



Decision #: 10-2025
Date: November 10, 2025
From: Mayor Gordon Krantz
Subject: 2026 Budget

WHEREAS section 284.16(1) of the Municipal Act, 2001, R.S.O 2001 (the "Act") provides that the powers and duties of a municipality with respect to proposing and adopting a budget are assigned to the head of council of the municipality;

AND WHEREAS section 284.16(2) of the Act indicates that the head of council shall, in accordance with the regulations, prepare a proposed budget for the municipality and provide the proposed budget to the council for the council's consideration;

AND WHEREAS Regulation 530/22 (7) indicates that the head of Council shall, on or before February 1 of each year,

- (a) prepare a proposed budget for the municipality that includes the estimates of sums required under subsection 289 (1) or 290 (1) of the Act, as the case may be;
- (b) provide the proposed budget to each member of council and to the clerk; and
- (c) make the proposed budget available to the public.

AND WHEREAS on September 8, 2025, the Council of the Town of Milton passed the following resolutions in association with report ES-042-25 (the 2026 Budget Call Report):

1. THAT the Mayor be requested to consider the following when preparing the 2026 Budget for Council consideration:
 - a. That the 2026 Capital and Operating Budgets and Forecasts be prepared in alignment with the Town's Council-approved strategic plans and long-term studies (example: Strategic Plan, Official Plan, Asset Management Plan, Fiscal Impact Studies, Master Plans etc.)
That the 2026 Operating Budget be presented with a local residential property tax increase of 7.94% (estimated to result in a total tax increase of 5.20% including the regional and education portions of the levy).

AND WHEREAS on June 16, 2023 when the Strong Mayor powers were expanded to 26 municipalities including Milton, I indicated my intention to continue to act in a manner that

supports the values that I have proven through my time as an elected official of collaboration, compromise and consensus-building;

NOW THEREFORE I, GORDON KRANTZ, MAYOR OF THE TOWN OF MILTON, HEREBY CONFIRM THAT:

1. The 2026 Operating Budget for the Town and Library shall be presented in alignment with the statement included herein as Attachment 1, with a gross expenditure of \$237,084,405 and a net levy requirement of \$124,148,862;
2. The transfers to and from Reserve and Reserve Funds within the 2026 Budget shall be presented as outlined in Attachment 2;
3. The 2027-2028 Operating Forecast shall be presented as outlined in Attachment 3, and will be subject to future budget processes;
4. The Downtown Milton Business Improvement Area (DMBIA) proposed budget shall be presented in alignment with Attachment 4 with a gross expenditure of \$445,863 and a net levy requirement of \$293,076;
5. The 2026 Capital Budget shall be presented in alignment with the statement included herein as Attachment 5, with a gross expenditure of \$124,737,819 and assuming debenture financing of \$2,500,000;
6. The 2027-2035 Capital Forecast be presented in alignment with the statement included herein as Attachment 6, and will be subject to future budget processes.

FURTHERMORE, THROUGH THIS DECLARATION I AM REQUESTING THAT STAFF:

1. Prepare for Council and the public a report that presents the 2026 Budget as outlined herein;
2. Provide a copy of the report that presents the 2026 Budget to each member of Council and the clerk, and make a copy of the report available to the public, no later than November 12, 2025.

Dated this 10 day of November, 2025.

Original signed on November 10, 2025

Gordon Krantz, Mayor

Attachment 1
2026 Operating Budget - Gross and Net Operating Expenditures

Department Name	2024 Actuals	2025 Projected Actuals	2025 Budget	2026 Non-Recurring	2026 Status Quo/ Contractual	2026 Growth/Volume Change	2026 Service Level Change	2026	% Change Presented/ P.Y. Approved
EXPENDITURES									
Mayor and Council	\$ 647,274	\$ 683,997	\$ 710,973	\$ -	\$ 21,679	\$ -	\$ -	\$ 732,652	3.0%
Executive Services	7,591,876	8,814,399	9,011,109	305,390	(324,425)	542,220	-	9,534,294	5.8%
Corporate Services	44,115,399	50,944,713	52,401,719	2,253,128	1,636,538	4,211,181	187,041	60,689,607	15.8%
General Government	64,646,128	65,796,876	65,008,818	-	(219,617)	3,418,756	100,000	68,307,957	5.1%
Community Services	57,686,921	65,115,306	64,744,202	137,130	1,238,672	1,099,465	-	67,219,469	3.8%
Development Services	14,284,723	17,027,152	21,073,608	326,207	565,858	(751,814)	-	21,213,859	0.7%
Library	6,239,355	6,482,484	6,603,402	-	127,414	136,844	25,000	6,892,660	4.4%
SUBTOTAL TOWN OF MILTON	\$ 195,211,676	\$ 214,864,927	\$ 219,553,831	\$ 3,021,855	\$ 3,046,119	\$ 8,656,652	\$ 312,041	\$ 234,590,498	6.8%
Hospital Expansion	\$ 2,484,971	\$ 2,495,768	\$ 2,495,768	\$ -	\$ (1,861)	\$ -	\$ -	\$ 2,493,907	(0.1%)
TOTAL TOWN OF MILTON EXPENDITURES	\$ 197,696,647	\$ 217,360,695	\$ 222,049,599	\$ 3,021,855	\$ 3,044,258	\$ 8,656,652	\$ 312,041	\$ 237,084,405	6.8%
REVENUE									
Mayor and Council	\$ (614)	\$ (5,000)	\$ (5,000)	\$ -	\$ -	\$ -	\$ -	\$ (5,000)	0.0%
Executive Services	(4,229,640)	(5,154,854)	(4,978,513)	(305,390)	574,478	(141,741)	-	(4,851,166)	(2.6%)
Corporate Services	(10,429,385)	(12,437,810)	(11,616,981)	(2,284,127)	138,901	(418,976)	-	(14,181,183)	22.1%
General Government	(36,772,028)	(38,680,776)	(39,015,468)	(532,165)	2,056,824	498,115	-	(36,992,694)	(5.2%)
Community Services	(29,635,618)	(32,686,690)	(32,088,333)	(137,130)	(311,819)	(1,070,823)	-	(33,608,105)	4.7%
Development Services	(14,657,641)	(17,776,985)	(20,218,963)	(326,207)	(703,584)	678,955	-	(20,569,799)	1.7%
Library	(305,985)	(320,043)	(290,463)	-	6,165	(15,311)	65,920	(233,689)	(19.5%)
SUBTOTAL TOWN OF MILTON	\$ (96,030,911)	\$ (107,062,158)	\$ (108,213,721)	\$ (3,585,019)	\$ 1,760,965	\$ (469,781)	\$ 65,920	\$ (110,441,636)	2.1%
Hospital Expansion	\$ (2,484,971)	\$ (2,495,768)	\$ (2,495,768)	\$ -	\$ 1,861	\$ -	\$ -	\$ (2,493,907)	(0.1%)
TOTAL TOWN OF MILTON REVENUES	\$ (98,515,882)	\$ (109,557,926)	\$ (110,709,489)	\$ (3,585,019)	\$ 1,762,826	\$ (469,781)	\$ 65,920	\$ (112,935,543)	2.0%
TOTAL LEVY REQUIREMENTS TOWN OF MILTON	\$ 99,180,765	\$ 107,802,769	\$ 111,340,110	\$ (563,164)	\$ 4,807,084	\$ 8,186,871	\$ 377,961	\$ 124,148,862	11.5%

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

Attachment 1
2026 Operating Budget - Gross and Net Operating Expenditures

Department Name	2024 Actuals	2025 Projected Actuals	2025 Budget	2026 Non-Recurring	2026 Status Quo/ Contractual	2026 Growth/Volume Change	2026 Service Level Change	2026	% Change Presented/ P.Y. Approved
Mayor and Council	\$ 646,660	\$ 678,997	\$ 705,973	\$ -	\$ 21,679	\$ -	\$ -	\$ 727,652	3.1%
Executive Services	3,362,236	3,659,545	4,032,596	-	250,053	400,479	-	4,683,128	16.1%
Corporate Services	33,686,014	38,506,903	40,784,738	(80,999)	1,775,440	3,792,204	187,041	46,508,424	14.0%
General Government	27,874,100	27,116,100	25,993,350	(532,165)	1,837,207	3,916,872	100,000	31,315,264	20.5%
Community Services	28,051,303	32,428,616	32,655,869	-	926,853	28,642	-	33,611,364	2.9%
Development Services	(672,918)	(749,833)	854,645	-	(137,726)	(72,859)	-	644,060	(24.6%)
Library	5,933,370	6,162,441	6,312,939	-	133,578	121,533	90,920	6,658,970	5.5%
SUBTOTAL TOWN OF MILTON	\$ 99,180,765	\$ 107,802,769	\$ 111,340,110	\$ (563,164)	\$ 4,807,084	\$ 8,186,871	\$ 377,961	\$ 124,148,862	11.5%
Hospital Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
SUBTOTAL HOSPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL LEVY REQUIREMENTS TOWN OF MILTON	\$ 99,180,765	\$ 107,802,769	\$ 111,340,110	\$ (563,164)	\$ 4,807,084	\$ 8,186,871	\$ 377,961	\$ 124,148,862	11.5%

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

Attachment 2
Transfers to/from reserves and reserve funds (\$ thousands)

Reserve Name	Dec 31, 2024 Balance	Dec 31, 2025 Estimated Balance	Projected 2026 Activity					Dec 31, 2026 Estimated Balance	2026 Reserve Target
			Interest Earned	Contribution from Revenue	Other Revenue / Transfers	Transfer to Capital¹	Transfer to Revenue		
Stabilization Reserves and Reserve Funds									
Tax Rate Stabilization	\$ 7,350	\$ 6,148	\$ -	\$ -	\$ -	\$ -	\$ (662)	\$ 5,486	\$ 10,503
Severe Weather	2,563	2,563	-	-	-	-	-	2,563	3,151
Building Rate Stabilization	14,356	16,112	481	4,257	-	(987)	-	19,862	10,284
Subtotal	\$ 24,269	\$ 24,823	\$ 481	\$ 4,257	\$ -	\$ (987)	\$ (662)	\$ 27,911	
Corporate Use Reserves									
Insurance and Legal Matters	\$ 7,143	\$ 7,086	\$ -	\$ 459	\$ -	\$ -	\$ -	\$ 7,545	\$ 6,300
Per Unit Development Processing Fee	2,683	3,081	-	884	-	-	(619)	3,346	1,238
WSIB	5,375	5,071	-	302	-	-	-	5,373	5,800
Subtotal	\$ 15,200	\$ 15,237	\$ -	\$ 1,645	\$ -	\$ -	\$ (619)	\$ 16,263	
Infrastructure Non-Growth									
Infrastructure Renewal - Roads & Structures, Traffic	\$ 56,132	\$ 56,818	\$ -	\$ 24,118	\$ -	\$ (15,807)	\$ (404)	\$ 64,726	\$ 331,452
Infrastructure Renewal - Stormwater	6,504	7,195	-	3,753	-	-	-	10,949	34,672
Infrastructure Renewal - Recreation, Facilities, Misc.	15,212	19,333	-	10,912	-	(3,650)	-	26,594	152,735
Information Technology	1,493	1,584	-	4,404	-	(789)	-	5,199	4,609
Studies and Other Non-Growth Capital	1,202	1,116	-	1,513	-	(16)	-	2,614	1,769
Vehicles and Equipment Replacement	9,923	8,654	-	7,842	-	(2,259)	-	14,237	12,164
Canada Community-Building Fund	7,109	7,320	165	-	4,355	(8,066)	-	3,774	N/A
Ontario Lottery Corporation Proceeds	8,252	9,509	250	6,200	-	(8,000)	(580)	7,379	N/A
Project Variance Reserve	-	8,157	-	-	-	-	-	8,157	7,900
Subtotal	\$ 105,827	\$ 119,687	\$ 415	\$ 58,743	\$ 4,355	\$ (38,587)	\$ (983)	\$ 143,629	
Infrastructure Growth									
Growth Capital - Other	\$ 4,418	\$ 6,280	\$ -	\$ 5,839	\$ -	\$ (6,125)	\$ -	\$ 5,995	\$ 9,889
Capital Provision	5,600	8,017	-	7,076	-	(392)	(2,494)	12,206	N/A
Payment-in-Lieu of Land Conveyance	27,194	28,815	876	-	800	-	-	30,492	N/A
Cash-in-lieu of Parking	371	214	6	-	-	-	-	220	N/A
Development Charges²	85,874	97,805	2,301	-	67,726	(73,134)	-	94,698	N/A
Post Period Capacity	(448)	(1,987)	(79)	-	-	(3,169)	-	(5,235)	N/A
Subtotal	\$ 123,010	\$ 139,144	\$ 3,105	\$ 12,915	\$ 68,526	\$ (82,820)	\$ (2,494)	\$ 138,376	

Note: 1) Transfer to Capital includes projected 2026 capital transfers and prior year commitments.

2) Development Charges balance includes the \$33.9 million in Cash Flow Assistance that will be repaid in 2028 and is currently on the Town's Balance Sheet as a Liability.

Attachment 2
Transfers to/from reserves and reserve funds (\$ thousands)

Reserve Name	Dec 31, 2024 Balance	Dec 31, 2025 Estimated Balance	Projected 2026 Activity					Dec 31, 2026 Estimated Balance	2026 Reserve Target
			Interest Earned	Contribution from Revenue	Other Revenue / Transfers	Transfer to Capital¹	Transfer to Revenue		
Program Specific									
Property Transactions	\$ 14,137	\$ 15,029	\$ 459	\$ 555	\$ -	\$ -	\$ -	\$ 16,043	N/A
Provincial Gas Tax	1,893	1,906	57	-	1,327	-	(1,370)	1,919	N/A
Election	488	651	-	24	-	-	(675)	0	N/A
Aggregate Permit Fees	179	180	-	1	-	-	-	181	N/A
Seniors' Fundraising	76	76	-	-	-	-	-	76	N/A
Arts Programming	29	29	-	-	-	-	-	29	N/A
Mayor's Legacy Fund	104	107	3	-	-	-	-	111	N/A
Subtotal	\$ 16,906	\$ 17,977	\$ 519	\$ 580	\$ 1,327	\$ -	\$ (2,045)	\$ 18,358	
Board, Committee & Other									
Library Tax Rate Stabilization	\$ 762	\$ 762	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 762	\$ 631
Library Capital Infrastructure	1,092	1,448	-	791	-	(1,169)	-	1,070	1,489
DBIA Surplus	396	373	-	-	-	-	(10)	363	N/A
Provincial Government Transfer	4,978	3,982	119	5,151	-	(4,656)	-	4,596	N/A
Federal Government Transfer	5,384	5,036	-	-	723	(5,759)	-	-	N/A
Subtotal	\$ 12,611	\$ 11,601	\$ 119	\$ 5,942	\$ 723	\$ (11,585)	\$ (10)	\$ 6,791	
Total	\$ 297,824	\$ 328,469	\$ 4,639	\$ 84,081	\$ 74,931	\$ (133,978)	\$ (6,814)	\$ 351,328	

Note: 1) Transfer to Capital includes projected 2026 capital transfers and prior year commitments.

Attachment 3 2027-28 Operating Forecast

Component	2027			2028			Comments
	Net Levy Impact \$ (000's)	Residential Tax per \$100K of Assessment*	% Change	Net Levy Impact \$ (000's)	Residential Tax per \$100K of Assessment*	% Change	
Prior Year Tax Levy	\$124,149	\$382.85		\$138,483	\$412.81		
Inflation and Base Adjustments:							
Inflation (MPI)	\$3,960	\$11.81	3.08%	\$4,418	\$12.80	3.10%	Inflation based on Municipal Price Index (MPI) and other miscellaneous adjustments.
Non-recurring & Reversal of One-Time Transfers	\$563	\$1.68	0.44%	\$0	\$0.00	0.00%	Primarily relates to the planned elimination of funding from Tax Rate Stabilization Reserve (\$0.53M in 2027).
Service Enhancements	\$138	\$0.41	0.11%	\$324	\$0.94	0.23%	Transit improved weekday and weekend frequency, as well as extending Saturday Service to 10:30pm.
Infrastructure Deficit	\$750	\$2.24	0.58%	\$750	\$2.17	0.53%	Funding to gradually reduce the infrastructure deficit outlined in existing asset management plan.
Other Base Adjustments	\$723	\$2.15	0.56%	\$744	\$2.16	0.52%	Firefighters' progression through ranks and backfill of staff on leave (\$0.67M in 2027 and \$0.74M in 2028), increased transfer to reserve to fund the next election (\$0.05M in 2027).
Total Inflation and Base Adjustments	\$6,134	\$18.29	4.78%	\$6,236	\$18.07	4.38%	
Growth Related:							
State of Good Repair for Constructed & Assumed Assets	\$2,090	\$6.23	1.63%	\$5,579	\$16.16	3.92%	Lifecycle contributions to reserves based on budgeted and assumed assets to prevent a further increase in the infrastructure funding deficit.
Expanded Service Delivery to Growth Areas	\$4,017	\$11.97	3.13%	\$3,866	\$11.20	2.71%	Costs (staffing, materials, contracts etc.) of expanding service to growth areas (\$1.4M in 2027 and \$1.6M in 2028) in addition to expansion of Transit service based on Transit Master Plan recommendations (\$2.0M in 2027 and \$1.6M in 2028) and increase in Firefighters (\$0.65M in 2027 and \$0.75M in 2028).
Other Growth-Related Impacts	\$2,093	\$6.24	1.63%	\$2,333	\$6.76	1.64%	Funding for legislated development charge exemptions (\$0.5M in each of 2027/2028), growth related increase to reserves (\$1.4M in 2027, \$1.3M in 2028), annualization of operating impacts from 2025 approved capital projects (\$0.03M in 2027), operating impacts from 2026 capital projects (\$0.09M in 2027, \$0.43M in 2028), increase in tax write-offs (\$0.1M in 2027/2028).
Total Growth Related	\$8,200	\$24.44	6.38%	\$11,778	\$34.12	8.27%	
Total Increase in Levy	\$14,334	\$42.73	11.16%	\$18,014	\$52.19	12.64%	
Total Tax Levy	\$138,483	\$425.58		\$156,497	\$465.00		
Estimated Assessment Growth (net of reductions)**	(\$4,284)	(\$12.77)	-3.34%	(\$4,002)	(\$11.59)	-2.81%	Forecast assessment growth based on updated residential growth forecast and expected industrial/commercial development.
Forecasted Net Tax Levy Increase	\$10,050	\$412.81	7.82%	\$14,012	\$453.40	9.83%	

* Based on 2025 CVA values per 2025 Final Tax Levy By-law, ES-017-25. Through the annual tax setting bylaw tax rates are re-calculated each year using current year assessment values.

** This is the amount net of anticipated losses from Assessment Review Board appeals, Request for Reconsiderations, and Section 357 Applications (tax class changes, properties razed by fire, etc.).

Attachment 4
2026 Budget - Downtown Milton Business Improvement Area

	2024 Actuals	2025 Projected Actuals	2025 Budget	2026 Non-Recurring	2026 Status Quo/ Contractual	2026 Growth/Volume Change	2026 Service Level Change	2026	% Change Presented/P.Y. Approved
BIA									
EXPENDITURES									
Salaries and Benefits	\$ 208,978	\$ 216,714	\$ 218,714	-	\$ 1,166	-	-	\$ 219,880	0.5%
Financial	6,495	3,600	5,500	-	500	-	-	6,000	9.1%
Transfers to Own Funds	104,409	-	-	-	-	-	-	-	0.0%
Purchased Goods	6,697	37,730	37,730	-	1,043	-	-	38,773	2.8%
Purchased Services	213,811	233,001	232,709	-	(55,999)	-	-	176,710	(24.1%)
Reallocated Expenses	4,623	4,500	4,500	-	-	-	-	4,500	0.0%
Total EXPENDITURES	\$ 545,013	\$ 495,545	\$ 499,153	-	\$ (53,290)	-	-	\$ 445,863	(10.7%)
REVENUE									
Financing Revenue	\$ (25,000)	\$ (22,126)	\$ (20,126)	-	\$ 10,000	-	-	\$ (10,126)	(49.7%)
Taxation	(269,944)	(284,539)	(284,539)	-	(8,537)	-	-	(293,076)	3.0%
Grants	(10,224)	(10,024)	(10,024)	-	4,024	-	-	(6,000)	(40.1%)
Recoveries and Donations	(87,390)	(47,247)	(29,750)	-	(10,750)	-	-	(40,500)	36.1%
User Fees and Service Charges	(44,794)	(47,053)	(47,053)	-	20,553	-	-	(26,500)	(43.7%)
Reallocated Revenue	(107,661)	(107,661)	(107,661)	-	38,000	-	-	(69,661)	(35.3%)
Total REVENUE	\$ (545,013)	\$ (518,650)	\$ (499,153)	-	\$ 53,290	-	-	\$ (445,863)	(10.7%)
Total BIA	-	\$ (23,105)	-	-	-	-	-	-	0.0%

Attachment 5
2026 Capital Budget - Project Expenses and Funding

Description	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Executive Services							
Office of the CAO							
C100102 Corporate Strategic Plan	174,997	96,247	78,750				
C101126 Economic Development Strategy Plan	133,900	133,900					
Total Office of the CAO	308,897	230,147	78,750				
Finance							
C200111 User Fee Update	125,660	125,660					
C200124 Legislated DC Exemptions	5,891,012	5,891,012					
Total Finance	6,016,672	6,016,672					
Total Executive Services	6,325,569	6,246,819	78,750				
Corporate Services							
Human Resources							
C220104 Employee Strategic Development	32,321	32,321					
C220110 Workplace Accommodation	10,300	10,300					
Total Human Resources	42,621	42,621					
Information Technology							
C240004 Technology Replacement/Upgrade	310,288	310,288					
C240005 Phone System Changes/Upgrade	82,802	82,802					
C240006 PC Workstation Complement Changes	122,631	122,631					
C240011 GIS Service Delivery	70,512	52,884			17,628		
C240014 Application Software Update	46,350	46,350					
C240025 Photocopiers	47,166	47,166					
C240121 Emergency Operations Centre	10,300	10,300					
C240123 Mobile Parking Enforcement	36,684	36,684					
C240125 Human Resources Information System	207,530	207,530					
C241100 Department Specific Initiatives	68,128	68,128					
C241104 Financial Enterprise Systems	36,684	36,684					
C241105 Recreation Management System	26,203	26,203					
C241106 Fire Department Emergency Systems	1,390,500	1,390,500					
C241107 Building and Permit Systems	23,583	23,583					
C242001 Facilities Infrastructure and Networking	528,654	291,085			237,569		
C242003 Enterprise Licencing and Compliance	52,406	52,406					
C242004 Tech Infrastructure - Network Security	151,163	75,581			75,582		
C242005 Technology Infrastructure - Storage & Backup	136,257	75,025			61,232		
Total Information Technology	3,347,841	2,955,830		392,011			

Attachment 5
2026 Capital Budget - Project Expenses and Funding

Description	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Legislative & Legal Services							
C120132 Feasibility Study and Business Plan - Animal Control Facility	60,173	30,086	30,087				
C260003 Council Orientation Program	22,086	22,086					
Total Legislative & Legal Services	82,259	52,172	30,087				
Transit Studies and Other							
C550108 Transit Bus Stop-Retrofit	19,570	19,570					
Total Transit Studies and Other	19,570	19,570					
Transit Fleet Replacement							
C560110 Transit Bus Non Growth: Refurbishment - Year 6	140,178	140,178					
C560122 Specialized Transit - 8 Metre Bus - Replacement	1,043,049	319,796			723,253		
Total Transit Fleet Replacement	1,183,227	459,974			723,253		
Transit Fleet Growth							
C570103 Conventional Transit - 12 Metre Bus - Growth	5,464,335	49,796	3,914,539			1,500,000	
Total Transit Fleet Growth	5,464,335	49,796	3,914,539			1,500,000	
Fire Fleet Equipment Replacement							
C700108 Fire Fleet Refurbishment	180,250	180,250					
C700109 Replace Fire Prevention Vehicles	61,800	61,800					
C700124 Air Light Truck Replacement	969,230	969,230					
C700130 Utility Vehicle Replacement	191,580	191,580					
Total Fire Fleet Equipment Replacement	1,402,860	1,402,860					
Fire Fleet Equipment Growth							
C710107 Pumper/Rescue Growth	1,997,000		1,997,000				
Total Fire Fleet Equipment Growth	1,997,000		1,997,000				
Fire - Replacement							
C720102 Breathing Apparatus Replacement	83,430	83,430					
C720103 Hazardous Material Equipment Replacement	17,510	17,510					
C720107 Fire Fitness Equipment All Stations Replacement	23,690	23,690					
C720120 Vehicle Extrication Equipment Replacement	30,900	30,900					
C720122 Special Operations Equipment Replacement	17,510	17,510					
C720123 Personal Protective Equipment Replacement	116,648	116,648					
C720124 Firefighting Equipment Replacement	26,265	26,265					
C720128 Emergency Medical Equipment Replacement	51,500	51,500					

Attachment 5
2026 Capital Budget - Project Expenses and Funding

Description	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
C720158 Specialized Equipment Training Structure Replacement	10,300	10,300					
C720159 Battery & Radio Parts Replacement	74,212	74,212					
C720162 Firefighting Hose, Nozzle, & Appliance Replacement	36,874	36,874					
C740102 Dry Hydrant Systems	15,450	15,450					
Total Fire - Replacement	504,289	504,289					
Fire - Growth							
C730123 Personal Protective Clothing Growth	44,784		44,784				
Total Fire - Growth	44,784		44,784				
Total Corporate Services	14,088,786	5,487,112	5,986,410	392,011	723,253	1,500,000	
Community Services							
Parks Redevelopment							
C470001 Park Improvements	303,849	303,849					
C470007 In Ground Waste Container Installation	178,521	178,521					
C510141 Rotary Park Redevelopment	52,866	52,866					
C510171 Wallbrook Park Redevelopment	129,648	129,648					
C510172 Harwood Park Redevelopment	382,536	382,536					
C510174 Barclay Park Redevelopment	498,079	498,079					
C510179 Sinclair Park Redevelopment	77,374	77,374					
C510183 Sprucedale Park Redevelopment	55,890	55,890					
C530102 Sam Sherratt Trail Redevelopment	68,699	68,699					
C530103 Recreational Trail Light Fixtures - LED Conversion	946,679	946,679					
Total Parks Redevelopment	2,694,141	2,694,141					
Parks Growth							
C525046 Beacham Village Square - Bristol	90,692		90,692				
C525120 Apple Park Village Square - Boyne	624,376		624,376				
C525139 Fiddlehead Park Village Square - Boyne	70,124		70,124				
C525140 Sauble Park Village Square - Boyne	67,352		67,352				
Total Parks Growth	852,544		852,544				

Attachment 5
2026 Capital Budget - Project Expenses and Funding

Description	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Facilities Redevelopment							
C581100 Corporate Office Furniture & Equipment	330,370	330,370					
C581127 Civic Facilities Improvements	345,100	345,100					
C581130 Heritage Property Restoration	11,525	11,525					
C582105 Leisure Centre Upgrades	73,363	73,363					
C582106 Indoor Fitness Equipment	61,389	61,389					
C582124 Rotary Park Community Centre	17,276	17,276					
C582134 Memorial Arena Facility Improvements	295,282	295,282					
C582147 John Tonelli Sports Centre Facility Improvements	31,945	31,945					
C582148 Milton Sports Centre Facility Improvements	1,199,613	1,199,613					
C582160 Mattamy National Cycling Centre Improvements	284,944	284,944					
C582162 Sherwood Community Centre Facility Improvements	55,211	55,211					
C583101 FirstOntario Arts Centre Milton Facility Improvements	1,295,570	1,295,570					
C584105 Civic Operations Centre Facility Improvements	42,098	42,098					
C588201 Beaty Branch Improvements	596,986	596,986					
Total Facilities Redevelopment	4,640,672	4,640,672					
Facilities Growth							
C594105 Civic Operations Centre	6,463,250		6,463,250				
C595105 Transfer Hubs (Velodrome, Bristol Park)	342,569		342,569				
C598027 Library - Main Branch Conceptual Plan and Floor Space Audit	90,074		90,074				
Total Facilities Growth	6,895,893		6,895,893				
Fleet Equipment Replacement							
C450111 Ice Resurfacers - Replacement	221,592	221,592					
C450118 1/2 Ton Pick Ups Replacement	74,253	74,253					
C450123 Landscape Trailer	11,375	11,375					
C450128 Zero Turning Radius Mowers	65,750	65,750					
C450145 Ball Diamond Groomer	22,990	22,990					
Total Fleet Equipment Replacement	395,960	395,960					

Attachment 5
2026 Capital Budget - Project Expenses and Funding

Description	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Fleet Equipment Growth							
C460101 1 Ton Dump Trucks - Growth	135,697		135,697				
C460104 Tractors, Loaders & Back Hoes - Growth	47,483		47,483				
C460122 Zero Radius Mowers - Growth	159,738		159,738				
C460130 Enforcement Vehicles - Growth	53,148		53,148				
C460137 Trackless Attachments - Winter	49,646		49,646				
C460138 Ball Diamond Groomer	41,406		41,406				
C460152 3-Ton Dump Truck - Growth	348,449		348,449				
Total Fleet Equipment Growth	835,567		835,567				
Operations - Road Maintenance							
C350008 Surface Treatment Program	1,081,461	1,081,461					
Total Operations - Road Maintenance	1,081,461	1,081,461					
Urban Roads Redevelopment							
C331001 Crack Sealing Program - Design	45,684	45,684					
C331002 Morobel Drive Reconstruction (Steeles Ave to North End)	1,180,166	1,180,166					
C331003 Pearl Street Reconstruction (Commercial Street to East Limit)	680,931	680,931					
C331004 5 Side Road (Dublin to RR25)	31,279	16,720					14,559
C331005 5 Side Road (RR25 to Peddie) - Sidewalk	87,861	87,861					
C339000 Asphalt Overlay Program - Construction	7,536,371	1,536,371			5,000,000	1,000,000	
C339001 Asphalt Overlay Program - Design	1,194,362	1,194,362					
Total Urban Roads Redevelopment	10,756,654	4,742,095			5,000,000	1,000,000	14,559
Urban Roads Growth							
C340047 Fifth Line (Derry Road to Britannia Road)	45,927,942	1,837,118	44,090,824				
C340072 Louis St. Laurent Extension (Fifth Line to Trafalgar) EA	1,077,993		1,077,993				
C340093 Urban Milton Intersection Improvements	246,840	24,684	222,156				
C340097 Lower Base Line - Tremaine to RR 25 - widen to 4 lanes	965,393	38,616	926,777				
Total Urban Roads Growth	48,218,168	1,900,418	46,317,750				

Attachment 5
2026 Capital Budget - Project Expenses and Funding

Description	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Rural Roads Redevelopment							
C350128 Expanded Asphalt Program - Construction	4,375,566	1,375,566			3,000,000		
C350133 Expanded Asphalt Program - Design	402,848	402,848					
C350139 Guide Rail Needs Program	2,068,685	2,068,685					
Total Rural Roads Redevelopment	6,847,099	3,847,099			3,000,000		
Bridges/Culverts Redevelopment							
C390135 Bell School Line Culvert Replacement (Structure 103)	213,698	213,698					
Total Bridges/Culverts Redevelopment	213,698	213,698					
Bridges/Culverts Growth							
C391002 16 Mile Creek Crossing	12,770,017					3,575,605	9,194,412
Total Bridges/Culverts Growth	12,770,017					3,575,605	9,194,412
Traffic							
C400101 Transport Canada Rail Regulations	215,219	215,219					
C400102 Traffic Infrastructure	89,010	89,010					
C400110 Traffic Safety Services Review	141,212	141,212					
C400112 Pedestrian Crossover (PXO) Program	283,219	283,219					
C400113 New Traffic Signals	422,238	42,224	380,014				
C400114 Preemption Traffic Control System	52,118	5,212	46,906				
C400120 Preemption Traffic Control Equipment Replacement	1,214,440	1,214,440					
C400124 Signal Interconnect Program Replacement	243,161	243,161					
C400126 Traffic Calming	221,873	221,873					
Total Traffic	2,882,490	2,455,570	426,920				

Attachment 5
2026 Capital Budget - Project Expenses and Funding

Description	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Streetlighting							
C410100 Street Lighting	77,830	77,830					
C410101 Street Light Rehabilitation Program	2,799,985	2,799,985					
C410200 Street Light/Pole/Underground Power Renewal	75,265	75,265					
Total Streetlighting	2,953,080	2,953,080					
Total Community Services	102,037,444	24,924,194	55,328,674		8,000,000	4,575,605	9,208,971
Development Services							
Storm Water Management Growth							
C440107 Stormwater Management - Derry Green (BP2)	62,522		62,522				
C440108 Stormwater Management Monitoring Urb Res PH4-Briannia	65,199		65,199				
C440109 Stormwater Management - Milton Education Village	53,143		53,143				
C440111 Stormwater Management - Trafalgar	61,666		61,666				
C440112 Stormwater Management - Agerton	58,700		58,700				
C440114 Stormwater Management - North Porta	48,707						48,707
Total Storm Water Management Growth	349,937		301,230				48,707
Planning							
C900305 Complete Street Design Guidelines	474,393	154,178	320,215				
Total Planning	474,393	154,178	320,215				
Active Transportation Growth							
C381003 Boyne Limestone Trails in Greenlands System (E. 16 Mile Creek to JSP)	69,534		69,534				
Total Active Transportation Growth	69,534		69,534				
Total Development Services	893,864	154,178	690,979				48,707
Library							
Library							
C800100 Automation Replacement	291,445	291,445					
C800121 Collection - Replacement	540,491	540,491					
C801311 Furniture Replacement	107,740	107,740					
C801316 Library Outreach Vehicle	297,980	74,495	223,485				
C801317 Beaty Branch - Renovations	154,500	154,500					
Total Library	1,392,156	1,168,671	223,485				
Total Library	1,392,156	1,168,671	223,485				
Total Capital Budget and Forecast	124,737,819	37,980,974	62,308,298	392,011	8,723,253	6,075,605	9,257,678

Attachment 6
2027 - 2035 Capital Forecast

Capital Forecast and Financing Summary (\$ thousands)										
Capital Fund	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Program Expenditures										
Transportation	\$ 33,482	\$ 62,499	\$ 36,103	\$ 65,479	\$ 93,752	\$ 49,097	\$ 37,603	\$ 78,872	\$ 51,626	\$ 508,513
Public Facilities	120,273	44,634	33,258	93,149	87,306	38,345	7,762	22,134	20,017	466,879
Parks and Trails	17,949	35,087	30,077	20,374	20,504	10,702	30,439	15,466	19,700	200,298
Transit	9,419	8,711	8,989	9,189	12,292	8,689	11,003	14,428	12,488	95,208
Development Studies/Financing	11,670	7,247	6,046	10,315	7,649	6,680	10,452	6,145	6,372	72,575
Operations Fleet	5,836	4,771	5,239	3,757	3,889	5,826	4,603	7,100	5,312	46,333
Information Technology	6,342	6,024	2,392	11,714	5,735	2,250	1,919	2,602	4,483	43,460
Fire and Rescue Services	3,739	2,930	1,064	6,086	502	3,618	6,177	1,091	6,199	31,407
Library	967	1,092	1,128	2,755	2,705	1,174	1,074	1,368	1,238	13,501
Storm Water Management	502	468	2,276	4,418	3,376	391	338	338	276	12,383
Master Plans/Other Studies	505	987	146	400	639	177	665	714	379	4,612
Total Expenditures	\$ 210,685	\$ 174,450	\$ 126,718	\$ 227,635	\$ 238,349	\$ 126,950	\$ 112,034	\$ 150,257	\$ 128,091	\$ 1,495,169
Financing										
Reserves and Reserve Funds	\$ 77,051	\$ 70,417	\$ 63,533	\$ 79,562	\$ 73,445	\$ 98,222	\$ 63,046	\$ 83,847	\$ 91,450	\$ 700,574
Developer Funding	50,509	86,060	51,256	125,350	141,116	20,004	40,265	52,687	27,917	595,164
Tax Debentures	15,900	12,700	6,000	3,000	3,000	3,000	3,000	3,000	3,000	52,600
Development Charge Debentures	60,000	-	-	14,000	15,000	-	-	5,000	-	94,000
Grants and Subsidies	6,473	5,273	5,929	5,723	5,723	5,723	5,723	5,723	5,723	52,015
Recoveries and Donations	751	-	-	-	65	-	-	-	-	816
Long Term Liabilities	-	-	-	-	-	-	-	-	-	-
Total Financing	\$ 210,685	\$ 174,450	\$ 126,718	\$ 227,635	\$ 238,349	\$ 126,950	\$ 112,034	\$ 150,257	\$ 128,091	\$ 1,495,169