



December 4, 2023, 7:00 p.m.

This meeting will be held as a hybrid meeting with Members of Council having the opportunity to participate in-person at Town Hall or electronically. Members of the public can view the meeting by watching the live stream or attend in-person.

Should you wish to delegate to a Council meeting please complete the online delegation form at <https://forms.milton.ca/Community/Delegate-Request-Application> by 12:00 p.m. (noon) two business days before the meeting is to be held.

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# The Corporation of the Town of Milton

Report To: Council  
From: Glen Cowan, Chief Financial Officer / Treasurer  
Date: December 4, 2023  
Report No: CORS-057-23  
Subject: 2024 Capital and Operating Budget

<b>Recommendation:</b>	<ol style="list-style-type: none"><li>1. THAT the 2024 Capital Budget with a gross amount of \$83,660,103 as outlined in Appendix 2 and the 2025-2033 Capital Forecast with a gross amount of \$1,369,298,807 as outlined in Appendix 3 of this report be received for review and any amendments made by Council;</li><li>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 eligible excess capacity provided by the 2024 Capital Program will be paid for by future development charges;</li><li>3. THAT any donations, grants or subsidies applied in the 2024 capital program to projects with development charges funding are to offset the non-growth related costs of those projects unless otherwise specified;</li><li>4. THAT the 2024 Operating Budget for Town and Library resulting in a net tax levy of \$98,582,101 assuming 2.29% net assessment growth, as outlined on Appendix 4 of this report, be received for review and any amendments made by Council;</li><li>5. THAT, if the actual net taxable assessment growth is different than 2.29%, any increase in the tax dollars generated from the Town portion of assessment growth for 2024 taxation be transferred to the Tax Rate Stabilization Reserve or any decrease in tax dollars generated from the Town portion of assessment growth for 2024 taxation be funded from the Tax Rate Stabilization Reserve;</li></ol>
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	<p>6. THAT the non-union salary range adjustment for 2024 be approved at a rate of 2.1%;</p> <p>7. THAT the 2025-2026 operating forecast for the Town, including the Library, with a combined net increase in the tax levy of \$27.1 million as outlined in Appendix 5 of this report (or as potentially revised) be received;</p> <p>8. THAT the transfers to and from Reserves and Reserve Funds within the 2024 Budget as outlined in Appendix 6 (or as potentially revised) be received;</p> <p>9. THAT the Milton BIA budget in the gross amount of \$487,675 resulting in a net tax levy of \$270,990, as outlined in Appendix 7, be received for review and any amendments made by Council.</p> <p>THAT, for the purposes of the 2024 Budget, the 30-day period referred to in subsection (6) of Ontario Regulation 530/22 be shortened such that it is considered expired at the time of Council approval of this resolution on December 4, 2023.</p>
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**EXECUTIVE SUMMARY**

The 2024 budget process has been developed with consideration of the changes introduced through Bill 3 (Strong Mayors, Building Homes Act, 2022). While the budget process remains largely similar to previous budget cycles, the legislation requires the Mayor to present the budget. The Mayor’s 2024 budget was publicly released on November 15.

**Operating Budget Highlights:**

- The 2024 budget, as presented, represents a 9.50% change in local tax rate or \$27.91 per \$100,000 of residential assessment<sup>1</sup>.
- When estimated Regional and Educational changes are considered, the total impact on residential property taxes is estimated at 5.37% or \$39.44 per \$100,000 of residential assessment.

**Capital Budget Highlights:**

- Represents an investment of \$83.7 million in 143 projects.

<sup>1</sup> Note - all references to the cost per \$100,000 of residential assessment are derived using the assessment values & tax rates from the 2023 tax by-law (CORS-022-23). These values will be re-stated following budget approval using the finalized 2024 assessment figures from the returned assessment roll.

## EXECUTIVE SUMMARY

- 60.3% 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), stormwater assets, public facilities and parks.
- 29.6% of the capital budget will extend existing services to growth areas through investment in new infrastructure and associated studies.
- Operating impacts resulting from the 2024 capital program are anticipated to be approximately \$0.4 million annually in 2024, \$1.7 million in 2025 and \$2.7 million in 2025.

A Budget Reference Document (under separate cover) was prepared by staff to support the budget discussions and to present options to reduce the tax levy impact for 2024 as well as identify opportunities for additional investments. For 2024, the Mayor's budget aligns with the information presented within the Budget Reference Document and both are in alignment with the Council-requested property tax increase as outlined in the Budget Call report CORS-042-23.

Council will have the opportunity to bring forward motions to modify the budget through the meeting of Council on December 4, 2023.

## 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.

The 2024 Budget Call Report, CORS-042-23, projected a budget pressure equivalent to an increase of 13.06%, or \$38.34 per \$100,000 of residential assessment (relative to the existing levy of \$293.69 per \$100,000). Through CORS-042-23, Council requested that the operating budget be prepared in alignment with the Town's Council approved strategic plans and long-term studies, along with a residential property tax increase of approximately 9.5% on the Town portion of the local levy (for an estimated total residential property tax increase of 5.37% when the Region and Education portions are considered). Council also directed staff to prepare a Capital and Operating Budget Reference Document, and to present options to reduce the tax levy impact for the year 2024 as well as identify opportunities for additional investment.

## Background

The 2024 Budget Reference Document has since been prepared by staff (available under separate cover), and the figures included within it align with the Council requested budget guidance identified above. Further, on November 13, 2023 Mayor Krantz signed a declaration wherein direction was provided to present the 2024 Budget and Forecast in alignment with the Council-requested guidance, and in alignment with the figures that are presented in the Budget Reference Document.

A condensed summary of the 2024 Proposed Budget is provided within this 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, as well as the 2022 Citizen Engagement Survey. 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 2024 budget year. This opportunity was available starting in July and will continue to be available through December 3rd through the Let's Talk Milton platform. All comments received by the time of publishing this report are attached as Appendix 1 to this report. Additional comments that are received will be shared with Council in advance of the December 4, 2023 budget meeting.

Some relevant items for consideration from the most recent Citizen Engagement Survey include:

- 77% of residents rate that the programs and services received for tax dollars as fairly good or very good.
- Residents are split over how to balance taxation with service levels, with 66% of the respondents favouring tax increases to enhance or maintain services while the 34% favoured cutting services to maintain or reduce taxes.
- 59% of respondents feel that Milton should pay about the average property taxes as other GTA municipalities.
- 96% responded that it is important or somewhat important to set aside funding to replace infrastructure (such as roads and buildings).

Full details of the Citizen Engagement Survey can be found in Staff Report ES-004-23.

## Discussion

### Strategic Plan 2023-2027

The corporate Strategic Plan (ES-009-23) represents a shared vision that guides the work of Council and staff to meet the needs of the evolving community. The plan identifies the needs of the organization and community for this term of Council as well as for the longer term. The 2024 proposed budget supports the five strategic themes of the plan through both new and multi-year projects as outlined below:

- Invest in People
  - investment in new staffing resources in priority areas.
  - employee strategic development and investments to support recent non-union employee value propositions and collective bargaining agreements.
- Innovate in Technology and Process
  - continued implementation of a Human Resources Information System and enhancement of the current Automated Vehicle Location system and fleet monitoring tools.
  - replacement and upgrade property tax and finance systems.
  - continued progress towards Next-Generation 911 emergency communications and dispatch services.
- Quality Facilities and Amenities
  - additional staff resources to maximize the use of facilities.
  - continued planning for the Civic Precinct.
  - redevelopment of various parks and design of new neighbourhood park in Boyne.
  - installation of in-ground waste containers to provide additional capacity within parks.
  - planned improvements for various recreation facilities.
- Connected Transit and Mobility
  - investment in transit with implementation of Transit Master Plan and purchase of buses for introduction of new fixed route service in Boyne starting 2025.
  - urbanization and extension of various roads as well as ongoing maintenance of existing road network
  - investments in active transportation including new trails and pedestrian bridge
  - ongoing focus on Traffic and Road Safety with new traffic signals and pedestrian crossovers.

## Discussion

- Planned Community Growth
  - planning for Main Street East's reconfiguration.
  - continued work on new growth areas in Britannia, Trafalgar, Agerton, Milton Education Village and the Milton Transit Station Area.
  - continued work on the Official Plan.
  - update and collaboration with Wilfrid Laurier University and Conestoga College as new post- secondary educational facilities are introduced in 2024.

## Operating Budget

In order to reduce the tax impact from the 13.06% projection from CORS-042-23 and spread the impact of the elevated inflationary pressures over several years, the following notable cost reductions and revenue increases were made for 2024:

- A line by line review was undertaken to identify budget reductions of over \$1.0 million; which may increase the likelihood of future negative variances during the year.
- Eliminated incremental infrastructure funding of \$1.3 million required to reduce the deficit; this is the second year in a row that this incremental funding was reduced to \$0.
- Continued to fund \$0.7 million in operating cost from the Tax Rate Stabilization Reserve.
- Added an additional \$0.9 million in Tax Rate Stabilization Reserve funding to phase in impacts of revenue reductions associated with planning applications and the outsourcing of the indoor turf facility.
- Capped the incremental increase for Development Charge exemptions at \$0.2 million despite increase in annual cost to \$5 million per year.
- Deferred the operating budget impacts from 4 new busses servicing Boyne; procurement of busses will still proceed in 2024 and service is planned to start in September 2025.
- Deferred the planned expansion of fixed route transit service to Derry Green.
- Increased investment income by \$0.2 million and staff gapping savings by \$0.33 million.
- Accommodated a \$0.13 million increase for a new tree watering contract by reducing number of tree plantings by same amount.
- Deferred the purchase of two new growth related 1-ton dump trucks.

## Discussion

- Utilized contract staffing via capital programs as opposed to permanent tax-funded roles in operating budget (GIS technician, transit analyst and co-op, people strategy implementation, traffic technician etc.).

The 2024 Operating Budget, as summarized in Appendix 4, includes \$191.9 million of gross expenditures to support service delivery across the growing community, of which 46.9% is funded from non-property tax revenues. The budget, as presented, results in a 9.5% local property tax increase (\$27.91 per \$100,000 of residential assessment).

The net levy presented in the 2024 Operating Budget document has increased \$10.57 million from the 2023 budget and can be divided into four major categories:

### Non-Recurring Impacts (\$1.68 million reduction)

Non-recurring are items that are expected to have an impact on the budget for a limited time period. The most significant non-recurring item is \$1.7 million in Tax Rate Stabilization funding used to reduce the tax impact for 2024. As this is not a sustainable funding source it will need to be phased out of the operating budget in future years.

### Status Quo Impacts (\$7.52 million increase)

Status quo changes represent the increases or decreases required to maintain existing service levels. The main driver of the increase relates to \$7.9 million in inflationary and market increases to individual accounts as appropriate, including investing in people, infrastructure and contracts. Partially offsetting the inflationary pressures is a \$0.2 million increase in investment income to be retained in the operating budget and an increase in staff gapping savings of \$0.3 million.

### Extension of Services to Growth Areas (\$4.73 million increase)

This category represents the costs and revenues required to extend existing services to newly developed neighborhoods including 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, as well as a decrease in planning application fees associated with the anticipated reduction in volume of activity.

### Service Level Changes (\$0 impact)

Included in the 2024 budget is a continuation of increased Town support for BIA events pending a review of the events following 2023. As this increased support continues to be temporary in 2024, funding from the Ontario Lottery and Gaming Corporation was utilized such that there is no impact to the tax rate.





## Discussion

### Human Resources

The total staffing level is planned to increase by 20.82 full time equivalents (FTEs) in 2024 bringing the total Town staffing level to 691.28 FTEs. Of the 20.82 net change in FTE, 6 are fire staffing positions required for NG911 compliance. The remaining positions are largely within the parks and recreation area to better utilize facilities, respond to programming needs of community and provide for continued maintenance of the Town's growing roads and parks. The net change in FTE represents a 3.1% increase in 2024.

A 2.1% increase to the non-union salary range is recommended for 2024. The percentage increase is based on input received from a third party firm specializing in compensation based on their assessment of the market changes next year.

### Capital Budget

The 2024 Capital Budget will invest in 143 projects valued at \$83.7 million. Data collected through the Town's Asset Management Plan and underlying condition assessment studies in the planned projects for 2024. Of the \$50.5 million of state of good repair projects, 43% is within the area of Transportation including roads, bridges, culverts and other traffic related infrastructure.

The \$24.7 million investment in growth projects includes road urbanization and expansions, growth of the Town's operations fleet, new buses to introduce fixed route transit service to Boyne in 2025 and continued planning for the civic precinct.

An additional \$8.5 million investment is related to projects that are not driven directly by growth or investments in the state of good repair and include the Financial Management System, implementing the Customer Service Strategy and redevelopment of the Town's website.

Appendix 2 provides a summary of the 2024 Capital budget expenditures and funding by project.

### 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 2024 capital budget includes projects that are expected to result in increased operating costs as summarized below:



**Discussion**

Project	2024 Impact*	2025 Impact*	2026 Impact*	Annualized Tax Levy Impact**
Transportation	\$122,360	\$136,374	\$136,374	0.17%
Operations Fleet	93,333	106,867	106,867	0.13%
Information Technology	78,918	632,665	1,031,665	1.27%
Parks & Trails	45,845	63,036	63,036	0.08%
Transit	13,409	678,959	1,220,497	1.50%
Fire	13,106	13,106	13,106	0.02%
Library	12,500	50,000	50,000	0.06%
<b>Total Operating Impacts</b>	<b>\$379,471</b>	<b>\$1,681,006</b>	<b>\$2,621,545</b>	<b>3.22%</b>

\* Represent impacts from the 2024 capital program only.  
\*\* The percentages (%) are relative to 2023 tax rates applied to projected 2023 assessment values.

**Long Term Financial Planning**

The annual budget is considered 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 Forecast for 2025 and 2026

Within the context of the 20 year forecasting completed through the fiscal impact study, a three year operating forecast is prepared. Based on a 2024 tax rate increase of \$27.91 per \$100,000 of assessment, the Town can expect a tax rate pressure of \$39.94 and \$43.14 per \$100,000 of residential assessment in each of 2025 and 2026. This equates to an estimated

## Discussion

12.42% and 11.93% tax increase at the local level in those years which includes the phasing out of the \$1.7 million in Tax Rate Stabilization Reserve funding utilized in the 2024 budget as well as re-instating the incremental asset management funding at \$1.5 million in new funding per year. Preliminary estimates suggest that the Town could then potentially return to a forecasted annual average more aligned to the fiscal impact study in 2027. The main drivers associated with the projected increases to the tax levy for each of 2025 and 2026 are outlined within Appendix 5, and consistent with the current and prior years, the Town may look for opportunities to mitigate those future pressures at the time of the 2025 and 2026 budget processes.

### 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 2024-2033 is \$1.5 billion and is largely focused on transportation (roads, bridges and traffic), public facilities and parks & trails with 80% of funds directed towards these services. Of this ten year forecast, the nine years between 2025 and 2033 is summarized within Appendix 3.

Approximately 50% 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 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 \$40.8 million in 2024, primarily due to the increase in the Infrastructure Growth Reserves category due to anticipated collections and timing of expenditures within the capital program.

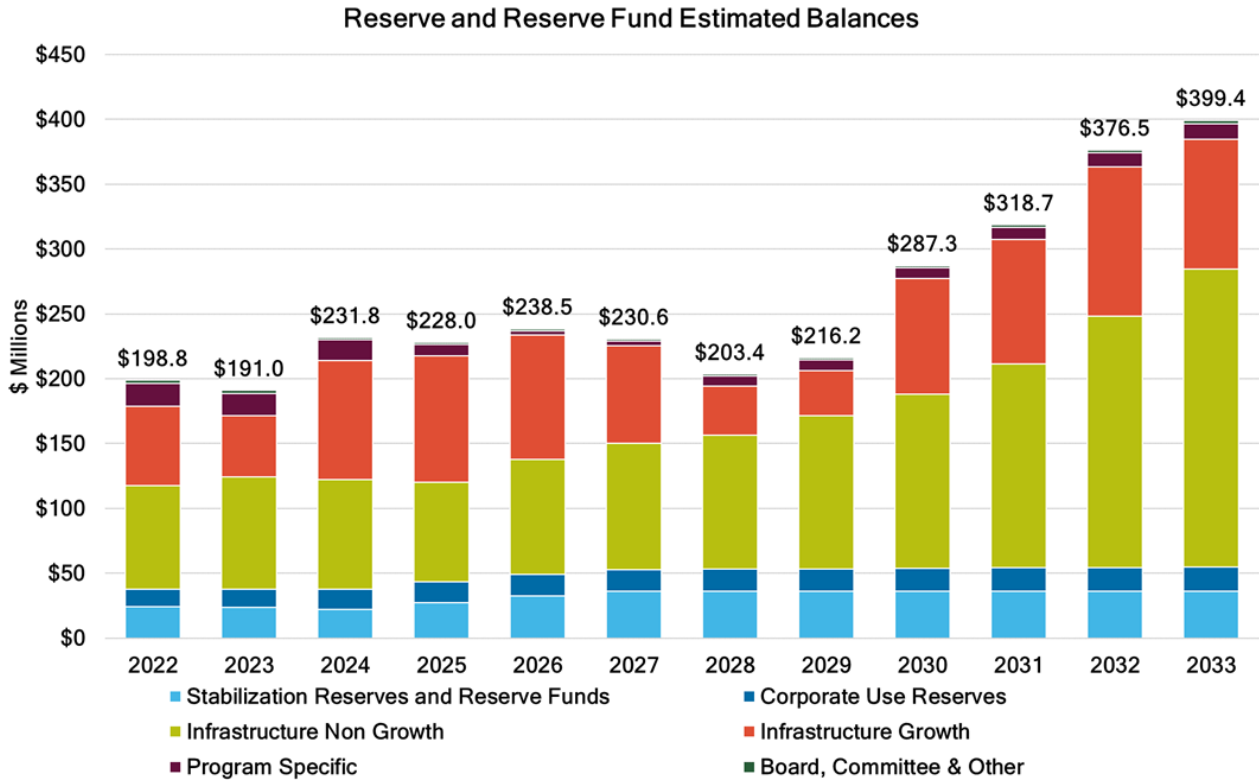


Discussion

Reserve / Reserve Fund Type	Dec 31, 2022 Balance	Dec 31, 2023 Estimated Balance	Dec 31, 2024 Estimated Balance
	(\$ thousands)		
Stabilization	\$24,319	\$23,674	\$22,326
Corporate Use	13,413	13,806	15,143
Infrastructure Non Growth	79,964	86,954	84,743
Infrastructure Growth	60,856	46,865	91,767
Program Specific	17,583	17,533	15,977
Boards and Committees	2,657	2,157	1,811
<b>Total Reserves and Reserve Funds</b>	<b>\$198,791</b>	<b>\$190,988</b>	<b>\$231,766</b>

As shown in the following graph the Town’s reserves are estimated to stay relatively consistent between 2024 (\$231.8 million projected ending balance) to 2029 (\$216.2 million projected ending balance) before increasing to \$399.4 million in 2033. It is important to note that even though the reserve balances increase sharply towards the end of the forecast there are multiple projects that are expected to draw down the balances in 2034 and beyond including the construction of Main Street from Sixth Line to Trafalgar and the constructions of the Britannia community centre.

## Discussion



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 2033 assumes the re-introduction of an annual infrastructure renewal contribution at an amount of \$1.5 million beginning in 2025 as well as a continuation of the overall strategy throughout the forecast period.

### Risks, Challenges and Opportunities

There are a number of issues to remain mindful of in both 2024 and future budget processes including:

- Existing infrastructure funding deficit and Asset Management Plan requirements.
- Staffing complement is notably lower than that of comparator municipalities, with higher reliance on contractors, part-time staffing and volunteers in several service areas.
- Economic considerations including inflationary pressures, fluctuating interest rates and the pace of growth in the housing market.

## 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 the Town's master plans, service delivery reviews and other strategic plans.
- The amount of allocation that is made available by the Region 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.
- External Revenues such as Halton Court Services and Milton Hydro Dividend may continue to fluctuate.
- Continued pursuit of opportunities to secure funding support from other levels of government.

### Downtown Business Improvement Area (BIA)

The BIA Budget includes a gross expenditure of \$0.49 million and a net levy requirement of \$0.27 million. This budget was approved by the BIA Board in the fall of 2024 and the BIA levy will be applicable for industrial and commercial properties within the BIA boundary.

### Next Steps

A budget workshop will be held with Council on November 27. Council will then consider all information and may bring motions to amend the budget through the December 4 Council meeting.

Residents can continue to provide feedback through Let's Talk Milton or register to delegate at the December 4 Council meeting.

At the December 4 meeting, it is expected that any potential amendments to the 2024 Budget will be considered by Council. As such, Recommendation 10 within this report, if approved following Council deliberations, would have the effect of shortening the legislated 30 day time period that is related to Council amendments.

- Should there be no amendments that receive majority approval in advance of Council approval of Recommendation 10, then the 2024 Budget would be deemed final upon the approval of Recommendation 10.
- Should there be an amendment(s) approved, the approval of Recommendation 10 would initiate the 10-day period for the Head of Council to veto any such amendment (should they choose to).

Once all legislated steps are exhausted (i.e. Council's ability to amend the budget, the Head of Council's ability to veto amendments, and Council's ability to override any such veto), the



**Discussion**

2024 Budget will be deemed final. It is currently anticipated that this could occur at the December 4, 2023 Council meeting.

**Financial Impact**

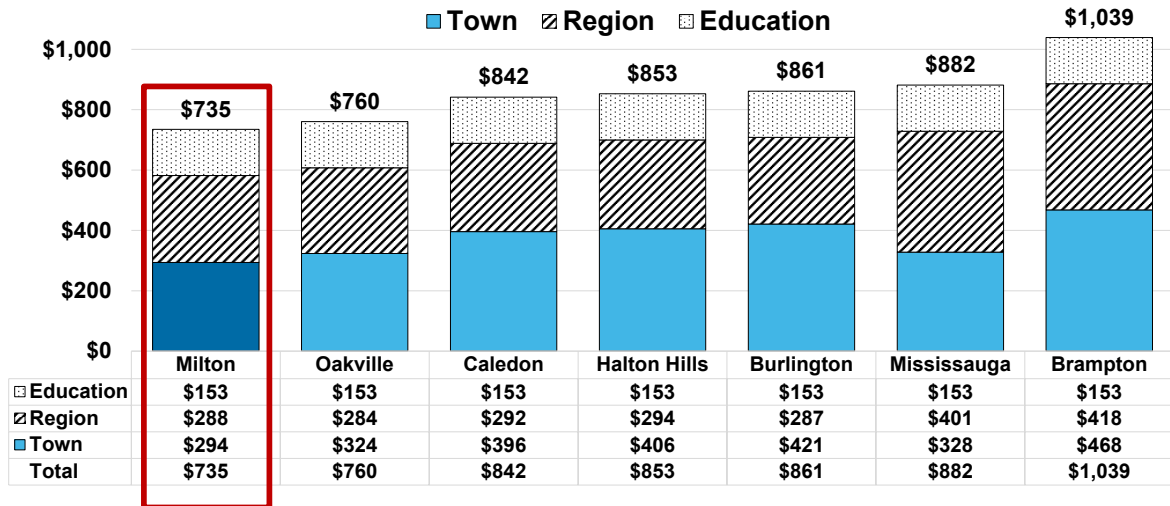
A 2024 tax levy of \$98.6 million equates to a 9.5% change in the Town’s portion of property taxes and an impact of \$27.91 per \$100,000 of residential assessment. When the estimated changes in the Region of Halton and Education shares are considered, a net increase of approximately 5.37% or \$39.44 per \$100,000 of assessment is anticipated.

	Share of Tax Bill	2023 Taxes	2024 Increase	2024 Taxes	\$ Impact on Total Tax Bill	% Impact on Total Tax Bill
Milton Services	35.01%	\$ 246.91	9.80%	\$ 271.11	\$24.20	3.29%
Fire Services	6.52%	\$ 46.78	7.93%	\$ 50.49	\$3.71	0.50%
<b>Total Milton</b>	<b>41.53%</b>	<b>\$ 293.69</b>	<b>9.50%</b>	<b>\$ 321.60</b>	<b>\$27.91</b>	<b>3.80%</b>
Regional Services	24.17%	\$ 179.97	4.00%	\$ 187.17	\$7.20	0.98%
Police Services	14.53%	\$ 108.21	4.00%	\$ 112.54	\$4.33	0.59%
<b>Total Region of Halton**</b>	<b>38.71%</b>	<b>\$ 288.18</b>	<b>4.00%</b>	<b>\$ 299.71</b>	<b>\$11.53</b>	<b>1.57%</b>
Education***	19.76%	\$ 153.00	0.00%	\$ 153.00	\$0.00	0.00%
<b>Total</b>	<b>100.00%</b>	<b>\$ 734.87</b>	<b>5.37%</b>	<b>\$ 774.30</b>	<b>\$ 39.44</b>	<b>5.37%</b>

\* Cost per \$100,000 of residential assessment are derived using the assessment values & tax rates from the 2023 tax by-law (CORS-022-23). These values will be re-stated following budget approval using the finalized 2023 assessment figures from the returned assessment roll.  
 \*\*Per Region of Halton 2024 Budget Directions approved by Council through resolution FN-28-23 (includes enhanced waste service for urban area).. Final impact may be different subject to Regional Council approval.  
 \*\*\* Consistent with recent experience, the 2024 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 2024 rates by the Province.

Tax rates in Milton continue to be one of the most affordable in the Province. Based on the 2022 BMA Municipal Study, Milton has the lowest taxes and rates as a percentage of household income in the GTA and is the third lowest in the Province. In 2023 Milton residents paid \$735 per \$100,000 of residential assessment which is less than the surrounding Municipalities as demonstrated below.

## 2023 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 18% lower than the comparator group.

## 2022 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: 905-878-7252 Ext. 2216

### Attachments

- Appendix 1 - Public Input Results
- Appendix 2 - 2024 Capital Budget - Project Expenses and Funding
- Appendix 3 - 2025-2033 Capital Forecast
- Appendix 4 - 2024 Gross and Net Operating Expenditures
- Appendix 5 - 2025-26 Operating Forecast
- Appendix 6 - Transfers to/from reserves and reserve funds
- Appendix 7 - Milton BIA Budget
- 2024 Budget Reference Document - Overview (available under separate cover)
- 2024 Budget Reference Document - Supplemental Details (available under separate cover)

Approved by CAO  
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 Huron-Wendat 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.

CORS-057-23 - Appendix 1  
Public Input Results

Share your thoughts!			10-Nov-23	
Date of contribution	Ideas		Votes	Visitors
	Title	Description		
Jul 06 23 09:46:27 am	Bike Infrastructure & Transit	'Work on getting a connected bike-network (without needing to drive on busy car-dominated roads) - ensure places have bicycle parking	4	19
Jul 06 23 09:51:37 am	Downtown Decongestion	reduce congestion on main street - remove on-street parking (there's plenty in lots on both sides of main) - allow use of the extra space for patios / public benches/tables, maybe plant some more trees - if possible, close downtown main st. to car traffic	1	27
Jul 10 23 09:39:26 am	Improve transit services with more frequencies and weekend services; provide security to crew and public		2	16
Jul 18 23 09:01:42 am	Staff all Fire stations with Full time firefighters and full time apparatus 24/7. No more volunteer or composite fire department.	Milton is too large now to still have volunteer firefighters. There are 5 stations that should be staffed with full time career firefighters. Each station should contain at least 1 apparatus running at all time. The Milton fire department should also invest in advanced equipment and training for special rescues and circumstances. The Milton fire department should also invest in fire prevention, inspections, investigations and public education officers.	3	26
Jul 18 23 09:06:23 am	Dedicated Milton animal services department.	The town of Milton stopped paying Oakville/Burlington humane society in favour of creating their own animal services however that was never done. We need a dedicated Milton animal services department (and not contracted out) in order to deal with sick & injured wildlife and dispose of carcasses on our roadways.	1	17
Jul 18 23 04:57:01 pm	Make Milton transit free for seniors; Make Presto or credit card or other electronic payment option available.		2	10

CORS-057-23 - Appendix 1  
Public Input Results

Share your thoughts!			10-Nov-23	
Date of contribution	Ideas		Votes	Visitors
	Title	Description		
Jul 20 23 10:12:03 am	Free transit for all. We paid for transit through our property taxes. Why should we pay again for using the service.	Town consistent in double charging tax payers.	1	22
Jul 20 23 10:32:02 am	Priorities should be: Protection to People, Places and Things, Roads, then look at eliminating fees for things that are covered by Taxation.	Town does nothing for its citizens.	2	13
Jul 20 23 10:19:25 pm	Revisit how taxes fund the building of schools. Paid much for this and I have no more children in the school system, provide some tax breaks		0	23
Jul 21 23 09:02:30 pm	Sound barrier south of 401 west of James Snow	The highway traffic produces noise that can be easily heard as far south as the train tracks. A sound barrier on the south of 401 and west of James Snow will help reduce this noise for this community living in this area.	0	7
Jul 26 23 08:37:38 pm	Time to invest in Milton Staffing	I guess a simple question could be: how can a Town be expanding while not investing in the number of people serving the community? Contractors are not a substitute for Town staff (and are often more expensive). I believe we deserve great services and necessary services (our parks, our roads, our boulevards, our forests, etc.). New staffing levels have not met the demand from citizens and new housing growth. But where does this new tax revenue go from all the growth?! Time for council to open the coffers and put the money where it matters the most.	0	27
Jul 31 23 04:38:10 pm	Security		0	6

CORS-057-23 - Appendix 1  
Public Input Results

Share your thoughts!				10-Nov-23
Date of contribution	Ideas		Votes	Visitors
	Title	Description		
Aug 19 23 07:54:35 am	Update Brian Best Park	Walking paths and trees. You could even include outdoor exercise stations or an amphitheater which could double as a hill for safe sledding Trees lining the walkways and cut the grass once in awhile	0	6
Aug 19 23 08:58:26 am	Snow removal	Please have ALL sidewalks plowed . So many seniors just can't do it anymore . It's just not fair that everyone on the street pay taxes but only those that have the sidewalk on their side have to clear the snow or pay someone if you can even find someone plus pay for salt and sand.	0	4
Aug 23 23 06:41:58 am	Add lighting to Pickleball courts at Community Sports Park	The Town installed 3 dedicated pickleball courts at the CSP in 2022. At the time, there was not budget funding set aside to install lighting for the courts, which would give access to the courts earlier in the Spring and later into the Fall to players that work days and families. The courts have seen significant usage after 5pm all summer. Many of the other sports in the park have lighting - volleyball, baseball, skate pad, basketball.	2	6
Aug 23 23 07:19:08 am	Lighting for dedicated pickleball courts at Community Park	The number of participants using the pickleball courts is increasing daily. If lights could be added to the courts that would substantially increase playing time espresso in the early spring and fall.	4	10
Aug 23 23 07:31:55 am	Lighting for the outdoor dedicated pickleball courts.		2	2
Aug 23 23 09:06:40 am	Install lighting to the Pickleball courts at CSP	The Pickleball players are increasing in our beloved town, it will be great if you get the 3 new Pickleball courts at Community sports park lighted which will give access to players and families using the courts early fall and late spring. All other sport courts in CSP are lighted.	5	13
Aug 23 23 05:13:59 pm	Install lights at the dedicated pickleball courts at Milton Sports Park	These courts in constant use by families and adults of all ages. It would be a shame if they sat idol during a beautiful fall evening.	4	13

CORS-057-23 - Appendix 1  
Public Input Results

Share your thoughts!				10-Nov-23
Date of contribution	Ideas		Votes	Visitors
	Title	Description		
Aug 23 23 09:30:21 pm	Create Pickleball courts at Oakview Park / Mcduffy park	Pickleball is very popular and increasing sports and we need more courts. There is no courts j. Beaty area. There is a lot of unused space in Oakview park / Mcduffy park and can be used to create pickleball courts	3	4
Aug 24 23 07:09:24 am	In the US there was a 158% increase since 2019. Adding lights will increase utilization and help those who can only play after work hours.		3	3
Aug 24 23 10:35:54 am	Lights at the Pickleball Courts at Milton Community Park	Thank you for the three new dedicated pickleball courts at Milton Community Park. The courts are being used daily all the way up to 9 PM EST or until the glow in the dark balls are hard to see :) It would be great to have some lights installed at these courts so that players can continue playing and keep the mosquitos away. Thank you!	2	3
Aug 24 23 11:03:38 am	Install lights at MSC Pickleball courts	With the increase of people playing and days getting shorter, this will keep us active even in the darker months	1	2
Aug 24 23 01:47:03 pm	Add lights to the Pickleball courts at Milton Sports Center.	I personally started playing Pickleball this spring and am in love with the sport. I am at these courts atleast 5 times a week. We have seen that the number of people playing at these courts has increased multiple folds over the summer. It's a shame that we don't have lights here to extend the time of play. My sincere request to the town to get this done ASAP.	1	5
Aug 25 23 09:20:51 pm	Need lights to play late at MSC PB courts. Also need weekday evening slots to be opened up at Leisure centre for indoor play during Winters.	Install more lights at MSC PB courts	1	0

CORS-057-23 - Appendix 1  
Public Input Results

Share your thoughts!				10-Nov-23
Date of contribution	Ideas		Votes	Visitors
	Title	Description		
Aug 26 23 06:50:31 am	Request to add lights at the designated new Pickleball courts	I attended the official opening of the new designated Pickleball courts this Spring and found it strange that there are no lights. From a sun safety standpoint I would think it is imperative that there are lights installed so that players can play during early morning and later evening hours so that they can protect themselves from sunlight during peak times.	0	0
Aug 26 23 09:47:49 am	Lights at MSC Pickleball Courts and perhaps a dome to cover the beach volleyball, pickleball, basketball courts (and skateboard park).	The outdoor courts at MSC is a GREAT active recreational place for people of all skills. It is really good to see the widely diverse community come together and play/socialize with each other. It would be AWESOME to keep the community active by adding lights to the pickleball/basketball courts so that we can keep playing as the days get shorter and if possible, consider putting a dome over outdoor courts so that we can keep playing through the winter. Thank you for the opportunity to share our ideas.	0	0
Aug 28 23 09:54:25 am	Ensure there are school crossing guards available near all schools. Pay the crossing guards a living wage,	The town has a method of determining where a crossing guard is needed. If your area does not meet the requirements then your child could be unprotected crossing the street. Do not use the method when protecting children. Town main job is to protect people, places and things.	0	3
Sep 13 23 05:22:06 am	Make money by strengthening by-laws and increasing fines for sign pollution	Not only will this clean our town, but it will also help the environment, it will force businesses who don't follow laws not to operate here and will increase our coffers since I see these illegal signs everywhere.	1	7
Sep 29 23 04:36:05 pm	STOP Raising activity fees for kids	It is essential for kids to stay active. But, every year we pay more and more for sports activities like Soccer, Baseball, and Basketball. We are funding the city budgets through the backs of parents with kids.	0	3

CORS-057-23 - Appendix 1  
Public Input Results

Share your thoughts!			10-Nov-23	
Date of contribution	Ideas		Votes	Visitors
	Title	Description		
Oct 24 23 03:03:19 pm	Community Arts Grants	<p>1. Community Arts Grants: We call for a dedicated fund that provides grants to local artists and cultural organizations to create and showcase their work. These grants could support exhibitions, performances, and workshops.</p> <p>2. Cultural Heritage Preservation Grants: Create a grant program to support the preservation and restoration of cultural heritage sites or artifacts in Milton. This can help maintain the town's historical and cultural identity.</p> <p>Thank you. Jean Assamoa, Executive Director of Akwaba Cultural Exchange, and Milton African and Multicultural Festival.</p>	0	2
Oct 24 23 07:05:52 pm	Hire a climate Manager for the Town.	Climate Manager	0	2
Oct 25 23 04:46:45 pm	Move your legacy and slow processes to digital	Modernize your services,online forms and licensing applications. Transition all manual and paperwork-based processes into a digital platform. This will enhance your services, decrease operational costs associated with manual procedures, streamline workflows, and improve auditing capabilities	0	4
Oct 25 23 04:50:03 pm	Complete due diligence and improve transit	I've noticed suggestions for increased transit, but many Milton buses operate with low ridership. Conduct a comprehensive study to determine which areas require more frequent service. Consider reducing bus sizes to conserve fuel and minimize emissions.	0	5

CORS-057-23 - Appendix 1  
Public Input Results

Share your thoughts!				10-Nov-23
Date of contribution	Ideas		Votes	Visitors
	Title	Description		
Oct 25 23 05:10:27 pm	Better use of the existing facilities	Allocate resources towards projects and facilities that generate revenue for the town, enabling expansion without relying heavily on taxpayers' funds. For instance, optimize the utilization of the First Ontario Arts Centre and Mattamy National Cycling Centre to increase profitability. Consider employing an individual with the expertise to manage town facilities with a business-oriented approach	0	3
Oct 26 23 06:21:16 am	Road Infrastructure improvements - Capacity	Ramp up capacity (lanes, etc) to accommodate existing and future growth of Milton. We are only going to be building many, many more homes, so we need to plan ahead!	0	2
Oct 26 23 06:22:07 am	Road Infrastructure improvements - Fix roads	Maintain existing roads. Some are in bad shape and could use some fixing. e.g. Main street is crazy bumpy.	0	1
Oct 26 23 06:24:58 am	Timed traffic lights	We really need to time our lights to be in sync so that people driving at the speed limit get green lights all the way on major roads. This is done in other places, implemented there even decades ago.  This is another way to optimize the capacity availability of existing roads.	0	1
Jul 10 23 02:31:53 pm	Comment response to "Bike Infrastructure & Transit"	Biggest thing is having proper label bike routes	0	0
Jul 20 23 03:23:14 pm	Comment response to "Downtown Decongestion"	How about closing main street to traffic?	0	0
Jul 20 23 03:34:34 pm	Comment response to "Downtown Decongestion"	closing main street completely to traffic would be even better.- or at least a shared/pedestrian-priority street - take down the signs threatening to fine pedestrians at least.	0	0



CORS-057-23 - Appendix 1  
Public Input Results

Share your thoughts!				10-Nov-23
Date of contribution	Ideas		Votes	Visitors
	Title	Description		
Jul 20 23 10:34:36 am	Comment response to "Improve transit services with more frequencies and weekend services; provide security to crew and public "	Make transit free for all. Why do I have to pay for a service that I already pay for through my property and gas taxes.	0	0
Jul 20 23 10:36:09 am	Comment response to "Staff all Fire stations with Full time firefighters and full time apparatus 24/7. No more volunteer or composite fire department."	Agreed. Number 1 priority for any council is Protection to its taxpayers, property and things.	0	0
Aug 04 23 01:13:54 pm	Comment response to "Staff all Fire stations with Full time firefighters and full time apparatus 24/7. No more volunteer or composite fire department."	No need for more firefighters if there are no fires that are out of control or if fire related issues are not out of control. More evidence based decision is needed so that actual issues are addresses beyond training existing staff and supplementation with volunteers is still working.	0	0
Jul 20 23 03:29:22 pm	Comment response to "Dedicated Milton animal services department. "	ABSOLUTELY! We have nothing. It's pathetic.	0	0
Aug 04 23 01:15:46 pm	Comment response to "Make Milton transit free for seniors; Make Presto or credit card or other electronic payment option available."	Seniors with a 10 year or more history living in Halton region would be acceptable for access to free transit	0	0
Jul 20 23 03:30:28 pm	Comment response to "Free transit for all. We paid for transit through our property taxes. Why should we pay again for using the service. "	Doubt the property/road taxes alone cover the costs of such a system. But it needs to be massively improved. Why not a regional transit system which links in with all GTA municipalities? Like they do in Vancouver.	0	0

CORS-057-23 - Appendix 1  
Public Input Results

Share your thoughts!				10-Nov-23
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	Title	Description		
Jul 20 23 04:44:04 pm	Comment response to "Free transit for all. We paid for transit through our property taxes. Why should we pay again for using the service. "	Trifosajane: You are missing the main point. Your taxes pay for the transit system. When you use the system you have to pay a tax ( fare, more money). Therefore paying twice for the system. Why do USERS have to pay twice.	0	0
Aug 04 23 01:09:09 pm	Comment response to "Free transit for all. We paid for transit through our property taxes. Why should we pay again for using the service. "	No thanks. Nothing should be free. We all pay for social services to drive the barrier to entry lower but free invites a whole new set of issues with those that do not wish to contribute at all. There are enough social nets for those who can't afford a 3 to 5 dollar ride without driving the cost ofntgat service to zero.	0	0
Aug 04 23 03:14:56 pm	Comment response to "Free transit for all. We paid for transit through our property taxes. Why should we pay again for using the service. "	TongYou missed the point completely. This is to stop DOUBLE taxation. The town charges a portion of YOUR property TAX to cover transit. Then charges people another TAX (fare) to use the service. Thus DOUBLE TAXATION.	0	0
Jul 21 23 07:59:09 am	Comment response to "Priorities should be: Protection to People, Places and Things, Roads, then look at eliminating fees for things that are covered by Taxation."	I agree, look at Britannia, we know the population is increasing so it should be something we do proactively. For example making it 6 lanes ahead of time. Not like we are going to stop adding houses, lol.	0	0
Aug 04 23 01:07:21 pm	Comment response to "Revisit how taxes fund the building of schools. Paid much for this and I have no more children in the school system, provide some tax breaks"	As citizens and community members I strongly advise in everyone contributing to services, especially schools even if you don't have your own children going to them as well funded schools, good parents and and contributing tax papers all benefit from a higher quality population that adds value to the entire community. Those who slip through the cracks are few in a well funded, strong family unit style community.	0	0

CORS-057-23 - Appendix 1  
Public Input Results

Share your thoughts!				10-Nov-23
Date of contribution	Ideas		Votes	Visitors
	Title	Description		
Aug 19 23 08:03:05 am	Comment response to "Revisit how taxes fund the building of schools. Paid much for this and I have no more children in the school system, provide some tax breaks"	I have no children and wholeheartedly agree with Tomg	0	0
Aug 04 23 01:11:53 pm	Comment response to "Time to invest in Milton Staffing"	No need to increase bureaucracy. Not a good thing.	0	0
Aug 28 23 08:06:20 am	Comment response to "Update Brian Best Park"	The former garbage dump has cancer causing chemicals throughout . Remember the town did not care what they put in the ground at the time. The only item you could put here is a concrete parking lot .	0	0
Aug 28 23 09:00:47 am	Comment response to "Update Brian Best Park"	My wish is for Milton to be the best it can be, giving up isn't an answer. If we want a community we can be proud of and enjoy we have to invest like other communities have when faced with a similar situation. I suggest doing some research into how other communities transformed their landfills into beautiful parks. Google landfills into parks, don't give up	0	0
Aug 23 23 06:46:13 pm	Comment response to "Install lighting to the Pickleball courts at CSP"	With the growth we have seen in Milton for Pickleball, having lights at CSP would give all the players more court time in spring and into the fall. The wonderful thing is that we are seeing much younger players coming out to play with Mom and Dad. Having lights would allow for play after dinner well into October and possibly even November.	0	0
Nov 01 23 03:34:36 pm	Comment response to "Road Infrastructure improvements - Capacity"	we should focus on meeting new capacity with transit, and reducing capacity requirements by building/allowing shops/etc. close to residential spaces. adding lanes makes walking / biking infeasible, which creates more congestion.	0	0

**Appendix 2 - CORS-057-23**  
**2024 Capital Budget - Project Expenses and Funding**

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
<b>Executive Services</b>								
<b>Office of the CAO</b>								
C100131 Customer Service Strategy Implementation	S-17	881,147	881,147					
<b>Total Office of the CAO</b>		<b>881,147</b>	<b>881,147</b>					
<b>Total Executive Services</b>		<b>881,147</b>	<b>881,147</b>					
<b>Corporate Services</b>								
<b>Finance</b>								
C200124 Legislated DC Exemptions	S-25	5,644,000	5,644,000					
<b>Total Finance</b>		<b>5,644,000</b>	<b>5,644,000</b>					
<b>Human Resources</b>								
C220104 Employee Strategic Development	S-26	210,152	210,152					
C220109 Health and Safety Audit/Implementation	S-27	48,482	48,482					
C220110 Workplace Accommodation	S-28	15,450	15,450					
C220111 Compensation and Benefits Program Maintenance	S-29	220,310	220,310					
<b>Total Human Resources</b>		<b>494,394</b>	<b>494,394</b>					
<b>Information Technology</b>								
C240004 Technology Replacement/Upgrade	S-30	403,529	403,529					
C240006 PC Workstation Complement Changes	S-31	167,700	167,700					
C240011 GIS Service Delivery	S-33	214,628	172,558		42,070			
C240014 Application Software Update	S-34	36,160	36,160					
C240025 Photocopiers	S-36	18,342	18,342					
C240027 Radio Communications	S-37	177,160	177,160					
C240119 Enterprise Content Management	S-38	228,356	228,356					
C240122 Open Data Initiative	S-39	7,725	7,725					
C240123 Mobile Parking Enforcement	S-40	13,416	13,416					
C240125 Human Resources Information System	S-41	363,973	363,973					
C240128 Microsoft 365 Migration	S-43	54,746	54,746					
C240129 Automatic Vehicle Locator and Road Patrol	S-44	137,299	137,299					
C241100 Department Specific Initiatives	S-46	196,000	196,000					
C241102 Property Tax System	S-48	1,257,062	1,257,062					
C241104 Financial Enterprise Systems	S-50	4,126,294	1,355,659		2,770,635			
C241106 Fire Department Emergency Systems	S-52	37,208	37,208					
C241107 Building and Permit Systems	S-54	30,033	30,033					
C241110 Point of Sale System	S-55	295,064	295,064					
C242001 Facilities Infrastructure and Networking	S-57	1,383,529	768,521		615,008			
C242002 Tech Infrastructure - Server Hardware	S-59	52,406	29,110		23,296			

**Appendix 2 - CORS-057-23**  
**2024 Capital Budget - Project Expenses and Funding**

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
C242003 Enterprise Licencing and Compliance	S-60	194,352	194,352					
C242004 Tech Infrastructure - Network Security	S-62	167,700	87,339		80,361			
C242005 Technology Infrastructure - Storage & Backup	S-63	742,358	412,364		329,994			
<b>Total Information Technology</b>		<b>10,305,040</b>	<b>6,443,676</b>		<b>3,861,364</b>			
<b>Strategic Communications</b>								
C270001 Website Redevelopment	S-65	684,506	684,506					
<b>Total Strategic Communications</b>		<b>684,506</b>	<b>684,506</b>					
<b>Total Corporate Services</b>		<b>17,127,940</b>	<b>13,266,576</b>		<b>3,861,364</b>			
<b>Community Services</b>								
<b>Parks Redevelopment</b>								
C470007 In Ground Waste Container Installation	S-81	161,165	161,165					
C510157 Melanie Park Redevelopment	S-83	80,967	80,967					
C510165 Trudeau Park Redevelopment	S-84	647,746	647,746					
C510166 Beaty Trail Park Redevelopment	S-85	472,497	472,497					
C510169 Watson Park Redevelopment	S-86	66,295	66,295					
<b>Total Parks Redevelopment</b>		<b>1,428,670</b>	<b>1,428,670</b>					
<b>Parks Growth</b>								
C524004 Bowes Neighbourhood Park - Boyne	S-87	227,198		227,198				
<b>Total Parks Growth</b>		<b>227,198</b>		<b>227,198</b>				
<b>Facilities Redevelopment</b>								
C581100 Corporate Office Furniture & Equipment	S-88	86,003	86,003					
C581127 Civic Facilities Improvements	S-89	1,187,446	1,187,446					
C581130 Heritage Property Restoration	S-90	1,605,544	1,605,544					
C582105 Leisure Centre Upgrades	S-91	98,508	98,508					
C582106 Indoor Fitness Equipment	S-92	47,869	47,869					
C582124 Rotary Park Community Centre	S-93	9,511	9,511					
C582147 John Tonelli Sports Centre Facility Improvements	S-94	1,203,354	526,432			676,922		
C582148 Milton Sports Centre Facility Improvements	S-95	3,266,432	2,266,432				1,000,000	
C582154 Milton Tennis Club	S-96	12,668	12,668					
C582160 Mattamy National Cycling Centre Improvements	S-97	1,857,872	1,857,872					
C584105 Civic Operations Centre Facility Improvements	S-98	384,740	384,740					
C587114 Fire Halls Facility Improvements	S-99	352,837	352,837					
C588201 Beaty Branch Improvements	S-100	8,283	8,283					
<b>Total Facilities Redevelopment</b>		<b>10,121,067</b>	<b>8,444,145</b>			<b>676,922</b>	<b>1,000,000</b>	

**Appendix 2 - CORS-057-23**  
**2024 Capital Budget - Project Expenses and Funding**

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
<b>Facilities Growth</b>								
C591100 Civic Precinct	S-101	6,310,847	5,219,553		1,091,294			
<b>Total Facilities Growth</b>		<b>6,310,847</b>	<b>5,219,553</b>		<b>1,091,294</b>			
<b>Fleet Equipment Replacement</b>								
C450111 Ice Resurfacers - Replacement	S-102	221,275	221,275					
C450112 Ice Resurfacers Refurbishment	S-103	31,611	31,611					
C450117 1 Ton Crew Dump Truck	S-104	118,872	118,872					
C450118 1/2 Ton Pick Ups Replacement	S-105	161,475	161,475					
C450121 Tandem Axle Trucks	S-106	488,588	488,588					
C450127 3/4 Ton Pick Ups Replacement	S-107	165,516	165,516					
C450128 Zero Turning Radius Mowers	S-108	79,017	79,017					
C450132 Multifunction Tractor	S-109	209,468	209,468					
C450135 Farm Tractor/Loader	S-110	416,864	416,864					
C450145 Ball Diamond Groomer	S-111	47,516	47,516					
C450148 Enforcement Vehicles	S-112	54,322	54,322					
C450153 Tractor Attachments	S-113	39,377	39,377					
<b>Total Fleet Equipment Replacement</b>		<b>2,033,901</b>	<b>2,033,901</b>					
<b>Fleet Equipment Growth</b>								
C460101 1 Ton Dump Trucks - Growth	S-114	269,201		269,201				
C460105 Trailers/Water Tanks - Growth	S-116	27,501		27,501				
C460122 Zero Radius Mowers - Growth	S-118	87,897		87,897				
C460135 Trackless Front Mower Deck	S-120	27,075		27,075				
C460137 Trackless Attachments - Winter	S-122	19,507		19,507				
C460138 Ball Diamond Groomer	S-124	47,235		47,235				
C460141 General Mowers and Attachments-Growth	S-126	17,499		17,499				
C460150 Trackless Tractor	S-128	211,299		211,299				
<b>Total Fleet Equipment Growth</b>		<b>707,214</b>		<b>707,214</b>				
<b>Operations - Maintenance</b>								
C350008 Surface Treatment Program	S-130	1,025,081	1,025,081					
C470001 Park Improvements	S-131	89,813	89,813					
C470008 Multi-Court Resurfacing	S-132	79,080	79,080					
C470009 Entryway Features - Inventory and Condition Assessment Study	S-133	56,650	56,650					
<b>Total Operations - Maintenance</b>		<b>1,250,624</b>	<b>1,250,624</b>					
<b>Forestry</b>								
C510139 Urban Forestry Management	S-134	69,745	17,436	52,309				
<b>Total Forestry</b>		<b>69,745</b>	<b>17,436</b>	<b>52,309</b>				

**Appendix 2 - CORS-057-23  
2024 Capital Budget - Project Expenses and Funding**

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
<b>Transit</b>								
C550104 Transit Bus Pads	S-135	28,325		28,325				
C550113 Transit Study Implementation	S-137	328,282	82,071	246,211				
<b>Total Transit</b>		<b>356,607</b>	<b>82,071</b>	<b>274,536</b>				
<b>Transit Fleet Replacement</b>								
C560110 Transit Bus Non Growth: Refurbishment	S-138	466,899	466,899					
C560120 Conventional Transit - 12 Metre Bus - Replacement	S-139	2,745,073	2,745,073					
C560121 Transit Support Vehicles - Replacement	S-140	180,136	180,136					
<b>Total Transit Fleet Replacement</b>		<b>3,392,108</b>	<b>3,392,108</b>					
<b>Transit Fleet Growth</b>								
C570103 Conventional Transit - 12 Metre Bus - Growth	S-141	3,660,097	1,032,505	2,627,592				
C570108 Transit Support Vehicles	S-143	90,067		90,067				
<b>Total Transit Fleet Growth</b>		<b>3,750,164</b>	<b>1,032,505</b>	<b>2,717,659</b>				
<b>Fire Fleet Equipment Replacement</b>								
C700100 Chief Officers Vehicles	S-145	227,115	227,115					
C700108 Fire Fleet Refurbishment	S-146	237,778	237,778					
C700123 Rescue Truck Replacement/Refurbishment	S-147	360,500	360,500					
C700130 Utility Vehicle Replacement	S-148	61,800	61,800					
<b>Total Fire Fleet Equipment Replacement</b>		<b>887,193</b>	<b>887,193</b>					
<b>Fire Fleet Equipment Growth</b>								
C710115 Emergency Vehicle Technician Equipment Growth	S-149	26,935	26,935					
<b>Total Fire Fleet Equipment Growth</b>		<b>26,935</b>	<b>26,935</b>					
<b>Fire - Replacement</b>								
C720101 Helmet Replacement	S-151	12,360	12,360					
C720103 Hazardous Material Equipment Replacement	S-152	15,450	15,450					
C720118 Firefighting Hose Replacement	S-153	20,600	20,600					
C720120 Vehicle Extrication Equipment Replacement	S-154	10,300	10,300					
C720122 Special Operations Equipment Replacement	S-155	25,750	25,750					
C720123 Personal Protective Clothing Replacement	S-156	163,255	163,255					
C720124 Firefighting Equipment Replacement	S-157	10,300	10,300					
C720128 Emergency Medical Equipment Replacement	S-158	10,300	10,300					
C720135 Air Monitoring Replacement	S-159	17,238	17,238					
C740102 Dry Hydrant Systems	S-160	21,548	21,548					
<b>Total Fire - Replacement</b>		<b>307,101</b>	<b>307,101</b>					

**Appendix 2 - CORS-057-23  
2024 Capital Budget - Project Expenses and Funding**

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
<b>Fire - Growth</b>								
C730118 Firefighting Hose Growth	S-161	30,900		30,900				
C730123 Personal Protective Clothing Growth	S-163	74,160		74,160				
<b>Total Fire - Growth</b>		<b>105,060</b>		<b>105,060</b>				
<b>Fire Administration</b>								
C740100 Fire Services Master Plan	S-165	103,000		103,000				
C740108 Emergency Management Reports	S-166	51,500	51,500					
<b>Total Fire Administration</b>		<b>154,500</b>	<b>51,500</b>	<b>103,000</b>				
<b>Total Community Services</b>		<b>31,128,934</b>	<b>24,173,742</b>	<b>4,186,976</b>	<b>1,091,294</b>	<b>676,922</b>	<b>1,000,000</b>	
<b>Development Services</b>								
<b>Development Services Administration</b>								
C300118 Rural Drainage Study	S-174	311,575	311,575					
<b>Total Development Services Administration</b>		<b>311,575</b>	<b>311,575</b>					
<b>Urban Roads Redevelopment</b>								
C330146 Nipissing Road Reconstruction	S-175	1,492,213	149,221	1,342,992				
C330154 Ontario Street (Main St to Derry Road)	S-177	287,267	287,267					
C331000 Crack Sealing Program - Construction	S-178	425,455	425,455					
C331001 Crack Sealing Program - Design	S-179	33,240	33,240					
C339000 Asphalt Overlay Program - Construction	S-180	6,692,416	1,000,106	667,310		2,525,000	2,500,000	
C339001 Asphalt Overlay Program - Design	S-182	662,826	596,543	66,283				
<b>Total Urban Roads Redevelopment</b>		<b>9,593,417</b>	<b>2,491,832</b>	<b>2,076,585</b>		<b>2,525,000</b>	<b>2,500,000</b>	
<b>Urban Roads Growth</b>								
C340047 Fifth Line (Derry Road to Britannia Road)	S-183	1,858,898	74,356	1,784,542				
C340066 Sixth Line (Hwy 401 to Britannia Rd)	S-185	959,703	38,388	921,315				
<b>Total Urban Roads Growth</b>		<b>2,818,601</b>	<b>112,744</b>	<b>2,705,857</b>				
<b>Rural Roads Redevelopment</b>								
C350128 Expanded Asphalt Program - Construction	S-186	3,406,924	1,856,924			750,000	800,000	
C350133 Expanded Asphalt Program - Design	S-187	366,746	366,746					
C350136 Burnhamthorpe Rd Rehabilitation	S-188	2,606,072	1,356,899					1,249,173
C350138 5 Side Road and Esquesing Line (New Traffic Signal)	S-189	1,548,090	81,209	730,881				736,000
<b>Total Rural Roads Redevelopment</b>		<b>7,927,832</b>	<b>3,661,778</b>	<b>730,881</b>		<b>750,000</b>	<b>800,000</b>	<b>1,985,173</b>



**Appendix 2 - CORS-057-23  
2024 Capital Budget - Project Expenses and Funding**

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
<b>Active Transportation Growth</b>								
C381000 Boyne Multiuse (Asphalt Trails in Greenlands) Lit - W. of 16 Mile Creek	S-191	12,360		12,360				
C381001 Boyne Limestone Trails in Greenlands (W., Tremaine Rd. to 16 Mile Creek)	S-193	98,365		98,365				
C381002 Boyne Pedestrian Bridge - Minor Crossing	S-195	354,201		354,201				
C381004 Boyne Multiuse (Asphalt Trails in Greenlands) Lit - E. Side of 16 Mile Creek	S-197	540,750		540,750				
<b>Total Active Transportation Growth</b>		<b>1,005,676</b>		<b>1,005,676</b>				
<b>Bridges/Culverts Redevelopment</b>								
C390131 Kelso Road Bridge (Structure 74)	S-199	2,538,372	838,373				1,700,000	
<b>Total Bridges/Culverts Redevelopment</b>		<b>2,538,372</b>	<b>838,373</b>				<b>1,700,000</b>	
<b>Storm Water Management Rehabilitation</b>								
C430001 Stormwater Pond Maintenance - Construction	S-200	2,089,906	2,089,906					
C430003 Storm Sewer Network Program - Design	S-201	584,691	584,691					
C430004 Storm Sewer Network Program - Construction	S-202	4,154,408	4,154,408					
C430007 Stormwater Pond Maintenance - Design	S-203	169,739	169,739					
<b>Total Storm Water Management Rehabilitation</b>		<b>6,998,744</b>	<b>6,998,744</b>					
<b>Storm Water Management Growth</b>								
C440106 Stormwater Management - Boyne	S-204	133,569		133,569				
C440107 Stormwater Management - Derry Green (BP2)	S-205	120,728		120,728				
C440109 Stormwater Management - Milton Education Village	S-206	130,803		130,803				
C440111 Stormwater Management - Trafalgar	S-207	133,614		133,614				
C440114 Stormwater Management - North Porta	S-208	133,900						133,900
<b>Total Storm Water Management Growth</b>		<b>652,614</b>		<b>518,714</b>				<b>133,900</b>
<b>Traffic</b>								
C400102 Traffic Infrastructure	S-209	81,242	81,242					
C400110 Traffic Safety Services Review	S-210	94,040	94,040					
C400112 Pedestrian Crossover (PXO) Program	S-211	295,963	295,963					
C400113 New Traffic Signals	S-213	384,886	38,489	346,397				
C400114 Preemption Traffic Control System	S-215	47,561	4,756	42,805				
C400124 Signal Interconnect Program Replacement	S-217	76,041	76,041					
C400126 Traffic Calming	S-218	151,014	151,014					
<b>Total Traffic</b>		<b>1,130,747</b>	<b>741,545</b>	<b>389,202</b>				

**Appendix 2 - CORS-057-23  
2024 Capital Budget - Project Expenses and Funding**

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
<b>Streetlighting</b>								
C410100 Street Lighting	S-220	70,947	70,947					
C410200 Street Light/Pole/Underground Power Renewal	S-222	68,717	68,717					
<b>Total Streetlighting</b>		<b>139,664</b>	<b>139,664</b>					
<b>Planning</b>								
C900121 Main Street MTSA	S-223	323,420	323,420					
<b>Total Planning</b>		<b>323,420</b>	<b>323,420</b>					
<b>Total Development Services</b>		<b>33,440,662</b>	<b>15,619,675</b>	<b>7,426,915</b>		<b>3,275,000</b>	<b>5,000,000</b>	<b>2,119,073</b>
<b>Library</b>								
<b>Library</b>								
C800100 Automation Replacement	S-229	272,863	272,863					
C800111 Library Services Master Plan	S-230	66,950	16,737	50,213				
C800121 Collection - Replacement	S-231	535,607	535,607					
C801311 Furniture Replacement	S-232	103,000	103,000					
C801314 Integrated Library System	S-233	103,000	103,000					
<b>Total Library</b>		<b>1,081,420</b>	<b>1,031,207</b>	<b>50,213</b>				
<b>Total Library</b>		<b>1,081,420</b>	<b>1,031,207</b>	<b>50,213</b>				
<b>Total Capital Budget and Forecast</b>		<b>83,660,103</b>	<b>54,972,347</b>	<b>11,664,104</b>	<b>4,952,658</b>	<b>3,951,922</b>	<b>6,000,000</b>	<b>2,119,073</b>

Appendix 3 - CORS-057-23  
2025 - 2033 Capital Forecast

Nine Year Capital Forecast and Financing Summary (\$ thousands)										
Capital Fund	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
<b>Program Expenditures</b>										
Transportation	\$ 86,245	\$ 97,072	\$ 53,768	\$ 74,350	\$ 41,436	\$ 72,099	\$ 37,063	\$ 72,568	\$ 38,727	\$ 573,328
Public Facilities	40,616	21,961	35,167	66,288	55,604	9,314	28,826	31,687	62,410	351,873
Parks & Trails	17,572	41,664	26,897	33,363	18,263	9,901	22,321	20,908	4,696	195,584
Development Studies/Financing	7,943	4,254	7,802	9,554	6,934	6,092	8,879	5,040	11,677	68,175
Transit	5,970	6,622	3,363	2,668	5,161	5,421	5,186	2,559	3,741	40,691
Information Technology	5,428	4,452	3,236	3,164	3,157	3,706	3,291	2,948	3,326	32,708
Storm Water Management	3,542	3,523	3,753	1,435	4,799	4,984	5,453	1,182	2,711	31,382
Operations Fleet	4,116	3,221	5,390	4,158	3,525	2,113	2,336	4,636	2,663	32,158
Fire	5,410	1,563	2,477	1,304	848	4,143	4,090	2,413	3,338	25,587
Library	942	893	958	1,028	2,528	2,036	1,047	1,114	3,571	14,117
Master Plans/Other Studies	151	826	671	370	48	285	676	474	193	3,694
<b>Total Expenditures</b>	<b>\$ 177,935</b>	<b>\$ 186,050</b>	<b>\$ 143,482</b>	<b>\$ 197,683</b>	<b>\$ 142,303</b>	<b>\$ 120,095</b>	<b>\$ 119,169</b>	<b>\$ 145,528</b>	<b>\$ 137,054</b>	<b>\$ 1,369,299</b>
<b>Financing</b>										
Developer Funding	\$ 92,929	\$ 121,291	\$ 76,640	\$ 103,862	\$ 76,746	\$ 39,305	\$ 50,793	\$ 80,333	\$ 71,612	\$ 713,511
Reserves and Reserve Funds	72,212	50,690	57,736	74,793	59,880	64,825	63,476	55,295	60,542	559,450
Tax Debentures	6,600	9,200	5,250	9,000	2,000	2,000	1,000	1,000	1,000	37,050
Grants & Subsidies	4,623	4,554	3,723	3,617	3,676	3,900	3,900	3,900	3,900	35,793
Development Charge Debentures	-	-	-	5,000	-	10,000	-	5,000	-	20,000
Recoveries and Donations	1,572	315	134	1,410	-	65	-	-	-	3,495
<b>Total Financing</b>	<b>\$ 177,935</b>	<b>\$ 186,050</b>	<b>\$ 143,482</b>	<b>\$ 197,683</b>	<b>\$ 142,303</b>	<b>\$ 120,095</b>	<b>\$ 119,169</b>	<b>\$ 145,528</b>	<b>\$ 137,054</b>	<b>\$ 1,369,299</b>

Appendix 4 - CORS-057-23  
2024 Operating Budget - Gross and Net Operating Expenditures

DEPARTMENT NAME	2022 Actuals	2023 Projected Actuals	2023 Approved Budget	2024 Non-Recurring	2024 Status Quo/ Contractual	2024 Growth/Volume Change	2024 Service Level Change	2024	% Change Presented/ P.Y. Approved
<b>EXPENDITURES</b>									
Mayor and Council	\$ 598,452	\$ 655,945	\$ 661,270	\$ -	\$ 35,182	\$ -	\$ -	\$ 696,453	5.3%
Executive Services	1,652,022	1,685,999	1,803,546	(6,000)	(115,812)	-	-	1,681,734	(6.8%)
Corporate Services	18,330,097	20,025,083	21,211,676	750,015	1,287	863,090	-	22,826,068	7.6%
General Government	50,021,348	52,219,794	50,658,551	-	2,421,233	1,207,981	-	54,287,765	7.2%
Community Services	66,876,738	76,692,336	78,033,304	19,131	3,227,471	2,283,598	38,000	83,601,504	7.1%
Development Services	23,787,831	16,822,961	22,876,658	186,456	(1,611,389)	(1,625,485)	-	19,826,240	(13.3%)
Library	5,577,147	5,978,964	6,192,351	-	278,568	38,035	-	6,508,954	5.1%
<b>SUBTOTAL TOWN OF MILTON</b>	<b>\$ 166,843,635</b>	<b>\$ 174,081,082</b>	<b>\$ 181,437,356</b>	<b>\$ 949,602</b>	<b>\$ 4,236,540</b>	<b>\$ 2,767,219</b>	<b>\$ 38,000</b>	<b>\$ 189,428,718</b>	<b>4.4%</b>
Hospital Expansion	\$ 2,489,757	\$ 2,499,256	\$ 2,499,256	\$ -	\$ (1,801)	\$ -	\$ -	\$ 2,497,455	(0.1%)
<b>TOTAL TOWN OF MILTON EXPENDITURES</b>	<b>\$ 169,333,392</b>	<b>\$ 176,580,338</b>	<b>\$ 183,936,612</b>	<b>\$ 949,602</b>	<b>\$ 4,234,739</b>	<b>\$ 2,767,219</b>	<b>\$ 38,000</b>	<b>\$ 191,926,173</b>	<b>4.3%</b>
<b>REVENUE</b>									
Mayor and Council	\$ (9,907)	\$ (5,000)	\$ (17,970)	\$ -	\$ 12,970	\$ -	\$ -	\$ (5,000)	(72.2%)
Executive Services	(152,492)	(153,480)	(246,680)	-	215,813	-	-	(30,867)	(87.5%)
Corporate Services	(7,963,589)	(8,345,970)	(8,428,938)	(777,266)	655,719	9,387	-	(8,541,098)	1.3%
General Government	(33,779,345)	(33,753,309)	(32,714,427)	(1,574,400)	1,381,511	141,961	-	(32,765,355)	0.2%
Community Services	(25,044,105)	(30,117,482)	(31,177,115)	(92,889)	(234,134)	(922,844)	(38,000)	(32,464,982)	4.1%
Development Services	(19,939,883)	(13,323,122)	(20,545,091)	(186,456)	1,276,235	2,734,614	-	(16,720,698)	(18.6%)
Library	(268,661)	(228,647)	(294,883)	-	(23,734)	-	-	(318,617)	8.0%
<b>SUBTOTAL TOWN OF MILTON</b>	<b>\$ (87,157,982)</b>	<b>\$ (85,927,010)</b>	<b>\$ (93,425,104)</b>	<b>\$ (2,631,011)</b>	<b>\$ 3,284,380</b>	<b>\$ 1,963,118</b>	<b>\$ (38,000)</b>	<b>\$ (90,846,617)</b>	<b>(2.8%)</b>
Hospital Expansion	\$ (2,489,757)	\$ (2,499,256)	\$ (2,499,256)	\$ -	\$ 1,801	\$ -	\$ -	\$ (2,497,455)	(0.1%)
<b>TOTAL TOWN OF MILTON REVENUES</b>	<b>\$ (89,647,739)</b>	<b>\$ (88,426,266)</b>	<b>\$ (95,924,360)</b>	<b>\$ (2,631,011)</b>	<b>\$ 3,286,181</b>	<b>\$ 1,963,118</b>	<b>\$ (38,000)</b>	<b>\$ (93,344,072)</b>	<b>(2.7%)</b>
<b>TOTAL LEVY REQUIREMENTS TOWN OF MILTON</b>	<b>\$ 79,685,653</b>	<b>\$ 88,154,072</b>	<b>\$ 88,012,252</b>	<b>\$ (1,681,409)</b>	<b>\$ 7,520,920</b>	<b>\$ 4,730,337</b>	<b>\$ -</b>	<b>\$ 98,582,101</b>	<b>12.0%</b>

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

Appendix 4 - CORS-057-23  
2024 Operating Budget - Gross and Net Operating Expenditures

DEPARTMENT NAME	2022 Actuals	2023 Projected Actuals	2023 Approved Budget	2024 Non-Recurring	2024 Status Quo/ Contractual	2024 Growth/Volume Change	2024 Service Level Change	2024	% Change Presented/ P.Y. Approved
Mayor and Council	\$ 588,543	\$ 650,946	\$ 643,301	\$ -	\$ 48,152	\$ -	\$ -	\$ 691,453	7.5%
Executive Services	1,499,531	1,532,519	1,556,867	(6,000)	100,000	-	-	1,650,867	6.0%
Corporate Services	10,366,509	11,679,111	12,782,737	(27,251)	657,006	872,477	-	14,284,969	11.8%
General Government	16,242,003	18,466,484	17,944,123	(1,574,400)	3,802,744	1,349,942	-	21,522,409	19.9%
Community Services	41,832,633	46,574,857	46,856,190	(73,758)	2,993,338	1,360,755	-	51,136,525	9.1%
Development Services	3,847,948	3,499,838	2,331,566	-	(335,154)	1,109,128	-	3,105,541	33.2%
Library	5,308,486	5,750,317	5,897,468	-	254,834	38,035	-	6,190,337	5.0%
<b>SUBTOTAL TOWN OF MILTON</b>	<b>\$ 79,685,653</b>	<b>\$ 88,154,072</b>	<b>\$ 88,012,252</b>	<b>\$ (1,681,409)</b>	<b>\$ 7,520,920</b>	<b>\$ 4,730,337</b>	<b>\$ -</b>	<b>\$ 98,582,101</b>	<b>12.0%</b>
Hospital Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>SUBTOTAL HOSPITAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>TOTAL LEVY REQUIREMENTS TOWN OF MILTON</b>	<b>\$ 79,685,653</b>	<b>\$ 88,154,072</b>	<b>\$ 88,012,252</b>	<b>\$ (1,681,409)</b>	<b>\$ 7,520,920</b>	<b>\$ 4,730,337</b>	<b>\$ -</b>	<b>\$ 98,582,101</b>	<b>12.0%</b>

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

## Appendix 5 - CORS-057-23 2025-26 Operating Forecast

Component	2025			2026			Comments
	Net Levy Impact \$ (000's)	Residential Tax		Net Levy Impact \$ (000's)	Residential Tax		
		per \$100K of Assessment*	% Change		per \$100K of Assessment*	% Change	
<b>Prior Year Tax Levy</b>	<b>\$98,582</b>	<b>\$321.60</b>		<b>\$113,912</b>	<b>\$361.54</b>		
<b>Inflation and Base Adjustments:</b>							
Inflation (MPI)	\$3,673	\$11.66	3.62%	\$4,249	\$12.63	3.49%	Inflation based on Municipal Price Index (MPI) and other miscellaneous adjustments.
Non-recurring & Reversal of One-Time Transfers	\$483	\$1.53	0.48%	\$1,152	\$3.43	0.95%	2025 includes reversal of 2024 one-time items, including a reduction in funding from Tax Rate Stabilization Reserve (\$0.4M), reversal of one-time savings in IT (\$0.03M) and corporate training (\$0.05M) and other miscellaneous items (\$0.01M). 2026 includes reduction in funding from Tax Rate Stabilization Reserve (\$1.2M).
Service Enhancements	\$87	\$0.28	0.09%	\$5	\$0.01	0.00%	Includes service level enhancements deferred from 2024 such as participation in Halton Region Smart Commute program (\$0.04M in 2025) and introduction of Subsidized Passes for Low Income Transit program (\$0.05M in 2025, \$0.01M in 2026). See page 61 for more details.
Infrastructure Deficit	\$1,500	\$4.76	1.48%	\$1,500	\$4.46	1.23%	Funding to gradually reduce the infrastructure deficit outlined in existing asset management plan.
Other Base Adjustments	\$1,418	\$4.50	1.40%	\$687	\$2.04	0.56%	Impact of 2023 compensation review (\$0.7M in 2025, \$0.3M in 2026), progression of fire staff through ranks and uniform/training (\$0.24M 2025 and 2026), annualization of staff positions starting mid 2024 (\$0.27M in 2025), continued conversion of seasonal operations staff to full time (\$0.07M in each of 2025 and 2026), automated speed enforcement costs (\$0.03M in 2025), and elimination of library fines (\$0.07M in 2025 and 2026).
<b>Total Inflation and Base Adjustments</b>	<b>\$7,161</b>	<b>\$22.73</b>	<b>7.07%</b>	<b>\$7,593</b>	<b>\$22.58</b>	<b>6.24%</b>	
<b>Growth Related:</b>							
State of Good Repair for Constructed & Assumed Assets	\$3,974	\$12.61	3.92%	\$6,554	\$19.49	5.39%	Lifecycle contributions to reserves based on budgeted and assumed assets in order to prevent a further increase in the infrastructure funding deficit.
Expanded Service Delivery to Growth Areas	\$2,121	\$6.73	2.09%	\$3,498	\$10.40	2.88%	Costs (staffing, materials, contracts etc.) of expanding service to growth areas (\$1.7M in 2025 and \$2.4M in 2026), expansion of conventional transit (\$0.3M in 2025, \$0.9M in 2026) to service Boyne and Derry Green areas as well as specialized transit expansion (\$0.07M in 2025, \$0.17 in 2026).
Other Growth-Related Impacts	\$2,074	\$6.58	2.05%	\$4,533	\$13.48	3.73%	Funding for legislated development charge exemptions (\$0.5M in each of 2025/2026), growth related increase to reserves (\$0.8M in 2025, \$2.5M in 2026), annualization of operating impacts from 2024 approved capital projects (\$0.1M in 2025), operating impacts from 2025 forecasted projects (\$0.5M in 2025, \$0.06M in 2026), operating impacts from 2026 forecasted projects (\$1.0M in 2026), reduction in subdivision revenue (\$0.04M in 2025 \$0.4M in 2026), increase in tax write-offs (\$0.1M in each of 2025/2026).
<b>Total Growth Related</b>	<b>\$8,169</b>	<b>\$25.93</b>	<b>8.06%</b>	<b>\$14,585</b>	<b>\$43.37</b>	<b>12.00%</b>	
<b>Total Increase in Levy</b>	<b>\$15,330</b>	<b>\$48.66</b>	<b>15.13%</b>	<b>\$22,178</b>	<b>\$65.95</b>	<b>18.24%</b>	
<b>Total Tax Levy</b>	<b>\$113,912</b>	<b>\$370.25</b>		<b>\$136,090</b>	<b>\$427.49</b>		
Estimated Assessment Growth (net of reductions)**	(\$2,746)	(\$8.72)	-2.71%	(\$7,673)	(\$22.82)	-6.31%	Forecast assessment growth based on updated residential growth forecast and expected industrial/commercial development.
<b>Forecasted Net Tax Levy Increase</b>	<b>\$12,584</b>	<b>\$361.54</b>	<b>12.42%</b>	<b>\$14,505</b>	<b>\$404.67</b>	<b>11.93%</b>	

\* Based on 2023 CVA values per 2023 Final Tax Levy By-law, CORS-022-23. 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.).

**Appendix 6 - CORS-057-23**  
**Transfers to/from reserves and reserve funds (\$ thousands)**

Reserve Name	Dec 31, 2022 Balance	Dec 31, 2023 Estimated Balance	Projected 2024 Activity					Dec 31, 2024 Estimated Balance	2024 Reserve Target
			Interest Earned	Contribution from Revenue	Other Revenue / Transfers	Transfer to Capital <sup>1</sup>	Transfer to Revenue		
<b>Stabilization Reserves and Reserve Funds</b>									
Tax Rate Stabilization	\$8,428	\$7,507	\$0	\$0	\$0	\$0	\$(1,692)	\$5,815	\$8,211
Severe Weather	2,063	2,063	0	0	0	0	0	2,063	2,463
Building Rate Stabilization	13,829	14,104	418	758	0	(831)	0	14,449	10,803
<b>Subtotal</b>	<b>\$24,319</b>	<b>\$23,674</b>	<b>\$418</b>	<b>\$758</b>	<b>\$0</b>	<b>\$(831)</b>	<b>\$(1,692)</b>	<b>\$22,326</b>	
<b>Corporate Use Reserves</b>									
Insurance and Legal Matters	\$7,427	\$7,668	\$0	\$324	\$(324)	\$0	\$0	\$7,668	\$6,300
Per Unit Development Processing Fee	1,197	1,061	0	1,615	0	0	(576)	2,100	1,153
WSIB		5,077	0	456	0	0	(158)	5,375	5,600
<b>Subtotal</b>	<b>\$13,413</b>	<b>\$13,806</b>	<b>\$0</b>	<b>\$2,395</b>	<b>\$(324)</b>	<b>\$0</b>	<b>\$(735)</b>	<b>\$15,143</b>	
<b>Infrastructure Non Growth</b>									
Infrastructure Renewal - Roads & Structures, Traffic	\$35,719	\$41,203	\$0	\$18,394	\$0	\$(8,162)	\$(667)	\$50,768	\$82,249
Infrastructure Renewal - Stormwater	4,615	3,704	0	2,799	0	(4,999)	0	1,504	20,754
Infrastructure Renewal - Recreation, Facilities, Misc.	11,379	15,135	0	6,589	0	(9,949)	0	11,775	86,047
Information Technology	3,684	3,407	0	3,619	0	(6,621)	0	406	4,257
Studies and Other Non Growth Capital	452	1,648	0	1,377	324	(2,074)	0	1,275	1,945
Vehicles and Equipment Replacement	7,102	9,598	0	5,164	0	(6,313)	0	8,449	7,807
Canada Community-Building Fund	5,406	3,467	110	0	3,645	(4,275)	0	2,946	N/A
Ontario Lottery Corporation Proceeds	11,607	8,792	243	6,200	0	(7,000)	(615)	7,620	N/A
<b>Subtotal</b>	<b>\$79,964</b>	<b>\$86,954</b>	<b>\$352</b>	<b>\$44,142</b>	<b>\$3,968</b>	<b>\$(49,392)</b>	<b>\$(1,282)</b>	<b>\$84,743</b>	
<b>Infrastructure Growth</b>									
Growth Capital - Other	\$3,313	\$3,538	\$0	\$4,145	\$0	\$(5,684)	\$0	\$1,999	\$8,303
Capital Provision	7,331	9,363	0	5,880	0	(4,953)	(2,497)	7,792	N/A
Payment-in-Lieu of Land Conveyance	20,792	23,006	705	0	1,000	0	0	24,711	N/A
Cash-in-lieu of Parking	343	355	8	0	0	(173)	0	190	N/A
Development Charges	29,460	11,016	768	0	102,831	(53,233)	0	61,382	N/A
Post Period Capacity	(383)	(413)	(24)	0	0	(3,871)	0	(4,308)	N/A
<b>Subtotal</b>	<b>\$60,856</b>	<b>\$46,865</b>	<b>\$1,457</b>	<b>\$10,025</b>	<b>\$103,831</b>	<b>\$(67,913)</b>	<b>\$(2,497)</b>	<b>\$91,767</b>	

Note: 1) Transfer to Capital includes projected 2024 capital transfers and prior year commitments.

**Appendix 6 - CORS-057-23**  
**Transfers to/from reserves and reserve funds (\$ thousands)**

Reserve Name	Dec 31, 2022 Balance	Dec 31, 2023 Estimated Balance	Projected 2024 Activity					Dec 31, 2024 Estimated Balance	2024 Reserve Target
			Interest Eamed	Contribution from Revenue	Other Revenue / Transfers	Transfer to Capital <sup>1</sup>	Transfer to Revenue		
<b>Program Specific</b>									
Property Transactions	\$16,083	\$15,433	\$432	\$366	\$0	\$(2,443)	\$0	\$13,788	N/A
Provincial Gas Tax	1,095	1,465	44	0	969	0	(969)	1,509	N/A
Election	28	253	0	235	0	0	0	488	N/A
Aggregate Permit Fees	194	194	0	1	0	(194)	0	1	N/A
Seniors' Fundraising	76	76	0	0	0	0	0	76	N/A
Arts Programming	11	12	0	0	0	0	0	12	N/A
Mayor's Legacy Fund	96	100	3	0	0	0	0	103	N/A
<b>Subtotal</b>	<b>\$17,583</b>	<b>\$17,533</b>	<b>\$479</b>	<b>\$603</b>	<b>\$969</b>	<b>\$(2,637)</b>	<b>\$(969)</b>	<b>\$15,977</b>	
<b>Board, Committee &amp; Other</b>									
Library Tax Rate Stabilization	\$546	\$546	\$0	\$0	\$0	\$0	\$0	\$546	\$90
Library Capital Infrastructure	1,431	1,393	0	710	0	(1,031)	0	1,072	1,520
DBIA Surplus	248	218	0	0	0	0	(25)	193	N/A
Provincial Government Transfer	432	0	0	0	0	0	0	0	N/A
Federal Government Transfer	0	0	0	0	0	0	0	0	N/A
<b>Subtotal</b>	<b>\$2,657</b>	<b>\$2,157</b>	<b>\$0</b>	<b>\$710</b>	<b>\$0</b>	<b>\$(1,031)</b>	<b>\$(25)</b>	<b>\$1,811</b>	
<b>Total</b>	<b>\$198,791</b>	<b>\$190,988</b>	<b>\$2,706</b>	<b>\$58,632</b>	<b>\$108,445</b>	<b>\$(121,805)</b>	<b>\$(7,201)</b>	<b>\$231,766</b>	

Note: 1) Transfer to Capital includes projected 2024 capital transfers and prior year commitments.



Appendix 7 - CORS-057-23  
Milton BIA Budget

DEPARTMENT NAME	2022 Actuals	2023 Projected Actuals	2023 Approved Budget	2024 Non-Recurring	2024 Status Quo/ Contractual	2021 Base Budget	2024 Growth/Volum e Change	2024 Service Level Change	2024	% Change Presented/ P.Y. Approved
<b>Downtown Milton Business Improvement Area</b>										
EXPENDITURES	\$ 539,655	\$ 469,228	\$ 406,487	\$ -	\$ 81,188	\$ 487,675	\$ -	\$ -	\$ 487,675	20.0%
REVENUE	(539,655)	(487,524)	(406,487)	-	(81,188)	(487,675)	-	-	(487,675)	20.0%
<b>TOTAL BIA</b>	<b>\$ -</b>	<b>\$ (18,296)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>

EXPENDITURE SOURCES	2022 Actuals	2023 Projected Actuals	2023 Approved Budget	2024 Non-Recurring	2024 Status Quo/ Contractual	2024 Base Budget	2024 Growth/Volum e Change	2024 Service Level Change	2024	% Change Presented/ P.Y. Approved
<b>DOWNTOWN MILTON BUSINESS IMPROVEMENT AREA</b>										
Salaries and Benefits	\$ 158,596	\$ 199,691	\$ 173,391	\$ -	\$ 30,049	\$ 203,440	\$ -	\$ -	\$ 203,440	17.3%
Administrative	-	-	-	-	-	-	-	-	-	0.0%
Financial	2,128	5,500	4,500	-	200	4,700	-	-	4,700	4.4%
Transfers to Own Funds	86,657	-	-	-	-	-	-	-	-	0.0%
Purchased Goods	32,196	21,030	13,500	-	18,100	31,600	-	-	31,600	134.1%
Purchased Services	255,760	238,207	209,096	-	34,339	243,435	-	-	243,435	16.4%
Fleet Expenses	-	-	-	-	-	-	-	-	-	0.0%
Reallocated Expenses	4,318	4,800	6,000	-	(1,500)	4,500	-	-	4,500	(25.0%)
<b>TOTAL BIA</b>	<b>\$ 539,655</b>	<b>\$ 469,228</b>	<b>\$ 406,487</b>	<b>\$ -</b>	<b>\$ 81,188</b>	<b>\$ 487,675</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 487,675</b>	<b>20.0%</b>

REVENUE SOURCES	2022 Actuals	2023 Projected Actuals	2023 Approved Budget	2024 Non-Recurring	2024 Status Quo/ Contractual	2024 Base Budget	2024 Growth/Volum e Change	2024 Service Level Change	2024	% Change Presented/ P.Y. Approved
<b>DOWNTOWN MILTON BUSINESS IMPROVEMENT AREA</b>										
Taxation	\$ (244,727)	\$ (258,086)	\$ (258,086)	\$ -	\$ (12,904)	\$ (270,990)	\$ -	\$ -	\$ (270,990)	5.0%
Payments In Lieu	-	-	-	-	-	-	-	-	-	0.0%
Grants	(135,339)	(22,787)	(4,000)	-	(6,024)	(10,024)	-	-	(10,024)	150.6%
Recoveries and Donations	(67,642)	(50,000)	(26,500)	-	(4,000)	(30,500)	-	-	(30,500)	15.1%
User Fees and Service Charges	(22,193)	(18,500)	(18,500)	-	(25,000)	(43,500)	-	-	(43,500)	135.1%
External Revenue Transferred to Reserves and Reserve Funds	-	-	-	-	-	-	-	-	-	0.0%
Financing Revenue	(36,604)	(29,740)	(29,740)	-	4,740	(25,000)	-	-	(25,000)	(15.9%)
Reallocated Revenue	(33,150)	(108,411)	(69,661)	-	(38,000)	(107,661)	-	-	(107,661)	100.0%
<b>TOTAL BIA</b>	<b>\$ (539,655)</b>	<b>\$ (487,524)</b>	<b>\$ (406,487)</b>	<b>\$ -</b>	<b>\$ (81,188)</b>	<b>\$ (487,675)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (487,675)</b>	<b>20.0%</b>



# The Corporation of the Town of Milton

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Report To: Council

From: Glen Cowan, Chief Financial Officer / Treasurer

Date: December 4, 2023

Report No: CORS-058-23

Subject: Ontario Regulation 284-09 - Report for 2024 Budget

**Recommendation:** THAT the compliance report for the expenses excluded from the 2024 budget outlined in report CORS-057-23 be approved as a requirement of Ontario Regulation 284-09 passed under the *Municipal Act, 2001*.

## EXECUTIVE SUMMARY

The Town of Milton is required under Ontario Regulation 284/09 to report on amortization, post-employment benefits and solid waste landfill closures and post-closure expenses that are excluded from the annual budget. For 2024, amortization of \$37.9 million has been excluded from the budget.

## REPORT

### Background

As a municipality, the Town is required to follow the accounting standards established by the Public Sector Accounting Board. Since the introduction of tangible capital asset accounting in 2009, the accounting standards have not required budgets to be prepared on a full accrual basis. The Town of Milton continues to prepare budgets on a modified accrual basis. The annual budget of a municipality is an important exercise, one which plans for current and future activities and acquisitions. A key outcome of the annual budget is a tax rate which Council approves. This tax rate is based on annual cash requirements and therefore does not include the PSAB requirements around accrual accounting and accounting for “non-financial assets and liabilities.” The lifecycle requirements for the non-financial infrastructure assets are instead captured in the operating budget through transfers to reserve and debt charge payments, with the related expenditure reflected in the

## Background

capital budget. This approach provides a better reflection of the Town's current and future investment needs for both financial planning and reporting purposes.

## Discussion

The Province of Ontario introduced Ontario Regulation 284/09 (O. Reg. 284/09), which allows a municipality to exclude from its annual budget estimated expenses related to the following:

- 1) Amortization
- 2) Solid waste landfill closure and post-closure
- 3) Post-employment benefits

The regulation requires that the municipality report on the impact of these excluded costs and, before adopting a budget for the year that excludes any of the expenses listed above, Council must adopt the report by resolution. The Town of Milton's 2024 proposed budget and associated tax levy excludes the following:

- a. Amortization expenses, estimated at \$37.9 million, since amortization is a non-cash expense.
- b. Solid waste landfill closure and post-closure expenses as the Town does not have responsibility for landfill sites.

It is important to note that instead of amortization, the Town includes in its operating budget the transfers to the capital fund, reserve fund and debt principal payments as these forms of capital financing better reflect the Town's current and future funding requirements.

Post-employment benefits were discontinued for Town employees with the exception of the firefighters where, based on the Town's current Collective Agreement with the Milton Fire Fighter's Association, extended health care benefits are available up to age sixty five (65) for individuals who retire early. Furthermore, retirees are also eligible for an additional allowance of up to \$2,500 per year for a period of ten (10) years commencing on the day the employee reaches 65 years of age. To support financial reporting and planning, actuarial reviews are conducted to estimate the liability related to both fire fighters as well as the closed group of others employees who remain eligible under a previous program.

The 2024 budget accommodates the current year's post-employment benefit expenses for the Town's eligible retired employees.



## Financial Impact

This report ensures compliance with the requirements of O.Reg 284/09. Although amortization expenses are not an ideal method of determining the impairment of an asset, since it is used to attribute the capital cost over the life of the asset it can be one potential tool to predict the annual financial commitment required for future asset rehabilitation. As discussed in the Asset Management Plan report CORS-038-21, current annual contributions to capital reserves are not sufficient to maintain the lifecycle replacement requirements of the Town's growing asset base. Infrastructure funding strategies to address the Town's long-term infrastructure needs continue to be incorporated into the 2024 budget, including contributions to reserves for lifecycle requirements of new assets. Although the annual incremental \$1.0 million contribution to the Infrastructure Renewal Reserve was eliminated from the budget in 2023 and 2024 to manage tax pressures, a re-introduction of the contribution is planned for 2025 at an annual amount of \$1.5 million. The increased annual contribution rate will allow the Town to recover from the two year deferral and will grow the long-term reserve balances to more sustainable levels in the future.

Respectfully submitted,

Glen Cowan  
Chief Financial Officer / Treasurer

For questions, please contact:      Jennifer Kloet, CPA, CA      Phone: Ext. 2216

## Attachments

None

Approved by CAO  
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 Huron-Wendat and Haudenosaunee people. The Town of Milton shares this land and the responsibility for the



## Recognition of Traditional Lands

water, food and resources. We stand as allies with the First Nations as stewards of these lands.

**THE CORPORATION OF THE TOWN OF MILTON**

**BY-LAW NO. 091-2023**

BEING A BY-LAW TO CONFIRM THE PROCEEDINGS OF COUNCIL OF THE CORPORATION OF THE TOWN OF MILTON AT ITS MEETING HELD DECEMBER 4, 2023

**WHEREAS** it is deemed expedient that the proceedings of the Council of the Corporation of the Town of Milton (hereinafter referred to as "Council") at its meeting held on December 4, 2023 be confirmed and adopted by by-law;

**NOW THEREFORE** the Council of the Corporation of the Town of Milton hereby enacts as follows:

1. The proceedings and actions of Council at its meeting held on December 4, 2023 and considered by Council at the said meeting, and in respect of each Report, Motion, Recommendation and other actions passed and taken by Council at the said meeting are hereby adopted, ratified and confirmed.
2. The Mayor and proper officials of the Corporation of the Town of Milton are hereby authorized and directed to do all things necessary, and to obtain approvals where required, to give effect to the actions passed and taken by Council at the said meeting.

**PASSED IN OPEN COUNCIL ON DECEMBER 4, 2023.**

\_\_\_\_\_  
Gordon A. Krantz Mayor

\_\_\_\_\_  
Meaghen Reid Town Clerk