



# The Corporation of the Town of Milton

---

Report To: Council

---

From: Glen Cowan, Chief Financial Officer / Treasurer

---

Date: November 15, 2021

---

Report No: CORS-056-21

---

Subject: Fiscal Impact Study

**Recommendation:** THAT the report “Long-Term Fiscal Impact Assessment of Growth 2021 to 2041” prepared by Watson & Associates Economists Ltd. dated October 8, 2021 be endorsed by Council.

## EXECUTIVE SUMMARY

- The development of fiscal impact studies continues to be an important element of the Town’s long-term financial planning framework that promotes financial sustainability. The 2021 study presented herein considers growth within the Town to the year 2041.
- The amount of growth evaluated for the period provides for 182,800 new residents and 77,070 new employees.
- The capital investment anticipated for the 20 year period totals \$3.3 billion, with operating expenses forecasted to grow to \$310 million per year. These estimates assume continuation of the Town’s existing service levels.
- In addition to the capital investment, an estimated 394 kilometres (centre line) of local roads and 135 stormwater ponds will be constructed by developers and, ultimately, assumed by the Town.
- These operating and capital costs are projected to translate into average tax rate increases of 4.3% annually to 2041, including 5.5% on average during the first 10 years. The higher initial pressure relates largely to gradually reducing the Town’s existing infrastructure deficit and investing in approved master plans for the fire service and transit.
- As each of the planning areas that are considered within this study proceed through the secondary and tertiary plan processes, the estimates contained within the fiscal impact study will be further assessed and validated in order to ensure that the overall financial position of the Town remains relatively consistent with the projections provided herein. Future updates to the fiscal impact study will also be considered periodically throughout the planning horizon as new information becomes available and/or when significant impacts are identified.

## REPORT



## Background

Since the early 1980's, the Region of Halton and the Town have been planning for growth through the preparation of numerous studies. One of the initial studies, the Halton Urban Structure Plan (HUSP), concluded that the growth would occur in four initial phases in Milton with three of the four representing residential growth and one non-residential phase. Financial impact studies were undertaken to support the development of the HUSP lands and ensure the financial stability of the Town. The planning processes for the HUSP lands have since proceeded and buildout of these phases is now well underway.

Through the 2009 Sustainable Halton Plan (Regional Plan Amendment 38), additional lands were added to the Town's urban area to accommodate further population and employment growth beyond the HUSP lands. These lands are located in three main areas: a corridor along Trafalgar Road, an area south and east of Britannia Road, and a corridor along Tremaine Road including the Milton Education Village lands. Planning for these areas is currently at different stages, but progress to date has included the development of land base analyses, subwatershed studies and secondary plans, to name a few.

In addition, intensification activities have begun in older areas within Milton and are expected to form a key part of the Town's future growth. Studies such as the Milton Mobility Hub study for the Major Transit Station Area and Downtown Milton Urban Growth Centre have been initiated to support the development in these areas.

As the Town expands in numerous new secondary plan areas on a concurrent basis, the development of fiscal impact studies will remain essential towards ensuring that the financial impacts of growth are understood. The development of a fiscal impact study is also a requirement of the Regional Official Plan (section 77(5)) and Town Official Plan (section 5.4.3.3). The most recent fiscal impact study for the Town was undertaken in 2017 and presented to Council through CORS-062-17. Since that time Provincial legislation with respect to growth funding has been updated, the secondary planning processes for several areas have advanced, and the Town has undertaken several master planning exercises in relation to key service areas. As such, an update to the fiscal impact at this time is timely.

## Discussion

Watson & Associates Economists Ltd. were retained by the Town in order to prepare an updated fiscal impact study that considered growth within the Town's existing urban boundaries. This study leveraged data that was available from recent processes, most notably the 2021 Development Charges By-law update and 2021 Operating and Capital Budget, with updates where appropriate based on input from the Town's departments.

The full study is provided as an attachment to this report, and assesses the period 2021 to 2041. Key findings from the report include:

## Discussion

- The Town's population is projected to grow by 182,800 to 316,900 people, while growth of 77,070 employees to a total of 122,908 is also expected.
- This growth will be accommodated with approximately 27% in low density housing, 31% in medium density and 42% in high density, along with 43,429,211 square feet of gross floor area for non-residential growth.
- The Town's weighted assessment for the purposes of property taxation is projected to grow by approximately 132%, including a shift in the overall weighting toward the non-residential sector as the non-residential share will increase from 22% to 25%.
- Operating costs and revenues were projected using both a population driven approach as well as a per facility forecast. Operating expenditures (excluding capital financing) are projected to grow from \$105 million in 2021 to \$310 million in 2041 (including inflation).
- Capital costs during the 20 year period amount to \$3.3 billion. This amount will be funded with an estimated \$1.4 billion in development charge related funding sources, with the balance of \$1.9 billion funded by a combination of sources; the largest of which will be property taxes for the non-growth and non-DC eligible amounts.
- In addition to the Town's capital program above, an estimated 394 kilometers (centre line) of local roads and 135 stormwater ponds will be constructed by developers and ultimately assumed by the Town in relation to these development areas. The analysis assumes that only 45% of these assets are assumed by the end of 2041.
- The amount of annual capital financing that is funded from the property tax base is projected to grow from \$29 million per year to an estimate \$227 million per year by 2041 (\$ inflated). These contributions will provide for the required lifecycle costs for new assets, and assume the continuation of the Town's current strategies to reduce the existing annual infrastructure funding deficit.
- Property tax increases are projected to average 4.3% per year for the 20 year period based on the Town's existing service levels. A higher average of 5.5% per year is projected between 2021 and 2031, which is influenced by the implementation of the fire and transit service master plans as well as contributions to gradually reduce the Town's existing infrastructure deficit.
- The Town is expected to remain within both the Council established and provincially mandated debt capacity during the period, with the debt principal outstanding ranging up to \$249 million.
- Assumptions have been made in several key areas such as the dedication of land for outdoor recreational services at the Council approved service level, the electrification of transit vehicles in future years, etc.. These areas will continue to be monitored with further information or recommendations presented to Council as required.
- Observations are also provided in the report and touch on areas like the importance of managing the timing of investments relative to growth, continuation of financial

## Discussion

policies with respect to debt and reserve levels, as well as managing concurrent growth across several secondary planning areas.

## Conclusion & Next Steps

The analysis presented in the attached study suggests that financial pressure on the Town and its taxpayers will continue as existing shortfalls continue to be addressed and expansion of services continues to new urban areas. Management of growth and the Town's finances will need to remain a focus in order to progress towards financial sustainability. Several of the methods that have been articulated through prior fiscal impact studies will remain available to Council to influence the financial implications going forward. These opportunities include:

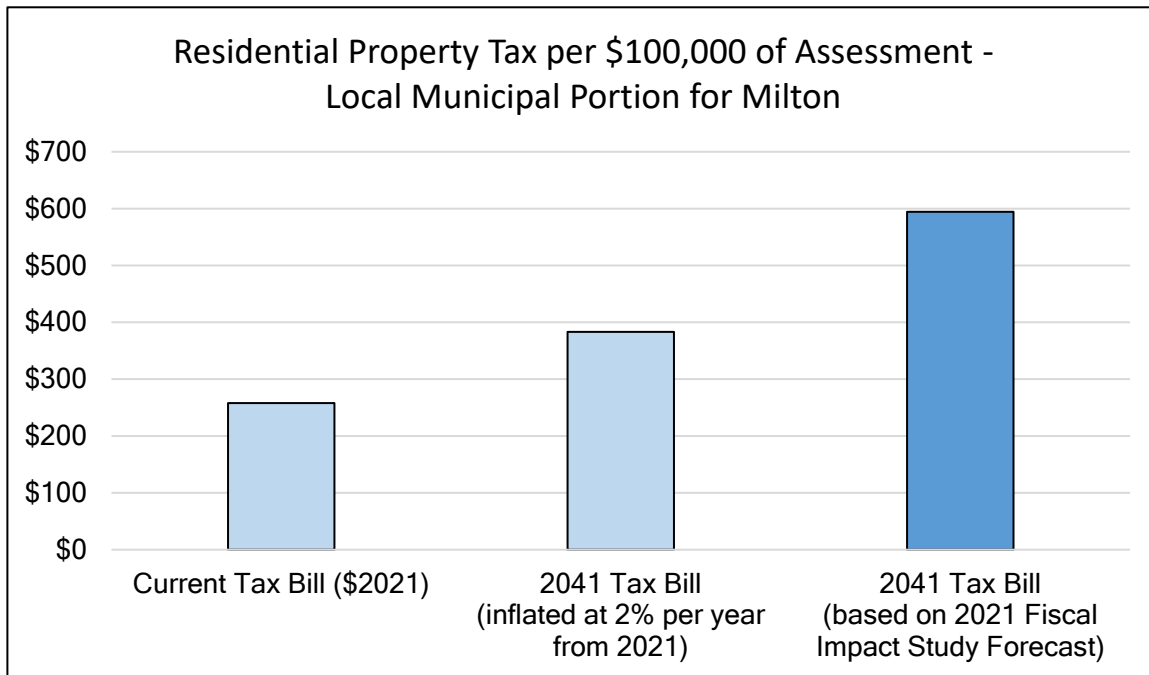
- Reviewing the levels of service provided by Council;
- Managing the pace of capital spending and new service investments commensurate with growth;
- Focusing on employment growth and supporting mixed use growth areas;
- Continuing to develop partnerships with other levels of government and the private sector.

As each of the planning areas that are considered within this study proceed through the secondary and tertiary plan processes, the estimates contained within the fiscal impact study will be further assessed and validated in order to ensure that the overall financial position of the Town remains relatively consistent with the projections provided herein. Future updates to the fiscal impact study will also be considered periodically throughout the planning horizon as new information becomes available and/or when significant impacts are identified.

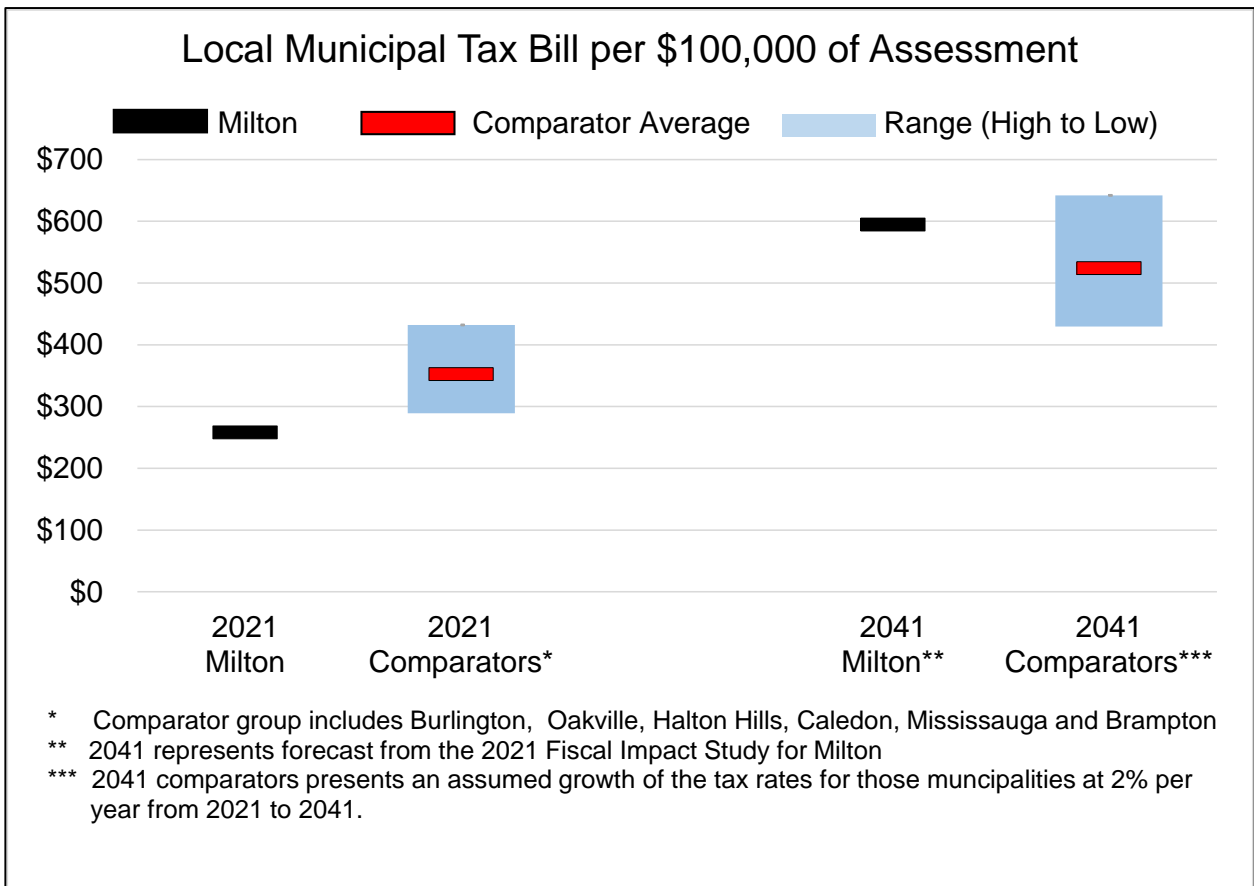
## Financial Impact

The amount and pace of growth can have a notable financial impact to the Town. The overall financial pressure is further compounded by the annual incremental investments required to address current shortfalls in infrastructure funding and master plan implementations. Therefore, the preparation of fiscal impact studies is essential to support Council in the management of growth and the goal of financial sustainability. Fiscal impact studies provide the long term outlook that can help inform annual decisions through the budget process, as well as the strategic decisions required through master plan exercises and secondary planning processes.

The updated fiscal impact study projects an annual average tax rate pressure of 4.3% between 2021 and 2041. This includes an initial pressure averaging 5.5% for the first 10 years of the forecast, and is based on the Town’s existing service levels and continuation of the Town’s infrastructure funding strategies. The following graph visually demonstrates the potential implications on the Town’s residential tax rate in the context of an inflationary pressure of 2.0%.



To put the future potential tax rates in the context of municipal comparators, the following graph has also been prepared. It presents the current and projected residential property tax for Milton (local portion) in relation to the comparator group should the comparators achieve an average 2.0% increase per year for the planning horizon.



Aside from potential changes in the Town’s property tax rates, the fiscal impact study assesses the Town’s potential debt and reserve balances during the planning horizon. These amounts will continue to be monitored; however, based on the analysis undertaken it is expected that debt can be managed within the Town and Provincial limits, and reserves may strengthen to better position the Town for future rehabilitation and replacement needs as the growing asset base ages. These projections are contingent on the continuation of the Town’s existing financial policies and strategies with respect to capital financing.

Respectfully submitted,

Glen Cowan  
Chief Financial Officer / Treasurer

For questions, please contact: Melanie Wallhouse Phone: Ext. 2314



Attachments
Fiscal Impact Study

CAO Approval  
Andrew M. Siltala  
Chief Administrative Officer

### Recognition of Traditional Lands

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





# Long-Term Fiscal Impact Assessment of Growth

2021-2041

---

Town of Milton

October 8, 2021

Watson & Associates Economists Ltd.  
905-272-3600  
[info@watsonecon.ca](mailto:info@watsonecon.ca)



# Table of Contents

	Page
<b>Executive Summary .....</b>	<b>i</b>
<b>1. Introduction.....</b>	<b>1-1</b>
1.1 Background.....	1-1
<b>2. Fiscal Impact Assessment.....</b>	<b>2-1</b>
2.1 Overview of Financial Evaluation .....	2-1
2.2 Structure of Subsequent Chapters.....	2-5
<b>3. Forecast Population, Housing, Employment, and Assessment Growth.....</b>	<b>3-2</b>
3.1 Introduction .....	3-2
3.2 Growth Forecast: 2021 to 2041 .....	3-4
3.2.1 Population and Housing Growth, 2021 to 2041.....	3-4
3.2.2 Non-Residential Growth.....	3-7
3.3 Property Tax Assessment Growth Assumptions.....	3-10
<b>4. Operating Budget Analysis.....</b>	<b>4-13</b>
4.1 Introduction .....	4-13
4.2 Forecast Tax Supported Operating Expenditures .....	4-13
4.3 Non-Tax Revenue Analysis .....	4-17
4.4 Taxation Revenue.....	4-20
<b>5. Capital Expenditures and Financing.....</b>	<b>5-1</b>
5.1 Capital Requirements .....	5-1
5.2 Summary of Capital Cost Financing Alternatives .....	5-6
5.2.1 Development Charges Act, 1997 .....	5-7
5.2.2 Planning Act, 1990.....	5-8
5.2.3 Municipal Act, 2001.....	5-10
5.2.4 Grant Funding .....	5-12
5.2.5 Debenture Financing.....	5-13
5.3 Capital Financing Forecast .....	5-13



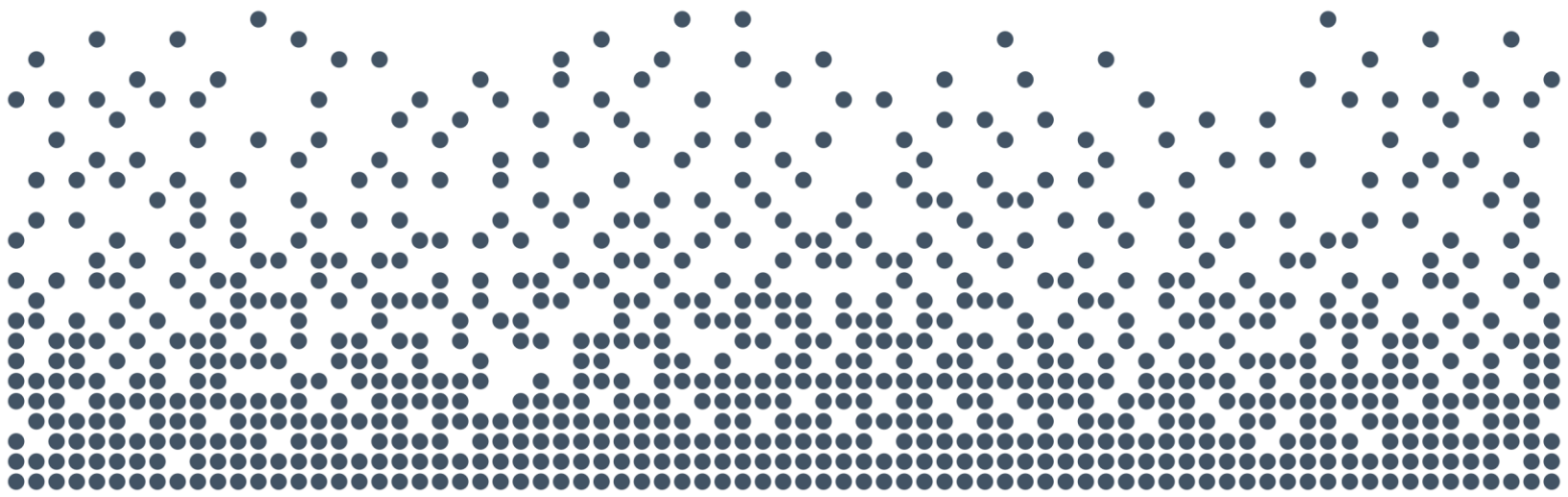
# Table of Contents (Cont'd)

	Page
5.3.1 Development Charges .....	5-14
5.3.2 Funding Sources.....	5-18
<b>6. Forecast Impact of Development .....</b>	<b>6-2</b>
6.1 Introduction.....	6-2
6.2 Tax Rate Impacts.....	6-2
6.3 Debt Capacity Impacts.....	6-6
6.4 Reserve and Reserve Fund Forecast.....	6-9
<b>7. Conclusions and Observations.....</b>	<b>7-1</b>
7.1 Tax Rate Observations .....	7-1
7.2 Debt Capacity Observations .....	7-2
7.3 Other Observations.....	7-2
7.4 Concluding Remarks.....	7-3
<b>Appendix A Residential and Non-Residential Weighted Assessment Forecast .....</b>	<b>A-1</b>
<b>Appendix B 2021-2041 Capital Budget Summary.....</b>	<b>B-1</b>
<b>Appendix C Tax Rate and Debt Capacity Summary.....</b>	<b>C-1</b>
<b>Appendix D Supplemental Details .....</b>	<b>D-1</b>



## List of Acronyms and Abbreviations

<b>Acronym</b>	<b>Full Description of Acronym</b>
B.I.A.	Business Improvement Area
C.B.C.	Community Benefits Charge
C.C.B.F.	Canada Community Building Fund
D.C.	Development Charges
D.C.A.	Development Charges Act
G.F.A.	Gross Floor Area
H.U.S.P.	Halton Urban Structure Plan
I.C.I.P.	Investing in Canada Infrastructure Program
I.T.	Information Technology
L.P.A.T.	Local Planning Appeals Tribunal
M.E.V.	Milton Education Village
M.P.A.C.	Municipal Property Assessment Corporation
O.L.T.	Ontario Land Tribunal
O.P.	Official Plan
O.Reg.	Ontario Regulation
P.I.L.	Payment-in-lieu
P.T.I.F.	Public Transit Infrastructure Fund
Sq.ft.	square feet



# Executive Summary



# Executive Summary

The Town of Milton is anticipated to experience significant population and employment growth over the next twenty years. Future residential and non-residential development activity will largely be driven by continued growth in the Town's designated greenfield areas. A steady amount of growth is also expected in the Town's Pre-H.U.S.P. urban area.

The purpose of this fiscal impact analysis is to identify key financial pressures as the Town of Milton plans for growth and to make recommendations to assist the Town in managing that growth over the planning period. The methodology used in the analysis considers acceptable fiscal thresholds for debt and taxes, in order to minimize the impact on the existing taxpayers of the cost of new development. The results summarize the type of growth along with estimated timing of infrastructure costs required for servicing growth and the future lifecycle costing impacts of infrastructure in order to provide a forecasted impact of development on the Town's finances.

## Growth Forecast

Between 2021 and 2041, Milton's population and employment base is forecasted to increase by approximately 183,000 persons and 77,000 employees<sup>1</sup>. To accommodate future population growth, the Town is forecasted to require approximately 68,000 new households. Approximately 27% of these additional housing units are anticipated to be low density along with 31% medium density and 42% high density. Of the future employment growth within the Town, 22.5% will be focused on commercial, non-retail uses, 23.2% on retail uses, 36.1% on industrial uses, 18.0% on institutional, and a minor portion attributable to primary employment (i.e., 0.2%).

## Property Tax Assessment Growth

As a result of the additional population and employment growth, the Town will receive additional assessment arising from the development of residential and non-residential

---

<sup>1</sup> Note: these numbers include the undercount for the population forecast and includes work at home and no fixed place of work employees for the non-residential forecast. Excluding the undercount would provide for growth of 175,000 persons and excluding work at home and no fixed place of work employees would provide for growth of 57,000 employees.



buildings. The total weighted assessment is anticipated to increase from approximately \$28 billion in 2021 to \$65 billion by 2041.

### Operating Budget Analysis

An analysis was undertaken to examine the potential impact of growth on the Town's tax supported operating budget. The existing operating costs and revenues were examined to determine how the operating costs/revenues are likely to be impacted by development to provide the growth-related impacts over the forecast period.

Based on this analysis, the net operating expenditures (day-to-day expenditures excluding debt charges and reserve transfers) are anticipated to increase from \$105 million in 2021 to \$310 million in 2041 (an increase of 195%). These costs will be partially offset by non-tax revenues which are anticipated to increase by \$92 million by 2041 (an increase of 135%). These forecasted operating impacts were subsequently examined in conjunction with the capital financing forecast in order to determine financial impacts on taxes and debt capacity.

### Capital Expenditures and Financing

An assessment of the required capital works over the forecast period was undertaken. Significant capital expenditures have been identified throughout the forecast period to accommodate growth as well as to provide for the repair and replacement of existing assets. The following observations can be made from this analysis:

- The total 2021-2041 capital forecast results in total capital spending requirements of \$2.70 billion (uninflated \$), of which approximately \$1.56 billion are growth-related expenditures and \$1.14 billion are non-growth/non-D.C. eligible capital expenditures.
- In terms of the revenues anticipated from development charges (D.C.s), the D.C. has been recalculated based on the anticipated growth and the estimated capital forecast to service that growth for the full 20-year period. The analysis shows that the Town can expect a degree of upward pressure on the D.C. rate in future by-laws, especially for services that are presently limited to a 10-year period in the current D.C. by-law.
- The non-D.C. works are anticipated to be funded primarily through taxes, debt, and reserves.





- The Town is also expected to require 394 kilometers (centre line) of local road infrastructure as well as 135 storm water ponds to support the secondary plan areas identified in this study. These assets will be initially constructed by developers and assumed by the Town thereafter. As such, operating costs as well as capital lifecycle contributions have been considered in the financial forecasting.

### Forecasted Impact of Development

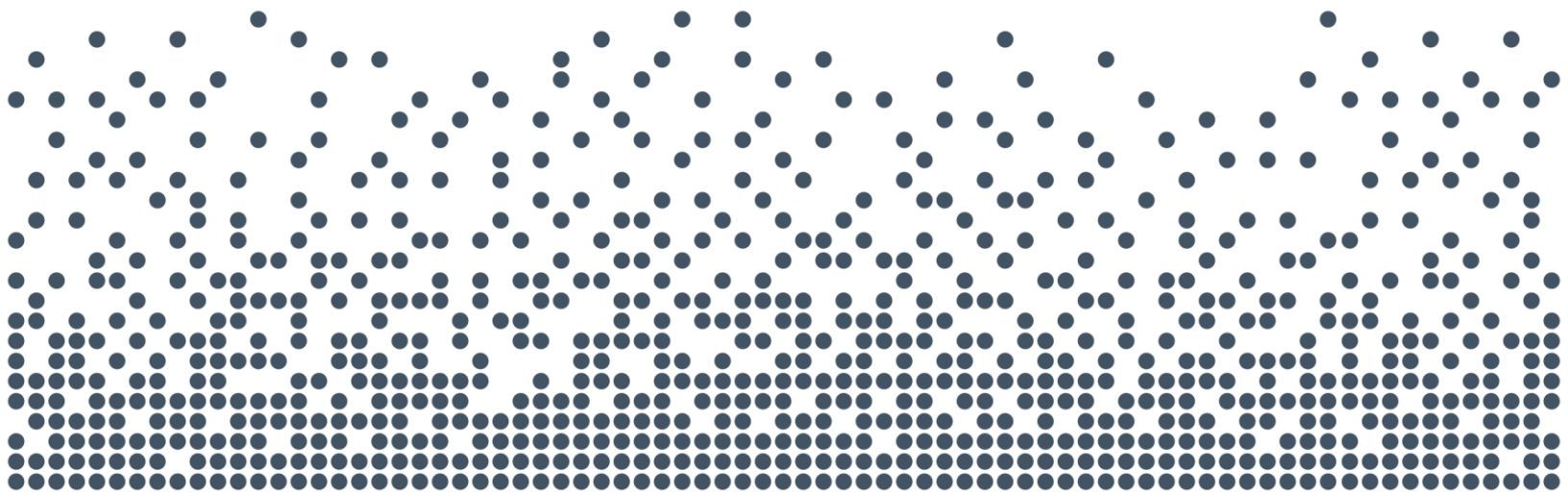
Based on an assessment of the operating costs, capital financing, and reserve fund balances, the following observations can be made:

- Additional operating expenditures resulting from the growth in population and employment provide an increase in net operating expenditures (i.e., day-to-day operating costs) from \$105 million to \$310 million (inflated) by 2041. In addition, debt and reserve fund transfers will increase from \$29 million to \$227 million (inflated) over the same period.
- The total amount above will be partially offset by non-tax revenues (e.g. user fees) which increase to \$161 million by 2041 (inflated) on an annual basis. The net amount remaining will need to be funded through property taxes.
- The weighted assessment associated with development increases to \$65 billion from \$28 billion over the forecast period.
- The tax implications of future growth provide for an average annual tax rate increase in the 4.3% range, with the increase over the first ten years at an average of 5.5% and 3.1% over the latter ten years. The higher initial pressure is largely related to the investments required in Council approved master plans for the fire and transit services, incremental funding towards the Town's annual infrastructure deficit, as well as the costs that are associated with the timing of new capital investments.
- The Town's debt capacity is not projected to exceed 9% over the forecast period. This is well below the Provincial limit of 25%.
- The debt principal outstanding is projected to range between \$59 million to \$249 million during the period.



## General Conclusions & Observations

- As growth occurs throughout the forecast period, development and incremental contributions towards existing deficits in infrastructure and fire staffing will have upward pressure on the Town's property taxes as planned expenditures to support growth are significant. Higher tax rate increases in the 5.5% annual range are required in the first half of the forecast period.
- Through the slowdown in growth experienced in the past five years, the Town has been able to achieve financial strength through prudent financial practices such as managing the timing of capital expenditures, strengthening reserves, keeping new debt issuance at reasonable levels, etc.
- As the Town prepares for an acceleration of growth over the next twenty years, there is a need to continue existing financial policies of increasing reserve levels for asset replacement needs, keeping debt levels at a reasonable level, planning capital expenditures in line with growth, etc.
- The Town anticipates concurrent growth in a number of secondary plan areas, as well as intensification, in the next 20 years. As each planning area proceeds, it will remain important to validate the total population and employment levels expected, the densities, as well as the service level and infrastructure requirements in order to manage the financial pressures in alignment with the projections made through this fiscal study.



# Report



# Chapter 1

## Introduction



# 1. Introduction

## 1.1 Background

---

The Town of Milton (“Town”) is expected to experience significant population and employment growth over the next two decades. Between 2021 and 2041, Milton’s population and employment base is forecasted to increase by approximately 183,000 persons and 77,000 employees<sup>1</sup>.

The purpose of this fiscal impact analysis is to assess the impact of growth on services provided by the Town and determine the capital and operating expenditure implications along with the anticipated revenues to be generated from further development throughout the Town. The Town has undertaken this fiscal impact analysis to ensure the financial viability of growth within the development areas. As a result, the Town wished to ensure that the significant amount of growth in the community is well planned by integrating land-use planning, infrastructure planning, and financial planning. This comprehensive long-term fiscal impact assessment will express, in financial terms, the results the Town intends to achieve over the next twenty years.

Watson & Associates Economists Ltd. (Watson) has been retained by the Town of Milton to assist in the financial evaluation of the anticipated growth and resulting capital and operating needs. This study seeks to update and extend on the analysis provided in the Long-Term Fiscal Impact Assessment of Growth completed in 2017 by Watson. The study provided herein will address the following elements:

- capital infrastructure needs and timing for all Town services;
- capital financing;
- operating costs for infrastructure and services to accommodate new population and employment;
- potential impact on taxpayers over the planning horizon; and
- impacts of growth on the Town’s debt capacity.

---

<sup>1</sup> Note: these numbers include the undercount for the population forecast and includes work at home and no fixed place of work employees for the non-residential forecast. Excluding the undercount would provide for growth of 175,000 persons and excluding work at home and no fixed place of work employees would provide for growth of 57,000 employees.



# Chapter 2

## Fiscal Impact Assessment





## 2. Fiscal Impact Assessment

### 2.1 Overview of Financial Evaluation

---

The approach to this financial evaluation has included a review of the following documents/information and has been supplemented by additional information provided by Town staff and their consultants:

- 2021 Development Charges Background Study;
- The Town's 2021-2030 capital forecast;
- The Town's 2021 operating budget;
- The Town's current tax rates and debt capacity; and
- The Town's 2020 year-end reserve/reserve fund balances.

Figure 2-1 provides a schematic overview of the fiscal impact analysis. The following provides further description of the steps undertaken:

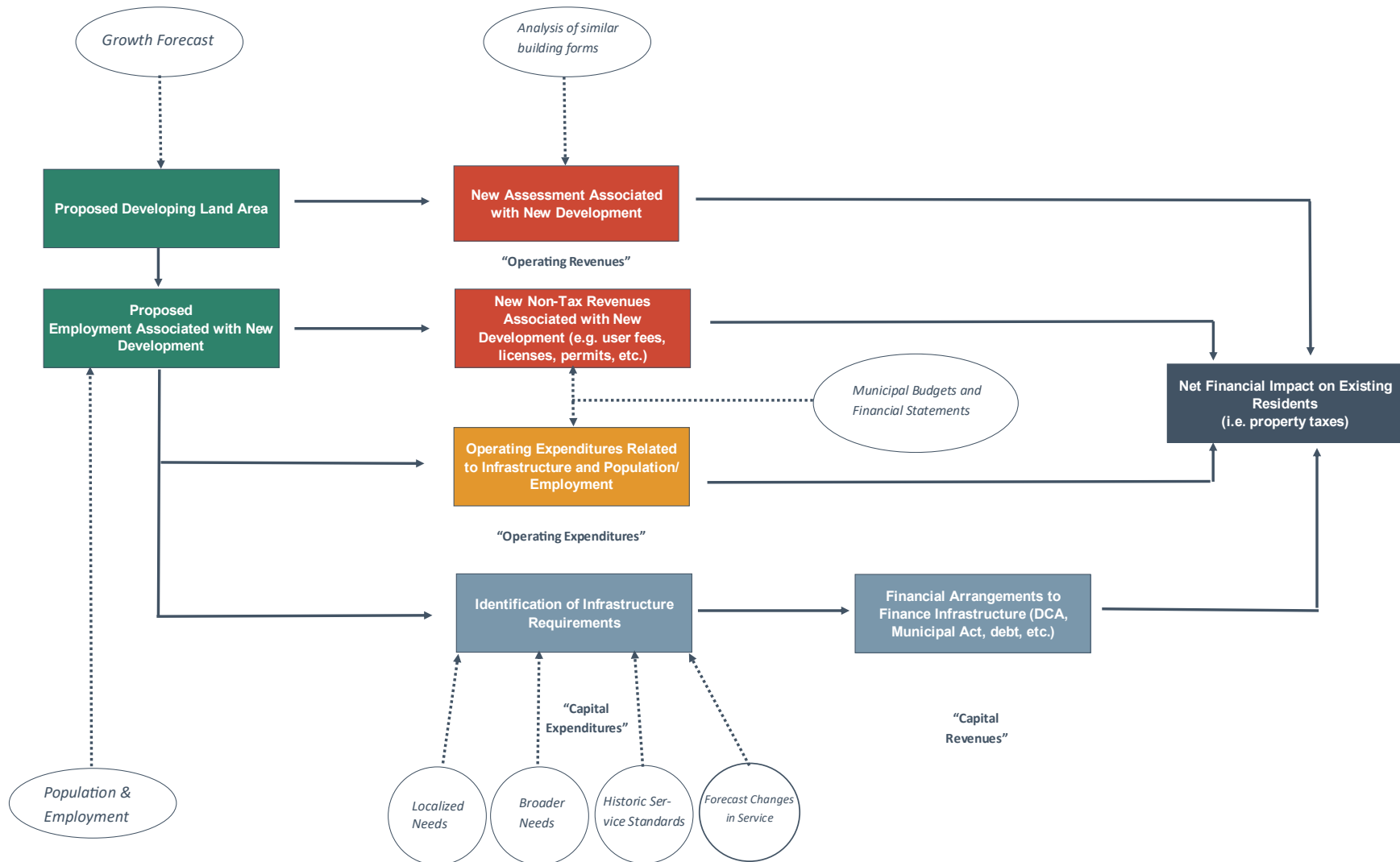
- **Green Boxes** denote the anticipated development within the Town (assumed to develop to the year 2041). The lower box denotes the growth forecast for Milton that is detailed in Chapter 3.
- **Light Blue Boxes** denote the capital infrastructure needs and associated financing to service the anticipated development. The capital requirements to support the servicing needs (roads, transit, parks, and recreation, etc.) were developed and validated with input from various departmental staff, the ten-year capital forecast, and the 2021 D.C. background study. The resultant capital needs are detailed in Appendix A and are summarized in Chapter 5. Financing methods for funding the infrastructure are also discussed in Chapter 5.
- **Yellow/Light-Orange Box** denotes the additional operating expenditures anticipated over time. These costs have been assessed on two different bases: operating costs related to infrastructure and operating costs related to population/employment. The former identifies the specific operating costs anticipated to be incurred as additional infrastructure (e.g., roads, parks, facilities, etc.) is constructed. The latter identifies program expenditures which are linked to population and employment growth. These impacts are discussed in Chapter 4.



- **Dark Orange Boxes** denote anticipated operating revenues commensurate with growth. The upper box identifies the additional assessment anticipated as residential and non-residential building activity occurs over the forecast period. This new assessment gives rise to additional property tax revenue. The lower box identifies non-tax revenues such as user fees, permits, licences, etc., which are anticipated to grow in concert with population and employment growth. The non-tax revenues are discussed in Chapter 4 and the assessment growth is discussed in Chapter 3.
- **Dark Blue Box** denotes the overall financial impact on property taxes over the forecast period. This impact is discussed further in Chapter 6.



Figure 2-1  
Town of Milton  
Overview of Financial Model







## 2.2 Structure of Subsequent Chapters

---

The report is structured to discuss each component of the financial impact analysis methodology noted above.

The remaining chapters of the report are provided as follows:

- Chapter 3 provides a summary of the anticipated growth in population, housing, employment, and property assessment in the Town over the forecast period;
- Chapter 4 provides an analysis of operating impacts resulting from the anticipated growth;
- Chapter 5 discusses the capital needs and anticipated financing methods;
- Chapter 6 combines the assessment growth, operating, and capital impacts to provide an overall fiscal impact; and
- Chapter 7 concludes the analysis and provides observations.

The report chapters are supported by Appendices which provide additional detail to support the calculations and analysis.



# Chapter 3

## Forecast Population, Housing, Employment, and Assessment Growth





## 3. Forecast Population, Housing, Employment, and Assessment Growth

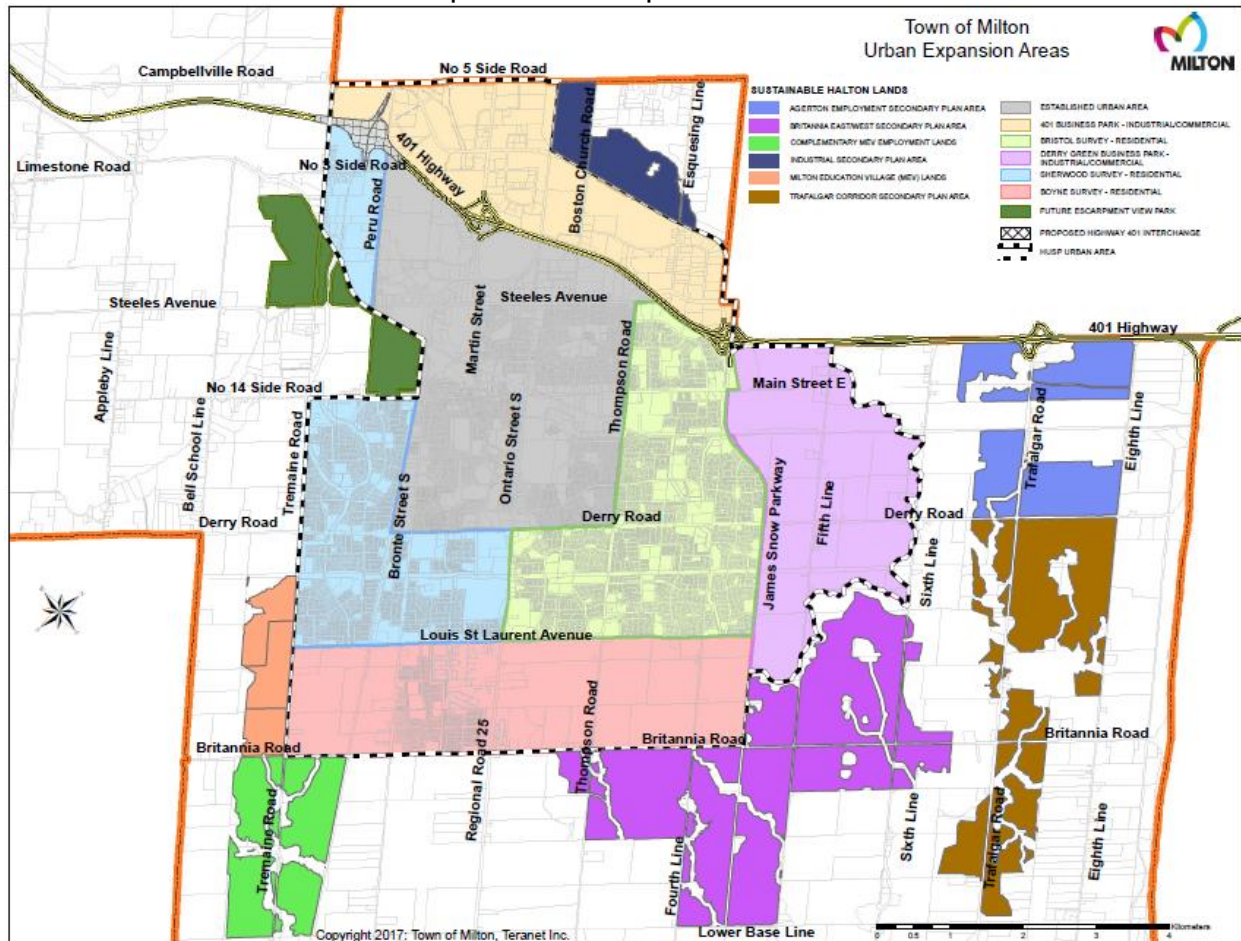
### 3.1 Introduction

---

This chapter summarizes the forecasted population, housing, employment, and non-residential gross floor area (G.F.A.) for the Town of Milton by development area, over the 2021 to 2041 forecast period. The residential and non-residential forecast presented herein was prepared by Watson based on the 2021 D.C. Background study in conjunction with discussions with Town staff regarding near-term development trends. Map 3-1 illustrates the geographic locations of the residential and non-residential development areas.



# Map 3-1 Town of Milton Map of Urban Expansion Areas





## 3.2 Growth Forecast: 2021 to 2041

---

A detailed growth forecast was developed for population, housing, non-residential G.F.A. and employment growth for the Town of Milton. Further discussion is provided in the sections that follow. Additional supplemental tables are provided in Appendix D.

### 3.2.1 Population and Housing Growth, 2021 to 2041

With regard to population and housing growth anticipated over the forecast period, the following observations are provided:

- The Town's population is forecasted to increase by approximately 175,000 persons from 130,000 in 2021 to 305,000 in 2041<sup>1</sup>. Figure 3-1 graphically depicts the population increase over the forecast period.
- Table 3-1 summarizes the population forecast by residential development area from 2021 to 2041. Of the anticipated population growth, 51% is forecasted to occur within the Britannia, Trafalgar, Milton Education Village (M.E.V.), and Agerton secondary plan areas. The Boyne Secondary Plan area accounts for approximately 29% of the forecasted population growth. The remaining 20% of population growth has been allocated to the Town's remaining greenfield areas, the Pre-Halton Urban Structure Plan (H.U.S.P.)<sup>2</sup> urban area (i.e. "established urban area" in Map 3-1), as well as a minor allocation to the Town's rural area.
- The number of total housing units across the Town is forecasted to increase by approximately 68,000 units over the 2021-2041 forecast period.
- New housing development is forecasted to consist of a broad mix of unit types, with 27% of new units categorized as low density, 31% medium density, and 42% high density. Figure 3-2 depicts the housing unit forecast anticipated in Milton by development area.

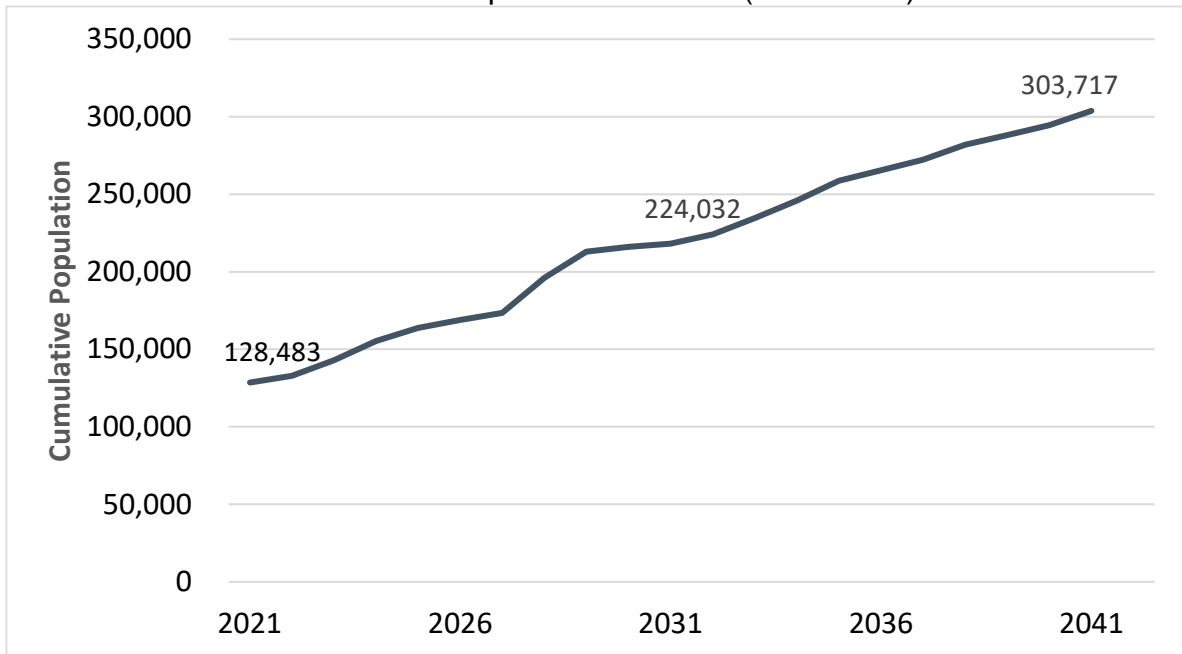
---

<sup>1</sup> Population forecast excludes the net Census population undercount. This has been done to align the StatsCan person per unit information with the forecasted housing units, similar to that, used in the D.C. Background Study. Including the undercount, the population would grow from 134,000 to 317,000 persons.

<sup>2</sup> H.U.S.P includes Bristol, Sherwood, Boyne, 401 Industrial Park and Derry Green



Figure 3-1  
Town of Milton  
Cumulative Population Forecast (2021-2041)



*Note: above forecast excludes Census population undercount*

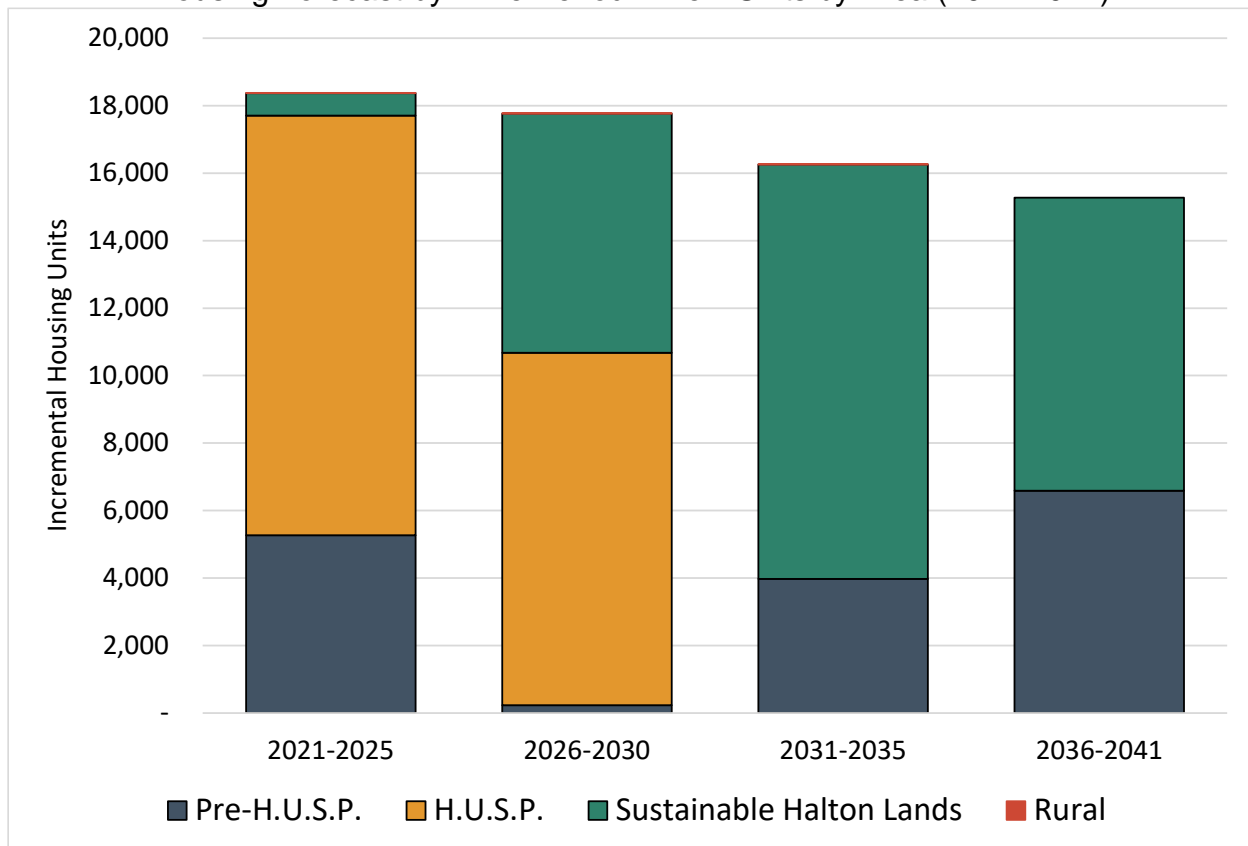


Table 3-1  
Town of Milton  
Summary of Population Growth by Development Area (2021-2041)

Residential Development Area	2021 Population (Net)	% of Total	2041 Population (Net)	% of Total	Population Growth - 2021-2041 (Net)	% of Total
Pre-H.U.S.P.	22,654	18%	53,239	18%	30,585	17%
Bristol	50,531	39%	52,210	17%	1,679	1%
Sherwood	32,352	25%	36,491	12%	4,139	2%
Boyne	14,824	12%	66,395	22%	51,571	29%
Britannia	-	0%	46,526	15%	46,526	27%
Trafalgar	-	0%	25,133	8%	25,133	14%
Agerton	-	0%	6,976	2%	6,976	4%
Milton Education Village (M.E.V.)	-	0%	8,602	3%	8,602	5%
Rural	8,122	6%	8,144	3%	22	0%
<b>Total</b>	<b>128,483</b>		<b>303,717</b>		<b>175,234</b>	



Figure 3-2  
Town of Milton  
Housing Forecast by Time Period – New Units by Area (2021-2041)



### 3.2.2 Non-Residential Growth

The following observations are provided for the growth forecast by major employment sector from 2021 to 2041:

- The Town's employment base is forecasted to increase from 34,000 in 2021 to 92,000 in 2041<sup>1</sup>. This represents approximately 57,000 additional employees over the forecast period.
- While local population growth will directly impact the need for local community services (i.e., retail, personal services, and institutional), broader growth within the Greater Toronto Area will drive demand within the industrial and warehousing/logistics sectors.

<sup>1</sup> Note: these figures exclude work at home and no fixed place of work employees. When considering these additional employees, the Town's employment would increase from 46,000 employees to 123,000 employees.





- Of the total employment growth, the following percentages provide the breakdown of anticipated employment by sector:
  - Commercial, Retail: 23.2%
  - Commercial, Non-Retail: 22.5%
  - Industrial: 36.1%
  - Primary: 0.2%
  - Institutional: 18.0%
- Table 3-2 summarizes the employment forecast by non-residential development area from 2021 to 2041. Of the employment growth within the Town, 31% has been allocated to Britannia, Trafalgar, and Agerton, 23% to Derry Green, and 17% to M.E.V. and M.E.V. Supplemental Lands (i.e., “complementary M.E.V. lands” in Map 3-1). The remaining 29% of employment growth has been allocated to the Town’s designated/planned Employment Areas.

In accordance with the employment forecast set out above, the anticipated non-residential gross floor area (G.F.A.) growth between 2021 and 2041 is detailed below. Anticipated non-residential G.F.A. growth has been derived based on the following assumptions regarding average square feet per employee:

<u>Employment Sector</u>	<u>Average Sq.ft./Employee</u>
• Non-Retail, Commercial	270
• Retail, Commercial	475
• Institutional	800
• Industrial	1,750
• Primary	3,000

Based on these assumptions, the Town is forecasted to add a total of 43 million sq.ft. of non-residential G.F.A. over the forecast period.



Table 3-3  
Town of Milton  
Summary of Employment Growth by Development Areas – 2021 to 2041

Non-Residential Development Area	2021 Employment	% of Total	2041 Employment	% of Total	Employment Growth - 2021-2041	% of Total
Pre-HUSP	7,753	23%	13,410	15%	5,657	10%
Bristol	2,977	9%	4,163	5%	1,186	2%
Sherwood	2,629	8%	5,043	5%	2,414	4%
Boyne	545	2%	3,784	4%	3,239	6%
Britannia	-	0%	2,883	3%	2,883	5%
Trafalgar	-	0%	2,737	3%	2,737	5%
Agerton	-	0%	12,140	13%	12,140	21%
MEV	50	0%	2,704	3%	2,654	5%
MEV Supplemental Lands	-	0%	7,006	8%	7,006	12%
Derry Green	106	0%	13,457	15%	13,351	23%
Hwy 401 Business Park	16,889	49%	18,643	20%	1,754	3%
Hwy 401 Extension	-	0%	2,313	3%	2,313	4%
Rural	3,389	10%	3,525	4%	136	0%
<b>Total</b>	<b>34,338</b>		<b>91,808</b>		<b>57,470</b>	



### 3.3 Property Tax Assessment Growth Assumptions

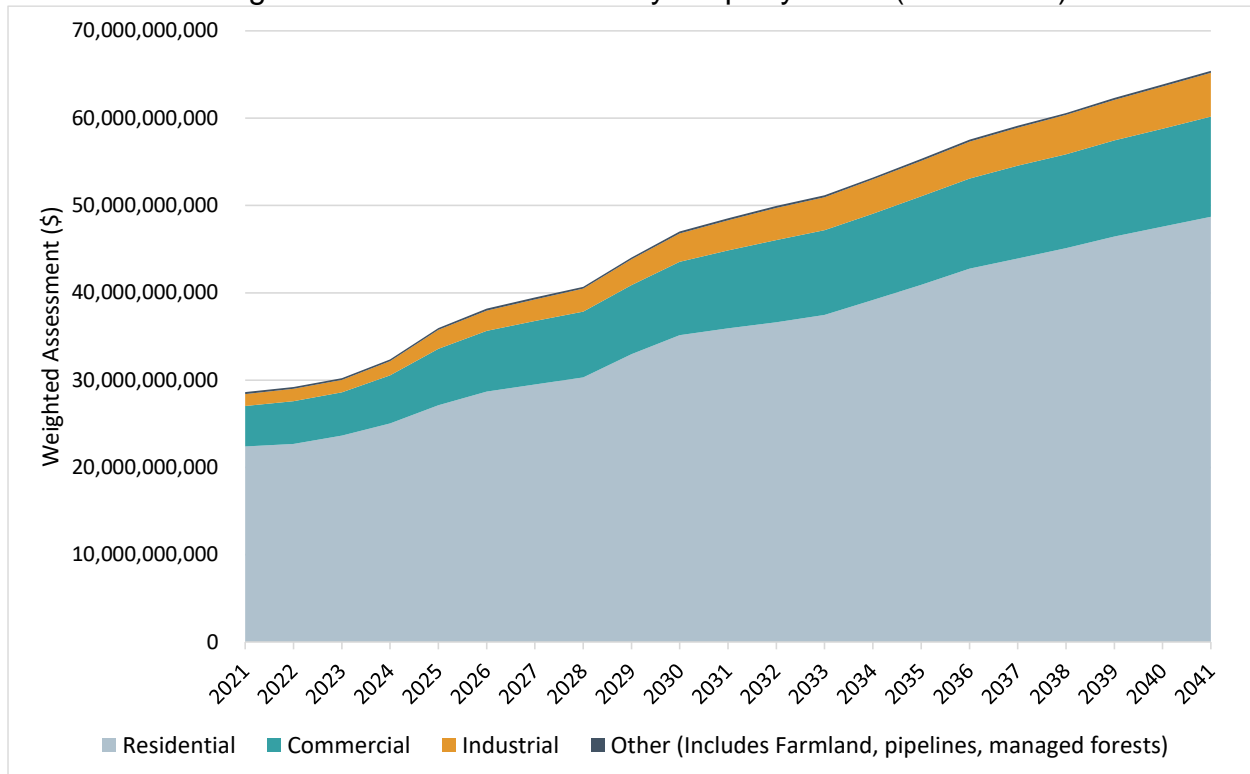
---

As new development is constructed, the Town will receive additional property assessment arising from the construction of residential and non-residential buildings. This estimated assessment was calculated using average current assessment by type of development. These averages are based on samples of recently constructed developments in Milton of similar types to those proposed in the growth forecast (See Appendix A for average assessment used by type of development). The total weighted assessment based on the development between 2021 and 2041 is anticipated to increase from approximately \$28 billion to \$65 billion. For the purposes of the analysis, the recognition of assessment has been lagged by two years for residential development and three years for non-residential development. This has been done to account for the delay in timing between building permit issuance and assessment recognition by the Municipal Property Assessment Corporation (M.P.A.C.). In addition, new institutional development has been assumed to be largely exempt from property taxes. A minor portion of 5% of all institutional construction has been assumed to generate taxable assessment. This development is reflected within the commercial category.

Figure 3-3 provides a graph of the weighted assessment growth over the forecast period. It can be observed that residential development generates the majority of weighted assessment over the forecast period, however the proportion of total weighted assessment provided through the residential class decreases from 78% in 2021 to 75% in 2041. This is a result of the growth in the non-residential sector provided through industrial and commercial weighted assessment. Appendix A provides for the estimated new assessment to be generated from new construction on an annual basis.



Figure 3-3  
Town of Milton  
Weighted Assessment Growth by Property Class (2021-2041)





# Chapter 4

## Operating Budget Analysis



## 4. Operating Budget Analysis

### 4.1 Introduction

---

This section examines the potential impact of the growth on the Town's net operating expenditures (i.e., day-to-day expenditures net of debt and reserve transfers) over the forecast period. This is undertaken by examining the revenue and expenditure implications separately and then combined with reference to net operating position.

### 4.2 Forecast Tax Supported Operating Expenditures

---

The operating cost analysis was undertaken using the Town's detailed 2021 operating budget along with discussions with Town staff. Table 4-1 summarizes the 2021 operating expenditures which have been presented net of debt and reserve transfers. The debt charges are for "sunk" investments, unaffected by growth. The reserve transfers vary from year to year and relate largely to capital expenditures, which are addressed separately in this analysis (Chapter 5). It is therefore appropriate to remove the debt and reserve transfers from the total operating expenses, before determining incremental operating spending levels per capita and per employee.

The analysis allocates some expenditures based on a per capita/per employee basis and other expenditures on a facility related basis. For expenditures that have been allocated between residential and non-residential on a per capita and per employee basis, the costs are generally divided based on the current ratio of population to employment in the Town (i.e., 75% residential, 25% non-residential). For certain services such as recreation and library, expenditures have been allocated 95% to residential and 5% to non-residential to account for some level of utilization by the non-residential sector. For a number of operating costs, a further adjustment also occurs to account for potential economies of scale that may be realized as the Town grows.

Certain operating expenditures were analysed on a facility/asset basis using metrics other than per capita and per employee. The analysis was undertaken in this manner as expenditures for these services are generally related to the infrastructure constructed, more than the population and employment in the Town. Facility related expenditures are provided in Table 4-2 based on the following:



- Per sq.ft.: for buildings;
- Per firefighter: for firefighters;
- Per Vehicle: for various vehicles;
- Per lane km: for new lane kilometres of roads;
- Per acre: for parkland; and
- Per crossing guard: for crossing guards.

Table 4-1  
Town of Milton  
2021 Operating Expenditures

Service Categories	2021 Operating Expenditures*	Total Pop./Emp. Expenditures	Total Facility Related Expenditures
Mayor and Council	637,337	637,337	-
Executive Services	13,231,848	3,555,009	9,676,839
Corporate Services	16,808,209	16,808,209	-
General Government	1,271,227	1,271,227	-
BIA	296,019	296,019	-
Community Services	52,677,436	14,917,102	37,760,334
Planning and Development	15,204,888	14,579,882	625,006
Library	4,873,238	4,459,424	413,814
<b>Total</b>	<b>105,000,202</b>	<b>56,524,209</b>	<b>48,475,993</b>

\*Operating expenditures have been adjusted to net off Debt charges and transfers to reserves

Table 4-2  
Town of Milton  
Facility-Related Operating Expenditures Forecast Assumptions

Service Categories	2021 Operating Expenditures*	Total Facility Related Expenditures	Facility Related Expenditures (2021\$)					
			Per Sq.Ft.	Per Lane km	Per Acre	Per Firefighter	Per Guard	Per Vehicle
Mayor and Council	637,337	-	-	-	-	-	-	-
Executive Services	13,231,848	9,676,839	-	-	-	140,600	-	5,434
Corporate Services	16,808,209	-	-	-	-	-	-	-
General Government	1,271,227	-	-	-	-	-	-	-
B.I.A.	296,019	-	-	-	-	-	-	-
Community Services	52,677,436	37,760,334	15.09	7,707	5,269	-	-	30,613
Development Services	15,204,888	625,006	-	-	-	-	11,000	-
Library	4,873,238	413,814	7.40	-	-	-	-	-
<b>Total</b>	<b>105,000,202</b>	<b>48,475,993</b>	<b>22.49</b>	<b>7,707</b>	<b>5,269</b>	<b>140,600</b>	<b>11,000</b>	<b>36,047</b>

\*Operating expenditures have been adjusted to net off Debt charges and transfers to reserves  
Note: certain facility related expenditures are provided on a weighted average basis in this table

Incremental facility related operating expenditures over the forecast period are based on the operating assumptions in Table 4-3. Additional costs are assumed when new



infrastructure is purchased or constructed. For example, when a new arena is built, additional operating costs are assumed based on the anticipated square footage of the building multiplied by the operating cost per sq.ft. The Fire Master Plan was used as the basis for forecasting the incremental firefighter complement to support the community.

**Table 4-3  
Town of Milton  
Facility Related Operating Expenditure Assumptions**

<b>Service</b>	<b>Basis</b>	<b>Operating Assumption (\$)</b>
<b>Transportation</b>		
Major Roads	per lane km	7,707
Local Roads (Local and Collector)	per lane km	7,707
Transit - Conventional	per vehicle	285,408
Transit - Paratransit	per vehicle	102,345
<b>Works</b>		
Facilities	per sq.ft.	6.30
Vehicles/Equipment	per vehicle	5,587
<b>Fire</b>		
Station	per sq.ft.	7.45
Vehicles	per vehicle	5,434
Firefighters	per firefighter	140,600
<b>Parks/Recreation</b>		
Arenas	per sq.ft.	12.44
Indoor Soccer	per sq.ft.	5.39
Gymnasiums & Multi-Purpose Space	per sq.ft.	17.64
Pools	per sq.ft.	25.43
Parkland Development - Active	per acre	5,269
Parkland Development - Passive	per acre	2,634
<b>Library</b>		
Facilities*	per sq.ft.	7.40
<b>General Facilities</b>		
Facilities - Civic	per sq.ft.	4.86
<b>IT</b>		
Customer Relations Management	per software	202,000
<b>Clerks</b>		
Crossing Guards for Elementary Schools	per crossing guard	11,000

\*Library cost per sq.ft. includes an allocation of the Facility Administration Budget

Table 4-4 summarizes the operating expenditures by service area for expenditures that are based on population and employment growth. Each service component is assessed





in relation to the proposed development forecast to determine how the operating costs are likely to be impacted by development. These percentage allocations are used to calculate an average incremental operating cost on a per capita and per employee basis that can be applied to the anticipated growth in population and employment over the forecast period. Based on the growth-related adjustments, annual incremental operating expenditures as a result of growth are forecasted at \$221.79 per capita and \$187.74 per employee. It is noted that these adjustments are based on current service levels and reflect economies of scale. However, Council direction to change levels of service may see this vary from the assumptions provided in the tables.

**Table 4-4  
Town of Milton  
Population/Employment Related Expenditures Forecast Assumptions**

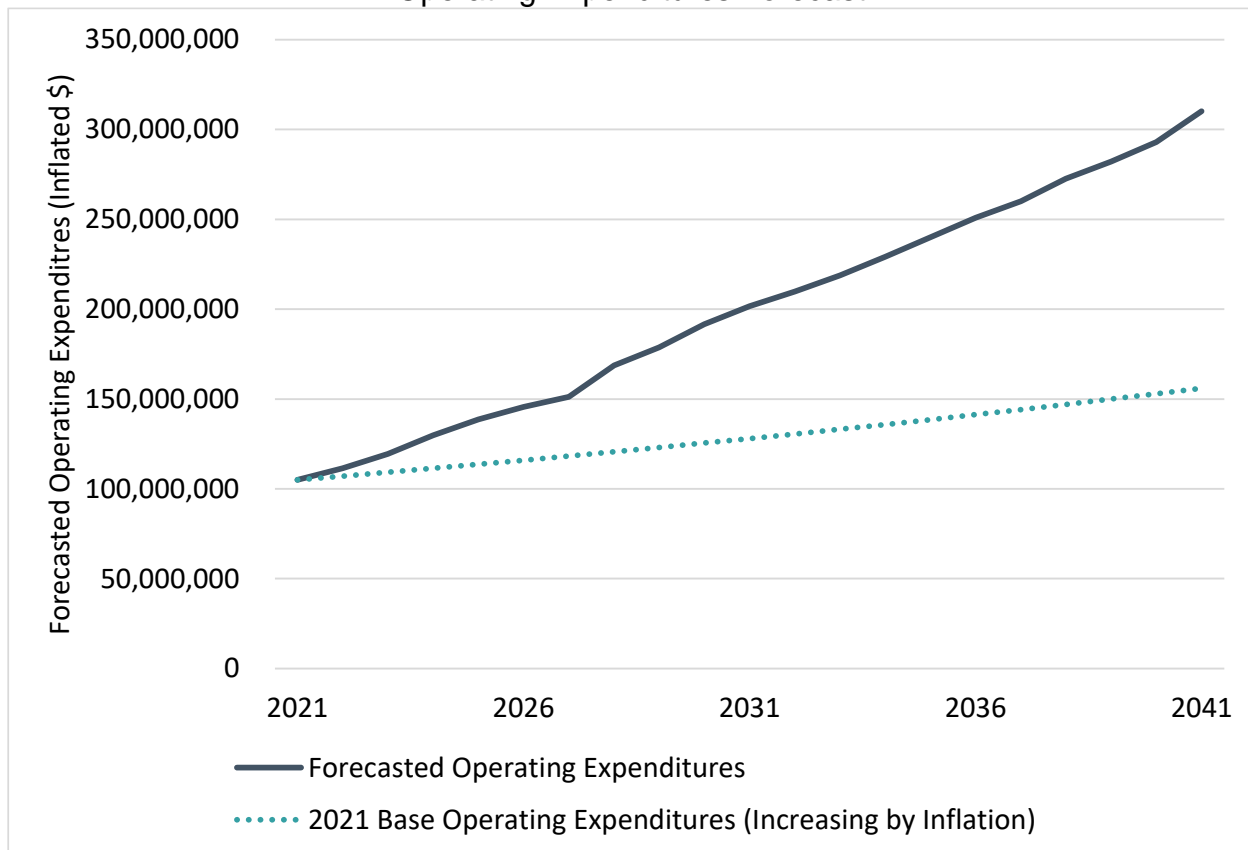
Service Categories	2021 Operating Expenditures*	Total Pop./Emp. Expenditures	Growth-Related Adjustment to 2021 Base Expenditures		Residential Share		Cost per Capita	Non-Residential Share		Cost per Employee
			Recast %	\$	%	\$		%	\$	
Mayor and Council	637,337	637,337	25%	158,084	75%	118,563	0.90	25%	39,521	1.09
Executive Services	13,231,848	3,555,009	50%	1,767,337	75%	1,325,543	10.07	25%	441,794	12.15
Corporate Services	16,808,209	16,808,209	78%	13,175,738	76%	9,950,977	75.57	24%	3,224,761	88.69
General Government	1,271,227	1,271,227	90%	1,147,020	75%	860,155	6.53	25%	286,865	7.89
B.I.A.	296,019	296,019	25%	74,005	75%	55,631	0.42	25%	18,374	0.51
Community Services	52,677,436	14,917,102	65%	9,653,555	88%	8,461,399	64.26	12%	1,192,156	32.79
Planning and Development **	15,204,888	14,579,882	38%	5,595,269	75%	4,196,592	31.87	25%	1,398,677	38.47
Library	4,873,238	4,459,424	100%	4,459,424	95%	4,235,856	32.17	5%	223,568	6.15
<b>Total</b>	<b>105,000,202</b>	<b>56,524,209</b>		<b>36,030,431</b>		<b>29,204,716</b>	<b>221.79</b>		<b>6,825,716</b>	<b>187.74</b>

\*Operating expenditures have been adjusted to net off Debt charges and transfers to reserves

Figure 4-1 illustrates the total forecasted operating expenditures from 2021 to 2041. The dark blue line presents the impacts to the operating expenditures as a result of the anticipated growth and compares it to the 2021 base operating expenditure budget (including annual inflation of 2%). Based on the proposed significant growth, expenditures are expected to increase well above inflation.



Figure 4-1  
Town of Milton  
Operating Expenditures Forecast



### 4.3 Non-Tax Revenue Analysis

Non-tax revenues will assist in reducing the net operating cost increase discussed in the previous section. The non-tax revenue analysis is presented in a similar format to the expenditures in Section 4.2. Table 4-5 summarizes the 2021 non-tax revenues presented net of contributions from reserves, for the same reasons transfers to reserves were netted off of operating expenditures. Payment-in-lieu (P.I.L.) revenue and supplementary taxes have also been netted off of the analysis as these are not expected to grow over the forecast period.



Table 4-5  
Town of Milton  
2021 Operating Revenues

Service Categories	2021 Operating Revenues*	Total Pop./Emp. Revenue	Total Facility Related Revenues
Mayor and Council	10,903	10,903	-
Executive Services	603,640	603,640	-
Corporate Services	5,807,427	5,807,427	-
General Government	19,413,622	19,413,622	-
B.I.A.	18,250	18,250	-
Community Services	28,157,533	18,327,755	9,829,778
Planning and Development	15,049,257	15,049,257	-
Library	287,381	287,381	-
<b>Total</b>	<b>69,348,013</b>	<b>59,518,235</b>	<b>9,829,778</b>

\* Adjustments made to base budget to net off contributions from reserves, PIL's and supplementary taxes

Similar to the operating expenditures, some revenues have been allocated on a facility/asset basis whereas others are based on a population to employment basis. Some revenues are less sensitive to growth and will not change significantly with the growth of the Town, whereas others are more directly related to activity within the Town and will increase relative to growth. Table 4-6 provides the operating revenue assumptions for facility related revenues, whereas Table 4-7 presents the population and employment related revenues. The majority of non-tax revenues have been forecast on a per capita/per employee basis. It is forecasted that the incremental impact on revenues will be \$130.93 per capita and \$108.81 per employee. Only transit and recreation facilities have been forecasted on a facility basis as revenues are more directly related with the expansion of new transit routes, the opening of new arenas, community centers, etc.



Table 4-6  
Town of Milton  
Facility Related Revenues Forecast Assumptions

Service Categories	2021 Operating Revenues*	Total Facility Related Revenues	Facility Related Revenues (2021\$)	
			Rev. Per Sq.Ft.	Rev. Per Vehicle
Mayor and Council	10,903	-	-	-
Executive Services	603,640	-	-	-
Corporate Services	5,807,427	-	-	-
General Government	19,413,622	-	-	-
B.I.A.	18,250	-	-	-
Community Services	28,157,533	9,829,778	8.37	51,432
Development Services	15,049,257	-	-	-
Library	287,381	-	-	-
<b>Total</b>	<b>69,348,013</b>	<b>9,829,778</b>	<b>8.37</b>	<b>51,432</b>

\* Adjustments made to base budget to net off contributions from reserves, PIL's and supplementary taxes

Note: facility related revenues vary and are provided on a weighted average basis above

Table 4-7  
Town of Milton  
Population/Employment Related Revenues Forecast Assumptions

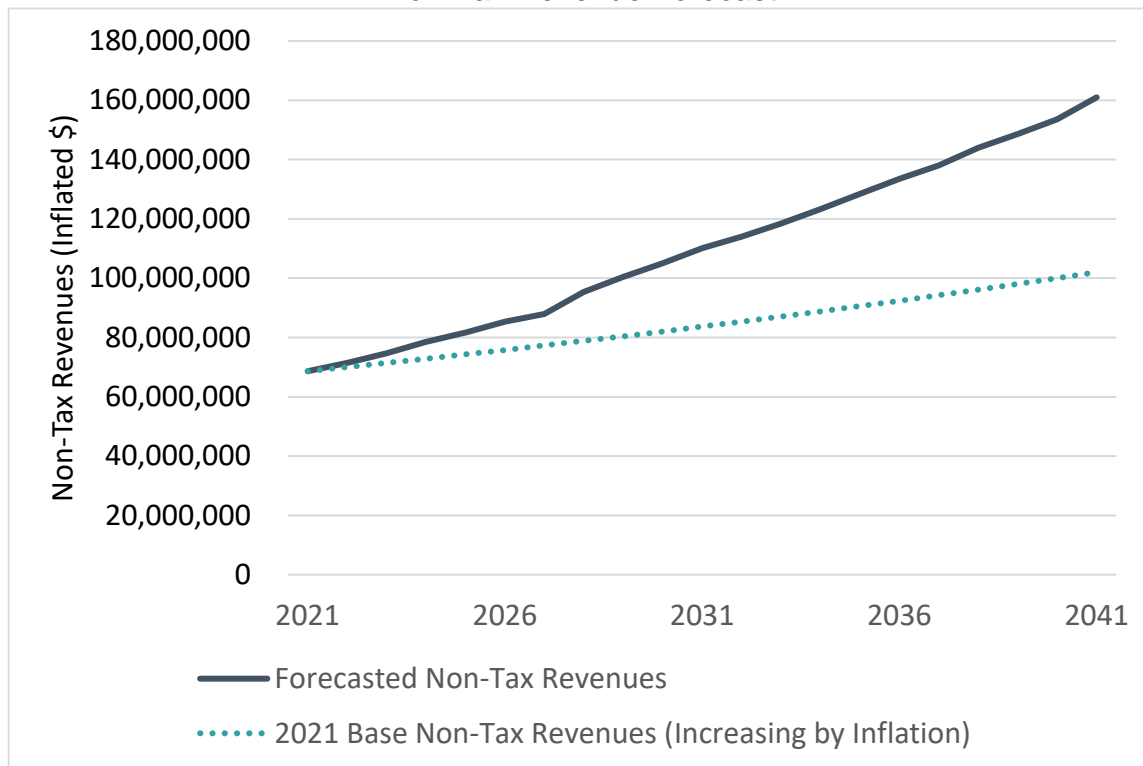
Service Categories	2021 Operating Revenues*	Total Pop./Emp. Revenue	Growth-Related Adjustment to 2021 Base Revenue		Residential Share		Revenue per Capita	Non-Residential Share		Revenue per Employee
			Recast %	\$	%	\$	%	\$		
Mayor and Council	10,903	10,903	25%	2,726	75%	2,044	0.02	25%	681	0.02
Executive Services	603,640	603,640	48%	290,621	75%	217,437	1.65	25%	73,184	2.01
Corporate Services	5,807,427	5,807,427	83%	4,795,437	75%	3,595,578	27.31	25%	1,199,859	33.00
General Government	19,413,622	19,413,622	5%	1,041,760	75%	781,318	5.93	25%	260,442	7.16
B.I.A.	18,250	18,250	0%	-	72%	-	-	28%	-	-
Community Services	28,157,533	18,327,755	65%	11,865,294	86%	10,185,701	77.36	14%	1,679,593	46.19
Planning and Development	15,049,257	15,049,257	19%	2,912,710	75%	2,184,767	16.59	25%	727,943	20.02
Library	287,381	287,381	100%	287,381	95%	272,559	2.07	5%	14,822	0.41
<b>Total</b>	<b>69,348,013</b>	<b>59,518,235</b>		<b>21,195,927</b>		<b>17,239,404</b>	<b>130.93</b>		<b>3,956,524</b>	<b>108.81</b>

\* Adjustments made to base budget to net off contributions from reserves, PIL's and supplementary taxes

Figure 4-2 provides a graph of the anticipated growth in non-tax revenues over the forecast period, compared with the 2021 base budget (increasing by inflation). Similar to the operating expenditures, it is observed that operating revenues are anticipated to increase well above inflation as a result of the significant growth forecasted in the Town.



Figure 4-2  
Town of Milton  
Non-Tax Revenue Forecast



## 4.4 Taxation Revenue

The predominant basis for revenue recovery is through property taxation. The growth in weighted assessment was provided in Chapter 3. The overall taxation impacts are provided in the financial impacts section in Chapter 6, which includes the net operating expenditures as well as capital, debt, and reserve transfers as addressed in Chapter 5.



# Chapter 5

## Capital Expenditures and Financing



## 5. Capital Expenditures and Financing

### 5.1 Capital Requirements

A summary of the capital needs that the Town will construct or acquire is provided in Table 5-1 and a discussion on each service area is provided subsequently. Note: dollar values within this section are provided in uninflated dollars. Infrastructure that the Town will assume from developers is then considered separately.

Table 5-1  
Town of Milton  
Capital Expenditure Forecast – 2021-2041

Service	Description	Capital Cost 2021-2041 (2021\$)	Capital Cost 2021-2041 (Inflated \$)
Executive Services	Office of the CAO	10,996,259	11,652,377
Executive Services	Fire Services (Fleet, Equipment, and Growth-Related Facilities)	43,914,538	51,678,408
Corporate Services	Finance	69,046,910	85,044,164
Corporate Services	Human Resources	1,946,700	2,368,601
Corporate Services	Information Technology	100,110,373	121,203,916
Corporate Services	Legislative and Legal Services	819,625	988,691
Community Services	Community Services Administration	1,912,643	2,369,709
Community Services	Cemetery	347,843	369,134
Community Services	Parks & Outdoor Recreation	508,837,090	643,094,896
Community Services	Indoor Recreation	373,816,978	455,611,707
Community Services	Arts & Entertainment Facilities	1,289,127	1,596,060
Community Services	Civic Facilities	52,696,319	61,092,502
Community Services	Fire Facilities Redevelopment	4,844,288	6,060,008
Community Services	Engineering Facilities	29,803,979	34,841,610
Community Services	Library Facilities	50,729,673	61,319,208
Community Services	Fleet & Equipment	61,471,957	75,883,451
Community Services	Transit Services	169,597,927	208,670,817
Development Services	Engineering Studies & Misc.	1,392,560	1,686,656
Development Services	Services Related to a Highway	1,016,669,605	1,258,571,328
Development Services	Parking	14,531,656	15,215,852
Development Services	Stormwater Management	81,076,745	99,857,017
Development Services	Planning	26,280,782	32,472,213
Library Services	Library Services	27,401,852	32,852,797
Local Funding Contribution	Local Funding Contribution	60,000,000	84,014,485
<b>Total</b>		<b>2,709,535,429</b>	<b>3,348,515,607</b>



## Executive Services

Executive services capital requirements relate to general administration operations and corporate initiatives (e.g., strategic plans for the Town, economic development initiatives, etc.), in addition to the fire department (note: redevelopment and non-growth-related upgrades to existing fire facilities are captured under Community Services). To accommodate growth, additional fire stations are required in the Britannia and Trafalgar/Agerton areas. New fire vehicles, equipment and gear will also be required to outfit these new stations. In addition to growth related works, ongoing replacement of existing facilities, fleet, and equipment is required over the forecast period. The total capital forecast for fire is estimated at \$44 million, with the residual for this department estimated at \$11 million.

## Corporate Services

The capital requirements for Corporate Services relate to specific initiatives and studies to support the Finance, Human Resources, Information Technology (I.T.), and Legislative and Legal Services departments. Growth-related capital includes various studies such as D.C. studies and special financial studies. The Town's funding of mandatory and discretionary D.C. exemptions is also included within this total at a cost of \$65 million. Growth-related I.T. equipment will also be required over the forecast period; however, these items are D.C.-ineligible under the D.C.A. Various non-growth studies and replacement of existing infrastructure are also required over the forecast. The total capital cost between 2021-2041 related to Corporate Services is \$172 million.

## Community Services:

- *Administration:*
  - Various master plans and studies have been identified under the Community Services Administration department.
  - The total cost of these studies identified for the forecast period is approximately \$2 million.
- *Cemetery:*
  - A cemetery related capital project has been identified in the Town's capital budget at an amount of approximately \$350,000.





- *Parks & Outdoor Recreation:*
  - Extensive growth-related capital projects related to new parks were identified in the 2021 D.C. background study. Additional village squares, neighbourhood parks, community parks, etc. were identified along with the associated park amenities and trail systems. In addition, land for outdoor recreation facilities has also been identified as required for growth.
  - Various parks redevelopment projects and non-growth studies have been identified over the forecast period.
  - In total, \$508 million in capital works is required for parks over the forecast period.
- *Indoor Recreation:*
  - Additional indoor recreation facilities required for growth were identified through the D.C. background study that was recently undertaken. Additional arenas, pools, gymnasiums etc. were identified at a capital cost of \$307 million over the forecast period.
  - In addition to these growth-related works, facilities redevelopment works are also required between 2021 and 2041 at a forecasted cost of \$67 million.
- *Facilities:*
  - In terms of growth-related facilities needs, additional operations and library facilities were identified in the D.C. study.
  - In addition to these facilities, there is also the growth-related expansion of Town Hall. Although this is growth-related, expansion of general administrative space is D.C.-ineligible.
  - Various redevelopment works of existing facilities are also anticipated related to the FirstOntario Arts Centre, fire halls, libraries, operations centres, and civic facilities.
  - The total capital cost of these facility related works is \$139 million.
- *Fleet and Equipment:*
  - New fleet and equipment are required for operations, parks and recreation, and by-law enforcement as a result of growth. The total capital cost of these growth-related vehicles and equipment is \$17 million.
  - Ongoing replacement of existing fleet and equipment is also required over the forecast period at a capital cost of \$44 million.



- *Transit:*
  - Additional facilities such as transfer hubs and a transit facility have been identified by the transit department. A provision related to the electrification of the transit facility has also been identified in the latter half of the forecast period. This work is required to retrofit the transit facilities to service electric buses. The total capital cost related to transit facilities capital works is \$61 million.
  - New conventional and specialized transit vehicles are required over the forecast period. In addition, various support and maintenance vehicles are also needed to support transit operations. Provisions have also been made for a transition to electric vehicles as opposed to gas-powered vehicles. The total cost of the new vehicles required for growth is \$59 million.
  - Ongoing replacement of existing transit vehicles and associated infrastructure is also required over the forecast period. These works, in addition to a transit study and additional bus pads are forecasted at a cost of \$49 million.

### Development Services

- *Engineering Studies:*
  - Future capital requirements have been identified by Town staff in the amount of \$1.4 million over the forecast period. Capital needs include future transportation master plans and updates to engineering standards.
- *Services Related to a Highway:*
  - Non-growth-related capital needs are related to redevelopment of existing roads and the associated infrastructure.
  - Growth-related works were identified through the 2021 D.C. background study process. Works include expansions to existing roads, new bridges/culverts, additional active transportation infrastructure and new traffic signals and streetlighting.
  - The total capital forecast for roads related works totals approximately \$1 billion.



- *Parking:*
  - A new parking structure has been identified at a capital cost of \$15 million. As parking services are no longer eligible for collection under the Town's D.C. by-law as of September 18, 2022, the majority of this project will need to be funded through other sources.
- *Stormwater Management:*
  - In accordance with the Town's Local Service Policy, stormwater quality and quantity management works are considered a direct developer responsibility. The Town, however, is responsible for stormwater management monitoring programs. The total amount of stormwater monitoring works included in the capital forecast is approximately \$8 million. These costs will be recovered through area-specific D.C.s from landowners that directly benefit from the works.
  - In addition, various non-growth-related works in the amount of \$73 million have been identified over the forecast period. These relate to pond maintenance, storm sewer network programs, and studies.
- *Planning:*
  - The capital requirements related to planning are related to various studies associated with development within the Town over the forecast period. These include master plan updates, secondary plans, official plan reviews, etc. The total costs projected over the forecast period are \$26 million.

### Library Services

Various growth and non-growth needs related to collection, fleet, equipment, and furnishings have been identified for library services (Library facilities were identified under the Community Services department). The total capital cost of these works is \$27 million.

### Local Funding Contribution

A local funding contribution in the amount of \$60 million has been identified in the latter half of the forecast period. This amount was based on a similar requirement that the Town was required to make in 2017, with consideration of the degree of further growth that is anticipated in the planning horizon.



## Assumption of Infrastructure

In addition to the capital investments outlined above, the Town will also assume responsibility for over \$1.2 billion in infrastructure that is constructed by the development industry for the currently approved urban areas. The following table summarizes the amount of the remaining local infrastructure that has been forecasted for the various growth areas in the Town, as well as the portion of that infrastructure that is expected to be assumed between 2021 and 2041.

Asset	Total	Total Annual Lifecycle Contribution Required (2021\$)	Annual Lifecycle Contribution For Assumed Assets by 2041 (2021\$)
<b>Local Roads</b>	394 Centre Line kilometres	\$23.3 million	\$9.8 million
<b>Storm Ponds</b>	135 Ponds	\$6.8 million	\$2.9 million
<b>Total</b>		\$30.1 million	\$12.7 million

## 5.2 Summary of Capital Cost Financing Alternatives

---

The following section provides for a discussion of capital cost financing alternatives that were considered in identifying the financing assumptions. Section 5.3 then discusses the assumed financing sources for the Town's capital forecast.

Historically, the powers which municipalities have had to raise alternative revenues to taxation to fund capital services have been restrictive. Over the years, legislative reforms have been introduced. Some of these have expanded municipal powers (e.g., Bill 26 introduced in 1996 provided for expanded powers for imposing fees and charges), while others appear to restrict them (Bill 98 in 1997 providing amendments to the *Development Charges Act*).

The Province passed a new *Municipal Act* which came into force on January 1, 2003. Part XII of the Act and O.Reg. 584/06 govern a municipality's ability to impose fees and charges. In contrast to the previous *Municipal Act*, this Act provides municipalities with



broadly defined powers and does not differentiate between fees for operating and capital purposes.

Under s.484 of *Municipal Act, 2001*, the *Local Improvement Act* was repealed with the in-force date of the *Municipal Act* (January 1, 2003). The municipal powers granted under the *Local Improvement Act* are now contained in O.Reg. 390/02.

The methods of capital cost recovery available to municipalities are provided as follows:

<b>Recovery Methods</b>	<b>Section Reference</b>
• <i>Development Charges Act, 1997</i>	5.2.1
• <i>Planning Act, 1990</i>	5.2.2
• <i>Municipal Act</i>	5.2.3
○ Fees and Charges	
○ Sewer and Water Area Charges	
○ Connection Fees	
○ Local Improvements	
• Grant Funding	5.2.4
• Debenture Financing	5.2.5

### **5.2.1 Development Charges Act, 1997**

A number of amendments to the D.C.A. were recently made through the *More Homes, More Choice Act, 2019* (Bill 108), the *COVID-19 Economic Recovery Act, 2020* (Bill 197), and the *Better for People, Smarter for Business Act, 2020* (Bill 213). The following provides the changes to the Act through the amending legislation:

1. Changes to Eligible Services – The D.C. has been refined to only allow for the following services to remain within the D.C.: water, wastewater, storm water, roads, fire, policing, transit, ambulance, waste diversion, parks and recreation, public libraries, long-term care, public health, child care services, housing services, Provincial Offences Act services, services related to emergency preparedness, and airports (but only in the Regional Municipality of Waterloo).
2. Mandatory 10% Deduction – this deduction is removed for all services that remain eligible in the D.C.



### 3. Timing of Collection:

- a. D.C. Rate Freeze – For developments proceeding through site plan or zoning by-law amendment, the D.C. rate is frozen at the time the application is submitted. The D.C. remains frozen for two years after the application is approved.
  - b. D.C. Instalment Payments – For rental housing and institutional development D.C.s are paid over 5 years and for non-profit housing, D.C.s are paid over 20 years. This provides a delay in receipt of D.C. revenues which will need to be cash-flowed by the municipality.
4. Mandatory Exemption (additional units) – For existing dwellings, one additional dwelling unit could be constructed within the existing dwelling. This additional dwelling unit is exempt from D.C.s. With the changes to the Act, one additional dwelling unit may be constructed within a new residential dwelling, which would be exempt from D.C.s. Further, one ancillary dwelling unit may be constructed on the same property as a new unit. This ancillary dwelling would be exempt from D.C.s.
5. Mandatory Exemption (universities) – an amendment was made to the Ministry of Training, Colleges and Universities Act by introducing a new section that would exempt the payment of D.C.s for development of land intended for use by a university that receives operating funds from the government.

## **5.2.2 Planning Act, 1990**

### **5.2.2.1 Community Benefits Charge**

The recent legislative changes mentioned above (Bill 108 and Bill 197) also introduced a new Community Benefits Charge (C.B.C.) under the *Planning Act*. A C.B.C. can be imposed against land to pay for the capital costs of facilities, services, and matters required because of development or redevelopment in the area to which the by-law applies.

- The C.B.C. is limited to lower-tier and single tier municipalities; upper-tier municipalities will not be allowed to impose this charge.



- O. Reg. 509/20 was filed on September 18, 2020. This regulation provides for the following:
  - A maximum rate will be set as a percentage of the market value of the land the day before building permit issuance. The maximum rate is set at 4%. The C.B.C may only be imposed on developing or redeveloping buildings which have a minimum height of five stories and contain no less than 10 residential units.
  - Bill 197 states that before passing a C.B.C. by-law, the municipality shall prepare a C.B.C. strategy that (a) identifies the facilities, services, and matters that will be funded with C.B.C.s; and (b) complies with any prescribed requirements.
  - Only one C.B.C. by-law may be in effect in a local municipality at a time.

#### 5.2.2.2 *Parkland Dedication*

Under Section 42 of the *Planning Act*, municipalities have the ability to impose a parkland by-law to acquire parkland, either through dedication or cash-in-lieu. The following provides an overview of how parkland can be acquired:

Dedication:

- 2% of land for commercial or industrial development; or
- 5% of land for any other development (i.e. residential).

OR

- 1 hectare for each 300 dwelling units.

Cash-in-lieu of Dedication:

- 2% for commercial or industrial development or 5% residential of total land value.

OR

- 1 hectare for each 500 dwelling units.

Through Bills 108 and 197, several amendments were proposed that outline various procedural matters related to the passing of a parkland by-law, as well as the process



for appealing the by-law to the Ontario Land Tribunal. These changes also require the preparation of a parks plan which must be provided through a public process prior to passage. If a municipality wants the ability to acquire parkland, then:

- The municipality shall prepare a parks plan that examines the need for parkland in the municipality;
- The process requires public input;
- A by-law must be passed for either the 5%/2% parkland dedication (for residential and commercial/industrial, respectively) or the 1 ha per 300 (defined as an alternative approach);
- The alternative land dedication approach must also be included as part of the Official Plan (O.P.) policies.

### **5.2.3 *Municipal Act, 2001***

Part XII of the *Municipal Act* provides municipalities with broad powers to impose fees and charges via passage of a by-law. These powers, as presented in s.391(1), include imposing fees or charges:

- “for services or activities provided or done by or on behalf of it;
- for costs payable by it for services or activities provided or done by or on behalf of any other municipality or local board; and
- for the use of its property including property under its control.”

Restrictions are provided to ensure that the form of the charge is not akin to a poll tax. Any charges not paid under this authority may be added to the tax roll and collected in a like manner. The fees and charges imposed under this part are not appealable to the Ontario Land Tribunal (O.L.T., formerly known as the L.P.A.T.).

Section 221 of the previous *Municipal Act* permitted municipalities to impose charges, by by-law, on owners or occupants of land who would or might derive benefit from the construction of sewage (storm and sanitary) or water works being authorized (in a specific benefit area). For a by-law imposed under this section of the previous Act:

- A variety of different means could be used to establish the rate and recovery of the costs and could be imposed by a number of methods at the discretion of Council (i.e. lot size, frontage, number of benefiting properties, etc.);





- Rates could be imposed with respect to costs of major capital works, even though an immediate benefit was not enjoyed;
- Non-abutting owners could be charged;
- Recovery was authorized against existing works, where a new water or sewer main was added to such works, "notwithstanding that the capital costs of existing works has in whole or in part been paid;"
- Charges on individual parcels could be deferred;
- Exemptions could be established;
- Repayment was secured; and
- O.L.T. approval was not required.

The *Municipal Act*, 2001 contains no specific provisions similar to the previous s.221, however, capital cost recovery through fees and charges is embraced within s.391. The *Municipal Act*, 2001 also maintains the ability of municipalities to impose capital charges for water and sewer services on landowners not receiving an immediate benefit from the works. Under s.391(2) of the Act, "a fee or charge imposed under subsection (1) for capital costs related to sewage or water services or activities may be imposed on persons not receiving an immediate benefit from the services or activities but who will receive a benefit at some later point in time." Also, capital charges imposed under s.391 are not appealable to the O.L.T. on the grounds that the charges are "unfair or unjust."

Section 222 of the previous *Municipal Act* permitted municipalities to pass a by-law requiring buildings to connect to the municipality's sewer and water systems, charging the owner for the cost of constructing services from the mains to the property line. Under the new *Municipal Act*, this power still exists under Part II, General Municipal Powers (s.9 (3) b of the *Municipal Act*). Enforcement and penalties for this use of power are contained in s.427 (1) of the *Municipal Act*.

Under the previous *Local Improvement Act*:

- A variety of different types of works could be undertaken, such as watermain, storm and sanitary sewer projects, supply of electrical light or power, bridge construction, sidewalks, road widening and paving;
- Council could pass a by-law for undertaking such work on petition of a majority of benefiting taxpayers, on a 2/3 vote of Council and on sanitary grounds, based on the recommendation of the Minister of Health. The by-law was required to go to



the O.L.T., which might hold hearings and alter the by-law, particularly if there were objections;

- The entire cost of a work was assessed only upon the lots abutting directly on the work, according to the extent of their respective frontages, using an equal special rate per metre of frontage; and
- As noted, this Act was repealed as of April 1, 2003; however, O.Reg. 119/03, made under the *Municipal Act, 2001*, was enacted on April 19, 2003 which restored many of the previous *Local Improvement Act* provisions.

## **5.2.4 Grant Funding**

### **Infrastructure Funding Programs**

Various infrastructure funding programs are made available to municipalities on an application basis by both the Federal and Provincial Government, including those made available through associations such as the Federation of Canadian Municipalities. These programs include the Investing in Canada Infrastructure Program (I.C.I.P.), the Public Transit Infrastructure Fund (P.T.I.F.), the Green Municipal Fund, etc. Funding applications are often required in order to secure funding through these programs.

### **Canada Community Building Fund (formerly Federal Gas Tax program)**

The Canada Community Building Fund (C.C.B.F.) is a permanent source of funding provided up front, twice-a-year, to Provinces and Territories, who in turn flow this funding to their municipalities to support local infrastructure priorities. Municipalities can pool, bank, and borrow against this funding, providing financial flexibility. Every year, the federal C.C.B.F. provides over \$2 billion and supports approximately 4,000 projects in communities across Canada. Each municipality selects how best to direct the funds with the flexibility provided to make strategic investments across the various project categories.

### **Provincial Gas Tax Program**

Funding for the Gas Tax program is determined by the number of litres of gasoline sold in the province during the previous year. Municipalities supporting public transit services in their community receive two cents per litre of provincial gas tax revenue collected, with allocation amounts determined based on population and transit ridership levels.



This funding can be used to extend service hours, buy transit vehicles, add routes, improve accessibility or upgrade infrastructure.

### **5.2.5 Debenture Financing**

Although it is not a direct method of minimizing the overall cost to the taxpayer, debentures are used by municipalities to assist in cash flowing large capital expenditures.

The Ministry of Municipal Affairs regulates the level of debt incurred by Ontario municipalities, through its powers established under the *Municipal Act*. Ontario Regulations 403/02 provides the current rules respecting municipal debt and financial obligations. Through the rules established under these regulations, a municipality's debt capacity is capped at a level where no more than 25% of the municipality's own purpose revenues may be allotted for servicing the debt (i.e., debt charges). Hence, proper management of capital spending and the level of debt issued annually must be monitored and evaluated over the longer-term period.

## **5.3 Capital Financing Forecast**

---

Based on Section 5.1, significant capital expenditures are required throughout the forecast period to accommodate growth in addition to the replacement/repair of existing assets. The options available to Milton for financing capital infrastructure are somewhat limited. The primary basis for recovery for future growth-related capital expenditures would be the D.C.A; however, the Act does place some limitations on Milton's ability to recoup all of the growth-related capital costs. The Town has previously negotiated capital provision payments with developing landowners to share the cost of D.C.-ineligible growth-related capital costs. These capital provisions are not anticipated to be available as a part of future phases of development; however, previously negotiated capital provisions are still being collected by the Town and will be utilized to fund D.C.-ineligible growth projects in the capital program.

The following subsection summarizes the magnitude of the potential long-term D.C.s to be paid by future development for future growth-related works. The subsequent section then summarizes the funding sources for both growth and non-growth-related expenditures.



### **5.3.1 Development Charges**

The *Development Charges Act* places some limitations on the Town of Milton's ability to recoup all of the growth-related capital costs resulting from mandatory deductions for:

- ineligible services and capital items including parkland acquisition, cultural or entertainment facilities (except library), facility space for the general administration of the municipality, computer equipment and rolling stock with an average life of six years or less;
- imposed ceiling based upon 10-year average level of service standards (quality and quantity); and
- statutory exemptions related to housing intensification, local government, industrial expansions, and university developments receiving government funding.

An analysis was undertaken to determine the recoverable and non-recoverable costs related to growth under the D.C.A. Table 5-2 organizes the capital costs into services and allocates the costs between those that are recoverable and non-recoverable under the D.C.A. Of the total \$2.71 billion in forecast capital expenditures, approximately \$1.56 billion (58%) are potentially recoverable from D.C.s. The remaining \$1.14 billion (42%) in expenditures is recoverable through other sources (e.g. property taxes and user fees).



**Table 5-2**  
**Town of Milton**  
**Potential Recovery of Capital Needs through D.C.s**

Description	Capital Forecast - 2021\$ (2021-2041)	Capital Forecast - Inflated\$ (2021-2041)
<u>Services Included in Milton's 2021 D.C. By-law</u> Parkland Development, Amenities, Trails, and Outdoor Recreation	467,071,850	591,684,952
Indoor Recreation Facilities <sup>2</sup>	306,912,188	372,783,802
Parks & Recreation Studies	1,059,163	1,340,516
Fire Facilities <sup>2</sup>	14,173,347	16,332,571
Fire Vehicles	3,921,400	4,551,746
Firefighter Equipment	1,741,850	1,921,312
Library Services	61,387,441	73,688,507
Rural Roads	3,755,000	3,888,498
Urban Roads	419,342,436	484,215,275
Active Transportation	7,953,747	8,184,319
Bridges & Structures	66,824,000	84,136,787
Traffic and Streetlighting	8,560,999	10,429,454
Engineering Studies & Misc.	1,392,560	1,686,656
Operations Facilities & Vehicles	42,217,235	49,278,421
Transit	121,799,595	148,562,377
Storm Water Monitoring <sup>1</sup>	7,915,345	9,147,948
Executive Services - Growth-Related Studies	1,810,790	2,240,246
Corporate Services - Growth-Related Studies	2,028,200	2,525,002
Community Services - Growth-Related Studies	422,940	509,506
Planning and Development - Growth-Related Studies	24,265,140	30,016,220
<b>DC Recoverable Sub-total</b>	<b>1,564,555,227</b>	<b>1,897,124,116</b>
<u>Other Services</u>		
Parking <sup>4</sup>	14,531,656	15,215,852
Civic Facilities	28,779,222	31,077,211
Non D.C. Eligible Growth-Related Studies	2,015,642	2,455,993
Growth Related Computer Equipment	59,130,964	73,073,061
Local Funding Contribution	60,000,000	84,014,485
Non-Growth Related Capital	980,522,718	1,245,554,888
<b>Non-DC Recoverable Sub-total</b>	<b>1,144,980,202</b>	<b>1,451,391,491</b>
<b>Total</b>	<b>2,709,535,429</b>	<b>3,348,515,607</b>

<sup>1</sup> To be collected through Area Specific DCs

<sup>2</sup> Includes existing growth related debt

<sup>3</sup> Recreation Facilities & Fire Facilities include discounted interest on existing debt



Table 5-3 narrows the potential D.C. recovery capital expenditures by accounting for the various deductions under the D.C.A. These deductions include historic levels of service, existing benefit, ineligible growth-related expenditures, other recoveries, and post-period benefit. These further reductions under the D.C.A. provide for an additional \$412 million in non-recoverable costs during the forecast period. The total recoverable amount under the D.C.A. over the forecast period is \$1.2 billion.



**Table 5-3  
Town of Milton  
Calculation of Non-Recoverable Costs Under the D.C.A. (2021-2041)  
2021\$**

Description	Capital Forecast - 2021\$ (2021-2041)	Growth Related Ineligible/Not Included in D.C. By-law	Existing Benefit	Other Recoveries	Post Period Benefit	Reduction as per Exceedance of Service Std.	Net DC Amount	Amount Allowed per 10 Year DC Standard
<u>Services Included in Milton's 2021 D.C. By-law</u>								
Parkland Development, Amenities, Trails, and Outdoor Recreation	467,071,850	44,145,500	-	204,953,865	-	-	193,348,566	231,654,869
Indoor Recreation Facilities <sup>2</sup>	306,912,188	-	-	-	-	-	311,883,628	380,625,516
Parks & Recreation Studies	1,059,163	-	228,969	-	-	-	1,019,711	1,019,711
Fire Facilities <sup>2</sup>	14,173,347	-	-	-	230,185	-	22,765,567	44,305,040
Fire Vehicles	3,921,400	-	-	-	100,677	-	6,261,655	21,487,388
Firefighter Equipment	1,741,850	-	-	-	14,997	-	2,811,093	6,110,373
Library Services	61,387,441	-	10,500	-	-	3,616,716	54,633,898	54,633,898
Rural Roads	3,755,000	-	3,379,500	-	-	-	776,026	4,991,218
Urban Roads	419,342,436	-	113,177,579	-	5,388,241	-	345,505,692	2,222,210,926
Active Transportation	7,953,747	-	-	-	-	-	8,802,132	56,613,231
Bridges & Structures	66,824,000	-	-	-	2,745,811	-	71,205,957	457,979,883
Traffic and Streetlighting	8,560,999	-	856,100	-	-	-	8,618,056	55,429,301
Engineering Studies & Misc.	1,392,560	-	255,440	-	-	-	1,386,292	1,386,292
Operations Facilities & Vehicles	42,217,235	-	1,248,432	-	446,291	-	40,087,094	97,244,033
Transit	121,799,595	-	18,267,748	8,506,533	-	-	102,961,336	102,961,336
Storm Water Monitoring <sup>1</sup>	7,915,345	-	-	-	159,576	-	8,477,314	8,477,314
Executive Services - Growth-Related Studies	1,810,790	-	814,856	181,079	-	-	1,138,862	1,138,862
Corporate Services - Growth-Related Studies	2,028,200	99,820	-	-	-	-	2,291,288	2,291,288
Community Services - Growth-Related Studies	422,940	11,394	102,837	-	-	-	384,387	384,387
Planning and Development - Growth-Related Studies	24,265,140	2,097,548	1,281,077	-	-	-	25,588,967	25,588,967
<b>DC Recoverable Sub-total</b>	<b>1,564,555,227</b>	<b>46,354,262</b>	<b>139,623,036</b>	<b>213,641,477</b>	<b>9,085,777</b>	<b>3,616,716</b>	<b>1,209,947,524</b>	<b>3,776,533,835</b>
<u>Other Services</u>								
Parking <sup>4</sup>	14,531,656	-	-	-	-	14,531,656	-	-
Civic Facilities	28,779,222	-	-	-	-	28,779,222	-	-
Non D.C. Eligible Growth-Related Studies	2,015,642	-	-	-	-	2,015,642	-	-
Growth Related Computer Equipment	59,130,964	-	-	-	-	59,130,964	-	-
Local Funding Contribution	60,000,000	-	-	-	-	60,000,000	-	-
Non-Growth Related Capital	980,522,718	-	209,393,562	-	-	771,129,156	-	-
<b>Non-DC Recoverable Sub-total</b>	<b>1,144,980,202</b>	<b>-</b>	<b>209,393,562</b>	<b>-</b>	<b>-</b>	<b>935,586,640</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>2,709,535,429</b>	<b>-</b>	<b>349,016,599</b>	<b>213,641,477</b>	<b>9,085,777</b>	<b>939,203,356</b>	<b>1,209,947,524</b>	<b>3,776,533,835</b>

<sup>1</sup> To be collected through Area Specific DCs

<sup>2</sup> Includes existing growth related debt

<sup>3</sup> Recreation Facilities & Fire Facilities include discounted interest on existing debt

<sup>4</sup> Parking is to become a D.C.-ineligible service as of September 18, 2022. Remaining D.C. reserves will be used to fund growth-related parking projects.



Based on the net recoverable costs presented in Table 5-3, a D.C. was calculated for the growth forecast summarized in Chapter 3. The total amount of the charge for Town-wide services (i.e. excluding Stormwater area specific D.C.s) is \$21,631 for a single detached unit and \$7.88 per sq.ft. for retail and \$4.81 per sq.ft. for non-retail. With respect to residential development, this represents an increase over the current charge (\$20,884) of approximately \$750, which is largely reflective of different time frames utilized for services that are restricted to a 10-year period in the D.C.A. The recalculated rates based on Table 5-3 were applied to the growth forecast in Chapter 3 to calculate forecasted D.C. revenue flows for use beyond 2026.

### **5.3.2 Funding Sources**

Table 5-4 below summarizes the overall capital expenditures and the various sources of funding for these expenditures. Note that these are provided in inflated dollars.





Table 5-4  
Town of Milton  
Capital Expenditures and Financing Summary

Capital Expenditures and Financing	Total 2021-2041
Total Capital Expenditures	3,348,515,607
<u>Growth-Related</u>	
Growth-Related Capital Expenditures	2,102,960,720
Post Period Capital Expenditures	(15,462,661)
<b>Net Growth-Related Capital Expenditures</b>	<b>2,087,498,059</b>
DC-Eligible Capital Expenditures (excluding Stormwater)	1,405,397,665
Less: Other Recoveries/Grants	(8,940,898)
Existing Debt Charges Included in Capital	(1,019,149)
D.C. Reserve Funding	(1,137,126,591)
<b>Net D.C. Expenditures (to be Debt Funded)</b>	<b>258,311,026</b>
DC-Eligible Capital Expenditures - Stormwater	9,147,948
D.C. Reserve Funding	9,147,948
<b>Net Stormwater D.C. Expenditures (to be Debt Funded)</b>	<b>-</b>
<u>Non D.C.-Related</u>	
Non Growth-Related Capital Expenditures	1,245,554,887
Growth Related Non DC related Capital Expenditures	672,952,446
Add: Post Period Benefit <sup>1</sup>	15,462,661
<b>Total Non D.C.-Related Cap. Exp.</b>	<b>1,933,969,994</b>
Reserve/Other Funding	
Slot Reserve Contribution	128,589,556
Non-Growth Infrastructure Reserves	991,225,533
Library Capital Works	24,193,598
Growth Capital - Other Reserve	100,105,106
Gas Tax Reserve - Federal	85,931,223
Aggregate Reserve	365,000
Building Stabilization Reserve	1,800,353
Property Transactions Reserve	6,289,459
Recoveries and Donations	493,021
Developer Contributions	268,711,651
Grants/Subsidies	-
Cash-in-Lieu of Parking	340,731
Cash-in-Lieu of Parkland Reserve Fund	8,762,004
Capital Provision Reserve	42,192,682
Parking D.C. Reserve	5,483,688
<b>Net Amount to Debentured (Tax-Supported)</b>	<b>269,486,388</b>

<sup>1</sup> Post-period amounts need to be cashflowed by the Town but will be recovered through future D.C. by-laws.



D.C.-eligible expenditures will either be funded through existing reserve funds or through debenture financing (after deducting grants, subsidies, and other growth-related recoveries). It is anticipated that approximately \$246 million of D.C.-related works will need to be debt funded over the forecast period while the remainder can be funded through D.C. reserve funds.

Expenditures that will need to be funded through other sources include non-growth expenditures, growth related D.C.-ineligible expenditures, and post-period expenditures. Note: the post-period expenditures are anticipated to be recovered from D.C.s through growth as part of future D.C. by-law updates, however, the Town is required to cashflow these expenditures that are incurred in advance of growth. There is approximately \$1.93 billion of expenditures that are required to be funded through other sources. The following provides brief commentary on these other sources:

- **Capital Reserves:** capital reserves are primarily intended to fund ongoing repair and replacement works, in addition to non-D.C.-eligible growth-related expenditures. Over the forecast period, these reserves are funded through operating budget transfers and include the revenues from the Ontario Lottery and Gaming Corporation. Approximately \$1.25 billion in funding has been provided for.
- **Recoveries/Donations/Grants/Subsidies:** These are often one-off revenue sources provided by senior levels of government to fund specific capital projects. The funding from these sources is based on anticipated recoveries identified in the Town's capital plan.
- **Obligatory Reserve Funds (e.g., Gas Tax and Cash-in-lieu reserve funds):** the funding from these reserve funds is limited by legislative requirements and as such, the funding identified in the summary above is based on what has been identified in the Town's capital forecast.
- **Developer Contributions:** This funding source is provided through developing landowners and could be based on items such as land dedications or funding in lieu of land. It is anticipated that developers will contribute approximately \$269 million.
- **Capital Provision:** as mentioned previously, the Town had previously negotiated a capital provision from developing landowners within Bristol, Sherwood, and Boyne. Approximately \$42 million of these funds will be utilized to fund future growth-related, D.C.-ineligible capital projects.



- Parking D.C.: As parking will become a D.C.-ineligible service as of September 18, 2022, the remaining amount in the D.C. reserve for this service has been allocated to the future parking structure project.
- Debt Financing: Based on the above funding sources, the net amount of non-D.C. eligible expenditures that the Town will be required to finance through debentures is approximately \$269 million. Impacts on the Town's debt capacity will be discussed in Chapter 6.



# Chapter 6

## Forecast Impact of Development



## 6. Forecast Impact of Development

### 6.1 Introduction

---

The analysis to follow provides an assessment of the operating costs, capital financing, tax rate and debt capacity impacts associated with the overall growth forecast presented in Chapter 3. The tax rate impacts have been calculated utilizing the methodology outlined in Chapter 2.

### 6.2 Tax Rate Impacts

---

The following section summarizes the tax rate impacts of growth. The analysis provided in the prior chapters has been combined to provide the overall impact of development onto the Town's financial position. Table 6-1 provides for the overall summary of operating expenditures, revenues, capital/reserve transfers, the net tax levy, and the corresponding tax rates for the years 2021, 2031, and 2041. Based on this table, the following can be observed:

- Net operating expenditures (i.e., day-to-day expenditures net of debt and reserve transfers) increasing by 263% (from \$45 million to \$162 million);
- Total capital-related portion of the operating budget (i.e., debt and reserve transfers) increasing by 679% (from \$29 million in 2021 to \$226 million in 2041);
- An increase of 427% in the general tax levy requirement (increasing from \$74 million in 2021 to \$389 million in 2041); and
- Weighted assessment increasing by 132% (from \$28 billion to \$65 billion).

As presented in Figure 6-1, The tax implications of future growth provide for an average annual tax rate increase in the 4.3% range, with the increase over the first ten years at an average of 5.5% and 3.1% over the latter ten years. Increased investment in the transit service, combined with the implementation of the recommendations of the Fire Master Plan and the continued efforts to reduce the infrastructure funding gap are primary drivers of the upward pressure on the tax rates in the first ten years, along with the cost of new growth-related infrastructure. Growth in the latter half of the forecast will be generating additional tax revenues to assist in funding required expenditures. The tax rate increases provided herein are a function of several key items which should be acknowledged as having implications on the Town:



- The analysis has built in additional transfers to reserves to ensure that ongoing asset management needs for existing assets are being met and to reduce the Town's annual infrastructure funding deficit.
- In addition to the existing assets, the analysis also provides for a need to increase transfers to the capital replacement reserves for new assets that are installed as a result of growth. As such, lifecycle costs for growth-related assets have been calculated based on average life spans of similar existing assets.
  - It should be noted that the Town must also assume the future replacement of local services (new local roads and stormwater works) that developers are responsible for constructing under the local service policy. The future replacement of these works has been factored into the analysis; however, these assets are assumed by the Town with a lag. Note that it is assumed that only 45% of the annual lifecycle costs have been factored into this analysis by 2041.
- All services are expected to continue to expand over the forecast period. These expansions are expected to impact the tax rate directly through the increased operating costs to run new facilities, hire new staff, operate additional vehicles, etc.
- The Town is expected to acquire additional land to achieve Council's approved park and recreation service level standards. This analysis assumes that the Town will be required to purchase land in excess of parkland dedication provisions within the pre-H.U.S.P. and rural areas, while land needs within Britannia, Trafalgar, Agerton, and M.E.V. are anticipated to be offered by developers. A further increase to tax rates and/or debenture financing may be required should voluntary contributions not provide for the land needs associated with these secondary planning areas.



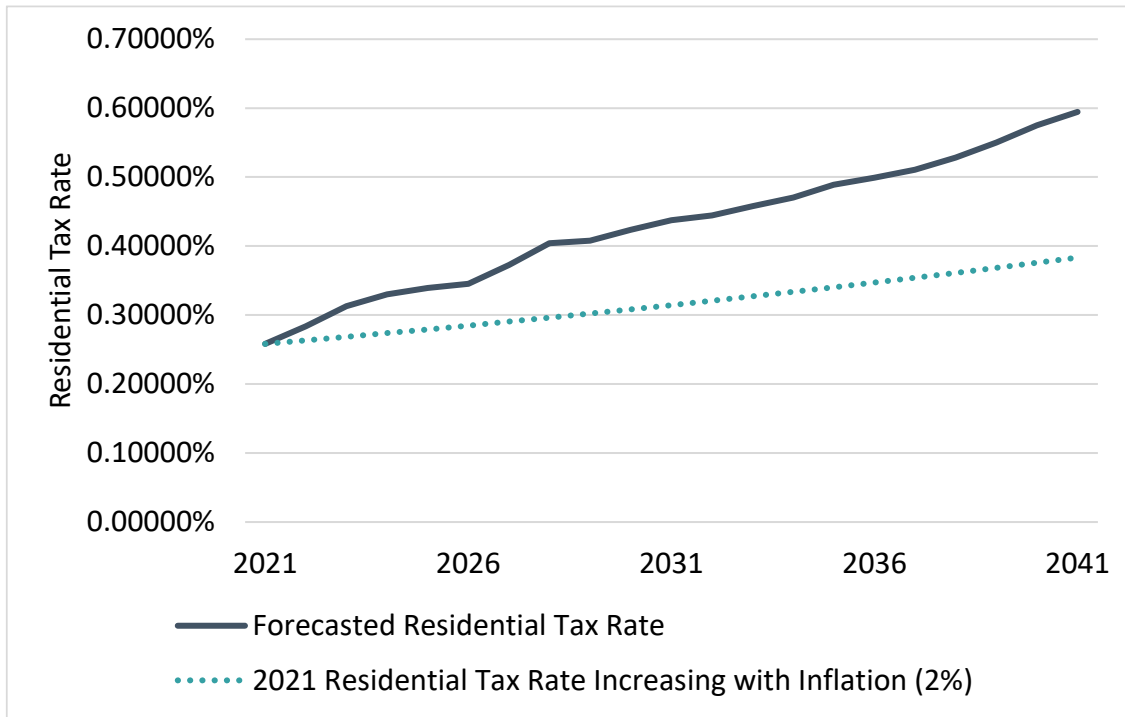
Table 6-1  
Town of Milton  
Summary and Tax Rate Calculations

Source	Tax Levy Forecast (Inflated \$)		
	2021	2031	2041
Net Operating Expenditure Forecast			
<b>Gross Operating Expenditures</b>	<b>105,000,202</b>	<b>201,707,980</b>	<b>310,129,074</b>
<b>Less: Non-Tax Revenues</b>	<b>68,646,406</b>	<b>110,139,159</b>	<b>160,986,967</b>
Contribution from Reserves - Capital	10,000	12,190	14,859
Contribution from Reserves - Other Reserves/Reserve	3,419,201	700,419	853,807
Contribution from Reserves - Hospital Debt Payments	2,503,090	775,226	775,226
Contribution from Slot Reserves	283,868	346,034	421,813
<b>Interfund Transfers</b>	<b>6,216,159</b>	<b>1,833,869</b>	<b>2,065,706</b>
Add: Transfers to Reserves - Other Reserves/Reserve	16,182,094	15,795,590	18,487,608
Add: Debt Payments: Hospital	2,503,090	775,226	775,226
Less: PIL, Right of Way & Supplementary Taxes	4,098,979	4,098,979	4,098,979
<b>Net Operating Expenditures</b>	<b>44,723,842</b>	<b>102,206,789</b>	<b>162,240,257</b>
Capital Funded from Tax Base			
Transfers to Reserves - Capital	26,459,164	61,015,006	122,449,379
Lifecycle Costing for New Infrastructure (Growth)	40,616	36,125,252	78,601,078
Incremental Transfer to Reserves for DC exemptions		2,437,989	2,971,895
Annual Debt Payments (new Non-growth related)	-	7,862,026	22,618,675
Existing Debt Payments	2,576,478	2,660,336	-
<b>Total Capital Funded from Tax Base</b>	<b>29,076,258</b>	<b>110,100,609</b>	<b>226,641,026</b>
<b>General Tax Levy Requirement</b>	<b>73,800,100</b>	<b>212,307,398</b>	<b>388,881,283</b>
<b>Total Weighted Assessment</b>	<b>28,618,978,546</b>	<b>48,533,252,078</b>	<b>65,420,362,941</b>
<b>Tax Rates</b>			
Residential	0.25787%	0.43745%	0.59443%
Multi-Residential	0.51574%	0.87489%	1.18887%
Commercial Occupied	0.37559%	0.63714%	0.86579%
Commercial Vacant	0.37559%	0.63714%	0.86579%
Industrial Occupied	0.53913%	0.91457%	1.24278%
Industrial Vacant	0.53913%	0.91457%	1.24278%
Other <sup>1</sup>	0.21388%	0.36282%	0.49303%

<sup>1</sup> Includes: Farmland, Pipeline, and Managed Forests.



Figure 6-1  
Town of Milton  
Residential Tax Rate Forecast







## 6.3 Debt Capacity Impacts

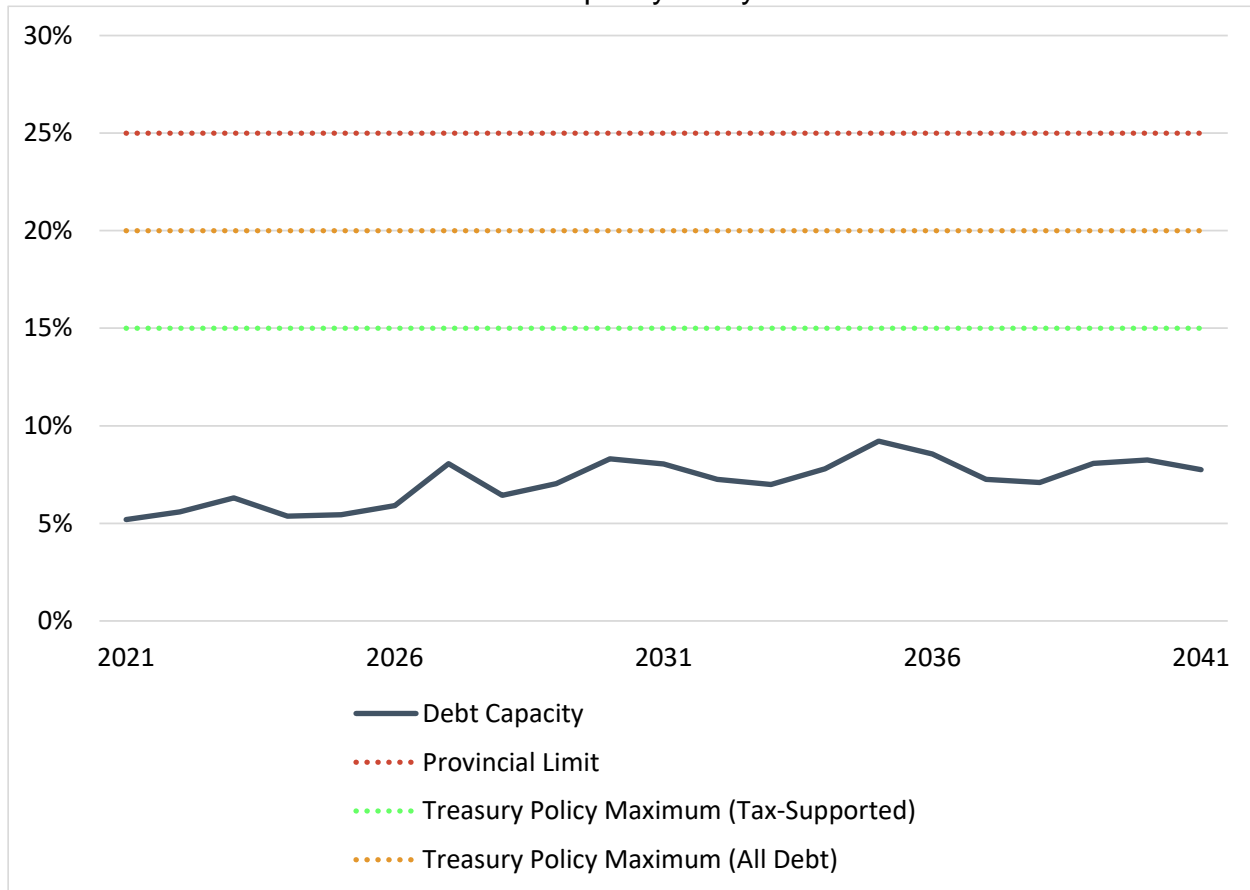
---

Another area to be addressed in this fiscal impact analysis is the overall impact of the capital spending program and the associated revenue cash flow onto the Town's debt capacity. Municipalities in Ontario are limited by the Province as to the amount of debt for which they can incur. O. Reg. 403/02, which accompanies the *Municipal Act*, limits the amount of debt a municipality can issue to the level where the annual debt charge payments equal 25% of the municipality's total own revenue (generally defined as total revenues less grants, subsidies, and transfers from reserves/reserve funds). Should a municipality exceed this limit; the Province can require the municipality to discontinue capital spending until debt capacity limits are met.

Figure 6-2 presents the overall debt capacity levels associated with the capital spending program between 2021 and 2041. The Town's debt capacity is not projected to exceed 9% over the forecast period, which is well below the Provincial limit of 25%. The Town also has stricter Council approved policies related to debt limits. Based on the graph below, the debt levels are not projected to exceed these limits.



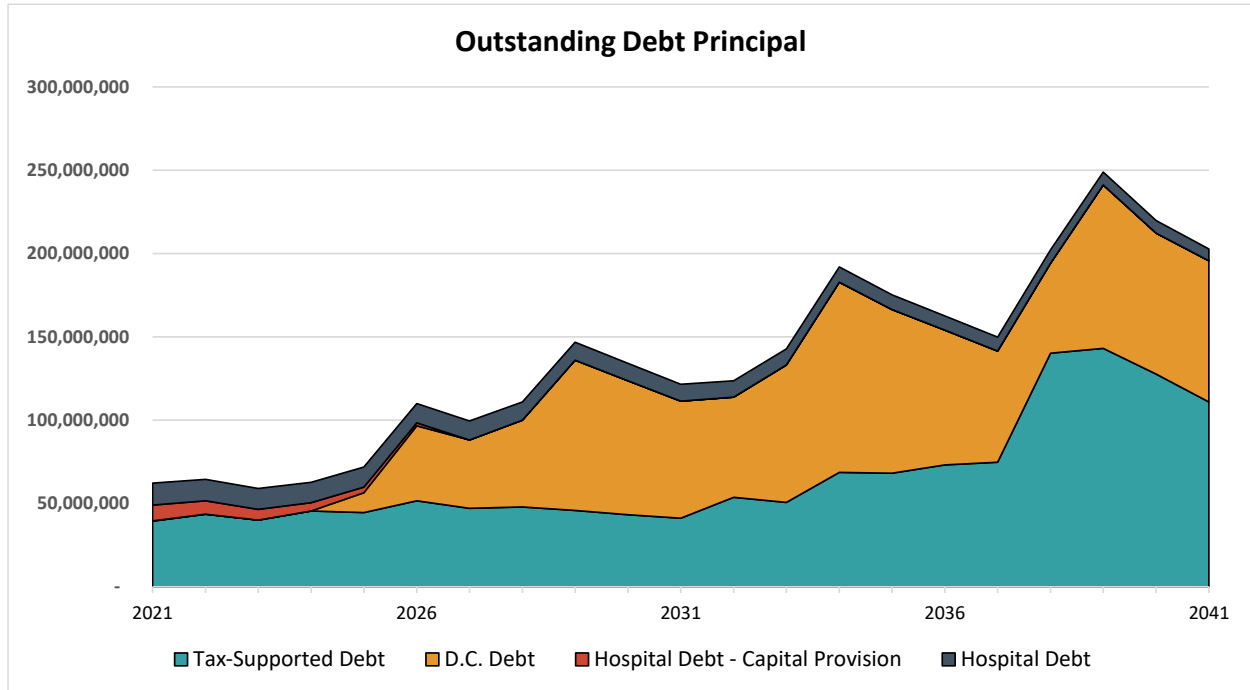
Figure 6-2  
Town of Milton  
Debt Capacity Analysis



Outstanding levels of debt principal over the forecast period are provided in Figure 6-3. Tax-supported outstanding debt remains relatively constant over the forecast period, however, begins to increase towards the latter half.



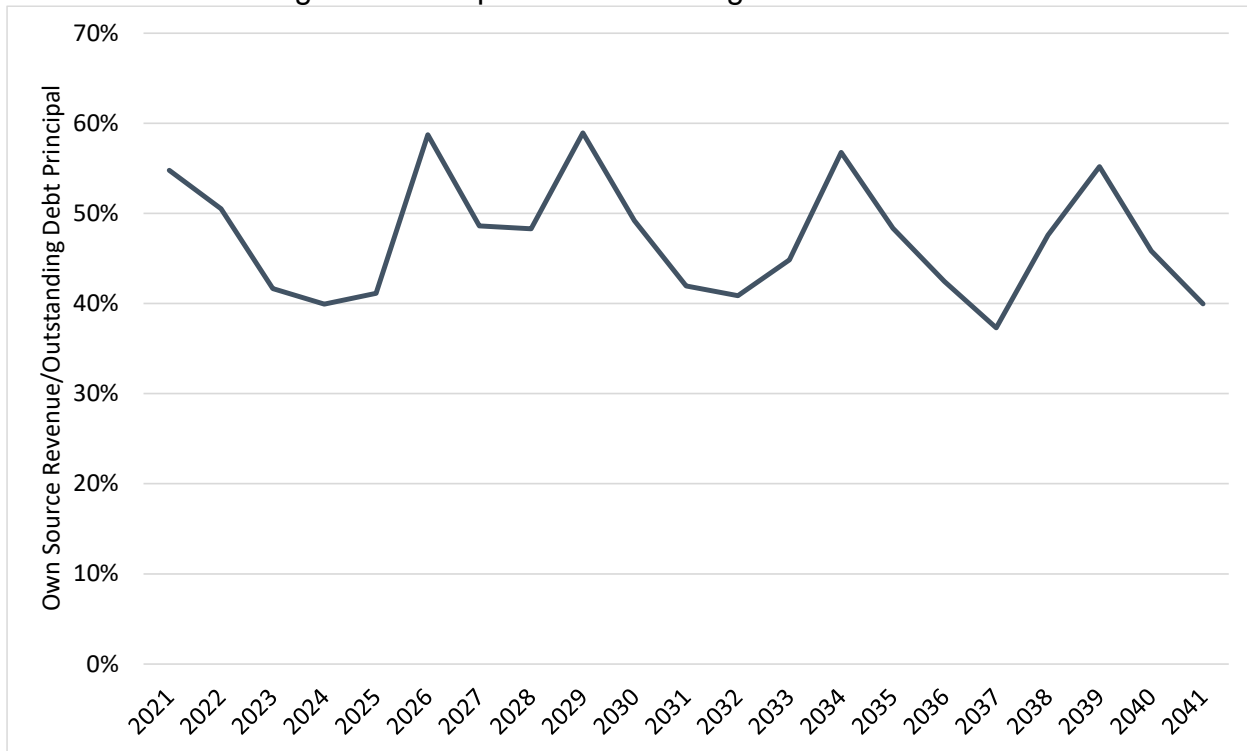
Figure 6-3  
Town of Milton  
Outstanding Debt Principal (2021-2041)



When measured against the Town's own source revenue, the debt principal outstanding balance generally varies between 30% to 60% of revenue as shown in the following graph.



Figure 6-4  
Town of Milton  
Outstanding Debt Principal as a Percentage of Own Source Revenue

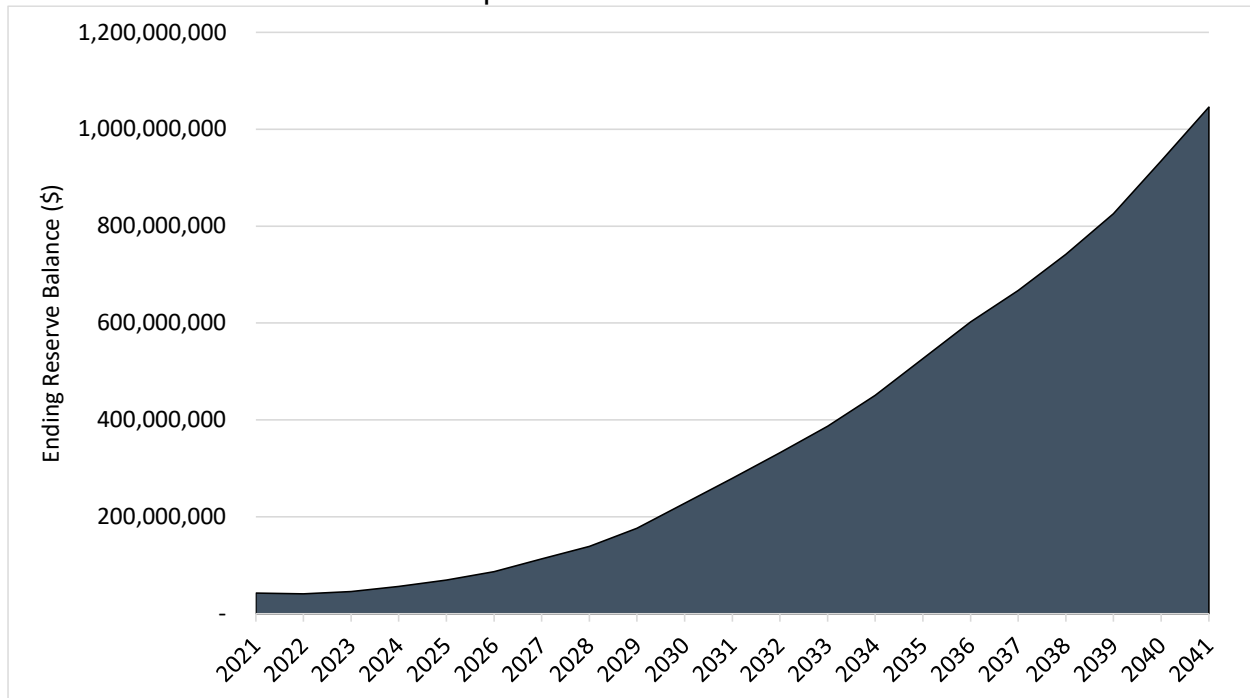


## 6.4 Reserve and Reserve Fund Forecast

Through the forecasting undertaken herein projections have also been compiled for key reserves and reserve funds for the Town. With respect to infrastructure, the contributions from the operating budget that are included in the forecast are utilized to fund capital projects as well as to strengthen the Town's reserves for future lifecycle replacements. The forecasting above identified new assets for the Town of \$1.7 billion through construction and \$1.3 billion through assumption from developers (both in \$2021). This is in addition to the over \$2 billion in existing assets that the Town currently maintains. The following graphs shows the forecasted growth in the Town's capital reserves that will position the Town for the future investments that will be required to rehabilitate and replace the expanded asset base.



Figure 6-5  
Town of Milton  
Capital Reserves Forecast





# Chapter 7

## Conclusions and Observations



## 7. Conclusions and Observations

As noted at the outset of this report, the objective of this study is to identify key financial pressures and identify key areas which may impact financial sustainability of the Town. The following sections provide specific observations that can be used to guide future policy directions.

### 7.1 Tax Rate Observations

---

Consideration was given to the overall taxation impacts of growth. As mentioned in the previous section, tax rates are increasing above inflation over the forecast period due to the contributions required towards reducing the Town's existing infrastructure funding deficit, investment in the Town's fire and transit master plans, as well as the significant capital program and net operating expenditures that are required as the Town experiences additional growth.

It is noted that annual required tax rate increases in the first four years averages 7.3% (see Appendix C). The analysis assumes a return to pre-pandemic conditions and capital spending in line with growth demands. Should the Town elect to decrease tax rate increases to a lower level over the first four years, the Town would need to slow down the planned capital program or the planned investment in infrastructure funding or approved master plans.

It is also noted that growth in the recent years has slowed down when compared to historical residential building permit trends. Between 2017 and 2020, an average of approximately 1,100 building permits were issued on an annual basis. This is compared to an average of 1,300 building permits a year between 2012-2016 and 2,000 building permits a year between 2007 and 2011. With a slowdown in growth, the Town was able to delay certain capital expenditures and build in additional reserve transfers while keeping new debt issuances at a reasonable level. These prudent financial practices allowed the Town to improve financial strength over the past couple of years.

As the Town prepares for increased growth, especially over the next ten years, it is expected that the current average of 1,100 annual residential building permits will increase to approximately 3,000 annual residential units a year. With this added growth, there is an increase in the required capital expenditures in advance of the growth, as well as an increased pressure to the operating budget as services are



expanded. These factors, combined with the implementation of the recommendations from the Fire and Transit Master Plans and continued efforts to reduce the infrastructure funding gap, are leading to higher tax rate increases in the first half of the forecast.

## 7.2 Debt Capacity Observations

---

Consideration was also given to the Town's debt capacity limits (as imposed by the Province of Ontario). Based on the review provided herein, the capital spending program required for Milton provides for the debt capacity ratio to increase to 9% (Provincial limit on debt capacity is 25%). As the Town manages growth over the forecast period, it will need to ensure that debt levels are monitored and are maintained at reasonable levels.

## 7.3 Other Observations

---

In reviewing the capital forecast, there are a few items which will be different in the future as compared to the past. With respect to transit, the Town currently has 31 buses which are fueled by petroleum. The forecast included in this study allows for a conversion of these existing buses to electrical and provides for an additional 69 over the forecast period. The current price differential between the two buses is \$740,000; \$660,000 for the petroleum buses and \$1.4 million for the electric.

Another area is with respect to the acquisition of land for outdoor recreation purposes. The Town has delivered a level of service with respect to parks and outdoor recreation services that exceeds what the Planning Act provides for. It has been assumed for the Sustainable Halton lands that all lands needed to support outdoor recreation facilities for these development areas will be provided by the developing landowners. The value of these lands is estimated at \$186 million (\$2021). Should these dedications not arise, then the Town will have to either identify an alternative funding source or revisit the Council approved service level standard.

The Town anticipates concurrent growth in a number of secondary plan areas, as well as intensification, in the next 20 years. As each planning area proceeds, it will remain important to validate the total population and employment levels expected, the densities, as well as the service level and infrastructure requirements in order to





manage the financial pressures in alignment with the projections made through this fiscal study.

Updated forecasting including an estimate of the next potential D.C. by-law's rate calculation suggest that the D.C.s rate may increase by approximately 4% (excluding outdoor recreation lands). As such, the Town should consider the timing of the next update to the D.C. background study and by-law in relation to these costs and revenues.

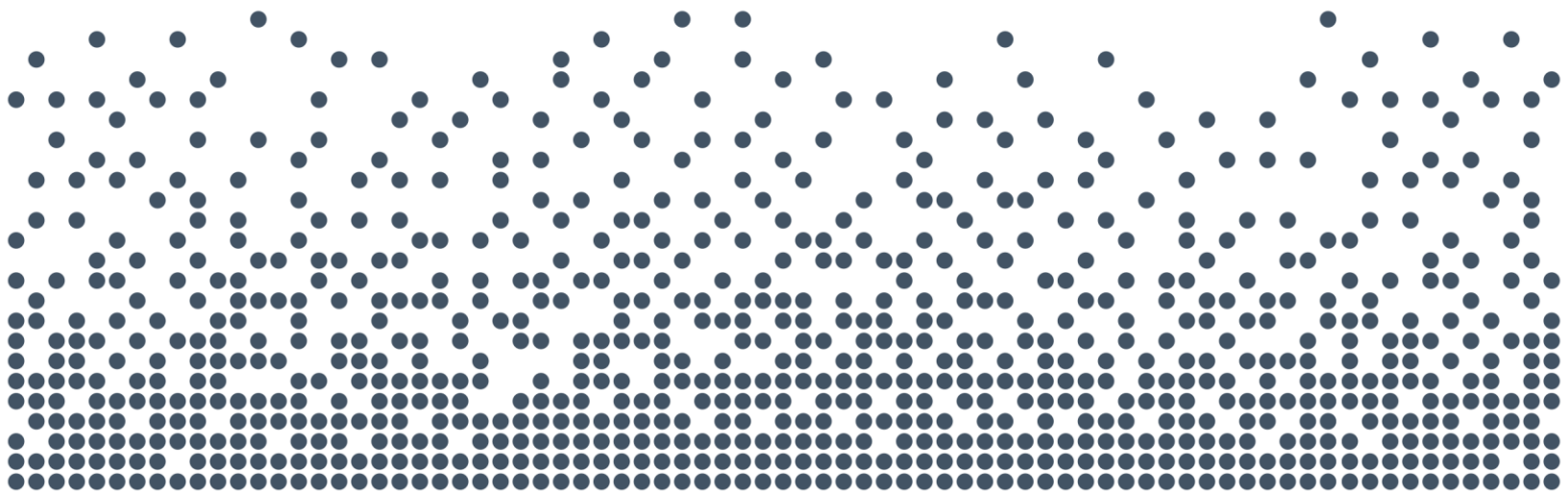
## **7.4 Concluding Remarks**

---

The Town has managed growth in a fiscally responsible manner over the past two decades by working with developing landowners to manage the impacts of growth on existing taxpayers. It is recommended that the Town continue to foster these relationships with future landowners to assist in continuing to minimize the impacts of growth on the existing community.

As has been done in the past, the Town will need to continue to monitor actual growth over the next twenty years in relation to the forecast provided herein. If a slowdown in growth is experienced, capital expenditures should be delayed in order to limit investments in advance of the growth. Prebuilding of infrastructure leads to an increased reliance in debt financing and potential need for cash-flowing (as D.C. revenues are not being realized in line with forecasts).

Finally, as growth is expected to accelerate over the forecast period, existing reserve balances are expected to be drawn upon to fund required capital expenditures. The Town should continue to practice prudent financial policies that are currently in place and ensure that reserves maintain sufficient balances to fund future asset replacement needs for existing and new infrastructure.



# Appendices



# Appendix A

## Residential and Non-Residential Weighted Assessment Forecast



# Appendix A: Residential and Non-Residential Weighted Assessment Forecast

## Appendix A-1 Town of Milton Basis for Assessment Estimates

### RESIDENTIAL

#### Town-Wide

#### Residential (Average Assessment Per Unit)

##### Low Density

Dwelling Type	Average Assessment Per Unit	Dwelling Type Weighting	Total Per Unit Weighted Assessment
Single Detached	646,751	73%	472,128
Semi-Detached	496,998	27%	134,189
<b>Total Weighted Assessment Per Unit</b>			<b>606,317</b>

##### Medium Density

Dwelling Type	Average Assessment Per Unit	Dwelling Type Weighting	Total Per Unit Weighted Assessment
Townhouse	461,492	85%	392,268
Stacked Townhouse	350,050	5%	17,503
Back to Back	396,861	10%	39,686
<b>Total Weighted Assessment Per Unit</b>			<b>449,457</b>

##### High Density

Dwelling Type	Average Assessment Per Unit	Dwelling Type Weighting	Total Per Unit Weighted Assessment
Apartment	109,270	10%	10,927
Secondary Units	20,250	5%	1,013
Condominium	269,868	85%	229,387
<b>Total Weighted Assessment Per Unit</b>			<b>241,327</b>

### NON-RESIDENTIAL

#### Town-Wide

#### Non-Residential (Average Assessment Per Sq.ft. of GFA)

##### Commercial

Usage Type	Average Assessment Per Sq.Ft.
Retail - General	291.05
Retail - Big Box	121.55
Non-Retail	182.12
Commercial Warehouse/Logistics	156.90
Industrial	200.00
Primary	125.00
Institutional*	198.12

\*Assuming 5% of institutional development will generate assessment revenue





# Appendix B

## 2021-2041 Capital Budget Summary



# Appendix B: 2021-2041 Capital Budget Summary

## Appendix B-1 Town of Milton 2021-2041 Capital Budget Summary

Project Description	Total 2021-2041
<b>Executive Services</b>	
<u>Office of the CAO</u>	
Corporate Strategic Plan	1,035,150
Sundry Land Acquisitions	8,590,200
Strategic Plan Implementation	775,640
Economic Development Strategy Plan	278,100
Council Staff Work Plan	317,169
<b>Office of the CAO - Subtotal</b>	<b>10,996,259</b>
<b>Fire Services</b>	
<u>Facilities</u>	
Electronic Accountability System	103,000
Dry Hydrant Systems	41,200
Commission of Fire Accreditation	41,200
<b>Facilities - Subtotal</b>	<b>185,400</b>
<b>New Fire Facilities</b>	
Station #6 (Britannia)	6,815,000
Station #7 (Trafalgar/Agerton)	6,815,000
Existing Debt - Station 3 (PV @ 2%)	543,347
<b>New Facilities - Subtotal</b>	<b>14,173,347</b>
<u>Fire Fleet Replacement</u>	
Chief Officers Vehicles	546,140
Replace/Refurbish Tanker Trucks	2,074,576
Replace/Refurbish Pumper/Rescue Units	7,988,762
Replace Fire Prevention Vehicles	296,086
Replace Pick-Up Trucks	1,317,768
Aerial Replacement/Refurbishment	3,868,362
Water Supply Unit Replacement	358,332
Trailer Replacement	54,518
Rescue Truck Replacement/Refurbishment	3,658,092
Training Vehicle Replacement	309,022
Off Road Vehicle Replacement	102,958
Replace Special Operations Radio Vehicle	162,844
Utility Vehicle Replacement	325,688
<b>Fire Fleet Replacement - Subtotal</b>	<b>21,063,148</b>



Appendix B-1 (Cont'd)

Project Description	Total 2021-2041
<b><u>New Fire Vehicles</u></b>	
<b>New Capital</b>	-
<b>Station #6 (Britannia)</b>	-
Station #6 Pumper Rescue	860,000
Station #6 Utility Pickup	80,700
	-
<b>Station #7 (Trafalgar/Agerton)</b>	-
Station #7 Pumper Rescue	860,000
Station #7 Aerial (100 ft.)	2,040,000
Station #7 Utility Pickup	80,700
	-
<b>Vehicles - Subtotal</b>	<b>3,921,400</b>
<b><u>Fire Equipment Replacement</u></b>	
Rapid Intervention Equipment Replacement	30,900
Helmet Replacement	35,020
Breathing Apparatus Replacement	253,380
Hazardous Material Equipment Replacement	154,500
Thermal Image Camera Replacement	57,680
Firefighting Hose Replacement	82,400
Vehicle Extrication Equipment Replacement	123,600
Special Operations Equipment Replacement	231,750
Personal Protective Clothing Replacement	490,280
Firefighting Equipment Replacement	49,440
Defibrillators Replacement	226,600
Emergency Medical Equipment Replacement	74,160
Air Monitoring Replacement	142,140
Generators & Lighting Equip Replacement	30,900
Fire Prevention Equipment Replacement	169,950
Bunker Gear Replacement - Employee Turnover	537,643
Battery & Radio Parts Replacement	139,050
<b>Replacement Equipment - Subtotal</b>	<b>2,829,393</b>
<b><u>New Fire Equipment</u></b>	
<b>Station 6</b>	
Bunker Gear - Firefighters - Full time (24)	208,800
Hazardous Material Equipment	66,200
Defibrillators	6,800
Vehicle Extrication Equipment	95,400
Thermal Image Camera	14,600
Special Operations Equipment for Rescue Van	34,000
Emergency Medical Equipment	36,800
Other Equipment - Station 6	16,200





## Appendix B-1 (Cont'd)

Project Description	Total 2021-2041
<b>Station 7</b>	
Bunker Gear - Firefighters - Full time (20)	174,000
Hazardous Material Equipment	66,200
Defibrillators	6,800
Vehicle Extrication Equipment	95,400
Thermal Image Camera	14,600
Special Operations Equipment for Rescue Van	34,000
Emergency Medical Equipment	36,800
Other Equipment - Station 7	16,200
	-
<b>Small Equipment and Gear</b>	-
Full-time Firefighters Equipment and Gear	783,000
<b>Vehicle Extrication Equipment</b>	
Specialized Equipment Training Structure Growth	36,050
<b>New Equipment - Subtotal</b>	<b>1,741,850</b>
<b>Fire Services - Subtotal</b>	<b>43,914,538</b>
<b>Executive Services - Subtotal</b>	<b>54,910,797</b>
<b>Corporate Services</b>	
Finance	
Development Charges Study	1,030,000
Asset Management Plan	1,210,250
Program Based Budgeting	77,250
User Fee Update	695,250
Special Financial Studies	833,400
Legislated DC Exemptions	65,200,760
<b>Finance - Subtotal</b>	<b>69,046,910</b>
<b>Human Resources</b>	
Employee Strategic Development	309,000
Compensation Plan	350,200
Pay Equity Review	206,000
Health and Safety Audit/Implementation	757,050
Workplace Accommodation	324,450
<b>Human Resources - Subtotal</b>	<b>1,946,700</b>
<b>Information Technology</b>	
Technology Strategic Plan	1,100,533
Technology Replacement/Upgrade	4,211,708
Phone System Changes/Upgrade	1,834,106
PC Workstation Complement Changes	551,544
E-Services Strategy/Implementation	2,838,081
GIS Service Delivery	4,883,595
Application Software Update	1,894,303
Legacy Systems	13,544,500



## Appendix B-1 (Cont'd)

Project Description	Total 2021-2041
Photocopiers	721,000
Radio Communications	2,293,321
Milton Air Photo Mapping	309,000
Enterprise Content Management	3,691,428
Enterprise Contact Management	4,557,131
Emergency Operations Centre	315,348
Open Data Initiative	232,566
Mobile Parking Enforcement	491,477
Human Resources Information System	3,855,017
Department Specific Initiatives	4,724,657
Property Tax System	2,359,685
Building Public Portal Implementation	1,129,964
Financial Enterprise Systems	3,402,708
Recreation Management System	538,965
Fire Department Emergency Systems	2,093,107
Building and Permit Systems	1,484,832
Facilities Infrastructure and Networking	19,656,832
Tech Infrastructure - Server Hardware	11,840,097
Enterprise Licencing and Compliance	5,314,098
<b>Information Technology - Subtotal</b>	<b>99,869,603</b>
<b>Legislative and Legal Services</b>	
Impact on Regulatory Framework Study	164,800
Council Orientation Program	105,575
Records Management/MFIPPA Compliance	231,750
Compliance/Enforcement Lean Six Sigma	67,980
Town Clerk's Policy/Procedure Manual	72,615
Multi-Year Accessibility Plan	105,060
Audit & Accountability Fund Review-Amps Program	71,845
<b>Legislative &amp; Legal Services - Subtotal</b>	<b>819,625</b>
<b>Corporate Services - Subtotal</b>	<b>171,682,838</b>
<b>Community Services</b>	
<u>Community Services Administration</u>	
Parks Master Plan Update	113,940
Recreation Master Plan (DC)	309,000
Service Strategy	119,338
Facility Audit Update	1,370,365
<b>Community Services Administration - Subtotal</b>	<b>1,912,643</b>
<u>Cemetery</u>	
Cemetery	347,843
<b>Cemetery - Subtotal</b>	<b>347,843</b>
<u>Parks Redevelopment</u>	
Playground Upgrades	81,536
Omagh Park Redevelopment	905,367



Appendix B-1 (Cont'd)

Project Description	Total 2021-2041
Kingsleigh Park Redevelopment	569,728
Coulson Park Redevelopment	352,110
Coxe Park Redevelopment	509,332
Moorelands Park Redevelopment	339,614
Baldwin Park Redevelopment	473,663
Chris Hadfield Park Redevelopment	734,691
Lions Sports Park Redevelopment	6,075,385
Trudeau Park Redevelopment	473,708
Beaty Trail Park Redevelopment	487,433
Watson Park Redevelopment	480,817
McDuffe Park Redevelopment	480,817
Wallbrook Park Redevelopment	480,817
Harwood Park Redevelopment	480,817
Hutchinson Park Redevelopment	480,817
Barclay Park Redevelopment	480,817
Meighen Park Redevelopment	480,817
Luxton Park Redevelopment	480,817
Sinclair Park Redevelopment	480,817
Fitzgerald Park Redevelopment	59,357
Dempsey Park Redevelopment	2,565,112
Knight Trail Park Redevelopment	59,357
Park Redevelopment	18,997,194
Sprucedale Park Redevelopment	480,899
<b>Parks redevelopment - Subtotal</b>	<b>37,491,839</b>
<u>Park Preservation</u>	
Park Improvements	1,612,996
Tennis Court Upgrades	432,600
<b>Park Preservation - Subtotal</b>	<b>2,045,596</b>
<b><u>New Parkland Development</u></b>	
Clarke - VS#6 (13)(Derry Road/Fourth Line Landowners)	585,053
Milton Heights 2C - North	585,055
Milton Heights 2C - South	585,055
Community Park - Milton Heights	2,277,735
Escarpment View Lands (Formerly Jannock Property)	4,380,209
<b>BPII:</b>	
Community Park Derry Green	6,765,344
<b>Boyne:</b>	
Escarpment View Lands (Formerly CMHL Property)	31,113,843



Appendix B-1 (Cont'd)

Project Description	Total 2021-2041
District Park West - Boyne	10,814,587
District Park East - Boyne	7,505,072
Walker Neighbourhood Park - Boyne	2,055,402
Cobban Neighbourhood Park - Boyne	2,148,057
Bowes Neighbourhood Park - Boyne	2,146,987
Park Development Village Squares-Boyne	3,021,101
Boyne Village Square # 3	387,827
<b>PH4</b>	
<b>Britannia:</b>	
Village Squares (15)	1,779,156
Neighbourhood Parks (4)	4,467,658
District Parks (3)	7,857,939
Community Parks (1)	5,216,387
Passive Open Space	1,645,450
<b>Trafalgar/Agerton:</b>	
Village Squares (10)	1,186,104
Neighbourhood Parks (3)	3,350,744
District Parks (2)	5,238,626
Community Parks (1)	5,216,387
Passive Open Space	1,645,450
<b>Additional Pre-HUSP &amp; Rural:</b>	
Village Squares (10)	1,186,104
Neighbourhood Parks (2)	2,233,829
District Parks (2)	5,238,626
Community Parks (1)	5,216,387
Passive Open Space	3,538,800
<b>MEV:</b>	
Village Squares (3)	355,831
Neighbourhood Parks (1)	1,116,915
District Parks (1)	2,619,313
<b>Land for Outdoor Recreation Facilities:</b>	
Britannia	100,858,000
Trafalgar/Agerton	68,623,000
MEV	16,118,000
Additional Pre-HUSP & Rural	63,065,000
<b><u>New Parkland Amenities</u></b>	
Playground Growth	767,975



Appendix B-1 (Cont'd)

Project Description	Total 2021-2041
<b>Phase 4:</b>	
<b>Amenities and Outdoor Recreation Facilities</b>	-
<b>Britannia:</b>	-
Soccer - Major (Unlit) (4)	1,173,600
Soccer - Major (Lit) (15)	7,972,900
Premier Hardball (Lit) (1)	979,200
Hardball (Unlit) (1)	557,600
Major Softball (Lit) (5)	2,423,000
Major Softball (Unlit) (3)	807,600
Cricket Softball (1)	321,200
Off Leash Areas (1)	41,100
Beach Volleyball (Unlit) (2)	84,600
Tennis Courts (Unlit) (5)	773,000
<b>Village Squares</b>	
Playground Equipment - Village Square	1,992,000
Shelters - Minor	1,684,500
<b>Neighbourhood Parks</b>	-
Playground Equipment - Neighbourhood Park	863,600
Shelter - Minor	449,200
Multipurpose 1/2 Court	165,600
Minor Spray Pads	772,800
<b>District Parks</b>	-
Major Spray Pad	1,394,400
Minor Skate Park	688,800
Playground Equipment - District Park (Sr.)	728,100
Multipurpose Court Full (unlit)	272,100
Shelter - Major	503,400
<b>Community Parks</b>	-
Major Skatepark	807,200
Major Spray Pad	464,800
Playground Equipment - Community Park	383,900
Multipurpose Court Full (Lit)	101,200
Shelter - Major	167,800
<b>Trafalgar/Agerton:</b>	-
Soccer - Major (Unlit) (3)	880,200
Soccer - Minor (Unlit) (10)	6,133,000
Premier Hardball (Lit) (1)	979,200
Major Baseball (Unlit) (2)	969,200
Major Softball (Unlit) (3)	807,600
Cricket Harball (1)	552,000
Beach Volleyball (Unlit) (2)	84,600
Tennis Courts (Unlit) (3)	463,800
<b>Village Squares</b>	
Playground Equipment - Village Square	1,328,000



Appendix B-1 (Cont'd)

Project Description	Total 2021-2041
Shelters - Minor	1,123,000
<b>Neighbourhood Parks</b>	-
Playground Equipment - Neighbourhood Park	647,700
Shelter - Minor	336,900
Multipurpose 1/2 Court	124,200
Minor Spray Pads	579,600
<b>District Parks</b>	-
Major Spray Pad	929,600
Minor Skate Park	459,200
Playground Equipment - District Park (Sr.)	485,400
Multipurpose Court Full (unlit)	181,400
Shelter - Major	33,400
<b>Community Parks</b>	-
Major Skatepark	807,600
Major Spray Pad	464,800
Playground Equipment - Community Park (2 Sr)	383,900
Multipurpose Court Full (Lit)	101,200
Shelter - Major	167,800
<b>MEV:</b>	-
<b>Outdoor Recreation Facilities:</b>	-
Soccer - Major (Unlit) (1)	293,400
Soccer - Minor (Unlit) (2)	1,226,600
Major Baseball (Unlit) (1)	484,600
Major Softball (Unlit) (1)	269,200
Tennis Courts (Unlit) (1)	154,600
<b>Village Squares</b>	-
Playground Equipment - Village Square	398,400
Shelters - Minor	336,900
<b>Neighbourhood Parks</b>	-
Playground Equipment - Neighbourhood Park	215,900
Shelter - Minor	112,300
Multi-use Half Court	41,400
Minor Spray Pads	193,200
<b>District Parks</b>	-
Major Spray Pad	464,800
Minor Skate Park	229,600
Playground Equipment - District Park (Sr.)	242,700
Multipurpose Court Full (unlit)	90,700
Shelter - Major	167,800
<b>Additional Pre-HUSP &amp; Rural</b>	
<b>Outdoor Recreation Facilities:</b>	
Soccer - Major (Unlit) (1)	293,400
Soccer - Major (Lit) (10)	6,133,000



## Appendix B-1 (Cont'd)

Project Description	Total 2021-2041
Major Hardball (Lit) (1)	745,900
Major Softball (Lit) (4)	1,938,400
Major Softball (Unlit) (1)	269,200
Beach Volleyball (Unlit) (2)	84,600
Tennis Courts (Unlit) (3)	463,800
<b>Village Squares</b>	
Playground Equipment - Village Square	1,328,000
Shelters - Minor	1,123,000
<b>Neighbourhood Parks</b>	
Playground Equipment - Neighbourhood Park	431,800
Shelter - Minor	224,600
Multi-Use Half Court	82,800
Minor Spray Pads	386,400
<b>District Parks</b>	
Major Spray Pad	929,600
Minor Skate Park	459,200
Playground Equipment - District Park (Sr.)	485,400
Multipurpose Court Full (unlit)	181,400
Shelter - Major	335,600
<b>Community Parks</b>	
Major Skatepark	807,600
Major Spray Pad	464,800
Playground Equipment - Community Park (1 Sr)	383,900
Multipurpose Court Full (Lit)	101,200
Shelter - Major	167,800
<b>New Parkland Development &amp; Amenities - Subtotal</b>	<b>451,253,007</b>
<b>Parks &amp; Recreation Studies</b>	
Community Centre Implementation Strategy	143,287
Urban Forestry Management	915,876
EAB Implementation Strategy	400,181
<b>Parks &amp; Recreation Studies - Subtotal</b>	<b>1,459,344</b>
<b>Trails System</b>	
New Trail Development	743,989
Linear Park Multi Use Trail - Coates South (4b)	382,089
Milton Heights Tributary Trails	1,199,365
Boyne Multiuse (Asphalt Trails in Greenlands System) Lit (W Side of 16 Mile Creek)	1,780,000
Boyne Limestone Trails in Greenlands System (West, Tremaine to 16 Mile Creek)	646,000
Boyne Pedestrian Bridge-Minor Crossing	334,000



Appendix B-1 (Cont'd)

Project Description	Total 2021-2041
Boyne Limestone Trails in Greenlands System (E 16 Milton Creek to JSP)	793,000
Boyne Multiuse (Asphalt Trails in Greenlands System ) Lit (East Side 16 Mile Creek)	2,013,000
<b>Phase 4 - West - Britannia</b>	-
Union Gas Pipeline	473,500
Multi-Use (Asphalt Trails in Greenlands System) lit	1,402,000
Limestone Trails in Greenlands System	1,483,600
Linear Park	600,200
<b>Phase 4 - East - Trafalgar/Agerton</b>	-
Union Gas Pipeline	391,900
Multi-Use (Asphalt Trails in Greenlands System) lit	1,161,200
Limestone Trails in Greenlands System	1,228,100
Linear Park	496,900
<b>MEV</b>	-
Union Gas Pipeline	82,500
Multi-Use (Asphalt Trails in Greenlands System) lit	244,500
Limestone Trails in Greenlands System	258,500
Linear Park	104,500
Implementation Trails Master Plan	712,416
Sam Sherratt Trail Redevelopment	56,045
<b>Trails System - Subtotal</b>	<b>16,587,304</b>
<b>Recreation Services</b>	
<b>Facilities Redevelopment</b>	
Seniors Centre Asset Restorations	1,974,494
Leisure Centre Cardio/Weight	593,684
Leisure Centre Upgrades	3,535,270
Rotary Park Community Centre	479,941
Memorial Arena Facility Improvements	8,703,480
Community Halls Facility Improvements	582,842
John Tonelli Sports Centre Facility Improvements	9,736,102
Milton Sports Centre Facility Improvements	18,882,757
Milton Tennis Club	648,416
Mattamy National Cycling Centre Improvements	8,412,046
Sherwood Community Centre Facility Improvements	2,419,598
Milton Indoor Turf Centre Improvements	10,936,159
<b>Facilities - Subtotal</b>	<b>66,904,790</b>
<b>New Recreation Facilities</b>	
Indoor Soccer - Air Supported	8,600,000
Seniors Centre Expansion	2,438,387
<b>Boyne:</b>	
Boyne Community Centre	51,439,000





Appendix B-1 (Cont'd)

Project Description	Total 2021-2041
<b>Britannia:</b>	-
Arena	45,817,000
Indoor Pool	18,918,000
Gymnasium	11,610,000
Multi-purpose Spaces	2,819,000
<b>Trafalgar/Agerton:</b>	
Arena	30,545,000
Indoor Pool	18,918,000
Gymnasium	5,805,000
Multi-purpose Spaces	2,819,000
<b>MEV:</b>	-
Arena	15,273,000
<b>Additional Boyne:</b>	
Arena	15,273,000
Gymnasium	5,805,000
<b>Additional Pre-HUSP, Bristol, Sherwood, Rural:</b>	-
Arena	15,273,000
Indoor Pool	37,836,000
Gymnasium	11,610,000
Multi-purpose Spaces	5,638,000
Existing Debt (PV @ 2%)	475,801
<b>New Recreation Facilities - Subtotal</b>	<b>306,912,188</b>
<b>Arts &amp; Entertainment</b>	
FirstOntario Arts Centre Milton Facility Improvements	1,289,127
<b>Arts/Cultural Facilities Redevelopment</b>	<b>1,289,127</b>
<b>Civic Facilities Redevelopment</b>	
Corporate Office Furniture & Equipment	3,136,762
Civic Facilities Improvements	18,772,974
Heritage Property Restoration	59,677
Accessibility Improvements	1,947,684
<b>Civic Facilities Redevelopment - Subtotal</b>	<b>23,917,097</b>
<b>Fire Facilities Redevelopment</b>	
Fire Halls Facility Improvements	4,844,288
<b>Fire Facilities Redevelopment - Subtotal</b>	<b>4,844,288</b>
<b>Library Facilities Redevelopment</b>	
Beaty Branch Improvements	2,154,036
<b>Library Facilities Redevelopment - Subtotal</b>	<b>2,154,036</b>



Appendix B-1 (Cont'd)

Project Description	Total 2021-2041
<b><u>Facilities Redevelopment - Engineering</u></b>	
Civic Operations Centre Facility Improvements	1,700,100
Sand and Salt Facility	3,082,752
<b>Facilities Redevelopment Engineering - Subtotal</b>	<b>4,782,852</b>
<b><u>Facilities Growth - Engineering</u></b>	
Operations Centre Expansion - Phase 2	9,988,263
Feasibility Study and Business Plan - Animal Control Facility	55,100
Animal Shelter	2,441,764
Civic Operations Centre	11,400,000
Bridge at Operations Centre	1,136,000
<b>New Engineering Services Facilities - Subtotal</b>	<b>25,021,127</b>
<b><u>Civic Facilities - Growth</u></b>	
Town Hall Construction/Expansion	28,779,222
<b>Civic Facilities Growth - Subtotal</b>	<b>28,779,222</b>
<b><u>Library Facilities - Growth</u></b>	
Library - New Branch Buildings	8,726,460
Branch #4 - PH4 - Britannia	8,730,000
Branch #5 - PH4 - Trafalgar/Agerton	8,730,000
Branch #6 - Additional Space Needs - Intensification	8,730,000
Branch #7 - MEV & Additional HUSP Growth	8,730,000
Main Library Expansion	4,929,177
<b>New Library Facilities - Subtotal</b>	<b>48,575,637</b>
<b><u>Fleet and Equipment</u></b>	
<b><u>Replacement:</u></b>	
Ice Resurfacer - Replacement	906,400
1 Ton Crew Dump Truck	4,264,200
1/2 Ton Pick Ups Replacement	1,112,400
Tandem Axle Trucks	11,224,128
Landscape Trailer	739,540
Gradalls, Back Hoes and Attachments	541,780
3/4 Ton Pick Ups Replacement	2,892,858
Zero Turning Radius Mowers	1,762,948
Mower Replacement	304,880
Farm Tractors	1,206,130
Multifunction Tractor	1,813,109
Farm Tractor/Loader	2,154,246
Trackless Front Mower Deck	296,640
Facility Maintenance Van - Replacement	104,020



Appendix B-1 (Cont'd)

Project Description	Total 2021-2041
Ball Diamond Groomer	191,580
Enforcement Vehicles	876,324
Sign Truck	1,343,120
Haul All/Packer	1,112,875
Skidsteer Loader With Attachments	195,700
Poly Plow	39,140
Tractor Attachments	492,958
Road Grader	770,440
Sweepers/Flushers	2,224,800
Gator Utility Vehicle - Replacement	164,800
Brush Chipper - Replacement	293,550
Fleet Equipment Provision	6,997,093
Fleet Study	175,000
Fleet Mechanic Equipment	75,190
<b>Vehicles Engineering Services - Subtotal</b>	<b>44,275,849</b>
<b><u>New Engineering Services Vehicles</u></b>	
Enforcement Vehicles - Growth	25,155
Animal Shelter Vehicle	38,770
Provision for Parks Growth Fleet	1,603,585
Provision for Operations Growth Fleet	3,580,573
Provision of Parks and Recreation Equipment - BP11	279,000
Provision of Parks and Recreation Equipment - Ph 4	3,126,000
Provision of Parks and Recreation Equipment - MEV	279,000
Provision of Parks and Recreation Equipment - Other HSUP & Pre-HUSP Areas	558,000
Ice Resurfacer	490,025
Provision of Operations Equipment - Other HUSP & Pre-HUSP Areas	2,981,000
Provision of Operations Equipment - BP11	627,000
Provision of Operations Equipment - Ph4	3,137,000
Provision of Operations Equipment - MEV	314,000
Provision of Operations Equipment - Complementary MEV Employment Lands	157,000
<b>New Engineering Vehicles - Subtotal</b>	<b>17,196,108</b>
<b><u>Transit Facilities - Growth</u></b>	
Transfer Hub	1,083,000
Transfer Hub	1,353,800
Additional Facility Needs	6,520,892
Financing Provision for Electrification of Transit Facility	16,753,316
Transit Operations Centre	35,623,674
<b>Transit Facilities Growth - Subtotal</b>	<b>61,334,682</b>
<b><u>Transit Services</u></b>	
Transit Study	842,128
Transit Bus Pads	420,000



Appendix B-1 (Cont'd)

Project Description	Total 2021-2041
Fare Box System	700,000
Transit Bus Stop-Retrofit	220,800
Onboard Vehicle Surveillance System	745,773
Transit Bus Non Growth: Refurbishment	4,027,300
Transit Bus Non Growth: Replacement	15,934,858
Transit Fleet Replacement Provision - Electrification	23,753,335
Specialized Transit Bus Non Growth	2,053,418
Transit Support Vehicles - Replacement	362,848
<b>Transit Services - Subtotal</b>	<b>49,060,460</b>
<b><u>New Transit Services</u></b>	
Conventional Transit - 40 ft. Bus (11)	7,254,300
Conventional Transit - 40 ft. Buses for Milton-TPO-Lisgar Regional Route (4)	2,637,900
Conventional Transit - 40 ft. Bus (6)	3,956,900
Conventional Transit - 40 ft. Bus (4)	2,637,927
Conventional Transit - 40 ft. Bus (28)	18,465,384
Provision for Additional Buses - Electrification	20,720,000
Supervisory Vehicle (1)	81,200
Maintenance Vehicles	108,300
Supervisory Vehicle (1)	81,200
Next Gen Presto	35,100
Support Vehicles (2)	189,525
Specialized Transit Vehicles (7)	1,222,249
Promasters (On-Demand)	349,200
Promasters (Paratransit)	1,222,200
Onboard Vehicle Surveillance System	241,400
<b>New Transit Services - Subtotal</b>	<b>59,202,785</b>
<b>Community Services - Total</b>	<b>1,255,347,824</b>
<b><u>Development Services</u></b>	
<b><u>Engineering Studies &amp; Misc.</u></b>	
Transportation Master Plan	1,021,760
Development Eng & Parks Standards Manual	370,800
<b>Engineering Studies &amp; Misc. - Subtotal</b>	<b>1,392,560</b>
<b><u>Urban Roads Redevelopment</u></b>	
Bronte Street (Main St to Steeles Ave)	12,956,596
Gateway Implementation	566,744
Major Road Rehabilitation Program	207,550,271
Victoria Street (Bronte St To James St)	830,947
Elizabeth Street (Victoria St to Main St)	1,340,152
High Point Drive (Hwy 25 to Parkhill Dr)	1,180,895
Asphalt Overlay Program - Construction	203,641,588



## Appendix B-1 (Cont'd)

Project Description	Total 2021-2041
Asphalt Overlay Program - Design	8,853,982
Asphalt Overlay Program - Construction	108,938,807
Asphalt Overlay Program - Design	4,223,782
<b>Urban Roads Redevelopment - Subtotal</b>	<b>550,083,764</b>
<b>Rural Roads Redevelopment</b>	
Appleby Line	3,755,000
Surface Treatment Program	20,274,240
Expanded Asphalt Program - Construction	37,047,685
Expanded Asphalt Program - Design	5,595,492
<b>Rural Roads - Subtotal</b>	<b>66,672,417</b>
<b>Urban Roads Growth</b>	
Bronte St (Britannia to Louis St Laurent)	198,855
Main St (Bronte to James)	3,485,654
Louis St Laurent Avenue (Tremaine Rd to Bronte St)	194,568
Louis St Laurent Avenue (Bronte St to RR25)	194,259
Louis St Laurent Avenue (James Snow Pkwy to Fifth Line)	8,296,082
Fifth Line (Main Street to Trudeau Drive)	7,329,027
Fifth Line (Hwy 401 to Derry Road)	14,640,234
Fifth Line (Derry Road to Britannia Road)	42,267,951
5th Line (Britannia Road to Lower Base Line) (4 lane)	18,757,000
5th Line (Britannia Road to Lower Base Line) (2 lane)	7,775,000
Main Street (Fifth Line to Sixth Line)	29,028,707
Main Street (6th Line to Trafalgar) (4 lane)	24,324,000
Sixth Line (Hwy 401 to Derry Road)	18,215,978
Sixth Line (Derry Road to Britannia Rd)	7,599,707
6th Line (Derry Road to 1928m S of Derry Road) (4 lane)	12,845,000
6th Line (1928m S of Derry Road to Britannia Road) (4 lane)	5,676,000
6th Line (Britannia Road to Lower Base Line) (2 lane)	7,103,000
Main Street (Trafalgar to west of Hwy 407) (4 lane)	27,190,000
Scott Boulevard (Landsborough Ave. to Fennamore Terrace) Restripe	108,000
Scott Boulevard (Main Street West to Pringle Ave.) Restripe	97,800
Industrial Drive (Market Drive to Steeles Ave) Restripe	79,600
High Point Drive (Regional Road 25 to Parkhill Drive) Restripe	29,600
Louis St. Laurent Extension (6th Line to Trafalgar)	28,610,000
Louis St. Laurent Extension (Fifth Line to Sixth Line)	28,610,485
<b>New Roads - Subtotal</b>	<b>292,656,507</b>
<b>Bridges/Culverts</b>	
Bridge/Culvert Rehab Needs - Construction	9,132,315
Main Street (6th Line to Trafalgar) (structure)	19,954,000



## Appendix B-1 (Cont'd)

Project Description	Total 2021-2041
6th Line (Britannia to Lower Base Line) (structure)	4,078,000
16 Mile Creek Crossing	4,325,000
Main Street Crossing (Trafalgar to 407)	34,389,000
Louis St. Laurent Extension (6th Line to Trafalgar) (Bridge)	4,078,000
Second Line Nassagaweya Bridge: 1.5km N of 10 Side Road (Structure 63)	434,145
25 SR Bridge: 0.1km W of Guelph Line (Structure 62)	394,367
Sixth Line Nassagaweya Culverts (Structures 113 and 118)	1,319,404
Bridge/Culvert Rehab Needs - Design	2,192,481
Kelso Road Bridge (Structure 74)	1,187,151
<b>Bridges/Culverts - Subtotal</b>	<b>81,483,863</b>
<u>Active Transportation Growth</u>	
Boyne Pedestrian Railway Crossing	5,349,747
Derry Green Union Gas Pipeline Easement (Asphalt trails and 2 pedestrian bridges)	2,604,000
<b>Active Transportation Growth - Subtotal</b>	<b>7,953,747</b>
<u>Traffic and Streetlighting</u>	
Traffic Infrastructure	1,549,233
Traffic Safety Services Review	1,298,388
Pedestrian Crossover (PXO) Program	2,105,859
New Traffic Signals	7,350,672
Preemption Traffic Control System	852,327
Signal Interconnect Program	358,000
Preemption Traffic Control Equipment Replacement	198,096
Traffic Signals Replacement (Main St and Ontario St)	800,727
Street Lighting	1,683,565
Street Light/Pole/Underground Power Renewal	1,622,440
<b>Traffic Services - Subtotal</b>	<b>17,819,307</b>
	-
<b><u>Parking Services</u></b>	
Parking Structure	14,531,656
<b>Parking Services Facilities - Subtotal</b>	<b>14,531,656</b>
	-
<b><u>Stormwater Management</u></b>	
Stormwater Pond Maintenance	34,665,819
Storm Sewer Network Program - Design	2,727,554
Storm Sewer Network Program - Construction	30,046,576



## Appendix B-1 (Cont'd)

Project Description	Total 2021-2041
Stormwater Management Pond Condition Assessment Study	413,266
Mill Pond Rehabilitation	5,308,186
Stormwater Management - Sherwood	325,650
Stormwater Management - Boyne	609,815
Stormwater Management - Derry Green (BP2)	879,880
Stormwater Management - Trafalgar	1,220,000
Stormwater Management - Agerton	1,220,000
Stormwater Management - Britannia	1,220,000
Stormwater Management - MEV	1,220,000
Stormwater Management - MEV Supplemental Lands	1,220,000
<b>Stormwater Management - Subtotal</b>	<b>81,076,745</b>
<b>Planning</b>	
Res/Non-Res Take Up/Land Needs Study	623,054
Sustainable Halton Land Base Analysis	642,550
Community Improvement Plan for CBD	211,200
Official Plan Review	2,244,250
Official Plan Amendment - North Porta Employment Lands	99,910
Comprehensive ICI Study	602,056
Zoning By-Law Review	579,332
Sustainable Halton Subwatershed Study	2,438,255
E/W - Long Term Developer Liability Repayment	3,096,770
BP4 SP - Water & Wastewater Servicing	123,016
BP4 SP - FSEMS (SWM & Enviro Mgmt Strategy)	156,430
BP4 SP - Transportation Plan	372,392
BP4 SP - Fisheries Compensation Plan	95,296
BP4 SP - Secondary Plan	453,991
BP4 SP - Parks & Open Space Study	156,430
BP4 SP - Urban Design Guidelines	112,098
BP4 SP - Subwatershed Study-Indian Creek Update	510,880
Business Park Phase 5 Studies	1,980,530
Urban Residential PH5 Studies	2,836,300
Mixed Use Phase 1 Studies	2,836,300
Mixed Use Phase 2 Studies	2,836,300
Whitebelt Land Base Analysis	642,550
Library Services Master Plan	192,892
Whitebelt Subwatershed Studies	2,438,000
<b>Planning - Subtotal</b>	<b>26,280,782</b>
<b>Development Services - Subtotal</b>	<b>1,139,951,348</b>



Appendix B-1 (Cont'd)

Project Description	Total 2021-2041
<b><u>Library Services (Collection, Fleet, and Furnishings)</u></b>	
<u>Collection Material</u>	
Collection - Replacement	10,683,813
<u>New Library Collections</u>	
Collection - New	10,856,984
<u>Fleet</u>	
Van	42,000
<u>Furnishings</u>	
Automation Replacement	1,927,204
Expansion - Computer Equipment	32,475
New Branch Computer Equipment	160,742
Furniture Replacement	105,060
Library Service Delivery Strategy Implementation	1,680,754
Shelving - New	1,912,820
<b>Library Services - Subtotal</b>	<b>27,401,852</b>
<u>Local Funding Contribution</u>	
Local Funding Contribution	60,000,000
<b>Local Funding Contribution - Subtotal</b>	<b>60,000,000</b>
<u>Other</u>	
Agenda Management System	240,770
<b>Other - Subtotal</b>	<b>240,770</b>
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>2,709,535,429</b>





# Appendix C

## Tax Rate and Debt Capacity Summary





# Appendix D

## Supplemental Details



Table D-1  
Town of Milton  
Population and Households Growth Summary, 2021 to 2041

Year	Population		Households				Persons Per Unit (P.P.U.): Population Excluding Undercount/Total Households
	Including Net Census Undercount <sup>[1]</sup>	Excluding Net Census Undercount	Low Density <sup>[2]</sup>	Medium Density <sup>[3]</sup>	High Density <sup>[4]</sup>	Total Households	
2021	134,100	128,483	25,912	9,705	4,424	40,041	3.209
2031	227,600	218,173	35,037	18,789	22,369	76,195	2.863
2041	316,900	303,717	44,282	30,390	33,064	107,736	2.819
<b>2021 to 2041</b>	<b>182,800</b>	<b>175,234</b>	<b>18,370</b>	<b>20,685</b>	<b>28,640</b>	<b>67,695</b>	

<sup>[1]</sup> Population includes net Census undercount estimated at approximately 4.3%

<sup>[2]</sup> Includes singles and semi-detached houses.

<sup>[3]</sup> Includes townhouses and apartments in duplexes.

<sup>[4]</sup> Includes bachelor, 1-bedroom and 2-bedroom+ apartments and secondary suites.

Source: Watson & Associates Economists Ltd., 2021.

Table D-2  
Town of Milton  
Housing Units by Development Area

Development Location	Timing	Single & Semi Detached	Multiples	Apartments	Total Residential Units
Urban	2021-2031	9,111	9,084	17,945	36,140
	2021-2041	18,352	20,685	28,640	67,677
Pre-HUSP	2021-2031	12	49	5,442	5,503
	2021-2041	318	3,252	12,496	16,066
Bristol	2021-2031	20	72	1,100	1,192
	2021-2041	20	72	1,100	1,192
Sherwood	2021-2031	373	648	670	1,691
	2021-2041	373	648	670	1,691
Boyne	2021-2031	5,937	4,949	9,116	20,002
	2021-2041	5,937	4,949	9,116	20,002
M.E.V.	2021-2031	317	737	480	1,535
	2021-2041	746	1,547	800	3,093
Britannia	2021-2031	907	696	0	1,602
	2021-2041	7,384	5,680	1,136	14,200
Agerton	2021-2031	0	554	641	1,195
	2021-2041	0	1,349	1,924	3,273
Trafalgar	2021-2031	1,545	1,379	496	3,420
	2021-2041	3,574	3,188	1,398	8,160
Rural	2021-2031	14	0	0	14
	2021-2041	18	0	0	18
<b>Town of Milton</b>	<b>2021-2031</b>	<b>9,125</b>	<b>9,084</b>	<b>17,945</b>	<b>36,154</b>
	<b>2021-2041</b>	<b>18,370</b>	<b>20,685</b>	<b>28,640</b>	<b>67,695</b>

Source: Watson & Associates Economists Ltd., 2021.

Table D-3  
Town of Milton  
Employment Growth Summary, 2021 to 2041

Year	Population (Excluding Net Census Undercount)	Employment by Sector							Total Employment	Employment Activity Rate
		Primary	Industrial	Retail <sup>[1]</sup>	Office	Institutional	Work at Home	N.F.P.O.W. <sup>[2]</sup>		
2021	128,483	700	14,110	10,189	2,570	6,769	5,300	6,200	45,838	35.7%
2031	218,173	750	27,814	17,268	7,603	11,161	10,100	12,400	87,096	39.9%
2041 <sup>[3]</sup>	303,717	800	34,877	23,508	15,490	17,133	14,000	17,100	122,908	40.5%
<b>2021 to 2041</b>	<b>175,234</b>	<b>100</b>	<b>20,767</b>	<b>13,319</b>	<b>12,920</b>	<b>10,364</b>	<b>8,700</b>	<b>10,900</b>	<b>77,070</b>	

<sup>[1]</sup> The definition of Retail employment is consistent with the Town of Milton Development Charge By-Law 087-2011 definition of Retail Employment.

<sup>[2]</sup> Statistics Canada defines no fixed place of work (N.F.P.O.W.) employees as "persons who do not go from home to the same work place location at the beginning of each shift". Such persons include building and landscape contractors, travelling salespersons, independent truck drivers, etc.

<sup>[3]</sup> Approximately 2,500 jobs planned for the long-term office employment and associated office building space in the Agerton Secondary Plan has been identified to occur outside of the planning horizon of the Town of Milton 2020 Development Charges Background Study.

Source: Watson & Associates Economists Ltd., 2021.



Table D-4  
Town of Milton  
G.F.A. Forecast by Development Area

Development Location	Timing	Gross Floor Area (G.F.A.) - sq.ft.					
		Primary	Industrial	Retail <sup>[1]</sup>	Office	Institutional	Total G.F.A.
Pre-HUSP	2021-2031	0	0	1,115,775	66,960	925,600	2,108,335
	2021-2041	0	0	1,653,000	234,900	1,472,000	3,359,900
Bristol	2021-2031	0	0	323,000	2,700	16,000	341,700
	2021-2041	0	0	437,000	8,100	32,000	477,100
Sherwood	2021-2031	0	0	513,000	0	592,000	1,105,000
	2021-2041	0	17,500	617,500	0	784,000	1,419,000
Boyne	2021-2031	0	0	467,422	38,880	785,600	1,291,902
	2021-2041	0	0	467,422	62,100	1,411,200	1,940,722
M.E.V.	2021-2031	0	0	128,557	44,673	386,667	559,897
	2021-2041	0	0	325,850	113,400	1,240,000	1,679,250
M.E.V. Supplemental Lands	2021-2031	0	1,782,000	441,750	243,000	0	2,466,750
	2021-2041	0	3,465,000	665,000	472,500	0	4,602,500
Britannia	2021-2031	0	0	252,463	0	425,281	677,743
	2021-2041	0	0	682,100	0	1,149,600	1,831,701
Agerton	2021-2031	0	2,112,382	105,903	721,563	120,800	3,060,648
	2021-2041	0	5,350,500	262,200	1,382,400	412,800	7,407,900
Trafalgar	2021-2031	0	0	266,605	0	485,236	751,841
	2021-2041	0	0	624,150	0	1,135,200	1,759,350
Derry Green	2021-2031	0	9,275,000	346,750	402,300	208,000	10,232,050
	2021-2041	0	11,042,500	627,000	1,166,400	360,000	13,195,900
Highway 401 Business Park	2021-2031	0	1,386,958	13,175	50,601	48,000	1,498,734
	2021-2041	0	1,386,958	13,175	50,601	79,200	1,529,934
Highway 401 Extension	2021-2031	0	3,881,000	5,225	9,990	0	3,896,215
	2021-2041	0	3,881,000	9,975	19,980	0	3,910,955
Rural	2021-2031	165,000	0	0	0	0	165,000
	2021-2041	315,000	0	0	0	0	315,000
<b>Town of Milton</b>	<b>2021-2031</b>	<b>165,000</b>	<b>18,437,339</b>	<b>3,979,625</b>	<b>1,580,666</b>	<b>3,993,184</b>	<b>28,155,814</b>
	<b>2021-2041</b>	<b>315,000</b>	<b>25,143,458</b>	<b>6,384,372</b>	<b>3,510,381</b>	<b>8,076,000</b>	<b>43,429,211</b>

<sup>[1]</sup> The definition of Retail employment is consistent with the Town of Milton Development Charge By-Law 087-2011 definition of Retail Employment.

Source: Watson & Associates Economists Ltd., 2021.