



Decision #: 13-2024
Date: November 12, 2024
From: Mayor Gordon Krantz
Subject: 2025 Budget

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

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

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

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

AND WHEREAS on September 9, 2024, the Council of the Town of Milton passed the following resolutions in association with report ES-023-24 (the 2025 Budget Call Report):

1. THAT the Mayor be requested to consider the following when preparing the 2025 Budget for Council consideration:
 - a. That the 2025 Capital and Operating Budgets and Forecasts be prepared in alignment with the Town’s Council-approved strategic plans and long-term studies (example: Strategic Plan, Official Plan, Asset Management Plan, Fiscal Impact Studies, Master Plans etc.)
 - b. That the 2025 Proposed Operating Budget be presented with an estimated total residential property tax increase of approximately 6.5% (inclusive of projected tax rate changes for the local, regional and education portions of the levy).
2. THAT staff be directed to prepare a Capital and Operating Budget Reference Document for the Mayor and Council to consider, including options to reduce

the tax levy impact for the year 2025 as well as opportunities for additional investment.

AND WHEREAS on June 16, 2023 when the Strong Mayor powers were expanded to 26 municipalities including Milton, I indicated my intention to continue to act in a manner that supports the values that I have proven through my time as an elected official of collaboration, compromise and consensus-building;

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

1. The 2025 Operating Budget for the Town and Library shall be presented in alignment with the statement included herein as Attachment 1, with a gross expenditure of \$222,385,510 and a net levy requirement of \$110,948,876;
2. The transfers to and from Reserve and Reserve Funds within the 2025 Budget shall be presented as outlined in Attachment 2;
3. The 2026-2027 Operating Forecast shall be presented as outlined in Attachment 3, and will be subject to future annual reviews as part of the budget process;
4. The Milton Downtown Business Improvement Area (DBIA) proposed budget shall be presented in alignment with Attachment 4 with a gross expenditure of \$501,153 and a net levy requirement of \$284,539;
5. The 2025 Capital Budget shall be presented in alignment with the statement included herein as Attachment 5, with a gross expenditure of \$140,587,603 and assuming debenture financing of \$6,000,000;
6. The 2026-2034 Capital Forecast be presented in alignment with the statement included herein as Attachment 6, with a gross expenditure of \$1,486,674,286.

FURTHERMORE, THROUGH THIS DECLARATION I AM REQUESTING THAT STAFF:

1. Prepare for Council and the public a report that presents the 2025 Budget as outlined herein;
2. Provide a copy of the report that presents the 2025 Budget to each member of Council and the clerk, and make a copy of the report available to the public, no later than November 13th, 2024.

Dated this 12th day of November, 2024.

Original signed on November 12, 2024.

Gordon Krantz, Mayor

Attachment 1 2025 Operating Budget - Gross and Net Operating Expenditures

DEPARTMENT NAME	2023 Actuals	2024 Projected Actuals	2024 Approved Budget	2025 Non-Recurring	2025 Status Quo/ Contractual	2025 Growth/Volume Change	2025 Service Level Change	2025	% Change Presented/ P.Y. Approved
EXPENDITURES									
Mayor and Council	\$ 634,779	\$ 695,989	\$ 696,453	\$ -	\$ 14,520	\$ -	\$ -	\$ 710,973	2.1%
Executive Services	7,068,093	7,597,732	7,746,572	675,221	307,037	157,102	206,561	9,092,493	17.4%
Corporate Services	39,047,235	44,473,255	44,592,526	1,125,166	1,894,554	3,702,882	826,482	52,141,612	16.9%
General Government	56,422,046	59,136,678	54,544,752	-	7,994,282	2,907,731	14,960	65,461,725	20.0%
Community Services	55,116,321	59,340,635	61,101,711	126,607	2,950,434	809,671	81,281	65,069,704	6.5%
Development Services	11,810,341	15,489,764	15,126,128	159,707	2,274,709	3,290,150	-	20,850,693	37.8%
Library	6,152,406	6,276,322	6,219,355	-	92,755	250,432	-	6,562,542	5.5%
SUBTOTAL TOWN OF MILTON	\$ 176,251,221	\$ 193,010,375	\$ 190,027,497	\$ 2,086,701	\$ 15,528,291	\$ 11,117,968	\$ 1,129,284	\$ 219,889,742	15.7%
Hospital Expansion	\$ 2,486,984	\$ 2,497,455	\$ 2,497,455	\$ -	\$ (1,687)	\$ -	\$ -	\$ 2,495,768	(0.1%)
TOTAL TOWN OF MILTON EXPENDITURES	\$ 178,738,205	\$ 195,507,830	\$ 192,524,952	\$ 2,086,701	\$ 15,526,604	\$ 11,117,968	\$ 1,129,284	\$ 222,385,510	15.5%
REVENUE									
Mayor and Council	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -	\$ -	\$ -	\$ -	\$ (5,000)	0.0%
Executive Services	(1,142,670)	(4,187,189)	(4,182,451)	(675,221)	76,727	(153,819)	-	(5,088,218)	21.7%
Corporate Services	7,899,868	(9,662,180)	(8,553,973)	(1,236,416)	(1,062,355)	532,239	(626,451)	(12,011,435)	40.4%
General Government	88,108,511	(36,877,660)	(32,765,355)	(1,574,400)	(4,820,977)	897,520	-	(39,558,252)	20.7%
Community Services	26,671,893	(29,739,867)	(30,165,562)	76,215	(1,342,759)	591,275	(30,441)	(32,206,252)	6.8%
Development Services	(11,160,166)	(16,521,846)	(14,855,656)	(159,707)	(1,826,684)	(2,939,199)	-	(19,781,246)	33.2%
Library	250,858	(54,943)	(318,617)	-	28,154	-	-	(290,463)	(8.8%)
SUBTOTAL TOWN OF MILTON	\$ (88,238,966)	\$ (97,048,685)	\$ (90,846,614)	\$ (3,721,959)	\$ (9,101,348)	\$ (4,614,052)	\$ (656,892)	\$ (108,940,866)	19.9%
Hospital Expansion	\$ (2,486,984)	\$ (2,497,455)	\$ (2,497,455)	\$ -	\$ 1,687	\$ -	\$ -	\$ (2,495,768)	(0.1%)
TOTAL TOWN OF MILTON REVENUES	\$ (90,725,950)	\$ (99,546,140)	\$ (93,344,069)	\$ (3,721,959)	\$ (9,099,661)	\$ (4,614,052)	\$ (656,892)	\$ (111,436,634)	19.4%
TOTAL LEVY REQUIREMENTS TOWN OF MILTON	\$ 88,012,255	\$ 95,961,690	\$ 99,180,883	\$ (1,635,258)	\$ 6,426,943	\$ 6,503,916	\$ 472,392	\$ 110,948,876	11.9%

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

Attachment 1
2025 Operating Budget - Gross and Net Operating Expenditures

DEPARTMENT NAME	2023 Actuals	2024 Projected Actuals	2024 Approved Budget	2025 Non-Recurring	2025 Status Quo/ Contractual	2025 Growth/Volume Change	2025 Service Level Change	2025	% Change Presented/ P.Y. Approved
Mayor and Council	\$ 629,779	\$ 690,989	\$ 691,453	\$ -	\$ 14,520	\$ -	\$ -	\$ 705,973	2.1%
Executive Services	2,925,422	3,410,543	3,564,121	-	230,310	3,283	206,561	4,004,275	12.3%
Corporate Services	31,147,366	34,811,071	36,038,553	(111,250)	832,200	3,170,643	200,031	40,130,177	11.4%
General Government	18,313,536	22,259,017	21,779,397	(1,574,400)	3,173,305	2,510,211	14,960	25,903,473	18.9%
Community Services	28,444,428	29,600,770	30,936,150	50,392	1,607,674	218,396	50,840	32,863,452	6.2%
Development Services	650,176	(1,032,080)	270,471	-	448,025	350,951	-	1,069,447	295.4%
Library	5,901,548	6,221,380	5,900,738	-	120,909	250,432	-	6,272,079	6.3%
SUBTOTAL TOWN OF MILTON	\$ 88,012,255	\$ 95,961,690	\$ 99,180,883	\$ (1,635,258)	\$ 6,426,943	\$ 6,503,916	\$ 472,392	\$ 110,948,876	11.9%
Hospital Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
SUBTOTAL HOSPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL LEVY REQUIREMENTS TOWN OF MILTON	\$ 88,012,255	\$ 95,961,690	\$ 99,180,883	\$ (1,635,258)	\$ 6,426,943	\$ 6,503,916	\$ 472,392	\$ 110,948,876	11.9%

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

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

Reserve Name	Dec 31, 2023 Balance	Dec 31, 2024 Estimated Balance	Projected 2025 Activity					Dec 31, 2025 Estimated Balance	2025 Reserve Target	
			Interest Earned	Contribution from Revenue	Other Revenue / Transfers	Transfer to Capital ¹	Transfer to Revenue			Debt Payments
Stabilization Reserves and Reserve Funds										
Tax Rate Stabilization	\$ 7,341	\$ 5,804	\$0	\$0	\$0	\$0	\$(1,574)	\$0	\$ 4,229	\$ 9,299
Severe Weather	2,063	2,063	0	0	0	0	0	0	2,063	2,790
Building Rate Stabilization	12,670	14,442	432	5,168	-	(515)	0	0	19,526	9,918
Subtotal	\$ 22,074	\$ 22,309	\$ 432	\$ 5,168	\$0	\$ (515)	\$ (1,574)	\$0	\$ 25,818	
Corporate Use Reserves										
Insurance and Legal Matters	\$ 7,696	\$ 7,671	\$0	\$ 373	\$(373)	\$0	\$0	\$0	\$ 7,671	\$ 6,300
Per Unit Development Processing Fee	1,906	2,945	0	1,728	0	0	(602)	0	4,070	1,204
WSIB	5,077	5,375	0	476	0	0	(162)	0	5,688	5,800
Subtotal	\$ 14,679	\$ 15,991	\$0	\$ 2,577	\$(373)	\$0	\$ (765)	\$0	\$ 17,429	
Infrastructure Non Growth										
Infrastructure Renewal - Roads & Structures, Traffic	\$ 39,920	\$ 55,296	\$0	\$ 20,711	\$0	\$(26,425)	\$0	\$0	\$ 49,582	\$ 317,019
Infrastructure Renewal - Stormwater	3,704	5,004	0	3,230	0	(4,039)	0	0	4,195	31,527
Infrastructure Renewal - Recreation, Facilities, Misc.	15,493	14,529	0	8,087	0	(8,567)	0	0	14,049	140,617
Information Technology	3,459	458	0	3,914	0	(3,823)	0	0	549	5,175
Studies and Other Non Growth Capital	1,648	1,257	0	1,432	373	(1,891)	0	0	1,172	1,961
Vehicles and Equipment Replacement	9,674	8,471	0	6,234	0	(9,503)	0	0	5,201	11,500
Canada Community-Building Fund	4,834	6,435	174	0	4,355	(6,709)	0	0	4,254	N/A
Ontario Lottery Corporation Proceeds	8,824	6,900	195	6,200	0	(6,363)	(617)	0	6,316	N/A
Subtotal	\$ 87,556	\$ 98,351	\$ 369	\$ 49,807	\$ 4,729	\$(67,319)	\$(617)	\$0	\$ 85,320	
Infrastructure Growth										
Growth Capital - Other	\$ 3,844	\$ 2,305	\$0	\$ 4,929	\$0	\$(5,166)	\$0	\$0	\$ 2,068	\$ 9,517
Capital Provision	8,267	5,918	0	10,496	0	(223)	(2,496)	0	13,695	N/A
Payment-in-Lieu of Land Conveyance	23,108	26,970	821	0	800	0	0	0	28,591	N/A
Cash-in-lieu of Parking	356	196	6	0	0	0	0	0	202	N/A
Development Charges	20,300	75,910	1,999	0	78,719	(80,635)	0	0	75,993	N/A
Post Period Capacity	(407)	(545)	(36)	0	0	(6,007)	0	0	(6,588)	N/A
Subtotal	\$ 55,468	\$ 110,754	\$ 2,790	\$ 15,425	\$ 79,519	\$(92,032)	\$(2,496)	\$0	\$ 113,960	

Note: 1) Transfer to Capital includes projected 2025 capital transfers and prior year commitments.

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

Reserve Name	Dec 31, 2023 Balance	Dec 31, 2024 Estimated Balance	Projected 2025 Activity						Dec 31, 2025 Estimated Balance	2025 Reserve Target
			Interest Earned	Contribution from Revenue	Other Revenue / Transfers	Transfer to Capital ¹	Transfer to Revenue	Debt Payments		
Program Specific										
Property Transactions	\$ 15,559	\$ 13,900	\$ 424	\$ 467	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14,792	N/A
Provincial Gas Tax	1,471	1,887	56	0	1,327	0	(1,370)	0	1,900	N/A
Election	253	488	0	163	0	0	0	0	651	N/A
Aggregate Permit Fees	303	179	0	0	0	0	0	0	180	N/A
Seniors' Fundraising	76	76	0	0	0	0	0	0	76	N/A
Arts Programming	12	13	0	0	0	0	0	0	13	N/A
Mayor's Legacy Fund	100	103	3	0	0	0	0	0	107	N/A
Subtotal	\$ 17,774	\$ 16,647	\$ 483	\$ 632	\$ 1,327	\$ 0	\$ (1,370)	\$ 0	\$ 17,718	
Board, Committee & Other										
Library Tax Rate Stabilization	\$ 541	\$ 541	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 541	\$ 619
Library Capital Infrastructure	1,393	1,061	0	739	0	(950)	0	0	849	1,569
DBIA Surplus	304	279	0	0	0	0	(22)	0	257	N/A
Provincial Government Transfer	189	0	0	0	0	0	0	0	0	N/A
Federal Government Transfer	0	5,502	165	5,605	0	(5,502)	0	0	5,770	N/A
Library Tax Rate Stabilization	\$ 541	\$ 541	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 541	\$ 619
Subtotal	\$ 2,426	\$ 7,383	\$ 165	\$ 6,343	\$ 0	\$ (6,452)	\$ (22)	\$ 0	\$ 7,416	
	\$ 199,978	\$ 271,433	\$ 4,239	\$ 79,952	\$ 85,201	\$ (166,319)	\$ (6,843)	\$ 0	\$ 267,663	

Note: 1) Transfer to Capital includes projected 2025 capital transfers and prior year commitments.

Attachment 3 2026-27 Operating Forecast

Component	2026			2027			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	
Prior Year Tax Levy	\$110,949	\$354.63		\$131,583	\$400.85		
Inflation and Base Adjustments:							
Inflation (MPI)	\$3,606	\$10.98	3.10%	\$4,276	\$12.39	3.09%	Inflation based on Municipal Price Index (MPI) and other miscellaneous adjustments.
Non-recurring & Reversal of One-Time Transfers	\$1,635	\$4.98	1.40%	\$0	\$0.00	0.00%	Primarily relates to the planned elimination of funding from Tax Rate Stabilization Reserve.
Service Enhancements	\$134	\$0.41	0.11%	\$202	\$0.59	0.15%	Transit improved weekday and weekend frequency, as well as extending Saturday Service to 10:30pm.
Infrastructure Deficit	\$1,500	\$4.57	1.29%	\$1,500	\$4.35	1.08%	Funding to gradually reduce the infrastructure deficit outlined in existing asset management plan.
Other Base Adjustments	\$771	\$2.35	0.66%	\$962	\$2.79	0.70%	Continued impact of 2023 compensation review (\$0.33M in 2026 and 2027), progression of fire staff through ranks (\$0.36M in 2026 and \$0.54M in 2027), increased costs due to backfilling staff on leave (\$0.09M in 2026 and 2027).
Total Inflation and Base Adjustments	\$7,646	\$23.29	6.57%	\$6,940	\$20.11	5.02%	
Growth Related:							
State of Good Repair for Constructed & Assumed Assets	\$5,967	\$18.18	5.13%	\$5,276	\$15.28	3.81%	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	\$3,946	\$12.02	3.39%	\$3,983	\$11.54	2.88%	Costs (staffing, materials, contracts etc.) of expanding service to growth areas (\$2.8M in 2025 and \$2.4M in 2026) in addition to expansion of Transit service based on Transit Master Plan recommendations (\$1.1M in 2026 and \$1.5M in 2027).
Other Growth-Related Impacts	\$3,075	\$9.37	2.64%	\$2,941	\$8.52	2.13%	Funding for legislated development charge exemptions (\$0.5M in each of 2026/2027), growth related increase to reserves (\$1.6M in 2026, \$2.1M in 2027), annualization of operating impacts from 2024 approved capital projects (\$0.4M in 2026), operating impacts from 2025 forecasted projects (\$0.26M in 2026), operating impacts for Transit facility (\$0.4M in 2027), changes in subdivision revenue (\$0.17M in 2026, \$(0.3M) in 2027), increase in tax write-offs (\$0.1M in each of 2026/2027).
Total Growth Related	\$12,988	\$39.57	11.16%	\$12,200	\$35.34	8.82%	
Total Increase in Levy	\$20,634	\$62.86	17.72%	\$19,140	\$55.45	13.83%	
Total Tax Levy	\$131,583	\$417.49		\$150,723	\$456.30		
Estimated Assessment Growth (net of reductions)**	(\$5,459)	(\$16.63)	-4.69%	(\$6,789)	(\$19.67)	-4.91%	Forecast assessment growth based on updated residential growth forecast and expected industrial/commercial development.
Forecasted Net Tax Levy Increase	\$15,175	\$400.85	13.04%	\$12,351	\$436.63	8.93%	

* Based on 2024 CVA values per 2024 Final Tax Levy By-law, CORS-014-24. Through the annual tax setting bylaw tax rates are re-calculated each year using current year assessment values.

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

**Attachment 4
Downtown Business Improvement Area - 2025 Budget**

DEPARTMENT NAME	2023 Actuals	2024 Projected Actuals	2024 Approved Budget	2025 Non-Recurring	2025 Status Quo/ Contractual	2025 Growth/Volume Change	2025 Service Level Change	2025	% Change Presented/ P.Y. Approved
Downtown Milton Business Improvement Area									
EXPENDITURES	\$ 529,015	\$ 493,668	\$ 487,675	\$ -	\$ 13,478	\$ -	\$ -	\$ 501,153	2.8%
REVENUE	(529,015)	(489,960)	(487,675)	-	(13,478)	-	-	(501,153)	2.8%
TOTAL BIA	\$ -	\$ 3,708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

EXPENDITURE SOURCES	2023 Actuals	2024 Projected Actuals	2024 Approved Budget	2025 Non-Recurring	2025 Status Quo/ Contractual	2025 Growth/Volume Change	2025 Service Level Change	2025	% Change Presented/ P.Y. Approved
DOWNTOWN MILTON BUSINESS IMPROVEMENT AREA									
Salaries and Benefits	\$ 202,500	\$ 212,179	\$ 203,440	\$ -	\$ 17,274	\$ -	\$ -	\$ 220,714	8.5%
Financial	3,250	8,084.00	4,700	-	800	-	-	5,500	17.0%
Transfers to Own Funds	85,796	-	-	-	-	-	-	-	0.0%
Purchased Goods	21,716	31,600	31,600	-	6,130	-	-	37,730	19.4%
Purchased Services	211,015	237,305	243,435	-	(10,726)	-	-	232,709	(4.4%)
Reallocated Expenses	4,717	4,500.00	4,500	-	-	-	-	4,500	0.0%
TOTAL BIA	\$ 529,016	\$ 493,668	\$ 487,675	\$ -	\$ 13,478	\$ -	\$ -	\$ 501,153	2.8%

REVENUE SOURCES	2023 Actuals	2024 Projected Actuals	2024 Approved Budget	2025 Non-Recurring	2025 Status Quo/ Contractual	2025 Growth/Volume Change	2025 Service Level Change	2025	% Change Presented/ P.Y. Approved
DOWNTOWN MILTON BUSINESS IMPROVEMENT AREA									
Taxation	\$ (258,162)	\$ (270,990)	\$ (270,990)	\$ -	\$ (13,549)	\$ -	\$ -	\$ (284,539)	5.0%
Grants	(23,559)	(10,024.00)	(10,024)	-	-	-	-	(10,024)	0.0%
Recoveries and Donations	(85,525)	(30,500)	(30,500)	-	750	-	-	(29,750)	(2.5%)
User Fees and Service Charges	(23,618)	(45,785)	(43,500)	-	(3,553)	-	-	(47,053)	8.2%
Financing Revenue	(29,740)	(25,000)	(25,000)	-	2,874	-	-	(22,126)	(11.5%)
Reallocated Revenue	(108,411)	(107,661.00)	(107,661)	-	-	-	-	(107,661)	100.0%
TOTAL BIA	\$ (529,015)	\$ (489,960)	\$ (487,675)	\$ -	\$ (13,478)	\$ -	\$ -	\$ (501,153)	2.8%

Attachment 5 2025 Capital Budget - Project Expenses and Funding

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Executive Services								
Finance								
C200123 Special Financial Studies	S-19	279,496	27,950	251,546				
C200124 Legislated DC Exemptions	S-20	5,127,400	5,127,400					
Total Finance		5,406,896	5,155,350	251,546				
Total Executive Services		5,406,896	5,155,350	251,546				
Corporate Services								
Human Resources								
C220109 Health and Safety Audit/Implementation	S-33	32,321	32,321					
C220110 Workplace Accommodation	S-34	10,300	10,300					
Total Human Resources		42,621	42,621					
Information Technology								
C240004 Technology Replacement/Upgrade	S-35	448,075	448,075					
C240005 Phone System Changes/Upgrade	S-36	103,000	103,000					
C240006 PC Workstation Complement Changes	S-37	104,813	104,813					
C240011 GIS Service Delivery	S-39	152,296	114,222		38,074			
C240017 Digital Transformation	S-40	535,600	535,600					
C240025 Photocopiers	S-42	50,310	50,310					
C240027 Radio Communications	S-43	1,895,664	1,895,664					
C240028 Milton Air Photo Mapping	S-45	20,963	20,963					
C240123 Mobile Parking Enforcement	S-46	40,159	40,159					
C240125 Human Resources Information System	S-48	196,000	196,000					
C241100 Department Specific Initiatives	S-49	199,668	199,668					
C241101 Council Technology	S-51	51,500	51,500					
C241104 Financial Enterprise Systems	S-52	29,348	29,348					
C241106 Fire Department Emergency Systems	S-53	641,646	641,646					
C241107 Building and Permit Systems	S-55	23,583	23,583					
C241110 Point of Sale System	S-56	15,450	15,450					
C242001 Facilities Infrastructure and Networking	S-58	429,189	429,189					
C242002 Tech Infrastructure - Server Hardware	S-59	52,406	26,203		26,203			
C242003 Enterprise Licencing and Compliance	S-60	321,940	321,940					
C242004 Tech Infrastructure - Network Security	S-62	254,412	130,648		123,764			
C242005 Technology Infrastructure - Storage & Backup	S-64	78,610	43,666		34,944			
Total Information Technology		5,644,632	5,421,647		222,985			

Attachment 5 2025 Capital Budget - Project Expenses and Funding

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Legislative & Legal Services								
C260011 Compliance Initiative to Address Illegal Land Use	S-66	366,851	366,851					
C260012 Additional Residential Unit (ARU) Compliance Program	S-67	1,009,315	1,009,315					
Total Legislative & Legal Services		1,376,166	1,376,166					
Transit Studies and Other								
C550101 Transit Service Delivery Implementation Plan	S-68	25,750	25,750					
C550108 Transit Bus Stop-Retrofit	S-69	181,280	181,280					
Total Transit Studies and Other		207,030	207,030					
Transit Fleet Replacement								
C560110 Transit Bus Non Growth: Refurbishment	S-71	233,450	233,450					
C560123 Transit Bus Non Growth: Refurbishment - Asset Extension	S-72	707,069	707,069					
Total Transit Fleet Replacement		940,519	940,519					
Transit Fleet Growth								
C570103 Conventional Transit - 12 Metre Bus - Growth	S-73	6,073,536	1,713,344	4,360,192				
C570113 Non-Fixed Route Bus (6m) - Growth	S-75	225,027	57,449	167,578				
Total Transit Fleet Growth		6,298,563	1,770,793	4,527,770				
Fire Fleet Equipment Replacement								
C700111 Pumper/Rescue Units Replacement	S-77	3,811,000	3,811,000					
C700115 Aerial Replacement/Refurbishment	S-78	2,935,500	2,935,500					
Total Fire Fleet Equipment Replacement		6,746,500	6,746,500					
Fire - Replacement								
C720101 Helmet Replacement	S-79	12,360	12,360					
C720118 Firefighting Hose Replacement	S-80	20,600	20,600					
C720123 Personal Protective Clothing Replacement	S-81	245,140	245,140					
C720124 Firefighting Equipment Replacement	S-82	10,300	10,300					
C720128 Emergency Medical Equipment Replacement	S-83	12,929	12,929					
C720159 Battery & Radio Parts Replacement	S-84	41,200	41,200					
C740102 Dry Hydrant Systems	S-85	15,450	15,450					
Total Fire - Replacement		357,979	357,979					
Fire - Growth								
C730123 Personal Protective Clothing Growth	S-86	116,493		116,493				
Total Fire - Growth		116,493		116,493				
Total Corporate Services		21,730,503	16,863,255	4,644,263	222,985			

Attachment 5 2025 Capital Budget - Project Expenses and Funding

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Community Services								
Comm Serv Studies and Other								
C300115 Guiderail Inventory, Condition and Needs Assessment	S-108	260,590	260,590					
C300116 Retaining Wall Inventory and Condition Assessment	S-109	65,148	65,148					
C300120 Asset Management Data Enhancement	S-110	287,689	287,689					
Total Comm Serv Studies and Other		613,427	613,427					
Parks Redevelopment								
C510157 Melanie Park Redevelopment	S-111	816,166	816,166					
C510169 Watson Park Redevelopment	S-112	517,958	517,958					
C510171 Wallbrook Park Redevelopment	S-113	53,018	53,018					
C510172 Harwood Park Redevelopment	S-114	53,018	53,018					
C510174 Barclay Park Redevelopment	S-115	71,161	71,161					
C510192 Bristol District Park	S-116	361,065	361,065					
C510194 Coates Neighbourhood Park North	S-118	288,297	288,297					
C510198 Optimist Park Redevelopment	S-119	496,438	496,438					
Total Parks Redevelopment		2,657,121	2,657,121					
Parks Growth								
C524004 Bowes Neighbourhood Park - Boyne	S-121	3,347,601		3,347,601				
C525080 Park Development Village Squares-Boyne	S-123	58,705		58,705				
Total Parks Growth		3,406,306		3,406,306				
Facilities Redevelopment								
C581100 Corporate Office Furniture & Equipment	S-124	356,375	356,375					
C581127 Civic Facilities Improvements	S-125	114,964	114,964					
C581130 Heritage Property Restoration	S-126	1,054,878	1,054,878					
C582105 Leisure Centre Upgrades	S-127	280,415	280,415					
C582106 Indoor Fitness Equipment	S-128	58,688	58,688					
C582124 Rotary Park Community Centre	S-129	39,119	39,119					
C582147 John Tonelli Sports Centre Facility Improvements	S-130	28,262	28,262					
C582148 Milton Sports Centre Facility Improvements	S-131	1,421,608	1,421,608					
C582160 Mattamy National Cycling Centre Improvements	S-132	1,667,301	1,667,301					
C583101 FirstOntario Arts Centre Milton Facility Improvements	S-133	506,500	506,500					
C584101 Brookville Yard Facility Improvements	S-134	91,769	91,769					
C584105 Civic Operations Centre Facility Improvements	S-135	52,393	52,393					
C587114 Fire Halls Facility Improvements	S-136	13,390	13,390					
C588201 Beaty Branch Improvements	S-137	519,733	519,733					
Total Facilities Redevelopment		6,205,395	6,205,395					

Attachment 5 2025 Capital Budget - Project Expenses and Funding

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Fleet Equipment Replacement								
C450117 1 Ton Crew Dump Truck	S-138	129,955	129,955					
C450118 1/2 Ton Pick Ups Replacement	S-139	57,855	57,855					
C450121 Tandem Axle Trucks	S-140	979,427	979,427					
C450123 Landscape Trailer	S-141	29,134	29,134					
C450126 Gradalls, Back Hoes and Attachments	S-142	33,166	33,166					
C450127 3/4 Ton Pick Ups Replacement	S-143	173,596	173,596					
C450128 Zero Turning Radius Mowers	S-144	41,406	41,406					
C450130 Farm Tractors	S-145	275,581	275,581					
C450135 Farm Tractor/Loader	S-146	33,797	33,797					
C450152 Poly Plow	S-147	35,840	35,840					
C450153 Tractor Attachments	S-148	26,407	26,407					
Total Fleet Equipment Replacement		1,816,164	1,816,164					
Fleet Equipment Growth								
C460101 1 Ton Dump Trucks - Growth	S-149	271,652		271,652				
C460105 Trailers/Water Tanks - Growth	S-151	20,806		20,806				
C460134 3/4 Ton Pick-Up - Growth	S-153	94,956		94,956				
C460151 Compact Sweeper - Growth	S-155	211,356		211,356				
Total Fleet Equipment Growth		598,770		598,770				
Operations - Maintenance								
C350008 Surface Treatment Program	S-157	1,042,230	1,042,230					
C470001 Park Improvements	S-158	91,788	91,788					
Total Operations - Maintenance		1,134,018	1,134,018					
Urban Roads Redevelopment								
C330146 Nipissing Road Reconstruction	S-159	17,972,065	1,797,206	16,174,859				
C330152 Main Street E MTSA Service Road (Wilson Dr to Thompson Rd)	S-161	713,346	713,346					
C330153 Main Street E MTSA South Side (Wilson Dr to Thompson Rd)	S-162	527,258	527,258					
C330154 Ontario Street (Main St to Derry Road)	S-163	3,598,598	3,598,598					
C331000 Crack Sealing Program - Construction	S-164	521,510	521,510					
C331002 Morobel Drive Reconstruction (Steeles Ave to North End)	S-165	205,743	205,743					
C331003 Pearl Street Reconstruction (Commercial to End)	S-166	205,743	205,743					
C339000 Asphalt Overlay Program - Construction	S-167	10,316,574	1,927,235	1,029,339		4,360,000	3,000,000	
C339001 Asphalt Overlay Program - Design	S-169	1,076,280	968,652	107,628				
Total Urban Roads Redevelopment		35,137,117	10,465,291	17,311,826		4,360,000	3,000,000	

Attachment 5 2025 Capital Budget - Project Expenses and Funding

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Urban Roads Growth								
C340020 Thompson Road (Louis St Laurent to Derry Rd)	S-170	500,379		500,379				
C340038 Louis St Laurent Avenue (James Snow Pkwy to Fifth Line)	S-172	8,661,270		8,661,270				
C340054 Main Street (Fifth Line to Sixth Line)	S-174	18,599,091		18,599,091				
Total Urban Roads Growth		27,760,740		27,760,740				
Rural Roads Redevelopment								
C350005 Appleby Line	S-175	6,384,312	2,748,198	636,114			3,000,000	
C350128 Expanded Asphalt Program - Construction	S-177	3,741,962	3,478,962			263,000		
C350133 Expanded Asphalt Program - Design	S-178	361,606	361,606					
C350135 Milburough Line Rehabilitation	S-179	1,724,929	856,788					868,141
C350139 Guide Rail Needs Program	S-180	2,099,921	2,099,921					
Total Rural Roads Redevelopment		14,312,730	9,545,475	636,114		263,000	3,000,000	868,141
Active Transportation Growth								
C380108 Boyne Pedestrian Railway Crossing	S-183	4,895,124		4,895,124				
C381003 Boyne Limestone Trails in Greenlands System (E. 16 Mile Creek to JSP)	S-185	295,899		295,899				
Total Active Transportation Growth		5,191,023		5,191,023				
Bridges/Culverts Redevelopment								
C390110 Bridge Needs Study	S-187	208,203	208,203					
C390112 Bridge/Culvert Rehab Needs - Construction	S-188	861,328	861,328					
C390123 25 SR Bridge: 0.1km W of Guelph Line (Structure 62)	S-189	498,745	498,745					
C390128 Bridge/Culvert Rehab Needs - Design	S-190	263,370	263,370					
C390134 Fourth Line Nassagaweya Bridge Replacement (Structure 112)	S-191	2,170,931	2,170,931					
C390135 Bell School Line Culvert Replacement (Structure 103)	S-192	60,029	38,034					21,995
C390136 Campbellville Road Culvert Redevelopment (Structure #202)	S-193	870,316	870,316					
C392000 Retaining Wall Reconstruction / Rehabilitation	S-194	324,193	324,193					
Total Bridges/Culverts Redevelopment		5,257,115	5,235,120					21,995
Storm Water Management Rehabilitation								
C430001 Stormwater Pond Maintenance - Construction	S-195	4,738,524	3,738,524			1,000,000		
C430005 Stormwater Management Pond Condition Assessment Study	S-196	259,847	259,847					
C430009 Stormwater Management Pond 15 Retrofit	S-197	300,000	300,000					
Total Storm Water Management Rehabilitation		5,298,371	4,298,371			1,000,000		

Attachment 5 2025 Capital Budget - Project Expenses and Funding

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Traffic								
C400102 Traffic Infrastructure	S-198	95,912	95,912					
C400110 Traffic Safety Services Review	S-199	74,293	74,293					
C400112 Pedestrian Crossover (PXO) Program	S-200	218,430	218,430					
C400113 New Traffic Signals	S-202	405,997	40,600	365,397				
C400114 Preemption Traffic Control System	S-204	50,140	5,014	45,126				
C400124 Signal Interconnect Program Replacement	S-206	79,838	79,838					
C400126 Traffic Calming	S-207	213,340	213,340					
C400131 40 km/h Neighbourhoods/Raised Crosswalks	S-209	96,696	96,696					
C400132 ASE-Turnkey Solution	S-211	467,432	467,432					
Total Traffic		1,702,078	1,291,555	410,523				
Streetlighting								
C410100 Street Lighting	S-212	74,842	74,842					
C410200 Street Light/Pole/Underground Power Renewal	S-214	72,387	72,387					
Total Streetlighting		147,229	147,229					
Total Community Services		111,237,604	43,409,166	55,315,302		5,623,000	6,000,000	890,136
Development Services								
Development Services Studies and Other								
C300119 Subdivision Agreement Review	S-220	30,900	30,900					
Total Development Services Studies and Other		30,900	30,900					
Storm Water Management Growth								
C440106 Stormwater Management - Boyne	S-221	133,569		133,569				
C440107 Stormwater Management - Derry Green (BP2)	S-222	120,728		120,728				
C440109 Stormwater Management - Milton Education Village	S-223	130,803		130,803				
C440111 Stormwater Management - Trafalgar	S-224	133,614		133,614				
C440114 Stormwater Management - North Porta	S-225	133,900						133,900
Total Storm Water Management Growth		652,614		518,714				133,900
Planning								
C900303 Municipal Parking Strategy	S-226	362,560	362,560					
C900304 Road Safety Strategy	S-227	216,300	54,075	162,225				
Total Planning		578,860	416,635	162,225				
Total Development Services		1,262,374	447,535	680,939				133,900

Attachment 5 2025 Capital Budget - Project Expenses and Funding

Description	Page	Expenditures	Reserves / Reserve Funds	Development Charges	Capital Provision	Grants / Subsidies	Debentures / Long Term Liability	Recoveries / Donations
Library								
Library								
C800100 Automation Replacement	S-233	284,753	284,753					
C800121 Collection - Replacement	S-234	560,207	560,207					
C801311 Furniture Replacement	S-235	105,266	105,266					
Total Library		950,226	950,226					
Total Library		950,226	950,226					
Total Capital Budget and Forecast		140,587,603	66,825,532	60,892,050	222,985	5,623,000	6,000,000	1,024,036

Attachment 6 2026 - 2034 Capital Forecast

Ten Year Capital Forecast and Financing Summary (\$ thousands)										
Capital Fund	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
Program Expenditures										
Transportation	\$ 98,557	\$ 56,913	\$ 71,819	\$ 45,337	\$ 75,082	\$ 41,582	\$ 76,018	\$ 43,061	\$ 41,924	\$ 550,292
Public Facilities	31,864	54,025	33,095	74,047	57,612	29,733	34,240	65,605	20,266	400,487
Parks & Trails	15,588	47,270	44,779	27,094	18,979	30,257	23,065	12,366	1,752	221,150
Development Studies/Financing	5,663	9,590	9,155	6,959	6,256	9,249	6,200	12,820	6,340	72,231
Transit	15,132	7,092	5,201	11,184	11,518	10,762	5,432	7,780	14,221	88,323
Information Technology	7,382	5,322	7,362	2,586	9,703	5,703	2,816	2,687	2,920	46,481
Storm Water Management	4,781	927	807	2,485	4,549	3,543	542	542	131	18,305
Operations Fleet	3,253	6,670	4,204	3,846	2,059	2,750	4,727	2,616	5,478	35,604
Fire	6,004	786	2,296	999	5,771	5,080	3,573	5,323	4,533	34,365
Library	900	966	1,051	2,641	2,043	1,055	1,137	3,578	1,371	14,743
Master Plans/Other Studies	1,090	530	648	168	268	530	528	539	393	4,694
Total Expenditures	\$ 190,214	\$ 190,091	\$ 180,417	\$ 177,346	\$ 193,839	\$ 140,245	\$ 158,278	\$ 156,916	\$ 99,329	\$ 1,486,674
Financing										
Developer Funding	\$ 105,746	\$ 114,943	\$ 90,965	\$ 80,025	\$ 99,069	\$ 57,680	\$ 87,182	\$ 82,025	\$ 7,492	\$ 725,128
Reserves and Reserve Funds	64,481	60,091	70,174	83,345	77,506	75,365	59,896	68,690	86,037	645,584
Tax Debentures	13,600	9,900	7,950	9,000	2,000	2,000	1,000	1,000	1,000	47,450
Grants & Subsidies	5,604	5,023	4,917	4,976	5,200	5,200	5,200	5,200	4,800	46,120
Development Charge Debentures	-	-	5,000	-	10,000	-	5,000	-	-	20,000
Recoveries and Donations	783	134	1,410	-	65	-	-	-	-	2,392
Total Financing	\$ 190,214	\$ 190,091	\$ 180,417	\$ 177,346	\$ 193,839	\$ 140,245	\$ 158,278	\$ 156,916	\$ 99,329	\$ 1,486,674