
	<b>Expenditures Total</b>	<b>726,694</b>	<b>31,444</b>	<b>77,250</b>	<b>77,250</b>	<b>231,750</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	726,694	31,444	77,250	77,250	231,750
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	<b>Funding Total</b>	<b>726,694</b>	<b>31,444</b>	<b>77,250</b>	<b>77,250</b>	<b>231,750</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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	2021	2022	2023	2024-2026	2027-2030
<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 IT services across all Town facilities. This project provides for 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. 2021 initiatives include upgrades to essential networking, power, cabling and security system infrastructure within the central Town Hall data centre as well as storage expansions as a result of the growing collection of information and data being generated within the organization. Upgrades to the theatre production network infrastructure at the First Ontario Arts Centre will also take place in 2021.</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 and contributions to reserves to support future asset replacement.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	9,198,101	688,101	755,000	1,525,000	2,440,000
	Professional Fees					3,790,000
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	275,943	20,643	22,650	45,750	73,200
	<b>Expenditures Total</b>	<b>9,474,044</b>	<b>708,744</b>	<b>777,650</b>	<b>1,570,750</b>	<b>2,513,200</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	6,400,728	650,246	719,152	1,512,252	2,337,706
	Development Charges					1,181,372
	Capital Provision	3,073,316	58,498	58,498	58,498	
	Grants/Subsidies				175,494	2,722,328
	Debentures					
	Recoveries/Donations					
	<b>Funding Total</b>	<b>9,474,044</b>	<b>708,744</b>	<b>777,650</b>	<b>1,570,750</b>	<b>2,513,200</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes	2023 Growth / Volume Changes	2023 Service Level Changes
<b>Expected Expenditures</b>							
Transfers to Own Funds	30,528	10,176		10,176		10,176	
Purchased Goods	39,000	13,000		13,000		13,000	
<b>Total Expected Expenditures</b>	<b>69,528</b>	<b>23,176</b>		<b>23,176</b>		<b>23,176</b>	
<b>Total Operating Impact</b>	<b>69,528</b>	<b>23,176</b>		<b>23,176</b>		<b>23,176</b>	

# Capital Budget Details

## Tech Infrastructure - Server Hardware

Project ID: C242002

Information Technology

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This program provides for ongoing upgrades/replacements of end-of-life server computing resources and appliances. These resources operate in tandem with related infrastructure and networking systems to provide application availability, data storage/security and continued expansion due to growth and increasing demands for system productivity and performance.</p> <p>This program centers on inventory identification for end-of-life systems combined with growth planning exercises for expansion of computing resources to address future system requirements and establish realistic performance baselines. Actions involve reutilization, redistribution or replacement of systems resulting from security management, software integration requirements, compliance management, cost management and performance and reliability.</p> <p>2021 initiatives include pro-active replacement of near end-of-life utility servers as well as expansion to existing server infrastructure as required to maintain expected level of enterprise application reliability and performance.</p> <p>Project cost estimates are based on vendor quotes for current technology and systems.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	5,413,139	508,139	545,000	545,000	1,635,000 2,180,000
	Professional Fees	68,608	23,608	5,000	5,000	15,000 20,000
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	164,452	15,952	16,500	16,500	49,500 66,000
	<b>Expenditures Total</b>	<b>5,646,199</b>	<b>547,699</b>	<b>566,500</b>	<b>566,500</b>	<b>1,699,500 2,266,000</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	3,556,539	443,733	462,534	462,534	1,387,602 800,136
	Development Charges					
	Capital Provision	2,089,660	103,966	103,966	103,966	311,898 1,465,864
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>5,646,199</b>	<b>547,699</b>	<b>566,500</b>	<b>566,500</b>	<b>1,699,500 2,266,000</b>
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	2021	2022	2023	2024-2026	2027-2030
<p>This is an ongoing program to facilitate organizational growth and expansion that lead to an increased reliance on enterprise software solutions. In compliance with end user licensing agreements, enterprise software solutions support the day-to-day operations of the organization. These software solutions span across services such login and authentication protocols, unified communications, backup systems, security and malware protections, database platforms, server, application and desktop virtualization solutions. 2021 initiatives include upgrade and expansion of application licensing including the corporate email system as well as an audit and configuration validation of current enterprise agreements and software systems.</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 agreement fees.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	2,368,453	193,453	200,000	200,000	700,000 1,075,000
	Professional Fees	76,320	76,320			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	73,343	8,093	6,000	6,000	21,000 32,250
	<b>Expenditures Total</b>	<b>2,518,116</b>	<b>277,866</b>	<b>206,000</b>	<b>206,000</b>	<b>721,000 1,107,250</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	2,518,116	277,866	206,000	206,000	721,000 1,107,250
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>2,518,116</b>	<b>277,866</b>	<b>206,000</b>	<b>206,000</b>	<b>721,000 1,107,250</b>
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	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes	2023 Growth / Volume Changes	2023 Service Level Changes
<b>Expected Expenditures</b>							
Purchased Services	24,891	8,297		8,297		8,297	
<b>Total Expected Expenditures</b>	24,891	8,297		8,297		8,297	
<b>Total Operating Impact</b>	24,891	8,297		8,297		8,297	

# Capital Budget Details

## Easement Database

Legislative & Legal Services

Project ID: C260009

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>The Corporation of the Town of Milton relies on easements to protect its land interests and infrastructure located on property not owned by the Town. Easements ensure staff, subcontractors, and equipment have the necessary rights to access infrastructure during routine and emergency maintenance, infrastructure replacement and new construction.</p> <p>Easements are a critical land asset. It is important to have a comprehensive inventory of all easements. Having a comprehensive inventory of easement location, size, purpose and associated legal registration information helps minimize risk associated with the uncertainty of knowing and managing the Town's land interests.</p> <p>Currently property mapping data on GIS does not include the mapping of easement locations where the municipality has a legal right to use or enter onto a property owned by another, for a specified purpose.</p> <p>This project will acquire all associated data for all registered easements held by The Corporation of the Town of Milton. Through this project, easement data, alongside existing property, title and ownership information, will be made accessible through the Town's enterprise MGIS database.</p> <p>Following implementation completion post 2021, the project will result in ongoing operational expenses associated with regular updates and maintenance required to keep the database current.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees	69,752	69,752			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	2,093	2,093			
	<b>Expenditures Total</b>	<b>71,845</b>	<b>71,845</b>			
	<b>Funding</b>					
	Reserves/Reserve Funds	71,845	71,845			
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	<b>Funding Total</b>	<b>71,845</b>	<b>71,845</b>			
Priority						
Category	Score	Rationale				
Health and Safety Issues	3	Information helps minimize risk associated with the uncertainty of knowing and managing the Town's land interests.				
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	0					
Service Enhancement	5	To enhance management of the Town's land assets (which include easements).				
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Easement Database

Legislative & Legal Services

Project ID: C260009

	Total	Operating Impact					
		2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes	2023 Growth / Volume Changes	2023 Service Level Changes
<b>Expected Expenditures</b>							
Purchased Services	13,798			6,899		6,899	
<b>Total Expected Expenditures</b>	13,798			6,899		6,899	
<b>Total Operating Impact</b>	13,798			6,899		6,899	



# Operating Budget Details

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change Presented/P.Y. Approved
<b>CORPORATE SERVICES</b>									
FINANCE									
EXPENDITURES									
Salaries and Benefits	4,323,694	4,493,863	4,724,063	-	127,037	-	-	4,851,100	2.7%
Administrative	48,679	42,977	77,081	(20,000)	1,981	1,745	-	60,807	(21.1%)
Financial	3,979	4,008	4,008	-	100	-	-	4,108	2.5%
Purchased Goods	44,580	33,638	50,848	350	(4,055)	-	-	47,143	(7.3%)
Purchased Services	181,153	148,340	172,308	-	24,657	(10,082)	-	186,883	8.5%
<b>Total EXPENDITURES</b>	<b>4,602,085</b>	<b>4,722,826</b>	<b>5,028,308</b>	<b>(19,650)</b>	<b>149,720</b>	<b>(8,337)</b>	<b>-</b>	<b>5,150,041</b>	<b>2.4%</b>
REVENUE									
Financing Revenue	(2,281,768)	(2,435,738)	(2,435,738)	-	(85,773)	-	-	(2,521,511)	3.5%
Recoveries and Donations	(3,227)	-	-	-	-	-	-	-	0.0%
User Fees and Service Charges	(782,568)	(631,289)	(692,593)	-	(114,321)	1,741	-	(805,173)	16.3%
Reallocated Revenue	(134,423)	(193,371)	(274,264)	-	(5,200)	-	-	(279,464)	1.9%
<b>Total REVENUE</b>	<b>(3,201,986)</b>	<b>(3,260,398)</b>	<b>(3,402,595)</b>	<b>-</b>	<b>(205,294)</b>	<b>1,741</b>	<b>-</b>	<b>(3,606,148)</b>	<b>6.0%</b>
<b>Total FINANCE</b>	<b>1,400,099</b>	<b>1,462,428</b>	<b>1,625,713</b>	<b>(19,650)</b>	<b>(55,574)</b>	<b>(6,596)</b>	<b>-</b>	<b>1,543,893</b>	<b>(5.0%)</b>
INFORMATION TECHNOLOGY									
EXPENDITURES									
Salaries and Benefits	2,458,750	2,404,025	2,654,845	-	63,049	-	-	2,717,894	2.4%
Administrative	32,410	17,300	37,300	(8,000)	785	-	-	30,085	(19.3%)
Purchased Goods	1,261,223	1,409,596	1,428,708	(9,170)	(49,265)	127,301	-	1,497,574	4.8%
Purchased Services	983,765	1,073,092	1,061,535	-	78,148	73,208	-	1,212,891	14.3%
<b>Total EXPENDITURES</b>	<b>4,736,148</b>	<b>4,904,013</b>	<b>5,182,388</b>	<b>(17,170)</b>	<b>92,717</b>	<b>200,509</b>	<b>-</b>	<b>5,458,444</b>	<b>5.3%</b>
REVENUE									
Financing Revenue	(124,845)	(254,873)	(254,873)	-	(4,816)	40,000	-	(219,689)	(13.8%)
User Fees and Service Charges	(1,342)	(100)	(100)	-	-	-	-	(100)	0.0%
Reallocated Revenue	-	-	(113,155)	-	(2,731)	-	-	(115,886)	2.4%
<b>Total REVENUE</b>	<b>(126,187)</b>	<b>(254,973)</b>	<b>(368,128)</b>	<b>-</b>	<b>(7,547)</b>	<b>40,000</b>	<b>-</b>	<b>(335,675)</b>	<b>(8.8%)</b>
<b>Total INFORMATION TECHNOLOGY</b>	<b>4,609,961</b>	<b>4,649,040</b>	<b>4,814,260</b>	<b>(17,170)</b>	<b>85,170</b>	<b>240,509</b>	<b>-</b>	<b>5,122,769</b>	<b>6.4%</b>
HUMAN RESOURCES									
EXPENDITURES									
Salaries and Benefits	1,377,520	974,125	974,125	-	150,307	-	-	1,124,432	15.4%
Administrative	130,527	140,666	308,308	(52,000)	5,443	-	-	261,751	(15.1%)
Transfers to Own Funds	102,896	-	-	-	-	-	-	-	0.0%
Purchased Goods	3,761	5,092	11,857	60,000	(5,000)	-	-	66,857	463.9%
Purchased Services	562,750	156,534	178,714	-	6,854	-	-	185,568	3.8%
<b>Total EXPENDITURES</b>	<b>2,177,454</b>	<b>1,276,417</b>	<b>1,473,004</b>	<b>8,000</b>	<b>157,604</b>	<b>-</b>	<b>-</b>	<b>1,638,608</b>	<b>11.2%</b>
REVENUE									
Financing Revenue	(93,969)	(147,402)	(147,402)	-	(3,537)	-	-	(150,939)	2.4%
Reallocated Revenue	(139,895)	(136,786)	(136,786)	-	(7,696)	-	-	(144,482)	5.6%
<b>Total REVENUE</b>	<b>(233,864)</b>	<b>(284,188)</b>	<b>(284,188)</b>	<b>-</b>	<b>(11,233)</b>	<b>-</b>	<b>-</b>	<b>(295,421)</b>	<b>4.0%</b>
<b>Total HUMAN RESOURCES</b>	<b>1,943,590</b>	<b>992,229</b>	<b>1,188,816</b>	<b>8,000</b>	<b>146,371</b>	<b>-</b>	<b>-</b>	<b>1,343,187</b>	<b>13.0%</b>

# Operating Budget Details

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change Presented/P.Y. Approved
LEGISLATIVE & LEGAL SERVICES									
EXPENDITURES									
Salaries and Benefits	1,993,350	2,427,571	2,601,488	20,987	48,272	-	-	2,670,747	2.7%
Administrative	35,827	36,488	56,601	(7,000)	4,232	711	-	54,544	(3.6%)
Financial	31,435	28,834	28,834	-	-	-	-	28,834	0.0%
Transfers to Own Funds	6,316	-	-	-	-	-	-	-	0.0%
Purchased Goods	21,355	19,766	26,891	-	(6,625)	625	-	20,891	(22.3%)
Purchased Services	512,863	469,109	557,107	-	78,790	1,450	12,500	649,847	16.6%
Reallocated Expenses	98,072	100,703	100,703	-	2,392	-	-	103,095	2.4%
<b>Total EXPENDITURES</b>	<b>2,699,218</b>	<b>3,082,471</b>	<b>3,371,624</b>	<b>13,987</b>	<b>127,061</b>	<b>2,786</b>	<b>12,500</b>	<b>3,527,958</b>	<b>4.6%</b>
REVENUE									
Financing Revenue	(18,325)	(61,937)	(61,937)	-	(71,799)	-	-	(133,736)	115.9%
Recoveries and Donations	(19,509)	(21,500)	(21,500)	-	-	-	-	(21,500)	0.0%
User Fees and Service Charges	(1,887,773)	(1,318,907)	(1,552,695)	-	(351,213)	4,129	-	(1,899,779)	22.4%
<b>Total REVENUE</b>	<b>(1,925,607)</b>	<b>(1,402,344)</b>	<b>(1,636,132)</b>	<b>-</b>	<b>(423,012)</b>	<b>4,129</b>	<b>-</b>	<b>(2,055,015)</b>	<b>25.6%</b>
<b>Total LEGISLATIVE &amp; LEGAL SERVICES</b>	<b>773,611</b>	<b>1,680,127</b>	<b>1,735,492</b>	<b>13,987</b>	<b>(295,951)</b>	<b>6,915</b>	<b>12,500</b>	<b>1,472,943</b>	<b>(15.1%)</b>
STRATEGIC COMMUNICATIONS									
EXPENDITURES									
Salaries and Benefits	703,022	844,020	844,020	-	82,097	-	-	926,117	9.7%
Administrative	5,215	3,894	6,394	-	12,543	-	-	18,937	196.2%
Purchased Goods	7,439	3,000	8,000	-	-	-	-	8,000	0.0%
Purchased Services	71,258	78,255	82,239	-	(7,799)	-	-	74,440	(9.5%)
<b>Total EXPENDITURES</b>	<b>786,934</b>	<b>929,169</b>	<b>940,653</b>	<b>-</b>	<b>86,841</b>	<b>-</b>	<b>-</b>	<b>1,027,494</b>	<b>9.2%</b>
REVENUE									
Financing Revenue	(80,621)	(81,927)	(81,927)	-	(110,045)	-	-	(191,972)	134.3%
<b>Total REVENUE</b>	<b>(80,621)</b>	<b>(81,927)</b>	<b>(81,927)</b>	<b>-</b>	<b>(110,045)</b>	<b>-</b>	<b>-</b>	<b>(191,972)</b>	<b>134.3%</b>
<b>Total STRATEGIC COMMUNICATIONS</b>	<b>706,313</b>	<b>847,242</b>	<b>858,726</b>	<b>-</b>	<b>(23,204)</b>	<b>-</b>	<b>-</b>	<b>835,522</b>	<b>(2.7%)</b>
<b>TOTAL LEVY REQUIREMENTS</b>	<b>9,433,574</b>	<b>9,631,066</b>	<b>10,223,007</b>	<b>(14,833)</b>	<b>(143,188)</b>	<b>240,828</b>	<b>12,500</b>	<b>10,318,314</b>	<b>0.9%</b>

# Operating Budget Details

## SERVICE LEVEL CHANGE

Department	Corporate Services
Division	Legislative and Legal Services
Program	After Hours Call Centre

DESCRIPTION OF SERVICE							
<p>This service level increase is expected to improve customer service by providing an after hours call centre on weekends and outside of regular business hours (8:30 a.m. to 4:30 p.m.) for by-law enforcement matters. Currently, calls received after hours and on weekends are left on the Town's voicemail system or are received through dispatch with fire and police services.</p> <p>An after hours call centre will provide a live voice response to callers on weekend and outside of regular business hours. The call centre will then provide the relevant call information to Licensing and Enforcement staff for action. This approach will reduce the backlog of calls that is experienced after weekends or on weekday mornings and will help to reduce service response times on by-law enforcement related matters.</p>							
Staffing Impacts				Financial Impacts			
	2021	2022	2023		2021	2022	2023
Staff Complement Impact (Number of FTE's)				Expenditures			
Full-time				Purchased Services	\$ 12,500		
Part-time				Revenues			
Total Impact	-	-	-	Net Cost	\$ 12,500	\$ -	\$ -





07

General  
Government



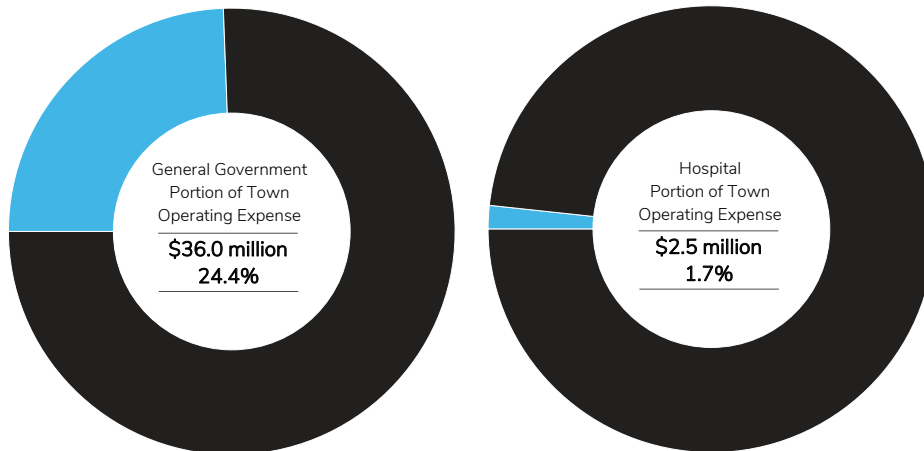
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# Department Overview

## 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

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change Presented/P.Y. Approved
<b>GENERAL GOVERNMENT</b>									
EXPENDITURES									
Salaries and Benefits	-	(149,246)	-	-	-	-	-	-	0.0%
Administrative	173,807	120,000	120,000	-	-	-	-	120,000	0.0%
Financial	3,488,804	4,476,710	3,706,548	-	(254,987)	-	-	3,451,561	(6.9%)
Transfers to Own Funds	28,149,104	25,534,265	30,770,139	230,000	881,919	282,137	-	32,164,195	4.5%
Purchased Goods	-	288,683	-	-	-	-	-	-	0.0%
Purchased Services	337,848	328,501	256,280	-	7,885	10,200	-	274,365	7.1%
Reallocated Expenses	-	3,890	-	-	-	-	-	-	0.0%
<b>Total EXPENDITURES</b>	<b>32,149,563</b>	<b>30,602,803</b>	<b>34,852,967</b>	<b>230,000</b>	<b>634,817</b>	<b>292,337</b>	<b>-</b>	<b>36,010,121</b>	<b>3.3%</b>
REVENUE									
External Revenue Transferred to Reserves and Reserve Funds	(11,232,000)	(5,481,194)	(11,064,506)	3,100,000	700	269,736	-	(7,694,070)	(30.5%)
Financing Revenue	(5,039,189)	(5,448,405)	(5,948,405)	(4,488,529)	827,746	1,100,000	-	(8,509,188)	43.0%
Taxation	(62,022,093)	(3,378,787)	(2,742,522)	-	(65,567)	(340,000)	-	(3,148,089)	14.8%
Payments In Lieu	(878,159)	(933,952)	(890,651)	-	(61,522)	1,283	-	(950,890)	6.8%
Grants	-	(1,490,859)	-	-	-	-	-	-	0.0%
Recoveries and Donations	(2,496)	(77,215)	-	-	-	-	-	-	0.0%
User Fees and Service Charges	(2,242,246)	(2,130,330)	(2,375,838)	-	(17,380)	(517,160)	-	(2,910,378)	22.5%
Reallocated Revenue	(1,710,192)	(1,848,801)	(1,848,801)	-	(50,153)	(32,820)	-	(1,931,774)	4.5%
<b>Total REVENUE</b>	<b>(83,126,375)</b>	<b>(20,789,543)</b>	<b>(24,870,723)</b>	<b>(1,388,529)</b>	<b>633,824</b>	<b>481,039</b>	<b>-</b>	<b>(25,144,389)</b>	<b>1.1%</b>
<b>Total GENERAL GOVERNMENT</b>	<b>(50,976,812)</b>	<b>9,813,260</b>	<b>9,982,244</b>	<b>(1,158,529)</b>	<b>1,268,641</b>	<b>773,376</b>	<b>-</b>	<b>10,865,732</b>	<b>8.9%</b>
<b>TOTAL LEVY REQUIREMENTS</b>	<b>(50,976,812)</b>	<b>9,813,260</b>	<b>9,982,244</b>	<b>(1,158,529)</b>	<b>1,268,641</b>	<b>773,376</b>	<b>-</b>	<b>10,865,732</b>	<b>8.9%</b>

# Operating Budget Details

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change Presented/P.Y. Approved
<b>HOSPITAL EXPANSION</b>									
EXPENDITURES									
Financial	2,543,269	2,504,950	2,504,950	-	(1,860)	-	-	2,503,090	(0.1%)
<b>Total EXPENDITURES</b>	<b>2,543,269</b>	<b>2,504,950</b>	<b>2,504,950</b>	<b>-</b>	<b>(1,860)</b>	<b>-</b>	<b>-</b>	<b>2,503,090</b>	<b>(0.1%)</b>
REVENUE									
Financing Revenue	(2,543,175)	(2,504,950)	(2,504,950)	-	1,860	-	-	(2,503,090)	(0.1%)
Taxation	(93)	-	-	-	-	-	-	-	0.0%
<b>Total REVENUE</b>	<b>(2,543,268)</b>	<b>(2,504,950)</b>	<b>(2,504,950)</b>	<b>-</b>	<b>1,860</b>	<b>-</b>	<b>-</b>	<b>(2,503,090)</b>	<b>(0.1%)</b>
<b>Total HOSPITAL EXPANSION</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL LEVY REQUIREMENTS</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

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08

Community  
Services

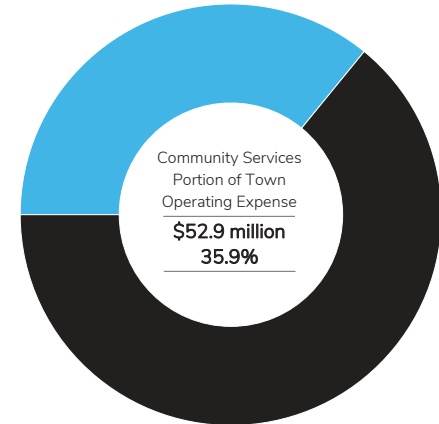
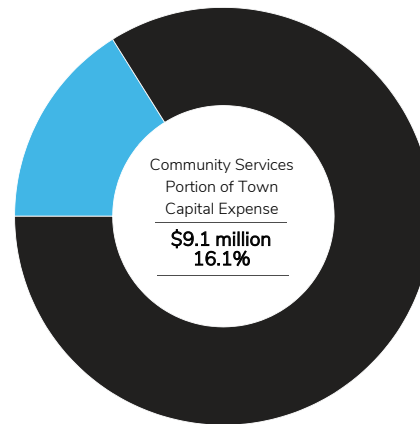


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# Department Overview

## 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	Culture and Community Investment	Operations	Transit
<ul style="list-style-type: none"> <li>Develops and implements recreation programs directly and in partnership with community organizations</li> <li>Manages the operation of all Town owned facilities including allocating indoor and outdoor space and managing lease agreements</li> <li>Plans, manages and delivers the capital program for all parks and facilities</li> <li>Provides energy management oversight and reporting for all properties</li> </ul>	<ul style="list-style-type: none"> <li>Engages with community based organizations who deliver arts, culture, sport and recreation programs and events</li> <li>Manages the FirstOntario Arts Centre Milton, customer service and food concessions, sponsorship and advertising opportunities, delivery of Town supported events, fee assistance, and volunteer programs</li> <li>Provides long term planning for sport, recreation and cultural services</li> </ul>	<ul style="list-style-type: none"> <li>Maintenance of Town roads, parks, and sports fields, including winter operations</li> <li>Forestry and Horticulture</li> <li>Repair and maintenance of the Town's vehicles and equipment excluding fire and transit fleet</li> <li>Operation and maintenance of the Town's stormwater management and conveyance system</li> </ul>	<ul style="list-style-type: none"> <li>Operation of the Town's conventional and specialized transit services</li> <li>Transit planning and administration</li> </ul>



# Capital Budget Details

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
<b>Community Services</b>								
<b>Comm Serv Administration</b>								
C500128 Facility Audit Update	156	274,073	274,073					
<b>Total Comm Serv Administration</b>		<b>274,073</b>	<b>274,073</b>					
<b>Parks Redevelopment</b>								
C510134 Omagh Park Redevelopment	157	905,367	180,367				725,000	
C510135 Kingsleigh Park Redevelopment	159	569,728	144,728				425,000	
C510148 Coulson Park Redevelopment	161	352,110	352,110					
C510149 Coxe Park Redevelopment	163	509,332	159,332				350,000	
C510150 Moorelands Park Redevelopment	165	44,830	44,830					
<b>Total Parks Redevelopment</b>		<b>2,381,367</b>	<b>881,367</b>				<b>1,500,000</b>	
<b>Parks Growth</b>								
C524003 Cobban Neighbourhood Park - Boyne	167	187,559	9,378	168,803	9,378			
C525087 Boyne Village Square # 3	169	387,827	19,392	349,044	19,391			
<b>Total Parks Growth</b>		<b>575,386</b>	<b>28,770</b>	<b>517,847</b>	<b>28,769</b>			
<b>Trails Redevelopment</b>								
C530102 Sam Sherratt Trail Redevelopment	172	56,045	56,045					
<b>Total Trails Redevelopment</b>		<b>56,045</b>	<b>56,045</b>					
<b>Facilities Redevelopment Civic</b>								
C581100 Corporate Office Furniture & Equipment	174	62,212	62,212					
C581127 Civic Facilities Improvements	175	943,333	943,333					
<b>Total Facilities Redevelopment Civic</b>		<b>1,005,545</b>	<b>1,005,545</b>					
<b>Facilities Redevelopment Recreation</b>								
C582100 Seniors Centre Asset Restorations	176	6,283	6,283					
C582105 Leisure Centre Upgrades	177	167,648	167,648					
C582124 Rotary Park Community Centre	178	40,865	40,865					
C582134 Memorial Arena Facility Improvements	179	181,209	181,209					
C582148 Milton Sports Centre Facility Improvements	180	348,321	348,321					
C582160 Mattamy National Cycling Centre Improvements	182	1,394,794	1,394,794					
C582166 Milton Indoor Turf Centre Improvements	184	39,727	39,727					
<b>Total Facilities Redevelopment Recreation</b>		<b>2,178,847</b>	<b>2,178,847</b>					

# Capital Budget Details

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
<b>Facilities Redevelopment Arts/Cultural</b>								
C583101 FirstOntario Arts Centre Milton Facility Improvements	185	251,423	251,423					
<b>Total Facilities Redevelopment Arts/Cultural</b>		<b>251,423</b>	<b>251,423</b>					
<b>Facilities Redevelopment Engineering</b>								
C584105 Civic Operations Centre Facility Improvements	186	10,304	10,304					
<b>Total Facilities Redevelopment Engineering</b>		<b>10,304</b>	<b>10,304</b>					
<b>Facilities Redevelopment Fire</b>								
C587114 Fire Halls Facility Improvements	187	228,306	228,306					
<b>Total Facilities Redevelopment Fire</b>		<b>228,306</b>	<b>228,306</b>					
<b>Facilities Growth Civic</b>								
C591100 Town Hall Construction/Expansion	188	103,000	51,500		51,500			
<b>Total Facilities Growth Civic</b>		<b>103,000</b>	<b>51,500</b>		<b>51,500</b>			
<b>Fleet Equipment Replacement</b>								
C450117 1 Ton Crew Dump Truck	189	309,000	309,000					
C450123 Landscape Trailer	190	9,476	9,476					
C450127 3/4 Ton Pick Ups Replacement	191	171,186	171,186					
C450130 Farm Tractors	192	95,790	95,790					
C450132 Multifunction Tractor	193	40,273	40,273					
C450148 Enforcement Vehicles	194	84,460	84,460					
C450149 Sign Truck	195	329,600	329,600					
C450150 Haul All/Packer	196	159,465	159,465					
C450158 Brush Chipper - Replacement	197	97,850	97,850					
<b>Total Fleet Equipment Replacement</b>		<b>1,297,100</b>	<b>1,297,100</b>					
<b>Park Preservation</b>								
C470001 Park Improvements	198	100,940	100,940					
<b>Total Park Preservation</b>		<b>100,940</b>	<b>100,940</b>					
<b>Forestry</b>								
C510184 EAB Implementation Strategy	199	260,255	260,255					
<b>Total Forestry</b>		<b>260,255</b>	<b>260,255</b>					
<b>Transit</b>								
C550104 Transit Bus Pads	200	27,600		27,600				
C550108 Transit Bus Stop-Retrofit	202	73,600	73,600					
C550112 Onboard Vehicle Surveillance System	203	248,591	248,591					
<b>Total Transit</b>		<b>349,791</b>	<b>322,191</b>	<b>27,600</b>				
<b>Total Community Services</b>		<b>9,072,382</b>	<b>6,946,666</b>	<b>545,447</b>	<b>80,269</b>		<b>1,500,000</b>	

# Capital Budget Details

## Facility Audit Update

Comm Serv Administration

Project ID: C500128

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>In accordance with the criteria set out in the Ontario Regulation 588/17: Asset Management Planning for Municipal Infrastructure, this project is intended to:</p> <ul style="list-style-type: none"> <li>- Provide a full asset inventory of all Town facilities, building components and related infrastructure such as parking areas and walkways</li> <li>- Determine the current levels of service being provided as well as a recommended level service</li> <li>- Determine the current performance of each asset relative to desired levels of services and recommend ongoing performance measurement procedures</li> <li>- Determine lifecycle requirements including a forecast of capital and operating activities and costing required to sustain desired levels of service at the lowest cost</li> <li>- Evaluate current asset management practices and establish future practices that will be cost-effective and sustainable to meet desired levels of service</li> </ul> <p>The costs for this project are based on similar studies and represent best estimates given the scope of work involved.</p> <p>This project will inform the Town's Corporate Asset Management Plan update (C200101) planned for 2021/22.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees	462,766	231,383			231,383
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	85,380	42,690			42,690
	<b>Expenditures Total</b>	<b>548,146</b>	<b>274,073</b>			<b>274,073</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	274,073	274,073			
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding	274,073				274,073
	<b>Funding Total</b>	<b>548,146</b>	<b>274,073</b>			<b>274,073</b>
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	5	Extending the useful life of facilities parking areas and walkways delays costly reconstruction.				
State of Good Repair	4	To Identify life cycle costing requirements to ensure that infrastructure is maintained and / or replaced at optimal times.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

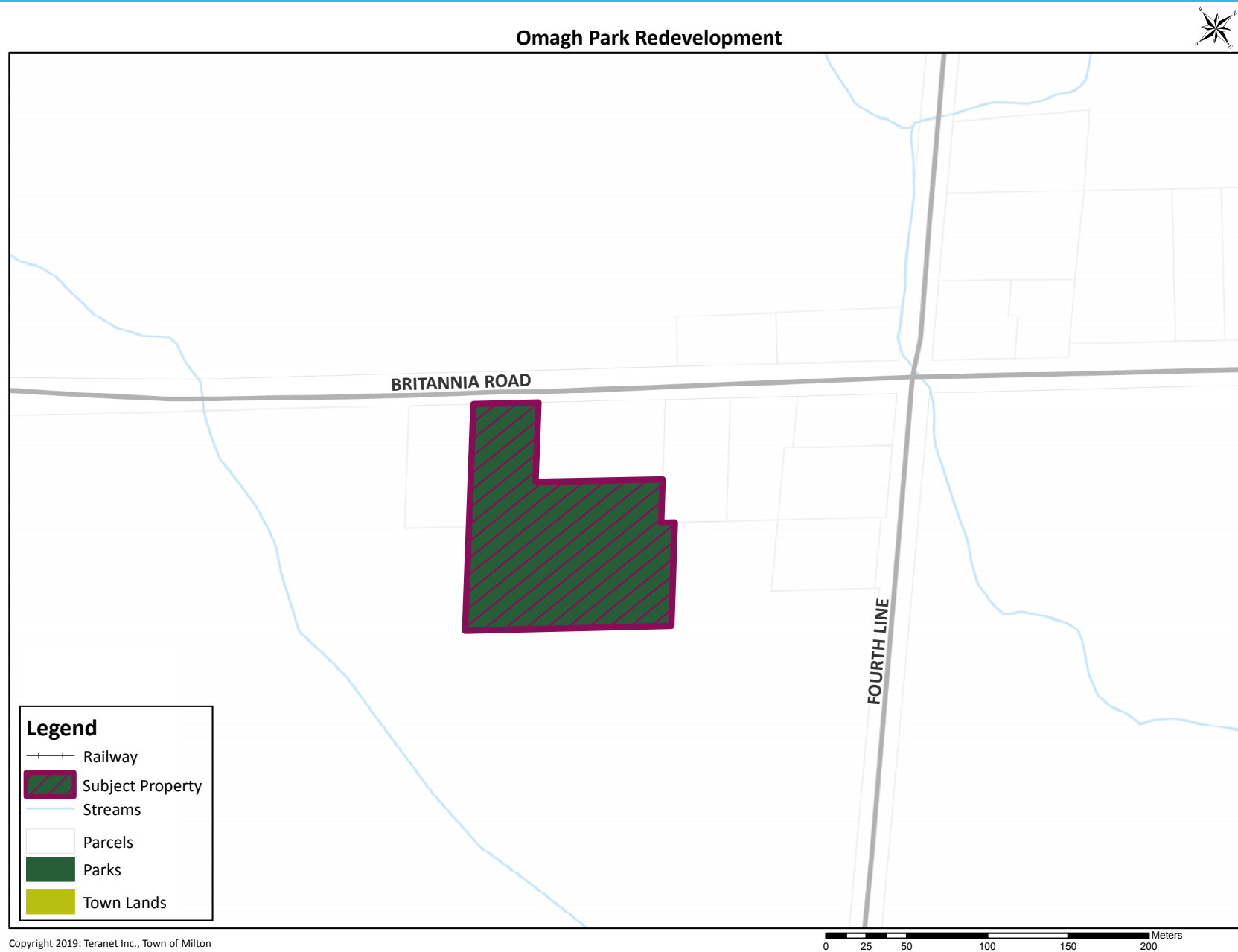
## Omagh Park Redevelopment

Parks Redevelopment

Project ID: C510134

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This project is for the re-development of Omagh Park. Park redevelopment projects are prioritized through the Parks Redevelopment Framework. The park will include slo-pitch field redevelopment, children's play area, parking area improvements, park pavilion, walkways, site furnishings, multi-purpose court, 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>	<b>Expenditures</b>					
	Town Admin & Contingency	78,621	78,621			
	Furniture, Fixtures & Equip					
	Professional Fees	38,549	38,549			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	731,827	731,827			
	Personnel & Other	56,370	56,370			
	<b>Expenditures Total</b>	<b>905,367</b>	<b>905,367</b>			
	<b>Funding</b>					
	Reserves/Reserve Funds	180,367	180,367			
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures	725,000	725,000			
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>905,367</b>	<b>905,367</b>			
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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

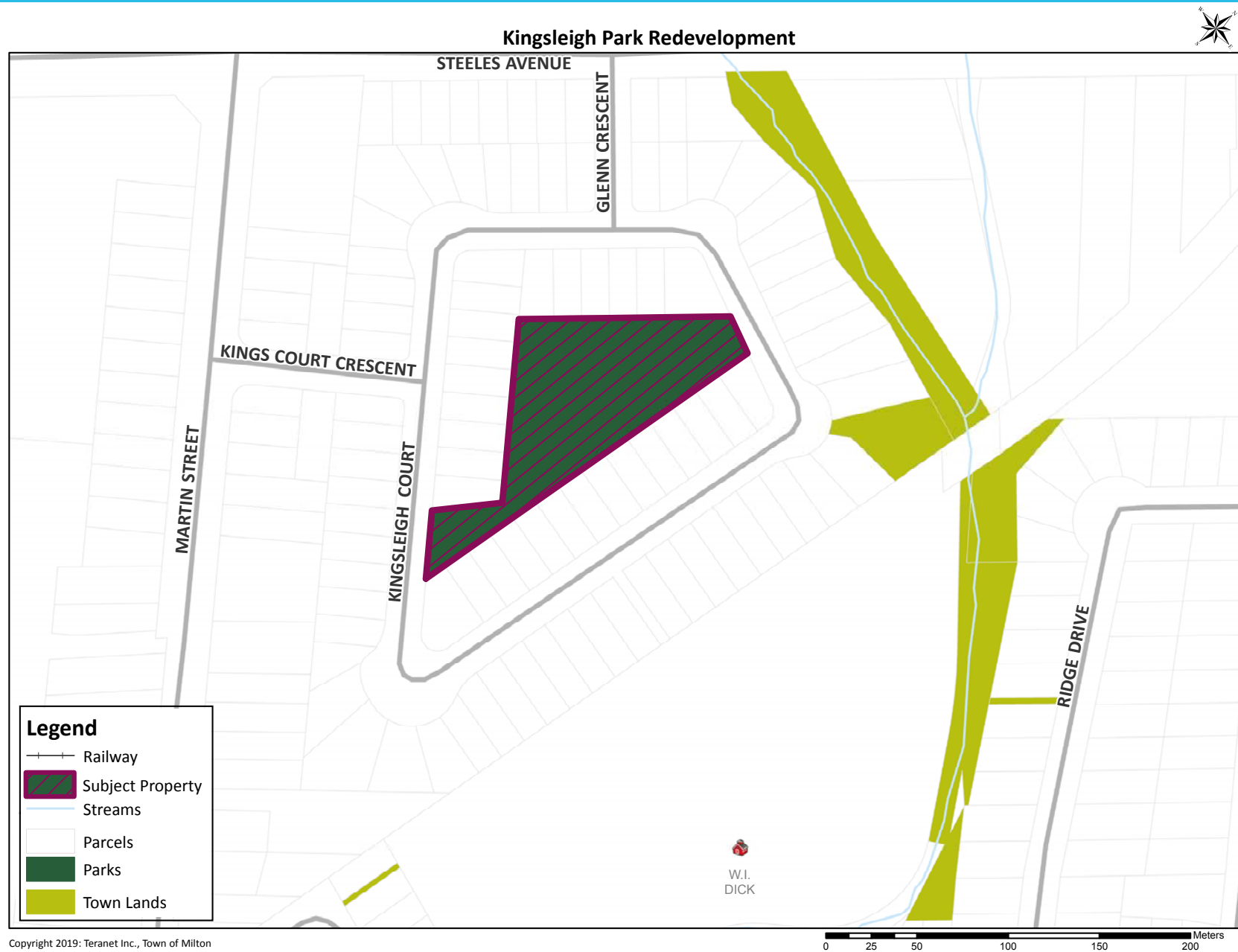
Project ID: C510135

### Parks Redevelopment

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This project is for the re-development of Kingsleigh Park. Park redevelopment projects are prioritized through the Parks Redevelopment Framework. Park will include play area, walkways, site furnishings, grading and drainage improvements and planting. Parks project management program includes public consultation process and will trend the data from the Community Services Master Plan process. Park design to be completed in 2020 and construction in 2021.</p> <p>Costs are based on similar recent projects and information available to date.</p>	<b>Expenditures</b>					
	Town Admin & Contingency	46,997	46,997			
	Furniture, Fixtures & Equip					
	Professional Fees	38,047	38,047			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	438,090	438,090			
	Personnel & Other	46,594	46,594			
	<b>Expenditures Total</b>	<b>569,728</b>	<b>569,728</b>			
	<b>Funding</b>					
	Reserves/Reserve Funds	144,728	144,728			
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures	425,000	425,000			
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>569,728</b>	<b>569,728</b>			
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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

Parks Redevelopment

Project ID: C510148

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
This project includes the re-development of Coulson Park. Park redevelopment projects are prioritized through the Parks Redevelopment Framework. Park will include multi-use walkways, children's play area, site furnishings, grading and drainage improvements and planting. Park design to be completed in 2020 and park re-development to begin in 2021. Costs are based on similar recent projects and information available to date.	<b>Expenditures</b>					
	Town Admin & Contingency	27,341	27,341			
	Furniture, Fixtures & Equip					
	Professional Fees	23,306	23,306			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	271,207	271,207			
	Personnel & Other	30,256	30,256			
	<b>Expenditures Total</b>	<b>352,110</b>	<b>352,110</b>			
	<b>Funding</b>					
	Reserves/Reserve Funds	352,110	352,110			
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>352,110</b>	<b>352,110</b>			
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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	2021	2022	2023	2024-2026	2027-2030
<p>This project includes the re-development of Coxe Park. Park redevelopment projects are prioritized through the Parks Redevelopment Framework. The park will include multi-use walkways, 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>	<b>Expenditures</b>					
	Town Admin & Contingency	42,659	42,659			
	Furniture, Fixtures & Equip					
	Professional Fees	33,696	33,696			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	398,142	398,142			
	Personnel & Other	34,835	34,835			
	<b>Expenditures Total</b>	<b>509,332</b>	<b>509,332</b>			
	<b>Funding</b>					
	Reserves/Reserve Funds	159,332	159,332			
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures	350,000	350,000			
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>509,332</b>	<b>509,332</b>			
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

## Moorelands Park Redevelopment

Project ID: C510150

### Parks Redevelopment

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
This project includes the re-development of Moorelands Park. Park redevelopment projects are prioritized through the Parks Redevelopment Framework. Park will include multi-use walkways with lighting, site furnishings, grading and drainage improvements and planting. Park design to be completed in 2021 and park re-development to begin in 2022. Costs are based on similar recent projects and information available to date.	<b>Expenditures</b>					
	Town Admin & Contingency	28,301	4,758	23,543		
	Furniture, Fixtures & Equip					
	Professional Fees	41,724	25,527	16,197		
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	233,219		233,219		
	Personnel & Other	36,370	14,545	21,825		
	<b>Expenditures Total</b>	<b>339,614</b>	<b>44,830</b>	<b>294,784</b>		
	<b>Funding</b>					
	Reserves/Reserve Funds	339,614	44,830	294,784		
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>339,614</b>	<b>44,830</b>	<b>294,784</b>		
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

## Cobban Neighbourhood Park - Boyne

Project ID: C524003

Parks Growth

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
This project includes design work in 2021 of Cobban Neighbourhood Park as identified in the Boyne Secondary Plan (easterly lands) outlined in report PD-029-13 dated June 18, 2013. Park program to be confirmed through public consultation process and trend data from the Community Services Master Plan process. Park facilities may include minor soccer field, half multi-court, minor spray pad, play area, park pavilion, site works, parking area, asphalt walkways with lighting, site furnishings, signage and associated landscape amenities. Construction of the park is planned for 2022.	<b>Expenditures</b>					
	Town Admin & Contingency	169,831	11,137	158,694		
	Furniture, Fixtures & Equip					
	Professional Fees	228,076	111,363	116,713		
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	1,586,948		1,586,948		
	Personnel & Other	163,202	65,059	98,143		
	<b>Expenditures Total</b>	<b>2,148,057</b>	<b>187,559</b>	<b>1,960,498</b>		
	<b>Funding</b>					
	Reserves/Reserve Funds	113,936	9,378	104,558		
	Development Charges	1,920,184	168,803	1,751,381		
	Capital Provision	113,937	9,378	104,559		
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>2,148,057</b>	<b>187,559</b>	<b>1,960,498</b>		
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



# Capital Budget Details

## Boyne Village Square # 3

Parks Growth

Project ID: C525087

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<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 village square was identified as a growth-related need within the 2015 Development Charge Background Study.</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>	<b>Expenditures</b>					
	Town Admin & Contingency	31,155	31,155			
	Furniture, Fixtures & Equip					
	Professional Fees	19,424	19,424			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	311,549	311,549			
	Personnel & Other	25,699	25,699			
	<b>Expenditures Total</b>	<b>387,827</b>	<b>387,827</b>			
	<b>Funding</b>					
	Reserves/Reserve Funds	19,392	19,392			
	Development Charges	349,044	349,044			
	Capital Provision	19,391	19,391			
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>387,827</b>	<b>387,827</b>			
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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

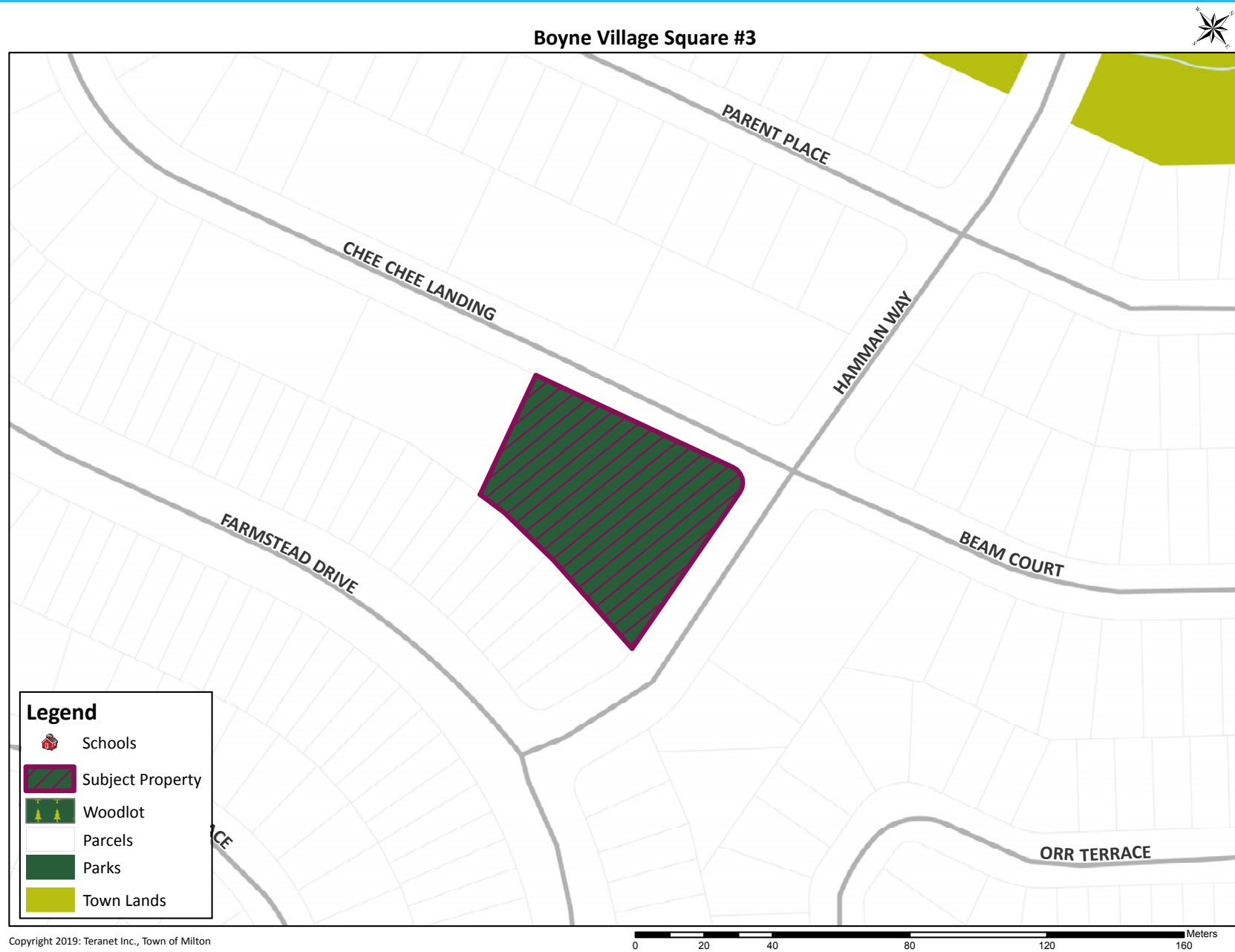
## Boyne Village Square # 3

Project ID: C525087

Parks Growth

	Operating Impact						
	Total	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes	2023 Growth / Volume Changes	2023 Service Level Changes
<b>Expected Expenditures</b>							
Transfers to Own Funds	60,000	20,000		20,000		20,000	
Purchased Services	51,000	17,000		17,000		17,000	
<b>Total Expected Expenditures</b>	<b>111,000</b>	<b>37,000</b>		<b>37,000</b>		<b>37,000</b>	
<b>Total Operating Impact</b>	<b>111,000</b>	<b>37,000</b>		<b>37,000</b>		<b>37,000</b>	

# Capital Budget Details





# Capital Budget Details

## Sam Sherratt Trail Redevelopment

Project ID: C530102

### Trails Redevelopment

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>The project is intended to implement drainage improvements along a section of trail behind Drury Park based on a need identified in 2020.</p> <p>Costs are based on similar recent projects and information available to date.</p>	<b>Expenditures</b>					
	Town Admin & Contingency	3,038	3,038			
	Furniture, Fixtures & Equip					
	Professional Fees	13,000	13,000			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	30,375	30,375			
	Personnel & Other	9,632	9,632			
	<b>Expenditures Total</b>	<b>56,045</b>	<b>56,045</b>			
	<b>Funding</b>					
	Reserves/Reserve Funds	56,045	56,045			
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>56,045</b>	<b>56,045</b>			
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	4	Drainage improvements are required to ensure trail continues to be in good condition.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details



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# Capital Budget Details

## Corporate Office Furniture & Equipment

Project ID: C581100

Facilities Redevelopment Civic

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
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.	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	1,117,400	28,400	121,000	121,000	363,000
	Professional Fees	110,900	2,000	12,100	12,100	36,300
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	207,829	31,812	21,503	21,503	64,509
	<b>Expenditures Total</b>	<b>1,436,129</b>	<b>62,212</b>	<b>154,603</b>	<b>154,603</b>	<b>463,809</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	62,212	62,212			
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding	1,373,917		154,603	154,603	463,809
	<b>Funding Total</b>	<b>1,436,129</b>	<b>62,212</b>	<b>154,603</b>	<b>154,603</b>	<b>463,809</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
Health and Safety Issues	3	The maintenance and replacement of office furniture and accessories in a timely manner to ensure staff safety.				
Cost Savings/Payback	0					
State of Good Repair	3	To ensure office furniture and accessories is maintained in good condition and/or replaced at optimal times.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Civic Facilities Improvements

Project ID: C581127

Facilities Redevelopment Civic

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
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 2021:						
1. Roof replacement at Chris Hadfield Park Building						
2. Update HVAC at Hugh Foster Hall.						
3. Window replacement at 555 Industrial Drive (Milton Education Village Innovation Centre)						
4. Hot water tank replacement and interior painting at Town Hall.						
The 2021 budget increased over the prior year forecast due to window replacement at 555 Industrial Drive.						
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.						
<b>Expenditures</b>						
Town Admin & Contingency	408,715	93,111	1,511	25,665	102,038	186,390
Furniture, Fixtures & Equip						
Professional Fees	1,159,830	110,664	3,475	94,364	207,156	744,171
Land & Buildings						
Utilities						
Facility Contracts	4,350,240	625,295	15,106	256,653	646,082	2,807,104
Road Contracts						
Landscaping	422,317				223,571	198,746
Personnel & Other	1,169,838	114,263	3,726	64,037	214,065	773,747
<b>Expenditures Total</b>	<b>7,510,940</b>	<b>943,333</b>	<b>23,818</b>	<b>440,719</b>	<b>1,392,912</b>	<b>4,710,158</b>
<b>Funding</b>						
Reserves/Reserve Funds	943,333	943,333				
Development Charges						
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Other Funding	6,567,607		23,818	440,719	1,392,912	4,710,158
<b>Funding Total</b>	<b>7,510,940</b>	<b>943,333</b>	<b>23,818</b>	<b>440,719</b>	<b>1,392,912</b>	<b>4,710,158</b>
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	4	Insulate attic to reduce heat loss.				
State of Good Repair	4	Roof replacement to prevent additional heat loss and further damage to the roof itself.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Seniors Centre Asset Restorations

Project ID: C582100

Facilities Redevelopment Recreation

Description	Budget						
<p>Improvement projects at the Milton Seniors Activity Centre are based on the Asset Management Plan CORS-067-17 as well as property management obligations and opportunities. The recommended budget has been developed based on the 2015 Infrastructure Facility Audit, with additional input from assigned consultants and staff to address life cycle replacements and corrective maintenance activities. The following improvements have been identified for 2021:</p> <p>1. Installation of ceiling fans for auditorium.</p> <p>In the case of unanticipated changes in the facility's condition, staff may need to reprioritize one or more of the above capital improvements by way of addressing those circumstances.</p>	Total	2021	2022	2023	2024-2026	2027-2030	
	Expenditures						
	Town Admin & Contingency	59,802	500	5,814	5,814	19,758	27,916
	Furniture, Fixtures & Equip						
	Professional Fees	136,396		13,372	13,372	45,444	64,208
	Land & Buildings						
	Utilities						
	Facility Contracts	598,034	5,000	58,142	58,142	197,586	279,164
	Road Contracts						
	Landscaping						
	Personnel & Other	97,746	783	9,506	9,506	32,306	45,645
	Expenditures Total	891,978	6,283	86,834	86,834	295,094	416,933
	Funding						
	Reserves/Reserve Funds	6,283	6,283				
	Development Charges						
	Capital Provision						
	Grants/Subsidies						
	Debentures						
	Recoveries/Donations						
Other Funding	885,695		86,834	86,834	295,094	416,933	
Funding Total	891,978	6,283	86,834	86,834	295,094	416,933	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	3	Installation of ceiling fans for auditorium.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

# Capital Budget Details

## Leisure Centre Upgrades

Facilities Redevelopment Recreation

Project ID: C582105

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
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 2021:						
1. Swimming Pool - Heat exchanger replacement.						
2. Courtyard upgrades.						
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.						
<b>Expenditures</b>						
Town Admin & Contingency	161,152	15,518	21,781	22,310	65,887	35,656
Furniture, Fixtures & Equip						
Professional Fees	254,255	23,794	33,398	34,209	111,182	51,672
Land & Buildings						
Utilities						
Facility Contracts	900,096	103,453	36,022	148,739	374,172	237,710
Road Contracts						
Landscaping	173,297		109,185		64,112	
Personnel & Other	194,278	24,883	23,959	24,541	81,763	39,132
<b>Expenditures Total</b>	<b>1,683,078</b>	<b>167,648</b>	<b>224,345</b>	<b>229,799</b>	<b>697,116</b>	<b>364,170</b>
<b>Funding</b>						
Reserves/Reserve Funds	167,648	167,648				
Development Charges						
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Other Funding	1,515,430		224,345	229,799	697,116	364,170
<b>Funding Total</b>	<b>1,683,078</b>	<b>167,648</b>	<b>224,345</b>	<b>229,799</b>	<b>697,116</b>	<b>364,170</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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 Facilities Redevelopment Recreation

Project ID: C582124

Description	Budget						
<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 2021:</p> <p>1. Replace aging lockers.</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>	Total	2021	2022	2023	2024-2026	2027-2030	
	<b>Expenditures</b>						
	Town Admin & Contingency	19,694	3,750	4,358	3,806	5,044	2,736
	Furniture, Fixtures & Equip						
	Professional Fees	30,099	5,750	6,583	5,836	7,735	4,195
	Land & Buildings						
	Utilities						
	Facility Contracts	142,985	25,000	29,051	25,375	45,320	18,239
	Road Contracts						
	Landscaping	11,548				11,548	
	Personnel & Other	34,123	6,365	7,394	6,461	9,260	4,643
	<b>Expenditures Total</b>	<b>238,449</b>	<b>40,865</b>	<b>47,386</b>	<b>41,478</b>	<b>78,907</b>	<b>29,813</b>
	<b>Funding</b>						
	Reserves/Reserve Funds	40,865	40,865				
	Development Charges						
	Capital Provision						
	Grants/Subsidies						
	Debentures						
	Recoveries/Donations						
	Other Funding	197,584		47,386	41,478	78,907	29,813
<b>Funding Total</b>	<b>238,449</b>	<b>40,865</b>	<b>47,386</b>	<b>41,478</b>	<b>78,907</b>	<b>29,813</b>	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	4	Replacing aging lockers.					
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						
<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 2021:</p> <p>1. Exterior door replacement.</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>	Total	2021	2022	2023	2024-2026	2027-2030	
	Expenditures						
	Town Admin & Contingency	389,566	18,795	21,391	17,784	298,980	32,616
	Furniture, Fixtures & Equip	20,300	20,300				
	Professional Fees	585,312	16,800	32,799	27,269	458,434	50,010
	Land & Buildings						
	Utilities						
	Facility Contracts	2,576,792	105,000	142,605	118,560	1,993,193	217,434
	Road Contracts						
	Landscaping						
	Personnel & Other	444,261	20,314	23,530	19,562	328,877	51,978
	Expenditures Total	4,016,231	181,209	220,325	183,175	3,079,484	352,038
	Funding						
	Reserves/Reserve Funds	181,209	181,209				
	Development Charges						
	Capital Provision						
	Grants/Subsidies						
	Debentures						
	Recoveries/Donations						
Other Funding	3,835,022		220,325	183,175	3,079,484	352,038	
Funding Total	4,016,231	181,209	220,325	183,175	3,079,484	352,038	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	0						
State of Good Repair	4	Replacing exterior door.					
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	2021	2022	2023	2024-2026	2027-2030
<p>The 2021 capital program for the Milton Sports Centre Facility 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.</p> <p>The Audit recommends replacing mechanical and electrical equipment that has reached the end of its useful life to maintain safe operating conditions and mitigate risk associated with equipment failure and unforeseen breakdowns. Staff evaluation of equipment condition confirm this recommendation.</p> <p>To ensure assets continue to perform at expected levels of service as well as implement solutions to reduce energy consumption, the following improvements have been identified for 2021:</p> <ol style="list-style-type: none"> <li>1. Replacement of two - 2 ton AC units.</li> <li>2. Replacement of hot water tank.</li> <li>3. Replacement of lights in Rink C and D to LED.</li> </ol> <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>This project will result in ongoing operating savings in utility costs.</p>	<b>Expenditures</b>					
	Town Admin & Contingency	814,224	33,818	133,587	158,456	173,688
	Furniture, Fixtures & Equip	17,255		17,255		
	Professional Fees	1,295,131	51,854	245,174	257,455	258,146
	Land & Buildings					
	Utilities					
	Facility Contracts	5,508,489	225,450	1,047,889	1,056,370	1,191,454
	Road Contracts					
	Landscaping	63,266		21,112		11,941
	Personnel & Other	990,452	37,199	243,460	174,735	191,323
	<b>Expenditures Total</b>	<b>8,688,817</b>	<b>348,321</b>	<b>1,708,477</b>	<b>1,647,016</b>	<b>1,826,552</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	348,321	348,321			
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding	8,340,496		1,708,477	1,647,016	1,826,552
	<b>Funding Total</b>	<b>8,688,817</b>	<b>348,321</b>	<b>1,708,477</b>	<b>1,647,016</b>	<b>1,826,552</b>
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	4	Replacing existing lighting with LED lighting in Rink C and D.				
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

## Milton Sports Centre Facility Improvements

Project ID: C582148

Facilities Redevelopment Recreation

	Operating Impact						
	Total	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes	2023 Growth / Volume Changes	2023 Service Level Changes
<b>Expected Expenditures</b>							
Purchased Services	(18,000)	(2,000)		(8,000)		(8,000)	
<b>Total Expected Expenditures</b>	(18,000)	(2,000)		(8,000)		(8,000)	
<b>Total Operating Impact</b>	(18,000)	(2,000)		(8,000)		(8,000)	

# Capital Budget Details

## Mattamy National Cycling Centre Improvements

Project ID: C582160

Facilities Redevelopment Recreation

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>To ensure assets continue to perform at expected levels of service as well as implement solutions to reduce energy consumption, the following improvements have been identified for 2021:</p> <ol style="list-style-type: none"> <li>1. Replacement of AC unit.</li> <li>2. Replacement of infield lights to LED.</li> </ol> <p>This project budget is higher than the prior year forecast due to the planned conversion of infield lights to LED.</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> <p>This project will result in ongoing operating savings in utility costs.</p>	<b>Expenditures</b>					
	Town Admin & Contingency	337,234	159,167	40,600	116,201	21,266
	Furniture, Fixtures & Equip					
	Professional Fees	501,776	92,222	93,380	267,263	48,911
	Land & Buildings					
	Utilities					
	Facility Contracts	2,858,454	1,077,780	406,000	1,162,015	212,659
	Road Contracts					
	Landscaping					
	Personnel & Other	242,866	65,625	41,949	97,864	37,428
	<b>Expenditures Total</b>	<b>3,940,330</b>	<b>1,394,794</b>	<b>581,929</b>	<b>1,643,343</b>	<b>320,264</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	1,394,794	1,394,794			
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding	2,545,536		581,929	1,643,343	320,264
	<b>Funding Total</b>	<b>3,940,330</b>	<b>1,394,794</b>	<b>581,929</b>	<b>1,643,343</b>	<b>320,264</b>
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	4	Replace existing lighting with LED lighting.				
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

## Mattamy National Cycling Centre Improvements

Project ID: C582160

Facilities Redevelopment Recreation

	Operating Impact						
	Total	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes	2023 Growth / Volume Changes	2023 Service Level Changes
<b>Expected Expenditures</b>							
Purchased Services	(168,750)	(18,750)		(75,000)		(75,000)	
<b>Total Expected Expenditures</b>	(168,750)	(18,750)		(75,000)		(75,000)	
<b>Total Operating Impact</b>	(168,750)	(18,750)		(75,000)		(75,000)	

# Capital Budget Details

## Milton Indoor Turf Centre Improvements

Project ID: C582166

Facilities Redevelopment Recreation

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>To ensure assets perform at expected levels of service the following improvement have been identified for 2021:</p> <p>1. Fan motors for the inflation unit.</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>	<b>Expenditures</b>					
	Town Admin & Contingency	107,332	3,806	53,638		49,888
	Furniture, Fixtures & Equip					
	Professional Fees	178,888	6,344	89,397		83,147
	Land & Buildings					
	Utilities					
	Facility Contracts	715,545	25,375	357,585		332,585
	Road Contracts					
	Landscaping					
	Personnel & Other	118,494	4,202	59,216		55,076
	<b>Expenditures Total</b>	<b>1,120,259</b>	<b>39,727</b>	<b>559,836</b>		<b>520,696</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	39,727	39,727			
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding	1,080,532		559,836		520,696
	<b>Funding Total</b>	<b>1,120,259</b>	<b>39,727</b>	<b>559,836</b>		<b>520,696</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	4	Install fan motors for the inflation unit.				
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	2021	2022	2023	2024-2026	2027-2030
<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 2021:</p> <ol style="list-style-type: none"> <li>1. Program video televisions replacement.</li> <li>2. HVAC upgrades for the tech office.</li> <li>3. Automated theatre lighting replacement.</li> <li>4. Theatrical drapery cleaning.</li> <li>5. Scissor lift structural inspection and remediation.</li> </ol> <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>	<b>Expenditures</b>					
	Town Admin & Contingency	31,120	19,500			11,620
	Furniture, Fixtures & Equip	50,000	50,000			
	Professional Fees	54,326	27,600			26,726
	Land & Buildings					
	Utilities					
	Facility Contracts	261,201	145,000			116,201
	Road Contracts					
	Landscaping					
	Personnel & Other	33,062	9,323			23,739
	<b>Expenditures Total</b>	<b>429,709</b>	<b>251,423</b>			<b>178,286</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	251,423	251,423			
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding	178,286				178,286
	<b>Funding Total</b>	<b>429,709</b>	<b>251,423</b>			<b>178,286</b>
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	5	Replace aging Audio/video equipment. 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

## Civic Operations Centre Facility Improvements

Project ID: C584105

Facilities Redevelopment Engineering

Description	Budget						
<p>The 2021 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 2021 include estimated site works. Costs are based on previous investment in similar infrastructure and estimates from suppliers. The following improvement has been identified for 2021:</p> <p>1. Card reader on main access gate.</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>	Total	2021	2022	2023	2024-2026	2027-2030	
	Expenditures						
	Town Admin & Contingency	50,430	812	5,810	5,810	12,456	25,542
	Furniture, Fixtures & Equip						
	Professional Fees	114,125		13,363	13,363	28,649	58,750
	Land & Buildings						
	Utilities						
	Facility Contracts	503,444	8,120	58,101	58,101	124,562	254,560
	Road Contracts						
	Landscaping						
	Personnel & Other	102,713	1,372	11,869	11,869	25,446	52,157
	Expenditures Total	770,712	10,304	89,143	89,143	191,113	391,009
	Funding						
	Reserves/Reserve Funds	10,304	10,304				
	Development Charges						
	Capital Provision						
	Grants/Subsidies						
	Debentures						
	Recoveries/Donations						
Other Funding	760,408		89,143	89,143	191,113	391,009	
Funding Total	770,712	10,304	89,143	89,143	191,113	391,009	
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	2021	2022	2023	2024-2026	2027-2030
<p>The 2021 capital program for the Fire Halls Improvement is based on the principles of the Asset Management Plan presented through CORS 067-19. Facility improvements in 2021 include estimated site works. Costs are based on previous investment in similar infrastructure and estimates from suppliers. The following improvement has been identified for 2021:</p> <ol style="list-style-type: none"> <li>1. HVAC replacement at Station No. 2.</li> <li>2. Card reader replacement at Station No. 2.</li> <li>3. Generator upgrades for Stations No. 1, No. 3 and No. 4.</li> </ol> <p>In the case of unanticipated changes in the facility's condition, staff may need to re-prioritize the above capital improvements by way of addressing those circumstances. Costs are based on similar projects and information available to date.</p>	<b>Expenditures</b>					
	Town Admin & Contingency	171,681	21,980	7,992	25,313	111,981
	Furniture, Fixtures & Equip	53,643		53,643		
	Professional Fees	340,974	26,376	14,511	58,219	234,651
	Land & Buildings					
	Utilities					
	Facility Contracts	1,187,136	146,540	26,281	252,445	717,712
	Road Contracts					
	Landscaping	154,255				154,255
	Personnel & Other	400,302	33,410	17,868	62,093	276,222
	<b>Expenditures Total</b>	<b>2,307,991</b>	<b>228,306</b>	<b>120,295</b>	<b>398,070</b>	<b>1,494,821</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	228,306	228,306			
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding	2,079,685		120,295	398,070	1,494,821
	<b>Funding Total</b>	<b>2,307,991</b>	<b>228,306</b>	<b>120,295</b>	<b>398,070</b>	<b>1,494,821</b>
Priority						
Category	Score	Rationale				
Health and Safety Issues	4	Ability to provide continuous service to building during a power failure.				
Cost Savings/Payback	0					
State of Good Repair	4	Replacement of aging facility components ensures assets perform at expected levels of service.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Town Hall Construction/Expansion

Project ID: C591100

Facilities Growth Civic

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>The 2021 funding provides for the necessary professional fees associated with the next steps related to the development of the Civic Precinct.</p> <p>This project was identified in the 2016 Downtown Study, which contemplated:</p> <ol style="list-style-type: none"> <li>1.A civic presence as an anchor in the downtown</li> <li>2.Building on existing heritage</li> <li>3.Creating a vibrant, pedestrian friendly, interactive public space</li> <li>4.Parking facilities to meet existing and future needs</li> </ol> <p>A concept was approved in 2018 through report ES-010-18 along with direction to proceed with further design and analysis.</p> <p>In the time since the approval of this concept the COVID-19 pandemic has impacted business operations in both the public and private sectors, with employers assessing technology and space requirements differently than just a short time ago. Prior to proceeding further with the existing concept, it is appropriate for the Town to apply the lessons learned from the pandemic in order to realize further efficiencies in the long-term, as well as to better reflect the revised needs of the public and business community.</p> <p>This project will provide for this review and related analysis, with any resulting changes to the projected capital investment requirements being reflected in future budget processes</p>	<b>Expenditures</b>					
	Town Admin & Contingency	3,272,230		17,173	1,370,949	1,884,108
	Furniture, Fixtures & Equip	2,175,202				2,175,202
	Professional Fees	1,954,319	100,000	746,680	556,681	550,958
	Land & Buildings					
	Utilities					
	Facility Contracts	15,757,049			7,771,781	7,985,268
	Road Contracts					
	Landscaping	4,414,730				4,414,730
	Personnel & Other	1,205,692	3,000	273,021	339,297	590,374
	<b>Expenditures Total</b>	<b>28,779,222</b>	<b>103,000</b>	<b>1,036,874</b>	<b>10,038,708</b>	<b>17,600,640</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	6,058,732	51,500		4,107,232	1,900,000
	Development Charges					
	Capital Provision	16,032,875	51,500		5,438,544	10,542,831
	Grants/Subsidies					
	Debentures	4,309,476				4,309,476
	Recoveries/Donations					
	Other Funding	2,378,139		1,036,874	492,932	848,333
	<b>Funding Total</b>	<b>28,779,222</b>	<b>103,000</b>	<b>1,036,874</b>	<b>10,038,708</b>	<b>17,600,640</b>
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	2	Review and analyze the next steps related to the development of the Civic Precinct.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

## 1 Ton Crew Dump Truck

Fleet Equipment Replacement

Project ID: C450117

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
2021 (Pre-approved with the 2020 Budget):						
Replace three (3) one ton dump trucks (Units 2012, 2030 and 2032) for the parks operations which have reached 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.						
Replace one (1) one ton dump trucks (unit 2014) for the roads operations which has reached the end of its 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.						
Condition assessment indicated the following:						
Units 2012 / 2014						
- Dump truck is in poor condition.						
- Recent repair history indicates repairs to axle, transmission, water pump and rotors.						
Units 2030 / 2032						
- Dump truck is in poor condition.						
- Recent repair history indicates repairs to the steering damper, serpentine belt and idler pulley.						
The cost estimate is based on an updated market assessment. This cost estimate may be subject to change due to foreign exchange impacts.						
<b>Expenditures</b>						
Town Admin & Contingency						
Furniture, Fixtures & Equip	1,920,000	300,000	75,000	150,000	225,000	1,170,000
Professional Fees						
Land & Buildings						
Utilities						
Facility Contracts						
Road Contracts						
Landscaping						
Personnel & Other	57,600	9,000	2,250	4,500	6,750	35,100
<b>Expenditures Total</b>	<b>1,977,600</b>	<b>309,000</b>	<b>77,250</b>	<b>154,500</b>	<b>231,750</b>	<b>1,205,100</b>
<b>Funding</b>						
Reserves/Reserve Funds	1,977,600	309,000	77,250	154,500	231,750	1,205,100
Development Charges						
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Other Funding						
<b>Funding Total</b>	<b>1,977,600</b>	<b>309,000</b>	<b>77,250</b>	<b>154,500</b>	<b>231,750</b>	<b>1,205,100</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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

## Landscape Trailer

Fleet Equipment Replacement

Project ID: C450123

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This project is to replace one (1) landscape trailer (unit 1832) that has reached the end of its twelve (12) year life cycle. This unit is used to transport equipment at various parks and playgrounds.</p> <p>Condition assessment indicates the following:</p> <p>Unit 1832</p> <ul style="list-style-type: none"> <li>- Trailer is in poor condition, the flooring boards are showing wear and tear.</li> <li>- Recent repair history indicates repairs to tail signal lights.</li> </ul> <p>The cost estimate is based on an updated market assessment.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	354,400	9,200	9,200	18,400	69,300 248,300
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	10,632	276	276	552	2,079 7,449
	<b>Expenditures Total</b>	<b>365,032</b>	<b>9,476</b>	<b>9,476</b>	<b>18,952</b>	<b>71,379 255,749</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	365,032	9,476	9,476	18,952	71,379 255,749
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	<b>Funding Total</b>	<b>365,032</b>	<b>9,476</b>	<b>9,476</b>	<b>18,952</b>	<b>71,379 255,749</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	3	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

Fleet Equipment Replacement

Project ID: C450127

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This project is to replace three (3) 3/4 Ton Diesel Pick-Up Trucks (units 2028, 2119 and 2120) 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 2028</p> <ul style="list-style-type: none"> <li>- Truck in poor condition, cab and body rusting.</li> <li>- Recent repair history indicates repairs to engine valve, brakes and rotors.</li> </ul> <p>Unit 2119</p> <ul style="list-style-type: none"> <li>- Truck in poor condition, cab and body rusting.</li> <li>- Recent repair history indicates repairs to front brakes and rotors along with the battery replacement.</li> </ul> <p>Unit 2120</p> <ul style="list-style-type: none"> <li>- Truck in poor condition, cab and body rusting.</li> <li>- Recent repair history indicates repairs to the heater, traction bar, window motor and installation of a new oil pan.</li> </ul> <p>The cost estimate is based on updated market assessment.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	1,321,200	166,200		165,000	495,000
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	39,636	4,986		4,950	14,850
	<b>Expenditures Total</b>	<b>1,360,836</b>	<b>171,186</b>		<b>169,950</b>	<b>509,850</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	1,360,836	171,186		169,950	509,850
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>1,360,836</b>	<b>171,186</b>		<b>169,950</b>	<b>509,850</b>
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

## Farm Tractors

Project ID: C450130

### Fleet Equipment Replacement

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This project is to replace one (1) Farm Tractor (unit 1442) which has reached the end of its fifteen (15) year life cycle. The Farm tractor utilizes various attachments for parks maintenance.</p> <p>Condition assessment indicates the following:</p> <p>Unit 1442</p> <ul style="list-style-type: none"> <li>- Tractor is in poor condition with the body rusting.</li> <li>- Recent repair history indicates repairs to alternator and wiring system.</li> </ul> <p>The cost estimate is based on updated market assessment.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	539,000	93,000		170,000	276,000
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	16,170	2,790		5,100	8,280
	<b>Expenditures Total</b>	<b>555,170</b>	<b>95,790</b>		<b>175,100</b>	<b>284,280</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	555,170	95,790		175,100	284,280
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>555,170</b>	<b>95,790</b>		<b>175,100</b>	<b>284,280</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	5	This unit has reached the end of its useful life and requires replacement based on condition assessment.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Multifunction Tractor

Fleet Equipment Replacement

Project ID: C450132

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This project is to replace five (5) Multifunctional Tractor Attachments (units 2015, 2016, 2017, 2018 and 2021) which have reached the end of their ten (10) year life cycle. The attachments are used for sidewalk winter and summer maintenance.</p> <p>Condition assessment indicates the following:</p> <p>Unit 2015 and 2016</p> <ul style="list-style-type: none"> <li>- Attachments are in poor condition.</li> <li>- Recent repair history indicates repairs to skid shoes, pin locks and spindle spacers.</li> </ul> <p>Unit 2017 and 2018</p> <ul style="list-style-type: none"> <li>- Attachments are in poor condition.</li> <li>- Recent repair history indicates repairs to bearings and bearing housing and replacement of sprockets.</li> </ul> <p>Unit 2021</p> <ul style="list-style-type: none"> <li>- Attachment is in poor condition</li> <li>- Recent repair history indicates repairs to the chains and the hydraulic motor brushes.</li> </ul> <p>The cost estimate is based on updated market assessment.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	860,600	39,100	140,000	194,000	299,500
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	25,818	1,173	4,200	5,820	8,985
	<b>Expenditures Total</b>	<b>886,418</b>	<b>40,273</b>	<b>144,200</b>	<b>199,820</b>	<b>193,640</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	886,418	40,273	144,200	199,820	193,640
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>886,418</b>	<b>40,273</b>	<b>144,200</b>	<b>199,820</b>	<b>193,640</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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

## Enforcement Vehicles

Fleet Equipment Replacement

Project ID: C450148

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This project is to replace two (2) Animal Enforcement Vehicles (units A100 and A102) which have reached the end of their ten (10) year life cycle. The vehicle is used for animal control.</p> <p>Condition assessment indicates the following:</p> <p>Unit A100</p> <ul style="list-style-type: none"> <li>- Vehicle is in poor condition.</li> <li>- Recent repair history indicates repairs to brake sliders, installation of a new battery and headlights.</li> </ul> <p>Unit A102</p> <ul style="list-style-type: none"> <li>-Vehicle is in poor condition.</li> <li>- Recent repair history indicates repairs to brakes, rotors, spark plus and installation of a new battery and head gasket.</li> </ul> <p>The cost estimate is based on updated market assessment.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	384,400	82,000	30,800	30,800	117,600
	Professional Fees					123,200
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	11,532	2,460	924	924	3,528
						3,696
	<b>Expenditures Total</b>	<b>395,932</b>	<b>84,460</b>	<b>31,724</b>	<b>31,724</b>	<b>121,128</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	301,210	84,460			89,854
	Development Charges					126,896
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding	94,722		31,724	31,724	31,274
	<b>Funding Total</b>	<b>395,932</b>	<b>84,460</b>	<b>31,724</b>	<b>31,724</b>	<b>121,128</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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

## Sign Truck

Project ID: C450149

### Fleet Equipment Replacement

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This project is to replace two (2) Sign Trucks (units 2002 and 2004) which have reached the end of their ten (10) year life cycle. This vehicle is used for road sign maintenance.</p> <p>Condition assessment indicates the following:</p> <p>Unit 2002</p> <ul style="list-style-type: none"> <li>- Sign truck is in poor condition.</li> <li>- Recent repair history indicates repairs to emissions filter, transmission sensor and fabricate rail for rear steps.</li> </ul> <p>Unit 2004</p> <ul style="list-style-type: none"> <li>- Sign truck is in poor condition.</li> <li>- Recent repair history indicates repairs to alternator, A/C compressor and strobe lights.</li> </ul> <p>The cost estimate is based on an updated market assessment.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	492,000	320,000		86,000	86,000
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	14,760	9,600		2,580	2,580
	<b>Expenditures Total</b>	<b>506,760</b>	<b>329,600</b>		<b>88,580</b>	<b>88,580</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	506,760	329,600		88,580	88,580
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>506,760</b>	<b>329,600</b>		<b>88,580</b>	<b>88,580</b>
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 assessments indicate replacement is required.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Haul All/Packer

Fleet Equipment Replacement

Project ID: C450150

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
2021 (Pre-approved with the 2020 Budget):						
Replace one (1) Garbage Haul Packer (unit 2122) which has reached the end of its seven (7) year life cycle. The vehicle is used to collect garbage from parks and various locations within the Town.						
Condition assessment indicated the following:						
- Haul all Packer is in poor condition.						
- Recent repair history indicates repairs to accelerator, brakes, shock absorbers and installation of a new serpentine belt.						
The cost estimate is based on updated market assessment.						
<b>Expenditures</b>						
Town Admin & Contingency						
Furniture, Fixtures & Equip	462,820	154,820			154,000	154,000
Professional Fees						
Land & Buildings						
Utilities						
Facility Contracts						
Road Contracts						
Landscaping						
Personnel & Other	13,885	4,645			4,620	4,620
<b>Expenditures Total</b>	<b>476,705</b>	<b>159,465</b>			<b>158,620</b>	<b>158,620</b>
<b>Funding</b>						
Reserves/Reserve Funds	476,705	159,465			158,620	158,620
Development Charges						
Capital Provision						
Grants/Subsidies						
Debentures						
Recoveries/Donations						
Other Funding						
<b>Funding Total</b>	<b>476,705</b>	<b>159,465</b>			<b>158,620</b>	<b>158,620</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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

## Brush Chipper - Replacement

Fleet Equipment Replacement

Project ID: C450158

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This project is to replace one (1) Brush Chipper (unit 1495) which has reached the end of its fifteen (15) year life cycle. This equipment is used to clean up trees and branches and convert it into mulch.</p> <p>Condition assessment indicates the following:</p> <p>Unit 1495</p> <ul style="list-style-type: none"> <li>- Brush Chipper is in poor condition.</li> <li>- Recent repair history indicates repairs to replace broken throttle, rotate cutting blades and replacement of a oil pressure sensor.</li> </ul> <p>The cost estimate is based on updated market assessment.</p>	<b>Expenditures</b>					
	Town Admin & Contingency		95,000			
	Furniture, Fixtures & Equip	95,000				
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	2,850	2,850			
	<b>Expenditures Total</b>	<b>97,850</b>	<b>97,850</b>			
	<b>Funding</b>					
	Reserves/Reserve Funds	97,850	97,850			
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>97,850</b>	<b>97,850</b>			
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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

## Park Improvements

Project ID: C470001

### Park Preservation

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<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>Costs are based on similar recent projects and current pricing information available to address necessary work to be completed in the budget year from yearly condition inspections.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	734,008	98,000	79,501	79,501	238,503
	Personnel & Other	22,020	2,940	2,385	2,385	7,155
	<b>Expenditures Total</b>	<b>756,028</b>	<b>100,940</b>	<b>81,886</b>	<b>81,886</b>	<b>245,658</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	756,028	100,940	81,886	81,886	245,658
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>756,028</b>	<b>100,940</b>	<b>81,886</b>	<b>81,886</b>	<b>245,658</b>
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

Forestry

Project ID: C510184

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<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 135 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 2021 to prolong their life and removal of 46 of those trees in 2021. The forecast for 2022 includes the removal and replacement of the remaining 89 trees.</p> <p>The cost estimates included in this project are based on similar work that has been undertaken in recent years.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees	25,000	25,000			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	363,525	227,675	135,850		
	Personnel & Other	11,656	7,580	4,076		
	<b>Expenditures Total</b>	<b>400,181</b>	<b>260,255</b>	<b>139,926</b>		
	<b>Funding</b>					
	Reserves/Reserve Funds	400,181	260,255	139,926		
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	<b>Funding Total</b>	<b>400,181</b>	<b>260,255</b>	<b>139,926</b>		
Priority						
Category	Score	Rationale				
Health and Safety Issues	5	To prevent diseased trees from falling.				
Cost Savings/Payback	0					
State of Good Repair	4	Reactive effort due to pest invasion.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Transit Bus Pads

Project ID: C550104

Transit

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<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>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	267,960	26,796	26,796	26,796	80,388
	Personnel & Other	8,040	804	804	804	2,412
	<b>Expenditures Total</b>	<b>276,000</b>	<b>27,600</b>	<b>27,600</b>	<b>27,600</b>	<b>82,800</b>
	<b>Funding</b>					
	Reserves/Reserve Funds					
	Development Charges	276,000	27,600	27,600	27,600	82,800
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>276,000</b>	<b>27,600</b>	<b>27,600</b>	<b>27,600</b>	<b>82,800</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes	2023 Growth / Volume Changes	2023 Service Level Changes
<b>Expected Expenditures</b>							
Transfers to Own Funds	2,679	893		893		893	
<b>Total Expected Expenditures</b>	2,679	893		893		893	
<b>Total Operating Impact</b>	2,679	893		893		893	

# Capital Budget Details

## Transit Bus Stop-Retrofit

Project ID: C550108

Transit

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This project is for the design and construction of universally accessible bus stops with standardized bus stop infrastructure in compliance with Accessibility for Ontarians with Disabilities Act (AODA) Integrated Regulation - Built Environment standards and industry best practices. This work will align with system network redesign to be implemented in 2021 as per the 2019-2023 Milton Transit Service Review and Master Plan Update (ENG-021-19).</p> <p>Bus stop quantities for this capital project are verified from an assessment of current bus stop conditions in the service area. Locations are prioritized based on stop accessibility, usage, amenity potential, and strategic criteria (i.e. defining a fully accessible bus route). The annual project is anticipated to conclude after 2021 as it is expected that all retrofitted stops within the current service area will be complete.</p> <p>The cost for this project is based on quantities and site-specific contextual specifications using forecasted construction rates.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	71,456	71,456			
	Personnel & Other	2,144	2,144			
	<b>Expenditures Total</b>	<b>73,600</b>	<b>73,600</b>			
	<b>Funding</b>					
	Reserves/Reserve Funds	73,600	73,600			
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>73,600</b>	<b>73,600</b>			
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
Health and Safety Issues	4	Meet accessibility requirements for bus stops.				
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Onboard Vehicle Surveillance System

Project ID: C550112

Transit

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>In light of pandemic response, this project builds on existing Intelligent Transportation Systems (ITS) to implement an onboard vehicle surveillance system on all conventional and specialized transit buses. The camera system provides added security and emergency support in addressing customer and operator needs during service operations. Costs have been based on estimated equipment requirements per vehicle, installation and back-office system supports as per existing contract through the Metrolinx Transit Procurement Initiative (TPI) program.</p> <p>This project will result in ongoing operational expenses associated with subscription and licensing fees as well as contributions to reserves to support future asset replacement.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	241,350	241,350			
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	7,241	7,241			
	<b>Expenditures Total</b>	<b>248,591</b>	<b>248,591</b>			
	<b>Funding</b>					
	Reserves/Reserve Funds	248,591	248,591			
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>248,591</b>	<b>248,591</b>			
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
Health and Safety Issues	4	The onboard vehicle surveillance system is for the health of safety of the transit staff and service users.				
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Onboard Vehicle Surveillance System

Project ID: C550112

Transit

	Operating Impact						
	Total	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes	2023 Growth / Volume Changes	2023 Service Level Changes
<b>Expected Expenditures</b>							
Transfers to Own Funds	90,507	30,169		30,169		30,169	
Purchased Services	4,050	1,350		1,350		1,350	
<b>Total Expected Expenditures</b>	<b>94,557</b>	<b>31,519</b>		<b>31,519</b>		<b>31,519</b>	
<b>Total Operating Impact</b>	<b>94,557</b>	<b>31,519</b>		<b>31,519</b>		<b>31,519</b>	

# Operating Budget Details

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change Presented/P.Y. Approved
<b>COMMUNITY SERVICES</b>									
RECREATION AND CULTURE FACILITIES									
EXPENDITURES									
Salaries and Benefits	5,150,350	3,859,883	5,880,669	(806,881)	124,082	-	-	5,197,870	(11.6%)
Administrative	23,194	10,055	34,653	(983)	6,293	-	-	39,963	15.3%
Financial	704,018	550,110	682,196	(11,497)	(284,365)	-	-	386,334	(43.4%)
Transfers to Own Funds	1,310,844	1,702,053	1,705,288	-	67,471	-	-	1,772,759	4.0%
Purchased Goods	666,192	415,636	892,228	(117,947)	(15,456)	-	-	758,825	(15.0%)
Purchased Services	5,216,168	4,155,188	5,943,638	(461,205)	21,473	(20,750)	-	5,483,156	(7.7%)
Fleet Expenses	1,180	-	-	-	-	-	-	-	0.0%
Reallocated Expenses	128,237	168,626	170,038	-	2,444	-	-	172,482	1.4%
<b>Total EXPENDITURES</b>	<b>13,200,183</b>	<b>10,861,551</b>	<b>15,308,710</b>	<b>(1,398,513)</b>	<b>(78,058)</b>	<b>(20,750)</b>	<b>-</b>	<b>13,811,389</b>	<b>(9.8%)</b>
REVENUE									
Financing Revenue	(816,875)	(629,272)	(779,014)	-	146,336	-	-	(632,678)	(18.8%)
Grants	(880,781)	(920,775)	(905,100)	-	(5,017)	-	-	(910,117)	0.6%
Recoveries and Donations	(239,181)	(231,147)	(215,603)	-	147,052	-	-	(68,551)	(68.2%)
User Fees and Service Charges	(6,671,054)	(3,419,860)	(7,314,180)	2,315,462	(124,737)	(16,294)	-	(5,139,749)	(29.7%)
Reallocated Revenue	(318,754)	(414,203)	(420,855)	-	(2,796)	-	-	(423,651)	0.7%
<b>Total REVENUE</b>	<b>(8,926,645)</b>	<b>(5,615,257)</b>	<b>(9,634,752)</b>	<b>2,315,462</b>	<b>160,838</b>	<b>(16,294)</b>	<b>-</b>	<b>(7,174,746)</b>	<b>(25.5%)</b>
<b>Total RECREATION AND CULTURE FACILITIES</b>	<b>4,273,538</b>	<b>5,246,294</b>	<b>5,673,958</b>	<b>916,949</b>	<b>82,780</b>	<b>(37,044)</b>	<b>-</b>	<b>6,636,643</b>	<b>17.0%</b>
ADMINISTRATION AND CIVIC FACILITIES									
EXPENDITURES									
Salaries and Benefits	2,905,695	3,071,677	3,187,940	(528,364)	(37,434)	743	-	2,622,885	(17.7%)
Administrative	38,781	23,970	48,325	(8,000)	49	-	-	40,374	(16.5%)
Financial	67,472	66,711	51,169	-	8,724	-	-	59,893	17.0%
Transfers to Own Funds	408,962	398,174	335,196	-	(30,791)	-	-	304,405	(9.2%)
Purchased Goods	62,094	47,431	70,572	-	(8,650)	1,678	-	63,600	(9.9%)
Purchased Services	844,389	840,548	988,166	-	(6,398)	23,093	-	1,004,861	1.7%
Reallocated Expenses	58,447	75,155	67,653	-	1,140	2	-	68,795	1.7%
<b>Total EXPENDITURES</b>	<b>4,385,840</b>	<b>4,523,666</b>	<b>4,749,021</b>	<b>(536,364)</b>	<b>(73,360)</b>	<b>25,516</b>	<b>-</b>	<b>4,164,813</b>	<b>(12.3%)</b>
REVENUE									
Financing Revenue	(1,403,103)	(1,539,876)	(1,409,628)	-	31,751	-	-	(1,377,877)	(2.3%)
Recoveries and Donations	(19,441)	(21,114)	(21,114)	-	-	-	-	(21,114)	0.0%
User Fees and Service Charges	(269,676)	(241,264)	(291,693)	987	(3,981)	-	-	(294,687)	1.0%
<b>Total REVENUE</b>	<b>(1,692,220)</b>	<b>(1,802,254)</b>	<b>(1,722,435)</b>	<b>987</b>	<b>27,770</b>	<b>-</b>	<b>-</b>	<b>(1,693,678)</b>	<b>(1.7%)</b>
<b>Total ADMINISTRATION AND CIVIC FACILITIES</b>	<b>2,693,620</b>	<b>2,721,412</b>	<b>3,026,586</b>	<b>(535,377)</b>	<b>(45,590)</b>	<b>25,516</b>	<b>-</b>	<b>2,471,135</b>	<b>(18.4%)</b>



# Operating Budget Details

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change Presented/P.Y. Approved
PROGRAMS									
EXPENDITURES									
Salaries and Benefits	4,371,860	2,526,610	5,346,242	(1,992,663)	138,296	(20,694)	(16,000)	3,455,181	(35.4%)
Administrative	50,041	18,565	61,347	(12,874)	(2,543)	(322)	-	45,608	(25.7%)
Financial	610,570	301,198	329,301	-	553	-	-	329,854	0.2%
Transfers to Own Funds	731	3,350	3,350	-	-	-	-	3,350	0.0%
Purchased Goods	200,643	67,660	294,321	(86,434)	(1,452)	(18,405)	(100)	187,930	(36.1%)
Purchased Services	886,106	234,503	931,183	(273,519)	(156)	(703)	-	656,805	(29.5%)
Reallocated Expenses	21,179	1	30,485	-	266	-	-	30,751	0.9%
<b>Total EXPENDITURES</b>	<b>6,141,130</b>	<b>3,151,887</b>	<b>6,996,229</b>	<b>(2,365,490)</b>	<b>134,964</b>	<b>(40,124)</b>	<b>(16,100)</b>	<b>4,709,479</b>	<b>(32.7%)</b>
REVENUE									
Financing Revenue	(631,526)	(379,297)	(364,823)	-	28,925	12,258	-	(323,640)	(11.3%)
Grants	(59,313)	(92,862)	(67,800)	19,800	-	-	-	(48,000)	(29.2%)
Recoveries and Donations	(407,998)	(139,035)	(402,935)	22,115	2,140	(3,500)	-	(382,180)	(5.2%)
User Fees and Service Charges	(5,306,030)	(1,015,270)	(6,073,917)	3,834,244	(182,437)	61,348	5,518	(2,355,244)	(61.2%)
<b>Total REVENUE</b>	<b>(6,404,867)</b>	<b>(1,626,464)</b>	<b>(6,909,475)</b>	<b>3,876,159</b>	<b>(151,372)</b>	<b>70,106</b>	<b>5,518</b>	<b>(3,109,064)</b>	<b>(55.0%)</b>
<b>Total PROGRAMS</b>	<b>(263,737)</b>	<b>1,525,423</b>	<b>86,754</b>	<b>1,510,669</b>	<b>(16,408)</b>	<b>29,982</b>	<b>(10,582)</b>	<b>1,600,415</b>	<b>1,744.8%</b>
OPERATIONS									
EXPENDITURES									
Salaries and Benefits	6,233,420	6,219,542	6,356,365	-	447,562	-	-	6,803,927	7.0%
Administrative	20,268	29,732	43,282	-	22	-	-	43,304	0.1%
Transfers to Own Funds	1,789,841	1,633,498	1,633,498	-	25,287	-	-	1,658,785	1.5%
Purchased Goods	1,925,346	1,638,547	1,808,740	-	(2,973)	-	-	1,805,767	(0.2%)
Purchased Services	7,603,842	6,627,540	7,233,711	8,000	370,595	179,541	-	7,791,847	7.7%
Fleet Expenses	1,189,130	978,717	1,086,137	-	(74,706)	-	-	1,011,431	(6.9%)
Reallocated Expenses	3,691,039	3,561,144	3,557,558	-	84,854	-	-	3,642,412	2.4%
<b>Total EXPENDITURES</b>	<b>22,452,886</b>	<b>20,688,720</b>	<b>21,719,291</b>	<b>8,000</b>	<b>850,641</b>	<b>179,541</b>	<b>-</b>	<b>22,757,473</b>	<b>4.8%</b>
REVENUE									
Financing Revenue	(212,388)	(237,006)	(237,006)	-	(4,744)	-	-	(241,750)	2.0%
Recoveries and Donations	(3,482,078)	(3,382,987)	(3,232,987)	-	(126,187)	-	-	(3,359,174)	3.9%
User Fees and Service Charges	(1,138,850)	(633,546)	(899,546)	-	(175,164)	-	-	(1,074,710)	19.5%
Reallocated Revenue	(4,137,191)	(3,955,343)	(3,955,343)	-	(96,159)	-	-	(4,051,502)	2.4%
<b>Total REVENUE</b>	<b>(8,970,507)</b>	<b>(8,208,882)</b>	<b>(8,324,882)</b>	<b>-</b>	<b>(402,254)</b>	<b>-</b>	<b>-</b>	<b>(8,727,136)</b>	<b>4.8%</b>
<b>Total OPERATIONS</b>	<b>13,482,379</b>	<b>12,479,838</b>	<b>13,394,409</b>	<b>8,000</b>	<b>448,387</b>	<b>179,541</b>	<b>-</b>	<b>14,030,337</b>	<b>4.7%</b>

# Operating Budget Details

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change Presented/P.Y. Approved
TRANSIT									
EXPENDITURES									
Salaries and Benefits	251,657	262,688	262,688	-	6,274	-	-	268,962	2.4%
Administrative	14,329	8,017	13,815	(4,042)	131	-	-	9,904	(28.3%)
Financial	712	300	300	-	-	-	-	300	0.0%
Transfers to Own Funds	1,300,501	1,326,511	1,326,511	-	19,898	30,169	-	1,376,578	3.8%
Purchased Goods	13,906	13,778	13,778	-	-	-	-	13,778	0.0%
Purchased Services	4,163,155	3,737,261	4,438,249	(364,895)	276,879	53,623	-	4,403,856	(0.8%)
Fleet Expenses	1,214,090	1,020,962	1,492,511	(189,175)	(15,958)	(1,478)	-	1,285,900	(13.8%)
Reallocated Expenses	125,475	65,503	65,503	-	1,323	-	-	66,826	2.0%
<b>Total EXPENDITURES</b>	<b>7,083,825</b>	<b>6,435,020</b>	<b>7,613,355</b>	<b>(558,112)</b>	<b>288,547</b>	<b>82,314</b>	<b>-</b>	<b>7,426,104</b>	<b>(2.5%)</b>
REVENUE									
Financing Revenue	(1,103,450)	(1,491,481)	(1,591,481)	(300,000)	614,709	-	-	(1,276,772)	(19.8%)
Grants	-	(387,888)	-	-	-	-	-	-	0.0%
Recoveries and Donations	(376,578)	(127,254)	(434,019)	125,241	253	-	-	(308,525)	(28.9%)
User Fees and Service Charges	(1,334,881)	(542,039)	(1,534,553)	354,568	145,896	-	-	(1,034,089)	(32.6%)
<b>Total REVENUE</b>	<b>(2,814,909)</b>	<b>(2,548,662)</b>	<b>(3,560,053)</b>	<b>179,809</b>	<b>760,858</b>	<b>-</b>	<b>-</b>	<b>(2,619,386)</b>	<b>(26.4%)</b>
<b>Total TRANSIT</b>	<b>4,268,916</b>	<b>3,886,358</b>	<b>4,053,302</b>	<b>(378,303)</b>	<b>1,049,405</b>	<b>82,314</b>	<b>-</b>	<b>4,806,718</b>	<b>18.6%</b>
<b>TOTAL LEVY REQUIREMENTS</b>	<b>24,454,716</b>	<b>25,859,325</b>	<b>26,235,009</b>	<b>1,521,938</b>	<b>1,518,574</b>	<b>280,309</b>	<b>(10,582)</b>	<b>29,545,248</b>	<b>12.6%</b>

# Operating Budget Details

## SERVICE LEVEL CHANGE

Department	Community Services
Division	Programs
Program	Preschool Drop-in

DESCRIPTION OF SERVICE							
This program change eliminates the Preschool Drop-in program which provides care for children 1 - 7 years. The intent of this program was to provide child care options for parents/guardians while participating in town programs or attending recreational events at the Milton Leisure Centre and Sports Centre. Participation numbers have steadily declined over the years that there is no longer the demand to offer the program.							
Staffing Impacts				Financial Impacts			
	2021	2022	2023		2021	2022	2023
Staff Complement Impact (Number of FTE's)				Expenditures			
Full-time				Salaries and Benefits	\$ (16,000)		
Part-time	0.46			Purchased Goods	(100)		
				Revenues			
				User Fees & Service Charges	5,519		
Total Impact	0.46	-	-	Net Cost	\$ (10,582)	\$ -	\$ -



09

Development  
Services

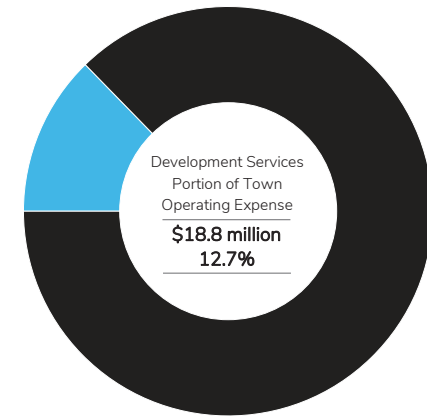
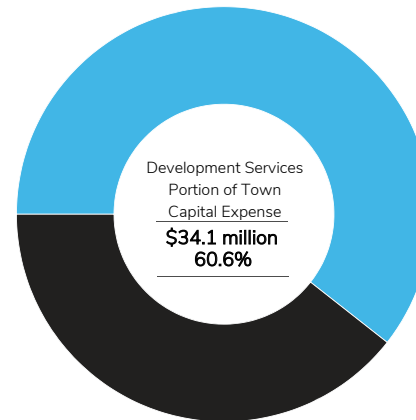


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# Department Overview

## Development Services

The Development Services 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	Building Services	Infrastructure Management	Development Engineering
<ul style="list-style-type: none"> <li>Develops land use planning policy through the Town's Official Plan and implements development through the evaluation of a full range of Planning Act applications</li> <li>Responds to emerging provincial and regional policy directions and maintains population projections and demographic information</li> <li>Implements cultural heritage planning and urban design and addresses sustainability through environmental planning</li> </ul>	<ul style="list-style-type: none"> <li>Implements Provincial statutes including the <i>Ontario Building Code Act</i> and the <i>Ontario Building Code</i></li> <li>Reviews and approves plans and specifications for proposed construction and issue related permits</li> <li>Conducts inspections and responds to customer inquiries</li> <li>Implements and enforces various municipal by-laws</li> </ul>	<ul style="list-style-type: none"> <li>Compiles and analyses traffic data</li> <li>Streetlight and traffic signal timing and maintenance</li> <li>Active transportation programs</li> <li>Design and construction of roadways, bridges and storm infrastructure</li> <li>Environmental assessments</li> <li>Stormwater management</li> <li>Crossing guards</li> </ul>	<ul style="list-style-type: none"> <li>Review and approval of engineering drawings and reports for all new residential developments</li> <li>Inspection of all subdivision and site plan municipal services</li> <li>Establishment and enforcement of engineering design standards</li> </ul>



# Capital Budget Details

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
<b>Development Services</b>								
<b>Urban Roads Redevelopment</b>								
C330108 Bronte Street (Main St to Steeles Ave)	214	12,088,831	2,659,543	9,429,288				
C330141 Victoria Street (Bronte St To James St)	217	830,947	580,947			250,000		
C330142 Elizabeth Street (Victoria St to Main St)	219	1,340,152	290,152			250,000	800,000	
C339000 Asphalt Overlay Program - Construction	221	9,942,474	112,475	989,999		3,340,000	5,500,000	
C339001 Asphalt Overlay Program - Design	223	488,414	439,573	48,841				
<b>Total Urban Roads Redevelopment</b>		<b>24,690,818</b>	<b>4,082,690</b>	<b>10,468,128</b>		<b>3,840,000</b>	<b>6,300,000</b>	
<b>Rural Roads Redevelopment</b>								
C350005 Appleby Line	224	460,205	414,184	46,021				
C350008 Surface Treatment Program	226	938,301	938,301					
C350128 Expanded Asphalt Program - Construction	228	2,101,705	661,707			1,294,820		145,178
C350133 Expanded Asphalt Program - Design	230	259,724	259,724					
<b>Total Rural Roads Redevelopment</b>		<b>3,759,935</b>	<b>2,273,916</b>	<b>46,021</b>		<b>1,294,820</b>		<b>145,178</b>
<b>Active Transportation Growth</b>								
C380108 Boyne Pedestrian Railway Crossing	231	167,550		167,550				
C381004 Boyne Multiuse (Asphalt Trails in Greenlands System Lit)	232	62,827	3,142	56,544	3,141			
<b>Total Active Transportation Growth</b>		<b>230,377</b>	<b>3,142</b>	<b>224,094</b>	<b>3,141</b>			
<b>Bridges/Culverts</b>								
C390112 Bridge/Culvert Rehab Needs - Construction	234	577,830	577,830					
C390127 Sixth Line Nassagaweya Culverts (Structures 113 and 118)	236	1,319,404	1,319,404					
C390128 Bridge/Culvert Rehab Needs - Design	238	203,467	203,467					
C390131 Kelso Road Bridge (Structure 74)	239	150,538	150,538					
<b>Total Bridges/Culverts</b>		<b>2,251,239</b>	<b>2,251,239</b>					
<b>Storm Water Management Rehabilitation</b>								
C430003 Storm Sewer Network Program - Design	241	203,694	203,694					
C430006 Mill Pond Rehabilitation	242	809,390	809,390					
<b>Total Storm Water Management Rehabilitation</b>		<b>1,013,084</b>	<b>1,013,084</b>					
<b>Storm Water Management Growth</b>								
C440105 Stormwater Management - Sherwood	244	108,550		108,550				
C440106 Stormwater Management - Boyne	245	121,963		121,963				
C440107 Stormwater Management - Derry Green (BP2)	246	109,985		109,985				
C440111 Stormwater Management - Agerton /Trafalgar	247	121,963		121,963				
<b>Total Storm Water Management Growth</b>		<b>462,461</b>		<b>462,461</b>				



# Capital Budget Details

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
<b>Traffic</b>								
C400102 Traffic Infrastructure	248	73,773	73,773					
C400110 Traffic Safety Services Review	249	61,828	61,828					
C400112 Pedestrian Crossover (PXO) Program	250	100,279	100,279					
C400113 New Traffic Signals	252	350,032	18,204	163,837				167,991
C400114 Preemption Traffic Control System	254	40,587	4,059	36,528				
C400115 Signal Interconnect Program	256	179,058	17,906	161,152				
C400121 Traffic Signals Replacement (Main St and Ontario St)	258	266,909	266,909					
<b>Total Traffic</b>		<b>1,072,466</b>	<b>542,958</b>	<b>361,517</b>				<b>167,991</b>
<b>Streetlighting</b>								
C410100 Street Lighting	259	64,643	64,643					
C410200 Street Light/Pole/Underground Power Renewal	261	62,296	62,296					
<b>Total Streetlighting</b>		<b>126,939</b>	<b>126,939</b>					
<b>Planning</b>								
C900110 Official Plan Review	262	448,081	128,823	302,455	16,803			
<b>Total Planning</b>		<b>448,081</b>	<b>128,823</b>	<b>302,455</b>	<b>16,803</b>			
<b>Total Development Services</b>		<b>34,055,400</b>	<b>10,422,791</b>	<b>11,864,676</b>	<b>19,944</b>	<b>5,134,820</b>	<b>6,300,000</b>	<b>313,169</b>

# Capital Budget Details

## Bronte Street (Main St to Steeles Ave)

Project ID: C330108

Urban Roads Redevelopment

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<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 having been completed in 2019.</p> <p>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. The project forecast has been updated to add costs associated with parapet walls and wider structure and it also includes 15% contingency due to complexity of the project.</p> <p>This project will result in ongoing operational expenses related to contributions to reserves to support future asset replacement.</p>	<b>Expenditures</b>					
	Town Admin & Contingency	1,646,859	934,369	460,435	252,055	
	Furniture, Fixtures & Equip					
	Professional Fees	1,350,000	1,350,000			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts	9,412,360	9,412,360			
	Landscaping	50,000		20,000	30,000	
	Personnel & Other	497,377	392,102	55,613	49,662	
	<b>Expenditures Total</b>	<b>12,956,596</b>	<b>12,088,831</b>	<b>536,048</b>	<b>331,717</b>	
	<b>Funding</b>					
	Reserves/Reserve Funds	2,850,067	2,659,543	117,546	72,978	
	Development Charges	10,104,779	9,429,288	416,752	258,739	
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations	1,750		1,750		
	<b>Funding Total</b>	<b>12,956,596</b>	<b>12,088,831</b>	<b>536,048</b>	<b>331,717</b>	
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	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes	2023 Growth / Volume Changes	2023 Service Level Changes
<b>Expected Expenditures</b>							
Transfers to Own Funds	228,960	76,320		76,320		76,320	
<b>Total Expected Expenditures</b>	228,960	76,320		76,320		76,320	
<b>Total Operating Impact</b>	228,960	76,320		76,320		76,320	

# Capital Budget Details



# Capital Budget Details

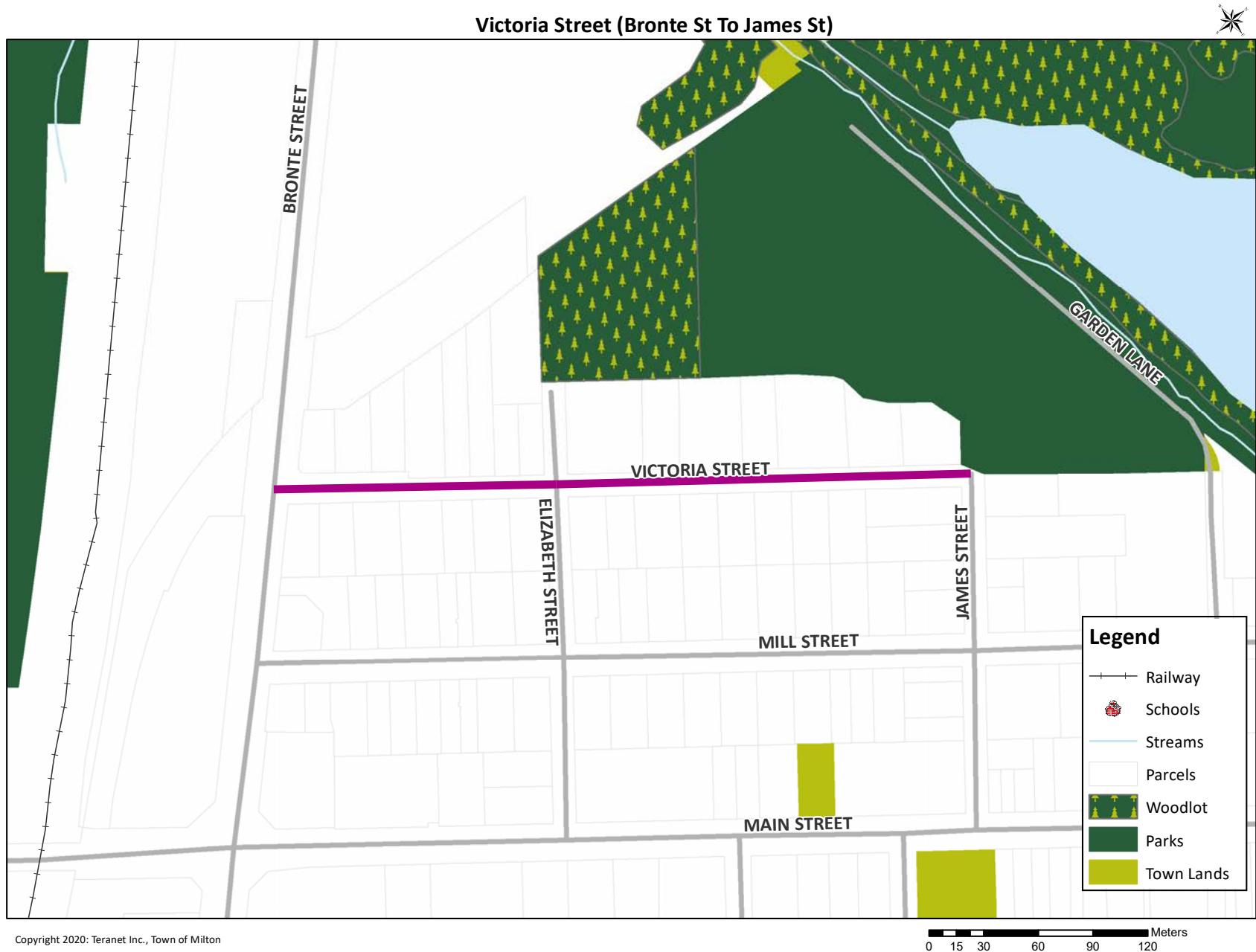
## Victoria Street (Bronte St To James St)

Project ID: C330141

Urban Roads Redevelopment

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This project is for the rehabilitation 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 started late spring 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 and a high level estimate provided by the consultant in June 2020.</p>	<b>Expenditures</b>					
	Town Admin & Contingency	108,188	108,188			
	Furniture, Fixtures & Equip					
	Professional Fees	44,965	44,965			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts	618,592	618,592			
	Landscaping					
	Personnel & Other	59,202	59,202			
	<b>Expenditures Total</b>	<b>830,947</b>	<b>830,947</b>			
	<b>Funding</b>					
	Reserves/Reserve Funds	580,947	580,947			
	Development Charges					
	Capital Provision					
	Grants/Subsidies	250,000	250,000			
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>830,947</b>	<b>830,947</b>			
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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	2021	2022	2023	2024-2026	2027-2030
<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.</p> <p>The reconstruction will consist of the installation of new storm sewers from Victoria Street to the North End, storm sewers rehabilitation from Victoria Street to Main Street, removal and replacement of sidewalk and curb &amp; gutter, as well as installation of subdrains and an asphalt surface.</p> <p>The design is underway with anticipated completion early 2021 and construction tender is expected in the first quarter of 2021.</p> <p>The budget cost estimate is based on a project of similar size and scope and a high level estimate provided by the design consultant in June 2020. The project forecast has been adjusted from the prior year to allow for additional public engagement during construction and also includes a 15% contingency due to complexity of the project.</p>	<b>Expenditures</b>					
	Town Admin & Contingency	173,026	173,026			
	Furniture, Fixtures & Equip					
	Professional Fees	50,779	50,779			
	Land & Buildings					
	Utilities	15,000	15,000			
	Facility Contracts					
	Road Contracts	1,025,313	1,025,313			
	Landscaping					
	Personnel & Other	76,034	76,034			
	<b>Expenditures Total</b>	<b>1,340,152</b>	<b>1,340,152</b>			
	<b>Funding</b>					
	Reserves/Reserve Funds	290,152	290,152			
	Development Charges					
	Capital Provision					
	Grants/Subsidies	250,000	250,000			
	Debentures	800,000	800,000			
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>1,340,152</b>	<b>1,340,152</b>			
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

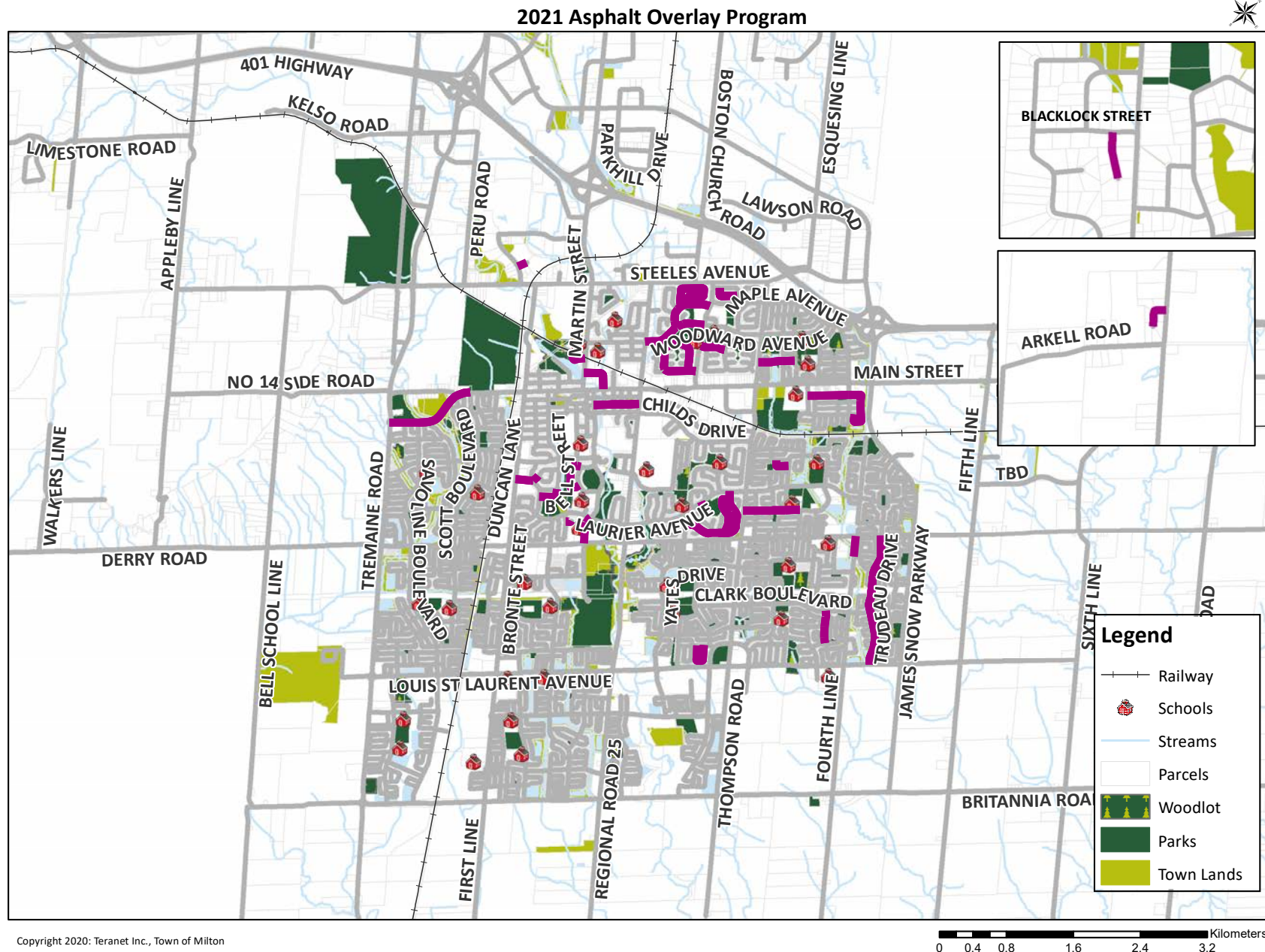
## Asphalt Overlay Program - Construction

Project ID: C339000

Urban Roads Redevelopment

Description	Budget						
<p>This annual program is required to rehabilitate the asphalt surface on roads before they deteriorate to the point where major reconstruction is required. The identification of roads is dictated by the 2018 State of the Infrastructure and Management Strategy for Roads Study. The proposed road segments are identified on the following map. Final determination of the program is subject to change based on the results of a feasibility study and geotechnical investigation, as well as coordination with utility agencies and the Region.</p> <p>The budget estimate for the AOL program is based on the 2018 State of the Infrastructure and Management Strategy for Roads study, adjusted to reflect the anticipated scope of work, and high level estimates provided by the consultant.</p>	Total	2021	2022	2023	2024-2026	2027-2030	
	Expenditures						
	Town Admin & Contingency	9,623,072	884,271	1,148,922	975,881	2,680,857	3,933,141
	Furniture, Fixtures & Equip						
	Professional Fees	2,794,622	331,524	308,593	361,034	846,110	947,361
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts	93,000,638	8,404,592	11,144,085	9,361,232	25,852,833	38,237,896
	Landscaping						
	Personnel & Other	3,520,475	322,087	414,098	356,994	989,544	1,437,752
	Expenditures Total	108,938,807	9,942,474	13,015,698	11,055,141	30,369,344	44,556,150
	Funding						
	Reserves/Reserve Funds	64,654,515	112,475	8,319,128	7,354,627	19,321,488	29,546,797
	Development Charges	10,889,634	989,999	1,301,570	1,105,514	3,036,935	4,455,616
	Capital Provision						
	Grants/Subsidies	27,894,658	3,340,000	3,395,000	2,595,000	8,010,921	10,553,737
	Debentures	5,500,000	5,500,000				
	Recoveries/Donations						
Other Funding							
Funding Total	108,938,807	9,942,474	13,015,698	11,055,141	30,369,344	44,556,150	
Priority							
Category	Score	Rationale					
Health and Safety Issues	0						
Cost Savings/Payback	5	Extending the useful life of the roadway delays costly reconstruction.					
State of Good Repair	5	Provides for extension of life expectancy.					
Growth Related Need	0						
Service Enhancement	0						
Tied to Another Jurisdiction	0						

# Capital Budget Details



# Capital Budget Details

## Asphalt Overlay Program - Design

Project ID: C339001

Urban Roads Redevelopment

Description	Budget						
	Total	2021	2022	2023	2024-2026	2027-2030	
<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 2022 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 (ref council report ENG-018-19), and the design estimates are adjusted based on the recent design cost for the 2021 asphalt overlay design.</p>	<b>Expenditures</b>						
	Town Admin & Contingency	355,027	38,870	46,840	30,616	111,474	127,227
	Furniture, Fixtures & Equip						
	Professional Fees	3,458,189	388,703	454,758	297,244	1,082,272	1,235,212
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts						
	Landscaping						
	Personnel & Other	410,566	60,841	48,314	34,071	123,637	143,703
<b>Expenditures Total</b>	<b>4,223,782</b>	<b>488,414</b>	<b>549,912</b>	<b>361,931</b>	<b>1,317,383</b>	<b>1,506,142</b>	
<b>Funding</b>							
Reserves/Reserve Funds	3,801,404	439,573	494,921	325,738	1,185,644	1,355,528	
Development Charges	422,378	48,841	54,991	36,193	131,739	150,614	
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Other Funding							
<b>Funding Total</b>	<b>4,223,782</b>	<b>488,414</b>	<b>549,912</b>	<b>361,931</b>	<b>1,317,383</b>	<b>1,506,142</b>	
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

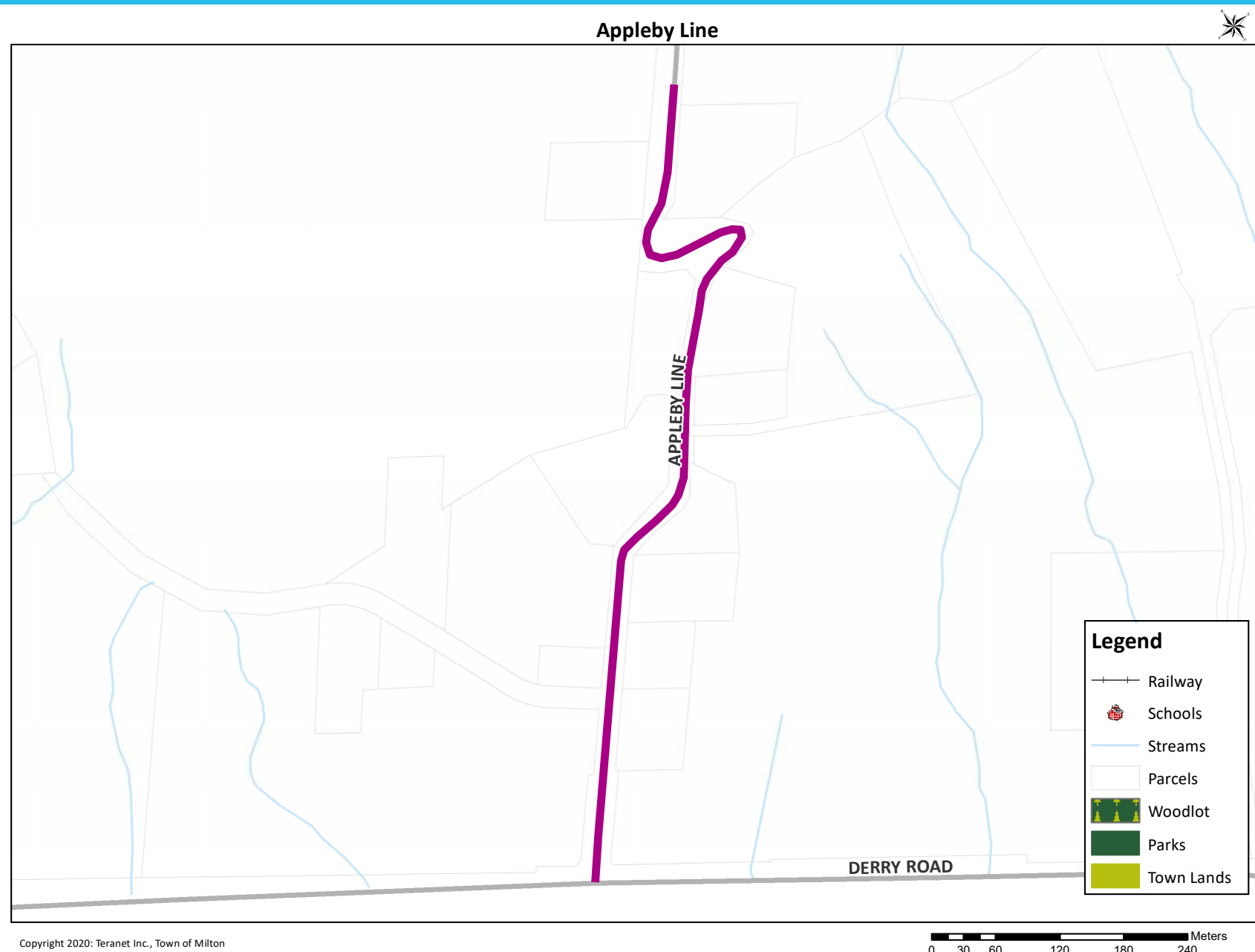
## Appleby Line

Rural Roads Redevelopment

Project ID: C350005

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>The 2021 and 2023 projects are for phase 3 completion of medium priority work that include remaining road geometric improvements beyond phase 2. While phase 2 work focused on the critical hairpin turn a few hundred meters south of Rattlesnake Point, phase 3 will include adjusting lane widths as much as possible and making improvements to the overall drainage system for the road. Details of these improvements will be determined during the detailed design scheduled to take place in 2021.</p> <p>Design is scheduled for 2021 with construction in 2023. The construction timeline is dependent on approvals from Conservation Halton and the Niagara Escarpment Commission, as well as other agency review and input including the Ministry of Natural Resources and Forestry.</p> <p>The budget of this project is based on available information to date. It also includes a 20% contingency due to the extensive external agency involvement and public interest, which may result in additional surveys and R plans, as well as additional restoration work.</p>	<b>Expenditures</b>					
	Town Admin & Contingency	613,080	83,940		529,140	
	Furniture, Fixtures & Equip					
	Professional Fees	464,967	284,756		180,211	
	Land & Buildings					
	Utilities	71,047	38,105		32,942	
	Facility Contracts					
	Road Contracts	2,416,177			2,416,177	
	Landscaping					
	Personnel & Other	189,358	53,404		135,954	
	<b>Expenditures Total</b>	<b>3,754,629</b>	<b>460,205</b>		<b>3,294,424</b>	
	<b>Funding</b>					
	Reserves/Reserve Funds	3,379,166	414,184		2,964,982	
	Development Charges	375,463	46,021		329,442	
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>3,754,629</b>	<b>460,205</b>		<b>3,294,424</b>	
Priority						
Category	Score	Rationale				
Health and Safety Issues	3	Deficient structural adequacy, drainage and width to be addressed as feasible, given the site's physical and environmental constraints.				
Cost Savings/Payback	0					
State of Good Repair	5	Identified as a high need in the 2014 State of the Infrastructure-Roads Study.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details



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# Capital Budget Details

## Surface Treatment Program

Rural Roads Redevelopment

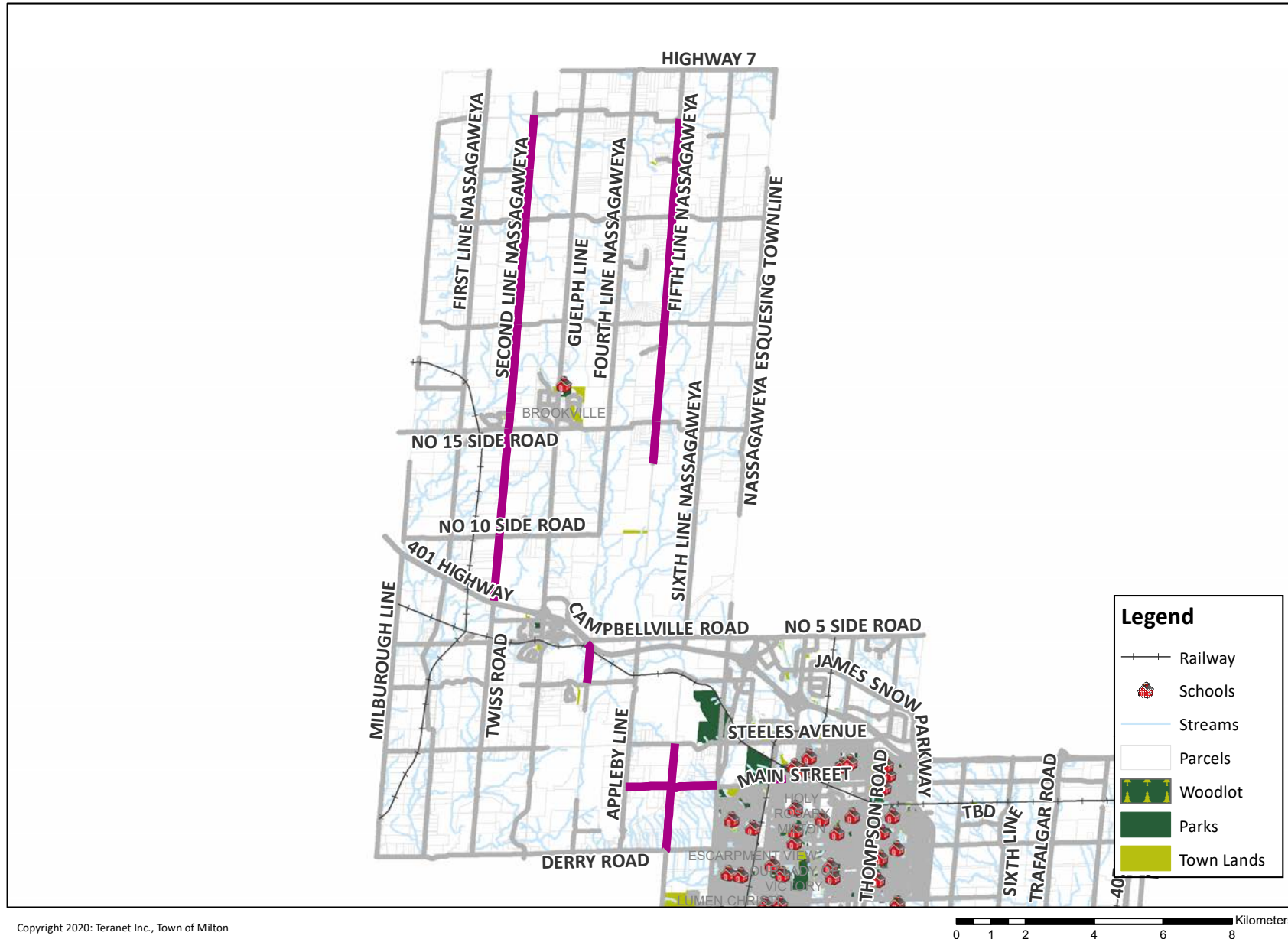
Project ID: C350008

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This project involves the surface treatment of rural roads for 2021 which is anticipated to include the following roads:</p> <ul style="list-style-type: none"> <li>- Second Line (401 KOA to 10 Side Road)</li> <li>- Second Line (10 Side Road to 15 Side Road)</li> <li>- Second Line (15 Side Road to 20 Side Road)</li> <li>- Second Line (20 Side Road to 25 Side Road)</li> <li>- Second Line(25 Side Road to 30 Side Road)</li> <li>- Fifth Line (15 Side Road)</li> <li>- Fifth Line (15 Side Road to 20 Side Road)</li> <li>- Fifth Line (20 Side Road to 25 Side Road)</li> <li>- Fifth Line (25 Side Road to 30 Side Road)</li> <li>- Fifth Line (Guelph Line to Fourth Line)</li> <li>- Fourteen Side Road (Appleby Line to Tremaine Road)</li> <li>- Bell School Line ( Derry Road to Steeles Avenue)</li> <li>- Canyon Road ( Limestone Road)</li> </ul> <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>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts	7,605,360	845,040	845,040	845,040	2,535,120 2,535,120
	Landscaping					
	Personnel & Other	1,474,389	93,261	172,641	172,641	517,923 517,923
	<b>Expenditures Total</b>	<b>9,079,749</b>	<b>938,301</b>	<b>1,017,681</b>	<b>1,017,681</b>	<b>3,053,043 3,053,043</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	9,079,749	938,301	1,017,681	1,017,681	3,053,043 3,053,043
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>9,079,749</b>	<b>938,301</b>	<b>1,017,681</b>	<b>1,017,681</b>	<b>3,053,043 3,053,043</b>
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

2021 Surface Treatment Program



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# Capital Budget Details

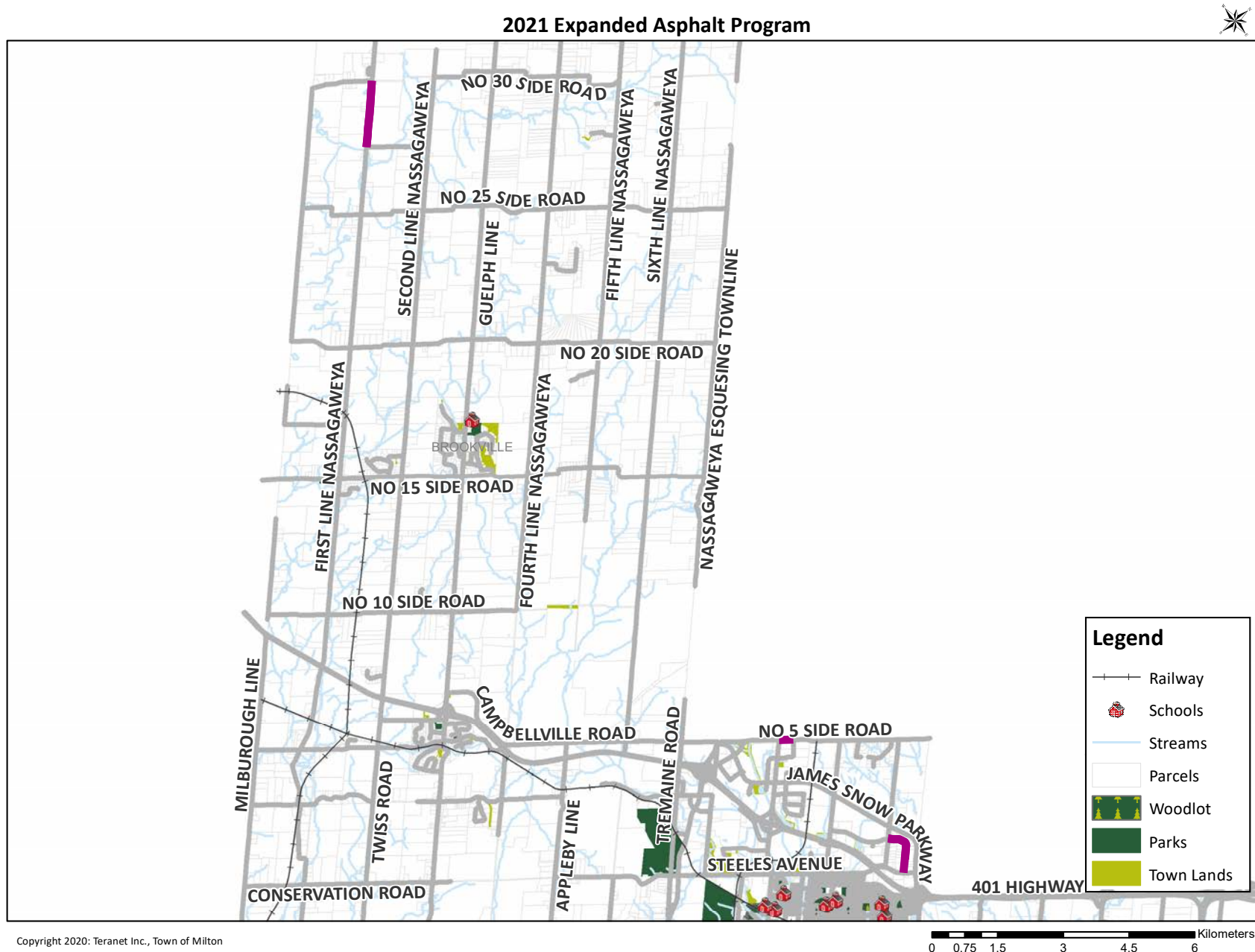
## Expanded Asphalt Program - Construction

Project ID: C350128

Rural Roads Redevelopment

Description	Budget						
<p>This project is for road rehabilitation of the 2021 expanded asphalt program. This is an annual program that addresses rehabilitation needs located within the rural area and sometimes within the industrial area.</p> <p>Design for the 2021 program is currently underway with construction proposed to be tendered in the first quarter of 2021. Roads currently identified for rehabilitation include:</p> <ul style="list-style-type: none"><li>- First Line Nassagaweya from No 28 Side Road to Arkell Road</li><li>- Lawson Road from Esquesing Line to 310M north of Regional Road 8- Steeles Avenue.</li><li>- No 5 Side Road from Regional Road 25 to Peddie Road</li></ul> <p>It should be noted that No.5 Side Road is a boundary road with Halton Hills, and construction timing of No.5 Side Road will depend on timing of Halton Hills budget approval for this work. If needed, this road segment may be pushed out to ensure 50% cost recovery from Halton Hills.</p> <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 2021 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 (see Council report ENG-018-19), recent tender prices, and considers the scope of work generally included in this program.</p>	Total	2021	2022	2023	2024-2026	2027-2030	
	<b>Expenditures</b>						
	Town Admin & Contingency	1,237,265	186,728	150,282	101,632	292,054	506,569
	Furniture, Fixtures & Equip	861,454	90,628	109,729	73,275	219,593	368,229
	Professional Fees						
	Land & Buildings						
	Utilities	11,277,884	1,749,540	1,365,982	915,934	2,657,407	4,589,021
	Facility Contracts						
	Road Contracts						
	Landscaping	552,327	74,809	65,663	44,046	133,271	234,538
Personnel & Other							
<b>Expenditures Total</b>	<b>13,928,930</b>	<b>2,101,705</b>	<b>1,691,656</b>	<b>1,134,887</b>	<b>3,302,325</b>	<b>5,698,357</b>	
<b>Funding</b>							
Reserves/Reserve Funds	4,309,928	661,707	1,147,198		862,326	1,638,697	
Development Charges	9,473,824	1,294,820	544,458	1,134,887	2,439,999	4,059,660	
Capital Provision							
Grants/Subsidies							
Debentures	145,178	145,178					
Recoveries/Donations							
Other Funding							
<b>Funding Total</b>	<b>13,928,930</b>	<b>2,101,705</b>	<b>1,691,656</b>	<b>1,134,887</b>	<b>3,302,325</b>	<b>5,698,357</b>	
<b>Priority</b>							
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						
<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. This program is an important component in maintaining the Town's road system.</p> <p>The design is scheduled to be completed in Fall of 2021. The identification of the roads is dictated by the 2018 State of Infrastructure and Management Strategy of Roads Study. 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>	Total	2021	2022	2023	2024-2026	2027-2030	
	<b>Expenditures</b>						
	Town Admin & Contingency	377,837	37,017	34,846	31,527	113,507	160,940
	Furniture, Fixtures & Equip	2,125,671	204,897	183,187	150,000	639,270	948,317
	Professional Fees						
	Land & Buildings						
	Utilities						
	Facility Contracts						
	Road Contracts	235,020	17,810	15,975	11,626	75,991	113,618
	Landscaping						
	Personnel & Other						
	<b>Expenditures Total</b>	<b>2,738,528</b>	<b>259,724</b>	<b>234,008</b>	<b>193,153</b>	<b>828,768</b>	<b>1,222,875</b>
	<b>Funding</b>						
	Reserves/Reserve Funds	2,738,528	259,724	234,008	193,153	828,768	1,222,875
	Development Charges						
	Capital Provision						
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Other Funding	2,738,528	259,724	234,008	193,153	828,768	1,222,875	
<b>Funding Total</b>							
<b>Priority</b>							
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

## Boyne Pedestrian Railway Crossing

Project ID: C380108

Active Transportation Growth

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>The need for the Boyne Active Transportation Link was identified during Boyne Secondary and Tertiary Plan work and is currently in the final phases of the Environmental Assessment (EA).</p> <p>Detailed design is anticipated to commence in 2021 following the completion of the EA which will determine the preferred option for the structure and abutments.</p> <p>The estimates for detailed design and contract administration are based on consultant estimates which will be further refined at the completion of the EA and detailed design, respectively. The forecast has also been updated to add costs associated with external permit fees (currently anticipating permits to be required from Canadian National Railway and Conservation Halton).</p>	<b>Expenditures</b>					
	Town Admin & Contingency	494,369	38,800	455,569		
	Furniture, Fixtures & Equip					
	Professional Fees	287,060	108,870	178,190		
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	4,377,500		4,377,500		
	Personnel & Other	190,818	19,880	170,938		
	<b>Expenditures Total</b>	<b>5,349,747</b>	<b>167,550</b>	<b>5,182,197</b>		
	<b>Funding</b>					
	Reserves/Reserve Funds					
	Development Charges	5,349,747	167,550	5,182,197		
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>5,349,747</b>	<b>167,550</b>	<b>5,182,197</b>		
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	5	Identified in the Boyne Secondary Plan as an active transportation connection.				
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Boyne Multiuse (Asphalt Trails in Greenlands System Lit)

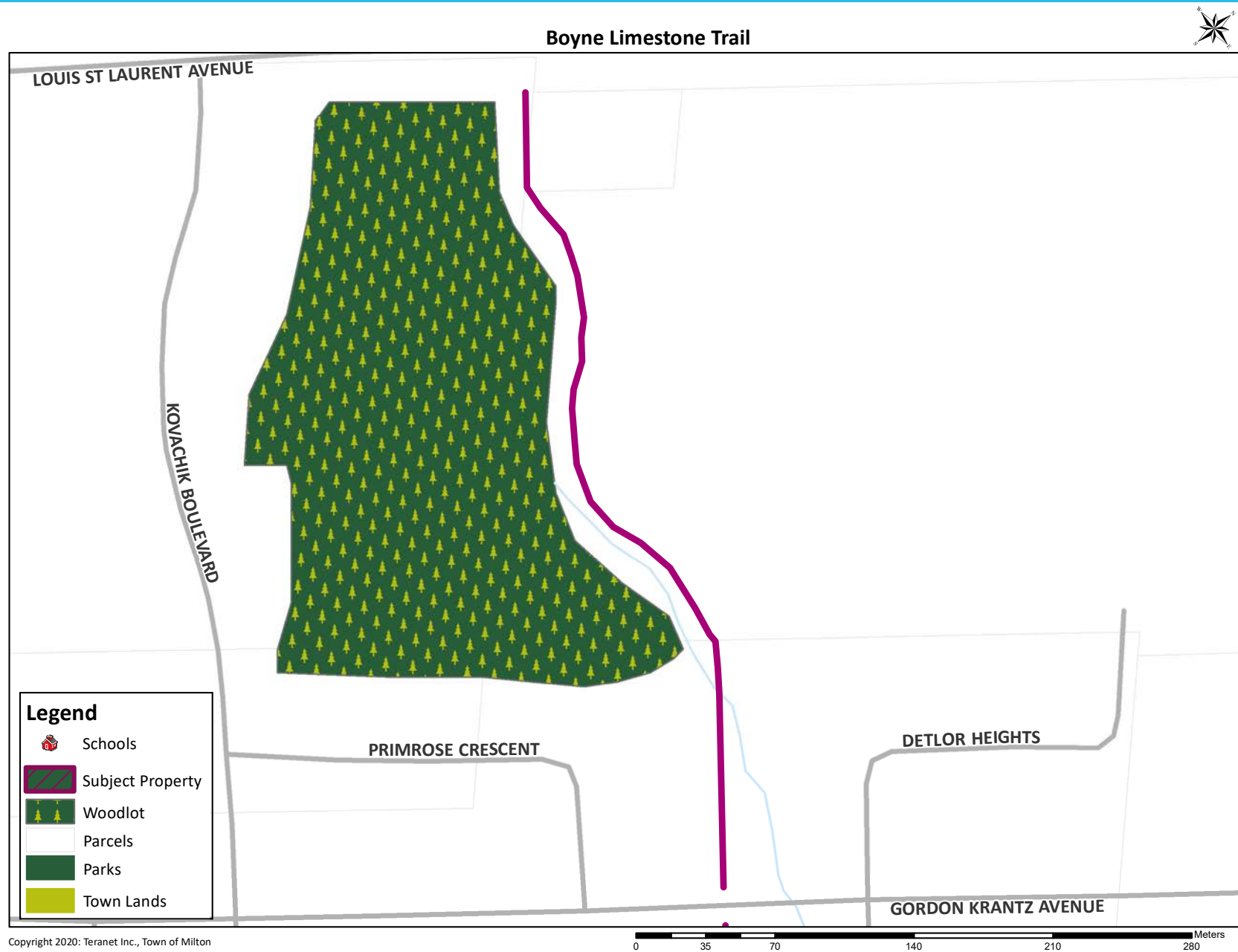
Project ID: C381004

Active Transportation Growth

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This capital project is for Boyne East - 16 Mile Creek Asphalt (Lit) 3m Wide Trail. Trail work to be implemented by Boyne Developers and reimbursed by the Town. There is approximately 1977 linear meters of trail.</p> <p>The trail 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 study updated for inflation, as well as similar costs from similar projects and assets.</p>	<b>Expenditures</b>					
	Town Admin & Contingency	151,527		50,509		101,018
	Furniture, Fixtures & Equip					
	Professional Fees	174,276	58,092		58,092	58,092
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	1,541,346		513,782		1,027,564
	Personnel & Other	145,767	4,735	43,854	4,735	92,443
	<b>Expenditures Total</b>	<b>2,012,916</b>	<b>62,827</b>	<b>608,145</b>	<b>62,827</b>	<b>1,279,117</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	100,650	3,142	30,408	3,142	63,958
	Development Charges	1,811,622	56,544	547,330	56,544	1,151,204
	Capital Provision	100,644	3,141	30,407	3,141	63,955
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>2,012,916</b>	<b>62,827</b>	<b>608,145</b>	<b>62,827</b>	<b>1,279,117</b>
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

## Bridge/Culvert Rehab Needs - Construction

Project ID: C390112

### Bridges/Culverts

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>Based on the 2019 Municipal Infrastructure Inventory and Inspection/Bridge Needs Study, this program is to fund construction work to address the rehabilitation needs for the Town's bridges and culverts. The 2021 construction program includes the rehabilitation of:</p> <ul style="list-style-type: none"> <li>- Structure 42 on Martin Street, 100m north to Main Street</li> <li>- Structure 43 on Main Street, 400m east of Commercial Street</li> </ul> <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 some structures from the 2021 program.</p> <p>The budget is based on estimates provided through the study and reflects a 15% contingency due to uncertainties inherent in bridge rehabilitation projects that become apparent once work has started, as well as the involvement of external review and approval agencies (Conservation Halton, Fisheries and Oceans Canada, Ministry of Natural Resources and Forestry, Ministry of the Environment, Conservation and Parks).</p> <p>To better balance the needs and workplan, the rehabilitation program will now run every two years, as opposed to annually.</p>	<b>Expenditures</b>					
	Town Admin & Contingency	311,109	76,000		76,000	83,109
	Furniture, Fixtures & Equip					
	Professional Fees	408,300	80,000		80,000	168,300
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts	1,710,000	385,000		385,000	555,000
	Landscaping					
	Personnel & Other	184,122	36,830		36,830	73,632
	<b>Expenditures Total</b>	<b>2,613,531</b>	<b>577,830</b>		<b>577,830</b>	<b>880,041</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	2,613,531	577,830		577,830	880,041
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	<b>Funding Total</b>	<b>2,613,531</b>	<b>577,830</b>		<b>577,830</b>	<b>880,041</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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 2019 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



# Capital Budget Details

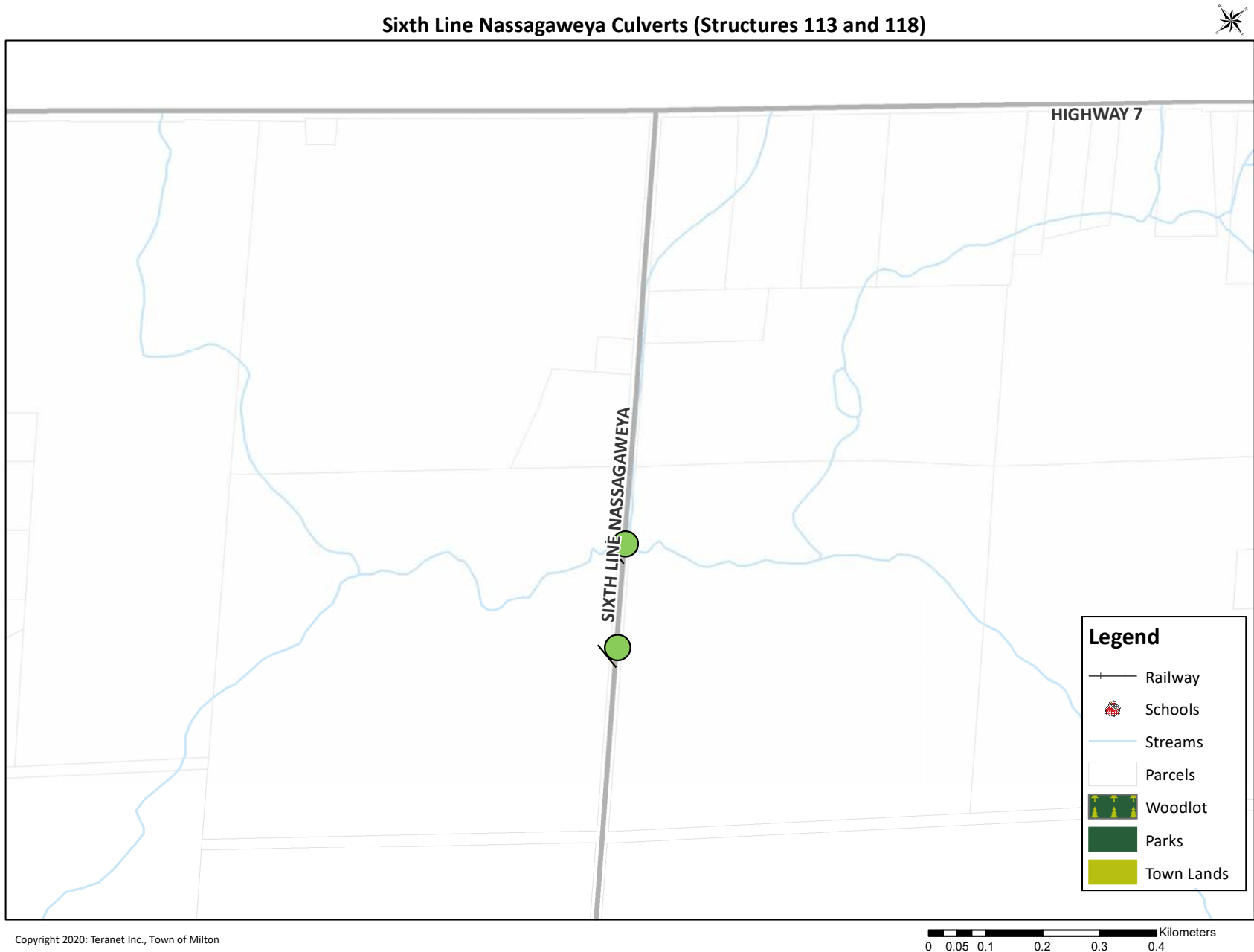
## Sixth Line Nassagaweya Culverts (Structures 113 and 118)

Project ID: C390127

Bridges/Culverts

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>Culverts 113 and 118 on Sixth Line Nassagaweya are identified for replacement and/or major rehabilitation as per the results of the 2019 Bridge Needs Study. This work is expected to include in-water work and the upgrading of the existing culverts to concrete structures, pending review of design and consultation with the Grand River Conservation Authority. It is expected that major permits from the Conservation Authority will be required to address this work.</p> <p>Design work and permitting process will be completed in 2021, ensuring all required approvals will be in place prior to tender. Construction anticipated in 2021 may shift as a result of environmental agency review and requirements.</p> <p>The budget is based on estimates provided through the study and includes a 15% contingency due to the complex nature of the work and the involvement of external agency review and approval.</p>	<b>Expenditures</b>					
	Town Admin & Contingency	253,725	253,725			
	Furniture, Fixtures & Equip					
	Professional Fees	97,250	97,250			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts	910,000	910,000			
	Landscaping					
	Personnel & Other	58,429	58,429			
	<b>Expenditures Total</b>	<b>1,319,404</b>	<b>1,319,404</b>			
	<b>Funding</b>					
	Reserves/Reserve Funds	1,319,404	1,319,404			
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>1,319,404</b>	<b>1,319,404</b>			
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
Health and Safety Issues	4	The water level is routinely very high, the roadway is narrow, and upgrades are necessary to ensure a continued safe roadway.				
Cost Savings/Payback	0					
State of Good Repair	3	The structures were identified in the 2019 Bridge Needs Study as requiring replacement.				
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	2021	2022	2023	2024-2026	2027-2030
<p>This project is for the design work to address the rehabilitation needs for the Town's bridges and culverts. The 2021 design rehabilitation program is for the following structures, identified as "1 to 5" year rehabilitation needs in the 2019 Municipal Infrastructure Inventory and Inspection/Bridge Needs Study:</p> <ul style="list-style-type: none"> <li>- Structure 10 on Canyon Road, 100m North of Limestone Road</li> <li>- Structure 108 on Chisholm Drive, 1.0km west of Martin Street</li> <li>- Structure 110 on Second Line Nassagaweya, 1.3 km south of 20 Side Road</li> <li>- Structure 203 on 15 Side Road, 500m east of 5th Line Nassagaweya.</li> </ul> <p>As detailed design progresses, the scope of the 2021 program may change based on the level of environmental permitting required and updated pre-tender construction estimates, as they become available. This may result in the addition or deletion of certain structures from the 2021 program and this may also impact construction timing.</p> <p>The budget is based on estimates provided through the study and reflects a 15% contingency due to uncertainties inherent in bridge rehabilitation projects that become apparent once work has started, and the involvement of external review and approval agencies (Conservation Halton, Fisheries and Oceans Canada, Ministry of Natural Resources and Forestry, Ministry of the Environment, Conservation and Parks). To better balance the needs and workplan, the program will run every two years, as opposed to annually.</p>	<b>Expenditures</b>					
	Town Admin & Contingency	286,223	57,541		57,541	113,600
	Furniture, Fixtures & Equip					
	Professional Fees	592,000	120,000		120,000	232,000
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	154,066	25,926		25,926	76,288
	<b>Expenditures Total</b>	<b>1,032,289</b>	<b>203,467</b>		<b>203,467</b>	<b>421,888</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	1,032,289	203,467		203,467	421,888
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>1,032,289</b>	<b>203,467</b>		<b>203,467</b>	<b>421,888</b>
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 2019 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

## Kelso Road Bridge (Structure 74)

Project ID: C390131

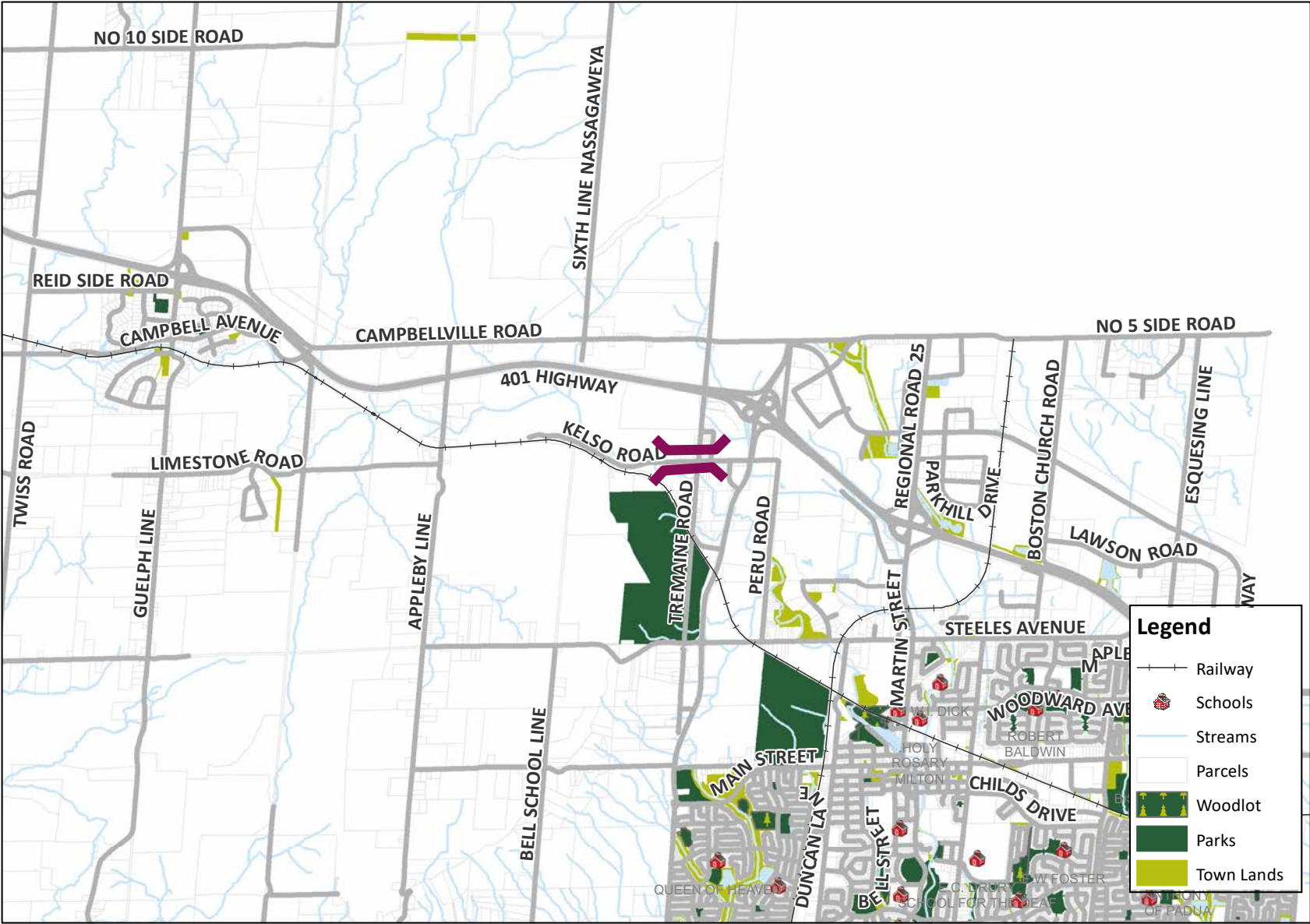
Bridges/Culverts

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This project is for the replacement of Kelso Bridge (Structure 74), identified in the 2019 Bridge Needs Study as needing replacement (1-5 year need). As part of the preliminary design stage of the 2020 Bridge Rehabilitation program, a bridge condition survey was completed for this structure and the results of this survey recommended the bridge replacement.</p> <p>Design will commence in 2021 with construction scheduled in 2023. 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 2023. Construction will be contingent on permit(s) from Conservation Halton and possibly the Ministry of Natural Resources and Forestry (MNRF).</p> <p>The budget estimate is based on information available to date, and the 2019 Bridge Needs Study estimate for construction costs.</p>	<b>Expenditures</b>					
	Town Admin & Contingency	191,573	31,153		160,420	
	Furniture, Fixtures & Equip					
	Professional Fees	205,000	100,000		105,000	
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts	721,000			721,000	
	Landscaping					
	Personnel & Other	69,578	19,385		50,193	
	<b>Expenditures Total</b>	<b>1,187,151</b>	<b>150,538</b>		<b>1,036,613</b>	
	<b>Funding</b>					
	Reserves/Reserve Funds	1,187,151	150,538		1,036,613	
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>1,187,151</b>	<b>150,538</b>		<b>1,036,613</b>	
Priority						
Category	Score	Rationale				
Health and Safety Issues	4	Structure replacement identified as required in 2019 Bridge Needs Study and bridge condition survey conducted in 2019				
Cost Savings/Payback	0					
State of Good Repair	4	Structure replacement identified as required in 2019 Bridge Needs Study and bridge condition survey conducted in 2019				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					



# Capital Budget Details

Kelso Road Bridge (Structure 74)



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0 0.35 0.7 1.4 2.1 2.8 Kilometers



# Capital Budget Details

## Storm Sewer Network Program - Design

Project ID: C430003

Storm Water Management Rehabilitation

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>In early 2020, the Storm Sewer Network Study (Phase 1 of the Milton Drainage Master Plan) was completed, along with an addendum, which identifies the capital needs for the storm sewer system in the original urban area of Town.</p> <p>The 2021 project identifies design work required to address anticipated rehabilitation work forecasted for 2022. The budget also includes CCTV work (video inspection) of approximately 2750 metres of storm sewer in the original urban area to confirm the findings of the first phase of the Storm Sewer Network Study and its addendum and to further inform the forecast from 2022 to 2026.</p> <p>The forecast is intended to address average annual design requirements to address the needs identified in the Phase 1 addendum, including repair and replacement work.</p>	<b>Expenditures</b>					
	Town Admin & Contingency	105,536	20,639	11,189	11,189	31,700
	Furniture, Fixtures & Equip					
	Professional Fees	768,448	99,477	91,893	91,893	236,988
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts	54,645	54,645			
	Landscaping					
	Personnel & Other	227,677	28,933	22,662	22,662	86,340
	<b>Expenditures Total</b>	<b>1,156,306</b>	<b>203,694</b>	<b>125,744</b>	<b>125,744</b>	<b>355,028</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	1,156,306	203,694	125,744	125,744	355,028
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	<b>Funding Total</b>	<b>1,156,306</b>	<b>203,694</b>	<b>125,744</b>	<b>125,744</b>	<b>355,028</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
Health and Safety Issues	5	Any repairs/replacements identified will help to ensure public safety, as flooding potential will be mitigated				
Cost Savings/Payback	0					
State of Good Repair	5	Sewers identified in the Storm Sewer Network Study for repair/replacement/rehabilitation				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

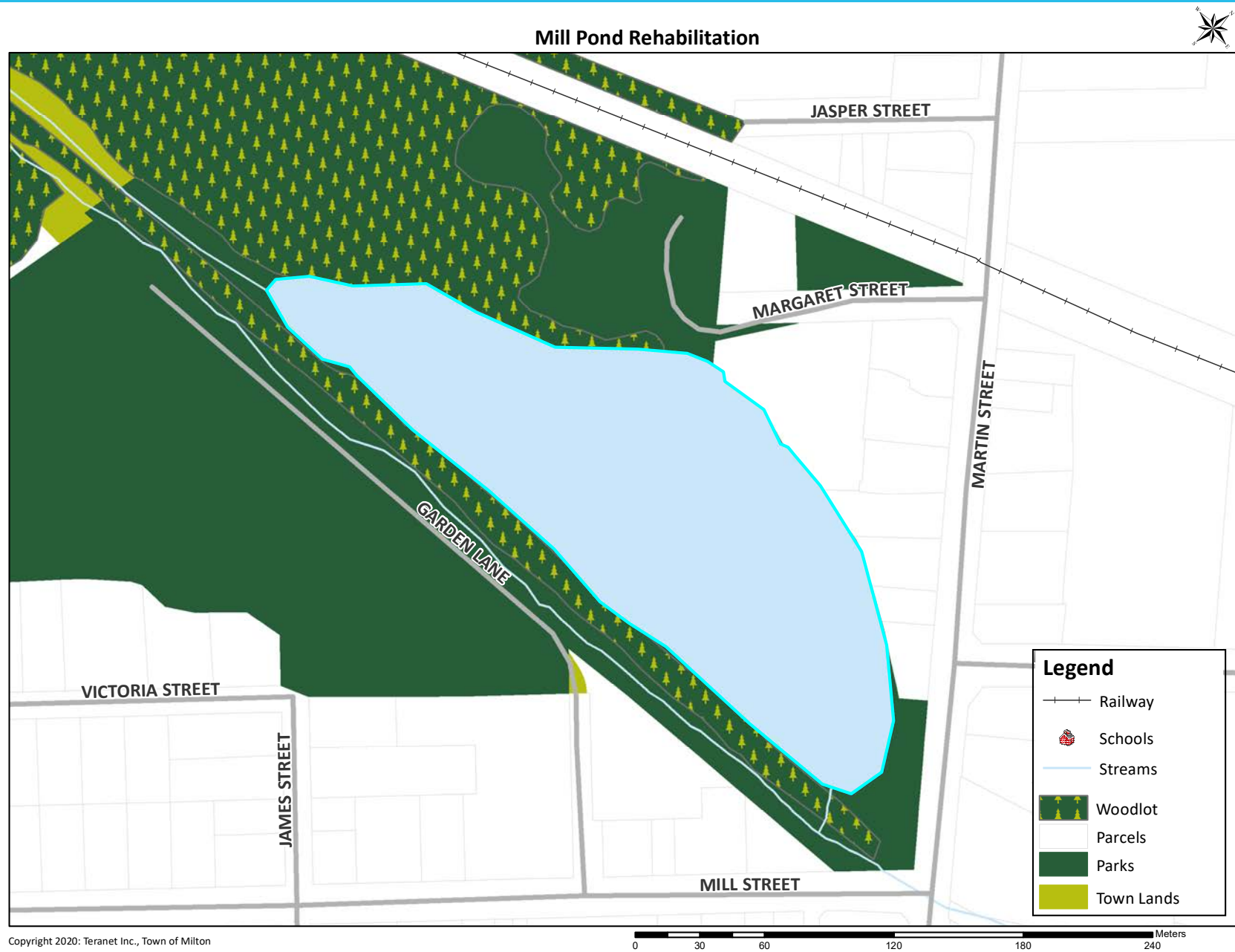
## Mill Pond Rehabilitation

Storm Water Management Rehabilitation

Project ID: C430006

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This is a new project in the 2021 Capital Forecast, that is a result of the recommendations of the Stormwater Management Facilities Condition Assessment Study completed in 2020. Although Mill Pond is a recreational pond, it was included in the 2020 study in order to have its condition assessed and to determine if rehabilitation work and/or dredging of the pond is required.</p> <p>The 2021 project includes addressing the immediate deficiencies identified for Mill Pond, valued at approximately \$360,000 based on costing identified in the study, adjusted for inflation and associated contract administration fees. This work is intended to address the following deficiencies identified: bank and creek erosion, trail washout, structural repairs to pond components and armour stone retaining walls, removal of dead trees from pond, creek and pathway etc.</p> <p>This 2021 project is also for the design and associated permits (potentially Conservation Halton, Fisheries and Oceans Canada, Ministry of Natural Resources and Forestry, Ministry of the Environment, Conservation and Parks) required to facilitate the ultimate clean out, scheduled for 2023. Two years are allocated for the design process in order to ensure any required permits are able to be obtained prior to construction. Construction timing will ultimately be depending on timing of permit approval.</p> <p>Costs included in the forecast have been derived from the study noted above.</p>	<b>Expenditures</b>					
	Town Admin & Contingency	484,755	92,231		392,524	
	Furniture, Fixtures & Equip					
	Professional Fees	883,376	626,585		256,791	
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping	3,668,448			3,668,448	
	Personnel & Other	271,607	90,574		181,033	
	<b>Expenditures Total</b>	<b>5,308,186</b>	<b>809,390</b>		<b>4,498,796</b>	
	<b>Funding</b>					
	Reserves/Reserve Funds	5,308,186	809,390		4,498,796	
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	<b>Funding Total</b>	<b>5,308,186</b>	<b>809,390</b>		<b>4,498,796</b>	
Priority						
Category	Score	Rationale				
Health and Safety Issues	0	Identified in the 2020 condition assessment study as requiring clean out.				
Cost Savings/Payback	0					
State of Good Repair	4					
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	2021	2022	2023	2024-2026	2027-2030
<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>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees	206,532	103,266	103,266		
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	10,568	5,284	5,284		
	<b>Expenditures Total</b>	<b>217,100</b>	<b>108,550</b>	<b>108,550</b>		
	<b>Funding</b>					
	Reserves/Reserve Funds					
	Development Charges	217,100	108,550	108,550		
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>217,100</b>	<b>108,550</b>	<b>108,550</b>		
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	2021	2022	2023	2024-2026	2027-2030
<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.</p> <p>This growth related need was identified in the 2015 Development Charge Background Study and the 2021 cost estimate has been updated to reflect the current 3 year contract, as awarded through report CORS-060-18.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees	581,445	116,289	116,289	116,289	232,578
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	28,370	5,674	5,674	5,674	11,348
	<b>Expenditures Total</b>	<b>609,815</b>	<b>121,963</b>	<b>121,963</b>	<b>121,963</b>	<b>243,926</b>
	<b>Funding</b>					
	Reserves/Reserve Funds					
	Development Charges	609,815	121,963	121,963	121,963	243,926
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>609,815</b>	<b>121,963</b>	<b>121,963</b>	<b>121,963</b>	<b>243,926</b>
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	2021	2022	2023	2024-2026	2027-2030
<p>This program is to assess the operation of the stormwater 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's (CEAA) screening process of the Derry Green Business Park 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.</p> <p>This growth related need was identified in the 2015 Development Charge Background Study and the 2021 cost estimate was updated to reflect the current three (3) year contract as awarded through report CORS-060-18.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees	837,280	104,660	104,660	104,660	313,980
	Land & Buildings					209,320
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	42,600	5,325	5,325	5,325	15,975
	<b>Expenditures Total</b>	<b>879,880</b>	<b>109,985</b>	<b>109,985</b>	<b>109,985</b>	<b>329,955</b>
	<b>Funding</b>					
	Reserves/Reserve Funds					
	Development Charges	879,880	109,985	109,985	109,985	329,955
	Capital Provision					219,970
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>879,880</b>	<b>109,985</b>	<b>109,985</b>	<b>109,985</b>	<b>329,955</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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 - Agerton /Trafalgar

Project ID: C440111

Storm Water Management Growth

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This program is to assess the operation of the storm water management system for the Secondary Plan area. 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 Trafalgar 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.</p> <p>This work has been identified as a requirement of the Trafalgar/Agerton Secondary Plan area and is an eligible service under the Development Charges Act. The estimated cost of this work is based on similar work within the Town and current market assessment.</p> <p>This program is expected to be included in an updated Development Charge Background Study scheduled to be presented to Council in the second quarter of 2021. Following Council approval of the study the funding source on this project will be changed to Development Charges through the 2021 June Capital Variance report.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees	116,289	116,289			
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	5,674	5,674			
	<b>Expenditures Total</b>	<b>121,963</b>	<b>121,963</b>			
	<b>Funding</b>					
	Reserves/Reserve Funds					
	Development Charges	121,963	121,963			
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>121,963</b>	<b>121,963</b>			
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	5	Assess and adapt the Secondary Plan stormwater management infrastructure system as legislatively required.				
Service Enhancement	0					
Tied to Another Jurisdiction	3	This project is a CEAA requirement of the Federal government.				



# Capital Budget Details

## Traffic Infrastructure

Project ID: C400102

### Traffic

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This is an annual program to install or replace 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>The estimated budget cost is based on prior year pricing and the information available to date.</p>	<b>Expenditures</b>					
	Town Admin & Contingency	15,000	1,500	1,500	1,500	6,000
	Furniture, Fixtures & Equip	688,060	68,806	68,806	68,806	275,224
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	34,670	3,467	3,467	3,467	13,868
	<b>Expenditures Total</b>	<b>737,730</b>	<b>73,773</b>	<b>73,773</b>	<b>73,773</b>	<b>221,319</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	737,730	73,773	73,773	73,773	221,319
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>737,730</b>	<b>73,773</b>	<b>73,773</b>	<b>73,773</b>	<b>221,319</b>
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	2021	2022	2023	2024-2026	2027-2030
<p>This program will fund a safety review of signalized and un-signalized 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>The estimated budget cost is based on prior year pricing and the information available to date.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts	570,270	57,027	57,027	57,027	171,081
	Landscaping					
	Personnel & Other	48,010	4,801	4,801	4,801	14,403
	<b>Expenditures Total</b>	<b>618,280</b>	<b>61,828</b>	<b>61,828</b>	<b>61,828</b>	<b>185,484</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	618,280	61,828	61,828	61,828	185,484
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>618,280</b>	<b>61,828</b>	<b>61,828</b>	<b>61,828</b>	<b>185,484</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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						
<p>This project is for the installation of pedestrian crossovers or Intersection Pedestrian Signals IPS/MPS). 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. Locations will be determined based on road traffic assessments. This budget allows for a one high level PXO and eight lower level PXOs, that include signs and pavement markings. This budget will also fund a lighting assessment at the identified locations and any additional lighting requirements needed to meet the Recommended Practice For Design and Maintenance of Roadway and Parking Facility Lighting (RP-8).</p> <p>Based on current year quotes, a lower level PXO costs approximately \$3,800 and higher level PXO costs \$26,500.</p> <p>This project will result in ongoing operating costs associated with hydro, maintenance, and contributions to reserve for future replacement.</p>	Total	2021	2022	2023	2024-2026	2027-2030	
	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	860,080	86,008	86,008	86,008	258,024	344,032
	Landscaping						
Personnel & Other	59,210	5,921	5,921	5,921	17,763	23,684	
Expenditures Total	1,002,790	100,279	100,279	100,279	300,837	401,116	
Funding							
Reserves/Reserve Funds	1,002,790	100,279	100,279	100,279	300,837	401,116	
Development Charges							
Capital Provision							
Grants/Subsidies							
Debentures							
Recoveries/Donations							
Other Funding							
Funding Total	1,002,790	100,279	100,279	100,279	300,837	401,116	
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	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes	2023 Growth / Volume Changes	2023 Service Level Changes
<b>Expected Expenditures</b>							
Transfers to Own Funds	19,473	6,491		6,491		6,491	
Purchased Services	692			346		346	
<b>Total Expected Expenditures</b>	<b>20,165</b>	<b>6,491</b>		<b>6,837</b>		<b>6,837</b>	
<b>Total Operating Impact</b>	<b>20,165</b>	<b>6,491</b>		<b>6,837</b>		<b>6,837</b>	

## Capital Budget Details

## New Traffic Signals

## Traffic

**Project ID:** C400113

Description	Budget						
	Total	2021	2022	2023	2024-2026	2027-2030	
Traffic signals are installed at intersections when signal warrants have been fulfilled. As outlined in the 2015 Development Charge Background Study, this budget provides funding for one intersection per year and includes survey and design work as well as all materials and supplies such as traffic signal controller and cabinet, poles, miovision equipment, fire preemption equipment, signal heads, push buttons, street name signs, concrete works, tactile plates, etc.	Expenditures						
	Town Admin & Contingency						
	Furniture, Fixtures & Equip						
	Professional Fees	257,000	25,700	25,700	25,700	77,100	102,800
	Land & Buildings						
	Utilities	32,660	3,266	3,266	3,266	9,798	13,064
	Facility Contracts						
	Road Contracts	3,070,160	307,016	307,016	307,016	921,048	1,228,064
	Landscaping						
	Personnel & Other	140,500	14,050	14,050	14,050	42,150	56,200
Expenditures Total	3,500,320	350,032	350,032	350,032	1,050,096	1,400,128	
The identified location for 2021 is the intersection at 5 Side Road and Esquesing Line, as warrants have been fulfilled due to the increased traffic volumes. A collision review was also completed and there have been a number of right angle collisions at this intersection. This is a shared intersection between the Town of Milton and the Town of Halton Hills. The work will only proceed once a cost sharing agreement has been established between the two municipalities. The results of the survey will determine whether additional land will be necessary for new left turn lanes that will be required at this intersection. Should additional land be required it will result in increased budget requirements which would be managed in accordance with the Town's Budget Management Policy No. 113. If the Town of Halton Hills portion of funding is not approved within their 2021 budget, the overall funding sources for this project will be realigned in accordance with budget policy to enable installation of a signal at another warranted location.	Funding						
	Reserves/Reserve Funds	333,231	18,204	35,003	35,003	105,009	140,012
	Development Charges	2,999,098	163,837	315,029	315,029	945,087	1,260,116
	Capital Provision						
	Grants/Subsidies						
	Debentures						
	Recoveries/Donations	167,991	167,991				
Other Funding							
Funding Total	3,500,320	350,032	350,032	350,032	1,050,096	1,400,128	
The project will result in increased operating expenditures for annual maintenance and hydro requirements as well as investment in reserves to fund the future asset replacement requirements.	Priority						
	Category	Score	Rationale				
	Health and Safety Issues	5	To provide safe intersection traffic flow.				
	Cost Savings/Payback	0					
	State of Good Repair	0					
	Growth Related Need	4	To address signal warrants due to growth in traffic.				
	Service Enhancement	0					
	Tied to Another Jurisdiction	0					

# Capital Budget Details

## New Traffic Signals

Project ID: C400113

Traffic

	Operating Impact						
	Total	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes	2023 Growth / Volume Changes	2023 Service Level Changes
<b>Expected Expenditures</b>							
Transfers to Own Funds	33,984	11,328		11,328		11,328	
Purchased Services	11,918			5,959		5,959	
<b>Total Expected Expenditures</b>	<b>45,902</b>	<b>11,328</b>		<b>17,287</b>		<b>17,287</b>	
<b>Total Operating Impact</b>	<b>45,902</b>	<b>11,328</b>		<b>17,287</b>		<b>17,287</b>	

# Capital Budget Details

## Preemption Traffic Control System

Project ID: C400114

Traffic

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This annual program 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 the Town, Region and MTO roads. This technology provides for emergency vehicle activation of green signal displays to facilitate emergency response.</p> <p>Presently the budget allows equipment for four new intersections per year. Equipment will be installed as new traffic signals locations are determined and constructed. This project was identified as a growth-related needs in the 2015 Development Charge Background Study.</p> <p>Cost estimates are based on prior year pricing and the information available to date.</p> <p>This project will result in ongoing operational expenses related to contributions to reserves for future asset replacement needs.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	369,050	36,905	36,905	36,905	110,715
	Professional Fees					147,620
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	36,820	3,682	3,682	3,682	11,046
						14,728
	<b>Expenditures Total</b>	<b>405,870</b>	<b>40,587</b>	<b>40,587</b>	<b>40,587</b>	<b>121,761</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	40,590	4,059	4,059	4,059	12,177
	Development Charges	365,280	36,528	36,528	36,528	109,584
	Capital Provision					16,236
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>405,870</b>	<b>40,587</b>	<b>40,587</b>	<b>40,587</b>	<b>121,761</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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

	Total	Operating Impact					
		2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes	2023 Growth / Volume Changes	2023 Service Level Changes
<b>Expected Expenditures</b>							
Transfers to Own Funds	7,881	2,627		2,627		2,627	
<b>Total Expected Expenditures</b>	7,881	2,627		2,627		2,627	
<b>Total Operating Impact</b>	7,881	2,627		2,627		2,627	

# Capital Budget Details

## Signal Interconnect Program

Project ID: C400115

Traffic

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<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>Seven (7) intersections planned to be upgraded are:</p> <ul style="list-style-type: none"> <li>- Bronte Street and Leiterman Drive</li> <li>- Bronte Street and Ruhl Drive</li> <li>- Bronte Street and McLaughlin Drive</li> <li>- Bronte Street and Commercial Plaza</li> <li>- Bronte Street and Laurier Avenue</li> <li>- Maple Avenue and Galbraith Boulevard</li> <li>- Drew Centre and Commercial Plaza/GO Access</li> </ul> <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.</p> <p>This project will result in ongoing operational expenses related to annual fees associated with the signal interconnect software and contributions to reserves for future asset replacement needs.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	779,516	168,658	168,658	55,275	165,825
	Professional Fees					221,100
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	76,792	10,400	10,400	6,999	20,997
	<b>Expenditures Total</b>	<b>856,308</b>	<b>179,058</b>	<b>179,058</b>	<b>62,274</b>	<b>186,822</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	85,628	17,906	17,906	6,227	18,681
	Development Charges	770,680	161,152	161,152	56,047	168,141
	Capital Provision					24,908
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>856,308</b>	<b>179,058</b>	<b>179,058</b>	<b>62,274</b>	<b>186,822</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes	2023 Growth / Volume Changes	2023 Service Level Changes
<b>Expected Expenditures</b>							
Transfers to Own Funds	34,770	11,590		11,590		11,590	
Purchased Services	23,270			11,635		11,635	
<b>Total Expected Expenditures</b>	<b>58,040</b>	<b>11,590</b>		<b>23,225</b>		<b>23,225</b>	
<b>Total Operating Impact</b>	<b>58,040</b>	<b>11,590</b>		<b>23,225</b>		<b>23,225</b>	

# Capital Budget Details

## Traffic Signals Replacement (Main St and Ontario St)

Project ID: C400121

Traffic

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>The intersection of Main Street and Ontario Street is one of the busiest intersections within the Town of Milton, carrying over 55,000 vehicles during peak periods.</p> <p>It was determined through intersection condition assessment that major rehabilitation is required at this intersection. Replacement of underground conduits, cabling and handwells (small manholes) are necessary. Signal and pedestrian poles, along with signal heads, pushed buttons and concrete works need to be performed. There is a risk that this intersection could stop functioning effectively if rehabilitation work is delayed.</p> <p>The estimated budget cost is based on prior year pricing and the information available to date.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip					
	Professional Fees					
	Land & Buildings					
	Utilities	3,053	3,053			
	Facility Contracts					
	Road Contracts	254,582	254,582			
	Landscaping					
	Personnel & Other	9,274	9,274			
	<b>Expenditures Total</b>	<b>266,909</b>	<b>266,909</b>			
	<b>Funding</b>					
	Reserves/Reserve Funds	266,909	266,909			
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>266,909</b>	<b>266,909</b>			
Priority						
Category	Score	Rationale				
Health and Safety Issues	5	As this intersection carries an extremely high volume of traffic it needs to be repaired to ensure the safety of the motoring public				
Cost Savings/Payback	0					
State of Good Repair	5	The underground ducts are collapsing therefore exposing the conduit that is damaged.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Street Lighting

Streetlighting

Project ID: C410100

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This project addresses lighting needs at critical intersections in the rural area of Town, through the installation of street lights at rural intersections. As the Town can no longer attach lights to hydro poles, the budget includes installation costs for separate poles.</p> <p>Cost estimates are based on prior year pricing and the information available to date.</p> <p>An investment in reserves is necessary to fund the future asset renewal and replacement of these street lights. This project will require ongoing operating expenses for hydro and maintenance.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	348,390	34,839	34,839	34,839	104,517
	Professional Fees	54,800	5,480	5,480	5,480	16,440
	Land & Buildings					
	Utilities	219,220	21,922	21,922	21,922	65,766
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	24,020	2,402	2,402	2,402	7,206
						9,608
	<b>Expenditures Total</b>	<b>646,430</b>	<b>64,643</b>	<b>64,643</b>	<b>64,643</b>	<b>193,929</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	646,430	64,643	64,643	64,643	193,929
	Development Charges					258,572
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>646,430</b>	<b>64,643</b>	<b>64,643</b>	<b>64,643</b>	<b>193,929</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes	2023 Growth / Volume Changes	2023 Service Level Changes
<b>Expected Expenditures</b>							
Transfers to Own Funds	9,414	3,138		3,138		3,138	
Purchased Services	674			337		337	
<b>Total Expected Expenditures</b>	<b>10,088</b>	<b>3,138</b>		<b>3,475</b>		<b>3,475</b>	
<b>Total Operating Impact</b>	<b>10,088</b>	<b>3,138</b>		<b>3,475</b>		<b>3,475</b>	

# Capital Budget Details

## Street Light/Pole/Underground Power Renewal

Project ID: C410200

### Streetlighting

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<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>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	589,260	58,926	58,926	58,926	176,778
	Professional Fees					235,704
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	33,700	3,370	3,370	3,370	10,110
	<b>Expenditures Total</b>	<b>622,960</b>	<b>62,296</b>	<b>62,296</b>	<b>62,296</b>	<b>186,888</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	622,960	62,296	62,296	62,296	186,888
	Development Charges					249,184
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	<b>Funding Total</b>	<b>622,960</b>	<b>62,296</b>	<b>62,296</b>	<b>62,296</b>	<b>186,888</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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

## Official Plan Review

Planning

Project ID: C900110

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>In order to meet the requirements of the Planning Act of Ontario, the review of the Town's Official Plan needs to be completed/updated every five years. The Official Plan Review will primarily focus on Milton resident's quality of life and response to continuous growth pressures. As outlined in report PD-030-19, 'We Make Milton' – a New Official Plan project was launched in 2019 and involved the development of contemporary, strategic, and forward-looking policies for Milton. Phase One (Listening and Learning) and Phase Two (Visioning) are expected to be completed in 2020. The 2021 budget is requested for the remaining phases.</p> <p>The estimated budget cost is based on prior year pricing and the information available to date.</p>	<b>Expenditures</b>					
	Town Admin & Contingency	161,060	80,530		80,530	
	Furniture, Fixtures & Equip					
	Professional Fees	410,500	154,500		256,000	
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	326,147	213,051		113,096	
	<b>Expenditures Total</b>	<b>897,707</b>	<b>448,081</b>		<b>449,626</b>	
	<b>Funding</b>					
	Reserves/Reserve Funds	274,951	128,823		146,128	
	Development Charges	605,953	302,455		303,498	
	Capital Provision	16,803	16,803			
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>897,707</b>	<b>448,081</b>		<b>449,626</b>	
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	5	Required to respond to development pressures.				
Service Enhancement	0					
Tied to Another Jurisdiction	5	Will coincide with the Region of Halton's Official Plan Review and Provincial Plan Review.				

# Operating Budget Details

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change Presented/P.Y. Approved
<b>DEVELOPMENT SERVICES</b>									
PLANNING SERVICES									
EXPENDITURES									
Salaries and Benefits	1,993,620	2,151,401	2,224,063	-	(52,928)	-	-	2,171,135	(2.4%)
Administrative	33,958	33,119	46,506	3,250	2,523	-	-	52,279	12.4%
Purchased Services	25,174	51,540	51,822	-	254	-	-	52,076	0.5%
<b>Total EXPENDITURES</b>	<b>2,052,752</b>	<b>2,236,060</b>	<b>2,322,391</b>	<b>3,250</b>	<b>(50,151)</b>	<b>-</b>	<b>-</b>	<b>2,275,490</b>	<b>(2.0%)</b>
REVENUE									
Financing Revenue	(423,931)	(793,546)	(793,546)	-	195,610	-	-	(597,936)	(24.7%)
Recoveries and Donations	(26,356)	(43,647)	(43,647)	-	(204)	-	-	(43,851)	0.5%
User Fees and Service Charges	(1,117,410)	(1,657,836)	(1,088,977)	-	(149,401)	34,371	-	(1,204,007)	10.6%
<b>Total REVENUE</b>	<b>(1,567,697)</b>	<b>(2,495,029)</b>	<b>(1,926,170)</b>	<b>-</b>	<b>46,005</b>	<b>34,371</b>	<b>-</b>	<b>(1,845,794)</b>	<b>(4.2%)</b>
<b>Total PLANNING SERVICES</b>	<b>485,055</b>	<b>(258,969)</b>	<b>396,221</b>	<b>3,250</b>	<b>(4,146)</b>	<b>34,371</b>	<b>-</b>	<b>429,696</b>	<b>8.4%</b>
BUILDING SERVICES									
EXPENDITURES									
Salaries and Benefits	3,059,420	3,283,460	3,449,432	-	300,414	-	-	3,749,846	8.7%
Administrative	93,718	90,616	135,839	-	719	946	-	137,504	1.2%
Financial	(58)	-	-	-	-	-	-	-	0.0%
Transfers to Own Funds	-	-	114,790	-	158,298	3,257,127	-	3,530,215	2,975.4%
Purchased Goods	3,398	12,000	18,094	-	(1,999)	-	-	16,095	(11.0%)
Purchased Services	18,680	27,852	40,973	-	(4,436)	-	-	36,537	(10.8%)
Reallocated Expenses	1,896,183	2,197,207	2,197,207	-	40,392	32,820	-	2,270,419	3.3%
<b>Total EXPENDITURES</b>	<b>5,071,341</b>	<b>5,611,135</b>	<b>5,956,335</b>	<b>-</b>	<b>493,388</b>	<b>3,290,893</b>	<b>-</b>	<b>9,740,616</b>	<b>63.5%</b>
REVENUE									
Financing Revenue	(521,673)	(1,600,425)	(8,688)	-	(228)	-	-	(8,916)	2.6%
User Fees and Service Charges	(4,549,666)	(4,010,709)	(5,947,646)	-	(493,160)	(3,290,892)	-	(9,731,698)	63.6%
<b>Total REVENUE</b>	<b>(5,071,339)</b>	<b>(5,611,134)</b>	<b>(5,956,334)</b>	<b>-</b>	<b>(493,388)</b>	<b>(3,290,892)</b>	<b>-</b>	<b>(9,740,614)</b>	<b>63.5%</b>
<b>Total BUILDING SERVICES</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>2</b>	<b>100.0%</b>
INFRASTRUCTURE MANAGEMENT									
EXPENDITURES									
Salaries and Benefits	1,775,368	1,841,819	1,974,894	-	80,566	-	-	2,055,460	4.1%
Administrative	30,070	24,116	33,309	-	(288)	245	-	33,266	(0.1%)
Financial	-	44,519	44,519	-	(3,424)	-	-	41,095	(7.7%)
Transfers to Own Funds	-	271,000	271,000	(271,000)	-	-	-	-	(100.0%)
Purchased Goods	152,775	20,650	46,472	-	(10,750)	8	-	35,730	(23.1%)
Purchased Services	2,163,099	1,878,616	1,957,036	-	(52,134)	7,996	-	1,912,898	(2.3%)
Reallocated Expenses	6,380	7,770	7,770	-	156	-	-	7,926	2.0%
<b>Total EXPENDITURES</b>	<b>4,127,692</b>	<b>4,088,490</b>	<b>4,335,000</b>	<b>(271,000)</b>	<b>14,126</b>	<b>8,249</b>	<b>-</b>	<b>4,086,375</b>	<b>(5.7%)</b>
REVENUE									
Financing Revenue	(910,281)	(987,929)	(987,929)	-	(53,844)	-	-	(1,041,773)	5.5%
Recoveries and Donations	(369,346)	(33,284)	(12,283)	-	(374)	-	-	(12,657)	3.0%
User Fees and Service Charges	(562,419)	(387,645)	(275,957)	-	(16,773)	807	-	(291,923)	5.8%
<b>Total REVENUE</b>	<b>(1,842,046)</b>	<b>(1,408,858)</b>	<b>(1,276,169)</b>	<b>-</b>	<b>(70,991)</b>	<b>807</b>	<b>-</b>	<b>(1,346,353)</b>	<b>5.5%</b>
<b>Total INFRASTRUCTURE MANAGEMENT</b>	<b>2,285,646</b>	<b>2,679,632</b>	<b>3,058,831</b>	<b>(271,000)</b>	<b>(56,865)</b>	<b>9,056</b>	<b>-</b>	<b>2,740,022</b>	<b>(10.4%)</b>

# Operating Budget Details

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change Presented/P.Y. Approved
DEVELOPMENT ENGINEERING									
EXPENDITURES									
Salaries and Benefits	1,556,094	1,825,336	1,825,336	-	49,037	-	-	1,874,373	2.7%
Administrative	26,517	22,099	27,099	(5,000)	154	-	-	22,253	(17.9%)
Purchased Goods	64	1,036	1,036	-	-	-	-	1,036	0.0%
Purchased Services	438,858	592,680	214,142	-	209	-	-	214,351	0.1%
<b>Total EXPENDITURES</b>	<b>2,021,533</b>	<b>2,441,151</b>	<b>2,067,613</b>	<b>(5,000)</b>	<b>49,400</b>	<b>-</b>	<b>-</b>	<b>2,112,013</b>	<b>2.1%</b>
REVENUE									
Financing Revenue	(91,062)	(130,633)	(130,633)	-	29,032	-	-	(101,601)	(22.2%)
Recoveries and Donations	(77,038)	(64,336)	-	-	(84,420)	-	-	(84,420)	0.0%
User Fees and Service Charges	(1,383,827)	(1,409,435)	(1,679,709)	-	36,769	-	-	(1,642,940)	(2.2%)
Reallocated Revenue	(189,561)	(236,484)	(236,484)	-	6,687	-	-	(229,797)	(2.8%)
<b>Total REVENUE</b>	<b>(1,741,488)</b>	<b>(1,840,888)</b>	<b>(2,046,826)</b>	<b>-</b>	<b>(11,932)</b>	<b>-</b>	<b>-</b>	<b>(2,058,758)</b>	<b>0.6%</b>
<b>Total DEVELOPMENT ENGINEERING</b>	<b>280,045</b>	<b>600,263</b>	<b>20,787</b>	<b>(5,000)</b>	<b>37,468</b>	<b>-</b>	<b>-</b>	<b>53,255</b>	<b>156.2%</b>
ADMINISTRATION									
EXPENDITURES									
Salaries and Benefits	786,515	600,794	747,954	-	(322,022)	-	-	425,932	(43.1%)
Administrative	12,417	10,633	20,483	-	245	(4,129)	-	16,599	(19.0%)
Purchased Goods	48,405	27,200	54,950	-	(7,000)	-	-	47,950	(12.7%)
Purchased Services	275,933	172,497	63,144	-	5,126	1,200	-	69,470	10.0%
<b>Total EXPENDITURES</b>	<b>1,123,270</b>	<b>811,124</b>	<b>886,531</b>	<b>-</b>	<b>(323,651)</b>	<b>(2,929)</b>	<b>-</b>	<b>559,951</b>	<b>(36.8%)</b>
REVENUE									
Financing Revenue	(164,505)	(95,709)	(148,512)	-	51,042	-	-	(97,470)	(34.4%)
User Fees and Service Charges	-	(13,451)	-	-	-	-	-	-	0.0%
<b>Total REVENUE</b>	<b>(164,505)</b>	<b>(109,160)</b>	<b>(148,512)</b>	<b>-</b>	<b>51,042</b>	<b>-</b>	<b>-</b>	<b>(97,470)</b>	<b>(34.4%)</b>
<b>Total ADMINISTRATION</b>	<b>958,765</b>	<b>701,964</b>	<b>738,019</b>	<b>-</b>	<b>(272,609)</b>	<b>(2,929)</b>	<b>-</b>	<b>462,481</b>	<b>(37.3%)</b>
<b>TOTAL LEVY REQUIREMENTS</b>	<b>4,009,513</b>	<b>3,722,891</b>	<b>4,213,859</b>	<b>(272,750)</b>	<b>(296,152)</b>	<b>40,499</b>	<b>-</b>	<b>3,685,456</b>	<b>(12.5%)</b>



# 10 | Library Services



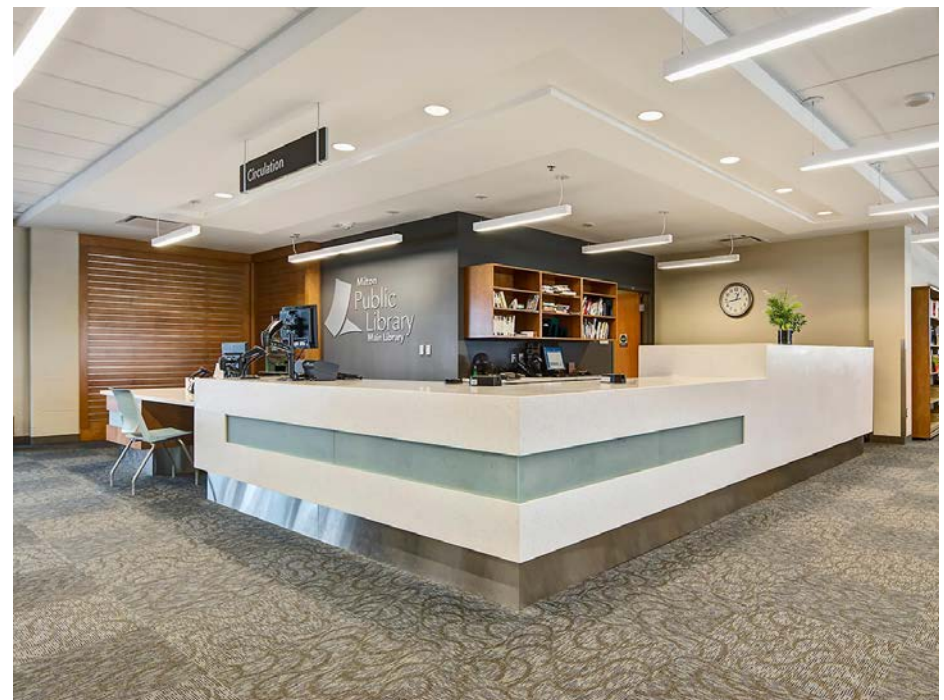
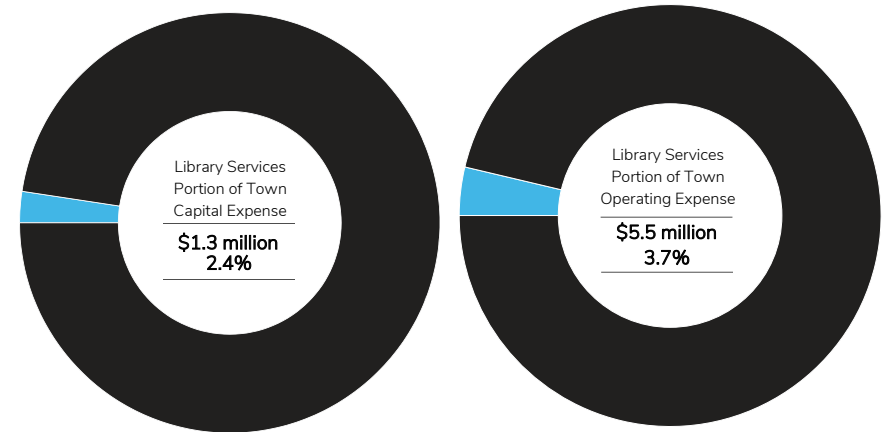
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# Department Overview

## 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	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
<b>Library</b>								
<b>Library</b>								
C800100 Automation Replacement	269	76,620	76,620					
C800121 Collection - Replacement	270	417,087	417,087					
C801312 Library Service Delivery Strategy Implementation	271	840,377	840,377					
<b>Total Library</b>		<b>1,334,084</b>	<b>1,334,084</b>					
<b>Total Library</b>		<b>1,334,084</b>	<b>1,334,084</b>					
<b>Total Capital Budget and Forecast</b>		<b>56,194,925</b>	<b>30,247,492</b>	<b>12,410,123</b>	<b>289,321</b>	<b>5,134,820</b>	<b>7,800,000</b>	<b>313,169</b>



# Capital Budget Details

## Automation Replacement

Library

Project ID: C800100

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This project will continue cyclical replacement of essential equipment including, in 2021, PC's; printers; network infrastructure upgrades; MS I license renewals (in Main and Beaty), sorter replacement.</p> <p>The cost estimated is based on a current market assessment.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	898,341	74,388	84,272	95,717	308,999
	Professional Fees					334,965
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	26,951	2,232	2,528	2,872	9,270
					10,049	
	<b>Expenditures Total</b>	<b>925,292</b>	<b>76,620</b>	<b>86,800</b>	<b>98,589</b>	<b>318,269</b>
	<b>Expenditures Total</b>	<b>925,292</b>	<b>76,620</b>	<b>86,800</b>	<b>98,589</b>	<b>318,269</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	925,292	76,620	86,800	98,589	318,269
	Development Charges					345,014
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>925,292</b>	<b>76,620</b>	<b>86,800</b>	<b>98,589</b>	<b>318,269</b>
	<b>Funding Total</b>	<b>925,292</b>	<b>76,620</b>	<b>86,800</b>	<b>98,589</b>	<b>318,269</b>
	<b>Funding Total</b>	<b>925,292</b>	<b>76,620</b>	<b>86,800</b>	<b>98,589</b>	<b>318,269</b>
	<b>Funding Total</b>	<b>925,292</b>	<b>76,620</b>	<b>86,800</b>	<b>98,589</b>	<b>318,269</b>
Priority						
Category	Score	Rationale				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	4	Orderly replacement of necessary equipment.				
Growth Related Need	0					
Service Enhancement	0					
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Collection - Replacement

Library

Project ID: C800121

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>This project is necessary to replace, refresh and enhance the library's physical collections including books and DVDs to maintain materials. The 2021 cost estimate is based on similar contracts that were undertaken in recent years.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	4,983,847	404,939	420,239	445,000	1,520,816
	Professional Fees					2,192,853
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	149,516	12,148	12,607	13,350	45,625
	<b>Expenditures Total</b>	<b>5,133,363</b>	<b>417,087</b>	<b>432,846</b>	<b>458,350</b>	<b>1,566,441</b>
	<b>Funding</b>					
	Reserves/Reserve Funds	5,133,363	417,087	432,846	458,350	1,566,441
	Development Charges					2,258,639
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	<b>Funding Total</b>	<b>5,133,363</b>	<b>417,087</b>	<b>432,846</b>	<b>458,350</b>	<b>1,566,441</b>
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
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					

# Capital Budget Details

## Library Service Delivery Strategy Implementation

Project ID: C801312

Library

Description	Budget					
	Total	2021	2022	2023	2024-2026	2027-2030
<p>In 2017, TCI Management Consultants was commissioned by Milton Public Library (MPL) to identify 'Alternative Service Delivery' options that could be implemented to help alleviate growth related pressures. Following recommendations in the study, a capital project was included in the 2021 forecast in the amount of \$300,472 to purchase kiosks, holds lockers and mobile hotspots to provide library services to areas of Milton without a nearby physical branch.</p> <p>Based on current research MPL staff are now recommending a more versatile option of a bookmobile to satisfy both short and long term servicing which was endorsed by the Library Board on April 24, 2019. A bookmobile is a vehicle designed for use as a library. Bookmobiles expand the reach of library services by transporting books to potential readers and providing library services and access to technology to residents in areas under-represented by a physical branch, including the rural areas. Bookmobile services and materials can be customized for locations and residents being served.</p> <p>Using recent information obtained from municipal comparators, the initial cost of a bookmobile is expected to be approximately \$840,000. The bookmobile requires a two year lead time and, if purchased in 2021, is expected to be operational within 2023. Starting that year the bookmobile would result in annual operating costs of \$187,000 associated with contributions to reserve to support future asset replacement as well as additional staffing and maintenance costs. MPL will review options to mitigate the operating impacts for the 2023 budget year.</p>	<b>Expenditures</b>					
	Town Admin & Contingency					
	Furniture, Fixtures & Equip	815,900	815,900			
	Professional Fees					
	Land & Buildings					
	Utilities					
	Facility Contracts					
	Road Contracts					
	Landscaping					
	Personnel & Other	24,477	24,477			
	<b>Expenditures Total</b>	<b>840,377</b>	<b>840,377</b>			
	<b>Funding</b>					
	Reserves/Reserve Funds	840,377	840,377			
	Development Charges					
	Capital Provision					
	Grants/Subsidies					
	Debentures					
	Recoveries/Donations					
	Other Funding					
	<b>Funding Total</b>	<b>840,377</b>	<b>840,377</b>			
<b>Priority</b>						
<b>Category</b>	<b>Score</b>	<b>Rationale</b>				
Health and Safety Issues	0					
Cost Savings/Payback	0					
State of Good Repair	0					
Growth Related Need	0					
Service Enhancement	4	To increase the Library's service level for residents who do not live near a Library branch.				
Tied to Another Jurisdiction	0					

# Capital Budget Details

## Library Service Delivery Strategy Implementation

Project ID: C801312

Library

	Operating Impact						
	Total	2021 Growth / Volume Changes	2021 Service Level Changes	2022 Growth / Volume Changes	2022 Service Level Changes	2023 Growth / Volume Changes	2023 Service Level Changes
<b>Expected Expenditures</b>							
Transfers to Own Funds	87,929						87,929
Purchased Services	88,642						88,642
Fleet Expenses	10,000						10,000
<b>Total Expected Expenditures</b>	<b>186,571</b>						<b>186,571</b>
<b>Total Operating Impact</b>	<b>186,571</b>						<b>186,571</b>

# Operating Budget Details

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change Presented/P.Y. Approved
<b>LIBRARY</b>									
EXPENDITURES									
Salaries and Benefits	3,184,380	3,219,827	3,669,827	-	30,235	-	-	3,700,062	0.8%
Administrative	59,506	35,698	35,698	-	616	-	-	36,314	1.7%
Financial	6,415	5,616	5,616	-	112	-	-	5,728	2.0%
Transfers to Own Funds	596,547	577,936	577,936	-	9,669	16,398	-	604,003	4.5%
Purchased Goods	454,056	289,557	278,208	-	5,398	-	-	283,606	1.9%
Purchased Services	486,203	455,306	458,764	-	1,838	-	-	460,602	0.4%
Reallocated Expenses	296,089	386,926	386,926	-	-	-	-	386,926	0.0%
<b>Total EXPENDITURES</b>	<b>5,083,196</b>	<b>4,970,866</b>	<b>5,412,975</b>	<b>-</b>	<b>47,868</b>	<b>16,398</b>	<b>-</b>	<b>5,477,241</b>	<b>1.2%</b>
REVENUE									
Financing Revenue	(14,535)	(363,416)	(363,416)	(150,000)	345,513	-	-	(167,903)	(53.8%)
Taxation	(4,785,491)	-	-	-	-	-	-	-	0.0%
Grants	(82,664)	(55,704)	(57,554)	-	-	-	-	(57,554)	0.0%
Recoveries and Donations	(37,519)	(31,147)	(14,484)	-	(112)	-	-	(14,596)	0.8%
User Fees and Service Charges	(162,988)	(130,211)	(192,031)	-	(5,297)	-	-	(197,328)	2.8%
<b>Total REVENUE</b>	<b>(5,083,197)</b>	<b>(580,478)</b>	<b>(627,485)</b>	<b>(150,000)</b>	<b>340,104</b>	<b>-</b>	<b>-</b>	<b>(437,381)</b>	<b>0.0%</b>
<b>Total LIBRARY</b>	<b>(1)</b>	<b>4,390,388</b>	<b>4,785,490</b>	<b>(150,000)</b>	<b>387,972</b>	<b>16,398</b>	<b>-</b>	<b>5,039,860</b>	<b>5.3%</b>
<b>TOTAL LEVY REQUIREMENTS</b>	<b>(1)</b>	<b>4,390,388</b>	<b>4,785,490</b>	<b>(150,000)</b>	<b>387,972</b>	<b>16,398</b>	<b>-</b>	<b>5,039,860</b>	<b>5.3%</b>

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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 net 2021 operating budget for the Downtown Milton BIA will see a slight increase from 2020. Funds are targeted to four key areas:

### Marketing and Promotions:

Marketing Downtown Milton and its businesses through:

- Active social media channels
- Our website [www.downtownmilton.com](http://www.downtownmilton.com) which includes a business directory, event calendar and community information
- A comprehensive advertising and promotional plan

### Activities and Events:

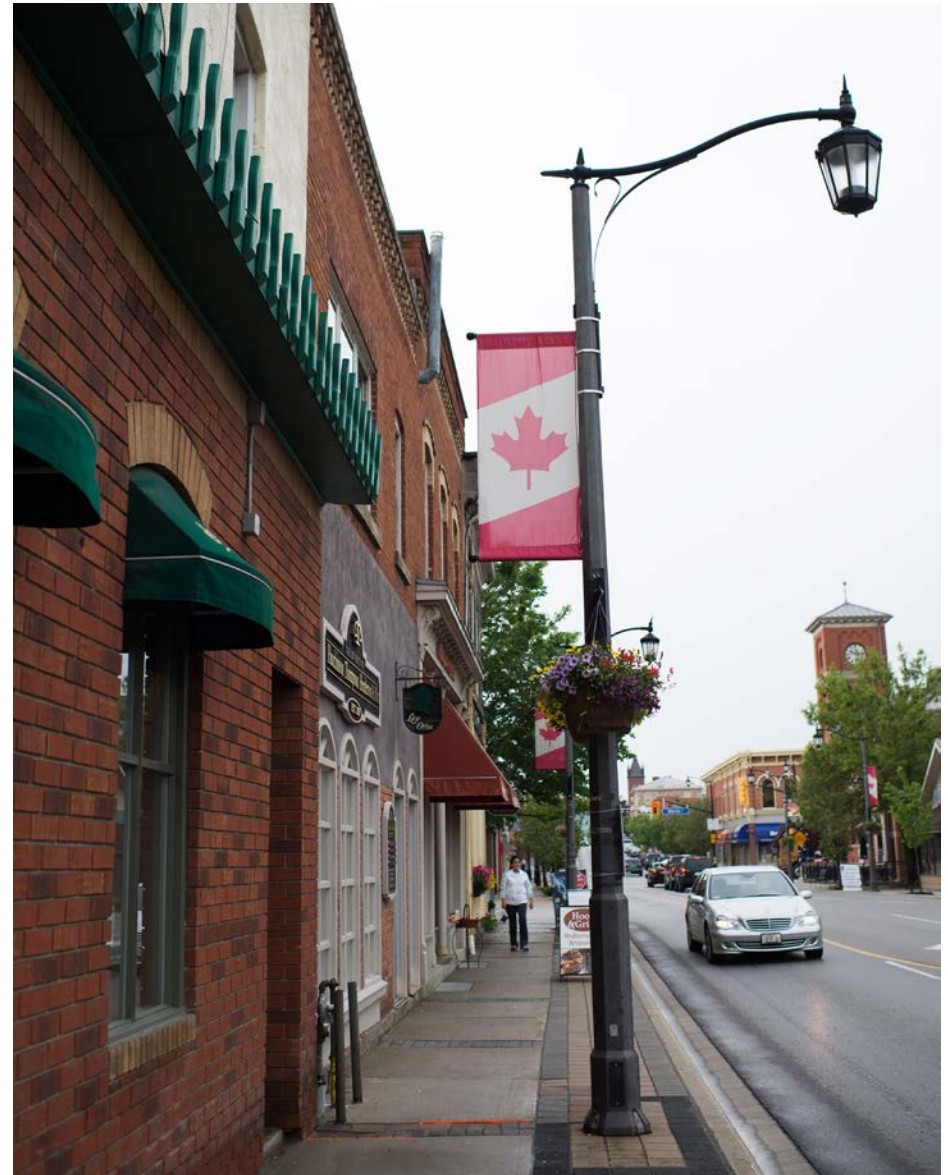
Hosting and promoting a variety of activities and events that showcase Downtown Milton's local businesses, community spirit and historic charm.

### Beautification:

Creating a cohesive and colourful atmosphere in our Downtown Milton community throughout the year through landscaping, banners, seasonal décor and more.

### Strategic Partnerships:

Enhancing partnerships in the community to support and advocate for local businesses.



# Operating Budget Details

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change Presented/P.Y. Approved
<b>BIA</b>									
EXPENDITURES									
Salaries and Benefits	108,921	126,506	126,506	-	14,619	-	-	141,125	11.6%
Financial	5,613	4,070	1,500	-	2,000	-	-	3,500	133.3%
Transfers to Own Funds	20,369	7,685	-	-	-	-	-	-	0.0%
Purchased Goods	5,351	4,145	12,345	-	(4,845)	-	-	7,500	(39.2%)
Purchased Services	120,566	111,427	181,660	-	(41,266)	-	-	140,394	(22.7%)
Reallocated Expenses	11,773	3,500	3,500	-	-	-	-	3,500	0.0%
<b>Total EXPENDITURES</b>	<b>272,593</b>	<b>257,333</b>	<b>325,511</b>	<b>-</b>	<b>(29,492)</b>	<b>-</b>	<b>-</b>	<b>296,019</b>	<b>(9.1%)</b>
REVENUE									
Financing Revenue	-	(8,870)	(27,428)	-	(11,704)	-	-	(39,132)	42.7%
Taxation	(441,282)	(230,633)	(230,633)	-	(8,004)	-	-	(238,637)	3.5%
Grants	(1,960)	(4,430)	(2,000)	-	2,000	-	-	-	(100.0%)
Recoveries and Donations	(20,679)	(8,400)	(23,200)	-	22,700	-	-	(500)	(97.8%)
User Fees and Service Charges	(29,311)	(5,000)	(25,000)	-	24,500	-	-	(500)	(98.0%)
Reallocated Revenue	-	-	(17,250)	-	-	-	-	(17,250)	0.0%
<b>Total REVENUE</b>	<b>(493,232)</b>	<b>(257,333)</b>	<b>(325,511)</b>	<b>-</b>	<b>29,492</b>	<b>-</b>	<b>-</b>	<b>(296,019)</b>	<b>(9.1%)</b>
<b>Total BIA</b>	<b>(220,639)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL LEVY REQUIREMENTS</b>	<b>(220,639)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

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2022 - 2030

Capital Budget Forecast



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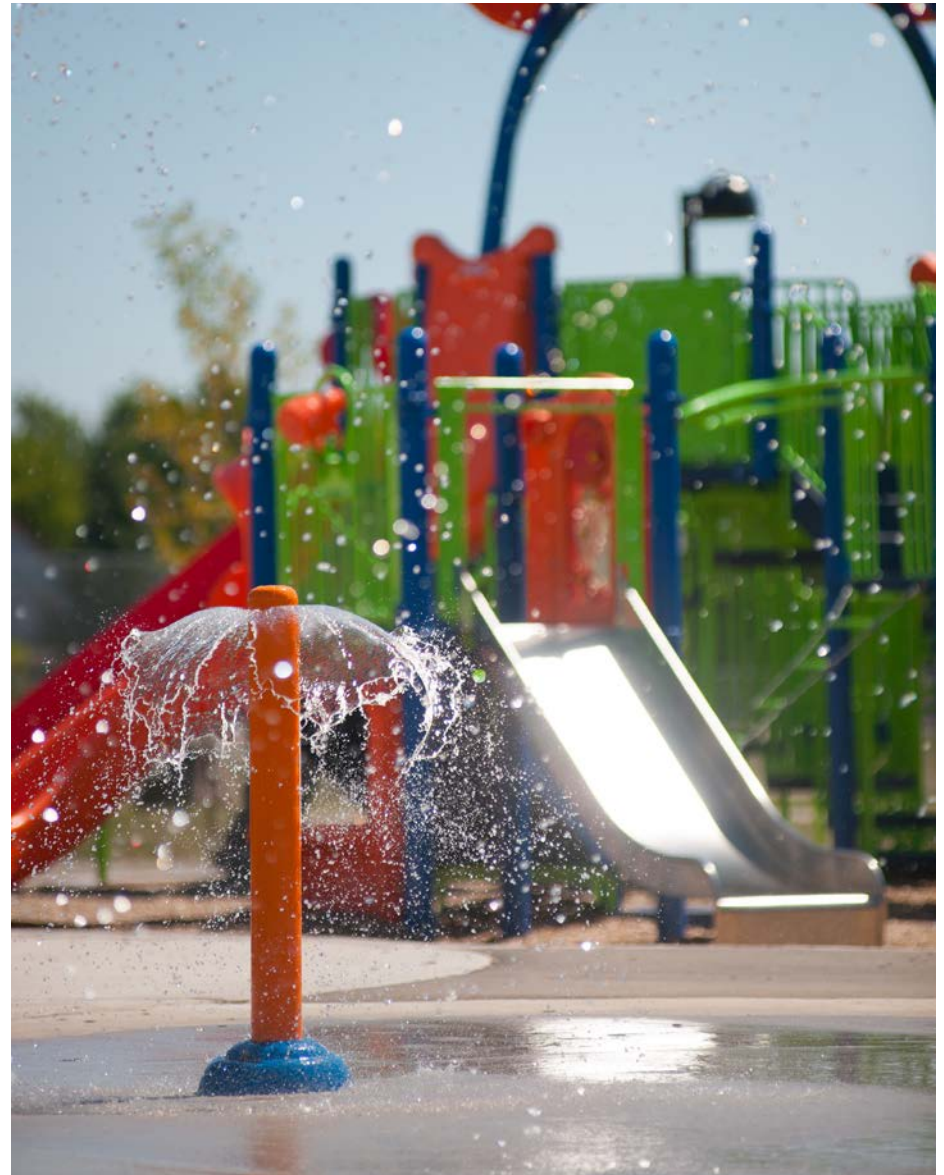
# Overview

## Introduction

The capital forecast provides for the investment in the 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 feedback gathered through public consultation processes, 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 a few exceptions (examples - planning and fiscal studies, storm water monitoring, etc.), 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 2021 Development Charge By-law update.

For purposes of presentation, the capital forecast is presented in 2021 dollars. The 9-year capital forecast has a gross value of \$864.9 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 Reserves 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 build-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 is reviewing and updating its official plan and once complete the Town will be required to complete a similar update. These plans will 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. In 2019, Regional Council approved the 2020 Allocation Program and Development Financing Plan to accommodate new growth through 2022. The approved allocation will permit development to continue with additional units of growth within the Boyne Secondary Plan area as well as commence within the Trafalgar Secondary Plan area. Once the related infrastructure and revenues have been further validated they will be included in future budget and forecast updates.

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 2020. 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. The Town has also initiated the various planning studies necessary to support development in the Britannia Secondary Plan area and the MEV is a priority over the next three years to support knowledge-based employment growth over the long-term.

Long term planning for greenfield and intensification growth is essential to Milton's future. The forecast includes investment of \$9.5 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.

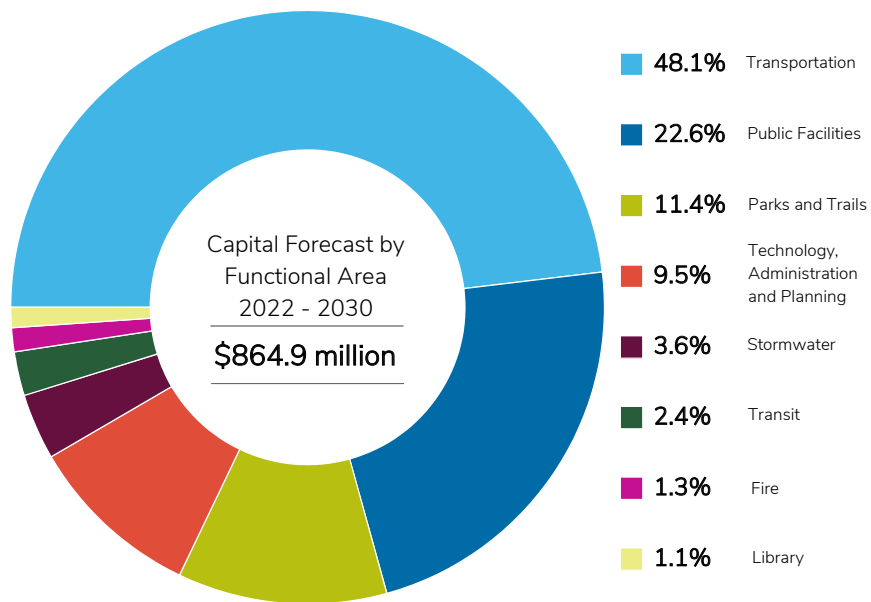




# Overview

## Capital Forecast Expenditures

The capital investment that is expected over the nine year forecast is \$864.9 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, 82.1% of the total forecast is directly related to transportation (roads, bridges and traffic), public facilities, parks and trails.



# Overview

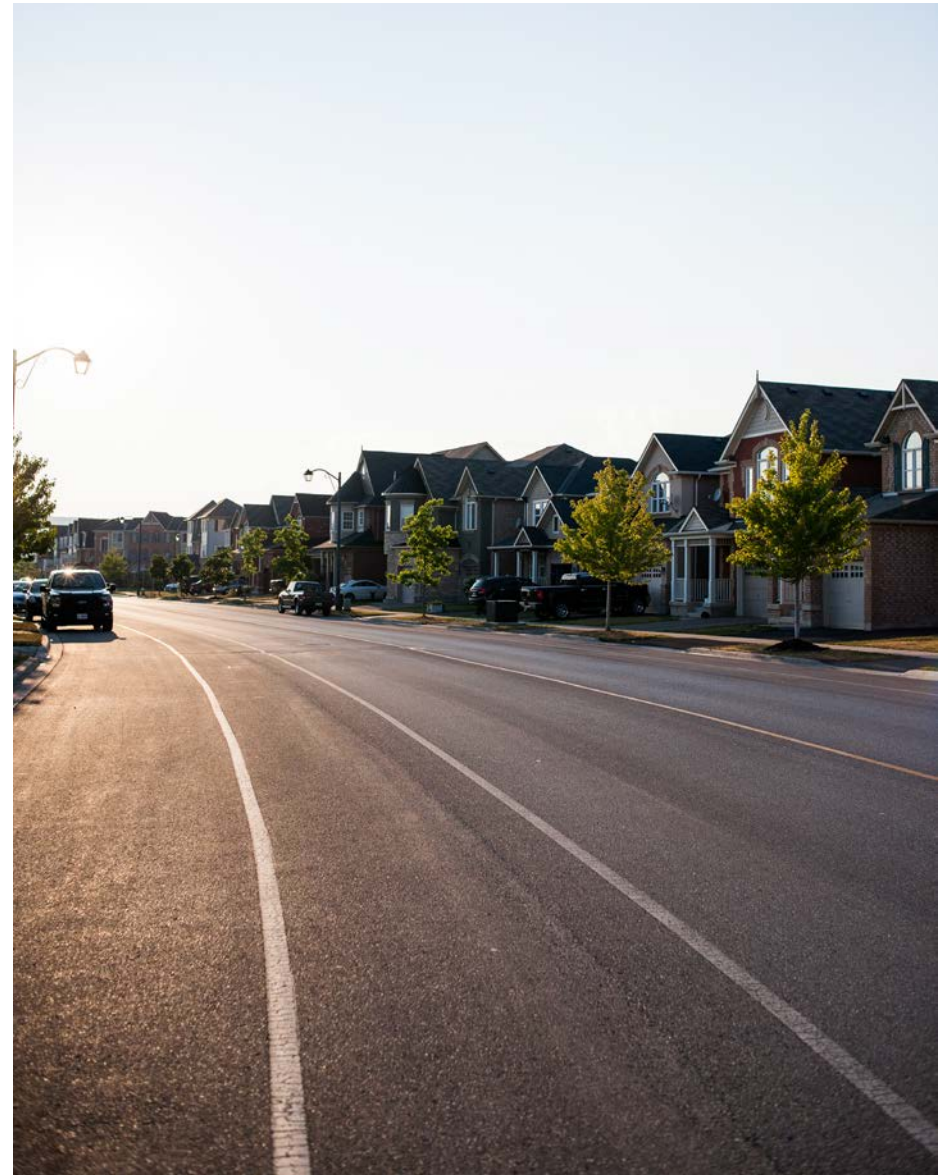
## Top Ten Projects in the Forecast

The top ten significant investments included in the nine year forecast amount to \$437.0 million and are identified below:

Project	Forecast (in millions)
C339000 Asphalt Overlay Program - Construction	\$ 99.0
C330138 Major Road Rehabilitation Program	65.9
C592211 Boyne Community Centre	58.5
C340047 Fifth Line (Derry Road to Britannia Road)	42.3
C595001 Transit Operations Centre	35.7
C521139 Escarpment View Lands (Formerly CMHL Property)	31.1
C340054 Main Street (Fifth Line to Sixth Line)	29.0
C591100 Town Hall Construction/Expansion	28.7
C340070 Louis St. Laurent Extension (Fifth Line to Sixth Line)	28.6
C340060 Sixth Line (Hwy 401 to Derry Road)	18.2
<b>Total</b>	<b>\$ 437.0</b>

Note: C200124 Legislated DC Exemptions was excluded from this list with a forecast of \$18.3 million.

The top ten projects demonstrate Milton's commitment to balanced investment between growth and infrastructure renewal. New facilities, roads expansions and parks represent 62% of the top ten investments, while the infrastructure renewal projects of asphalt overlay and major road rehabilitation comprise 38%.



# Overview

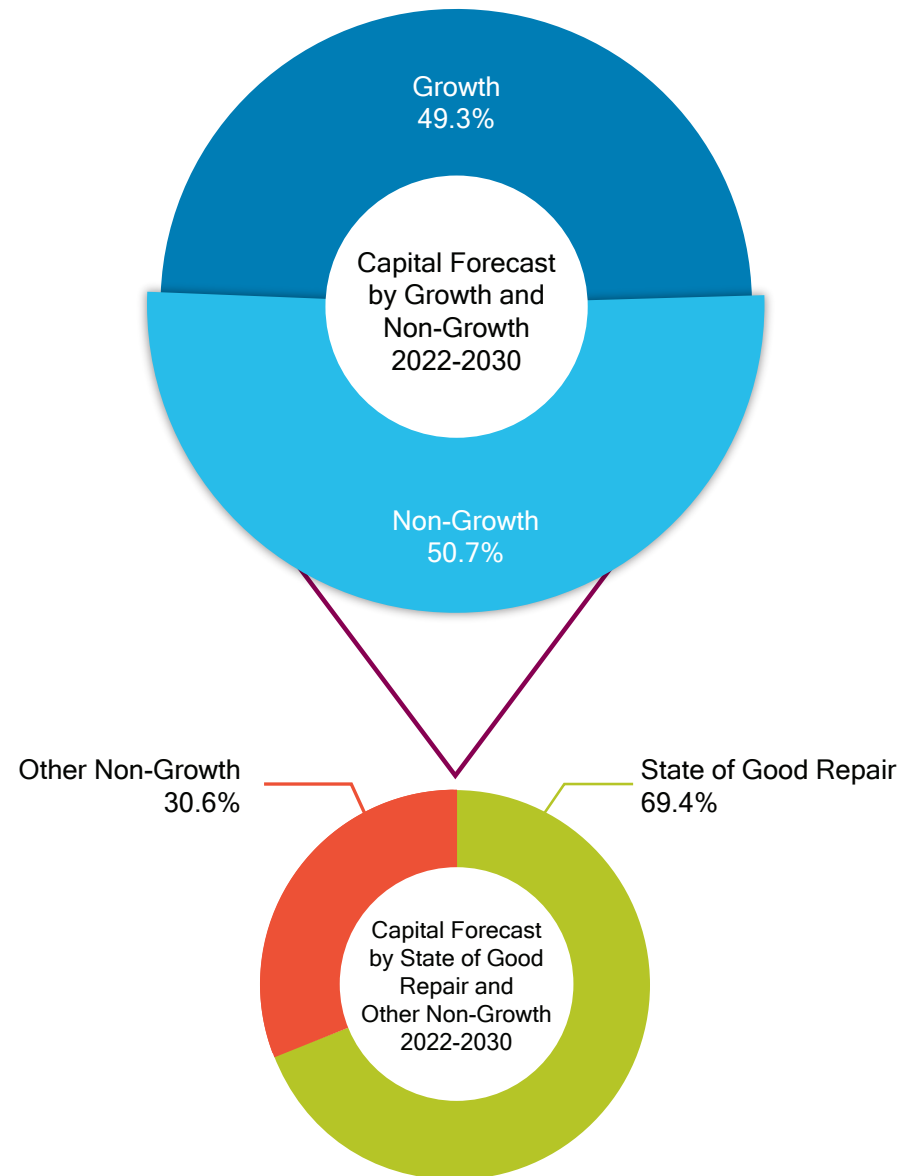
## Capital Forecast Project Breakdown - Growth and Renewal

As illustrated in the following graph, 49.3% (\$426.7 million) of the capital forecast is related to growth projects and 50.7% (\$438.2 million) is related to non-growth. Of the non-growth amount, 69.4% is attributable to infrastructure renewal projects while the remaining 30.6% 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 an update to the Town's asset management plan (AMP) to include all core assets is ongoing and expected to be finalized in early 2021.

The capital forecast reflects many of the infrastructure renewal requirements identified in the existing asset management plan and underlying studies, including \$200.3 million for roads and bridges redevelopment, \$37.8 million for operations, fire and transit fleet replacement, \$37.3 million for facilities redevelopment and \$29.6 for stormwater rehabilitation.

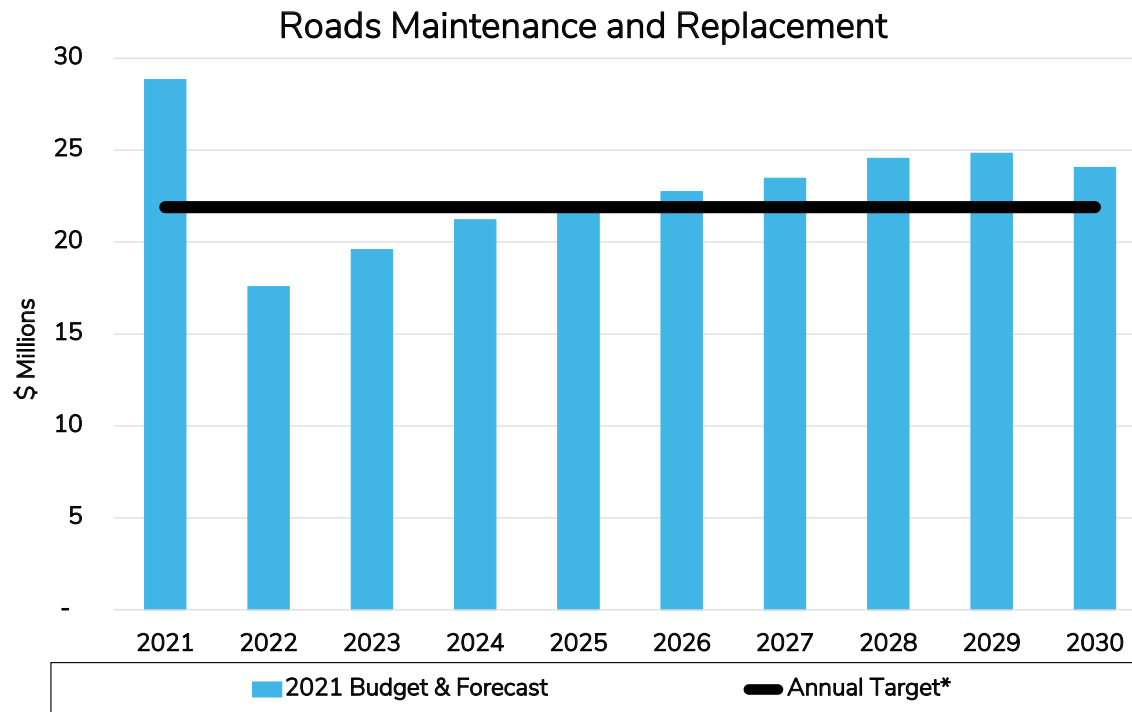


# Overview

## Roads Maintenance and Replacement

The actions taken through the 2020 budget to increase investment over the forecast period for the Town's largest asset class, the road network, is an example of asset management in practice. The 2019 State of Road Infrastructure report (ENG-018-19) identified an annual investment requirement of \$21.9 million in order to sustain the existing assets over the complete lifecycle. As shown in the chart below, progress continues to be made over the forecast period to close the gap, although investment in the asphalt overlay program is weighted towards the end of the forecast period.

It should also be noted that the \$21.9 million target reflected in the following table has not been indexed to account for inflationary pressures or adjusted for any new growth related assets while the expenditure forecast is updated on an annual basis to account for these factors. As new roads are added through construction or assumption the target will increase which will be reflected in State of the Road Infrastructure reports that occur every several years.



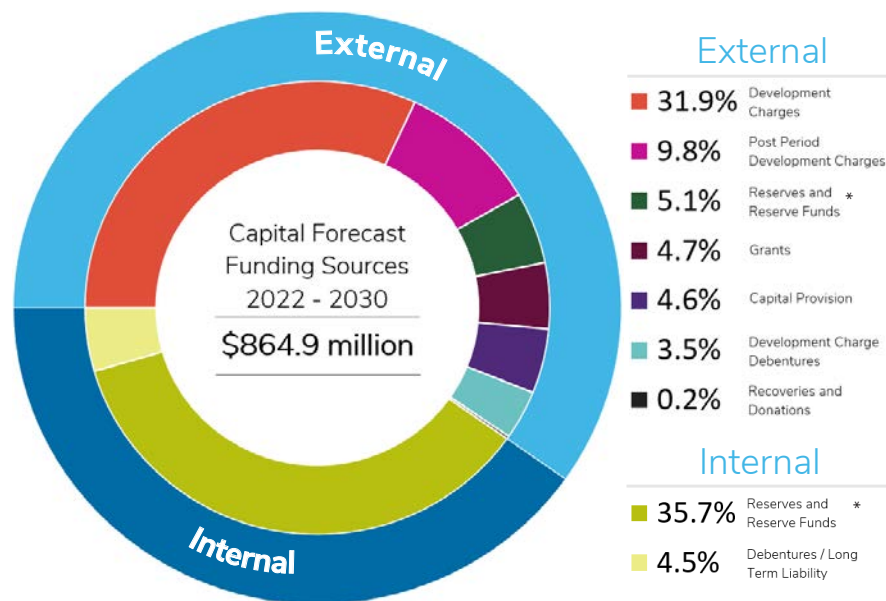
\* Annual target per the State of the Roads Infrastructure Council Report, ENG-018-19, not adjusted for inflation or new assets.



# Overview

## Capital Forecast Funding

The following graph depicts the projected revenue sources used to balance the capital forecast. External sources of revenue account for approximately 60% of forecasted capital funding, largely from development charges, post period development charges and the capital provision reserve. 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, externally-funded debentures, recoveries and donations. The balance of the forecast is financed from internal sources that include reserves and reserve funds and debentures.



\* 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 \$276.0 million as well as development charge debentures of \$30.0 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 Town is undergoing an update to the Development Charge By-laws to reflect the numerous recent legislative changes. Changes in development charge eligible services, increased costs to administer the new legislation along with any financing costs or exemptions related to secondary dwelling units will be addressed in future budgets.

Post period development charges for projects supporting growth beyond 2025 represent an additional \$86.0 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. \$39.7 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 reduced the amount of cost recovery that was available to municipalities.



# Overview

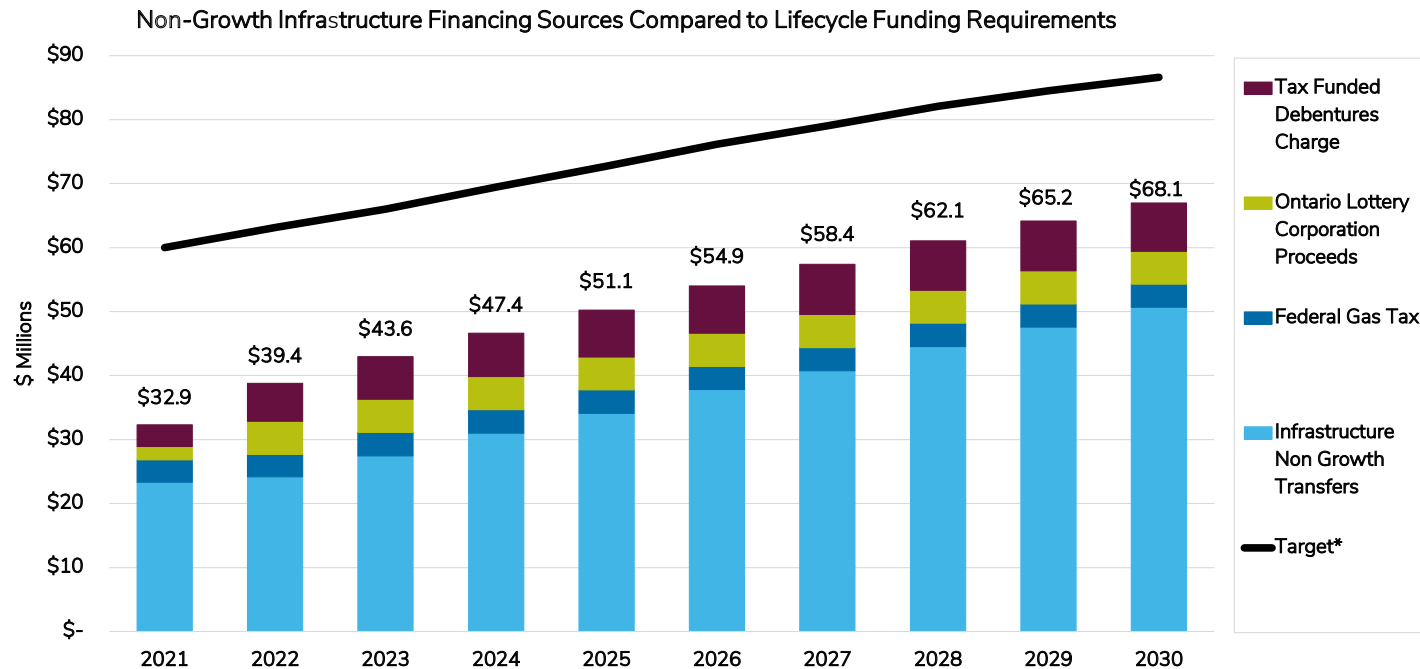
## Non Growth Infrastructure Funding

Infrastructure renewal is funded from a combination of reserves and reserve funds, grants and the issuance of debentures. While the Town's latest update to the Asset Management Plan is ongoing, the previous Asset Management Plan suggested that the Town had an annual infrastructure funding deficit of \$33.2 million. Inadequate funding of capital replacement reserves will limit the Town's ability to maintain current service levels into the future as sufficient funding will not be available to invest in keeping the assets in a state of good repair.

A capital funding strategy was introduced through the 2018 budget that included an additional annual \$1.0 million investment in infrastructure renewal to begin to address the infrastructure funding deficit. The 2021 operating budget also includes increases in contributions to the

Infrastructure Renewal Reserves to 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 in the nine-year forecast period. Without these incremental annual contributions to reserves, the infrastructure renewal needs of Milton will exceed the available funding.

As shown in the graph below, even with the further incremental investments, an annual deficit is still projected by the end of the forecast period when comparing the total funding supporting non growth infrastructure with the life cycle funding requirements.



\*Represents the PSAB figure from the 2017 Asset Management Plan (AMP), adjusted to account for new assets that are expected to be constructed or assumed.

# Overview

## Reserves and Reserve Funds

Reserves and reserve funds are a critical component of the long term funding of the capital forecast representing 40.8% of the total funding. Of that amount, approximately 85% supports non-growth related projects including road, stormwater and park rehabilitation projects as well as the Town portion of growth capital projects and information technology equipment replacement.

A comprehensive description and use of the Town's reserves and reserve funds is included in the Supplementary Information section on pages 370 to 378. An analysis and commentary on the reserve and reserve fund forecast is presented in the Reserves and Reserve Funds section on pages 317 to 329.

## 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 \$33.2 million of FGT funding to help build and revitalize roads and bridges. The forecast also reflects \$7.8 million of Provincial and Federal funding through the Investing in Canada Infrastructure Program to support the Transit Operations Centre.

## Debentures

Debenture financing is a 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 included in the capital forecast totals \$69.2 million. Of this amount, \$47.0 million is non-growth debt, including tax supported and Property Transactions Reserve Fund debt, and \$30.0 million is growth related debentures to be serviced from future Development Charge revenues.

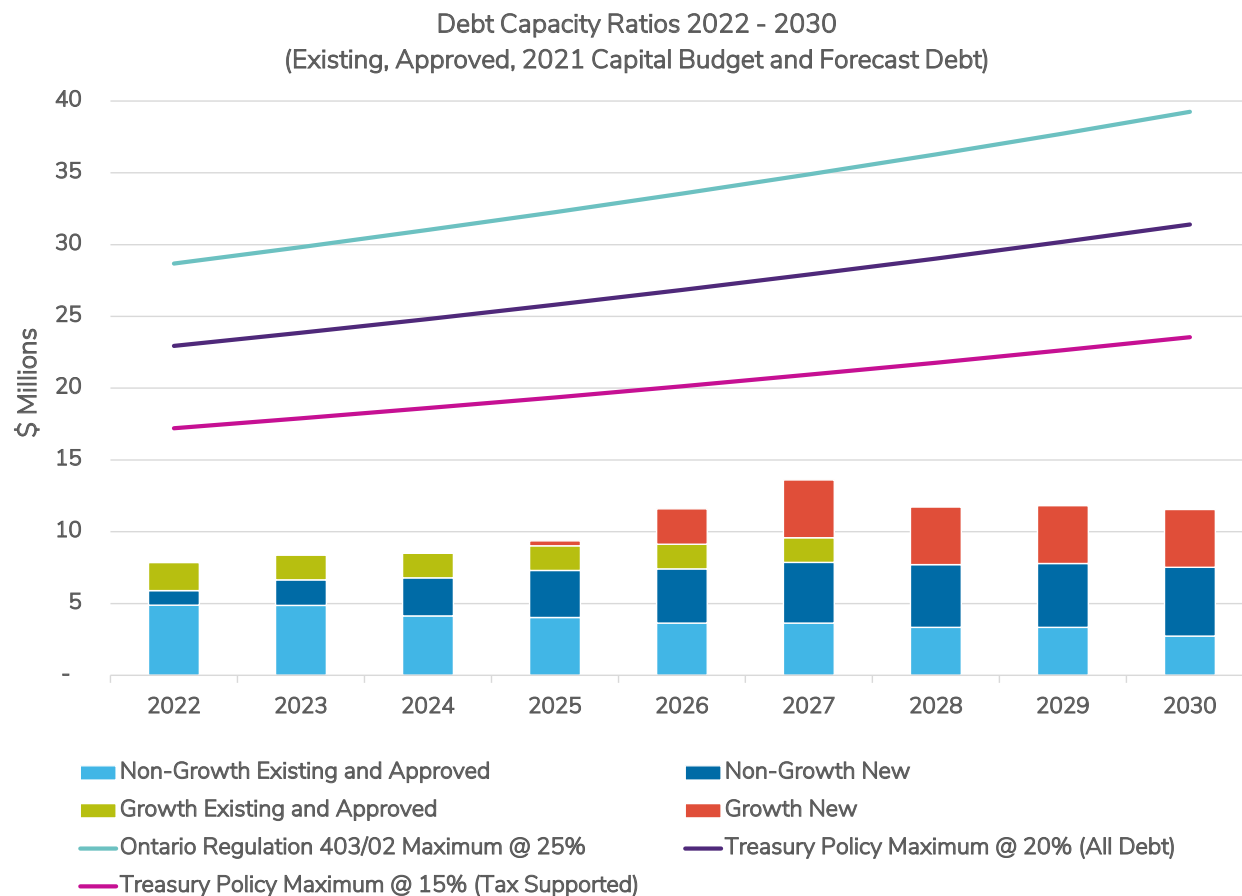


# Overview

## Debt Capacity

As previously discussed in the Capital Budget Summary section on pages 29 to 31 the Town is limited in the amount of allowable debentures by the Province through Ontario Regulation 403/02 as well as through Financial Management – Treasury Policy No. 116. 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.

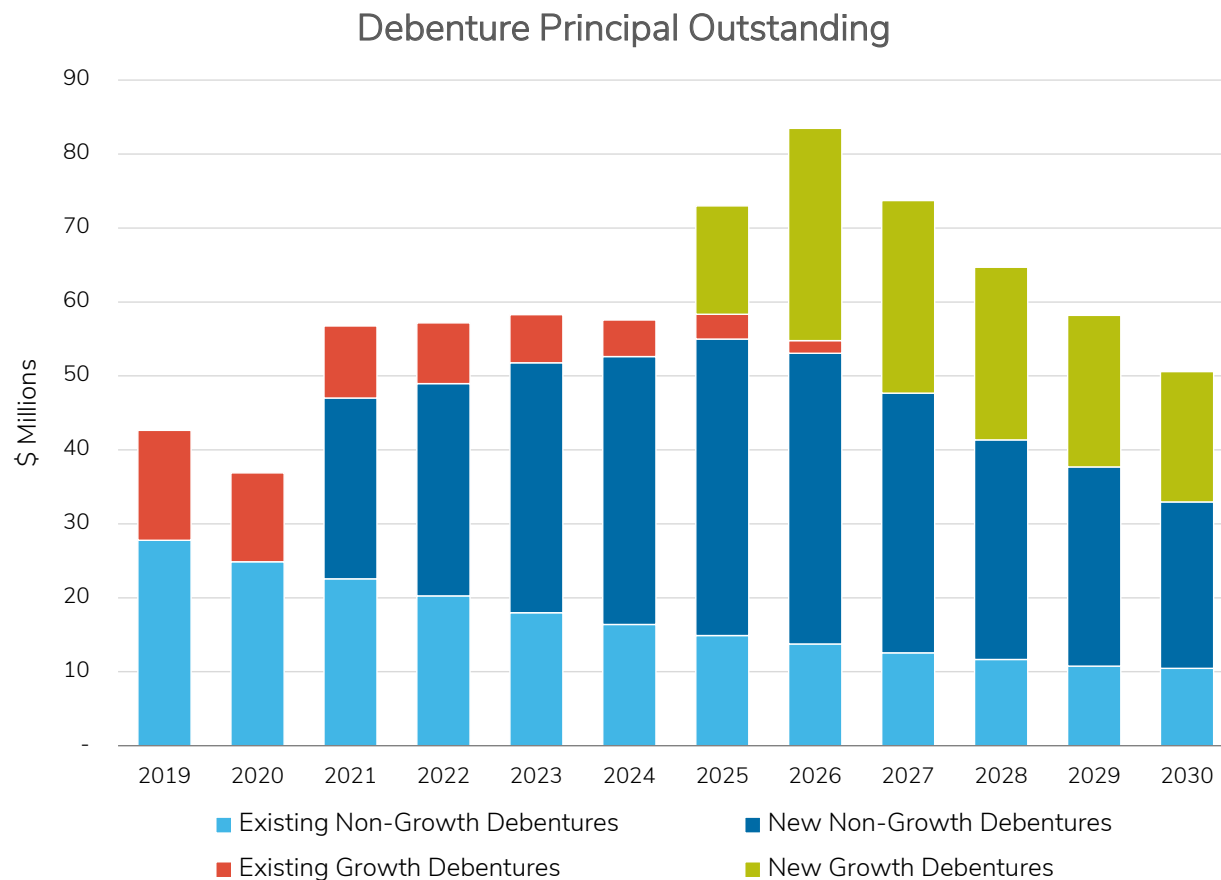


Note: Excludes loan guarantees for Milton Hydro Holdings Inc. and Milton Energy and Generation Solutions Inc.

# 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 2026. Additional growth

related debentures are projected starting in 2025 and are expected to reach a peak in 2026 before starting a gradual decline. Overall, debenture principal outstanding is anticipated to gradually increase to \$83.5 million in 2026 before declining to \$50.6 million in 2030.

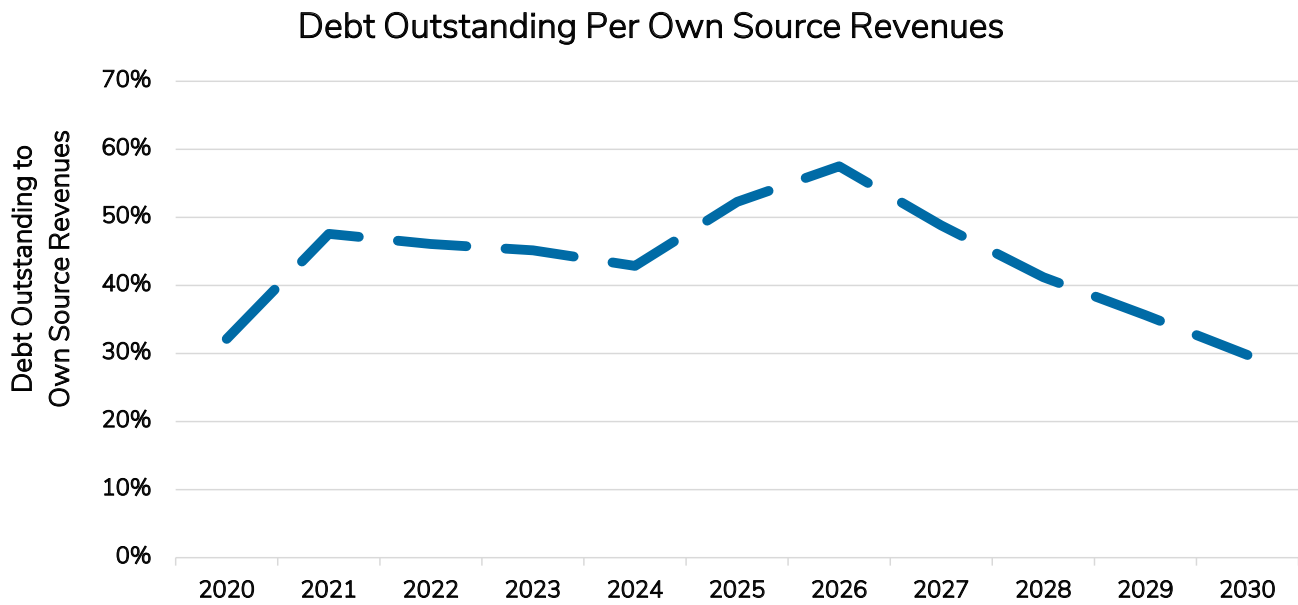


Note: Excludes loan guarantees for Milton Hydro Holdings Inc. and Milton Energy and Generation Solutions Inc.

# Overview

As shown in the graph below, another measure is to compare the debenture principal outstanding to the Town’s own source revenue. The

Town’s debenture burden increases to a maximum of 58% of the own source revenues in 2026 and then begins to decline to 30% in 2030.



Note: Excludes loan guarantees for Milton Hydro Holdings Inc. and Milton Energy and Generation Solutions Inc.

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 Reserves as well as reserve contributions for lifecycle costing of new growth assets, are continued.

Also excluded from the figures above are any principal or payments in relation to the Town’s loan guarantees in favour of Milton Hydro Holdings Inc. and Milton Energy and Generation Solutions Inc. (MEGS). These loans remain in good standing and no claims on the guarantees have been made. The upset limit associated with those guarantees amounts to a principal amount of \$15.6 million.

# Forecast Summary by Department

Description	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
<b>Executive Services</b>									
<b>Office of the CAO</b>									
C100102 Corporate Strategic Plan		207,030				207,030			
C100118 Sundry Land Acquisitions	8,590,200								
C100128 Strategic Plan Implementation			155,128				155,128		
<b>Total Office of the CAO</b>	<b>8,590,200</b>	<b>207,030</b>	<b>155,128</b>			<b>207,030</b>	<b>155,128</b>		
<b>Fire Fleet Equipment Replacement</b>									
C700100 Chief Officers Vehicles		78,020			78,020			78,020	
C700101 Replace/Refurbish Tanker Trucks				865,200					172,088
C700107 Replace/Refurbish Pumper/Rescue Units				2,626,500	54,631				875,500
C700109 Replace Fire Prevention Vehicles					148,043				
C700112 Replace Pick-Up Trucks	169,147	81,422		87,725	70,022	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	954,810		790,371	83,865					
C700125 Training Vehicle Replacement	78,020								76,491
C700126 Off Road Vehicle Replacement					51,479				
C700128 Replace Special Operations Radio Vehicle		81,422							
C700130 Utility Vehicle Replacement	81,422							81,422	
<b>Total Fire Fleet Equipment Replacement</b>	<b>1,283,399</b>	<b>440,874</b>	<b>790,371</b>	<b>3,663,290</b>	<b>2,336,376</b>	<b>169,258</b>	<b>87,725</b>	<b>159,442</b>	<b>1,124,079</b>
<b>Fire - Replacement</b>									
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					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			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			12,360		
C720135 Air Monitoring Replacement			16,480			16,480			16,480
C720148 Generators & Lighting Equip Replacement	15,450								
C720157 Bunker Gear Replacement - Employee Turnover	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			
<b>Total Fire - Replacement</b>	<b>83,917</b>	<b>139,537</b>	<b>173,527</b>	<b>364,077</b>	<b>43,747</b>	<b>205,457</b>	<b>40,657</b>	<b>28,297</b>	<b>124,630</b>
<b>Fire - Growth</b>									
C730158 Specialized Equipment Training Structure Growth	36,050								
<b>Total Fire - Growth</b>	<b>36,050</b>								
<b>Fire</b>									
C740101 Electronic Accountability System		51,500							
C740102 Dry Hydrant Systems		20,600							
C740103 Commission of Fire Accreditation		20,600							
<b>Total Fire</b>		<b>92,700</b>							
<b>Total Executive Services</b>	<b>9,993,566</b>	<b>880,141</b>	<b>1,119,026</b>	<b>4,027,367</b>	<b>2,380,123</b>	<b>581,745</b>	<b>283,510</b>	<b>187,739</b>	<b>1,248,709</b>

# Forecast Summary by Department

Description	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
<b>Corporate Services</b>									
<b>Finance</b>									
C200100 Development Charges Study				257,500					257,500
C200101 Asset Management Plan					257,500				
C200103 Program Based Budgeting		77,250							
C200111 User Fee Update	77,250				77,250	77,250			
C200123 Special Financial Studies	375,950	128,750		185,400					
C200124 Legislated DC Exemptions	2,454,000	2,576,000	2,689,000	2,015,000	1,736,000	1,750,000	1,700,000	1,700,000	1,700,000
<b>Total Finance</b>	<b>2,907,200</b>	<b>2,782,000</b>	<b>2,689,000</b>	<b>2,457,900</b>	<b>2,070,750</b>	<b>1,827,250</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>1,957,500</b>
<b>Human Resources</b>									
C220104 Employee Strategic Development	30,900		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	30,900	30,900	46,350	30,900	30,900	46,350	30,900	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
<b>Total Human Resources</b>	<b>216,300</b>	<b>46,350</b>	<b>92,700</b>	<b>46,350</b>	<b>77,250</b>	<b>200,850</b>	<b>77,250</b>	<b>46,350</b>	<b>77,250</b>
<b>Information Technology</b>									
C240003 Technology Strategic Plan				157,219				157,219	
C240004 Technology Replacement/Upgrade	180,250	180,250	206,000	206,000	231,750	206,000	180,250	180,250	231,750
C240005 Phone System Changes/Upgrade	77,250	103,000	77,250	77,250	77,250	77,250	77,250	77,250	77,250
C240006 PC Workstation Complement Changes	25,750	25,750	25,750	25,750	25,750	25,750	25,750	25,750	25,750
C240009 E-Services Strategy/Implementation	128,750	128,750	128,750	128,750	128,750	128,750	128,750	128,750	128,750
C240011 GIS Service Delivery	217,206	217,206	237,806	237,806	258,406	258,406	258,406	258,406	258,406
C240014 Application Software Update	206,000	77,250	77,250	77,250	77,250	77,250	77,250	77,250	77,250
C240015 Legacy Systems			77,250		3,605,000			3,090,000	
C240025 Photocopiers	154,500					206,000			
C240027 Radio Communications	463,500	103,000				103,000			
C240028 Milton Air Photo Mapping	30,900		30,900		30,900		30,900		30,900
C240119 Enterprise Content Management	618,000	309,000	128,750	128,750	103,000	103,000	103,000	103,000	103,000
C240120 Enterprise Contact Management	257,500	103,000	51,500	25,750	25,750	25,750	25,750	25,750	25,750
C240121 Emergency Operations Centre			36,050			36,050			36,050
C240122 Open Data Initiative	10,300	10,300	10,300	10,300	10,300	10,300	10,300	10,300	10,300
C240123 Mobile Parking Enforcement	51,500	51,500	15,450	15,450	15,450	15,450	15,450	15,450	15,450
C240124 Agenda Management System	45,070	10,300	10,300	10,300	10,300	10,300	10,300	10,300	10,300
C240125 Human Resources Information System			25,750	25,750	51,500	25,750	25,750	25,750	25,750
C241100 Department Specific Initiatives	200,850	200,850	257,500	200,850	226,600	226,600	226,600	283,250	226,600
C241102 Property Tax System	1,803,625	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	212,180	175,100	159,650	159,650	159,650	159,650	159,650	159,650	159,650
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	108,150	108,150	66,950	66,950	66,950	66,950	66,950	66,950	66,950
C241107 Building and Permit Systems	77,250	77,250	77,250	77,250	77,250	77,250	77,250	77,250	77,250
C242001 Facilities Infrastructure and Networking	777,650	1,570,750	777,650	777,650	957,900	777,650	777,650	777,650	1,570,750
C242002 Tech Infrastructure - Server Hardware	566,500	566,500	566,500	566,500	566,500	566,500	566,500	566,500	566,500
C242003 Enterprise Licencing and Compliance	206,000	206,000	231,750	231,750	257,500	257,500	283,250	283,250	283,250
<b>Total Information Technology</b>	<b>6,930,804</b>	<b>4,277,466</b>	<b>3,329,866</b>	<b>3,260,485</b>	<b>7,017,266</b>	<b>3,494,666</b>	<b>3,180,516</b>	<b>6,453,485</b>	<b>4,061,166</b>



# Forecast Summary by Department

Description	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
<b>Legislative &amp; Legal Services</b>									
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						
<b>Total Legislative &amp; Legal Services</b>	<b>66,332</b>	<b>99,910</b>	<b>150,689</b>		<b>21,115</b>	<b>21,012</b>			
<b>Total Corporate Services</b>	<b>10,120,636</b>	<b>7,205,726</b>	<b>6,262,255</b>	<b>5,764,735</b>	<b>9,186,381</b>	<b>5,543,778</b>	<b>4,957,766</b>	<b>8,199,835</b>	<b>6,095,916</b>
<b>Community Services</b>									
<b>Comm Serv Administration</b>									
C500105 Parks Master Plan Update	28,485					28,485			
C500106 Recreation Master Plan (DC)		77,250					77,250		
C500117 Intensification Study - Parks				76,372					
C500119 Central Business District Study - Recreation				56,384					
C500121 Service Strategy					59,669				
C500128 Facility Audit Update							274,073		
<b>Total Comm Serv Administration</b>	<b>28,485</b>	<b>77,250</b>		<b>132,756</b>	<b>88,154</b>		<b>351,323</b>		
<b>Parks Redevelopment</b>									
C510102 Playground Upgrades	81,536								
C510150 Moorelands Park Redevelopment	294,784								
C510152 Baldwin Park Redevelopment	58,433	415,230							
C510153 Chris Hadfield Park Redevelopment	88,545	646,146							
C510160 Lions Sports Park Redevelopment									
C510165 Trudeau Park Redevelopment		58,478	415,230						
C510166 Beaty Trail Park Redevelopment		62,645	424,788						
C510169 Watson Park Redevelopment			59,357	421,460					
C510170 McDuffe Park Redevelopment			59,357	421,460					
C510171 Wallbrook Park Redevelopment				59,357	421,460				
C510172 Harwood Park Redevelopment					421,460				
C510173 Hutchinson Park Redevelopment					59,357	421,460			
C510174 Barclay Park Redevelopment					59,357	421,460			
C510177 Meighen Park Redevelopment						59,357	421,460		
C510178 Luxton Park Redevelopment							59,357	421,460	
C510179 Sinclair Park Redevelopment							59,357	421,460	
C510180 Fitzgerald Park Redevelopment									59,357
C510181 Dempsey Park Redevelopment								153,882	2,411,230
C510182 Knight Trail Park Redevelopment									59,357
C510183 Sprucedale Park Redevelopment								59,357	421,542
<b>Total Parks Redevelopment</b>	<b>523,298</b>	<b>1,182,499</b>	<b>958,732</b>	<b>961,634</b>	<b>961,634</b>	<b>1,064,844</b>	<b>6,452,992</b>	<b>1,056,159</b>	<b>2,951,486</b>

# Forecast Summary by Department

Description	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
<b>Parks Growth</b>									
C520103 Playground Growth	169,309	169,309	143,119	143,119	143,119				
C520123 Escarpment View Lands (Formerly Jannock Property)	191,025	2,259,123	1,930,061						
C520202 Cemetery			347,843						
C521136 Community Park Derry Green	701,924	6,063,420							
C521139 Escarpment View Lands (Formerly CMHL Property)	1,983,066	10,051,333	5,985,647	7,528,121	5,565,676				
C522133 District Park West - Boyne	790,686	10,023,901							
C522134 District Park East - Boyne				309,615	3,442,921		309,615	3,442,921	
C524001 Walker Neighbourhood Park - Boyne	181,305	1,874,097							
C524003 Cobban Neighbourhood Park - Boyne	1,960,498								
C524004 Bowes Neighbourhood Park - Boyne		189,006	1,957,981						
C525046 Clarke - VS#6 (13)(Derry Road/Fourth Line Landowners)		52,830	532,223						
C525073 Milton Heights 2C - North		52,832	532,223						
C525074 Milton Heights 2C - South			52,832	532,223					
C525080 Park Development Village Squares-Boyne	87,515	906,926	1,207,249	431,584	387,827				
C525090 Community Park - Milton Heights		204,267	2,073,468						
<b>Total Parks Growth</b>	<b>6,065,328</b>	<b>31,847,044</b>	<b>14,762,646</b>	<b>8,944,662</b>	<b>9,539,543</b>		<b>309,615</b>	<b>3,442,921</b>	
<b>Trails Redevelopment</b>									
C530101 Implementation Trails Master Plan	118,736				118,736				
<b>Total Trails Redevelopment</b>	<b>118,736</b>				<b>118,736</b>				
<b>Trails Growth</b>									
C540002 New Trail Development		743,989							
C540102 Linear Park Multi Use Trail - Coates South (4b)	382,089								
C540110 Milton Heights Tributary Trails	139,628	1,059,737							
C540111 Derry Green Union Gas Pipeline Easement	147,722	1,310,637	1,146,084						
<b>Total Trails Growth</b>	<b>669,439</b>	<b>3,114,363</b>	<b>1,146,084</b>						
<b>Facilities Redevelopment Civic</b>									
C581100 Corporate Office Furniture & Equipment	154,603	154,603	154,603	154,603	154,603	154,603	154,603	154,603	137,093
C581127 Civic Facilities Improvements	23,818	440,719	217,847	711,029	464,036	450,909	310,566	1,572,684	2,375,999
C581130 Heritage Property Restoration	59,677								
C581149 Accessibility Improvements	91,531	91,531	91,531	109,843	109,843	109,843	112,826	112,826	46,684
<b>Total Facilities Redevelopment Civic</b>	<b>329,629</b>	<b>686,853</b>	<b>463,981</b>	<b>975,475</b>	<b>728,482</b>	<b>715,355</b>	<b>577,995</b>	<b>1,840,113</b>	<b>2,559,776</b>
<b>Facilities Redevelopment Recreation</b>									
C582100 Seniors Centre Asset Restorations	86,834	86,834	86,834	104,130	104,130	104,130	104,129	104,129	104,545
C582103 Leisure Centre Cardio/Weight	26,136	26,136	26,136	31,364	31,364	31,364	31,364	31,364	31,930
C582105 Leisure Centre Upgrades	224,345	229,799		515,824	181,292			34,807	329,363
C582124 Rotary Park Community Centre	47,386	41,478	41,672		37,235			29,813	
C582134 Memorial Arena Facility Improvements	220,325	183,175	130,482	211,963	2,737,039	86,714		92,824	172,500
C582145 Community Halls Facility Improvements	51,583		149,194	61,502					
C582147 John Tonelli Sports Centre Facility Improvements	255,756	189,611	25,135	116,696	131,058	1,331,037	2,017,245	19,890	294,818
C582148 Milton Sports Centre Facility Improvements	1,708,477	1,647,016	1,633,291	1,074,851	450,309	1,018,578	807,974		
C582154 Milton Tennis Club			196,946					94,841	
C582160 Mattamy National Cycling Centre Improvements	581,929			1,643,343				242,399	77,865
C582162 Sherwood Community Centre Facility Improvements			329,290	82,324	43,878	82,324	82,324	82,324	
C582166 Milton Indoor Turf Centre Improvements	559,836								520,696
<b>Total Facilities Redevelopment Recreation</b>	<b>3,762,607</b>	<b>2,404,049</b>	<b>2,618,980</b>	<b>3,841,997</b>	<b>3,716,305</b>	<b>2,654,147</b>	<b>3,043,036</b>	<b>732,391</b>	<b>1,531,717</b>

# Forecast Summary by Department

Description	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
<b>Facilities Redevelopment Arts/Cultural</b>									
C583101 FirstOntario Arts Centre Milton Facility Improvements					178,286				
<b>Total Facilities Redevelopment Arts/Cultural</b>					<b>178,286</b>				
<b>Facilities Redevelopment Engineering</b>									
C584105 Civic Operations Centre Facility Improvements	89,143	89,143	64,530	89,144	37,439	90,534	90,534	119,265	90,676
C584106 Sand and Salt Facility								1,429,885	111,491
<b>Total Facilities Redevelopment Engineering</b>	<b>89,143</b>	<b>89,143</b>	<b>64,530</b>	<b>89,144</b>	<b>37,439</b>	<b>90,534</b>	<b>90,534</b>	<b>1,549,150</b>	<b>202,167</b>
<b>Facilities Redevelopment Fire</b>									
C587114 Fire Halls Facility Improvements	120,295	398,070	17,070	49,429		165,610	686,964	78,769	563,478
<b>Total Facilities Redevelopment Fire</b>	<b>120,295</b>	<b>398,070</b>	<b>17,070</b>	<b>49,429</b>		<b>165,610</b>	<b>686,964</b>	<b>78,769</b>	<b>563,478</b>
<b>Facilities Redevelopment Library</b>									
C588201 Beaty Branch Improvements			181,234					895,784	
<b>Total Facilities Redevelopment Library</b>			<b>181,234</b>					<b>895,784</b>	
<b>Facilities Growth Civic</b>									
C591100 Town Hall Construction/Expansion	1,036,874	10,038,708	8,787,568	8,813,072					
C591106 Animal Shelter						2,441,764			
<b>Total Facilities Growth Civic</b>	<b>1,036,874</b>	<b>10,038,708</b>	<b>8,787,568</b>	<b>8,813,072</b>		<b>2,441,764</b>			
<b>Facilities Growth Recreation</b>									
C592202 Community Centre Implementation Strategy	143,287								
C592211 Boyne Community Centre			2,377,352	26,628,798	29,480,751				
C592212 Indoor Soccer - Air Supported		4,907,950							
C592215 Seniors Centre Expansion					2,438,387				
<b>Total Facilities Growth Recreation</b>	<b>143,287</b>	<b>4,907,950</b>	<b>2,377,352</b>	<b>26,628,798</b>	<b>31,919,138</b>				
<b>Facilities Growth Engineering</b>									
C594105 Civic Operations Centre	1,055,296	4,464,640	4,468,327						
<b>Total Facilities Growth Engineering</b>	<b>1,055,296</b>	<b>4,464,640</b>	<b>4,468,327</b>						
<b>Facilities Growth Library</b>									
C598000 Library - New Branch Buildings			321,737	3,923,648	4,481,075				
C598001 Main Library Expansion						4,929,177			
<b>Total Facilities Growth Library</b>			<b>321,737</b>	<b>3,923,648</b>	<b>4,481,075</b>	<b>4,929,177</b>			
<b>Facilities Growth Transit</b>									
C595001 Transit Operations Centre	35,691,369								
<b>Total Facilities Growth Transit</b>	<b>35,691,369</b>								

# Forecast Summary by Department

Description	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
<b>Fleet Equipment Replacement</b>									
C450111 Ice Resurfacer - Replacement		113,300		113,300		226,600			
C450117 1 Ton Crew Dump Truck	77,250	154,500	77,250	77,250	77,250	386,250	427,450	195,700	195,700
C450118 1/2 Ton Pick Ups Replacement		92,700	139,050	92,700	46,350		139,050		46,350
C450121 Tandem Axle Trucks	920,707	603,189	301,594	603,189		1,577,177	402,534	904,974	298,700
C450123 Landscape Trailer	9,476	18,952	42,951	18,952	9,476	94,966	55,311	30,076	75,396
C450126 Gradalls, Back Hoes and Attachments			90,640			113,300	66,950		
C450127 3/4 Ton Pick Ups Replacement		169,950	113,300	169,950	226,600	226,600	169,950		113,300
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		14,832
C450130 Farm Tractors		175,100				94,760	94,760		94,760
C450132 Multifunction Tractor	144,200	199,820	182,310		11,330	20,085	144,200	144,200	
C450135 Farm Tractor/Loader			267,800	111,240	103,000	55,363		515,000	24,720
C450137 Trackless Front Mower Deck	25,750	89,610				12,360			20,600
C450139 Facility Maintenance Van - Replacement								52,010	
C450145 Ball Diamond Groomer		25,750	35,020		9,270	25,750			
C450148 Enforcement Vehicles	31,724	31,724	121,128			95,172	31,724		
C450149 Sign Truck		88,580			88,580				
C450150 Haul All/Packer					158,620		158,620		
C450151 Skidsteer Loader With Attachments			20,600		77,250				
C450152 Poly Plow	9,785								9,785
C450153 Tractor Attachments		86,932	25,956		74,881	17,510		41,200	
C450154 Road Grader									385,220
C450155 Sweepers/Flushers						726,150	386,250		
C450156 Gator Utility Vehicle - Replacement	41,200	20,600							20,600
C450160 Fleet Mechanic Equipment							37,595		
<b>Total Fleet Equipment Replacement</b>	<b>1,628,214</b>	<b>1,870,707</b>	<b>1,512,359</b>	<b>1,230,871</b>	<b>960,887</b>	<b>3,743,113</b>	<b>2,311,124</b>	<b>2,048,990</b>	<b>1,299,963</b>
<b>Fleet Equipment Growth</b>									
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				
<b>Total Fleet Equipment Growth</b>	<b>1,126,568</b>	<b>1,199,576</b>	<b>1,138,699</b>	<b>796,264</b>	<b>1,084,981</b>				
<b>Park Preservation</b>									
C470001 Park Improvements	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						
<b>Total Park Preservation</b>	<b>153,986</b>	<b>153,986</b>	<b>153,986</b>	<b>81,886</b>	<b>81,886</b>	<b>81,886</b>	<b>81,886</b>	<b>81,886</b>	
<b>Forestry</b>									
C510139 Urban Forestry Management			63,860					63,860	
C510184 EAB Implementation Strategy	139,926								
<b>Total Forestry</b>	<b>139,926</b>		<b>63,860</b>					<b>63,860</b>	
<b>Transit</b>									
C550100 Transit Study		210,532					210,532		
C550104 Transit Bus Pads	27,600	27,600	27,600	27,600	27,600	27,600	27,600	27,600	27,600
<b>Total Transit</b>	<b>27,600</b>	<b>238,132</b>	<b>27,600</b>	<b>27,600</b>	<b>27,600</b>	<b>27,600</b>	<b>238,132</b>	<b>27,600</b>	<b>27,600</b>

# Forecast Summary by Department

Description	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
<b>Transit Fleet Replacement</b>									
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			
<b>Total Transit Fleet Replacement</b>	<b>3,756,606</b>	<b>175,100</b>	<b>2,476,607</b>	<b>175,100</b>	<b>859,573</b>	<b>1,183,104</b>	<b>612,850</b>	<b>1,950,272</b>	
<b>Transit Fleet Growth</b>									
C570101 Transit Bus	3,302,389	1,320,955	1,320,955	1,320,955	1,320,955				
<b>Total Transit Fleet Growth</b>	<b>3,302,389</b>	<b>1,320,955</b>	<b>1,320,955</b>	<b>1,320,955</b>	<b>1,320,955</b>				
<b>Total Community Services</b>	<b>59,769,075</b>	<b>64,169,025</b>	<b>42,862,307</b>	<b>57,993,291</b>	<b>56,104,674</b>	<b>17,097,134</b>	<b>14,756,451</b>	<b>13,767,895</b>	<b>9,136,187</b>
<b>Development Services</b>									
<b>Eng Serv Administration</b>									
C300109 Transportation Master Plan		255,440					255,440		
C300110 Development Eng & Parks Standards Manual	61,800			61,800			61,800		
C301101 Gateway Implementation							37,577	245,795	
<b>Total Eng Serv Administration</b>	<b>61,800</b>	<b>255,440</b>		<b>61,800</b>			<b>354,817</b>	<b>245,795</b>	
<b>Urban Roads Redevelopment</b>									
C330108 Bronte Street (Main St to Steeles Ave)	536,048	331,717							
C330138 Major Road Rehabilitation Program		779,961	8,283,836	8,749,675	8,749,458	8,749,046	9,319,875	10,372,721	10,881,985
C330143 High Point Drive (Hwy 25 to Parkhill Dr)	141,419	1,039,476							
C339000 Asphalt Overlay Program - Construction	13,015,698	11,055,141	9,902,057	10,055,541	10,411,746	10,927,028	11,528,268	11,338,478	10,762,376
C339001 Asphalt Overlay Program - Design	549,912	361,931	553,869	381,477	382,037	439,474	207,008	429,830	429,830
<b>Total Urban Roads Redevelopment</b>	<b>14,243,077</b>	<b>13,568,226</b>	<b>18,739,762</b>	<b>19,186,693</b>	<b>19,543,241</b>	<b>20,115,548</b>	<b>21,055,151</b>	<b>22,141,029</b>	<b>22,074,191</b>
<b>Urban Roads Growth</b>									
C340002 Bronte St (Britannia to Louis St Laurent)	46,372	152,483							
C340013 Main St (Bronte to James)							366,885	3,118,769	
C340020 Thompson Road (Louis St Laurent to Derry Rd)		109,802	287,015						
C340030 Louis St Laurent Avenue (Tremaine Rd to Bronte St)	46,093	148,475							
C340032 Louis St Laurent Avenue (Bronte St to RR25)	45,784	148,475							
C340038 Louis St Laurent Avenue (James Snow Pkwy to Fifth Line)		8,296,082							
C340041 Fifth Line (Main Street to Trudeau Drive)				769,778	6,559,249				
C340046 Fifth Line (Hwy 401 to Derry Road)	7,321,555	7,318,679							
C340047 Fifth Line (Derry Road to Britannia Road)		18,789,488	697,570	22,780,893					
C340054 Main Street (Fifth Line to Sixth Line)		444,539	13,855,910		14,728,258				
C340060 Sixth Line (Hwy 401 to Derry Road)					1,924,460	460,715	15,830,803		
C340061 Sixth Line (Derry Road to Britannia Rd)						1,012,920	399,053	6,187,734	
C340070 Louis St. Laurent Extension (Fifth Line to Sixth Line)			597,400	14,740,330	13,272,755				
<b>Total Urban Roads Growth</b>	<b>7,459,804</b>	<b>35,408,023</b>	<b>15,437,895</b>	<b>38,291,001</b>	<b>36,484,722</b>	<b>1,473,635</b>	<b>16,596,741</b>	<b>9,306,503</b>	
<b>Rural Roads Redevelopment</b>									
C350005 Appleby Line		3,294,424							
C350008 Surface Treatment Program	1,017,681	1,017,681	1,017,681	1,017,681	1,017,681	1,017,681	1,017,681	1,017,681	
C350128 Expanded Asphalt Program - Construction	1,691,656	1,134,887	749,255	1,017,774	1,535,296	1,662,464	1,787,881	979,301	1,268,711
C350133 Expanded Asphalt Program - Design	234,008	193,153	315,409	247,258	266,101	284,944	303,787	306,031	328,113
<b>Total Rural Roads Redevelopment</b>	<b>2,943,345</b>	<b>5,640,145</b>	<b>2,082,345</b>	<b>2,282,713</b>	<b>2,819,078</b>	<b>2,965,089</b>	<b>3,109,349</b>	<b>2,303,013</b>	<b>1,596,824</b>

# Forecast Summary by Department

Description	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
<b>Active Transportation Growth</b>									
C380108 Boyne Pedestrian Railway Crossing	5,182,197								
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)	608,145	62,827	608,145	62,827	608,145				
<b>Total Active Transportation Growth</b>	<b>6,271,453</b>	<b>1,848,265</b>	<b>726,646</b>	<b>1,230,954</b>	<b>608,145</b>				
<b>Bridges/Culverts</b>									
C390112 Bridge/Culvert Rehab Needs - Construction		577,830		577,830		293,347	293,347	293,347	
C390122 Second Line Nassagaweya Bridge: 1.5km N of 10 Side Road (Structure 63)	434,145								
C390123 25 SR Bridge: 0.1km W of Guelph Line (Structure 62)	105,091		289,276						
C390128 Bridge/Culvert Rehab Needs - Design		203,467		203,467		105,472	105,472	105,472	105,472
C390131 Kelso Road Bridge (Structure 74)		1,036,613							
<b>Total Bridges/Culverts</b>	<b>539,236</b>	<b>1,817,910</b>	<b>289,276</b>	<b>781,297</b>		<b>398,819</b>	<b>398,819</b>	<b>398,819</b>	<b>105,472</b>
<b>Storm Water Management Rehabilitation</b>									
C430001 Stormwater Pond Maintenance	1,241,093	1,300,431	1,300,431	1,300,431	1,300,431	1,300,431	1,300,431	1,300,431	1,300,431
C430003 Storm Sewer Network Program - Design	125,744	125,744	125,744	125,744	94,608	88,757	88,757	88,757	88,757
C430004 Storm Sewer Network Program - Construction	1,565,089	1,565,089	1,565,089	1,565,089	1,733,434	1,016,126	1,016,126	1,016,126	1,016,126
C430005 Stormwater Management Pond Condition Assessment Study			206,633					206,633	
C430006 Mill Pond Rehabilitation		4,498,796							
<b>Total Storm Water Management Rehabilitation</b>	<b>2,931,926</b>	<b>7,490,060</b>	<b>3,197,897</b>	<b>2,991,264</b>	<b>3,128,473</b>	<b>2,405,314</b>	<b>2,405,314</b>	<b>2,611,947</b>	<b>2,405,314</b>
<b>Storm Water Management Growth</b>									
C440105 Stormwater Management - Sherwood	108,550								
C440106 Stormwater Management - Boyne	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		
<b>Total Storm Water Management Growth</b>	<b>340,498</b>	<b>231,948</b>	<b>231,948</b>	<b>231,948</b>	<b>109,985</b>	<b>109,985</b>	<b>109,985</b>		
<b>Traffic</b>									
C400102 Traffic Infrastructure	73,773	73,773	73,773	73,773	73,773	73,773	73,773	73,773	73,773
C400110 Traffic Safety Services Review	61,828	61,828	61,828	61,828	61,828	61,828	61,828	61,828	61,828
C400112 Pedestrian Crossover (PXO) Program	100,279	100,279	100,279	100,279	100,279	100,279	100,279	100,279	100,279
C400113 New Traffic Signals	350,032	350,032	350,032	350,032	350,032	350,032	350,032	350,032	350,032
C400114 Preemption Traffic Control System	40,587	40,587	40,587	40,587	40,587	40,587	40,587	40,587	40,587
C400115 Signal Interconnect Program	179,058	62,274	62,274	62,274	62,274	62,274	62,274	62,274	62,274
C400120 Preemption Traffic Control Equipment Replacement								99,048	
<b>Total Traffic</b>	<b>805,557</b>	<b>688,773</b>	<b>688,773</b>	<b>688,773</b>	<b>688,773</b>	<b>688,773</b>	<b>688,773</b>	<b>787,821</b>	<b>688,773</b>
<b>Streetlighting</b>									
C410100 Street Lighting	64,643	64,643	64,643	64,643	64,643	64,643	64,643	64,643	64,643
C410200 Street Light/Pole/Underground Power Renewal	62,296	62,296	62,296	62,296	62,296	62,296	62,296	62,296	62,296
<b>Total Streetlighting</b>	<b>126,939</b>	<b>126,939</b>	<b>126,939</b>	<b>126,939</b>	<b>126,939</b>	<b>126,939</b>	<b>126,939</b>	<b>126,939</b>	<b>126,939</b>
<b>Parking</b>									
C420105 Parking Structure	1,755,290	6,388,183	6,388,183						
<b>Total Parking</b>	<b>1,755,290</b>	<b>6,388,183</b>	<b>6,388,183</b>						

# Forecast Summary by Department

Description	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
<b>Planning</b>									
C900103 Res/Non-Res Take Up/Land Needs Study							311,527		
C900104 Sustainable Halton Land Base Analysis								642,550	
C900108 Community Improvement Plan for CBD	105,600				449,626				
C900110 Official Plan Review						99,910			
C900111 Official Plan Amendment - North Porta Employment Lands							301,028		
C900119 Comprehensive ICI Study									
C900132 Zoning By-Law Review	289,666								
C900175 Sustainable Halton Subwatershed Study								2,438,255	
C900180 BP4 SP - Water & Wastewater Servicing				123,016					
C900181 BP4 SP - FSEMS (SWM & Enviro Mgmt Strategy)				156,430					
C900182 BP4 SP - Transportation Plan				372,392					
C900183 BP4 SP - Fisheries Compensation Plan				95,296					
C900184 BP4 SP - Secondary Plan				453,991					
C900185 BP4 SP - Parks & Open Space Study				156,430					
C900186 BP4 SP - Urban Design Guidelines				112,098					
C900187 BP4 SP - Subwatershed Study-Indian Creek Update				510,880					
C900198 Britannia E/W - LT Developer Liability Repayment		2,836,298							
<b>Total Planning</b>	<b>395,266</b>	<b>2,836,298</b>		<b>1,980,533</b>	<b>449,626</b>	<b>99,910</b>	<b>612,555</b>	<b>3,080,805</b>	
<b>Total Development Services</b>	<b>37,874,191</b>	<b>76,300,210</b>	<b>47,909,664</b>	<b>67,853,915</b>	<b>63,958,982</b>	<b>28,384,012</b>	<b>45,458,443</b>	<b>41,002,671</b>	<b>26,997,513</b>
<b>Library</b>									
<b>Library</b>									
C800100 Automation Replacement	86,800	98,589	101,803	98,589	117,877	69,655	95,373	65,368	114,618
C800103 Collection - New			986,775	986,775	493,717	493,717			
C800104 Shelving - New				318,810		318,810			
C800111 Library Services Master Plan			48,223				48,223		
C800121 Collection - Replacement	432,846	458,350	503,236	526,350	536,855	547,362	558,918	570,475	581,884
C800122 Expansion - Computer Equipment				32,475					
C800123 New Branch Computer Equipment			80,371	80,371					
C801311 Furniture Replacement	21,012				31,518				
<b>Total Library</b>	<b>540,658</b>	<b>556,939</b>	<b>1,720,408</b>	<b>2,043,370</b>	<b>1,179,967</b>	<b>1,429,544</b>	<b>702,514</b>	<b>635,843</b>	<b>696,502</b>
<b>Total Library</b>	<b>540,658</b>	<b>556,939</b>	<b>1,720,408</b>	<b>2,043,370</b>	<b>1,179,967</b>	<b>1,429,544</b>	<b>702,514</b>	<b>635,843</b>	<b>696,502</b>
<b>Total Capital Budget and Forecast</b>	<b>118,298,126</b>	<b>149,112,041</b>	<b>99,873,660</b>	<b>137,682,678</b>	<b>132,810,127</b>	<b>53,036,213</b>	<b>66,158,684</b>	<b>63,793,983</b>	<b>44,174,827</b>



# Forecast Revenues by Type

	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total
Developer Funding	\$ 54,949,147	\$ 97,866,408	\$ 54,669,827	\$ 74,381,279	\$ 70,592,611	\$ 9,379,975	\$ 19,215,506	\$ 17,699,328	\$ 3,020,465	\$ 401,774,546
Reserves & Reserve Funds	45,697,166	38,950,233	35,176,710	36,918,461	39,012,221	38,688,979	42,912,484	39,219,655	35,554,362	352,130,271
Grants & Subsidies	11,127,041	3,729,887	3,667,397	3,622,206	3,604,459	3,722,259	3,616,138	3,675,000	3,600,000	40,364,387
Debentures / Long Term Liability	6,385,000	7,815,000	5,948,911	8,031,565	4,210,000	1,245,000	350,000	3,200,000	2,000,000	39,185,476
Development Charge Debentures	-	-	-	14,666,195	15,327,864	-	-	-	-	29,994,059
Recoveries & Donations	139,772	750,513	410,815	62,972	62,972	-	64,556	-	-	1,491,600
<b>Total Funding</b>	<b>\$ 118,298,126</b>	<b>\$ 149,112,041</b>	<b>\$ 99,873,660</b>	<b>\$ 137,682,678</b>	<b>\$ 132,810,127</b>	<b>\$ 53,036,213</b>	<b>\$ 66,158,684</b>	<b>\$ 63,793,983</b>	<b>\$ 44,174,827</b>	<b>\$ 864,940,339</b>



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2022 - 2023

Operating Budget Forecast



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# Overview

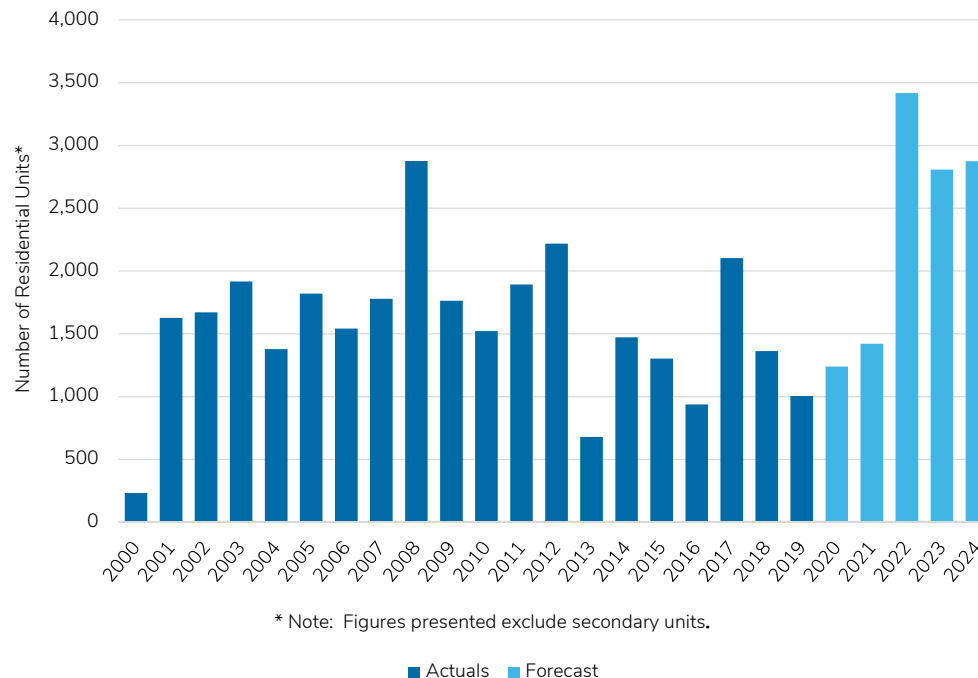
When preparing future budgets, estimating the rate of growth that is anticipated to occur in the Town is especially important, as both the capital and operating budgets will be affected by the revenues and expenses generated from this growth. Incremental tax revenues will be generated from assessment growth, however with growth also comes the increased demand to expand services and infrastructure such as facilities, parkland and roadways.

## Residential Growth

The taxes raised from residential growth do not currently cover the costs of services provided and therefore balancing growth between the residential and non-residential sectors is critical to financial stability. Over recent years, residential growth has outpaced non-residential with the mix of assessment (unweighted) changing from 71.8% residential in 2001 to 82.7% residential in 2020.

The growth projections shown below give consideration to expected timing of subdivision agreements and site plans that are in progress or in the pre-consultation stage. The following graph shows that beginning in 2022, the Town is anticipating a significant amount of volume as the Boyne area continues and new areas progress.

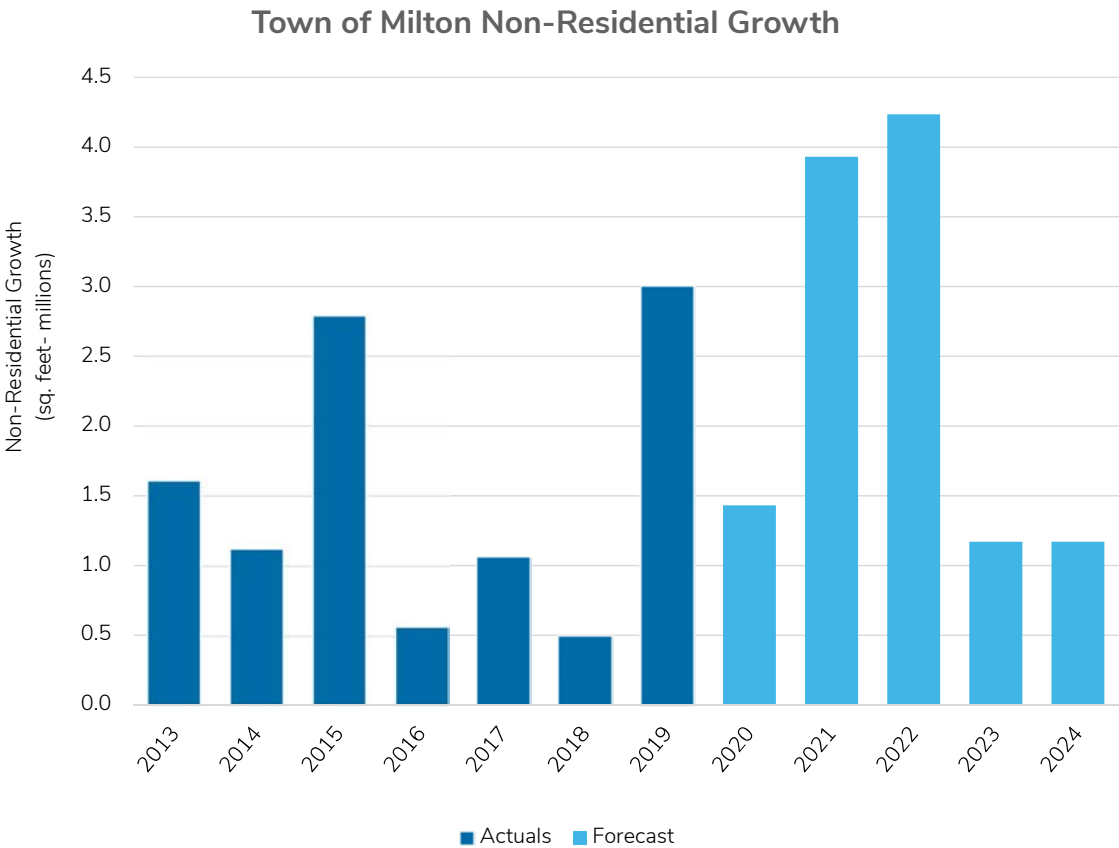
**Town of Milton Residential Growth**



# Overview

## Non-Residential Growth

Non-residential activity is also expected to increase as the Derry Green business park activity continues with 3.9 million square feet of development anticipated in 2021 and over 4.0 million square feet the following year.

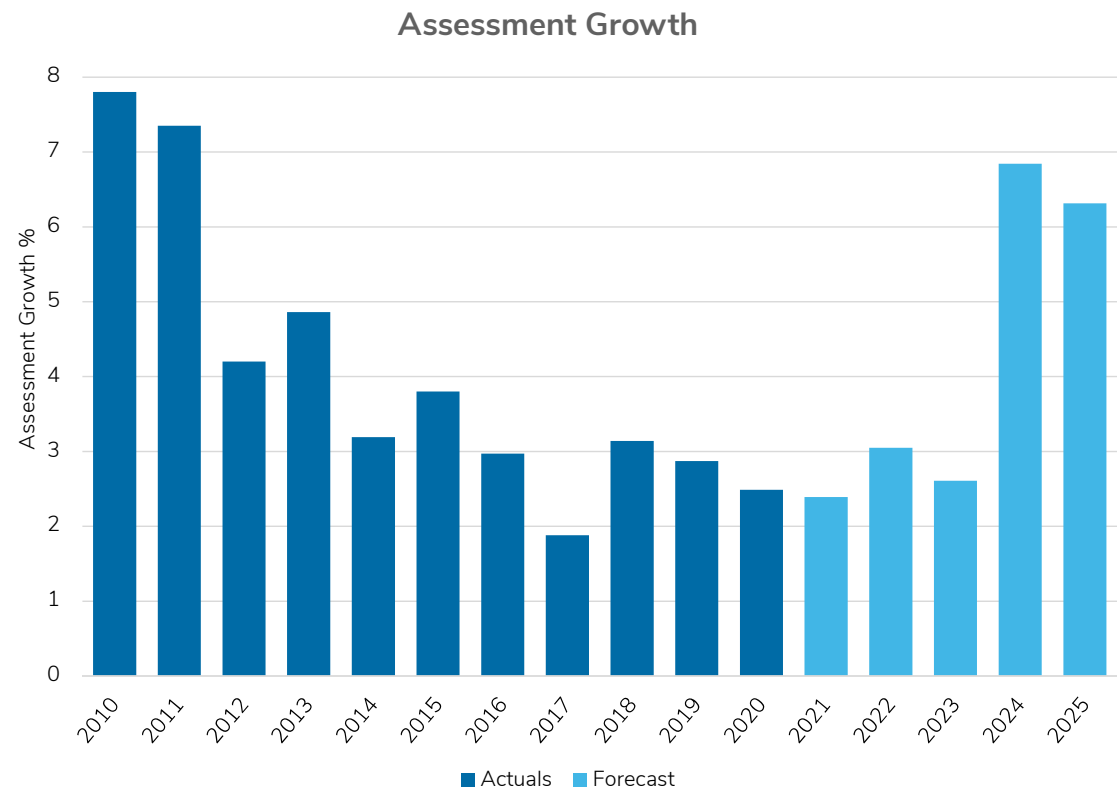


# Overview

## Assessment Growth

The anticipated growth is important to consider for budgeting purposes because it translates to assessment growth that can be used to offset a portion of the resulting costs associated with growth in future years.

Due to the lag in timing from permit issuance (presented on the last two graphs), to assessment that is included in the tax roll, the Town can expect increasing numbers similar to those realized in 2010-2015 in years beyond 2023. The following graph shows the assessment growth history, as well as the current five year forecast.



# Overview

Pressure on the tax levy in the amounts of \$4.9 million and \$7.4 million are projected for each of 2022 and 2023. These pressures are primarily due to the expansion of service delivery such as transit and maintenance of roads and parks to new areas of the community as well as lifecycle contributions for the future replacement of growth related assets.

The projected pressure 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 \$2.2 million of the levy pressure in 2022 and \$2.1 million in 2023. 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 shown in the table below, and based on a 2021 tax rate increase of \$9.74 per \$100,000 of residential assessment (the equivalent of a 3.93% tax increase at the local level), the Town can expect a tax rate pressure of \$16.85 and \$24.52 per \$100,000 of residential assessment in each of 2022 and 2023 in order to maintain existing service levels. These forecasted impacts translate to an estimate 6.5% and 8.9% pressure at the local level in those years.

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 further mitigation. As with the year 2021 and other recent budgets, through the 2022 budget process the Town will look at opportunities to reduce those pressures through measures such identifying further efficiencies (through service delivery review, for example), deferring growth capital or service level changes or increasing non-property tax revenues sources. Findings from processes like the Town's Fiscal Impact Studies will also be considered in determining the appropriate balance of investment in services and maintaining an affordable property tax rate.





# Overview

Component	2022			2023			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	
<b>Prior Year Tax Levy</b>	<b>\$73,799</b>	<b>\$257.86</b>		<b>\$81,003</b>	<b>\$274.71</b>		
<b>COVID-19 Impacts:</b>							
COVID-19 Net Financial Impact	(\$2,818)	(\$9.56)	-3.71%	\$0	\$0.00	0.00%	Reversal of net impact of COVID-19 included in the 2021 budget.
COVID-19 Reversal of Contribution from Tax Stabilization Reserve	\$1,409	\$4.78	1.85%	\$0	\$0.00	0.00%	Reversal of 2021 contribution from Tax Rate Stabilization Reserve offsetting temporary impacts from COVID-19.
COVID-19 Reversal of Additional Mitigation	\$1,410	\$4.78	1.85%	\$0	\$0.00	0.00%	Reversal of additional COVID-19 mitigation from 2021 budget.
<b>Inflation and Base Adjustments:</b>							
Inflation (MPI)	\$1,839	\$6.24	2.42%	\$1,971	\$6.51	2.37%	Inflation based on Municipal Price Index (MPI) and other miscellaneous status quo items.
Non-recurring & Reversal of One-Time Transfers	\$3	\$0.01	0.00%	\$0	\$0.00	0.00%	Reversal of one-time funding from stabilization reserves included in 2021 budget (\$0.3M transit, \$0.15M library). Reversal of transfer to reserve from additional assessment growth dollars from 2021 (-\$0.45M)
Service Delivery Review	\$50	\$0.17	0.07%	\$50	\$0.17	0.06%	Conversion of seasonal operations workers to full time phased in over four years.
Service Enhancements	\$233	\$0.79	0.31%	\$0	\$0.00	0.00%	Introduce Transit Master Plan recommendations (cross boundary service in 2022).
Infrastructure Deficit	\$1,000	\$3.39	1.32%	\$1,000	\$3.31	1.20%	Funding to gradually reduce the infrastructure deficit outlined in existing asset management plan.
Other Base Adjustments	\$324	\$1.10	0.43%	\$190	\$0.63	0.23%	Expected additional hydro savings from implementation of solar panels at Sherwood Community Centre (\$40K in 2022), fire related staffing costs including annualization of the 2021 fire crew.
<b>Total Inflation and Base Adjustments</b>	<b>\$3,449</b>	<b>\$11.70</b>	<b>4.54%</b>	<b>\$3,211</b>	<b>\$10.61</b>	<b>3.86%</b>	
<b>Growth Related:</b>							
State of Good Repair for Constructed & Assumed Assets	\$1,462	\$4.96	1.92%	\$2,877	\$9.51	3.46%	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	\$1,748	\$5.93	2.30%	\$1,790	\$5.92	2.15%	Costs (materials, contracts etc.) of expanding service to growth areas e.g. road and park maintenance, expansion of transit to Derry Green & Boyne areas in 2022 (\$1.1 M). New fire crew in each of 2022 (\$0.3M) and 2023 (\$0.4M).
Other Growth-Related Impacts	\$544	\$1.84	0.72%	\$1,654	\$5.47	1.99%	Funding for legislated development charge exemptions (\$0.2M), growth related increase to reserves (\$0.2M-2022, \$0.3M-2023), transit facility (\$0.2M-2023), HRIS (\$0.4M-2023), Library Bookmobile (\$0.2M-2023).
<b>Total Growth Related</b>	<b>\$3,754</b>	<b>\$12.73</b>	<b>4.94%</b>	<b>\$6,321</b>	<b>\$20.89</b>	<b>7.60%</b>	
<b>Total Increase in Levy</b>	<b>\$7,204</b>	<b>\$24.43</b>	<b>9.47%</b>	<b>\$9,532</b>	<b>\$31.50</b>	<b>11.47%</b>	
<b>Total Tax Levy</b>	<b>\$81,003</b>	<b>\$282.29</b>		<b>\$90,535</b>	<b>\$306.21</b>		
Estimated Assessment Growth (net of reductions)**	(\$2,237)	(\$7.59)	-2.94%	(\$2,113)	(\$6.98)	-2.54%	Forecast assessment growth based on updated residential growth forecast and expected industrial/commercial development.
<b>Forecasted Net Tax Levy Increase</b>	<b>\$4,967</b>	<b>\$274.71</b>	<b>6.53%</b>	<b>\$7,419</b>	<b>\$299.23</b>	<b>8.93%</b>	

\* Based on 2020 CVA values per 2020 Final Tax Levy By-law and Tax Policy update, CORS-032-20. Through the annual tax setting by-law 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 314 and the main impacts of projected increases to the tax levy are summarized below.

## COVID-19 Impacts

The 2021 budget has been prepared on the basis that by the fourth quarter of 2021 the Town will resume normal business activity as part of the recovery from COVID-19. Accordingly, the 2022 and 2023 operating forecast do not currently reflect any continuing impacts from the pandemic. The net financial impact of COVID-19 of \$2.8 million included in the 2021 budget is reversed in 2022 along with the mitigation strategies used. Further information will be needed in 2021 to assess the likelihood of this outcome, and the forecast will require updating as the pandemic and associated implications continue to evolve. COVID-19 has also impacted fuel consumption which could impact the level of provincial gas tax received by the Town beginning in 2022.

## 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 2021 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 2021 budget are planned to be reversed through the 2022 budget. The significant reversals include:

- Reversal of \$300,000 one-time contribution from Tax Rate Stabilization Reserve used in the 2021 budget to smooth the impact of the reversal of the 2020 contribution for the transit program.
- Reversal of additional contributions of \$150,000 one-time contribution from Library Tax Rate Stabilization Reserve to smooth the impact of opening the new Sherwood branch.
- Reversal of \$450,000 one-time contribution to the Tax Rate Stabilization Reserve transferred in the 2021 budget as a result of higher than anticipated assessment growth.

A number of service level increases that had previously been identified as part of various master plans or reports are reflected in the operating forecast as follows:

- Service Delivery Review Recommendations
  - » Conversion of seasonal operations workers to full time phased in over four years starting in 2022 with an estimate of \$0.05 million each year.
- Service Enhancements
  - » Transit Master Plan Recommendations such as the introduction of Cross-Boundary Service in 2022 (\$0.2 million)

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.

Included in Other Base Adjustments is additional savings anticipated to be realized as a result of the planned solar panels installation on the Sherwood Community Centre. Also included are the annualization of the fire crew included in the 2021 budget process to service Fire Station 5, as well as the anticipated costs that result from the fire staff's progression through the ranking levels.

# Overview

## 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 \$1.5 million and \$2.9 million in each of 2022 and 2023, 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 2022 and 2023 of \$1.7 million and \$1.8 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 \$0.18 million of additional operational costs in 2022 and \$0.5 million in 2023. The forecast also provides for an additional fire crew in each of 2022 and 2023.

Other growth related costs include:

- An additional transfer of \$0.2 million in both 2022 and 2023 to the Growth Capital - Other 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 (\$0.03 million impact in 2022), Radio Communications (\$0.06 million impact in 2022), Building Public Portal (\$0.02 million impact in

2022), Property Tax System (\$0.1 million impact in 2023) and Human Resource Information System (\$0.4 million impact in 2023).

- Transit facility maintenance costs as the facility is planned to be operational mid-2023 (\$0.16 million impact in 2023).
- Library Bookmobile (\$0.2 million impact in 2023).
- Miscellaneous other growth related costs such as changes in subdivision revenue related to planned development activity, a growth in tax write-offs and a growth related increase in budgeted transfers to reserves.

## 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 2022 and 2023.

While residential growth is projected to increase in 2022, 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 2021 and 2022 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 based. Given the current growth projections, the Town is expected to return to higher assessment growth revenues beginning in 2024.

# Overview

## 2022 - 2023 Operating Budget Forecast Forecast Assumptions

ACCOUNT SUMMARY	ASSUMPTION and/or SOURCE	ACCOUNT SUMMARY	ASSUMPTION and/or SOURCE
<b><u>EXPENSES</u></b>		<b><u>REVENUES</u></b>	
<u>Salaries and Benefits</u>		<u>Taxation</u>	
Salaries and FTE		- Penalties / Interest	Maintained at 2021 Budget Estimates
- Increases for salaries and benefits have been applied to reflect contractual agreements and current market adjustments		- Supplementary Taxes	Maintained at 2021 Budget Estimates
- \$350,000 for new positions in 2022 and 2023 to address growth needs and KPMG's review findings (CORS-078-15 and CORS-043-17)		- Railway Taxes	Maintained at 2021 Budget Estimates
<u>Administrative</u>		<u>Grants and Interest Income</u>	
- Increase at the rate of 1.5% (CPI)		- Maintained at 2021 Budget Estimates	
<u>Financial Expenses</u>		<u>Payments in Lieu (PIL)</u>	
- Debt Charges	As per debt schedules and capital forecast	- Maintained at 2021 Budget Estimates	
- Transfer to Capital	Based on capital forecast	<u>Provincial Offences Act (POA) Revenue</u>	
- Transfer to Reserves	Increase at a rate of 2.39%, 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	- Maintained at 2021 Budget Estimates	
<u>Purchased Goods and Services</u>		<u>User Fees</u>	
- Increase at the rates per the 2021 MPI		- User fees - increased by 2.12% (rate of estimated MPI)	
- Incremental roadway maintenance costs for 85 new lane kilometres in 2022 and 16 new lane kilometre in 2023		<u>Recoveries/Donations</u>	
- Increases for utilities, fuel and insurance costs are based on anticipated rate increases		- Maintained at 2021 Budget Estimates 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 including Transit Facility		<u>Assessment</u>	
- Implement operating impacts from additional fire crew for Fire Station 5		- Residential -	
<u>Parks</u>			
- Implement operating impacts from growth projects			





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## 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.

In 2020 the reserve and reserve fund structure was updated through a Financial Policy Update (see staff report CORS-039-20). The updated policy included consolidating funds with similar purposes and/or relatively small balances, creation of several new reserves related to infrastructure in order to better align the funding structure to the related funding sources or capital investment planning processes and re-aligning various reserve and reserve fund balances to support the new structure.

The 2021 capital budget includes \$48 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 370 to 378. To simplify the presentation, the term reserves will be used in the following sections to discuss both reserves and reserve funds.





# Overview

## Stabilization Reserves

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

As illustrated in the following table, stabilization reserves are anticipated to increase through 2021 by \$1.6 million driven by anticipating building permit revenue.

Funding from the Tax Rate Stabilization Reserve in an estimated amount of \$1.4 million is being projected in 2021 to mitigate the financial pressures associated with the impacts of COVID-19. As the actual COVID-19 impact after mitigation will continue to change, this forecasted amount will require regular review during 2021 and will vary. Based on the size of the 2021 capital program, project administration recoveries will be lower than an average year. Per the Town's financial policies, \$0.9 million will be transferred to the Operating Fund to manage the year over year fluctuations in the size of the capital program. An additional transfer from the reserve in the amount of \$0.3 million is being used to further mitigate the tax impact in 2021. Further details on this can be found on pages 51 to 52 and 61 of the Operating Budget Summary section. Offsetting the outflow is a transfer into the Tax Rate Stabilization from

the estimated surplus investment income. Based on the projected market conditions over the short to medium term, this may not be a sustainable source of funding at the existing level beyond 2021. Through budget deliberations, Council approved transferring the additional \$450,000 in assessment growth revenues into the Tax Rate Stabilization Reserve resulting from the net taxable assessment growth estimates increasing from 2.39% to 3.08%.

The Severe Weather reserve is presently under the intended target and future budgets may have to revisit the annual contribution to mitigate the shortfall.

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. The Building Rate Stabilization is projected to increase by \$3.4 million due to a high level of building permit activity anticipated for 2021. Although the projected fund balance at the end of 2021 is anticipated to be \$2.4 million below the target balance, with rate changes approved through the 2019 User Fee Report, CORS-046-18, combined with an ongoing expected increase in permits, the Building Rate Stabilization Reserve balance is anticipated to close the gap by 2022, assuming the current growth projections occur.

Stabilization Reserves and Reserve Funds (\$ thousands)						
Reserve Name	Dec 31, 2019 Balance	Dec 31, 2020 Estimated Balance	Projected 2021 Activity	Dec 31, 2021 Estimated Balance	Reserve Target <sup>1</sup>	Surplus / (Shortfall)
Tax Rate Stabilization	\$ 4,190	\$ 6,803	\$ (1,743)	\$ 5,061	\$ 6,410	\$ (1,350)
Severe Weather	1,467	1,467	-	1,467	1,923	(456)
Building Rate Stabilization	3,493	1,519	3,369	4,888	7,289	(2,401)
<b>Total</b>	<b>\$ 9,150</b>	<b>\$ 9,789</b>	<b>\$ 1,626</b>	<b>\$ 11,415</b>		

Note: 1) Refer to pages 370 to 378 of the Supplementary Information section for the reserve target definitions.

# 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 2021 by \$1.2 million driven by increases in the Per Unit Processing Fees, Legal Matters and Insurance reserves. As reflected in the table below each of these reserves currently exceeds the target balance. The Per Unit Processing fee will be reviewed through a planned update to the Town's User Fees in 2021. The balances within the Legal Matters and Insurance Reserves will continue to be reviewed through both the 2020 year end reporting as well as future budgets in conjunction with other reserve balances and in consideration of potential ongoing 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. After historically being underfunded the WSIB is currently on target based on the most recent actuarial evaluation.

Corporate Use Reserves (\$ thousands)						
Reserve Name	Dec 31, 2019 Balance	Dec 31, 2020 Estimated Balance	Projected 2021 Activity	Dec 31, 2021 Estimated Balance	Reserve Target <sup>1</sup>	Surplus / (Shortfall)
Legal Matters	\$ 1,341	\$ 1,447	\$ 334	\$ 1,780	\$ 765	\$ 1,015
Insurance	1,413	1,353	147	1,500	963	537
Per Unit Development Processing Fee	1,468	1,457	693	2,150	1,130	1,019
WSIB	1,212	1,612	-	1,612	1,605	7
Working Funds <sup>2</sup>	1,064	-	-	-	N/A	N/A
Training <sup>2</sup>	461	-	-	-		
Growth Related Resources <sup>2</sup>	2,068	-	-	-		
<b>Total</b>	<b>\$ 9,027</b>	<b>\$ 5,869</b>	<b>\$ 1,173</b>	<b>\$ 7,042</b>		

Notes: 1) Refer to pages 370 to 378 of the Supplementary Information section for the reserve target definitions.

2) Reserve closed through Financial Policy Update (CORS-039-20).

# Overview

## Infrastructure Non Growth Reserves

The asset base owned and maintained by Milton continues to increase with the growth in the community requiring continued long term investment for the future renewal. The funds within the Infrastructure Non Growth Reserves are primarily used to fund the rehabilitation of the Town's existing infrastructure to maintain assets in a state of good repair. 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. A portion of the reserves are also used to fund the non-growth component of growth related projects.

As previously discussed on page 33 to 34 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 2021 operating budget continues to include an incremental contribution of \$1.0 million as a part of the annual infrastructure deficit reduction strategy. An additional \$0.5 million in contributions to capital replacement reserves has also been included for the future rehabilitation and replacement of both newly constructed and assumed assets.

As shown in the table below the Infrastructure Non Growth reserves are expected to decrease in 2021 by \$2.8 million due to the estimated decline in proceeds from the Ontario Lottery and Gaming Corporation during the pandemic. The Federal Gas Tax reserve fund balance is expected to decrease by the end of 2021 as the funds are allocated and spent on infrastructure projects within the capital program. Offsetting a portion of the decrease is incremental lifecycle costing contributions to the Infrastructure Renewal reserves for the future rehabilitation and replacement of both newly constructed and assumed assets.

Infrastructure Non Growth (\$ thousands)						
Reserve Name	Dec 31, 2019 Balance	Dec 31, 2020 Estimated Balance	Projected 2021 Activity	Dec 31, 2021 Estimated Balance	Reserve Target <sup>1,2</sup>	Surplus / (Shortfall)
Infrastructure Renewal - Roads & Structures, Traffic	4,964	11,910	1,559	13,468	282,249	(268,780)
Infrastructure Renewal - Stormwater	-	2,747	1,314	4,061	20,754	(16,693)
Infrastructure Renewal - Recreation, Facilities, Misc.	-	6,679	858	7,537	86,047	(78,510)
Information Technology	1,245	4,840	(2,308)	2,532	4,513	(1,981)
Studies and Other Non Growth Capital	-	1,776	910	2,686	1,945	741
Vehicles and Equipment Replacement	7,835	7,575	1,629	9,204	6,368	2,836
Federal Gas Tax	7,337	4,046	(2,959)	1,086	N/A	N/A
Ontario Community Infrastructure Fund	816	-	-	-		
Ontario Lottery Corporation Proceeds	9,045	7,144	(3,810)	3,334		
Capital Works <sup>3</sup>	5,673	-	-	-		
Municipal Building Components <sup>3</sup>	7,973	-	-	-		
Transit and Transportation <sup>3</sup>	1,786	-	-	-		
Municipal Buildings Replacement <sup>3</sup>	435	-	-	-		
<b>Total</b>	<b>\$ 47,110</b>	<b>\$ 46,717</b>	<b>\$ (2,807)</b>	<b>\$ 43,910</b>		

Notes: 1) Refer to pages 370 to 378 of the Supplementary Information section for the reserve target definitions.

2) Infrastructure Non Growth reserve targets per Financial Policy Update (CORS-039-20).

3) Reserve closed through Financial Policy Update (CORS-039-20).

# Overview

## Infrastructure Growth Reserves

These funds will be used to fund growth-related capital projects.

As illustrated in the following table, the Growth Infrastructure reserves are anticipated to increase by \$9.9 million in 2021 due to the anticipated collection of Development Charges, capital provision and cash-in-lieu of

parkland funding. Offsetting a portion of the increase is a decline in the Growth Capital – Other reserve to fund the legislated development charge exemptions.

Infrastructure Growth (\$ thousands)						
Reserve Name	Dec 31, 2019 Balance	Dec 31, 2020 Estimated Balance	Projected 2021 Activity	Dec 31, 2021 Estimated Balance	Reserve Target <sup>1</sup>	Surplus / (Shortfall)
Growth Capital - Other <sup>2</sup>	\$ 0	\$ 3,704	\$ (472)	\$ 3,233	\$ 3,813	\$ (580)
Capital Provision	13,387	14,045	1,075	15,120	N/A	N/A
Cash-in-lieu of Parkland	9,178	10,494	195	10,689		
Cash-in-lieu of Parking	323	323	6	329		
Development Charges	32,110	26,557	9,110	35,667		
Cash-in-lieu of Storm Water Management <sup>3</sup>	47	-	-	-		
<b>Total</b>	<b>\$ 55,045</b>	<b>\$ 55,123</b>	<b>\$ 9,914</b>	<b>\$ 65,037</b>		

Notes: 1) Refer to pages 370 to 378 of the Supplementary Information section for the reserve target definitions.

2) Reserve target per Financial Policy Update (CORS-039-20).

3) Reserve closed through Financial Policy Update (CORS-039-20).

# 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.

Program specific reserve balances are projected to increase during 2021 due to proceeds from anticipated land sales. Offsetting a portion of the increase is a reduction in the Aggregate Permit Fees reserve as funds are used to support the capital program.

Program Specific (\$ thousands)						
Reserve Name	Dec 31, 2019 Balance	Dec 31, 2020 Estimated Balance	Projected 2021 Activity	Dec 31, 2021 Estimated Balance	Reserve Target <sup>1</sup>	Surplus / (Shortfall)
Property Transactions	\$ 11,496	\$ 7,197	\$ 3,316	\$ 10,513	N/A	N/A
Provincial Gas Tax	266	318	6	323		
Election	314	504	123	627		
Aggregate Permit Fees	483	367	(364)	3		
Seniors' Fundraising	76	76	-	76		
Arts Programming	6	6	-	6		
Investment in the Arts	609	379	7	386		
Mayor's Legacy Fund	91	93	2	95		
Sportsfield Development <sup>2</sup>	44	-	-	-		
Perpetual Maintenance <sup>2</sup>	605	-	-	-		
<b>Total</b>	<b>\$ 13,989</b>	<b>\$ 8,940</b>	<b>\$ 3,089</b>	<b>\$ 12,029</b>		

Notes: 1) Refer to pages 370 to 378 of the Supplementary Information section for the reserve target definitions.

2) Reserve closed through Financial Policy Update (CORS-039-20).

# Overview

## Board, Committee & Other Reserves

These are established for the specific use of the Town boards and Committees as well as the expansion of the Milton District Hospital. Also included are obligatory reserve funds used 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.

To fund the Library capital program in 2021 a decline in the Library Capital infrastructure reserve is anticipated. A draw from the Library Tax Rate Stabilization Reserve of \$150,000 is planned for 2021 to continue to phase in the impact of the opening of the new Sherwood branch.

Board, Committee & Other (\$ thousands)						
Reserve Name	Dec 31, 2019 Balance	Dec 31, 2020 Estimated Balance	Projected 2021 Activity	Dec 31, 2021 Estimated Balance	Reserve Target <sup>1</sup>	Surplus / (Shortfall)
Library Tax Rate Stabilization	\$ 2,204	\$ 859	\$ (150)	\$ 709	\$ 479	\$ 230
Library Capital Infrastructure	674	1,760	(730)	1,030	951	78
DBIA Surplus	107	107	(39)	68	N/A	N/A
Milton District Hospital Expansion	371	315	(51)	264		
Provincial Government Transfer	-	-	-	-		
Federal Government Transfer	-	-	-	-		
<b>Total</b>	<b>\$ 3,357</b>	<b>\$ 3,041</b>	<b>\$ (970)</b>	<b>\$ 2,071</b>		

Note: 1) Refer to pages 370 to 378 of the Supplementary Information section for the reserve target definitions.

# Overview

## Summary of Projected 2021 Activity

Revenues into the Town's reserves and reserve funds are anticipated to amount to \$97 million in 2021, 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 \$77 million from reserves and reserve funds are anticipated in 2021 to fund the 2021 capital program as well as committed funds not yet transferred from prior year capital budget approvals. Approximately 52% of the transfers are from the development charge reserve funds and will be used support the 2021 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 \$7.6 million are forecast for 2021 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 \$0.8 million for previously issued debt.

## Reserves and Reserve Funds Forecast

A 10 year reserve and reserve fund forecast has been prepared to assess 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 growth rates, as well as the capital budget forecast.

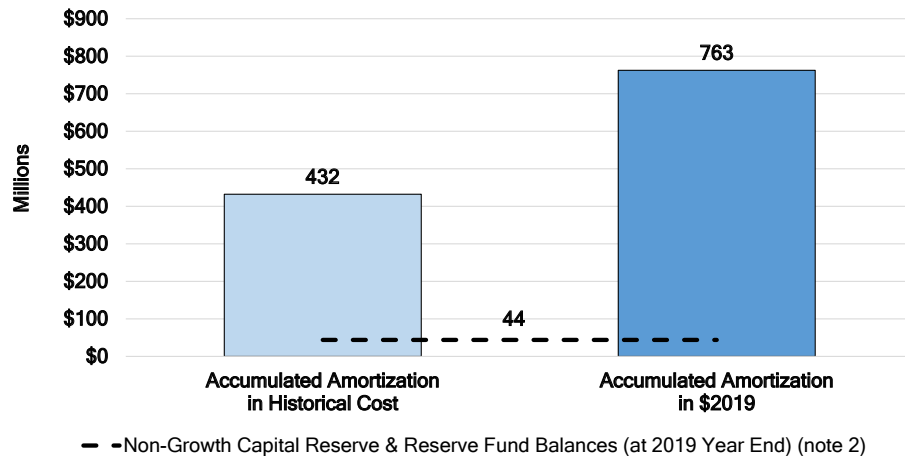
To reflect the recommendations contained within the 2021 operating budget, the asset management plan, and the Town's financial policies, balances in various capital asset renewal reserves are projected to steadily increase to reflect the necessary annual contributions to support the long-term financial 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 has also been utilized to fund the capital forecast. In addition, further contributions from operating to the Growth Capital - Other reserve to support development charge exemptions are projected through 2026 to reflect the estimates included in the recent fiscal impact study. Should the aforementioned funding strategies not be implemented, the reserve and/or capital project forecasts would require reductions or identification of alternative solutions.



# Overview

The Town's asset base continues to grow and at the end of 2019, the Town's tangible asset historical cost amounted to approximately \$1.5 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 \$432 million in historical cost (\$763 million in 2019 dollars) as shown in the chart below and presented through the Budget Call Report, CORS-044-20.



*Note 1: \$2019 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 initially as the funds are used for growth infrastructure supporting the Boyne and Sherwood secondary plan areas. Developer funded reserves projections have been prepared reflecting the Town's existing development charge by-laws. The Town is currently updating the development charge background study and associated by-laws, and will be reflecting the updated legislation through that process. Progress is also occurring with respect to the various planning processes associated with the Sustainable Halton lands. The capital and reserve forecasting that will be undertaken as part of the 2022 Budget process is expected to capture the findings of these processes and reflect the related revenues and investments.

Reserves and reserve funds form 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 291 to 294.

# Schedule of Movement

## Projected 2021 Activity (\$ thousands)

Reserve Name	Dec 31, 2019 Balance	Dec 31, 2020 Estimated Balance	Projected 2021 Activity						Dec 31, 2021 Estimated Balance	2021 Reserve Target
			Interest Earned	Contribution from Revenue	Other Revenue	Transfer to Capital <sup>1</sup>	Transfer to Revenue	Debt Payments		
Stabilization Reserves and Reserve Funds										
Tax Rate Stabilization	\$ 4,190	\$ 6,803	\$ -	\$ 952	\$ -	\$ -	\$ (2,695)	\$ -	\$ 5,061	\$ 6,410
Severe Weather	1,467	1,467	-	-	-	-	-	-	1,467	1,923
Building Rate Stabilization	3,493	1,519	26	3,537	-	(193)	-	-	4,888	7,289
Subtotal	\$ 9,150	\$ 9,789	\$ 26	\$ 4,489	\$ -	\$ (193)	\$ (2,695)	\$ -	\$ 11,415	
Corporate Use Reserves										
Legal Matters	\$ 1,341	\$ 1,447	\$ -	\$ 334	\$ -	\$ -	\$ -	\$ -	\$ 1,780	\$ 765
Insurance	1,413	1,353	-	147	-	-	-	-	1,500	963
Per Unit Development Processing Fee	1,468	1,457	-	1,232	-	-	(540)	-	2,150	1,130
WSIB	1,212	1,612	-	142	-	-	(142)	-	1,612	1,605
Working Funds <sup>2</sup>	1,064	-	-	-	-	-	-	-	-	N/A
Training <sup>2</sup>	461	-	-	-	-	-	-	-	-	N/A
Growth Related Resources <sup>2</sup>	2,068	-	-	-	-	-	-	-	-	N/A
Subtotal	\$ 9,027	\$ 5,869	\$ -	\$ 1,855	\$ -	\$ -	\$ (682)	\$ -	\$ 7,042	
Infrastructure Non Growth <sup>3</sup>										
Infrastructure Renewal - Roads & Structures, Traffic	\$ 4,964	\$ 11,910	\$ -	\$ 9,915	\$ -	\$ (8,346)	\$ (10)	\$ -	\$ 13,468	\$ 282,249
Infrastructure Renewal - Stormwater	-	2,747	-	1,627	-	(313)	-	-	4,061	20,754
Infrastructure Renewal - Recreation, Facilities, Misc.	-	6,679	-	3,712	-	(2,853)	-	-	7,537	86,047
Information Technology	1,245	4,840	-	2,791	-	(5,099)	-	-	2,532	4,513
Studies and Other Non Growth Capital	-	1,776	-	1,171	-	(261)	-	-	2,686	1,945
Vehicles and Equipment Replacement	7,835	7,575	-	4,128	-	(2,499)	-	-	9,204	6,368
Federal Gas Tax	7,337	4,046	58	-	3,493	(6,510)	-	-	1,086	N/A
Ontario Community Infrastructure Fund	816	-	-	-	-	-	-	-	-	N/A
Ontario Lottery Corporation Proceeds	9,045	7,144	93	2,750	-	(6,000)	(653)	-	3,334	N/A
Capital Works <sup>2</sup>	5,673	-	-	-	-	-	-	-	-	N/A
Municipal Building Components <sup>2</sup>	7,973	-	-	-	-	-	-	-	-	N/A
Transit and Transportation <sup>2</sup>	1,786	-	-	-	-	-	-	-	-	N/A
Municipal Buildings Replacement <sup>2</sup>	435	-	-	-	-	-	-	-	-	N/A
Subtotal	\$ 47,110	\$ 46,717	\$ 152	\$ 26,093	\$ 3,493	\$ (31,881)	\$ (663)	\$ -	\$ 43,910	

Notes: 1) Transfer to Capital includes 2021 capital budget transfers and prior year commitments.

2) Reserve closed through Financial Policy Update (CORS-039-20).

3) Infrastructure Non Growth reserve targets per Financial Policy Update (CORS-039-20).

# Schedule of Movement

## Projected 2021 Activity (\$ thousands)

Reserve Name	Dec 31, 2019 Balance	Dec 31, 2020 Estimated Balance	Projected 2021 Activity						Dec 31, 2021 Estimated Balance	2021 Reserve Target
			Interest Earned	Contribution from Revenue	Other Revenue	Transfer to Capital <sup>1</sup>	Transfer to Revenue	Debt Payments		
Infrastructure Growth										
Growth Capital - Other <sup>3</sup>	\$ -	\$ 3,704	\$ -	\$ 2,512	\$ -	\$ (2,984)	\$ -	\$ -	\$ 3,233	\$ 3,813
Capital Provision	13,387	14,045	-	3,092	-	(289)	(1,728)	-	15,120	N/A
Cash-in-lieu of Parkland	9,178	10,494	195	-	-	-	-	-	10,689	N/A
Cash-in-lieu of Parking	323	323	6	-	-	-	-	-	329	N/A
Development Charges	32,110	26,557	89	-	49,425	(39,585)	-	(820)	35,667	N/A
Cash-in-lieu of Storm Water Management <sup>2</sup>	47	-	-	-	-	-	-	-	-	N/A
Subtotal	\$ 55,045	\$ 55,123	\$ 290	\$ 5,604	\$ 49,425	\$ (42,858)	\$ (1,728)	\$ (820)	\$ 65,037	
Program Specific										
Property Transactions	\$ 11,496	\$ 7,197	\$ 158	\$ 3,181	\$ -	\$ -	\$ (23)	\$ -	\$ 10,513	N/A
Provincial Gas Tax	266	318	6	-	969	-	(969)	-	323	N/A
Election	314	504	-	193	-	-	(70)	-	627	N/A
Aggregate Permit Fees	483	367	-	1	-	(365)	-	-	3	N/A
Seniors' Fundraising	76	76	-	-	-	-	-	-	76	N/A
Arts Programming	6	6	-	-	200	-	(200)	-	6	N/A
Investment in the Arts	609	379	7	-	-	-	-	-	386	N/A
Mayor's Legacy Fund	91	93	2	-	-	-	-	-	95	N/A
Sportsfield Development <sup>2</sup>	44	-	-	-	-	-	-	-	-	N/A
Perpetual Maintenance <sup>2</sup>	605	-	-	-	-	-	-	-	-	N/A
Subtotal	\$ 13,989	\$ 8,940	\$ 172	\$ 3,375	\$ 1,169	\$ (365)	\$ (1,262)	\$ -	\$ 12,029	
Board, Committee & Other										
Library Tax Rate Stabilization	\$ 2,204	\$ 859	\$ -	\$ -	\$ -	\$ -	\$ (150)	\$ -	\$ 709	\$ 479
Library Capital Infrastructure <sup>3</sup>	674	1,760	-	604	-	(1,334)	-	-	1,030	951
DBIA Surplus	107	107	-	-	-	-	(39)	-	68	N/A
Milton District Hospital Expansion	371	315	5	350	-	-	(406)	-	264	N/A
Provincial Government Transfer	-	-	-	-	-	-	-	-	-	N/A
Federal Government Transfer	-	-	-	-	-	-	-	-	-	N/A
Subtotal	\$ 3,357	\$ 3,041	\$ 5	\$ 954	\$ -	\$ (1,334)	\$ (595)	\$ -	\$ 2,071	
Total	\$ 137,678	\$ 129,478	\$ 644	\$ 42,370	\$ 54,087	\$ (76,631)	\$ (7,625)	\$ (820)	\$ 141,504	

Notes: 1) Transfer to Capital includes 2021 capital budget transfers and prior year commitments.

2) Reserve closed through Financial Policy Update (CORS-039-20).

3) Reserve target per Financial Policy Update (CORS-039-20).

# Reserves and Reserve Funds Forecast

## 10 Year Projection (\$ thousands)

Reserve Name	Dec 31, 2019 Balance	Estimated Balance at Dec 31 <sup>1</sup>										
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Stabilization Reserves and Reserve Funds												
Tax Rate Stabilization	\$ 4,190	\$ 6,803	\$ 5,061	\$ 6,038	\$ 6,138	\$ 6,138	\$ 6,138	\$ 6,138	\$ 6,138	\$ 6,138	\$ 6,138	\$ 6,138
Severe Weather	1,467	1,467	1,467	1,467	1,467	1,467	1,467	1,467	1,467	1,467	1,467	1,467
Building Rate Stabilization	3,493	1,519	4,888	7,466	8,020	7,210	7,060	8,114	8,126	8,165	8,206	8,247
Subtotal	\$ 9,150	\$ 9,789	\$ 11,415	\$ 14,971	\$ 15,626	\$ 14,815	\$ 14,666	\$ 15,720	\$ 15,731	\$ 15,771	\$ 15,811	\$ 15,852
Corporate Use Reserves												
Legal Matters	\$ 1,341	\$ 1,447	\$ 1,780	\$ 2,124	\$ 2,478	\$ 2,478	\$ 2,478	\$ 2,478	\$ 2,478	\$ 2,478	\$ 2,478	\$ 2,478
Insurance	1,413	1,353	1,500	1,652	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808
Per Unit Development Processing Fee	1,468	1,457	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150
WSIB	1,212	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612
Working Funds <sup>2</sup>	1,064	-	-	-	-	-	-	-	-	-	-	-
Training <sup>2</sup>	461	-	-	-	-	-	-	-	-	-	-	-
Growth Related Resources <sup>2</sup>	2,068	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 9,027	\$ 5,869	\$ 7,042	\$ 7,537	\$ 8,047	\$ 8,047	\$ 8,047	\$ 8,047	\$ 8,047	\$ 8,047	\$ 8,047	\$ 8,047
Infrastructure Non Growth <sup>3</sup>												
Infrastructure Renewal - Roads & Structures, Traffic	\$ 4,964	\$ 11,910	\$ 13,468	\$ 16,431	\$ 17,793	\$ 19,365	\$ 21,268	\$ 27,501	\$ 33,055	\$ 37,601	\$ 46,956	\$ 60,660
Infrastructure Renewal - Stormwater	-	2,747	4,061	4,295	386	1,546	3,085	3,722	4,324	5,175	6,282	7,654
Infrastructure Renewal - Recreation, Facilities, Misc.	-	6,679	7,537	6,880	9,222	11,373	12,361	14,724	18,894	17,802	23,068	25,345
Information Technology	1,245	4,840	2,532	1,283	1,151	2,164	2,578	176	1,036	2,698	2,058	3,196
Studies and Other Non Growth Capital	-	1,776	2,686	506	1,039	1,624	2,451	2,918	2,432	3,158	2,522	3,582
Vehicles and Equipment Replacement	7,835	7,575	9,204	7,080	9,397	9,674	9,871	11,226	11,642	14,142	15,496	18,583
Federal Gas Tax	7,337	4,046	1,086	437	140	119	144	187	112	143	115	162
Ontario Community Infrastructure Fund	816	-	-	-	-	-	-	-	-	-	-	-
Ontario Lottery Corporation Proceeds	9,045	7,144	3,334	3,845	4,358	4,873	5,390	5,907	6,174	6,438	6,698	6,953
Capital Works <sup>2</sup>	5,673	-	-	-	-	-	-	-	-	-	-	-
Municipal Building Components <sup>2</sup>	7,973	-	-	-	-	-	-	-	-	-	-	-
Transit and Transportation <sup>2</sup>	1,786	-	-	-	-	-	-	-	-	-	-	-
Municipal Buildings Replacement <sup>2</sup>	435	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 47,110	\$ 46,717	\$ 43,910	\$ 40,757	\$ 43,486	\$ 50,740	\$ 57,148	\$ 66,362	\$ 77,670	\$ 87,158	\$ 103,194	\$ 126,136

Notes: 1) The forecast incorporates the capital funding strategy for asset management outlined herein, including the \$1.0 million incremental annual contribution to the Infrastructure Renewal - Roads & Structures, Traffic Reserve.

2) Reserve closed through Financial Policy Update (CORS-039-20).

3) Infrastructure Non Growth reserve targets per Financial Policy Update (CORS-039-20).

# Reserves and Reserve Funds Forecast

## 10 Year Projection (\$ thousands)

Reserve Name	Dec 31, 2019 Balance	Estimated Balance at Dec 31 <sup>1</sup>										
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Infrastructure Growth												
Growth Capital - Other <sup>3</sup>	\$ -	\$ 3,704	\$ 3,233	\$ 2,022	\$ 923	\$ 984	\$ 1,621	\$ 1,296	\$ 2,114	\$ 4,542	\$ 7,166	\$ 9,913
Capital Provision	13,387	14,045	15,120	16,186	11,074	7,500	1,347	730	401	7,045	4,866	3,646
Cash-in-lieu of Parkland	9,178	10,494	10,689	3,633	4,404	5,190	5,990	6,097	6,207	6,319	6,433	6,548
Cash-in-lieu of Parking	323	323	329	334	139	15	15	16	16	16	16	17
Development Charges	32,110	26,557	35,667	35,161	13,474	24,320	22,331	16,974	36,849	83,404	69,529	66,518
Cash-in-lieu of Storm Water Management <sup>2</sup>	47	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 55,045	\$ 55,123	\$ 65,037	\$ 57,336	\$ 30,014	\$ 38,008	\$ 31,304	\$ 25,113	\$ 45,587	\$ 101,326	\$ 88,010	\$ 86,642
Program Specific												
Property Transactions	\$ 11,496	\$ 7,197	\$ 10,513	\$ 10,955	\$ 7,788	\$ 6,278	\$ 7,256	\$ 9,675	\$ 9,615	\$ 9,554	\$ 9,491	\$ 9,428
Provincial Gas Tax	266	318	323	329	335	341	347	354	360	366	373	380
Election	314	504	627	-	205	422	653	-	245	504	779	-
Aggregate Permit Fees	483	367	3	4	5	6	7	8	9	10	11	12
Seniors' Fundraising	76	76	76	76	76	76	76	76	76	76	76	76
Arts Programming	6	6	6	6	6	6	6	6	6	6	6	6
Investment in the Arts	609	379	386	393	400	407	407	407	407	407	407	407
Mayor's Legacy Fund	91	93	95	96	-	-	-	-	-	-	-	-
Sportsfield Development <sup>2</sup>	44	-	-	-	-	-	-	-	-	-	-	-
Perpetual Maintenance <sup>2</sup>	605	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 13,989	\$ 8,940	\$ 12,029	\$ 11,859	\$ 8,815	\$ 7,537	\$ 8,753	\$ 10,526	\$ 10,718	\$ 10,924	\$ 11,144	\$ 10,309
Board, Committee & Other												
Library Tax Rate Stabilization	\$ 2,204	\$ 859	\$ 709	\$ 709	\$ 709	\$ 709	\$ 709	\$ 709	\$ 709	\$ 709	\$ 709	\$ 709
Library Capital Infrastructure <sup>2</sup>	674	1,760	1,030	1,132	1,219	1,202	1,235	1,432	1,767	2,150	2,621	3,093
DBIA Surplus	107	107	68	68	68	68	68	68	68	68	68	68
Milton District Hospital Expansion	371	315	264	213	167	128	96	71	54	45	44	52
Provincial Government Transfer	-	-	-	-	-	-	-	-	-	-	-	-
Federal Government Transfer	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 3,357	\$ 3,041	\$ 2,071	\$ 2,121	\$ 2,162	\$ 2,107	\$ 2,108	\$ 2,280	\$ 2,598	\$ 2,971	\$ 3,442	\$ 3,922
Total	\$ 137,678	\$ 129,478	\$ 141,504	\$ 134,583	\$ 108,151	\$ 121,255	\$ 122,026	\$ 128,049	\$ 160,352	\$ 226,197	\$ 229,650	\$ 250,909

Notes: 1) The forecast incorporates the capital funding strategy for asset management outlined herein, including the \$1.0 million incremental annual contribution to the Infrastructure Renewal - Roads & Structures, Traffic Reserve.

2) Reserve closed through Financial Policy Update (CORS-039-20).

3) Infrastructure Non Growth reserve targets per Financial Policy Update (CORS-039-20).

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# 15 | 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. 2020 Non-Residential Tax Comparisons
4. Schedule of the Allocation of Slot Reserve Funds within the 2021 Capital Budget
5. Detailed Operating Financial Statements - statements show a more detailed breakdown of departmental divisional budgets
6. Understanding Fund Accounting - explanation of Fund Accounting and budget statements of the Town's three funds: Capital, Operating and Reserves and Reserve Funds
7. Town of Milton's Financial Policies
8. Reserve and Reserve Fund Definitions
9. Operating Budget Account Structure
10. Decision Packages
11. Glossary of Terms



# 2021 Municipal Price Index

Municipal Price Index for 2021						
	2020 Budget	% of 2020 tax supported Budget	Price Index	Weighted	Source	2021 Estimate
Salaries	44,161,465	37.03%	1.54%	0.57%	Market Adjustment, Contract Increases	44,842,951
Benefits	10,838,179	9.09%	4.91%	0.45%	Various (OMERS, Manulife, Green Shield, AIG, etc.)	11,370,297
Hydro	3,408,931	2.86%	2.00%	0.06%	Milton Hydro	3,477,110
Hydro - Streetlighting	948,216	0.80%	2.00%	0.02%	Milton Hydro	967,180
Water	669,005	0.56%	3.50%	0.02%	Region of Halton	692,420
Natural Gas	685,782	0.58%	12.95%	0.07%	Bank Commodity Forecasts, CPI and Regulatory impacts	774,587
Insurance	738,903	0.62%	5.00%	0.03%	Estimated Increase	775,848
Roads	571,345	0.48%	1.30%	0.01%	Asphalt Cement Price Index, MTO	578,786
Fleet Costs						
Fuel	1,176,624	0.99%	0.00%	0.00%	Bank Commodity Forecasts, CPI and Regulatory impacts	1,176,624
Repairs	1,494,262	1.25%	1.50%	0.02%	CPI	1,516,676
Licencing	66,877	0.06%	1.50%	0.00%	CPI	67,880
Contribution to Capital	5,053,631	4.24%	2.73%	0.05%	Various (Stats Can Quarterly Construction Price Index, CPI)	5,191,572
Transfer to Reserves	22,109,321	18.54%	2.39%	0.44%	Various (Stats Can Quarterly Construction Price Index, CPI)	22,637,146
Purchased Goods and Services	24,658,033	20.68%	1.50%	0.31%	CPI	25,027,904
Financial Expenditures	2,679,080	2.25%	0.45%	0.01%	Forecasted Tax Rate Change, Other	2,691,080
<b>TOTAL EXPENSES</b>	<b>119,259,654</b>	<b>100.00%</b>		<b>2.12%</b>		<b>\$121,788,061</b>
User Fees and Service Charges	(24,522,397)		2.12%		MPI (excluding Revenue Impacts)	(25,042,293)
Regional Recovery and Chargebacks	(6,083,475)		1.50%		CPI	(6,174,727)
Contribution from Capital	(5,555,397)		2.11%		Index of Non Union Salaries and Benefits	(5,672,552)
Investment and Interest Income	(5,153,123)		0.00%			(5,153,123)
Taxation and Payments in Lieu	(3,633,173)		2.00%			(3,705,836)
Grants, Other Recoveries and Donations	(1,645,446)		0.00%			(1,645,446)
Contributions from Reserves and Misc. Revenues	(3,779,730)		0.00%			(3,779,730)
<b>TOTAL REVENUES</b>	<b>(50,372,741)</b>					<b>(51,173,708)</b>
<b>Tax Levy</b>	<b>68,886,913</b>					<b>\$70,614,354</b>
<b>2021 MPI</b>						<b>2.51%</b>

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-046-20 which was used for estimating the inflationary pressures associated with the 2021 budget and indexing the Town user fees for 2021. However, as the 2021 budget was developed, each identifiable good, service or cost was projected based on the most current information available.

# Key Indicators and Trends

	2015	2016	2017	2018	2019	2020 <sup>5</sup>	2021 Budget
Capital Budget Gross Expenses (\$ thousands) <sup>1</sup>	\$31,631	\$43,453	\$126,542	\$73,054	\$55,215	\$77,842	\$56,195
Capital Budget Growth year / year	-51%	37%	191%	-42%	-24%	41%	-28%
Operating Budget Gross Expenses (\$ thousands) <sup>2</sup>	\$103,663	\$110,231	\$121,954	\$ 126,941	\$ 137,064	\$ 145,093	\$ 147,654
Operating Budget Growth year / year	6%	6.3%	10.6%	4.1%	8.0%	5.9%	1.8%
Net Tax Levy	\$44,859	\$48,859	\$52,413	\$57,088	\$63,605	\$68,887	\$73,799
% of Town Operating Expenses funded from tax levy	43%	44%	43%	45%	46%	47%	50%
Residential Building Units (Actual Issued)	1,304	938	2,104	1,415	1,101	1,239	1,421
Square feet of ICI growth (Actual Issued)	2,691,219	432,717	1,062,311	495,947	3,006,282	1,430,781	3,930,410
Town Owned Lane Km's of Roadways	1,113	1,143	1,182	1,187	1,208	1,268	1,354
Acres of Park and Outdoor Recreation Maintained	594	600	600	612	622	630	631
Population (as per Growth Forecast)	105,262	111,034	117,667	120,478	123,205	126,355	128,157
Assessment Growth (net of reductions)	3.80%	2.97%	1.88%	3.14%	2.87%	2.49%	3.08%
Local Tax Rate Impact <sup>3</sup>	3.04%	5.83%	5.30%	5.60%	8.30%	5.68%	3.93%
Total Tax % Impact <sup>4</sup>	1.65%	2.42%	2.29%	2.69%	3.67%	2.86%	2.19%
Consumer Price Index	1.10%	1.40%	1.60%	2.30%	1.90%	2.00%	1.50%
Municipal Price Index	4.60%	3.54%	3.02%	2.74%	2.87%	3.44%	2.51%
Construction Price Index	1.80%	1.90%	1.70%	3.70%	2.70%	5.70%	3.00%

**Notes:**

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

<sup>2</sup> Gross Operating Expenditures include Town, Hospital Expansion, Library and BIA.

<sup>3</sup> The tax rate impact of 2016 and 2017 excludes the impact of the 2015 tax policy change.

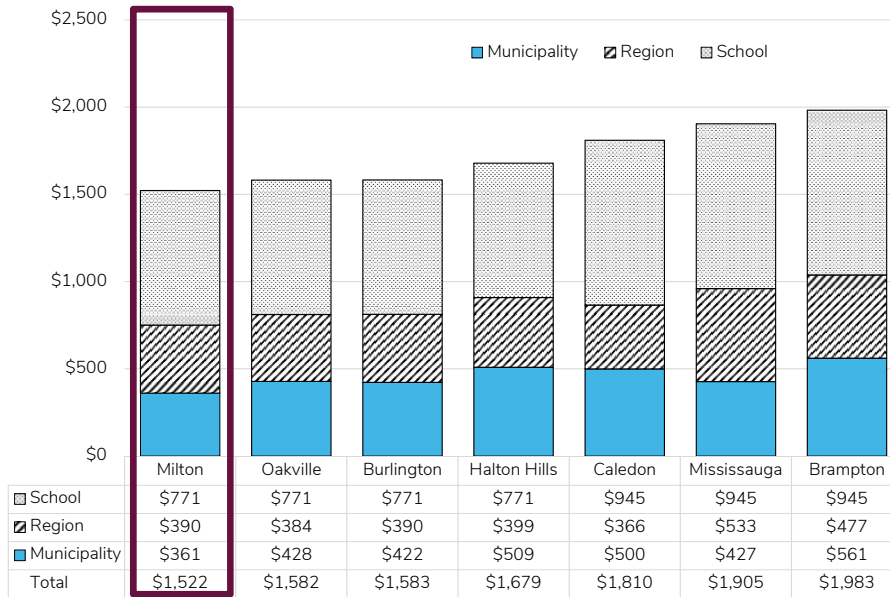
<sup>4</sup> Total Tax % Increase includes general, hospital, region and education portion of tax bill.

<sup>5</sup> 2020 reflects a combination of budget and revised estimates as 2020 was not yet complete at the time of printing.

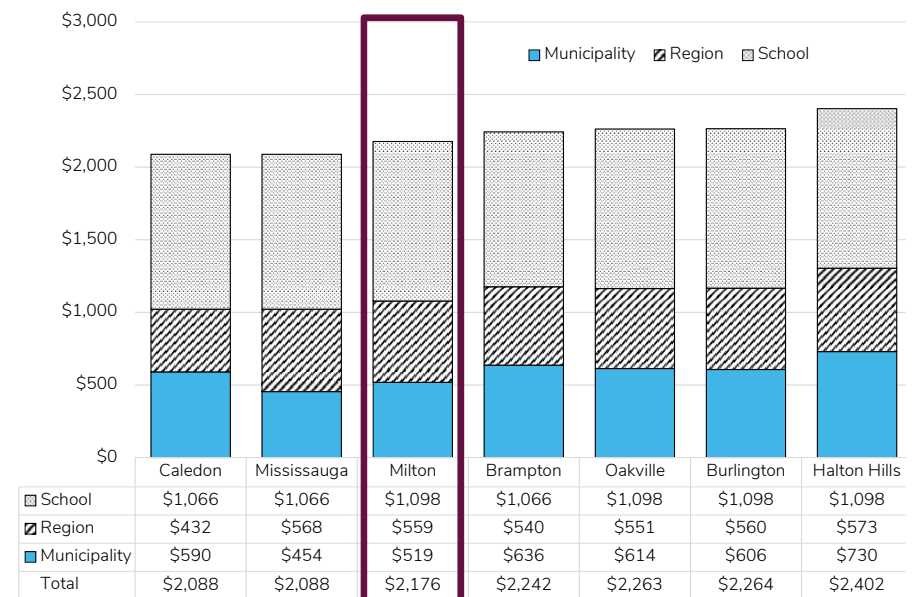
# 2020 Non-Residential Tax Comparisons

The following graphs present the 2020 commercial and industrial taxes per \$100,000 of assessment and show that for 2020 Milton's commercial tax rate is lower than the comparator group, while the industrial rate represents approximately the average of the comparator group.

2020 Commercial Taxes (per \$100,000 of assessment)



2020 Industrial Taxes (per \$100,000 of assessment)



# 2021 Capital Allocation of Ontario Lottery Corporation Revenues

Description	Gross Cost	Ontario Lottery Proceeds
<b>Executive Services</b>		
C101126 Economic Development Strategy Plan	\$ 92,700	\$ 75,000
C101127 Council Staff Work Plan	317,169	310,000
<b>Subtotal Executive Services</b>	<b>\$ 409,869</b>	<b>\$ 385,000</b>
<b>Corporate Services</b>		
C200101 Asset Management Plan	\$ 180,250	\$ 150,000
C200111 User Fee Update	77,250	50,000
C220109 Health and Safety Audit/Implementation	46,350	40,000
C240003 Technology Strategic Plan	157,219	150,000
C240125 Human Resources Information System	3,340,017	1,500,000
<b>Subtotal Corporate Services</b>	<b>\$ 3,801,086</b>	<b>\$ 1,890,000</b>
<b>Community Services</b>		
C500128 Facility Audit Update	\$ 274,073	\$ 250,000
C510148 Coulson Park Redevelopment	352,110	300,000
C510184 EAB Implementation Strategy	260,255	250,000
C550108 Transit Bus Stop-Retrofit	73,600	50,000
C581127 Civic Facilities Improvements	943,333	550,000
C582160 Mattamy National Cycling Centre Improvements	1,394,794	1,000,000
C583101 FirstOntario Arts Centre Milton Facility Improvements	251,423	150,000
<b>Subtotal Community Services</b>	<b>\$ 3,549,588</b>	<b>\$ 2,550,000</b>
<b>Development Services</b>		
C350128 Expanded Asphalt Program - Construction	\$ 2,101,705	\$ 300,000
C400110 Traffic Safety Services Review	61,828	50,000
C400112 Pedestrian Crossover (PXO) Program	100,279	75,000
C410100 Street Lighting	64,643	50,000
C430006 Mill Pond Rehabilitation	809,390	700,000
<b>Subtotal Development Services</b>	<b>\$ 3,137,845</b>	<b>\$ 1,175,000</b>
<b>Total Ontario Lottery Proceeds Funding</b>	<b>\$ 10,898,388</b>	<b>\$ 6,000,000</b>

# Operating Budget Departmental Division Details

## Mayor and Council

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change / P.Y. Budget
<b>MAYOR AND COUNCIL</b>									
EXPENDITURES	584,737	609,044	593,581	-	43,756	-	-	637,337	7.4%
REVENUE	(12,048)	(17,972)	(17,972)	-	2,069	-	-	(15,903)	(11.5%)
<b>Total MAYOR AND COUNCIL</b>	<b>572,689</b>	<b>591,072</b>	<b>575,609</b>	<b>-</b>	<b>45,825</b>	<b>-</b>	<b>-</b>	<b>621,434</b>	<b>8.0%</b>
<b>TOTAL LEVY REQUIREMENTS</b>	<b>572,689</b>	<b>591,072</b>	<b>575,609</b>	<b>-</b>	<b>45,825</b>	<b>-</b>	<b>-</b>	<b>621,434</b>	<b>8.0%</b>



# Operating Budget Departmental Division Details

## Executive Services

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change / P.Y. Budget
<b>EXECUTIVE SERVICES</b>									
OFFICE OF THE CAO									
CAO ADMINISTRATION									
EXPENDITURES	605,676	561,686	566,734	-	28,305	-	-	595,039	5.0%
REVENUE	(16,042)	(16,071)	(16,071)	-	(73)	-	-	(16,144)	0.5%
<b>Total CAO ADMINISTRATION</b>	<b>589,634</b>	<b>545,615</b>	<b>550,663</b>	<b>-</b>	<b>28,232</b>	<b>-</b>	<b>-</b>	<b>578,895</b>	<b>5.1%</b>
EXTERNAL CORPORATE SERVICES									
EXPENDITURES	392,110	362,351	363,851	-	-	-	-	363,851	0.0%
REVENUE	(96,570)	(38,371)	(88,000)	42,500	-	-	-	(45,500)	(48.3%)
<b>Total EXTERNAL CORPORATE SERVICES</b>	<b>295,540</b>	<b>323,980</b>	<b>275,851</b>	<b>42,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>318,351</b>	<b>15.4%</b>
<b>Total OFFICE OF THE CAO</b>	<b>885,174</b>	<b>869,595</b>	<b>826,514</b>	<b>42,500</b>	<b>28,232</b>	<b>-</b>	<b>-</b>	<b>897,246</b>	<b>8.6%</b>
STRATEGIC INITIATIVES AND ECONOMIC DEVELOPMENT									
ECONOMIC DEVELOPMENT									
EXPENDITURES	425,765	478,497	571,756	-	40,791	-	-	612,547	7.1%
REVENUE	(8,434)	(8,688)	(8,688)	-	(228)	-	-	(8,916)	2.6%
<b>Total ECONOMIC DEVELOPMENT</b>	<b>417,331</b>	<b>469,809</b>	<b>563,068</b>	<b>-</b>	<b>40,563</b>	<b>-</b>	<b>-</b>	<b>603,631</b>	<b>7.2%</b>
MEV INNOVATION CENTRE									
EXPENDITURES	339,448	351,752	428,645	-	608	-	-	429,253	0.1%
REVENUE	(176,084)	(69,224)	(165,047)	-	(16,162)	-	-	(181,209)	9.8%
<b>Total MEV INNOVATION CENTRE</b>	<b>163,364</b>	<b>282,528</b>	<b>263,598</b>	<b>-</b>	<b>(15,554)</b>	<b>-</b>	<b>-</b>	<b>248,044</b>	<b>(5.9%)</b>
<b>Total STRATEGIC INITIATIVES AND ECONOMIC DEVELOPMENT</b>	<b>580,695</b>	<b>752,337</b>	<b>826,666</b>	<b>-</b>	<b>25,009</b>	<b>-</b>	<b>-</b>	<b>851,675</b>	<b>3.0%</b>

# Operating Budget Departmental Division Details

## Executive Services

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change / P.Y. Budget
FIRE									
ADMINISTRATION									
EXPENDITURES	853,197	821,215	818,835	-	19,955	-	-	838,790	2.4%
REVENUE	(9,484)	(9,768)	(9,768)	-	(256)	-	-	(10,024)	2.6%
<b>Total ADMINISTRATION</b>	<b>843,713</b>	<b>811,447</b>	<b>809,067</b>	<b>-</b>	<b>19,699</b>	<b>-</b>	<b>-</b>	<b>828,766</b>	<b>2.4%</b>
FIRE SUPPRESSION AND PREVENTION									
EXPENDITURES	8,740,680	8,843,256	8,823,374	22,500	334,112	344,431	-	9,524,417	7.9%
REVENUE	(192,506)	(197,789)	(221,140)	-	(5,000)	-	-	(226,140)	2.3%
<b>Total FIRE SUPPRESSION AND PREVENTION</b>	<b>8,548,174</b>	<b>8,645,467</b>	<b>8,602,234</b>	<b>22,500</b>	<b>329,112</b>	<b>344,431</b>	<b>-</b>	<b>9,298,277</b>	<b>8.1%</b>
COMMUNICATIONS									
EXPENDITURES	473,912	567,215	581,528	-	24,209	-	-	605,737	4.2%
<b>Total COMMUNICATIONS</b>	<b>473,912</b>	<b>567,215</b>	<b>581,528</b>	<b>-</b>	<b>24,209</b>	<b>-</b>	<b>-</b>	<b>605,737</b>	<b>4.2%</b>
FIRE FLEET									
EXPENDITURES	1,132,159	1,215,293	1,185,117	-	15,892	-	-	1,201,009	1.3%
<b>Total FIRE FLEET</b>	<b>1,132,159</b>	<b>1,215,293</b>	<b>1,185,117</b>	<b>-</b>	<b>15,892</b>	<b>-</b>	<b>-</b>	<b>1,201,009</b>	<b>1.3%</b>
TRAINING									
EXPENDITURES	79,036	85,657	85,657	-	1,370	-	-	87,027	1.6%
<b>Total TRAINING</b>	<b>79,036</b>	<b>85,657</b>	<b>85,657</b>	<b>-</b>	<b>1,370</b>	<b>-</b>	<b>-</b>	<b>87,027</b>	<b>1.6%</b>
FIRE PREVENTION									
EXPENDITURES	28,747	21,217	21,217	-	270	-	-	21,487	1.3%
REVENUE	(66,043)	(72,020)	(72,020)	-	(1,187)	-	-	(73,207)	1.6%
<b>Total FIRE PREVENTION</b>	<b>(37,296)</b>	<b>(50,803)</b>	<b>(50,803)</b>	<b>-</b>	<b>(917)</b>	<b>-</b>	<b>-</b>	<b>(51,720)</b>	<b>1.8%</b>
SUPPORT SERVICES									
EXPENDITURES	766	5,716	5,716	-	(990)	-	-	4,726	(17.3%)
<b>Total SUPPORT SERVICES</b>	<b>766</b>	<b>5,716</b>	<b>5,716</b>	<b>-</b>	<b>(990)</b>	<b>-</b>	<b>-</b>	<b>4,726</b>	<b>(17.3%)</b>
<b>Total FIRE</b>	<b>11,040,464</b>	<b>11,279,992</b>	<b>11,218,516</b>	<b>22,500</b>	<b>388,375</b>	<b>344,431</b>	<b>-</b>	<b>11,973,822</b>	<b>6.7%</b>
<b>TOTAL LEVY REQUIREMENTS</b>	<b>12,506,333</b>	<b>12,901,924</b>	<b>12,871,696</b>	<b>65,000</b>	<b>441,616</b>	<b>344,431</b>	<b>-</b>	<b>13,722,743</b>	<b>6.6%</b>

# Operating Budget Departmental Division Details

## Corporate Services

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change / P.Y. Budget
<b>CORPORATE SERVICES</b>									
FINANCE									
TAXATION									
EXPENDITURES	1,132,705	1,164,460	1,206,202	(4,650)	49,465	(8,764)	-	1,242,253	3.0%
REVENUE	(460,619)	(302,419)	(450,980)	-	(4,052)	(9,181)	-	(464,213)	2.9%
<b>Total TAXATION</b>	<b>672,086</b>	<b>862,041</b>	<b>755,222</b>	<b>(4,650)</b>	<b>45,413</b>	<b>(17,945)</b>	<b>-</b>	<b>778,040</b>	<b>3.0%</b>
PURCHASING									
EXPENDITURES	609,854	766,309	768,969	(3,000)	20,136	-	-	786,105	2.2%
REVENUE	(586,248)	(695,372)	(711,372)	-	(13,811)	11,172	-	(714,011)	0.4%
<b>Total PURCHASING</b>	<b>23,606</b>	<b>70,937</b>	<b>57,597</b>	<b>(3,000)</b>	<b>6,325</b>	<b>11,172</b>	<b>-</b>	<b>72,094</b>	<b>25.2%</b>
ACCOUNTING									
EXPENDITURES	966,272	933,175	1,074,564	(5,000)	38,274	928	-	1,108,766	3.2%
REVENUE	(558,881)	(581,713)	(477,001)	-	(104,849)	(250)	-	(582,100)	22.0%
<b>Total ACCOUNTING</b>	<b>407,391</b>	<b>351,462</b>	<b>597,563</b>	<b>(5,000)</b>	<b>(66,575)</b>	<b>678</b>	<b>-</b>	<b>526,666</b>	<b>(11.9%)</b>
FINANCIAL PLANNING AND POLICY									
EXPENDITURES	1,893,254	1,484,691	1,520,504	(7,000)	31,264	-	-	1,544,768	1.6%
REVENUE	(1,596,237)	(1,189,166)	(1,189,166)	-	(69,785)	-	-	(1,258,951)	5.9%
<b>Total FINANCIAL PLANNING AND POLICY</b>	<b>297,017</b>	<b>295,525</b>	<b>331,338</b>	<b>(7,000)</b>	<b>(38,521)</b>	<b>-</b>	<b>-</b>	<b>285,817</b>	<b>(13.7%)</b>
DEVELOPMENT FINANCE									
EXPENDITURES	-	374,192	458,069	-	10,580	(500)	-	468,149	2.2%
REVENUE	-	(491,728)	(574,076)	-	(12,797)	-	-	(586,873)	2.2%
<b>Total DEVELOPMENT FINANCE</b>	<b>-</b>	<b>(117,536)</b>	<b>(116,007)</b>	<b>-</b>	<b>(2,217)</b>	<b>(500)</b>	<b>-</b>	<b>(118,724)</b>	<b>2.3%</b>
<b>Total FINANCE</b>	<b>1,400,100</b>	<b>1,462,429</b>	<b>1,625,713</b>	<b>(19,650)</b>	<b>(55,575)</b>	<b>(6,595)</b>	<b>-</b>	<b>1,543,893</b>	<b>(5.0%)</b>
INFORMATION TECHNOLOGY									
TECHNOLOGY SERVICES ADMINISTRATION									
EXPENDITURES	2,509,137	2,441,141	2,719,516	(8,000)	62,978	-	-	2,774,494	2.0%
REVENUE	(126,187)	(214,973)	(328,128)	-	(7,547)	-	-	(335,675)	2.3%
<b>Total TECHNOLOGY SERVICES ADMINISTRATION</b>	<b>2,382,950</b>	<b>2,226,168</b>	<b>2,391,388</b>	<b>(8,000)</b>	<b>55,431</b>	<b>-</b>	<b>-</b>	<b>2,438,819</b>	<b>2.0%</b>
TECHNOLOGY SERVICES PROGRAMS									
EXPENDITURES	2,227,011	2,462,872	2,462,872	(9,170)	29,739	200,509	-	2,683,950	9.0%
REVENUE	-	(40,000)	(40,000)	-	-	40,000	-	-	(100.0%)
<b>Total TECHNOLOGY SERVICES PROGRAMS</b>	<b>2,227,011</b>	<b>2,422,872</b>	<b>2,422,872</b>	<b>(9,170)</b>	<b>29,739</b>	<b>240,509</b>	<b>-</b>	<b>2,683,950</b>	<b>10.8%</b>
<b>Total INFORMATION TECHNOLOGY</b>	<b>4,609,961</b>	<b>4,649,040</b>	<b>4,814,260</b>	<b>(17,170)</b>	<b>85,170</b>	<b>240,509</b>	<b>-</b>	<b>5,122,769</b>	<b>6.4%</b>

# Operating Budget Departmental Division Details

## Corporate Services

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change / P.Y. Budget
HUMAN RESOURCES									
HUMAN RESOURCES ADMINISTRATION									
EXPENDITURES	1,871,694	1,064,790	1,096,770	(7,000)	161,956	-	-	1,251,726	14.1%
REVENUE	(93,969)	(147,402)	(147,402)	-	(3,537)	-	-	(150,939)	2.4%
<b>Total HUMAN RESOURCES ADMINISTRATION</b>	<b>1,777,725</b>	<b>917,388</b>	<b>949,368</b>	<b>(7,000)</b>	<b>158,419</b>	<b>-</b>	<b>-</b>	<b>1,100,787</b>	<b>15.9%</b>
HUMAN RESOURCES PROGRAMS									
EXPENDITURES	305,760	211,627	376,234	15,000	(4,352)	-	-	386,882	2.8%
REVENUE	(139,895)	(136,786)	(136,786)	-	(7,696)	-	-	(144,482)	5.6%
<b>Total HUMAN RESOURCES PROGRAMS</b>	<b>165,865</b>	<b>74,841</b>	<b>239,448</b>	<b>15,000</b>	<b>(12,048)</b>	<b>-</b>	<b>-</b>	<b>242,400</b>	<b>1.2%</b>
<b>Total HUMAN RESOURCES</b>	<b>1,943,590</b>	<b>992,229</b>	<b>1,188,816</b>	<b>8,000</b>	<b>146,371</b>	<b>-</b>	<b>-</b>	<b>1,343,187</b>	<b>13.0%</b>
LEGISLATIVE & LEGAL SERVICES									
LEGISLATIVE & LEGAL SERVICES ADMINISTRATION									
EXPENDITURES	759,619	1,058,693	1,158,252	13,987	24,537	1,336	-	1,198,112	3.4%
REVENUE	(51,609)	(105,075)	(97,511)	-	(2,434)	-	-	(99,945)	2.5%
<b>Total LEGISLATIVE &amp; LEGAL SERVICES ADMINISTRATION</b>	<b>708,010</b>	<b>953,618</b>	<b>1,060,741</b>	<b>13,987</b>	<b>22,103</b>	<b>1,336</b>	<b>-</b>	<b>1,098,167</b>	<b>3.5%</b>
CORPORATE ACCESSIBILITY									
EXPENDITURES	30,147	51,222	61,671	-	(10,148)	-	-	51,523	(16.5%)
<b>Total CORPORATE ACCESSIBILITY</b>	<b>30,147</b>	<b>51,222</b>	<b>61,671</b>	<b>-</b>	<b>(10,148)</b>	<b>-</b>	<b>-</b>	<b>51,523</b>	<b>(16.5%)</b>
LICENCING AND ENFORCEMENT									
EXPENDITURES	1,074,893	1,263,128	1,282,486	-	27,623	1,450	12,500	1,324,059	3.2%
REVENUE	(239,603)	(215,189)	(284,514)	-	(5,153)	4,302	-	(285,365)	0.3%
<b>Total LICENCING AND ENFORCEMENT</b>	<b>835,290</b>	<b>1,047,939</b>	<b>997,972</b>	<b>-</b>	<b>22,470</b>	<b>5,752</b>	<b>12,500</b>	<b>1,038,694</b>	<b>4.1%</b>
PARKING ENFORCEMENT									
EXPENDITURES	581,947	409,668	515,866	-	6,578	-	-	522,444	1.3%
REVENUE	(1,519,365)	(1,014,147)	(1,164,000)	-	(343,000)	-	-	(1,507,000)	29.5%
<b>Total PARKING ENFORCEMENT</b>	<b>(937,418)</b>	<b>(604,479)</b>	<b>(648,134)</b>	<b>-</b>	<b>(336,422)</b>	<b>-</b>	<b>-</b>	<b>(984,556)</b>	<b>51.9%</b>
ANIMAL CONTROL									
EXPENDITURES	240,398	293,659	346,848	-	6,807	-	-	353,655	2.0%
REVENUE	(109,768)	(67,934)	(90,108)	-	(2,109)	(173)	-	(92,390)	2.5%
<b>Total ANIMAL CONTROL</b>	<b>130,630</b>	<b>225,725</b>	<b>256,740</b>	<b>-</b>	<b>4,698</b>	<b>(173)</b>	<b>-</b>	<b>261,265</b>	<b>1.8%</b>
MUNICIPAL ELECTIONS									
EXPENDITURES	12,213	6,100	6,500	-	71,666	-	-	78,166	1,102.6%
REVENUE	(5,261)	-	-	-	(70,316)	-	-	(70,316)	0.0%
<b>Total MUNICIPAL ELECTIONS</b>	<b>6,952</b>	<b>6,100</b>	<b>6,500</b>	<b>-</b>	<b>1,350</b>	<b>-</b>	<b>-</b>	<b>7,850</b>	<b>20.8%</b>
<b>Total LEGISLATIVE &amp; LEGAL SERVICES</b>	<b>773,611</b>	<b>1,680,125</b>	<b>1,735,490</b>	<b>13,987</b>	<b>(295,949)</b>	<b>6,915</b>	<b>12,500</b>	<b>1,472,943</b>	<b>(15.1%)</b>

# Operating Budget Departmental Division Details

## Corporate Services

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change / P.Y. Budget
STRATEGIC COMMUNICATIONS									
STRATEGIC COMMUNICATIONS									
EXPENDITURES	786,934	929,169	940,653	-	86,841	-	-	1,027,494	9.2%
REVENUE	(80,621)	(81,927)	(81,927)	-	(110,045)	-	-	(191,972)	134.3%
<b>Total STRATEGIC COMMUNICATIONS</b>	<b>706,313</b>	<b>847,242</b>	<b>858,726</b>	<b>-</b>	<b>(23,204)</b>	<b>-</b>	<b>-</b>	<b>835,522</b>	<b>(2.7%)</b>
<b>TOTAL LEVY REQUIREMENTS</b>	<b>9,433,575</b>	<b>9,631,065</b>	<b>10,223,005</b>	<b>(14,833)</b>	<b>(143,187)</b>	<b>240,829</b>	<b>12,500</b>	<b>10,318,314</b>	<b>0.9%</b>

# Operating Budget Departmental Division Details

## General Government

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change / P.Y. Budget
<b>GENERAL GOVERNMENT</b>									
GENERAL GOVERNMENT									
EXPENDITURES	19,340,627	21,722,107	21,519,537	450,000	863,979	1,004,913	-	23,838,429	10.8%
REVENUE	(8,725,508)	(9,720,979)	(8,652,905)	(1,608,529)	509,033	(82,820)	-	(9,835,221)	13.7%
<b>Total GENERAL GOVERNMENT</b>	<b>10,615,119</b>	<b>12,001,128</b>	<b>12,866,632</b>	<b>(1,158,529)</b>	<b>1,373,012</b>	<b>922,093</b>	<b>-</b>	<b>14,003,208</b>	<b>8.8%</b>
GENERAL GOVERNMENT INTERFUND TRANSFERS									
EXPENDITURES	11,152,114	5,598,325	11,427,145	(3,100,000)	(251,880)	197,424	-	8,272,689	(27.6%)
REVENUE	(11,152,114)	(5,598,325)	(11,427,145)	3,100,000	251,880	(197,424)	-	(8,272,689)	(27.6%)
<b>Total GENERAL GOVERNMENT INTERFUND TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
TAXATIONS & PAYMENTS IN LIEU									
EXPENDITURES	1,304,453	2,124,871	748,785	-	22,718	190,000	-	961,503	28.4%
REVENUE	(121,719,613)	(4,312,739)	(3,633,173)	-	(127,089)	(338,717)	-	(4,098,979)	12.8%
<b>Total TAXATIONS &amp; PAYMENTS IN LIEU</b>	<b>(120,415,160)</b>	<b>(2,187,868)</b>	<b>(2,884,388)</b>	<b>-</b>	<b>(104,371)</b>	<b>(148,717)</b>	<b>-</b>	<b>(3,137,476)</b>	<b>8.8%</b>
ASSET RECOVERY									
EXPENDITURES	352,369	1,157,500	1,157,500	2,880,000	-	(1,100,000)	-	2,937,500	153.8%
REVENUE	(348,501)	(1,157,500)	(1,157,500)	(2,880,000)	-	1,100,000	-	(2,937,500)	153.8%
<b>Total ASSET RECOVERY</b>	<b>3,868</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total GENERAL GOVERNMENT</b>	<b>(109,796,173)</b>	<b>9,813,260</b>	<b>9,982,244</b>	<b>(1,158,529)</b>	<b>1,268,641</b>	<b>773,376</b>	<b>-</b>	<b>10,865,732</b>	<b>8.9%</b>
<b>TOTAL LEVY REQUIREMENTS</b>	<b>(109,796,173)</b>	<b>9,813,260</b>	<b>9,982,244</b>	<b>(1,158,529)</b>	<b>1,268,641</b>	<b>773,376</b>	<b>-</b>	<b>10,865,732</b>	<b>8.9%</b>
<b>HOSPITAL EXPANSION</b>									
EXPENDITURES	2,543,269	2,504,950	2,504,950	-	(1,860)	-	-	2,503,090	(0.1%)
REVENUE	(2,543,268)	(2,504,950)	(2,504,950)	-	1,860	-	-	(2,503,090)	(0.1%)
<b>Total HOSPITAL EXPANSION</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL LEVY REQUIREMENTS</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

# Operating Budget Departmental Division Details

## Community Services

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change / P.Y. Budget
<b>COMMUNITY SERVICES</b>									
RECREATION AND CULTURE FACILITIES									
MILTON LEISURE CENTRE									
EXPENDITURES	1,257,926	640,086	1,136,823	(178,428)	20,404	-	-	978,799	(13.9%)
REVENUE	(217,601)	(51,426)	(182,891)	76,392	(2,105)	(9,958)	-	(118,562)	(35.2%)
<b>Total MILTON LEISURE CENTRE</b>	<b>1,040,325</b>	<b>588,660</b>	<b>953,932</b>	<b>(102,036)</b>	<b>18,299</b>	<b>(9,958)</b>	<b>-</b>	<b>860,237</b>	<b>(9.8%)</b>
VELODROME									
EXPENDITURES	2,199,446	1,891,069	2,324,061	(66,179)	13,735	(18,750)	-	2,252,867	(3.1%)
REVENUE	(1,709,146)	(1,350,396)	(1,713,626)	209,139	13,672	15,245	-	(1,475,570)	(13.9%)
<b>Total VELODROME</b>	<b>490,300</b>	<b>540,673</b>	<b>610,435</b>	<b>142,960</b>	<b>27,407</b>	<b>(3,505)</b>	<b>-</b>	<b>777,297</b>	<b>27.3%</b>
MILTON SPORTS CENTRE									
EXPENDITURES	4,497,464	3,164,194	4,660,708	(341,803)	82,318	(2,000)	-	4,399,223	(5.6%)
REVENUE	(3,215,286)	(1,218,544)	(3,058,511)	1,097,587	(35,026)	(24,720)	-	(2,020,670)	(33.9%)
<b>Total MILTON SPORTS CENTRE</b>	<b>1,282,178</b>	<b>1,945,650</b>	<b>1,602,197</b>	<b>755,784</b>	<b>47,292</b>	<b>(26,720)</b>	<b>-</b>	<b>2,378,553</b>	<b>48.5%</b>
SHERWOOD COMMUNITY CENTRE									
EXPENDITURES	608,493	1,775,430	2,488,016	(149,127)	(11,223)	-	-	2,327,666	(6.4%)
REVENUE	(360,378)	(812,283)	(1,348,996)	213,963	(30,995)	-	-	(1,166,028)	(13.6%)
<b>Total SHERWOOD COMMUNITY CENTRE</b>	<b>248,115</b>	<b>963,147</b>	<b>1,139,020</b>	<b>64,836</b>	<b>(42,218)</b>	<b>-</b>	<b>-</b>	<b>1,161,638</b>	<b>2.0%</b>
SENIORS ACTIVITY CENTRE									
EXPENDITURES	427,374	280,780	462,227	(57,914)	6,506	-	-	410,819	(11.1%)
REVENUE	(157,989)	(78,395)	(162,543)	41,892	(1,990)	-	-	(122,641)	(24.5%)
<b>Total SENIORS ACTIVITY CENTRE</b>	<b>269,385</b>	<b>202,385</b>	<b>299,684</b>	<b>(16,022)</b>	<b>4,516</b>	<b>-</b>	<b>-</b>	<b>288,178</b>	<b>(3.8%)</b>
COMMUNITY CENTRES/HALLS									
EXPENDITURES	283,611	154,774	298,367	(23,956)	4,051	-	-	278,462	(6.7%)
REVENUE	(207,846)	(68,744)	(192,818)	93,978	(3,781)	(4,387)	-	(107,008)	(44.5%)
<b>Total COMMUNITY CENTRES/HALLS</b>	<b>75,765</b>	<b>86,030</b>	<b>105,549</b>	<b>70,022</b>	<b>270</b>	<b>(4,387)</b>	<b>-</b>	<b>171,454</b>	<b>62.4%</b>
ARENAS - STAND ALONE									
EXPENDITURES	1,002,513	784,242	901,888	(60,437)	38,460	-	-	879,911	(2.4%)
REVENUE	(799,297)	(546,497)	(675,889)	76,137	(1,027)	(26,938)	-	(627,717)	(7.1%)
<b>Total ARENAS - STAND ALONE</b>	<b>203,216</b>	<b>237,745</b>	<b>225,999</b>	<b>15,700</b>	<b>37,433</b>	<b>(26,938)</b>	<b>-</b>	<b>252,194</b>	<b>11.6%</b>
INDOOR TURF FACILITIES									
EXPENDITURES	547,951	280,476	507,517	(238,647)	(19,257)	-	-	249,613	(50.8%)
REVENUE	(613,108)	(409,659)	(716,483)	111,098	(15,727)	29,463	-	(591,649)	(17.4%)
<b>Total INDOOR TURF FACILITIES</b>	<b>(65,157)</b>	<b>(129,183)</b>	<b>(208,966)</b>	<b>(127,549)</b>	<b>(34,984)</b>	<b>29,463</b>	<b>-</b>	<b>(342,036)</b>	<b>63.7%</b>



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ARTS AND CULTURE									
EXPENDITURES	2,375,399	1,890,493	2,529,104	(282,024)	(213,049)	-	-	2,034,031	(19.6%)
REVENUE	(1,646,000)	(1,079,313)	(1,582,997)	395,276	237,817	5,000	-	(944,904)	(40.3%)
<b>Total ARTS AND CULTURE</b>	<b>729,399</b>	<b>811,180</b>	<b>946,107</b>	<b>113,252</b>	<b>24,768</b>	<b>5,000</b>	<b>-</b>	<b>1,089,127</b>	<b>15.1%</b>
<b>Total RECREATION AND CULTURE FACILITIES</b>	<b>4,273,526</b>	<b>5,246,287</b>	<b>5,673,957</b>	<b>916,947</b>	<b>82,783</b>	<b>(37,045)</b>	<b>-</b>	<b>6,636,642</b>	<b>17.0%</b>
ADMINISTRATION AND CIVIC FACILITIES									
CIVIC/OTHER									
EXPENDITURES	1,336,672	1,177,906	1,246,655	(3,364)	(21,984)	-	-	1,221,307	(2.0%)
REVENUE	(496,185)	(526,644)	(367,183)	987	(38,905)	-	-	(405,101)	10.3%
<b>Total CIVIC/OTHER</b>	<b>840,487</b>	<b>651,262</b>	<b>879,472</b>	<b>(2,377)</b>	<b>(60,889)</b>	<b>-</b>	<b>-</b>	<b>816,206</b>	<b>(7.2%)</b>
FIRE STATIONS									
EXPENDITURES	235,966	368,271	395,456	-	(493)	25,516	-	420,479	6.3%
REVENUE	(16,853)	(21,114)	(21,114)	-	-	-	-	(21,114)	0.0%
<b>Total FIRE STATIONS</b>	<b>219,113</b>	<b>347,157</b>	<b>374,342</b>	<b>-</b>	<b>(493)</b>	<b>25,516</b>	<b>-</b>	<b>399,365</b>	<b>6.7%</b>
COMMUNITY SERVICES VOLUNTEERS									
EXPENDITURES	2,253	1,073	10,700	-	(1,000)	-	-	9,700	(9.3%)
<b>Total COMMUNITY SERVICES VOLUNTEERS</b>	<b>2,253</b>	<b>1,073</b>	<b>10,700</b>	<b>-</b>	<b>(1,000)</b>	<b>-</b>	<b>-</b>	<b>9,700</b>	<b>(9.3%)</b>
SPONSORSHIP									
EXPENDITURES	133,855	126,461	126,476	-	3,023	-	-	129,499	2.4%
REVENUE	(1,786)	-	-	-	-	-	-	-	0.0%
<b>Total SPONSORSHIP</b>	<b>132,069</b>	<b>126,461</b>	<b>126,476</b>	<b>-</b>	<b>3,023</b>	<b>-</b>	<b>-</b>	<b>129,499</b>	<b>2.4%</b>
COMMUNITY SERVICES ADMINISTRATION									
EXPENDITURES	725,964	828,368	865,814	(533,000)	17,385	-	-	350,199	(59.6%)
REVENUE	(160,285)	(155,719)	(164,052)	-	(3,303)	-	-	(167,355)	2.0%
<b>Total COMMUNITY SERVICES ADMINISTRATION</b>	<b>565,679</b>	<b>672,649</b>	<b>701,762</b>	<b>(533,000)</b>	<b>14,082</b>	<b>-</b>	<b>-</b>	<b>182,844</b>	<b>(73.9%)</b>
FACILITIES ADMINISTRATION									
EXPENDITURES	1,103,761	1,141,515	1,223,733	-	(91,046)	-	-	1,132,687	(7.4%)
REVENUE	(451,523)	(361,495)	(432,804)	-	96,275	-	-	(336,529)	(22.2%)
<b>Total FACILITIES ADMINISTRATION</b>	<b>652,238</b>	<b>780,020</b>	<b>790,929</b>	<b>-</b>	<b>5,229</b>	<b>-</b>	<b>-</b>	<b>796,158</b>	<b>0.7%</b>
PARKS ADMINISTRATION									
EXPENDITURES	847,369	880,076	880,188	-	20,753	-	-	900,941	2.4%
REVENUE	(565,587)	(737,282)	(737,282)	-	(26,297)	-	-	(763,579)	3.6%
<b>Total PARKS ADMINISTRATION</b>	<b>281,782</b>	<b>142,794</b>	<b>142,906</b>	<b>-</b>	<b>(5,544)</b>	<b>-</b>	<b>-</b>	<b>137,362</b>	<b>(3.9%)</b>
<b>Total ADMINISTRATION AND CIVIC FACILITIES</b>	<b>2,693,621</b>	<b>2,721,416</b>	<b>3,026,587</b>	<b>(535,377)</b>	<b>(45,592)</b>	<b>25,516</b>	<b>-</b>	<b>2,471,134</b>	<b>(18.4%)</b>

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PROGRAMS									
CHILDREN AND YOUTH									
EXPENDITURES	246,140	80,804	305,851	(156,056)	(10,369)	(72)	(16,100)	123,254	(59.7%)
REVENUE	(313,051)	(144,791)	(424,467)	212,592	26,563	13,899	5,518	(165,895)	(60.9%)
<b>Total CHILDREN AND YOUTH</b>	<b>(66,911)</b>	<b>(63,987)</b>	<b>(118,616)</b>	<b>56,536</b>	<b>16,194</b>	<b>13,827</b>	<b>(10,582)</b>	<b>(42,641)</b>	<b>(64.1%)</b>
SPECIAL NEEDS / ICAN									
EXPENDITURES	273,411	13,489	324,853	(209,089)	(12,570)	(1,631)	-	101,563	(68.7%)
REVENUE	(109,606)	(5,261)	(121,199)	68,489	16,707	(1,940)	-	(37,943)	(68.7%)
<b>Total SPECIAL NEEDS / ICAN</b>	<b>163,805</b>	<b>8,228</b>	<b>203,654</b>	<b>(140,600)</b>	<b>4,137</b>	<b>(3,571)</b>	<b>-</b>	<b>63,620</b>	<b>(68.8%)</b>
CAMPS									
EXPENDITURES	893,116	97,676	1,072,082	(799,711)	72,288	(22,745)	-	321,914	(70.0%)
REVENUE	(1,242,423)	(106,559)	(1,428,432)	1,156,963	(129,124)	66,508	-	(334,085)	(76.6%)
<b>Total CAMPS</b>	<b>(349,307)</b>	<b>(8,883)</b>	<b>(356,350)</b>	<b>357,252</b>	<b>(56,836)</b>	<b>43,763</b>	<b>-</b>	<b>(12,171)</b>	<b>(96.6%)</b>
ADULT									
EXPENDITURES	8,003	5,595	12,453	(7,056)	248	-	-	5,645	(54.7%)
REVENUE	(15,963)	(9,881)	(19,926)	9,468	(497)	-	-	(10,955)	(45.0%)
<b>Total ADULT</b>	<b>(7,960)</b>	<b>(4,286)</b>	<b>(7,473)</b>	<b>2,412</b>	<b>(249)</b>	<b>-</b>	<b>-</b>	<b>(5,310)</b>	<b>(28.9%)</b>
SENIORS									
EXPENDITURES	71,817	28,242	84,114	(41,761)	(1,576)	(3,880)	-	36,897	(56.1%)
REVENUE	(148,126)	(77,785)	(173,353)	96,771	(2,240)	8,630	-	(70,192)	(59.5%)
<b>Total SENIORS</b>	<b>(76,309)</b>	<b>(49,543)</b>	<b>(89,239)</b>	<b>55,010</b>	<b>(3,816)</b>	<b>4,750</b>	<b>-</b>	<b>(33,295)</b>	<b>(62.7%)</b>
SENIORS ADVISORY COMMITTEE									
EXPENDITURES	-	-	1,000	-	(1,000)	-	-	-	(100.0%)
REVENUE	-	-	(1,000)	-	1,000	-	-	-	(100.0%)
<b>Total SENIORS ADVISORY COMMITTEE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
AQUATICS									
EXPENDITURES	1,206,817	410,743	1,636,114	(805,379)	45,197	-	-	875,932	(46.5%)
REVENUE	(2,184,630)	(335,725)	(2,650,339)	1,602,986	(39,762)	-	-	(1,087,115)	(59.0%)
<b>Total AQUATICS</b>	<b>(977,813)</b>	<b>75,018</b>	<b>(1,014,225)</b>	<b>797,607</b>	<b>5,435</b>	<b>-</b>	<b>-</b>	<b>(211,183)</b>	<b>(79.2%)</b>
FITNESS									
EXPENDITURES	265,175	76,200	314,106	(133,404)	23,039	3,385	-	207,126	(34.1%)
REVENUE	(552,717)	(144,645)	(511,420)	312,894	(17,516)	(28,045)	-	(244,087)	(52.3%)
<b>Total FITNESS</b>	<b>(287,542)</b>	<b>(68,445)</b>	<b>(197,314)</b>	<b>179,490</b>	<b>5,523</b>	<b>(24,660)</b>	<b>-</b>	<b>(36,961)</b>	<b>(81.3%)</b>
SKATING									
EXPENDITURES	46,379	21,107	57,523	(21,434)	1,360	631	-	38,080	(33.8%)
REVENUE	(228,894)	(99,352)	(241,505)	107,725	(7,935)	-	-	(141,715)	(41.3%)
<b>Total SKATING</b>	<b>(182,515)</b>	<b>(78,245)</b>	<b>(183,982)</b>	<b>86,291</b>	<b>(6,575)</b>	<b>631</b>	<b>-</b>	<b>(103,635)</b>	<b>(43.7%)</b>

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SPORTS									
EXPENDITURES	100,362	33,693	101,026	(52,945)	1,602	1,796	-	51,479	(49.0%)
REVENUE	(258,605)	(85,529)	(206,119)	137,772	(11,631)	(11,175)	-	(91,153)	(55.8%)
<b>Total SPORTS</b>	<b>(158,243)</b>	<b>(51,836)</b>	<b>(105,093)</b>	<b>84,827</b>	<b>(10,029)</b>	<b>(9,379)</b>	<b>-</b>	<b>(39,674)</b>	<b>(62.2%)</b>
MARKETING									
EXPENDITURES	28,650	12,829	28,148	-	-	-	-	28,148	0.0%
REVENUE	(2,490)	(1,100)	-	-	(3,000)	-	-	(3,000)	0.0%
<b>Total MARKETING</b>	<b>26,160</b>	<b>11,729</b>	<b>28,148</b>	<b>-</b>	<b>(3,000)</b>	<b>-</b>	<b>-</b>	<b>25,148</b>	<b>(10.7%)</b>
COMMUNITY DEVELOPMENT									
EXPENDITURES	1,483,926	814,734	1,336,169	(75,000)	14,515	(13,150)	-	1,262,534	(5.5%)
REVENUE	(974,201)	(458,063)	(757,704)	-	(2,629)	13,150	-	(747,183)	(1.4%)
<b>Total COMMUNITY DEVELOPMENT</b>	<b>509,725</b>	<b>356,671</b>	<b>578,465</b>	<b>(75,000)</b>	<b>11,886</b>	<b>-</b>	<b>-</b>	<b>515,351</b>	<b>(10.9%)</b>
PROGRAM ADMINISTRATION									
EXPENDITURES	1,427,264	1,538,123	1,623,560	-	6,782	-	-	1,630,342	0.4%
REVENUE	(54,920)	(48,668)	(42,423)	-	31,474	-	-	(10,949)	(74.2%)
<b>Total PROGRAM ADMINISTRATION</b>	<b>1,372,344</b>	<b>1,489,455</b>	<b>1,581,137</b>	<b>-</b>	<b>38,256</b>	<b>-</b>	<b>-</b>	<b>1,619,393</b>	<b>2.4%</b>
CYCLING									
EXPENDITURES	90,070	18,652	99,231	(63,656)	(4,551)	(4,458)	-	26,566	(73.2%)
REVENUE	(319,238)	(109,106)	(331,588)	170,500	(12,782)	9,079	-	(164,791)	(50.3%)
<b>Total CYCLING</b>	<b>(229,168)</b>	<b>(90,454)</b>	<b>(232,357)</b>	<b>106,844</b>	<b>(17,333)</b>	<b>4,621</b>	<b>-</b>	<b>(138,225)</b>	<b>(40.5%)</b>
<b>Total PROGRAMS</b>	<b>(263,734)</b>	<b>1,525,422</b>	<b>86,755</b>	<b>1,510,669</b>	<b>(16,407)</b>	<b>29,982</b>	<b>(10,582)</b>	<b>1,600,417</b>	<b>1,744.8%</b>
OPERATIONS									
ROADWAYS									
EXPENDITURES	11,055,594	10,083,088	11,040,627	2,000	332,375	162,541	-	11,537,543	4.5%
REVENUE	(942,839)	(988,047)	(971,047)	-	84,582	-	-	(886,465)	(8.7%)
<b>Total ROADWAYS</b>	<b>10,112,755</b>	<b>9,095,041</b>	<b>10,069,580</b>	<b>2,000</b>	<b>416,957</b>	<b>162,541</b>	<b>-</b>	<b>10,651,078</b>	<b>5.8%</b>
REGIONAL ROADWAYS									
EXPENDITURES	2,923,339	2,768,557	2,772,980	-	193,737	-	-	2,966,717	7.0%
REVENUE	(3,410,996)	(3,328,569)	(3,178,569)	-	(126,187)	-	-	(3,304,756)	4.0%
<b>Total REGIONAL ROADWAYS</b>	<b>(487,657)</b>	<b>(560,012)</b>	<b>(405,589)</b>	<b>-</b>	<b>67,550</b>	<b>-</b>	<b>-</b>	<b>(338,039)</b>	<b>(16.7%)</b>
OPERATIONS FACILITIES									
EXPENDITURES	440,967	430,298	450,162	-	41,484	-	-	491,646	9.2%
<b>Total OPERATIONS FACILITIES</b>	<b>440,967</b>	<b>430,298</b>	<b>450,162</b>	<b>-</b>	<b>41,484</b>	<b>-</b>	<b>-</b>	<b>491,646</b>	<b>9.2%</b>
PARKS									
EXPENDITURES	3,705,325	3,680,143	3,658,968	6,000	57,616	17,000	-	3,739,584	2.2%
REVENUE	(308,551)	(45,196)	(328,196)	-	(6,762)	-	-	(334,958)	2.1%
<b>Total PARKS</b>	<b>3,396,774</b>	<b>3,634,947</b>	<b>3,330,772</b>	<b>6,000</b>	<b>50,854</b>	<b>17,000</b>	<b>-</b>	<b>3,404,626</b>	<b>2.2%</b>

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COMMUNITY SCHOOLS									
EXPENDITURES	421,195	205,204	205,204	-	238,013	-	-	443,217	116.0%
REVENUE	(433,891)	(191,060)	(191,060)	-	(266,267)	-	-	(457,327)	139.4%
<b>Total COMMUNITY SCHOOLS</b>	<b>(12,696)</b>	<b>14,144</b>	<b>14,144</b>	<b>-</b>	<b>(28,254)</b>	<b>-</b>	<b>-</b>	<b>(14,110)</b>	<b>(199.8%)</b>
EQUIPMENT									
EXPENDITURES	3,854,524	3,521,429	3,591,349	-	(12,582)	-	-	3,578,767	(0.4%)
REVENUE	(3,822,286)	(3,656,010)	(3,656,010)	-	(87,620)	-	-	(3,743,630)	2.4%
<b>Total EQUIPMENT</b>	<b>32,238</b>	<b>(134,581)</b>	<b>(64,661)</b>	<b>-</b>	<b>(100,202)</b>	<b>-</b>	<b>-</b>	<b>(164,863)</b>	<b>155.0%</b>
CHARGEBACKS									
EXPENDITURES	51,944	-	-	-	-	-	-	-	0.0%
REVENUE	(51,944)	-	-	-	-	-	-	-	0.0%
<b>Total CHARGEBACKS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total OPERATIONS</b>	<b>13,482,381</b>	<b>12,479,837</b>	<b>13,394,408</b>	<b>8,000</b>	<b>448,389</b>	<b>179,541</b>	<b>-</b>	<b>14,030,338</b>	<b>4.7%</b>
TRANSIT									
TRANSIT									
EXPENDITURES	6,551,294	5,955,148	7,061,453	(558,112)	247,979	29,441	-	6,780,761	(4.0%)
REVENUE	(2,757,279)	(2,523,212)	(3,485,527)	169,521	760,858	-	-	(2,555,148)	(26.7%)
<b>Total TRANSIT</b>	<b>3,794,015</b>	<b>3,431,936</b>	<b>3,575,926</b>	<b>(388,591)</b>	<b>1,008,837</b>	<b>29,441</b>	<b>-</b>	<b>4,225,613</b>	<b>18.2%</b>
PARATRANSIT									
EXPENDITURES	532,531	479,874	551,903	-	40,568	52,873	-	645,344	16.9%
REVENUE	(57,630)	(25,450)	(74,526)	10,288	-	-	-	(64,238)	(13.8%)
<b>Total PARATRANSIT</b>	<b>474,901</b>	<b>454,424</b>	<b>477,377</b>	<b>10,288</b>	<b>40,568</b>	<b>52,873</b>	<b>-</b>	<b>581,106</b>	<b>21.7%</b>
<b>Total TRANSIT</b>	<b>4,268,916</b>	<b>3,886,360</b>	<b>4,053,303</b>	<b>(378,303)</b>	<b>1,049,405</b>	<b>82,314</b>	<b>-</b>	<b>4,806,719</b>	<b>18.6%</b>
<b>TOTAL LEVY REQUIREMENTS</b>	<b>24,454,710</b>	<b>25,859,322</b>	<b>26,235,010</b>	<b>1,521,936</b>	<b>1,518,578</b>	<b>280,308</b>	<b>(10,582)</b>	<b>29,545,250</b>	<b>12.6%</b>

# Operating Budget Departmental Division Details

## Development Services

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change / P.Y. Budget
<b>DEVELOPMENT SERVICES</b>									
PLANNING SERVICES									
POLICY PLANNING									
EXPENDITURES	830,081	962,700	997,110	-	(86,591)	-	-	910,519	(8.7%)
REVENUE	(413,950)	(782,990)	(782,990)	-	195,880	-	-	(587,110)	(25.0%)
<b>Total POLICY PLANNING</b>	<b>416,131</b>	<b>179,710</b>	<b>214,120</b>	<b>-</b>	<b>109,289</b>	<b>-</b>	<b>-</b>	<b>323,409</b>	<b>51.0%</b>
DEVELOPMENT REVIEW									
EXPENDITURES	1,222,671	1,273,360	1,325,282	3,250	36,442	-	-	1,364,974	3.0%
REVENUE	(1,153,747)	(1,712,039)	(1,143,180)	-	(149,875)	34,371	-	(1,258,684)	10.1%
<b>Total DEVELOPMENT REVIEW</b>	<b>68,924</b>	<b>(438,679)</b>	<b>182,102</b>	<b>3,250</b>	<b>(113,433)</b>	<b>34,371</b>	<b>-</b>	<b>106,290</b>	<b>(41.6%)</b>
<b>Total PLANNING SERVICES</b>	<b>485,055</b>	<b>(258,969)</b>	<b>396,222</b>	<b>3,250</b>	<b>(4,144)</b>	<b>34,371</b>	<b>-</b>	<b>429,699</b>	<b>8.4%</b>
BUILDING SERVICES									
BUILDING ADMINISTRATION									
EXPENDITURES	2,233,199	2,506,803	2,643,419	-	197,707	3,289,947	-	6,131,073	131.9%
REVENUE	(5,033,595)	(5,580,602)	(5,925,802)	-	(492,749)	(3,290,892)	-	(9,709,443)	63.9%
<b>Total BUILDING ADMINISTRATION</b>	<b>(2,800,396)</b>	<b>(3,073,799)</b>	<b>(3,282,383)</b>	<b>-</b>	<b>(295,042)</b>	<b>(945)</b>	<b>-</b>	<b>(3,578,370)</b>	<b>9.0%</b>
ZONING									
EXPENDITURES	458,114	641,692	645,087	-	41,029	-	-	686,116	6.4%
REVENUE	(37,744)	(30,532)	(30,532)	-	(639)	-	-	(31,171)	2.1%
<b>Total ZONING</b>	<b>420,370</b>	<b>611,160</b>	<b>614,555</b>	<b>-</b>	<b>40,390</b>	<b>-</b>	<b>-</b>	<b>654,945</b>	<b>6.6%</b>
PERMIT PROCESSING									
EXPENDITURES	925,951	980,100	1,133,058	-	205,445	946	-	1,339,449	18.2%
<b>Total PERMIT PROCESSING</b>	<b>925,951</b>	<b>980,100</b>	<b>1,133,058</b>	<b>-</b>	<b>205,445</b>	<b>946</b>	<b>-</b>	<b>1,339,449</b>	<b>18.2%</b>
BUILDING INSPECTIONS									
EXPENDITURES	1,454,075	1,482,539	1,534,770	-	49,208	-	-	1,583,978	3.2%
<b>Total BUILDING INSPECTIONS</b>	<b>1,454,075</b>	<b>1,482,539</b>	<b>1,534,770</b>	<b>-</b>	<b>49,208</b>	<b>-</b>	<b>-</b>	<b>1,583,978</b>	<b>3.2%</b>
<b>Total BUILDING SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>2</b>	<b>0.0%</b>

# Operating Budget Departmental Division Details

## Development Services

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change / P.Y. Budget
<b>INFRASTRUCTURE MANAGEMENT</b>									
TRAFFIC CONTROL									
EXPENDITURES	2,512,471	2,545,291	2,532,097	(271,000)	(1,709)	8,284	-	2,267,672	(10.4%)
REVENUE	(777,161)	(336,043)	(210,857)	-	(13,249)	807	-	(223,299)	5.9%
<b>Total TRAFFIC CONTROL</b>	<b>1,735,310</b>	<b>2,209,248</b>	<b>2,321,240</b>	<b>(271,000)</b>	<b>(14,958)</b>	<b>9,091</b>	<b>-</b>	<b>2,044,373</b>	<b>(11.9%)</b>
CROSSING GUARDS									
EXPENDITURES	599,897	441,698	643,141	-	(18,135)	-	-	625,006	(2.8%)
<b>Total CROSSING GUARDS</b>	<b>599,897</b>	<b>441,698</b>	<b>643,141</b>	<b>-</b>	<b>(18,135)</b>	<b>-</b>	<b>-</b>	<b>625,006</b>	<b>(2.8%)</b>
INFRASTRUCTURE MANAGEMENT									
EXPENDITURES	1,015,325	1,101,502	1,159,763	-	33,969	(35)	-	1,193,697	2.9%
REVENUE	(1,064,884)	(1,072,815)	(1,065,312)	-	(57,742)	-	-	(1,123,054)	5.4%
<b>Total INFRASTRUCTURE MANAGEMENT</b>	<b>(49,559)</b>	<b>28,687</b>	<b>94,451</b>	<b>-</b>	<b>(23,773)</b>	<b>(35)</b>	<b>-</b>	<b>70,643</b>	<b>(25.2%)</b>
<b>Total INFRASTRUCTURE MANAGEMENT</b>	<b>2,285,648</b>	<b>2,679,633</b>	<b>3,058,832</b>	<b>(271,000)</b>	<b>(56,866)</b>	<b>9,056</b>	<b>-</b>	<b>2,740,022</b>	<b>(10.4%)</b>
DEVELOPMENT ENGINEERING									
DEVELOPMENT ENGINEERING									
EXPENDITURES	2,021,533	2,441,151	2,067,613	(5,000)	49,400	-	-	2,112,013	2.1%
REVENUE	(1,741,488)	(1,840,888)	(2,046,826)	-	(11,932)	-	-	(2,058,758)	0.6%
<b>Total DEVELOPMENT ENGINEERING</b>	<b>280,045</b>	<b>600,263</b>	<b>20,787</b>	<b>(5,000)</b>	<b>37,468</b>	<b>-</b>	<b>-</b>	<b>53,255</b>	<b>156.2%</b>
<b>Total DEVELOPMENT ENGINEERING</b>	<b>280,045</b>	<b>600,263</b>	<b>20,787</b>	<b>(5,000)</b>	<b>37,468</b>	<b>-</b>	<b>-</b>	<b>53,255</b>	<b>156.2%</b>
ADMINISTRATION									
ADMINISTRATION									
EXPENDITURES	1,123,270	811,124	886,531	-	(323,651)	(2,929)	-	559,951	(36.8%)
REVENUE	(164,505)	(109,160)	(148,512)	-	51,042	-	-	(97,470)	(34.4%)
<b>Total ADMINISTRATION</b>	<b>958,765</b>	<b>701,964</b>	<b>738,019</b>	<b>-</b>	<b>(272,609)</b>	<b>(2,929)</b>	<b>-</b>	<b>462,481</b>	<b>(37.3%)</b>
<b>Total ADMINISTRATION</b>	<b>958,765</b>	<b>701,964</b>	<b>738,019</b>	<b>-</b>	<b>(272,609)</b>	<b>(2,929)</b>	<b>-</b>	<b>462,481</b>	<b>(37.3%)</b>
<b>TOTAL LEVY REQUIREMENTS</b>	<b>4,009,513</b>	<b>3,722,891</b>	<b>4,213,860</b>	<b>(272,750)</b>	<b>(296,150)</b>	<b>40,499</b>	<b>-</b>	<b>3,685,459</b>	<b>(12.5%)</b>

# Operating Budget Departmental Division Details

## Library Services

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change / P.Y. Budget
<b>LIBRARY</b>									
EXPENDITURES	5,083,196	4,970,866	5,412,975	-	47,868	16,398	-	5,477,241	1.2%
REVENUE	(9,868,688)	(580,478)	(627,485)	(150,000)	340,104	-	-	(437,381)	(30.3%)
<b>Total LIBRARY</b>	<b>(4,785,492)</b>	<b>4,390,388</b>	<b>4,785,490</b>	<b>(150,000)</b>	<b>387,972</b>	<b>16,398</b>	<b>-</b>	<b>5,039,860</b>	<b>5.3%</b>
<b>TOTAL LEVY REQUIREMENTS</b>	<b>(4,785,492)</b>	<b>4,390,388</b>	<b>4,785,490</b>	<b>(150,000)</b>	<b>387,972</b>	<b>16,398</b>	<b>-</b>	<b>5,039,860</b>	<b>5.3%</b>



# Operating Budget Departmental Division Details

## Downtown Milton Business Improvement Area (BIA)

	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change / P.Y. Budget
<b>BIA</b>									
BIA MEMBERSHIP ENGAGEMENT									
EXPENDITURES	1,314	1,345	1,345	-	(345)	-	-	1,000	(25.7%)
<b>Total BIA MEMBERSHIP ENGAGEMENT</b>	<b>1,314</b>	<b>1,345</b>	<b>1,345</b>	<b>-</b>	<b>(345)</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>(25.7%)</b>
BIA ADMINISTRATION									
EXPENDITURES	357,382	186,708	190,916	-	5,053	-	-	195,969	2.6%
<b>Total BIA ADMINISTRATION</b>	<b>357,382</b>	<b>186,708</b>	<b>190,916</b>	<b>-</b>	<b>5,053</b>	<b>-</b>	<b>-</b>	<b>195,969</b>	<b>2.6%</b>
BIA BEAUTIFICATION									
EXPENDITURES	68,846	61,280	58,680	-	(2,380)	-	-	56,300	(4.1%)
<b>Total BIA BEAUTIFICATION</b>	<b>68,846</b>	<b>61,280</b>	<b>58,680</b>	<b>-</b>	<b>(2,380)</b>	<b>-</b>	<b>-</b>	<b>56,300</b>	<b>(4.1%)</b>
BIA REVENUE									
REVENUE	(545,182)	(257,333)	(325,511)	-	29,492	-	-	(296,019)	(9.1%)
<b>Total BIA REVENUE</b>	<b>(545,182)</b>	<b>(257,333)</b>	<b>(325,511)</b>	<b>-</b>	<b>29,492</b>	<b>-</b>	<b>-</b>	<b>(296,019)</b>	<b>(9.1%)</b>
CHRISTMAS									
EXPENDITURES	-	-	-	-	5,000	-	-	5,000	0.0%
<b>Total CHRISTMAS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>0.0%</b>
OTHER PROMOTIONS									
EXPENDITURES	23,666	6,500	8,200	-	(5,700)	-	-	2,500	(69.5%)
<b>Total OTHER PROMOTIONS</b>	<b>23,666</b>	<b>6,500</b>	<b>8,200</b>	<b>-</b>	<b>(5,700)</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>(69.5%)</b>
SUMMER EVENTS									
EXPENDITURES	93,976	1,500	66,370	-	(31,120)	-	-	35,250	(46.9%)
<b>Total SUMMER EVENTS</b>	<b>93,976</b>	<b>1,500</b>	<b>66,370</b>	<b>-</b>	<b>(31,120)</b>	<b>-</b>	<b>-</b>	<b>35,250</b>	<b>(46.9%)</b>
<b>Total BIA</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL LEVY REQUIREMENTS</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

# 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.

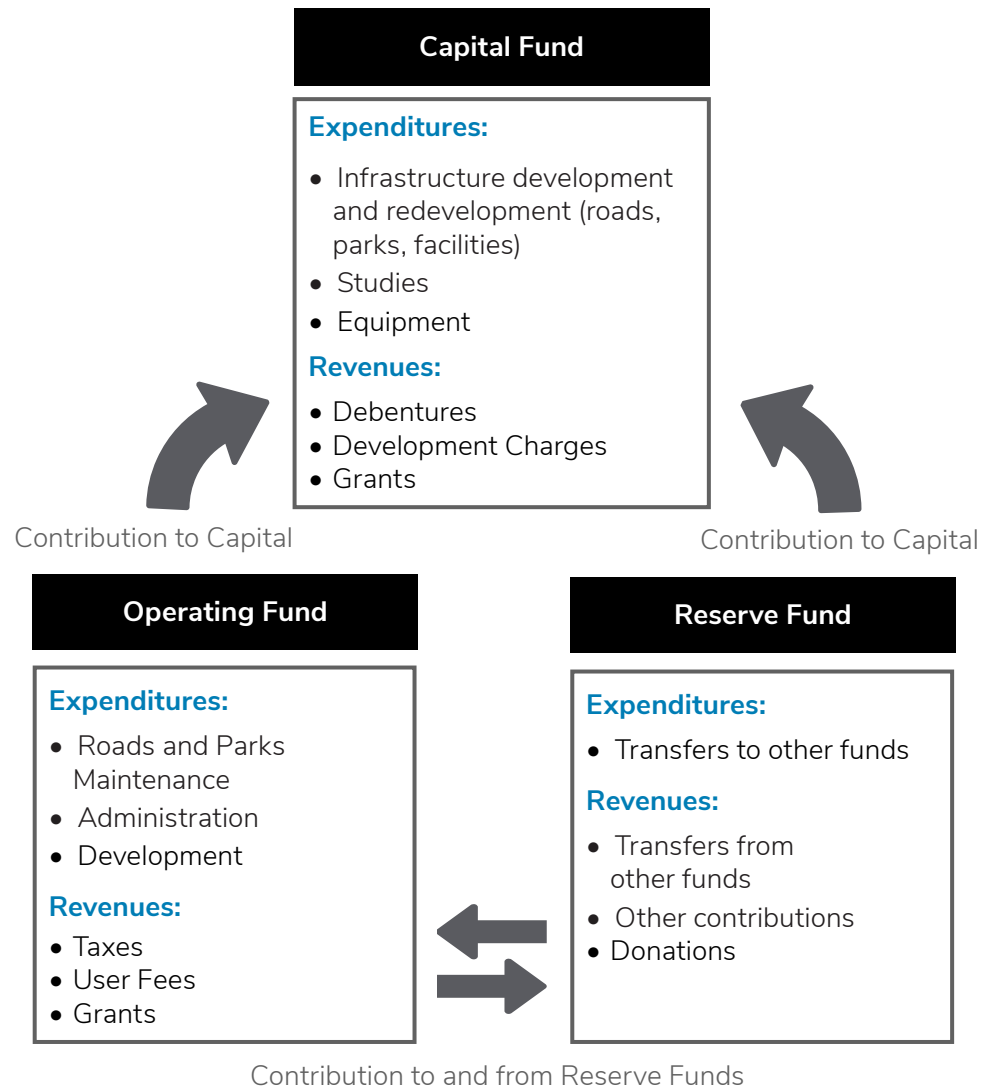
## Understanding Funds

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	2021 (\$ millions)
<b>Gross Expenditures by Department</b>	
Executive Services	\$ 1.50
Corporate Services	10.23
Community Services	9.07
Development Services	34.06
Library Services	1.33
<b>Total Expenditures</b>	<b>\$ 56.19</b>
<b>Sources of Funding</b>	
Reserves/Reserve Funds	\$ 30.25
Development Charges	12.41
Debentures/Long Term Liability	7.80
Grants/Subsidies	5.13
Recoveries and Donations	0.31
Capital Provision	0.29
<b>Total Financing</b>	<b>\$ 56.19</b>

Note: The table reflects only new 2021 approvals. Prior year carryover will also be recognized in financial reporting.



# Understanding Fund Accounting

## Operating Fund Statement

### Town of Milton

DEPARTMENT NAME	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change Presented/ P.Y. Approved
<b>EXPENDITURES</b>									
Mayor and Council	\$ 584,738	\$ 609,045	\$ 593,581	\$ -	\$ 43,756	\$ -	\$ -	\$ 637,337	7.4%
Executive Services	13,071,493	13,313,856	13,452,431	22,500	464,522	344,431	-	14,283,884	6.2%
Corporate Services	15,001,839	14,914,894	15,995,975	(14,833)	613,942	194,959	12,500	16,802,543	5.0%
General Government	32,149,563	30,602,802	34,852,966	230,000	634,817	292,337	-	36,010,120	3.3%
Community Services	53,263,859	45,660,839	56,386,606	(4,850,476)	1,122,733	226,498	(16,100)	52,869,262	(6.2%)
Development Services	14,396,587	15,187,959	15,567,869	(272,750)	183,113	3,296,213	-	18,774,445	20.6%
Library	5,083,198	4,970,867	5,412,976	-	47,869	16,398	-	5,477,243	1.2%
<b>SUBTOTAL TOWN OF MILTON</b>	<b>\$ 133,551,277</b>	<b>\$ 125,260,262</b>	<b>\$ 142,262,404</b>	<b>\$ (4,885,559)</b>	<b>\$ 3,110,752</b>	<b>\$ 4,370,836</b>	<b>\$ (3,600)</b>	<b>\$ 144,854,834</b>	<b>1.8%</b>
Hospital Expansion	\$ 2,543,268	\$ 2,504,950	\$ 2,504,950	\$ -	\$ (1,860)	\$ -	\$ -	\$ 2,503,090	(0.1%)
<b>TOTAL TOWN OF MILTON EXPENDITURES</b>	<b>\$ 136,094,545</b>	<b>\$ 127,765,212</b>	<b>\$ 144,767,354</b>	<b>\$ (4,885,559)</b>	<b>\$ 3,108,892</b>	<b>\$ 4,370,836</b>	<b>\$ (3,600)</b>	<b>\$ 147,357,924</b>	<b>1.8%</b>
<b>REVENUE</b>									
Mayor and Council	\$ (12,048)	\$ (17,972)	\$ (17,972)	\$ -	\$ 2,069	\$ -	\$ -	\$ (15,903)	(11.5%)
Executive Services	(565,164)	(411,931)	(580,733)	42,500	(22,906)	-	-	(561,140)	(3.4%)
Corporate Services	(5,568,266)	(5,283,830)	(5,772,969)	-	(757,132)	45,870	-	(6,484,231)	12.3%
General Government	(24,307,014)	(20,789,544)	(24,870,723)	(1,388,529)	633,824	481,039	-	(25,144,389)	1.1%
Community Services	(28,809,148)	(19,801,517)	(30,151,596)	6,372,419	395,840	53,811	5,518	(23,324,008)	(22.6%)
Development Services	(10,387,077)	(11,465,068)	(11,354,010)	-	(479,265)	(3,255,714)	-	(15,088,989)	32.9%
Library	(297,707)	(580,480)	(627,485)	(150,000)	340,104	-	-	(437,381)	(30.3%)
<b>SUBTOTAL TOWN OF MILTON</b>	<b>\$ (69,946,424)</b>	<b>\$ (58,350,342)</b>	<b>\$ (73,375,488)</b>	<b>\$ 4,876,390</b>	<b>\$ 112,534</b>	<b>\$ (2,674,994)</b>	<b>\$ 5,518</b>	<b>\$ (71,056,041)</b>	<b>(3.2%)</b>
Hospital Expansion	\$ (2,543,268)	\$ (2,504,950)	\$ (2,504,950)	\$ -	\$ 1,860	\$ -	\$ -	\$ (2,503,090)	(0.1%)
<b>TOTAL TOWN OF MILTON REVENUES</b>	<b>\$ (72,489,692)</b>	<b>\$ (60,855,292)</b>	<b>\$ (75,880,438)</b>	<b>\$ 4,876,390</b>	<b>\$ 114,394</b>	<b>\$ (2,674,994)</b>	<b>\$ 5,518</b>	<b>\$ (73,559,131)</b>	<b>(3.1%)</b>
<b>TOTAL LEVY REQUIREMENTS TOWN OF MILTON</b>	<b>\$ 63,604,853</b>	<b>\$ 66,909,920</b>	<b>\$ 68,886,916</b>	<b>\$ (9,169)</b>	<b>\$ 3,223,286</b>	<b>\$ 1,695,842</b>	<b>\$ 1,918</b>	<b>\$ 73,798,793</b>	<b>7.1%</b>

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

### Downtown Business Improvement Area

DEPARTMENT NAME	2019 Actuals	2020 Projected Actuals	2020 Approved Budget	2021 Non-Recurring	2021 Status Quo/ Contractual	2021 Growth/Volume Change	2021 Service Level Change	2021 Approved Budget	% Change Presented/ P.Y. Approved
<b>Downtown Milton Business Improvement Area</b>									
EXPENDITURES	\$ 272,591	\$ 257,333	\$ 325,511	\$ -	\$ (29,492)	\$ -	\$ -	\$ 296,019	(9.1%)
REVENUE	(272,591)	(257,333)	(325,511)	-	29,492	-	-	(296,019)	(9.1%)
<b>TOTAL LEVY REQUIREMENTS BIA</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>

# Understanding Fund Accounting

## Reserves and Reserve Funds Summary

(\$ thousands)

Reserve / Reserve Fund Type	Dec 31, 2019 Balance	Dec 31, 2020 Estimated Balance	Projected 2021 Activity						Dec 31, 2021 Estimated Balance
			Interest Earned	Contribution from Revenue	Other Revenue	Transfer to Capital <sup>1</sup>	Transfer to Revenue	Debt Payments	
Stabilization	\$ 9,150	\$ 9,789	\$ 26	\$ 4,489	\$ -	\$ (193)	\$ (2,695)	\$ -	\$ 11,415
Corporate Use	9,027	5,869	-	1,855	-	-	(682)	-	7,042
Infrastructure Non Growth	47,110	46,717	152	26,093	3,493	(31,881)	(663)	-	43,910
Infrastructure Growth	55,045	55,123	290	5,604	49,425	(42,858)	(1,728)	(820)	65,037
Program Specific	13,989	8,940	172	3,375	1,169	(365)	(1,262)	-	12,029
Boards and Committees	3,357	3,041	5	954	-	(1,334)	(595)	-	2,071
<b>Total Reserves and Reserve Funds</b>	<b>\$ 137,678</b>	<b>\$ 129,478</b>	<b>\$ 644</b>	<b>\$ 42,370</b>	<b>\$ 54,087</b>	<b>\$ (76,631)</b>	<b>\$ (7,625)</b>	<b>\$ (820)</b>	<b>\$ 141,504</b>

# 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. The Town's financial policies have recently been reviewed and updated. Financial Principles, Budget Management, Taxation and Assessment and Procurement and Disposal were last updated in 2018 (see staff report CORS-041-18). Treasury, Accounting and Development Finance were updated in 2020 (see staff report CORS-036-20). Below are excerpts from the main sections of the financial 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

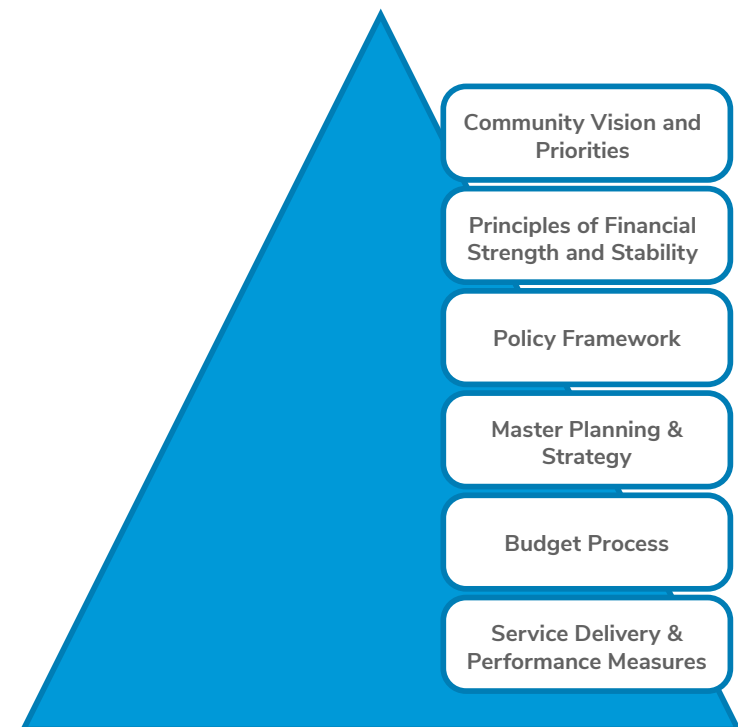
##### ii. Financial Policy Framework

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, 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: infrastructure renewal reserves, 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. The Town shall ensure compliance with applicable financial legislation, by-laws, regulations, Canada Revenue Agency guidelines and the Generally Accepted Accounting Principles (GAAP) as established by the Public Sector Accounting Board (PSAB).
2. Every expenditure for goods and services shall be charged in the fiscal year in which the goods or services are actually received.

# Financial Policies and Guidelines

3. All revenues will be posted to the fiscal year that said revenue was earned and collectible.
4. A tangible capital asset should be accounted for and recognized in the financial statements of the Town and its Boards when it is probable that the future benefits associated with the tangible capital asset will be obtained, there is an appropriate basis of measurement and a reasonable estimate of the value of the asset can be made and the asset is in use.
5. 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 surplus report shall be submitted to Council indicating the recommended allocation of these funds.

## 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.

## 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.

## Development Finance

This policy establishes a framework that expands on the legislative requirements in order to allow staff to efficiently and effectively collect and manage growth-related revenues and securities.

## Treasury

This policy outlines the methods the Town will use to manage its financial resources and protect and preserve capital, while maintaining solvency and liquidity to meet on-going financial requirements.

### 1. Debt and Financial Obligations

- a. Debenture financing is applied within the Provincial debt capacity guideline of 25% of own source revenues based on Ontario Regulation 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.

# Financial Policies and Guidelines

## 2. Reserves and Reserve Funds

- a. Under the authority of Council, reserves and reserve funds are appropriations from the Town's net revenues designated for purposes that may extend beyond the current fiscal year. Setting aside funds for planned future capital expenditures, unexpected or unpredicted events or to smooth expenditures which would otherwise cause fluctuations in the operating or capital budgets ensures the ongoing financial stability of the organization. Reserves and reserve funds are an integral part of the municipal budget planning process and long term financing plan that contributes to the municipality's sound financial position.
- b. A complete listing of the Town's reserve and reserve funds including purpose, funding source, appropriation of funds and target balances can be found on pages 370 to 378.

## 3. Cash Management and Investments

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



# Reserve and Reserve Fund Definitions

Reserve Name	R / RF <sup>1</sup>	Operating or Capital	Purpose of Fund	Funding Source	Intended Use	Target Balance
Aggregate Permit Fees	RF	Capital	To assist in financing rural roads reconstruction as a result of truck traffic to and from local quarries to extract aggregate.	Legislated per tonne fee collected from the Ministry of Natural Resources for all aggregate extracted in Milton.	Monies will be used to fund road reconstruction on rural haul routes.	Not applicable.
Arts Programming	RF	Operating	This reserve is 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.	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.  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.	Contribution to the CFHN for Arts programming	Not applicable.
Building Rate Stabilization	RF	Both	The Building Division must report their surpluses and deficits to the industry as a separate entity as the Building Code Act states that the fees collected are to be used to administer the Act; surpluses cannot be used to fund general Town expenditures, and deficits should be funded from a Reserve Fund and not from the Town funds. For this reason, the Building Rate Stabilization Reserve Fund was established to provide for capital expenditures and revenue stabilization, as building permit activity is highly cyclical.	Surplus earned on building permit revenues in excess of the costs to administer the Building Code Act.	Funds will be used as required in years where building permit revenues are insufficient to recover the costs associated with administering the Building Code Act.	Two years-worth of gross operating costs required to administer the Building Code Act.
Capital Provision	R	Capital	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 Revenues payable on residential development. This reserve is used to fund non-development revenue recoverable projects on growth-related capital projects.	Developer contributions to be collected at time of building permit issuance or subdivision or site plan.	Provision of capital facilities and infrastructure as negotiated and identified in fiscal impact assessments.	Fund should be drawn down to zero by end of HUSP build out.

Note 1: R denotes a Reserve while RF denotes a Reserve Fund. Reserve Funds receive an annual interest allocation based on average annual balance; Reserves do not receive an interest allocation.

# Reserve and Reserve Fund Definitions

Reserve Name	R / RF <sup>1</sup>	Operating or Capital	Purpose of Fund	Funding Source	Intended Use	Target Balance
Cash-in-lieu of Parking	RF	Capital	<p>In accordance with the Planning Act R.S.O. 1990 sec. 40. (2), 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>	Contributions received from developers in lieu of providing and maintaining parking facilities on properties being developed.	Contribution to the capital fund to fund the construction of parking lots and acquisition of land.	Not applicable.
Cash-in-lieu of Parkland	RF	Capital	<p>In accordance with the Planning Act R.S.O. 1990 sec. 42. (6), 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>	Contributions received in lieu of land being conveyed to the Town for parkland requirements as per the Planning Act.	Contribution to the capital fund to fund the construction and development of parkland.	Not applicable
DBIA Surplus	R	Operating	To finance improvements in the Downtown Milton Business Improvement Area (BIA).	Surplus funds generated by the BIA.	Subject to approval of BIA Board of Directors.	At the discretion of the DBIA Board of directors.

Note 1: R denotes a Reserve while RF denotes a Reserve Fund. Reserve Funds receive an annual interest allocation based on average annual balance; Reserves do not receive an interest allocation.

# Reserve and Reserve Fund Definitions

Reserve Name	R / RF <sup>1</sup>	Operating or Capital	Purpose of Fund	Funding Source	Intended Use	Target Balance
Development Revenues	RF	Capital	As per the Development Charges Act, 1997, c.27, s. 2(1), Municipalities may pass a by-law that allows the development revenues against lands that are being developed that will result in greater capital costs due to increased needs for services provided by the municipality. Based on Town provided services as referenced in the Act.	Contributions received from developers as per the Development Charges by-law.	Growth-related capital projects as funded by the development charges by-law and identified in the Development Charges Background Study.	Based on growth activity.
Election	R	Operating	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.	Contributions from the operating fund.	Funds are to be used for election related expenses.	Cyclical. The projected cost of each election is to be accumulated over a 4-year period.
Federal Gas Tax	RF	Capital	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.	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.	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.	Based on annual contributions from the Federal Government on a per capita basis.
Federal Government Transfer	RF	Both	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.	Funds received from the Federal Government.	Contribution to capital fund. Contribution to operating fund.	Not applicable.
Growth Capital - Other	R	Capital	This fund provides a source of financing for the growth related portion of capital assets and studies not eligible for external growth funding.	Annual contribution from the operating budget.  Excess supplementary tax revenues over the established limit.	Monies will be used to fund the growth portion capital projects or studies not eligible for external growth funding.	The average annual amount informed by the Town's Development Charges Study and ten year capital forecast.

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# Reserve and Reserve Fund Definitions

Reserve Name	R / RF <sup>1</sup>	Operating or Capital	Purpose of Fund	Funding Source	Intended Use	Target Balance
Information Technology	R	Capital	To fund the information technology requirements of the Town including both replacement of existing hardware as well as software acquisitions and associated training costs.	Contributions from the operating fund. Proceeds from sale of used equipment.	Purchase of computer hardware and software outlined in the 10 year capital forecast and associated training costs	The average annual information technology requirements for hardware and software as determined by the ten year replacement forecast.
Infrastructure Renewal – Stormwater	R	Capital	This reserve is used to fund infrastructure renewal expenditures to extend the useful life on or replace Town's stormwater infrastructure.	Contributions from the operating fund.	Replacement or renewal of stormwater infrastructure as identified and prioritized in the Corporate Asset Management Plan including the portion of growth projects where there is a benefit to existing residents	When combined with forecasted new revenue & anticipated debt utilization, the balance in this reserve should provide for the needs outlined in the Town's Corporate Asset Management Plan for the full lifecycle of the assets. As a proxy, the Town will also compare the balance to the accumulated amortization for the asset classes based on historical cost and/or replacement costs.
Infrastructure Renewal – Recreation, Facilities, Misc.	R	Capital	This reserve is used to fund infrastructure renewal expenditures to extend the useful life of Town recreation, facilities and misc. or to fund the replacement of assets that have reached the end of their useful life.	Contribution from the operating fund.	Replacement or renewal of recreation, facilities or other infrastructure as identified and prioritized in the Corporate Asset Management Plan including the portion of growth projects where there is a benefit to existing residents.	When combined with forecasted new revenue & anticipated debt utilization, the balance in this reserve should provide for the needs outlined in the Town's Corporate Asset Management Plan for the full lifecycle of the assets. As a proxy, the Town will also compare the balance to the accumulated amortization for the asset classes based on historical cost and/or replacement costs.

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# Reserve and Reserve Fund Definitions

Reserve Name	R / RF <sup>1</sup>	Operating or Capital	Purpose of Fund	Funding Source	Intended Use	Target Balance
Infrastructure Renewal– Roads & Structures, Traffic	R	Capital	This reserve is used to fund infrastructure renewal expenditures to extend the useful life on or replace Town road, bridges, culverts and traffic assets.	Contribution from the operating fund.  Perpetual Maintenance fees received from Developers.	Replacement or renewal of roads, structures and traffic assets as identified and prioritized in the Corporate Asset management Plan including the portion of growth projects where there is a benefit to existing residents.	When combined with forecasted new revenue & anticipated debt utilization, the balance in this reserve should provide for the needs outlined in the Town's Corporate Asset Management Plan for the full lifecycle of the assets. As a proxy, the Town will also compare the balance to the accumulated amortization for the asset classes based on historical cost and/or replacement costs.
Insurance	R	Both	This reserve is used to provide a source of funding for insurance claims and other insurance related expenditures in excess of annual budget amounts.	Contribution from the operating fund.  Surplus resulting from unexpended insurance deductible expenses or occasional third party recoveries.	Monies may be used to fund expenditures within the deductibles of the Town's insurance policies that are in excess of the annual budgeted deductible expenses, claims related expenditures in excess of the Town's insurance policies, or additional insurance related expenditures as approved by Council.	Estimated liability to the Town for outstanding insurance claims.
Investment in the Arts	RF	Operating	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.	Funds received from the "Investment in the Arts Campaign".  Net cash proceeds from sale of surplus lands at Main and Thompson.	Contribution to the operating fund.	Not applicable.

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# Reserve and Reserve Fund Definitions

Reserve Name	R / RF <sup>1</sup>	Operating or Capital	Purpose of Fund	Funding Source	Intended Use	Target Balance
Legal Matters	R	Both	To finance unbudgeted or extraordinary costs associated with legal matters so as to not impact negatively on the Town's operating fund.	Contribution from the operating fund.  Developer contributions, to be collected at time of subdivision registration or site plan for residential units at an amount set out in the annual User Fee By-law.	Funds may be used in either operating or capital for unbudgeted or extraordinary costs associated with legal matters.	Two times the average of the previous 5 years of operating related legal costs.
Library Capital Works	R	Capital	This reserve is used to fund infrastructure renewal expenditures that extend the useful life or replace Library assets. The reserve will also be used to fund any component of growth related projects that are not eligible for funding from development revenues. This reserve may also be used to fund emergency capital requirements outside of the annual budget process.	Contribution from the Library levy.  Operating fund surplus from Library.  Proceeds from sale or disposal of used assets.	Contribution to the capital fund.	Based on the average annual capital requirements for Library assets as identified in the 10 year capital forecast.
Library Tax Rate Stabilization	R	Operating	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.	Contribution from the Library levy. Operating fund surplus from Library.	Contribution to operating fund for: 1. Funding of year-end operating deficits. 2. Funding of extraordinary events and unanticipated expenditures.	10% of the Library's previous year's operating budget.
Mayor's Legacy	RF	Capital	To be used for the development of trails within the Milton Heights area.	Funds received from 25th Anniversary Mayor's Legacy Fund.	Monies will be used to fund the capital construction of trails within the Milton Heights area.	Not applicable.
Milton District Hospital Expansion	RF	Operating	To provide funding for the Town's contribution towards the local share of the redevelopment and expansion of Milton District Hospital.	Contribution from Slots Reserve Fund.	Contribution to Halton Healthcare Services to assist with funding for the local share of the redevelopment and expansion of Milton District Hospital.	Not determined

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# Reserve and Reserve Fund Definitions

Reserve Name	R / RF <sup>1</sup>	Operating or Capital	Purpose of Fund	Funding Source	Intended Use	Target Balance
Ontario Community Infrastructure	RF	Capital	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.	Contributions from the OCIF on behalf of the OMAFRA.  Interest earned on monthly balances and surplus financing from completed capital projects.	Contributions to capital fund to finance eligible projects and expenditures under the OCIF-Formula based component agreement.	Not applicable.
Ontario Lottery Corporation Proceeds	RF	Both	Proceeds received from the Ontario Lottery and Gaming Corporation operations at Mohawk Racetrack are invested into the community through contributions to the capital fund, contributions to community organizations and contributions to the hospital expansion.	Contributions from the Ontario Lottery and Gaming Corporation operations at Mohawk Racetrack.	Contribution to the capital fund.  Contribution to community organizations.  Contribution to fund Milton District Hospital Expansion.	Will fluctuate based on proceeds received and timing of capital projects.
Per Unit Development Processing Fee	R	Operating	To recover time spent by staff outside the Planning and Building Department for review and processing of development related applications.	Developer contributions, to be collected at time of subdivision registration or site plan for residential units at an amount set out in the annual User Fee By-law.	To be distributed proportionately among the processing departments based on the time spent on development applications.	Two years-worth of the gross operating costs of staff in reviewing and processing development related applications
Property Transactions	RF	Capital	To provide financing for property acquisition to meet Town needs (i.e. rights of way, road allowances, etc).	Proceeds from sale of Town owned property.  Contribution from the operating fund.  Revenue earned from leases in excess of the portion that offsets Town costs and agreements.	Contribution to the capital fund to finance land as required.	Will fluctuate as property needs are addressed.
Provincial Gas Tax	RF	Both	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.	Contributions from the Ministry of Transportation based on an allocation formula of 70% ridership and 30% population.	Incremental operating or capital expenditures that promote increased transit ridership.  Increased capital expenditures that provide improvements to transit security and passenger safety.	Not applicable.

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# Reserve and Reserve Fund Definitions

Reserve Name	R / RF <sup>1</sup>	Operating or Capital	Purpose of Fund	Funding Source	Intended Use	Target Balance
Provincial Government Transfer	RF	Both	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.	Funds received from the Provincial Government.	Contribution to capital fund. Contribution to operating fund.	Not applicable.
Seniors' Fundraising	R	Operating	To segregate historical fundraising by the Seniors' Centre for use in funding activities at the Seniors' Centre through the operating fund.	Historical surplus fundraising revenue generated by the Seniors' Centre.	To be used as a contribution to the operating fund to fund expenditures related to betterment of Older Adults in the community.	Not applicable.
Severe Weather Stabilization	R	Operating	To provide funding for the cost associated with severe weather events which exceed the amount provided for in the Town's operating budget so as not to adversely impact the current year's operating fund.	Contribution from the operating fund.	Monies may be used to fund winter control deficits and/or costs associated with severe weather events.	3% of previous year's tax levy
Studies and Other Non Growth Capital	R	Capital	This fund provides a source of financing for any non- growth, non- renewal capital requirements that are not eligible to be funded from other reserves or revenue sources based on policy or legislation.	Contribution from the operating fund.	Monies will be used to fund non-growth, non-renewal capital projects including the portion of growth projects that have a benefit to existing residents and are ineligible to be funded from development or other growth funding sources or infrastructure renewal reserves.	The average annual requirements based on the 10 year capital forecast.
Tax Rate Stabilization	R	Operating	To mitigate fluctuations in the tax levy during preparation of the annual operating budget and provide financial resources to respond to extraordinary events that are operating and typically one-time in nature, or unanticipated deficits that may occur in the year.	Contributions from the operating fund.  In years where capital surcharge revenues exceed costs to administer the capital program the excess will be transferred to the reserve.	Funds are to be used for one- time expenditures identified through the operating budget or annual operating deficits.  Funds will also be used to offset impact in years where there is a shortfall in capital surcharge revenues relative to costs to administer capital program.	10% of previous year's tax levy.

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# Reserve and Reserve Fund Definitions

Reserve Name	R / RF <sup>1</sup>	Operating or Capital	Purpose of Fund	Funding Source	Intended Use	Target Balance
Vehicles and Equipment Replacement	R	Capital	To fund the refurbishment and/or replacement of Town owned vehicles and associated equipment.	Contribution from the operating fund.  Proceeds from sale or disposal of used equipment.	Funds will be used to purchase replacements of operations vehicles and equipment, fire trucks, transit buses, recreation vehicles and protective services vehicles.	Based on lifecycle requirement targets as outlined in the most current Equipment Rate Review study.
WSIB	R	Operating	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. WSIB benefits payments and excess insurance are budgeted based on average historical experience. This reserve will provide a source of funding to offset greater than budgeted WSIB cost.	Contribution from the operating fund.	Monies may be used to fund any unbudgeted costs for claims associated with accidents in the workplace so as not to impact on the operating fund.	Based on the most current actuarial obligation.

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# 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 2021 Rates and Fees By-law 072-2020. 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.



# Decision Packages

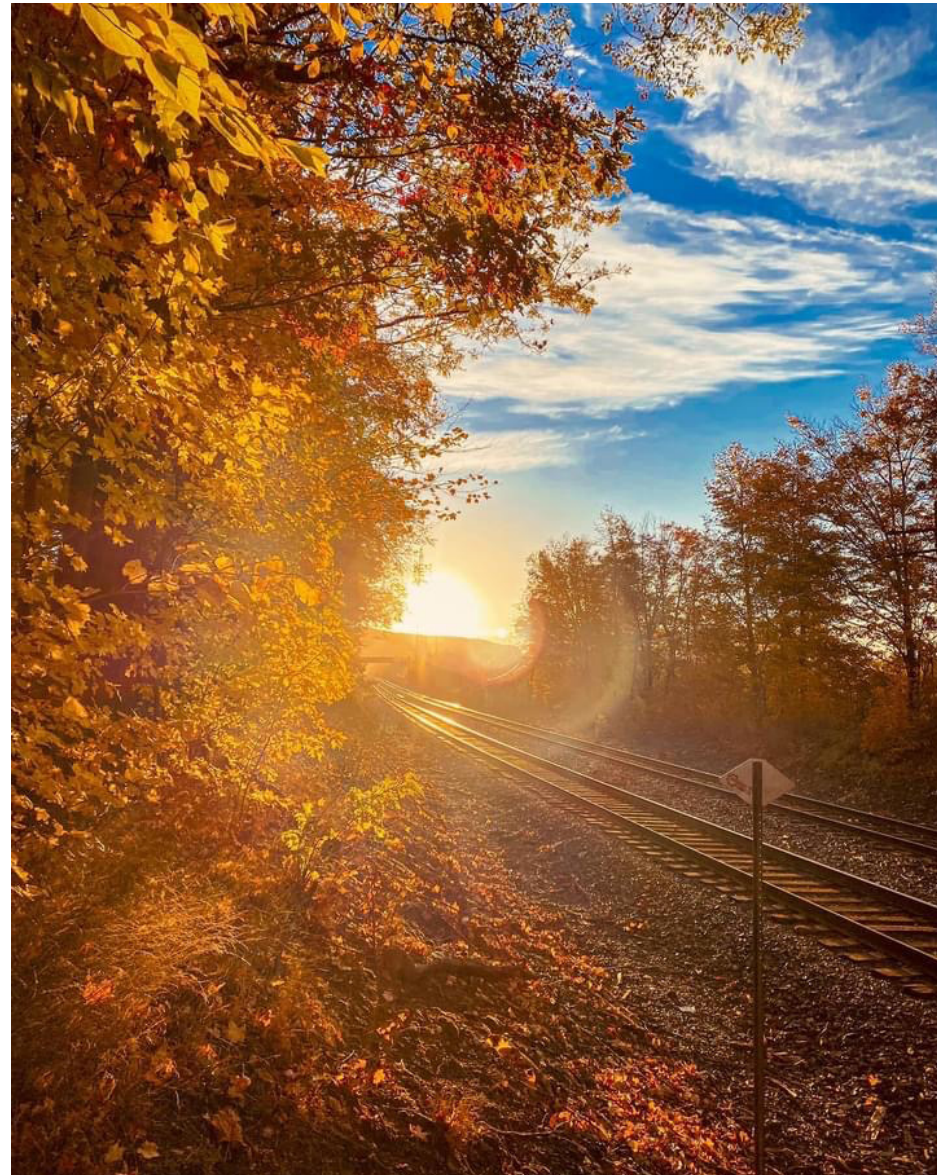
As presented through the Budget Call Report (CORS-044-20), a budget pressure equivalent to 8.60% on the local portion of property taxes was forecasted for 2021 prior to the detailed development of the proposed budget document. Of this pressure, 2.42% was attributable to the preliminary estimates for COVID-19 related financial impacts in 2021. Council direction to staff through that report was to prepare the 2021 budget with a local residential tax impact not exceeding 5.00%. Council also directed staff to present a range of strategies that will mitigate the financial pressure on the municipality that is associated with COVID-19 without further increasing property taxes.

As previously discussed in the Operating Budget Summary section, mitigation strategies related to the projected 2021 COVID-19 impacts have been proposed utilizing similar strategies that proved successful in 2020. This includes short-term reductions in spending, along with a contribution from the Tax Rate Stabilization Reserve to fund the remaining balance. Should a Federal or Provincial funding program become available, or should a portion of the 2020 Safe Restart funding remain available for 2021, the Town may be able to lessen the required draw from reserve.

Historical trend analysis was reviewed and opportunities to increase revenues or realize efficiencies were incorporated into the budget. Some growth related items that were originally planned to be included in the 2021 budget were deferred including staffing and capital projects. Finally, to further mitigate the tax impact in 2021, additional contributions from stabilization reserves were included in the budget.

These items result in achieving a 3.99% increase, or \$9.90 per \$100,000 of residential assessment on local property tax, representing a rate lower than the upper threshold defined by Council.

As noted within report CORS-044-20, there are a multitude of options available to Council with respect to the potential balance between tax rates and service levels for 2021. The Decision Packages section of the budget document presents options identified by staff for Council consideration as part of the budget process.



# Decision Packages

## Opportunities to further reduce the local tax rate

While the following items have been identified by staff for Council consideration, they have not been recommended due to the associated impact which could include a decreased service level, elevated financial risk or reduction in sustainability. The items have been grouped by theme.

### Deferral of Growth Capital Projects

New infrastructure is often accompanied by additional operating costs in the form of maintenance or funding contributions towards the future rehabilitation and replacement. As such, an opportunity can exist to mitigate operating budget pressure through the deferral of the construction or purchase of new assets.

The total operating impact from the 2021 capital program was presented on page 35 of the Capital Budget Summary section, and amounted to \$0.4 million in 2021 and \$0.9 million by 2023. In particular, the following projects provide examples of initiatives that could be considered for deferral should Council wish to establish a lower property tax rate.

Description	2021 Operating Impact	Considerations
Boyne Village Square #3 (C524003)	\$ 37,000	Timely delivery of parks to accompany the nearby residential growth helps achieve the vision of a complete community.
Onboard Vehicle Surveillance System (C550112)	\$ 31,519	Need was identified during the pandemic and is being recommended to provide added security and emergency support in addressing customer and operator needs during service operations.
E-Services Strategy/ Implementation (C240009)	\$ 7,600	Defer implementation of an online customer queue and appointment scheduling solution until completion of Technology Strategic Plan and related Digital Service Delivery Strategy as identified in Council Staff workplan.
GIS Service Delivery Review (C240011)	\$ 7,632	Defer implementation of 3D-based urban city planning, design and analysis solution. This software solution will complement existing in-house design and land-use planning operations while providing staff with an effective tool to clearly articulate future development opportunities by providing easy-to-understand visualizations and metrics.
Department Specific Initiatives (C241100)	\$ 42,400	Defer technology deployment and system reconfigurations to support sustained future remote work efforts. Many staff currently working from remote are using personal devices and/or configurations not well suited for efficient remote work processes.
Human Resources Information System (C240119)	\$ -	Capital funding in 2021 will facilitate the procurement of a new software, however due to a lengthy implementation period operating impacts are not expected until 2023 in an estimated amount of \$424K. Deferral of this project would delay those impacts. This alternative has not been proposed as the efficiencies and benefits of this software have been identified through various Town service delivery reviews.



# Decision Packages

## Deferral of Service Level Increases

In addition to growth projects, the Town also reviews service level increases for opportunities to defer investment for the purposes of mitigating cost pressure. Service level increases are often first identified as a part of master planning or similar exercises, and require approval of the required funding through the budget process in order to proceed.

In recent years due to financial pressure, service level increases have already been minimized. Included within the 2021 proposed budget, the following opportunities are available for Council:

Description	2021 Operating Impact	Considerations
Library Service Delivery Strategy Implementation (C80131221)	\$ -	Capital funding of \$840k in 2021 will facilitate the procurement of a book mobile to expand the library's service offerings, especially in underserved areas of the Town that do not offer proximity to one of the Town's existing branches. This deferral would not create operating budget savings in 2021, but rather delay the introduction of any potential impacts in 2023 when delivery of the book mobile is expected. It should be noted that Library staff intend to pursue opportunities to mitigate any operating impacts for the 2023 year.
After Hours Call Centre - By-law Enforcement	\$ (12,500)	Deferring this item would result in maintaining a status quo process of addressing after hours by-law enforcement issues for 2021. All calls received after hours and on weekends would be left on the Town's voicemail system or received through dispatch with fire and police services.



# Decision Packages

## Service Level Reductions Or Service Delivery Modifications

One method of delivering a lower property tax rate on a sustainable basis is by reducing the level of certain services provided or amending the way in which those services are delivered. In most cases, where service delivery modifications can result in efficiencies those savings have already been reflected in the proposed budget.

With respect to service level reductions, in recent budget processes reductions have been considered in a number of service areas. These have included transit operating hours, library branch hours, the windrow program, the Community Fund program, tree planting, animal services, Rotary Park pool and support for the Downtown Street festival, to name a few. In each of the cases above, it was determined that service and investment levels would be maintained in these programs.

Should Council wish to pursue a lower tax rate through service level reductions, detailed costing can be prepared in the particular service area that Council wishes to explore.

## Amend Infrastructure Funding Program

Details related to the Town's financial policies with respect to infrastructure funding were presented on page 359 of the proposed budget book, and the state of the Town's existing infrastructure deficit were presented on page 290. In order to achieve a lower tax rate, Council could consider adjustments to the annual amount of funding that is being dedicated to the immediate and future rehabilitation of the Town's existing asset base.

In assessing this alternative, consideration and direction would also be required with respect to the forecast period. If Council were to reduce the capital financing in 2021, for example, clarity would be needed as to whether any reduction is to be made up in subsequent years in order to maintain the overall 10-year program, or whether the reduction represented a permanent change in the funding available.

Description	2021 Operating Impact	Considerations
Reduce the Town's \$1M Incremental increase to Infrastructure Funding	Various	<p>In order to prevent a further erosion of the future infrastructure contributions that are currently anticipated in the Town's 10 year capital financing plan, future increases could be increased beyond \$1M per year (incrementally) in order to catch up for any potential decrease in 2021.</p> <p>This alternative has not been recommended due to the deficits previously noted through asset management plans and state of infrastructure reports, as well as the public survey results that reinforce the importance of funding future asset renewal.</p>

# Decision Packages

## Utilization of the Town's Reserves

Stabilization reserves form an important part of the Town's financial management framework and serve several purposes, including providing Council the ability to manage fluctuating revenues and expenditures. When reserves are at healthy levels in relation their respective target balances, they can effectively help the Town mitigate one-time pressures or phase-in the impact of new pressures.

The 2021 proposed budget already incorporates the following utilizations of stabilization reserve:

- \$150K from the Library Tax Rate Stabilization Reserve to phase-in the cost resulting from the library branch in the Sherwood Community Centre
- \$1.4M from the Tax Rate Stabilization Reserve to fund the remaining balance of COVID-19 impacts in 2021 after the Town's estimated mitigation efforts and any Federal/Provincial funding has been considered
- \$0.3 million from the Tax Rate Stabilization Reserve for transit services to smooth the impact of the reversal of the 2020 contribution from reserve

Description	2021 Operating Impact	Considerations
Tax Stabilization Reserve	Various	As discussed on page 318 of the Reserve and Reserve Fund section the Tax Rate Stabilization Reserve is currently below its target balance. This reduces the Town's ability to respond to large fluctuations in the annual operating budget. Given the uncertainty regarding the impacts of COVID-19 as well as opportunities for further funding programs from other levels of government, additional reliance on this reserve may be necessary in 2021.
Library Stabilization Reserve	Various	In 2020 a contribution of \$0.3 million was made from this reserve to phase in the cost of the new branch at Sherwood Community Centre. The contribution from the reserve in 2021 has been reduced to \$0.15 million with the intention of continuing to phase in the impact but also make progress towards accommodating the full cost of the Sherwood branch within the budget.

## Non-Property Tax Revenue Increase

Another potential option to reduce the general tax burden is to increase user fees. This is not recommended as most user fees are increased annually for inflationary purposes, most recently through staff report CORS-046-20, and align with cost recovery targets and market comparators where applicable. Furthermore, a comprehensive review of user fees is planned for 2021 (see capital project C200111).

It should be noted that some of the above opportunities may not be able to realize a full annual impact in 2021. For example changes in user fees would require an amendment to the User Fee By-law prior to implementation. In these cases one time funding from the Tax Rate Stabilization Reserve could be used in 2021 to realize annual impact within the 2021 budget.

# Decision Packages

## Opportunities to further invest in Town services

In addition to alternatives that are available to mitigate tax rate increases, Council may also elect to proceed with priority initiatives that were previously identified, enhance the Town's current service offerings to residents or reduce financial risk. Such a decision may result in a 2021 tax increase that closer resembles the average increase of 5.26% that has been previously forecasted through the Town's long-term fiscal impact studies, and potentially reduce the financial pressures that anticipated in the forecast period. These potential opportunities can be grouped by theme as follows.

### Implement Service Level Enhancements

Through master plans, service delivery reviews, or other Town planning processes, opportunities to augment the service offerings to residents can be identified and in some cases approved by Council subject to the approval of the required funding required. The following list captures some of the previously identified opportunities that are available to Council.

Description	2021 Operating Impact	Considerations
Additional Fire Staffing	Various	Full time fire fighting personnel are below the number recommended in the 2008 fire master plan. While the 2021 budget does include a new fire crew starting May 1, 2021, further staffing is required for 24/7 coverage. This additional crew will provide for 24/7 coverage (with some brown outs) to three stations. The cost of adding a further crew of five probationary firefighters and conversion of one first class firefighter to captain is \$407K.
Human Capital Report Recommendations	Various	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. Financial constraints prevented the needs identified in the Human Capital Report from being incorporated. This results in ongoing deficiencies in human capital, difficulties in serving continued growth and potential impacts on service delivery.
Traffic - Smart Commute Program	\$35,000	The primary objective of the Smart Commute Program is to develop, implement, and influence sustainable travel behavior change through an array of strategies across the Greater Toronto and Hamilton Area and within Ontario. As of December 31, 2019, the Smart Commute Halton Program and its associated services ceased as a result of Metrolinx eliminating their funding of this program. The City of Hamilton has taken over serving as the Municipal host of the Smart Commute brand and program assets in the GTA. This funding would enable Milton to continue participating in this program with the other Halton area local municipalities.

# Decision Packages

## Further Increase the Town's Investment in Infrastructure Renewal

The Town has adopted a principled approach to gradually reducing the infrastructure deficit and preparing for future years when the existing infrastructure base that has been introduced primarily over the last 20 years further ages. This approach includes applying inflation to existing annual contributions, funding the full lifecycle cost of constructed and assumed infrastructure and contributing an additional \$1M each year through the budget.

Should Council want to further accelerate the pace at which the annual infrastructure funding envelope grows, additional contributions could be made.

Description	2021 Operating Impact	Considerations
Increase the annual incremental infrastructure contribution above \$1M	Various	As an example, a \$350,000 increase in 2021 would result in an additional approximate \$3.8 million over a ten year period towards the funding of the infrastructure deficit. A \$350,000 increase represents an approximate 0.5% tax rate increase on the local portion of property taxes, or \$1.24 per \$100,000 of assessment.

## Reduce Utilization of the Town's Reserves

As noted above, stabilization reserves have been utilized in arriving at the proposed 2021 Budget in several ways:

- \$1.4M from the Tax Rate Stabilization Reserve to fund the remaining balance of COVID-19 impacts in 2021 after the Town's estimated mitigation efforts and any Federal/Provincial funding has been considered
- \$0.15M from the Library Tax Rate Stabilization Reserve to phase-in the cost resulting from the library branch in the Sherwood Community Centre
- \$0.30M from the Tax Rate Stabilization Reserve for transit services to smooth the impact of the reversal of the 2020 contribution from reserve

The applications related to Library and Transit above are not sustainable as the related costs are expected to continue going forward. As such, an alternative available to Council is to accelerate the pace at which these impacts are introduced by reducing the size of the stabilization reserve transfers in 2021.



# Glossary of Terms

## **Accumulated Surplus/Deficit**

The combined amount of net financial resources and non-financial assets, including tangible capital assets; also expressed as the difference between assets and liabilities.

## **Actual**

Actual (as opposed to budgeted) revenues and expenditures.

## **Amortization**

1. The paying off of debt in regular installments over a specified period of time (amortization period).
2. The deduction of capital expenses over a specific period of time, usually the assets' useful life.

## **Annualization**

Amounts from items that were either in the previous year's budget for only part of the year and need to be in the current budget for a full year, or were one-time items in the previous year that need to be removed in the current year.

## **Appropriation**

An amount of money that is used or provided by a government for a specific purpose.

## **Assessment**

An estimate of property value as determined by the Municipal Property Assessment Corporation (MPAC) which is used as a basis for levying property taxes for municipal, regional, and educational purposes.

## **Approved Budget**

The final budget passed by Council.

## **Assessment Review Board (ARB)**

An independent, adjudicative tribunal whose main function is to hear complaints from people who believe that properties are incorrectly assessed or classified.

## **Balanced Budget**

A budget in which revenues are equal to expenditures.

## **Bank of Canada**

Canada's central bank that is responsible for monetary policy, bank notes and currency. The Bank of Canada promotes the economic and financial well-being of Canada.

## **Base Budget**

The financial resources that are required to maintain services at the level provided in the previous year's approved budget.

## **Budget**

Is an estimate, a plan to allocate resources for the maximum benefit of stakeholders.

## **Budget Adjustment**

An increase or decrease in the authorized limit for an expenditure or revenue line.

## **Capital**

The word "capital" has a specific meaning in the municipal context: it is used to describe the capital fund transactions, including both long-term expenditures and long-term financing.

## **Capital Budget**

A multi-year plan based on the estimated expenditures and offsetting sources of financing for Capital Projects.

## **Capital Expenditures**

Monies spent for replacement, renovation or maintenance of assets or study, the benefits of which could spread over several years.

## **Capital Project**

A separate account to track expenditures and revenues that is established for the purpose of delivering a scope of work that can extend beyond the current year, and can result in the creation of a Tangible Capital Asset (TCA) or non-TCA asset.

## **Capital Provision**

A per unit amount (which is an addition to the development charges payable pursuant to By-laws 053-2016 and 100-2016) on residential unit types to be paid by each of the Landowners for the provision of those Municipal Capital Facilities which are not recoverable from development charges.

# Glossary of Terms

## **Commitment**

A contractual obligation usually involving a purchase order or legal agreement for the purchase of goods, services or construction.

## **Consumer Price Index (CPI)**

A statistical estimate that measures changes in the price level of consumer goods and services purchased by households.

## **DBIA**

Downtown Business Improvement Area.

## **Debentures**

A form of unsecured debt financing utilized by the municipality.

## **Debt Servicing**

The repayment of interest and principal to external creditors.

## **Deficit**

Excess expenditures over revenues.

## **Department**

Any department of the Town of Milton. Departments are generally aligned with Senior Management Team (SMT) members.

## **Development Charge**

Provides for the recovery of growth related capital expenditures from new development. The current Development Charge By-laws provide for the growth-related capital cost recovery for ten service components: roads, fire, library, transit,

administration, parks, recreation, parking, other transportation and area-specific charges for storm water management monitoring.

## **Dividend**

The distribution of a portion of a company's earning, as decided by the company's board of directors, given to shareholders.

## **Division**

Any organizational unit that may encompass one or more municipal service and is at the level at which Council approved funding and fund control in the operating budget. Divisions are generally aligned with Leadership Management Team (LMT) Members.

## **Expenditure**

The disbursement of appropriated funds to purchase goods and/or services.

## **Fiscal Year**

The period used for calculating yearly financial statements. The Town of Milton's fiscal year is from January 1 to December 31.

## **Forecast**

The projection of revenues and expenditures for future years.

## **Forecast Change**

An estimate of the projected variance that is anticipated relative to budget.

## **Full-Time Equivalents (FTE)**

An FTE is the hours worked by one employee on a full-time basis. The concept is used to convert the hours worked by several part-time employees into the equivalent number of full-time employees.

## **Fund Accounting**

Self balancing set of accounts that shows how money is spent rather than how much profit was earned. Primarily used in nonprofit organizations and in the public sector

## **Geographic Information System (GIS)**

Integrates hardware, software, and data for capturing, managing, analyzing and displaying geographic information in order to reveal relationships, patterns and trends in an increasingly interconnected world.

## **Gross**

The value before any deductions.

## **Gross Expenditures**

Total expenditures of the Town prior to the netting of any revenues and/or recoveries.

## **Gross Value**

The value before any deductions (i.e. debts, charitable contributions, etc).

## **Growth/Volume Change**

Growth/volume changes are characterized as operating impacts that result from changes in the quantity of services used or provided.

# Glossary of Terms

## **HST**

Harmonized Sales Tax levied by the Federal Government at a combined rate of 13% of the value of applicable goods and services.

## **HVAC**

Heating, ventilation and air-conditioning system.

## **ICI**

Industrial Commercial Institutional.

## **Inflation**

A rise in the price levels caused by general economic activity and growth.

## **Infrastructure**

The system of public works in the Town, consisting of immovable physical assets that deliver an essential public service.

## **LEED**

Leadership in Energy and Environmental Design.

## **LMT**

The leadership management team for the Town, generally consist of the heads of each of the Town's divisions.

## **Local Planning Appeal Tribunal (LPAT)**

An adjudicative tribunal that hears cases in relation to a range of municipal planning, financial and land matters.

## **Municipal Property Assessment Corporation (MPAC)**

An independent body, established by the *Ontario Property Assessment Corporation Act, 1997*, that administers a uniform, province-wide property assessment system based on current value assessment in accordance with the provisions of the Assessment Act.

## **Median**

A type of average used to find the middle number in a sorted list.

## **Municipal Price Index**

The 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.