



The Corporation of the Town of Milton

Report To: Council

From: Glen Cowan, Chief Financial Officer / Treasurer

Date: December 6, 2021

Report No: CORS-061-21

Subject: 2022 Capital and Operating Budget

Recommendation:

- 1. THAT the 2022 capital expenditures and revenue sources for Town departments, including the Library, in the amount of \$123,273,555 be approved and authorized to proceed;**
- 2. THAT in accordance with s.s. 5(1) of the Development Charges Act, 1997 and S. 5 of Ontario Regulation 82/98, it is Council's clear intention that any excess capacity provided by any of the above referenced works will be paid for by future development charges;**
- 3. THAT any donations, grants or subsidies applied in the 2022 capital program to projects with development charges funding are to offset the non-growth related costs of those projects unless otherwise specified;**
- 4. THAT the 2023-2031 capital forecast for Town departments, including the Library, in the amount of \$1,083,930,605 as outlined in the Capital Forecast section of this report be approved in principle subject to future annual reviews as part of the capital budget process;**
- 5. THAT, in consideration of the Council direction provided via CORS-045-21 and reflecting the adjustments noted in the 'Subsequent Events' section outlined herein, the 2022 Town and Library operating budget be approved with a tax levy of \$79,479,857 assuming 2.38% net assessment growth, save and except for the portion of the Program Salaries and Benefits related to Fitness in the amount of \$305,027;**

6. **THAT the Fitness – Salaries and Benefits in the amount of \$305,027, be approved;**
7. **THAT, if the actual net taxable assessment growth is different than 2.38%, any increase in the tax dollars generated from the Town portion of assessment growth for 2022 taxation be transferred to the Tax Rate Stabilization Reserve or any decrease in tax dollars generated from the Town portion of assessment growth for 2022 taxation be funded from the Tax Rate Stabilization Reserve;**
8. **THAT the non-union salary range adjustment for 2022 be approved at a rate of 1.80%;**
9. **THAT the Milton BIA expenditures included in the 2022 budget be approved in the gross amount of \$341,650 and having a net tax levy of \$245,796;**
10. **THAT the transfers to and from Reserves and Reserve Funds within the 2022 Proposed Budget as outlined in Appendix 3 (or as amended by Council) be approved.**
11. **THAT the Milton District Hospital Expansion Reserve Fund be closed as at December 31, 2021.**

EXECUTIVE SUMMARY

The 2022 proposed budget aligns with the priorities identified in the Council-Staff Work Plan (ES-009-20) and provides for additional fire suppression staff, additional resources within the Town's Development Services area to support growth related development applications, studies related to climate change and sustainability initiatives, as well as a continuation of the capital financing strategies that are expected to gradually reduce the existing infrastructure deficit.

Operating Budget Highlights

- The 2022 budget as presented equates to a 5.19% change in local tax rate or \$13.39 per \$100,000 of residential assessment¹.
- When estimated Regional and Educational changes are considered, the total impact on residential property taxes is estimated at 2.76% or \$18.84 per \$100,000 of residential assessment.

¹ Note – all references to the cost per \$100,000 of residential assessment are derived using the assessment values & tax rates from the 2021 tax by-law (CORS-025-21). These values will be re-stated following budget approval using the finalized 2022 assessment figures from the returned assessment roll.

EXECUTIVE SUMMARY

- Ongoing financial impacts of the pandemic are included in the 2022 budget and primarily relate to a prolonged recovery of transit ridership. The impacts are fully funded through short-term reductions in spending and a contribution from the Tax Rate Stabilization Reserve.
- New information related to assessment growth, minimum wage and fire staffing has been received since the preparation of the 2022 Proposed Budget document, with resulting adjustments incorporated into the recommendations above and discussed in the “Subsequent Events” section below.
- Options have been provided for Council consideration in the ‘Options to Change the Tax Impact’ section of the budget document with respect to the potential balance between tax rates and services levels for 2022.

Capital Budget Highlights

- Represents an investment of \$123.3 million in 126 projects.
 - 76% of the capital budget will extend existing services to growth areas through investment in new infrastructure and associated studies including:
 - Expansion of the road network such as the widening and reconstruction of Fifth Line (Main Street to Derry Road).
 - Design and property acquisition to expand Fifth Line (Derry Road to Britannia Road) with construction anticipated for 2024/25.
 - Construction of a Transit Operations Centre to address the Town’s short and long term needs for storing, servicing, maintaining and operating a Town-owned transit fleet and associated service delivery functions.
 - 23% of the capital budget is non-growth related, including investment in the maintenance and rehabilitation of existing infrastructure such as the transportation network (roads, structure and traffic), public facilities and parks.
 - Operating impacts resulting from the 2022 capital program are anticipated to be approximately \$0.9 million annually in 2022 and \$1.3 million in 2023. This will increase to approximately \$2.1 million in 2024 when the Transit Facility is operational.

REPORT

Background

The budget process provides a venue within which decisions as to the appropriate balance between affordability, service levels and financial sustainability can be made. Section 290 (1) of the Municipal Act requires municipalities to prepare and adopt an annual budget. In accordance with Town’s Budget Management Policy No. 113 budget guidelines are set by Council. Through the Budget Call Report, CORS-045-21, Council directed staff to prepare the 2022 operating budget with a residential property tax increase not exceeding 5.26% on the Town portion of the total tax levy (for an estimated total

Background

residential property tax increase of no greater than 2.78% when the Region and Education portions are considered).

Full details pertaining to the Town's 2022 Proposed Budget are available in the Strategic Overview and Supplementary Details documents that are available under separate cover, with a condensed summary provided in the staff report below. The information and figures presented in the balance of this staff report will exclude Downtown Milton's Business Improvement Area (BIA) unless otherwise noted.

Discussion

Budget Public Input

An important consideration in the preparation of the budget is the input received from the public throughout the year as part of the engagement initiatives for master plan updates, planning processes, etc. In addition to these ongoing opportunities, residents and business owners were also invited to provide comments and input related to the prioritization of services and investments for the 2022 budget year. This opportunity was available from July to December through the Let's Talk Milton platform. All comments received by the time of publishing this report are attached as Appendix 2 to this report. Additional comments will be shared with Council in advance of the December 6, 2021 budget meeting.

Once per term of Council, a more formal public input survey is utilized, with the next survey expected to take place in 2023 to inform the 2024 budget. As such, the development of the 2022 budget continued to consider the public survey results received over the past several years that tend to be relatively consistent from year to year, as well as comments and feedback received through the additional avenues noted above.

Some of the notable findings from the survey include the importance of accumulating funding for future infrastructure replacement, as well as investment in the Town's road network. The proposed 2022 Budget responds with the redevelopment and expansion of new roadways including Fifth Line (Hwy 401 to Britannia Road), rehabilitation of existing road networks through expanded asphalt and asphalt overlay programs and the continuation of the Town's capital financing strategy for infrastructure renewal.

Council-Staff Work Plan Alignment

Through ES-009-20 Council established the priorities for the remainder of the current term of Council. The proposed 2022 Budget is aligned with these priorities with investment in the following initiatives (by theme):

- Planning for Growth – Zoning By-law review, Continued investments towards reducing infrastructure deficit
- Increasing Revenue Potential – User Fee Study, Community Improvement Plan

Discussion

- Community Attractiveness and Competitiveness – Climate Change Study, In-ground waste containers within parks, Electric Vehicle Charging Strategy, Fleet Strategy, Increased investment in recreation inclusion programs
- Service Innovation – People Strategy implementation, introduction of an Administrative Penalties System

Operating Budget

The 2022 Budget Call Report, CORS-045-21, projected a budget pressure equivalent to an increase of 6.0%, or \$15.48 per \$100,000 of residential assessment (relative to the existing levy of \$258 per \$100,000) in order to maintain existing service levels. Through CORS-045-21, Council approved staff's recommendation to prepare the 2022 operating budget with a residential property tax increase not exceeding 5.26% on the Town portion of the total tax levy. Council also directed staff to present strategies to mitigate the ongoing financial pressure associated with COVID-19 without further increasing property tax revenue in 2022.

In order to reduce the tax impact from original projections, some items that were forecast to be included in the 2022 budget were deferred including:

- Staffing to support growth in service delivery and existing risks
- Cross Boundary Transit Service to provide transit services to Halton Hills and Mississauga as recommended in the 2019-2023 Milton Transit Service Review and Master Plan update
- Technology projects intended to strengthen processes for the Town

Contributions of \$350,000 from Town and Library Tax Rate Stabilization reserves were also continued in the 2022 budget and will translate into future financial pressure on the Town's budget.

Ongoing financial impacts of the pandemic are included in the 2022 budget, primarily related to a prolonged recovery of transit ridership. The impacts are fully funded through short-term reductions in spending and a contribution from the Tax Rate Stabilization Reserve.

The operating budget presented in the 2022 Proposed Budget document includes \$163.6 million of gross expenditures to support service delivery across the growing community, of which 50% is funded from non-property tax revenues. The budget, as presented, results in achieving a 5.19% local property tax increase (\$13.39 per \$100,000 of residential assessment).

The net levy presented in the 2022 Proposed Budget document has increased \$5.53 million from the 2021 budget and can be divided into four major categories:



Discussion

Non-Recurring Impacts (\$0.42 million reduction)

Non-recurring are items that are expected to have an impact on the budget for a limited time period. The estimated net financial impact of COVID-19 in 2022 of \$1.0 million is presented as a non-recurring item along with the mitigation of the impacts through expense savings of \$0.7 million and a contribution from the Tax Rate Stabilization Reserve of \$0.3 million. Also included as non-recurring items are additional contributions from stabilization reserves in the amount of \$0.35 million in order to mitigate financial pressures in 2022.

Status Quo Impacts (\$3.22 million increase)

\$1.9 million increase relates to inflationary adjustments, contractual obligations, legislative requirements and changes in user fees. Also included is a \$1.0 million increase in transfers to reserves to reduce the Town's infrastructure deficit and \$0.45 million in a reversal of one-time contributions from reserves that were used to ease financial pressures in 2021.

Extension of Services to Growth Areas (\$2.78 million increase)

Includes increased investment in reserves to fund the future rehabilitation of newly assumed or constructed infrastructure, along with the addition of growth related staffing and technology, partially offset by increased subdivision application revenues.

Service Level Changes (\$0.05 million reduction)

The net reduction is related to the expected net revenues associated with the implementation of the Administrative Penalty System, partially offset by an increased investment in recreation programs for participants with exceptionalities.

Human Resources

Through the 2022 budget the total staffing level is proposed to increase by 18.83 full time equivalents (FTEs) bringing the total Town staffing level to 656.38 FTEs. A portion of the increase is related to additional fire staff to address staffing requirements as presented in the Fire Master Plan. The remaining positions are primarily within the Town's Development Services programs and will support the significant amount of growth projected in the years ahead with a large portion of the required funding from the related fees that are collected.

A 1.8% increase to the non-union salary range is recommended for 2022. The percentage increase is based on input received from a third party firm specializing in compensation based on their assessment of the likely market changes next year, as well as consideration of the Town's collective agreements.



Capital Budget

The 2022 proposed capital budget will invest in 126 projects valued at \$123.3 million. The 2022 capital budget continues to reflect data collected through the Town’s Asset Management Plan and underlying condition assessment studies. Of the \$28.2 million of state of good repair projects, 56% is within the area of Transportation including roads, bridges, culverts and other traffic related infrastructure.

Although the majority of the \$93.2 million investment in growth projects is focused on the road network and transit operations facility, 2022 funding will also provide for a pedestrian railway crossing and construction of a new neighborhood park, both within the Boyne Secondary Plan area.

An additional \$1.9 million investment is related to projects that are not driven directly by growth or investments in the state of good repair and include the continued development and implementation of the People Strategy, a review and update of the Town’s user fees and the continued investment in radio communications and emergency response equipment for the Fire Department that will satisfy legislative requirements.

Operating Impacts from Capital Projects

Investing in new and expanded infrastructure can have a significant financial impact on future operating budgets and tax levies. In addition to the operational costs, contributions to reserves are also introduced with the addition of new infrastructure in order to prevent increases in the Town’s annual infrastructure deficit. The 2022 capital budget includes projects that are expected to result in increased operating costs as summarized below:

Project	2022 Impact*	2023 Impact*	2024 Impact*	Annualized Tax Levy Impact**
Transportation	\$351,227	\$383,698	\$401,723	0.53%
Information Technology	280,297	280,297	280,297	0.37%
Operations Fleet	151,704	160,259	160,259	0.21%
Parks & Trails	77,963	104,109	104,109	0.14%
Fire	26,218	26,218	26,218	0.03%
Transit	663	663	663	0.00%
Public Facilities	0	337,029	1,169,657	1.55%
Total Operating Impacts	\$888,072	\$1,292,273	\$2,142,927	2.84%
* Represent impacts from the 2022 capital program only.				
** The percentages (%) are relative to 2021 tax rates applied to projected 2021 assessment values.				

Once the Transit Operations Facility is operational the overall impact from the 2022 budget will be \$2.1 million or 2.84% based on current tax levy rates by 2024.

Long Term Financial Planning

The Town ensures that the annual budget is developed in the context of a long-term planning framework in order to ensure the financial sustainability of the services that are provided to the community. This includes giving consideration of the findings of the Town's longer-term fiscal impact studies as well as aligning the budget with the results of the Town's asset management and master planning exercises.

Growth Projections and Fiscal Impact Study

Over the next several years the Town is anticipating a significant amount of residential growth as the Boyne area progresses and intensification in the pre-HUSP area occurs. Similarly, non-residential activity is also expected to increase as the Derry Green business park activity continues.

During 2021, an updated fiscal impact study was prepared that considered growth to 2041 (see staff report CORS-056-21). The analysis suggested that financial pressure on the Town and its taxpayers will continue as existing shortfalls continue to be addressed and expansion of services continue to new urban areas. The study projected an annual average tax rate pressure of 4.3% between 2021 and 2041 including an initial pressure averaging 5.5% for the first 10 years of the forecast.

Operating Budget 2023 and 2024 Forecast

Within the context of the 20 year forecasting completed through the fiscal impact study, the Town annually prepares a three year operating forecast. Based on a 2022 tax rate increase of \$13.39 per \$100,000 of assessment, the Town can expect a tax rate pressure of \$19.39 and \$15.26 per \$100,000 of residential assessment in each of 2023 and 2024 to maintain existing service levels. This equates to an estimated 7.2% and 5.3% tax increase at the local level in those years. Driving the increases are a combination of inflationary pressures, the reversal of one-time funding from stabilization reserves in the 2022 budget, continued investments to reduce the infrastructure funding deficit, as well as the expansion of services to new growth areas.

Capital Forecast and Financing

The expected capital investment in growth, state of good repair and other projects over the ten year budget and forecast from 2022-2031 is \$1.2 billion and is largely focused on transportation (roads, bridges and traffic), public facilities and parks & trails with 81% of funds directed towards these services.

Approximately 66% of the estimated investment requirements through the capital forecast will be funded from external sources, largely development charges. The balance is projected to be funded from a combination of debentures, reserves and reserve funds and

Discussion

grants and other recoveries. Milton is forecasted to remain within the stated debenture capacity limits of the Province and Council assuming the continuation of the Town's strategies to gradually reduce the existing infrastructure deficit.

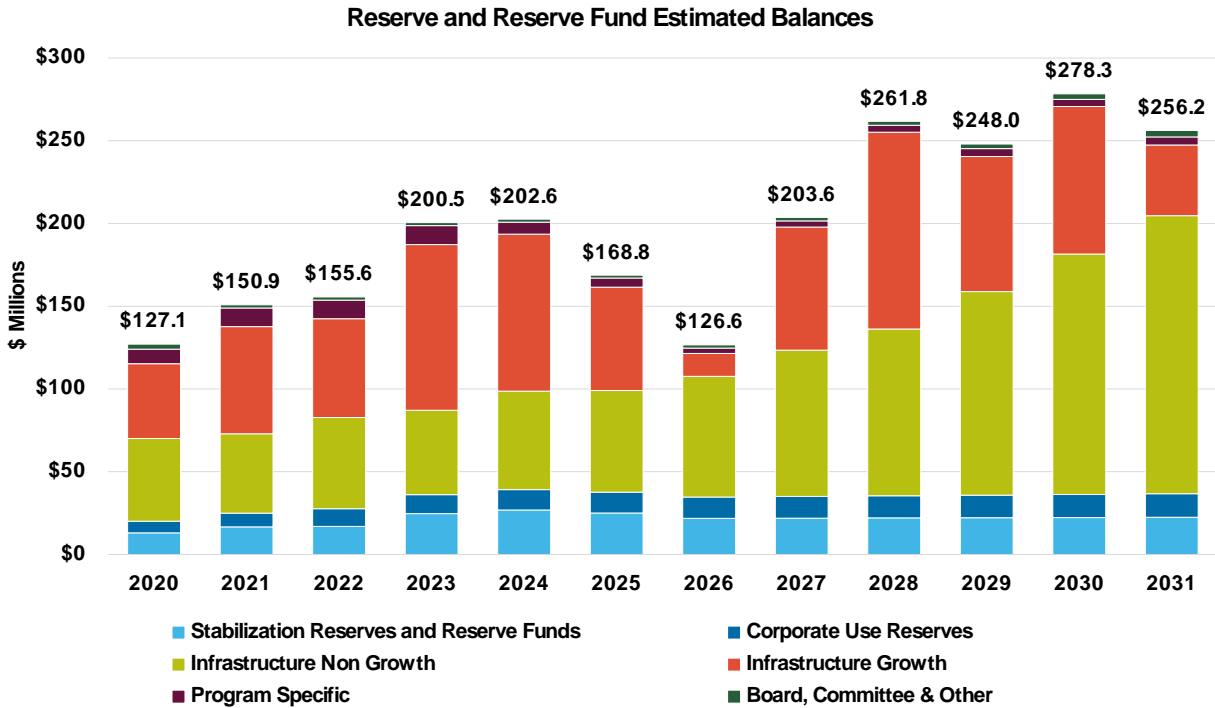
Reserves and Reserve Funds

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 funding requirements. The aggregate balance in reserves is anticipated to increase by \$4.7 million in 2022, primarily due to the increase in the Infrastructure Non Growth Reserves category due to the lifecycle costing contributions and timing of expenditures within the capital program.

Reserve / Reserve Fund Type	Dec 31, 2020 Balance	Dec 31, 2021 Estimated Balance	Dec 31, 2022 Estimated Balance
	(\$ thousands)		
Stabilization*	\$13,028	\$16,693	\$16,986
Corporate Use	7,103	8,307	10,664
Infrastructure Non Growth	49,918	47,907	55,103
Infrastructure Growth	45,201	64,753	59,732
Program Specific	8,777	11,272	11,261
Boards and Committees	3,116	1,925	1,822
Total Reserves and Reserve Funds	\$127,144	\$150,857	\$155,568
* Includes the additional \$82,496 contribution from the Tax Rate Stabilization Reserve as discussed in the Subsequent Events section.			

As shown in the following graph the Town's reserves are estimated to increase from \$155.6 million at the end of 2022 to \$256.2 million in 2031. The balance is expected to first decrease though to \$126.6 million by 2026 due to a number of significant growth related investments in the forecast period.

Discussion



Includes the additional \$82,496 contribution from the Tax Rate Stabilization Reserve as discussed in the Subsequent Events section.

The Town’s most recent Asset Management Plan 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. The forecast period presented to 2031 assumes continuation of the Town’s infrastructure funding strategy. Should this strategy be altered, both the reserve and capital project forecasts would require a corresponding adjustment.

Risks, Challenges and Opportunities

There are a number of issues that the Town will need to remain mindful of in both 2022 and future budget processes including:

- Financial and economic implications of COVID-19 are expected to continue into 2022, largely related to a prolonged recovery in the area of transit ridership.
- Existing infrastructure funding deficit and Asset Management Plan requirements.
- Staffing levels as many of the needs identified in the Human Capital Report, CORS-043-17, have yet to be incorporated into the approved budget.
- Economic considerations including higher inflation expectations and fluctuating commodity prices.

Discussion

- Expanding existing services into the growth areas and the additional service and infrastructure requirement that will result for the Town.
- Financial pressures that may result from legislative changes at both the Provincial and Federal level.
- Implementation of all recommendations from master plans, service delivery reviews and other strategic plans.
- Further allocation to development from the Region will be required during the planning horizon to achieve the growth projections included in the budget forecast.
- Continued partnerships to create a post-secondary presence in the Milton Education Village.
- Impacts from Region of Halton's review of its official plan through an Integrated Growth Management Strategy process including revised density targets in existing built up areas, transit development and climate change policies.
- Ontario Lottery and Gaming (OLG) revenues may continue to fluctuate.
- Continued pursuit of opportunities to secure funding support from other levels of government.

Downtown Business Improvement Area (BIA)

Council approval is also being sought for the recommended BIA Budget that includes a gross expenditure of \$0.3 million and a net levy requirement of \$0.25 million. This budget was approved by the BIA Board in the fall of 2021 and the BIA levy will be applicable for industrial and commercial properties within the BIA boundary.

Subsequent Events

Since the preparation of the 2022 Proposed budget document several notable items have evolved as new information has been received. These include:

- assessment growth is anticipated to be 2.38% as compared to the 2.19% included in the budget document based on updated information from MPAC.
- changes were announced to the Provincial minimum wage (made via the Provincial Fall Economic Update) with an effective date of January 1, 2022
- staffing challenges and additional needs have been identified in the area of fire suppression
- potential changes have been identified to the revenue the Town receives from its investment in Milton Hydro in 2022

Staff continue to work through the full implementation plan for the minimum wage increase which will impact staffing costs within the Town. It may also have a financial impact on current or future contracts for service delivery. While the impact on contractual spending is not fully known at this time, this is an area that will be closely monitored by staff as the

Discussion

year progresses. To ensure adequate coverage of fire suppression staff following some recent staffing developments, there is a need to advance the hiring of the 6 new fire suppression staff included in the budget to January 1, 2022 as compared to the originally budgeted start date of May 1, 2022. The impact on these two items on the 2022 budget is expected to be approximately \$230,000. Staff recommend funding a portion of these newly identified pressures from the additional assessment growth identified in the latest figure from MPAC, which is expected to generate additional revenue to the Town of \$147,502. For budget purposes, the remaining balance of \$82,498 is recommended to be funded from a contribution from the Tax Rate Stabilization Reserve. However, it is expected that this amount may be able to be mitigated through other staff savings during 2022 which would reduce or eliminate the requirement to draw from reserve. The net effect of these changes is reflected in the recommendations included in this report above.

Although the amount of dividend and interest payment that the Town receives from Milton Hydro may vary in 2022 based on the final budget approved by the Board of Directors, no specific action is recommended at this time as the Town will be better positioned to confirm the most appropriate mitigation or stabilization strategy in 2022 after further review and discussion has occurred.

Recommended Closure of Reserve

In accordance with Financial Management - Treasury Policy No. 116, clause 4.3.7, if the purpose for which the reserve or reserve fund was created has been accomplished, the CFO & Treasurer, in consultation with program area staff shall report to Council on recommendations on closing the reserve or reserve fund and the disposition of any remaining funds. A resolution of Council is required to close a reserve.

The Milton District Hospital Expansion Reserve Fund was originally created to provide funding for the Town's contribution and associated debenture payments towards the local share of the redevelopment and expansion of Milton District Hospital. Most recently this Reserve Fund has been funded from contributions from the Ontario Lottery and Gaming Corporation (OLG) revenues. With the uncertainty of OLG revenues experienced through pandemic, it is recommended that the portion of Hospital debenture payments previously funded from OLG revenues be funded from capital provision beginning in 2022. These funding changes have been included within the 2022 budget and, with no projected activity through the Milton District Hospital Expansion Reserve Fund going forward, staff are recommending it to be closed as of December 31, 2021.

Financial Impact

The proposed levy of \$79.5 million equates to a 5.19% change in the Town's portion of property taxes and an impact of \$13.39 per \$100,000 of residential assessment. When



Financial Impact

the estimated changes in the Region of Halton and Education shares are considered, a net increase of approximately 2.76% or \$18.84 per \$100,000 of assessment is anticipated.

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

	Share of Tax Bill	2021 Taxes	2022 Increase	2022 Taxes	\$ Impact on Total Tax Bill	% Impact on Total Tax Bill
Milton Services	32.34%	\$ 215.95	5.17%	\$ 227.11	\$11.16	1.63%
Fire Services	6.29%	\$ 41.91	5.34%	\$ 44.15	\$2.24	0.33%
Total Milton	38.63%	\$ 257.87	5.19%	\$ 271.26	\$13.39	1.96%
Regional Services	24.94%	\$ 171.66	2.00%	\$ 175.09	\$3.43	0.50%
Police Services	14.64%	\$ 100.81	2.00%	\$ 102.83	\$2.02	0.30%
Total Region of Halton**	39.58%	\$ 272.47	2.00%	\$ 277.92	\$5.45	0.80%
Education***	21.79%	\$ 153.00	0.00%	\$ 153.00	\$0.00	0.00%
Total	100.00%	\$ 683.34	2.76%	\$ 702.18	\$ 18.84	2.76%

* Cost per \$100,000 of residential assessment are derived using the assessment values & tax rates from the 2021 tax by-law (CORS-025-21). These values will be re-stated following budget approval using the finalized 2021 assessment figures from the returned assessment roll.

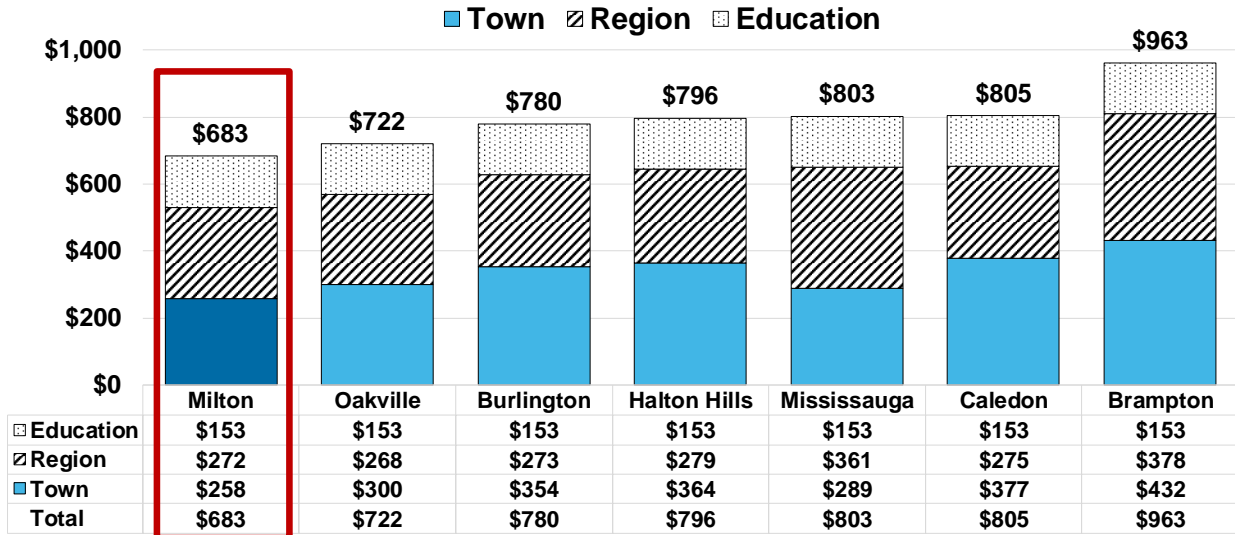
** Estimated 2022 increase per Region of Halton 2022 Budget Directions, FN-20-21 (includes enhanced waste service for urban area). Final impact may be different subject to Regional Council approval.

*** Consistent with recent experience, the 2022 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 2022 rates by the Province.

Tax rates in Milton continue to be one of the most affordable in the Province. Based on the 2020 BMA Municipal Study, Milton has the lowest taxes and rates as a percentage of household income in the GTA and is tied for the second lowest in the Province. In 2021 Milton residents paid \$683 per \$100,000 of residential assessment which is less than the surrounding Municipalities as demonstrated below.

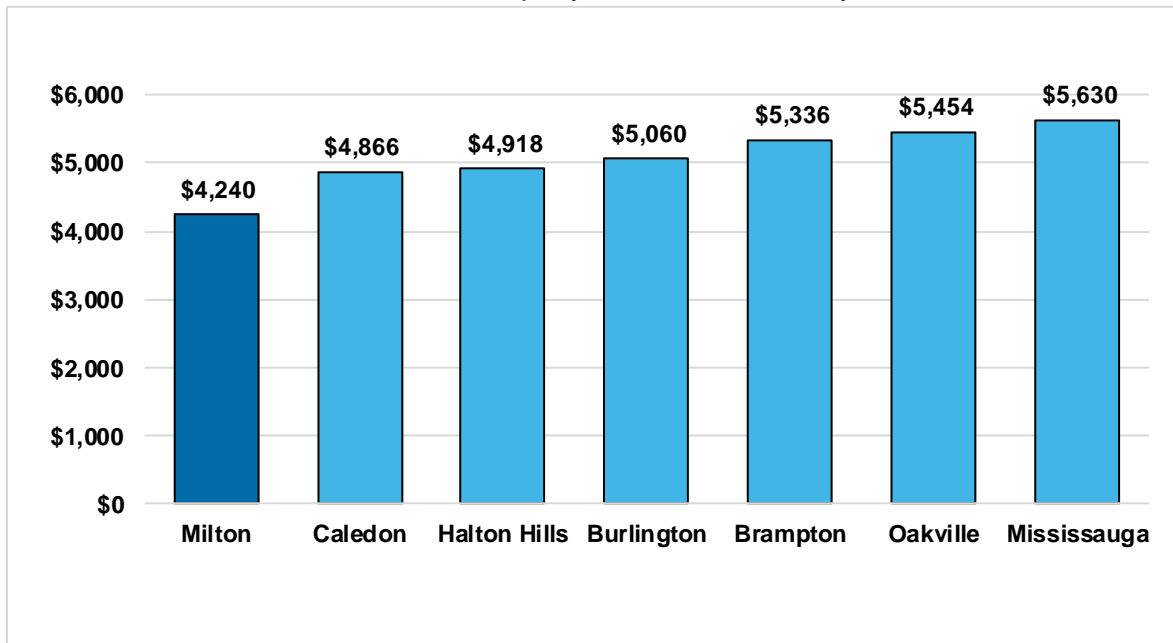
Financial Impact

2021 Total Property Taxes (per \$100,000 of assessment)



Noting that the above graph does not capture differences in assessment values between municipalities, the following graph shows that Milton’s residential property taxes (local, regional and education) for a 2 storey home are 19% lower than the comparator group.

2020 Residential Property Taxes for a 2 Storey Home





Respectfully submitted,

Glen Cowan
Chief Financial Officer / Treasurer

For questions, please contact: Jennifer Kloet, CPA, CA Phone: Ext. 905-878-7252 x
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Attachments

Appendix 1 – Gross and Net Operating Expenditures per 2022 Proposed Budget Document

Appendix 2 – 2022 Proposed Capital Budget – Project Expenses and Funding

Appendix 3 – Transfers to/from reserves and reserve funds as amended through this report

Appendix 4 – Public Input Summary

2022 Proposed Budget – Strategic Overview (available under separate cover)

2022 Proposed Budget – Supplemental Details (available under separate cover)

CAO Approval
Andrew M. Siltala
Chief Administrative Officer

Recognition of Traditional Lands

The Town of Milton resides on the Treaty Lands and Territory of the Mississaugas of the Credit First Nation. We also recognize the traditional territory of the HuronWendat and Haudenosaunee people. The Town of Milton shares this land and the responsibility for the water, food and resources. We stand as allies with the First Nations as stewards of these lands.

Appendix 1 - CORS-061-21
Gross and Net Operating Expenditures - Per 2022 Proposed Budget Document

Gross Expenditures by Department

DEPARTMENT NAME	2020 Actuals	2021 Projected Actuals	2021 Approved Budget	2022 Non Recurring	2022 Status Quo/ Contractual	2022 Growth/Volume Change	2022 Service Level Change	2022 Budget As Presented	% Change Presented/ P.Y. Approved
EXPENDITURES									
Mayor and Council	\$ 563,290	\$ 626,674	\$ 637,337	\$ -	\$ 10,346	\$ -	\$ -	\$ 647,683	1.6%
Executive Services	12,782,131	13,907,031	13,982,082	22,000	407,624	520,030	-	14,931,735	6.8%
Corporate Services	14,664,442	16,915,886	17,026,721	685,098	1,176,302	427,593	266,956	19,582,669	15.0%
General Government	33,145,711	37,232,843	36,016,620	(1,500,000)	1,955,803	6,354,594	-	42,827,018	18.9%
Community Services	44,104,255	49,620,251	52,971,520	(409,506)	6,291,024	321,889	61,606	59,236,534	11.8%
Development Services	13,847,666	18,381,850	18,743,310	(2,000)	696,905	(1,290,721)	-	18,147,495	(3.2%)
Library	5,301,572	5,206,637	5,477,242	(10,000)	264,747	18,603	-	5,750,592	5.0%
SUBTOTAL TOWN OF MILTON	\$ 124,409,067	\$ 141,891,172	\$ 144,854,832	\$ (1,214,408)	\$ 10,802,751	\$ 6,351,988	\$ 328,562	\$ 161,123,726	11.2%
Hospital Expansion	\$ 2,396,577	\$ 2,503,090	\$ 2,503,090	\$ -	\$ (1,524)	\$ -	\$ -	\$ 2,501,566	(0.1%)
TOTAL TOWN OF MILTON EXPENDITURES	\$ 126,805,644	\$ 144,394,262	\$ 147,357,922	\$ (1,214,408)	\$ 10,801,227	\$ 6,351,988	\$ 328,562	\$ 163,625,292	11.0%
REVENUE									
Mayor and Council	\$ (10,898)	\$ (15,903)	\$ (15,903)	\$ -	\$ (2,069)	\$ -	\$ -	\$ (17,972)	13.0%
Executive Services	(439,567)	(422,703)	(518,640)	-	7,826	-	-	(510,813)	(1.5%)
Corporate Services	(5,247,254)	(6,183,736)	(6,526,731)	(796,498)	(837,401)	(35,984)	(367,776)	(8,564,389)	31.2%
General Government	(20,381,770)	(25,892,807)	(25,144,389)	991,537	371,036	(4,840,968)	-	(28,622,784)	13.8%
Community Services	(18,381,467)	(19,391,498)	(23,324,009)	750,970	(6,889,541)	(57,500)	(12,258)	(29,532,339)	26.6%
Development Services	(10,545,174)	(16,427,917)	(15,088,989)	-	(378,558)	1,366,579	-	(14,100,968)	(6.5%)
Library	(516,081)	(166,776)	(437,381)	(150,000)	145,275	-	-	(442,106)	1.1%
SUBTOTAL TOWN OF MILTON	\$ (55,522,211)	\$ (68,501,340)	\$ (71,056,042)	\$ 796,009	\$ (7,583,432)	\$ (3,567,873)	\$ (380,034)	\$ (81,791,371)	15.1%
Hospital Expansion	\$ (2,396,577)	\$ (2,503,090)	\$ (2,503,090)	\$ -	\$ 1,524	\$ -	\$ -	\$ (2,501,566)	(0.1%)
TOTAL TOWN OF MILTON REVENUES	\$ (57,918,788)	\$ (71,004,430)	\$ (73,559,132)	\$ 796,009	\$ (7,581,908)	\$ (3,567,873)	\$ (380,034)	\$ (84,292,937)	14.6%
TOTAL LEVY REQUIREMENTS TOWN OF MILTON	\$ 68,886,856	\$ 73,389,832	\$ 73,798,790	\$ (418,399)	\$ 3,219,319	\$ 2,784,115	\$ (51,472)	\$ 79,332,355	7.5%

Note: The figures above do not include the Downtown Milton Business Improvement Area (BIA) or the adjustments noted in the 'Subsequent Events' section above.

Appendix 1 - CORS-061-21
Gross and Net Operating Expenditures - Per 2022 Proposed Budget Document

Net Expenditures by Department

DEPARTMENT NAME	2020 Actuals	2021 Projected Actuals	2021 Approved Budget	2022 Non Recurring	2022 Status Quo/ Contractual	2022 Growth/Volume Change	2022 Service Level Change	2022 Budget as Presented	% Change Presented/ P.Y. Approved
Mayor and Council	\$ 552,392	\$ 610,771	\$ 621,434	\$ -	\$ 8,277	\$ -	\$ -	\$ 629,711	1.3%
Executive Services	12,342,564	13,484,328	13,463,442	22,000	415,450	520,030	-	14,420,922	7.1%
Corporate Services	9,417,188	10,732,150	10,499,990	(111,400)	338,901	391,609	(100,820)	11,018,280	4.9%
General Government	12,763,941	11,340,036	10,872,231	(508,463)	2,326,839	1,513,626	-	14,204,234	30.6%
Community Services	25,722,788	30,228,753	29,647,511	341,464	(598,517)	264,389	49,348	29,704,195	0.2%
Development Services	3,302,492	1,953,933	3,654,321	(2,000)	318,347	75,858	-	4,046,527	10.7%
Library	4,785,491	5,039,861	5,039,861	(160,000)	410,022	18,603	-	5,308,486	5.3%
SUBTOTAL TOWN OF MILTON	\$ 68,886,856	\$ 73,389,832	\$ 73,798,790	\$ (418,399)	\$ 3,219,319	\$ 2,784,115	\$ (51,472)	\$ 79,332,355	7.5%
Hospital Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
SUBTOTAL HOSPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL LEVY REQUIREMENTS TOWN OF MILTON	\$ 68,886,856	\$ 73,389,832	\$ 73,798,790	\$ (418,399)	\$ 3,219,319	\$ 2,784,115	\$ (51,472)	\$ 79,332,355	7.5%

Note: The figures above do not include the Downtown Milton Business Improvement Area (BIA) or the adjustments noted in the 'Subsequent Events' section above.

Appendix 2 - CORS-061-21
Appendix 2 - 2022 Proposed Capital Budget - Project Expenses and Funding

Description	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Executive Services								
Fire Fleet Equipment Replacement								
C700112 Replace Pick-Up Trucks	81,422		81,422					
C700125 Training Vehicle Replacement	78,020		78,020					
Total Fire Fleet Equipment Replacement	159,442		159,442					
Fire Fleet Equipment Growth								
C710115 Emergency Vehicle Technician Equipment Growth	25,750		25,750					
Total Fire Fleet Equipment Growth	25,750		25,750					
Fire - Replacement								
C720102 Breathing Apparatus Replacement	38,625		38,625					
C720115 Thermal Image Camera Replacement	18,540		18,540					
C720124 Firefighting Equipment Replacement	12,360		12,360					
C720157 Bunker Gear Replacement - Employee Turnover	69,010		69,010					
C720159 Battery & Radio Parts Replacement	15,450		15,450					
Total Fire - Replacement	153,985		153,985					
Fire - Growth								
C730104 Bunker Gear & Recruit Package Growth	86,520			86,520				
C730138 Vehicle Extrication Equipment Growth	103,000			103,000				
C730158 Specialized Equipment Training Structure Growth	36,771			36,771				
Total Fire - Growth	226,291			226,291				
Total Executive Services	565,468		339,177	226,291				
Corporate Services								
Finance								
C200111 User Fee Update	77,250		77,250					
C200124 Legislated DC Exemptions	3,513,000		3,513,000					
Total Finance	3,590,250		3,590,250					
Human Resources								
C220104 Employee Strategic Development	231,106		231,106					
C220106 Compensation Plan	123,600		123,600					
C220109 Health and Safety Audit/Implementation	30,900		30,900					
C220110 Workplace Accommodation	15,450		15,450					
Total Human Resources	401,056		401,056					

Appendix 2 - CORS-061-21
Appendix 2 - 2022 Proposed Capital Budget - Project Expenses and Funding

Description	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Information Technology								
C240004 Technology Replacement/Upgrade	186,252		186,252					
C240005 Phone System Changes/Upgrade	145,794		145,794					
C240006 PC Workstation Complement Changes	25,155		25,155					
C240011 GIS Service Delivery	216,733		207,344		9,389			
C240014 Application Software Update	211,273		211,273					
C240027 Radio Communications	129,721		129,721					
C240120 Enterprise Contact Management	221,350		221,350					
C240121 Emergency Operations Centre	10,481		10,481					
C240122 Open Data Initiative	10,300		10,300					
C240123 Mobile Parking Enforcement	12,577		12,577					
C241100 Department Specific Initiatives	158,948		158,948					
C241102 Property Tax System	31,444		31,444					
C241104 Financial Enterprise Systems	118,439		118,439					
C241105 Recreation Management System	23,111		23,111					
C241106 Fire Department Emergency Systems	105,710		105,710					
C241107 Building and Permit Systems	6,603		6,603					
C242001 Facilities Infrastructure and Networking	1,081,605		591,417		490,188			
C242002 Tech Infrastructure - Server Hardware	558,652		307,995		250,657			
C242003 Enterprise Licencing and Compliance	244,214		244,214					
Total Information Technology	3,498,362		2,748,128		750,234			
Legislative & Legal Services								
C260003 Council Orientation Program	21,115		21,115					
C260007 Multi-Year Accessibility Plan	21,012		21,012					
Total Legislative & Legal Services	42,127		42,127					
Total Corporate Services	7,531,795		6,781,561		750,234			

Appendix 2 - CORS-061-21
Appendix 2 - 2022 Proposed Capital Budget - Project Expenses and Funding

Description	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Community Services								
Comm Serv Administration								
C500105 Parks Master Plan Update	29,070		9,486	19,584				
C501117 Climate Change & Mitigation	69,886		69,886					
Total Comm Serv Administration	98,956		79,372	19,584				
Parks Redevelopment								
C470007 In Ground Waste Container Installation	160,907		160,907					
C510108 Tennis Court Upgrades	93,645		93,645					
C510150 Moorelands Park Redevelopment	344,348		69,348				275,000	
C510152 Baldwin Park Redevelopment	62,520		62,520					
C510153 Chris Hadfield Park Redevelopment	94,991		94,991					
C510186 Park Amenity Audit	279,932		279,932					
C510187 Community Park - Enbridge Gas Easement	167,333		167,333					
C510188 Sunny Mount Park	324,608		324,608					
Total Parks Redevelopment	1,528,284		1,253,284				275,000	
Parks Growth								
C524001 Walker Neighbourhood Park - Boyne	185,838			185,838				
C524003 Cobban Neighbourhood Park - Boyne	2,130,490			2,130,490				
C540111 Derry Green Union Gas Pipeline Easement	36,050			36,050				
Total Parks Growth	2,352,378			2,352,378				

Appendix 2 - CORS-061-21
Appendix 2 - 2022 Proposed Capital Budget - Project Expenses and Funding

Description	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Facilities Redevelopment								
C581100 Corporate Office Furniture & Equipment	31,758		31,758					
C581127 Civic Facilities Improvements	80,453		80,453					
C581130 Heritage Property Restoration	112,371		112,371					
C581149 Accessibility Improvements	57,490		57,490					
C581151 Electric Vehicle Charging Stations Strategy	160,907		160,907					
C582100 Seniors Centre Asset Restorations	89,005		89,005					
C582106 Indoor Fitness Equipment	38,163		38,163					
C582147 John Tonelli Sports Centre Facility Improvements	345,328		120,460			224,868		
C582148 Milton Sports Centre Facility Improvements	48,588		48,588					
C582166 Milton Indoor Turf Centre Improvements	540,619		540,619					
C582167 MNCC Renewable Energy System Feasibility	35,278		35,278					
C583101 FirstOntario Arts Centre Milton Facility Improvements	47,755		47,755					
C584105 Civic Operations Centre Facility Improvements	65,572		65,572					
C587114 Fire Halls Facility Improvements	53,100		53,100					
Total Facilities Redevelopment	1,706,387		1,481,519			224,868		
Facilities Growth								
C594105 Civic Operations Centre	98,957			98,957				
C595001 Transit Operations Centre	36,514,266		1,771,306	22,549,457	5,005,920	7,187,583		
C598001 Main Library Expansion	570,130			570,130				
Total Facilities Growth	37,183,353		1,771,306	23,218,544	5,005,920	7,187,583		
Fleet Equipment Replacement								
C450117 1 Ton Crew Dump Truck	77,250		77,250					
C450121 Tandem Axle Trucks	1,112,400		1,112,400					
C450123 Landscape Trailer	14,420		14,420					
C450128 Zero Turning Radius Mowers	320,330		320,330					
C450129 Mower Replacement	32,960		32,960					
C450132 Multifunction Tractor	144,200		144,200					
C450137 Trackless Front Mower Deck	25,750		25,750					
C450148 Enforcement Vehicles	38,677		38,677					
C450152 Poly Plow	10,300		10,300					
C450156 Gator Utility Vehicle - Replacement	41,200		41,200					
C450162 Fleet Strategy	180,250		180,250					
Total Fleet Equipment Replacement	1,997,737		1,997,737					

Appendix 2 - CORS-061-21
Appendix 2 - 2022 Proposed Capital Budget - Project Expenses and Funding

Description	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Fleet Equipment Growth								
C460101 1 Ton Dump Trucks - Growth	233,743			233,743				
C460103 Tandem Axle Trucks	540,884			540,884				
C460105 Trailers/Water Tanks - Growth	44,545			44,545				
C460122 Zero Radius Mowers - Growth	49,584			49,584				
C460141 General Mowers and Attachments-Growth	99,358			99,358				
C460145 Fleet Mechanic Equipment	38,625			38,625				
Total Fleet Equipment Growth	1,006,739			1,006,739				
Operations - Maintenance								
C470001 Park Improvements	83,934		83,934					
Total Operations - Maintenance	83,934		83,934					
Forestry								
C510184 EAB Implementation Strategy	139,926		139,926					
Total Forestry	139,926		139,926					
Transit								
C550104 Transit Bus Pads	20,500			20,500				
Total Transit	20,500			20,500				
Transit Fleet Replacement								
C560120 Conventional Transit – 12 Metre Bus – Replacement	3,396,313		3,396,313					
C560122 Specialized Transit – 8 Metre Bus – Replacement	462,021		462,021					
Total Transit Fleet Replacement	3,858,334		3,858,334					
Total Community Services	49,976,528		10,665,412	26,617,745	5,005,920	7,412,451	275,000	

Appendix 2 - CORS-061-21
Appendix 2 - 2022 Proposed Capital Budget - Project Expenses and Funding

Description	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Development Services								
Development Services Administration								
C300110 Development Eng & Parks Standards Manual	63,036			63,036				
Total Development Services Administration	63,036			63,036				
Urban Roads Redevelopment								
C330143 High Point Drive (Hwy 25 to Parkhill Dr)	116,527		116,527					
C339000 Asphalt Overlay Program - Construction	9,828,147		753,191	979,956		4,395,000	3,700,000	
C339001 Asphalt Overlay Program - Design	590,203		531,183	59,020				
Total Urban Roads Redevelopment	10,534,877		1,400,901	1,038,976		4,395,000	3,700,000	
Urban Roads Growth								
C340046 Fifth Line (Hwy 401 to Derry Road)	18,333,704		733,348	17,600,356				
C340047 Fifth Line (Derry Road to Britannia Road)	20,639,542		825,582	19,813,960				
C340091 Peru Road (Bridge Removal and Cul De Sac)	692,933		69,293	623,640				
C340092 Boulevard Works	152,627			124,977				27,650
Total Urban Roads Growth	39,818,806		1,628,223	38,162,933				27,650
Rural Roads Redevelopment								
C350005 Appleby Line	243,963		219,567	24,396				
C350008 Surface Treatment Program	967,501		267,501				700,000	
C350128 Expanded Asphalt Program - Construction	2,757,497		252,497			1,545,000	960,000	
C350133 Expanded Asphalt Program - Design	304,474		304,474					
Total Rural Roads Redevelopment	4,273,435		1,044,039	24,396		1,545,000	1,660,000	
Active Transportation Growth								
C380108 Boyne Pedestrian Railway Crossing	5,822,461			5,822,461				
Total Active Transportation Growth	5,822,461			5,822,461				
Bridges/Culverts Redevelopment								
C390122 Second Line Nassagaweya Bridge: 1.5km N of 10 Side Road	545,131		145,131				400,000	
C390123 25 SR Bridge: 0.1km W of Guelph Line (Structure 62)	124,803		124,803					
Total Bridges/Culverts Redevelopment	669,934		269,934				400,000	

Appendix 2 - CORS-061-21
Appendix 2 - 2022 Proposed Capital Budget - Project Expenses and Funding

Description	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Storm Water Management Rehabilitation								
C430001 Stormwater Pond Maintenance - Construction	670,401		670,401					
C430003 Storm Sewer Network Program - Design	254,394		254,394					
C430004 Storm Sewer Network Program - Construction	576,987		226,987				350,000	
C430007 Stormwater Pond Maintenance - Design	84,931		84,931					
Total Storm Water Management Rehabilitation	1,586,713		1,236,713				350,000	
Storm Water Management Growth								
C440105 Stormwater Management - Sherwood	111,264			111,264				
C440106 Stormwater Management - Boyne	125,012			125,012				
C440107 Stormwater Management - Derry Green (BP2)	112,735			112,735				
C440109 Stormwater Management - Milton Education Village	125,050			125,050				
Total Storm Water Management Growth	474,061			474,061				
Traffic								
C400102 Traffic Infrastructure	75,923		75,923					
C400110 Traffic Safety Services Review	64,166		64,166					
C400112 Pedestrian Crossover (PXO) Program	103,363		103,363					
C400113 New Traffic Signals	359,801		18,761	168,849				172,191
C400114 Preemption Traffic Control System	83,572		8,357	75,215				
C400115 Signal Interconnect Program	184,391		18,439	165,952				
Total Traffic	871,216		289,009	410,016				172,191
Streetlighting								
C410100 Street Lighting	66,318		66,318					
C410200 Street Light/Pole/Underground Power Renewal	64,266		64,266					
Total Streetlighting	130,584		130,584					
Planning								
C900108 Community Improvement Plan for CBD	107,711		107,711					
C900132 Zoning By-Law Review	295,460		284,380		11,080			
Total Planning	403,171		392,091		11,080			
Total Development Services	64,648,294		6,391,494	45,995,879	11,080	5,940,000	6,110,000	199,841

Appendix 2 - CORS-061-21
Appendix 2 - 2022 Proposed Capital Budget - Project Expenses and Funding

Description	Expenditures	Revenue	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Library								
Library								
C800100 Automation Replacement	88,536		88,536					
C800121 Collection - Replacement	441,502		441,502					
C801311 Furniture Replacement	21,432		21,432					
Total Library	551,470		551,470					
Total Library	551,470		551,470					
Total Capital Budget and Forecast	123,273,555		24,729,114	72,839,915	5,767,234	13,352,451	6,385,000	199,841

Appendix 3 - CORS-061-21
Summary of Reserve and Reserve Fund Transfers (\$ thousands)

Reserve Name	Dec 31, 2020 Balance	Dec 31, 2021 Estimated Balance	Projected 2022 Activity						Dec 31, 2022 Estimated Balance	2022 Reserve Target
			Interest Earned	Contribution from Revenue	Other Revenue	Transfer to Capital ¹	Transfer to Revenue	Debt Payments		
Stabilization Reserves and Reserve Funds										
Tax Rate Stabilization ²	\$ 8,160	\$ 8,306	\$ -	\$ 883	\$ -	\$ -	\$ (670)	\$ -	\$ 8,520	\$ 6,876
Severe Weather	1,467	1,467	-	-	-	-	-	-	1,467	2,063
Building Rate Stabilization	3,401	6,920	123	389	-	(432)	-	-	6,999	7,880
Subtotal	\$ 13,028	\$ 16,693	\$ 123	\$ 1,272	\$ -	\$ (432)	\$ (670)	\$ -	\$ 16,986	
Corporate Use Reserves										
Legal Matters	\$ 1,439	\$ 1,768	\$ -	\$ 379	\$ -	\$ -	\$ -	\$ -	\$ 2,147	\$ 1,151
Insurance	1,573	1,720	-	181	-	-	-	-	1,902	397
Per Unit Development Processing Fee	1,224	1,785	-	2,162	-	-	(601)	-	3,346	1,195
WSIB	2,867	3,034	-	380	-	-	(145)	-	3,270	5,550
Subtotal	\$ 7,103	\$ 8,307	\$ -	\$ 3,102	\$ -	\$ -	\$ (745)	\$ -	\$ 10,664	
Infrastructure Non Growth										
Infrastructure Renewal - Roads & Structures, Traffic	\$ 11,776	\$ 13,344	\$ -	\$ 11,081	\$ -	\$ (4,483)	\$ (10)	\$ -	\$ 19,932	\$ 282,249
Infrastructure Renewal - Stormwater	2,748	4,062	-	1,790	-	(1,237)	-	-	4,615	20,754
Infrastructure Renewal - Recreation, Facilities, Misc.	7,037	7,896	-	4,423	-	(2,658)	-	-	9,662	86,047
Information Technology	5,492	3,175	-	2,992	-	(2,559)	-	-	3,609	4,338
Studies and Other Non Growth Capital	2,082	2,992	-	1,231	-	(3,641)	-	-	582	1,945
Vehicles and Equipment Replacement	8,152	8,728	-	4,354	-	(5,835)	-	-	7,246	6,368
Canada Community-Building Fund	5,136	5,024	68	-	3,493	(6,318)	-	-	2,268	N/A
Ontario Lottery Corporation Proceeds	7,496	2,686	88	4,700	-	-	(285)	-	7,189	N/A
Subtotal	\$ 49,918	\$ 47,907	\$ 156	\$ 30,572	\$ 3,493	\$ (26,730)	\$ (295)	\$ -	\$ 55,103	
Infrastructure Growth										
Growth Capital - Other	\$ 4,103	\$ 3,632	\$ -	\$ 2,725	\$ -	\$ (3,548)	\$ -	\$ -	\$ 2,809	\$ 5,209
Capital Provision	12,167	15,091	-	6,955	-	(5,767)	(2,502)	-	13,777	N/A
Cash-in-lieu of Parkland	10,441	12,157	225	-	700	-	-	-	13,082	N/A
Cash-in-lieu of Parking	329	331	6	-	-	-	-	-	337	N/A
Development Charges	18,161	33,541	76	-	71,794	(65,897)	-	(199)	39,315	N/A
Post Period Capacity	-	-	(86)	-	-	(9,503)	-	-	(9,588)	N/A
Subtotal	\$ 45,201	\$ 64,753	\$ 222	\$ 9,680	\$ 72,494	\$ (84,716)	\$ (2,502)	\$ (199)	\$ 59,732	

Appendix 3 - CORS-061-21
Summary of Reserve and Reserve Fund Transfers (\$ thousands)

Reserve Name	Dec 31, 2020 Balance	Dec 31, 2021 Estimated Balance	Projected 2022 Activity						Dec 31, 2022 Estimated Balance	2022 Reserve Target
			Interest Earned	Contribution from Revenue	Other Revenue	Transfer to Capital ¹	Transfer to Revenue	Debt Payments		
Program Specific										
Property Transactions	\$ 7,259	\$ 9,681	\$ 178	\$ 419	\$ -	\$ -	\$ (23)	\$ -	\$ 10,255	N/A
Provincial Gas Tax	473	665	12	-	969	-	(969)	-	677	N/A
Election	504	627	-	-	-	-	(599)	-	28	N/A
Aggregate Permit Fees	367	124	-	1	-	-	-	-	125	N/A
Seniors' Fundraising	76	76	-	-	-	-	-	-	76	N/A
Arts Programming	6	6	-	-	-	-	-	-	6	N/A
Mayor's Legacy Fund	92	93	2	-	-	-	-	-	95	N/A
Subtotal	\$ 8,777	\$ 11,272	\$ 191	\$ 420	\$ 969	\$ -	\$ (1,591)	\$ -	\$ 11,261	
Board, Committee & Other										
Library Tax Rate Stabilization	\$ 859	\$ 832	\$ -	\$ -	\$ -	\$ -	\$ (150)	\$ -	\$ 682	\$ 504
Library Capital Infrastructure	1,767	966	-	635	-	(551)	-	-	1,049	1,423
DBIA Surplus	166	127	-	-	-	-	(37)	-	91	N/A
Milton District Hospital Expansion	310	-	-	-	-	-	-	-	-	N/A
Provincial Government Transfer	13	-	-	-	-	-	-	-	-	N/A
Federal Government Transfer	-	-	-	-	-	-	-	-	-	N/A
Subtotal	\$ 3,116	\$ 1,925	\$ -	\$ 635	\$ -	\$ (551)	\$ (187)	\$ -	\$ 1,822	
Total	\$ 127,144	\$ 150,857	\$ 692	\$ 45,681	\$ 76,955	\$ (112,429)	\$ (5,989)	\$ (199)	\$ 155,568	

Notes: 1) Transfer to Capital includes 2022 capital budget transfers and prior year commitments.

2) Includes the additional \$82,496 contribution from the Tax Rate Stabilization Reserve as discussed in the Subsequent Events section.

Appendix 4 - CORS-061-21
Public Input Summary

Share your thoughts!			21-Nov-21	
Date of contribution	Ideas		Votes	Visitors
	Title	Description		
Jul 05 21 11:27:24 am	Please deal with the flood plain issue in historic downtown Milton. Don't put your hands up and say "we can't do something about it".	Milton, Conservation, Region and property owners can join together to create something beautiful for our town. Protecting the buildings. Protecting the struggling businesses. Our ancestors would know how to make this happen. The world (and Toronto) has figured out flood issues - why can't Milton and Halton ?	2	1
Jul 05 21 01:42:40 pm	Stop construction of condos and further housing projects		3	4
Jul 05 21 01:44:25 pm	Start University construction		4	2
Jul 05 21 01:46:41 pm	In past couple of years pipes had broken, it looks like a constant issue. Please fix this		2	1

Appendix 4 - CORS-061-21
Public Input Summary

Date of contribution	Ideas		Votes	Visitors
	Title	Description		
Jul 06 21 09:07:19 am	Milton Public Library	Very disappointed to see no mention of libraries or library expansion in any of the recently produced literature stemming from the Town. Where is discussion of the importance of a robust public library in a growing and increasingly well educated town? The need for more library space should not be up for debate; it is a must!	7	5
Jul 06 21 12:08:11 pm	Better Walkability from Central Scott Neighbourhood to Bronte St.	Currently, there isn't a great option to walk to across the train tracks into the Bronte (old Milton) neighbourhoods from Central Scott Neighbourhood. You either need to walk to Derry Rd. or Main St. W. Would be nice to have a catwalk across the train tracks like in 43.52937555389084, -79.85584690394326	3	3
Jul 08 21 12:28:41 pm	Please set some money aside to spray for Gypsy Moths in rural Milton & parks.		1	3
Jul 08 21 11:51:20 pm	Outdoor community skating rinks at parks/playgrounds		8	2

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Public Input Summary

Share your thoughts!				21-Nov-21
Date of contribution	Ideas		Votes	Visitors
	Title	Description		
Jul 08 21 11:52:21 pm	A larger outdoor public swimming pool		5	0
Jul 10 21 05:20:14 pm	Allocate more funds for by-law enforcement for property owners that neglect the manicure of their lawns & repair of their street side fences	Enforcement of Environmental Aesthetics	6	1
Jul 10 21 05:30:44 pm	Allocate more funds for grass and weed management at kill strips and medians on Derry Rd, James Snow Pkwy, Main St and other arterial roads.	Let's Fund Some Pride in Our Home Town Appearance	2	3
Jul 11 21 01:16:29 pm	Repair and maintain cars driven roads and widening some busy intersections. Invest on by-law enforcement to monitor homeowner noise makers	Improving life style	3	1
Jul 13 21 10:40:46 am	Bike Lanes	Please budget for better street sweeping to help keep bike lanes free of gravel/debris.	11	2
Jul 14 21 12:54:56 am	Extend the downtown Main Street coach lamps further west to Bell street. Not sure why they stop before the end of town.	Downtown coach lights	2	3

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Jul 14 21 10:09:46 am	Solar power incentive	Give homeowners credit, incentives, etc. To install solar panels in an effort to help with global warming.	7	1
Jul 15 21 08:37:28 am	Reduce low value high cost feel good clean up	Reduce low value high cost feel good spending on parks that are only useful a few months a year and are a geese and dog toilet for most if it. Improve existing with youth specific features not playsets Reduce the cost of rec programs which cost much more than Burlington's even at the non resident rate and is of lower quality and more limited especially for special needs. Fix the problems that are hidden by paying a private company to act as an ombudsman and use the free one for Ontario. Get a complaints system in place. Stop pretending Milton doesn't have a speeding, loud exhaust, aggressive driver, parking, walking on the roadway etc. problem and ask HRPS to use the 10 new hires to stop being afraid of enforcement in residential especially in school zones. Stop running empty busses. Hire taxis for transit before the drivers go broke. Rengineer the roundabouts, they are too small for trucks , unsafe and confusing for many.	0	4

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	Title	Description		
Jul 15 21 09:31:59 am	When trees are planted have someone take care of them!	Contract someone to take care of the trees that are planted. Now trees are planted and they are left to die - not watered or pruned. Take care of the trees planted rather than replanting new (small) trees.	3	2
Jul 15 21 09:45:46 am	Enforce bylaws for upkeep of properties	Have bylaw officers monitor and fine residents that do not upkeep their property (cut lawn) or have paved their entire property and park on their front lawn. There needs to be a minimum standard of care enforced.	4	2
Jul 17 21 10:14:52 pm	The return of a stopwalk in downtown on Main Street	Before main street was repaved last year there used to be a stopwalk before James Street (heading towards Bronte) having driven through there often I find it to actually cause more congestion now and it feels like drivers are going much faster then they used to. I do not know why the cross walk was not brought back.	1	3
Jul 17 21 10:22:27 pm	More Recreational Facilities!	I think it would be great if the city built outdoor hockey rinks that could be used in the winter (ice) and summer (floor) and with lights. I don't think that this will be a waste of money as Milton is a constantly growing city and there will always be demand for the use of these rinks. Also, extended hours on outdoor lighting in the summer (in non residential areas like rotary tennis courts etc) as residents want to get the most out of these facilities during times of the year that are warm.	2	1

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	Title	Description		
Aug 03 21 10:12:29 pm	Attract & Retain Small Businesses	Incentivize small business owners to open shop in Milton. It would be nice to see a little hub where families/couples/everyone can walk around, browse, explore. It would be nice to have something like The Village in Burlington.	3	3
Aug 03 21 10:27:07 pm	Envision future of Milton through community	Inspired by Grace Kim's TED2017 talk "how cohousing can make us live happier (and live longer)", Milton should consider incorporating this mindset in the transformation of the city. As more people decide to settle in Milton, we must stay true to our origins: community and farming. We need to find creative ways to incorporate this way of living in every household. And more so, find ways to invite more people to the city without destroying land (air pollution, deforestation, etc.). We must become a forward thinking city and protect the land around us.	4	3
Aug 12 21 12:13:45 pm	A university and college initiative. Technology based traffic control system.	Invest into education and youth career development for growing young population. Replace old and install new sensor based traffic control signals to maintain efficient traffic flow across the city as there is a tremendous increase in cars on the road and it will get worse if not addressed.	3	3

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	Title	Description		
Aug 12 21 03:42:35 pm	Better Bicycle Infrastructure!	Better bicycle infrastructure is needed in Milton, especially in the more mature, established areas of the town such as Main between Thompson, through Downtown to Bronte. We pride ourselves on being the home of the Mattamy National Cycling Centre. Lets extend that pride to the rest of the town and make Milton more bicycle-friendly and give residents more alternative transportation options! We also need to focus on getting riders off sidewalks and making the existing infrastructure safer. Right now, cyclists use the sidewalk as roads are not safe to ride on. This is dangerous for pedestrians such as the elderly or just the everyday person. A cycling education campaign would also benefit and the town can partner with local bike shops and organizations to accomplish this!	8	3
Oct 06 21 01:37:13 pm	Reimagine the Union Gas Pipeline Trail	Parts of the pipeline trail could be turned into temporary skating rinks in the winter. More trees can be planted along the path to create some shade and comfort. Some community building infrastructure like benches and squares can be added into these huge plots, that would not compromise the pipeline itself.	4	0

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	Title	Description		
Oct 06 21 01:41:20 pm	Cycling Infrastructure	Dedicated bike lanes and more paths especially as alternatives to major roads. It's embarrassing that in Milton a car is needed to safely reach the National Cycling Center!	6	0
Nov 05 21 12:14:17 pm	Anti-Litter and Anti-Vandalism Campaigns	My neighbor and I pick up between 20-40 liters of refuse every morning while walking our kids to school. Fast food containers, masks, and plastic water bottles top the Litter Leader Board. Graffiti is also starting to show up at neighborhood parks, local businesses, and pathway sidewalks. We really need to start campaigning and teaching the young people to take ownership and pride in a clean Milton and reject outright and careless littering. It really is sad to see passengers in vehicles dumping garbage onto our streets and sidewalks. Let's do something about this. The image to the right is from McCreedy Park; Milton ops came and cleaned it up, but it demonstrates the mentality of a few of our citizens.	1	0
Nov 05 21 12:20:21 pm	More Dog Parks using our Annual Dog Fees	We dog owners pay about \$40/year for our pets, yet I don't see where that money is going. Plenty of owners are either unaware of the fee or are "letting sleeping dogs lie."	0	0

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Nov 07 21 02:17:50 am	Improved cycling and walking infrastructure	Milton needs to have better walking and cycling infrastructure. The world is moving towards a greener, cleaner future, and it's time that Milton embraces that future. We need dedicated bike lanes that we feel safe riding on, raised crosswalks and intersections installed at intersections, specifically at intersections near schools and plazas, and other pedestrian-friendly additions. There is an amazing evidence-based guide that outlines potential improvements to create amazing cycling and walking infrastructure over at rethinkingstreets.com that I strongly encourage everyone to check out.	2	0

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Nov 19 21 08:38:53 am	Increase in budget for biking infrastructure, public transit, and pedestrian space.	I believe that as Milton grows, as we want to become more environmentally friendly, and provide more options for the community who don't have access to/ or cannot afford cars, we build better pedestrian and biking infrastructure as well as public transportation. The fraction of property tax going towards transportation should be distributed so that people who do not have cars still get something out of the property taxes they or their household pay. For example, if 50% of Miltonians have access to a personal car, and 50% do not, then only 50% of property tax money for transportation should go to road infrastructure designed for cars, and 50% should go to roadways and pathways for public transit, biking, and pedestrians. I hope this idea can be implemented (if not already done), so that Milton can become a better city for opportunity and equality for all.	0	0
Nov 20 21 12:35:51 am	Lower taxes, inflation is already killing us.	Increasing the taxes by 5.19% hits the middle class. It is only a matter of time before which MPAC assessments hit the roof. Instead of increasing the tax rate we should be decreasing it, to counter the increase in value.	1	0

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Nov 20 21 12:39:18 am	Stop wasting public money by running empty Milton Transit buses!	It is better to have mini-buses and mini-vans if the ridership is low. The Mattamy Cycling recreation is still not connected to Milton transit. Please survey the residents to see the need and increase ridership.	0	0
Jul 06 21 12:09:06 pm	Comment response to "Stop construction of condos and further housing projects "	Disagree, the town should continue to grow.	0	0
Jul 19 21 01:14:01 pm	Comment response to "Stop construction of condos and further housing projects "	Disagree so long as this does NOT encroach on existing farmland. We need more densification.	0	0
Oct 06 21 01:43:58 pm	Comment response to "Stop construction of condos and further housing projects "	Disagree as long as new communities do not bring giant retail spaces but smaller community centered plazas	0	0
Jul 19 21 01:12:06 pm	Comment response to "Please set some money aside to spray for Gypsy Moths in rural Milton & parks. "	I think it would be better and less costly to trap the moths and to have workers remove any residual eggs. I have done this successfully at home.	0	0
Jul 21 21 10:22:57 pm	Comment response to "Please set some money aside to spray for Gypsy Moths in rural Milton & parks. "	Trapping moths when you have ACRES of trees/shrubs is darn near impossible. Overhead spraying is the only way to handle parks and large rural areas.	0	0

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Nov 05 21 12:16:59 pm	Comment response to "Allocate more funds for by-law enforcement for property owners that neglect the manicure of their lawns & repair of their street side fences"	My neighbor parks several scooters, rusty lawn mowers and other "things" on his lawn on Scott and Holmes. So trashy.	0	0
Nov 19 21 08:54:45 am	Comment response to "Repair and maintain cars driven roads and widening some busy intersections. Invest on by-law enforcement to monitor homeowner noise makers"	Adding biking infrastructure can be more than ten times cheaper. Cars take up too much space and their roadways are just too expensive. If you want better infrastructure, it should be for a greener, more sustainable method of transportation where creating infrastructure for that transportation method would actually be worth it - not just a big waste of money.	0	0
Jul 19 21 01:19:23 pm	Comment response to "Reduce low value high cost feel good clean up"	I don't think the roundabouts are too small for trucks. That really is a case of the trucks being too big for the kind of roundabouts appropriate for our town, and such large trucks should be banned.	0	0
Nov 05 21 12:22:05 pm	Comment response to "Enforce bylaws for upkeep of properties"	The neighbor at Scott and Holmes parks his scooters, lawn equipment, and other things on his lawn for everyone to painfully see.	0	0

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Nov 19 21 08:51:12 am	Comment response to "Attract & Retain Small Businesses"	Awesome point! I agree, and one way that can be done is by transforming or repurposing roadways like Main St and Bronte to be more pedestrian and biker friendly which would attract more people to the local businesses. This tactic has doubled the number of people going to local businesses in cities across the world. Main St is packed during rush hour, and on street parking can fit only a few cars - imagine how many bikers could fit on Main St and park their bikes there if we simply repurposed parking spaces to infrastructure that could fit more people!	0	0
Nov 19 21 09:00:33 am	Comment response to "Envision future of Milton through community"	Awesome point, I agree!	0	0
Nov 19 21 08:58:54 am	Comment response to "A university and college initiative. Technology based traffic control system."	A lot of young people struggle to afford cars. Investing in better biking infrastructure and public transit would allow young people to actually get to work in a way they can afford to. Creating better transportation options that are cheaper like biking and taking the bus would allow us to address these inequalities in transportation much quicker, cheaper, more sustainably, and more effectively.	0	0

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Nov 19 21 08:45:53 am	Comment response to "Better Bicycle Infrastructure! "	Completely agree with you!!!	0	0
Nov 19 21 09:04:34 am	Comment response to "Anti-Litter and Anti-Vandalism Campaigns"	Awesome comment! Littering definitely needs to be addressed.	0	0
Nov 19 21 08:44:44 am	Comment response to "Improved cycling and walking infrastructure "	Awesome comment! I couldn't agree more!!!!	0	0