

Town of Caledon

Capital Budget Workshop

October 25, 2011

2012 Budget Schedule

Oct. 25,
26

- Council Workshop (Capital, Agricultural Grant Delegations & Operating Budget)
- 9:30 a.m. – Town Hall Council Chambers

Nov. 8

- Council Budget Meeting – Capital Budget Review
- 9:30 a.m. – Town Hall Council Chambers

Nov. 22

- Council Budget Meeting – Business Plans & Operating Budget Review
- 9:30 a.m. – Town Hall Council Chambers

Nov. 28

- Town Hall Public Meeting on 2012 Budget
- 7:00 p.m. – Inglewood Community Centre

Nov. 30

- Town Hall Public Meeting on 2012 Budget
- 7:00 p.m. – CCRW – Training Room

Dec. 6

- Council Budget Meeting – Finalization and Approval
- 7:00 p.m. – Town Hall Council Chambers

2012 Approved Budget

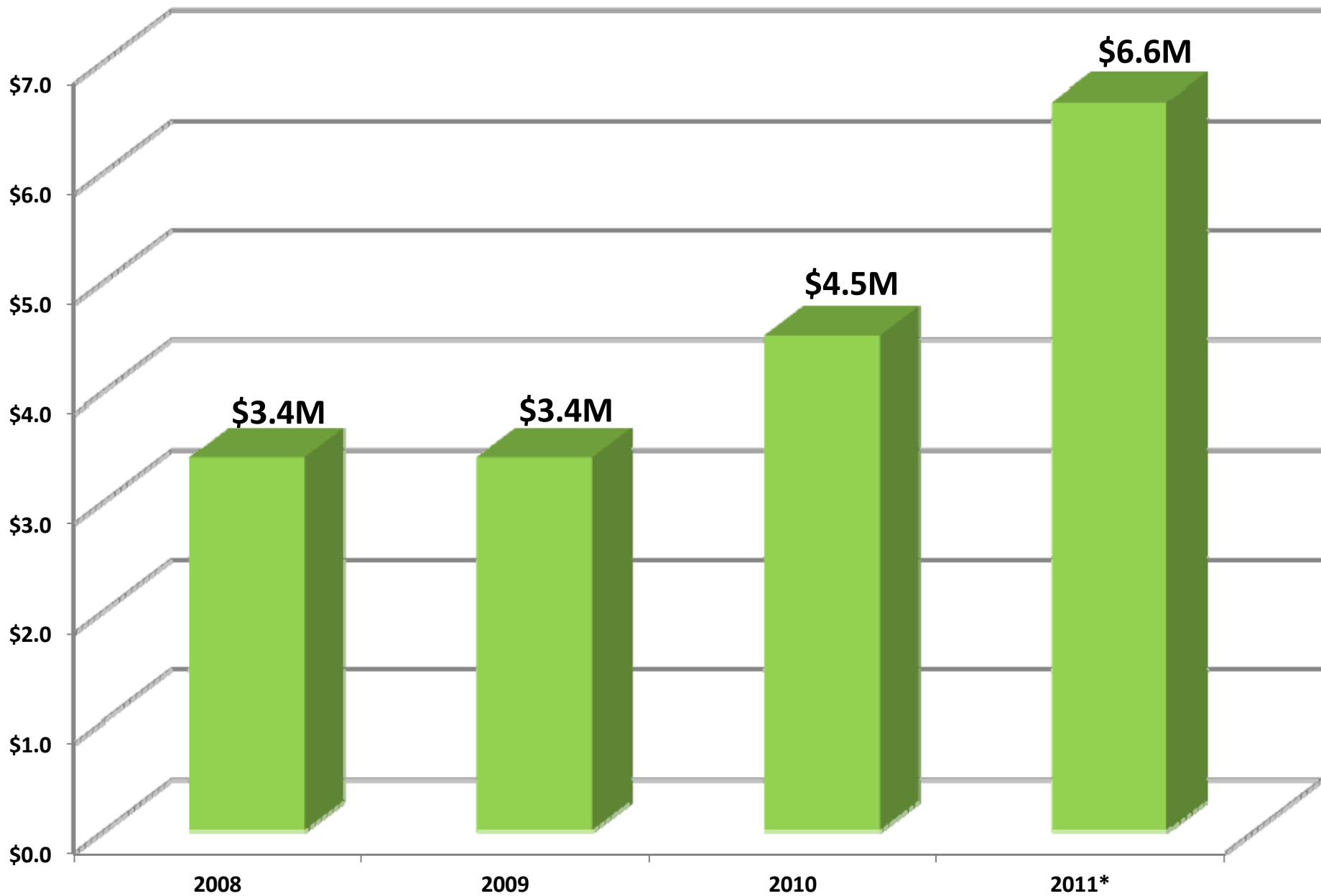
Capital Budget Basics

- **2 Main components of the Capital Budget/Forecast:**
 - 1) Capital Project Spending** – How much will be spent & on what?
 - 2) Capital Project Funding** – Where will the money come from?
- **Example: \$1M Johnston Sports Park Project** (2011 Capital Project #11-15)
 - 1) Capital Project Spending** – \$1M for Phase I outdoor soccer facility – Design & Construction
 - 2) Capital Project Funding** – \$1M funding from Tax Levy Capital Funding \$0.2M & Development Charge Reserve Funds \$0.8M

Sources of Capital Funding

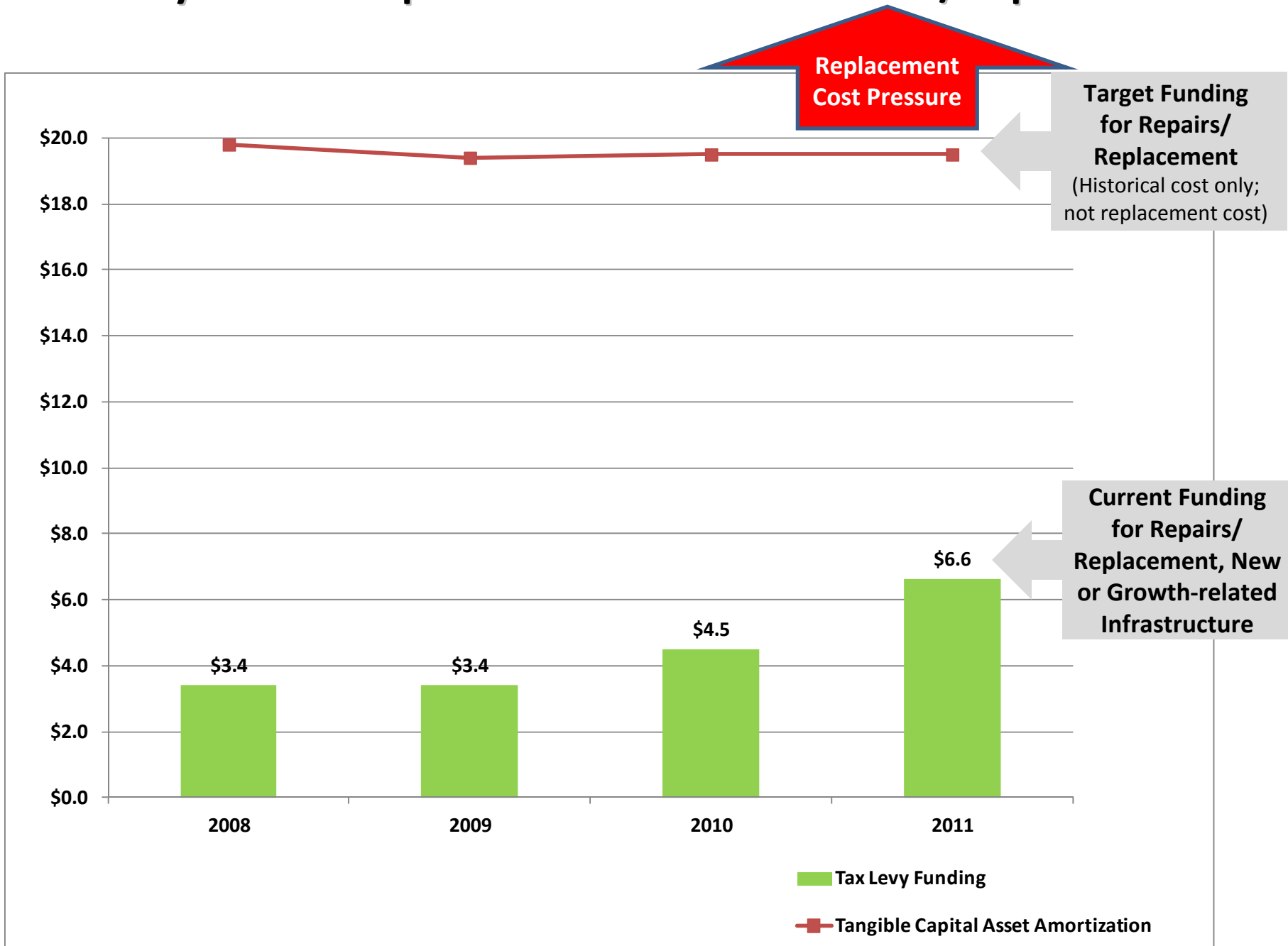
- **Grants**
 - Infrastructure Stimulus
 - Federal Gas Tax (\$3.2M annually); Pan Am Games (\$6.8M Federal/Provincial grant)
- **Tax Levy Funded Capital Program**
 - A portion of the Operating Budget (property taxes) used to fund capital each year
 - Current base level of funding from the operating budget \$6.6M
- **Capital Repair/Replacement Reserve Funds**
 - Approximately \$0.4M built into the Operating Budget (property taxes and user fees) to fund Capital repairs, replacements, improvements
 - Six different reserve funds for different departments with annual contributions ranging from \$5K (shelving reserve fund) to \$102K (facility repair and reinvestment reserve fund)
- **Development Charge (DC) Reserve Funds**
 - assessments against land development projects in order to help fund the cost of capital infrastructure needed to service growth
 - DC's generally do not fund 100% of growth-related capital infrastructure
- **Developer Funding**
 - Developers may voluntarily contribute towards capital project via written agreements with the Town (e.g. Comprehensive Adaptive Management Plan or CAMP)
- **Other Reserve Funds**
 - Hydro, Accessibility, Cash in Lieu of Parkland Dedication, Cash in Lieu of Parking, Corporate Energy
- **Debenture**
 - Debt financing of capital projects – debenture repaid over the life of the capital asset by tax payers who will receive benefit from the capital asset.

Reliable and Sustainable Capital Funding Source: Tax Levy Funded Capital

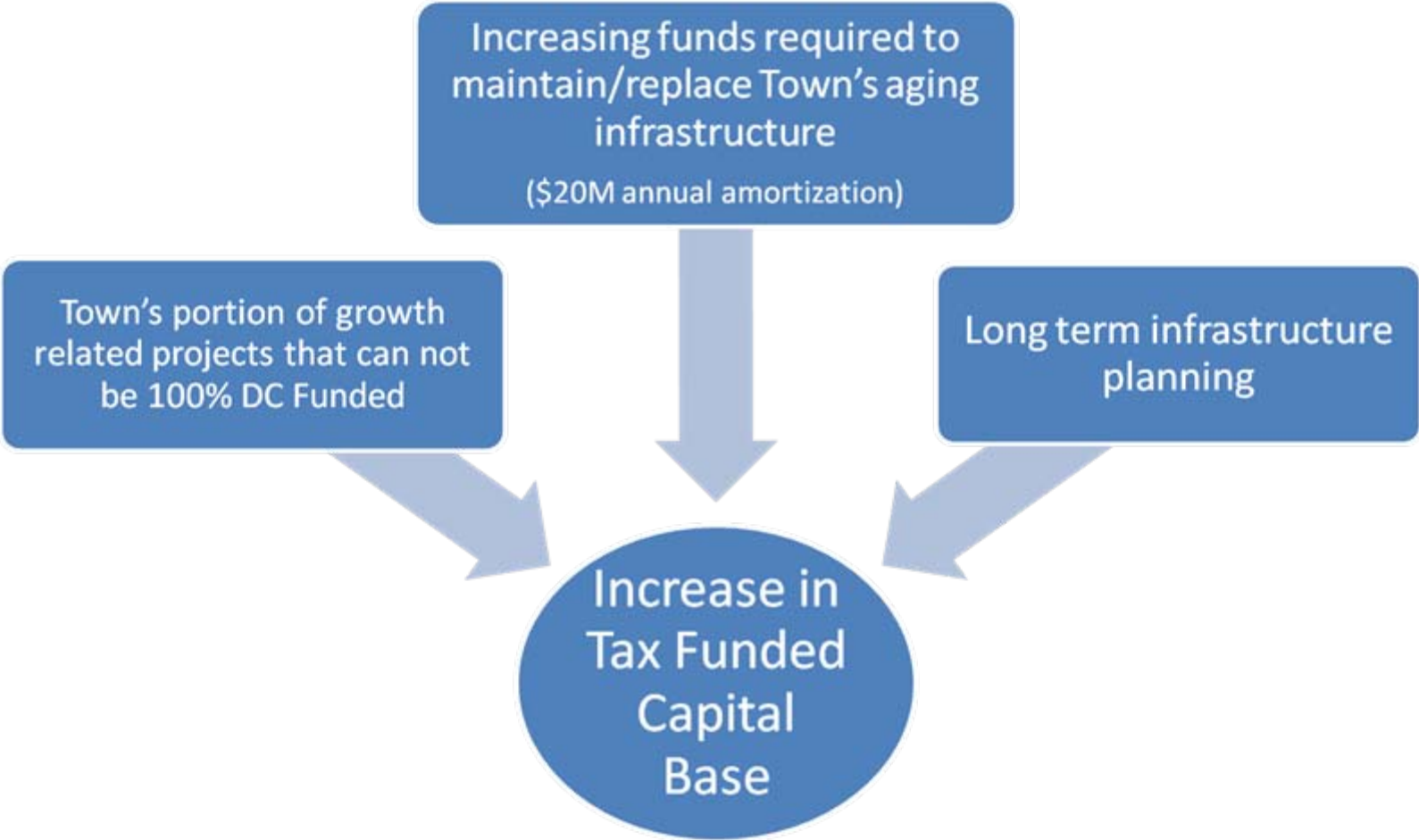


* 2011 Adjusted for Energy & Environment and Heritage

Tax Levy Funded Capital vs Annual Amortization/Depreciation



Infrastructure Deficit – Impact on Tax Funded Capital

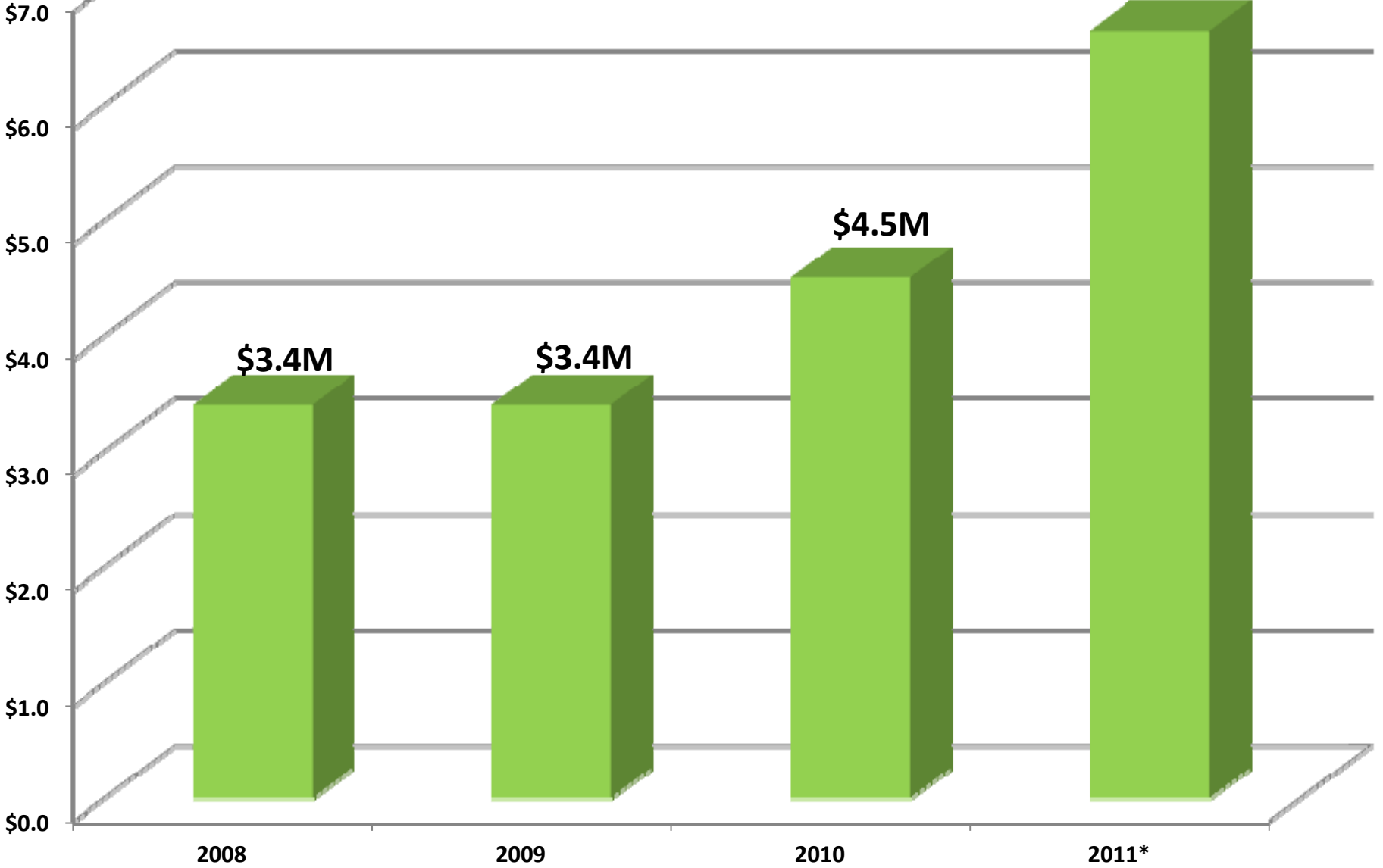


2012 10-Year Capital Forecast

1. 10-year proposed financial plan
2. Basic Principles for a multi-year Long Term Plan
 - a) Long-term Tax Levy Capital Funding Model (Assessment Growth/CI Assessment Growth)
 - b) Baseline Capital and Major Capital Projects outside the base model
 - c) Existing first/Growth Second Priority
 - d) Terms of Council funding methodology
 - e) Use of Reserve Funds – Departmental vs Consolidated; Hydro Reserve Fund
 - f) Gas Tax Funding
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 - h) Use of Debt, Debt Policy, Debt Limit
 - i) Use of One-time Infrastructure Grants – other levels of government
 - j) Other issues
 - a) TCA Optimization/TCA redundancy TCA duplication
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Tax Levy Funded Capital

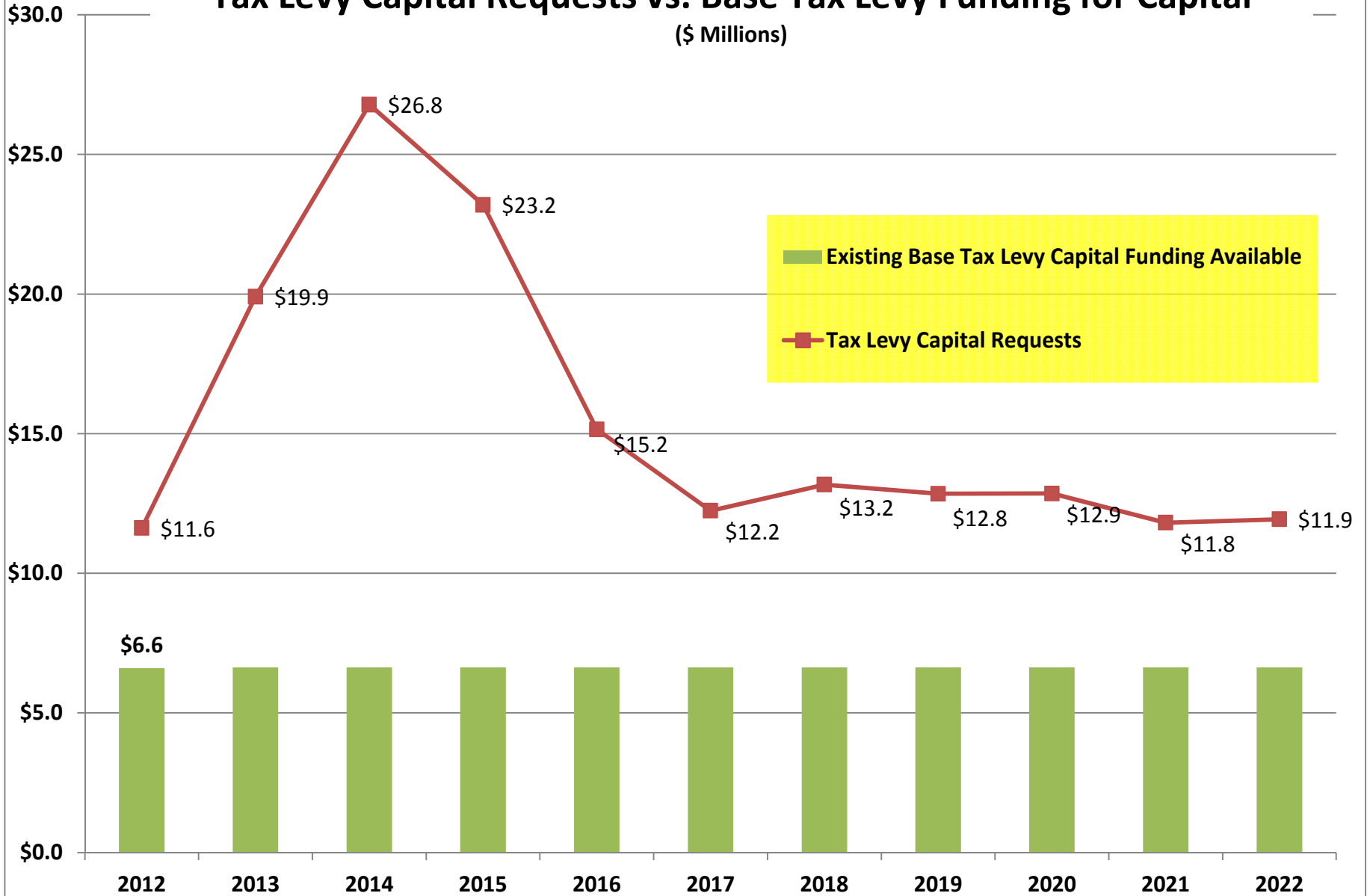
(Increase from \$3.4M to \$6.6M)



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Tax Levy Capital Requests vs. Base Tax Levy Funding for Capital

(\$ Millions)



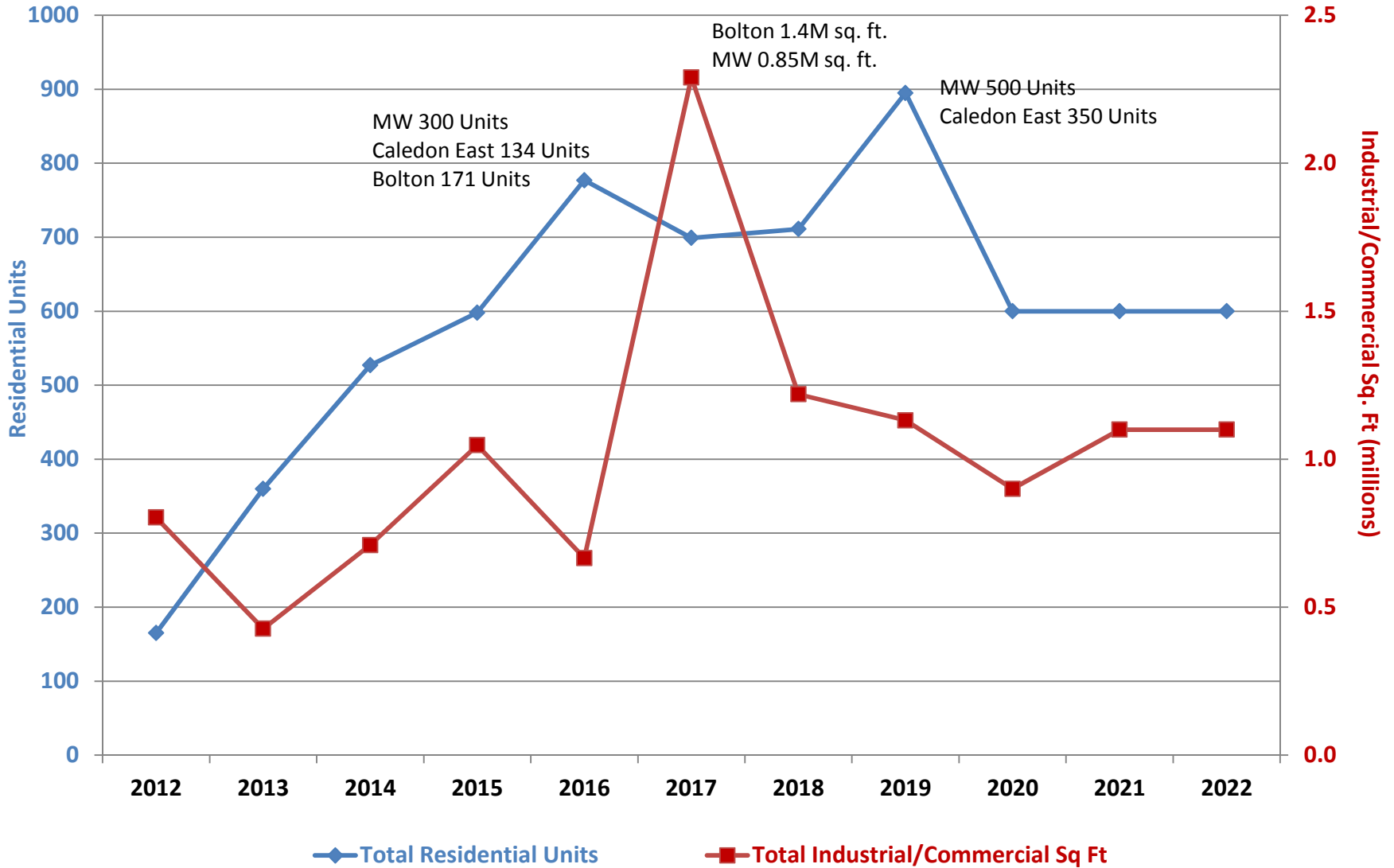
Projected Assessment Growth

Assessment Growth Assumptions

- Based on D.A.P.P. building permit activity forecast
 - Best information available today on when building permits will be pulled, number of residential units, square feet of industrial/commercial space
 - Considered constraints such as maximum 500 residential building permits per year in Mayfield West (MW) – assumed 500 max/yr will be reached 2014-2016
- Residential and Industrial/Commercial Growth Forecast used to:
 - Project Development Charge Revenues over the next 10 years based on current DC rates;
 - Incremental Tax Revenues from growth in property tax assessment (assumed 3-year lag from Building permit issuance to MPAC assessment)

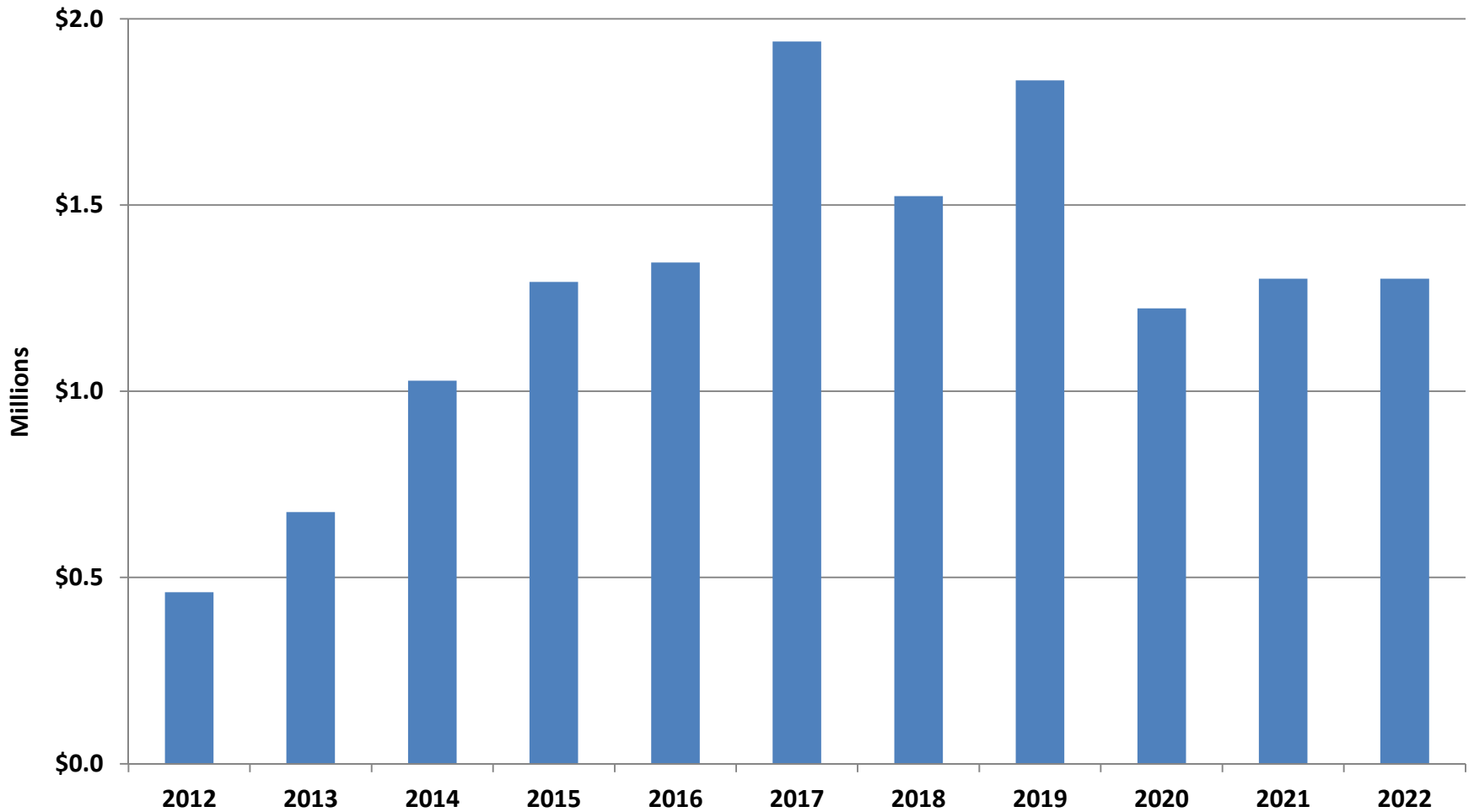
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Residential and Industrial/Commercial Activity

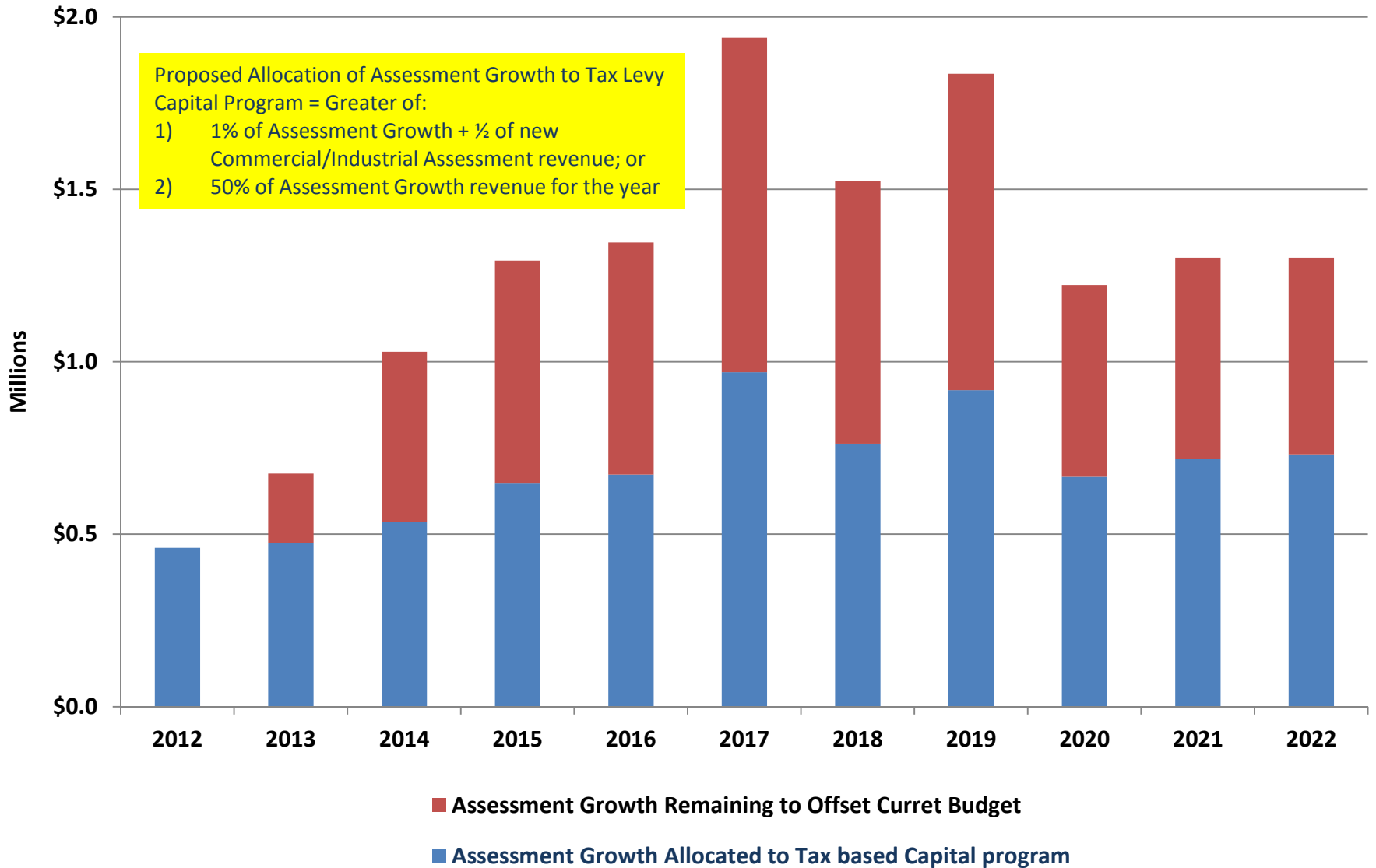


Projected Incremental Tax Revenue

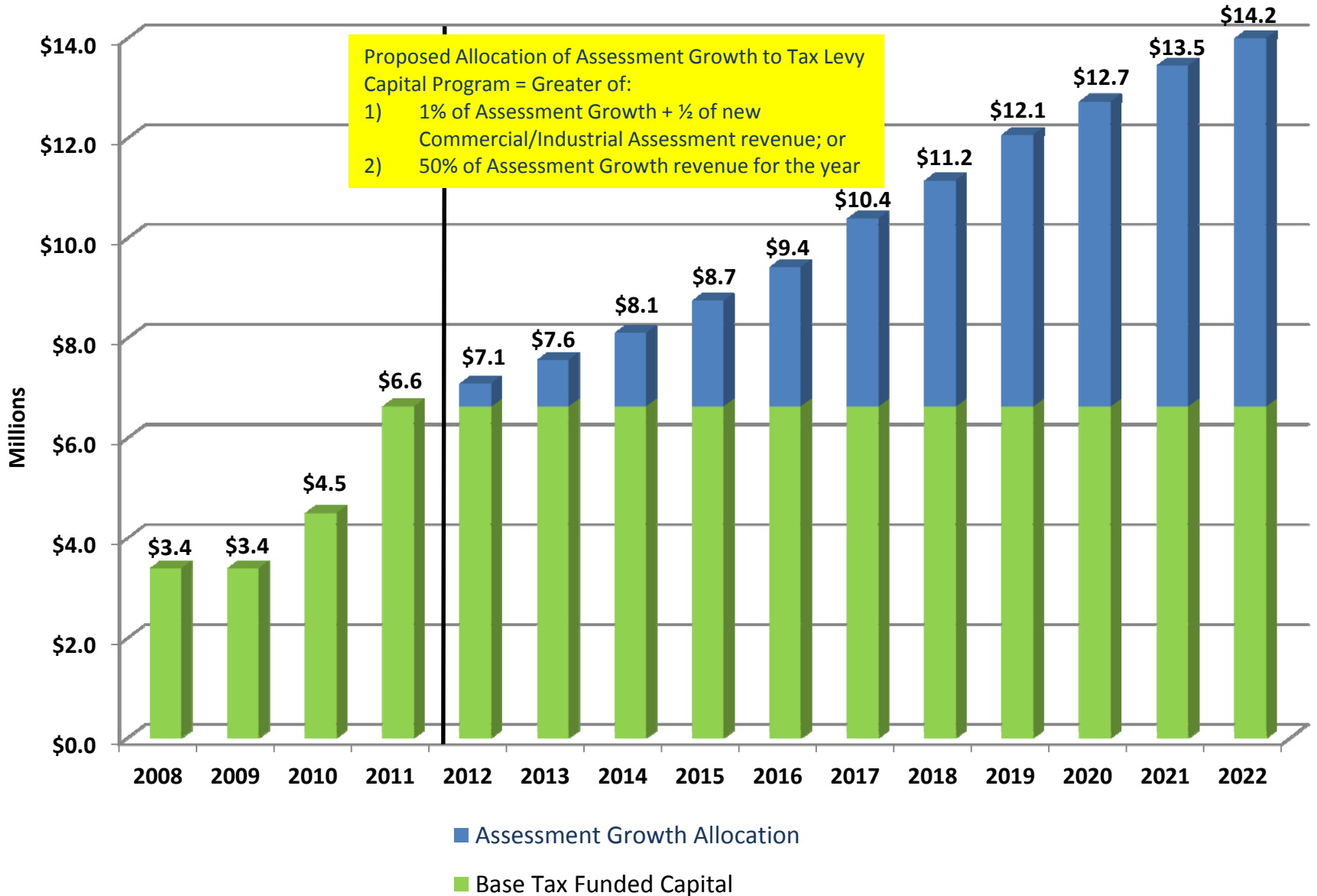
Based on Growth Projections



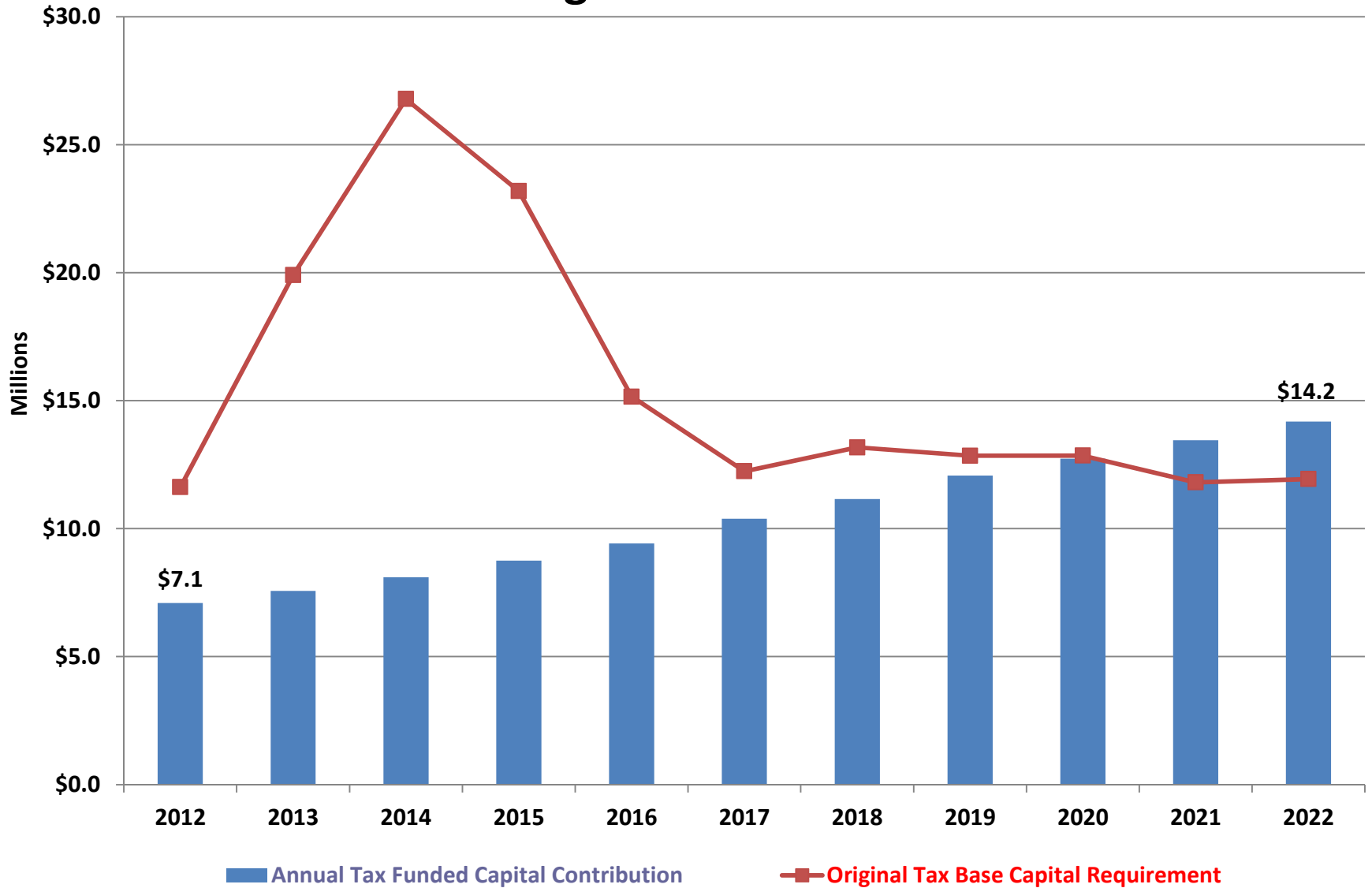
Projected Incremental Tax Revenue Based on Growth Projections



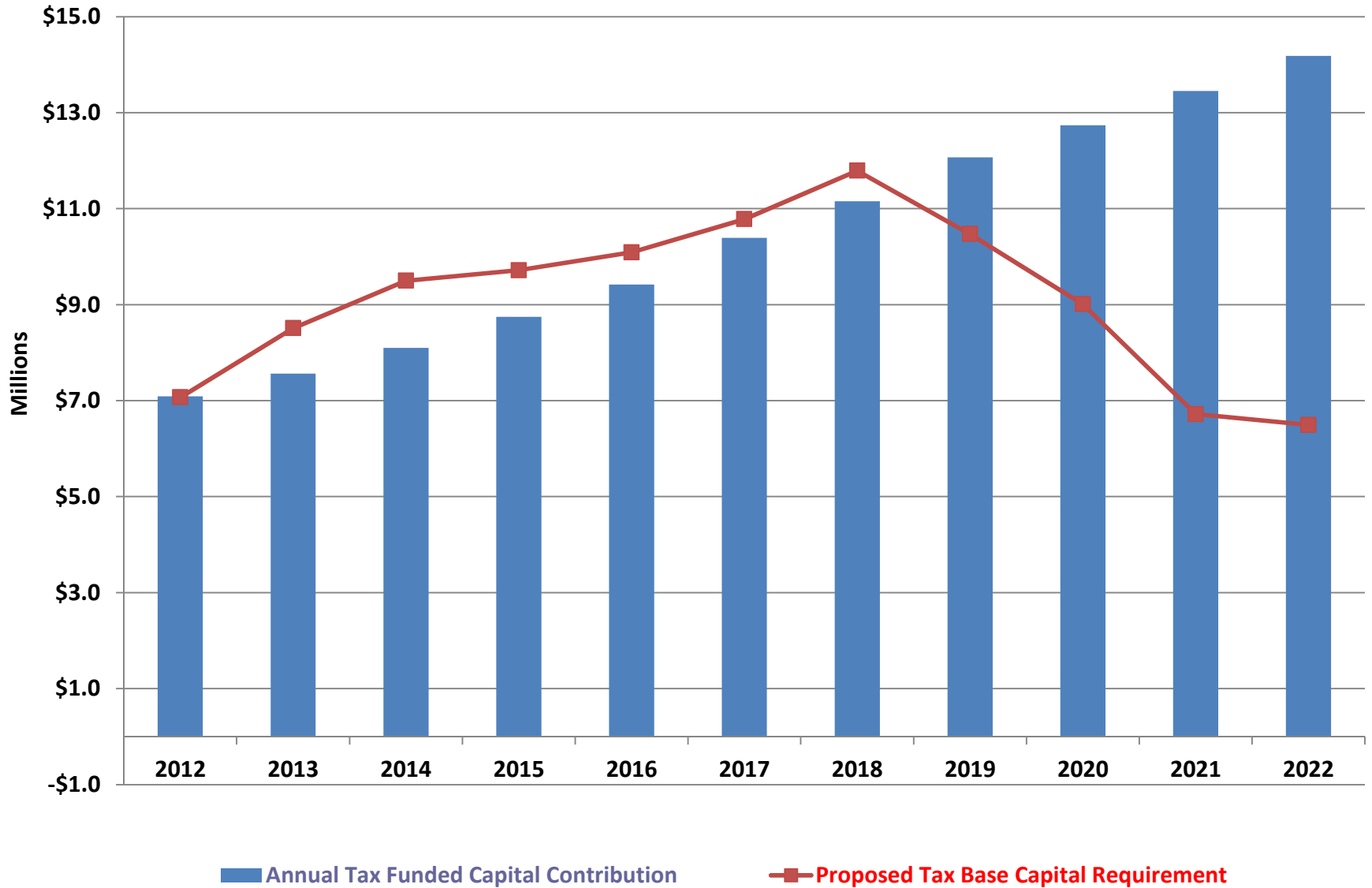
Tax Levy Funded Capital



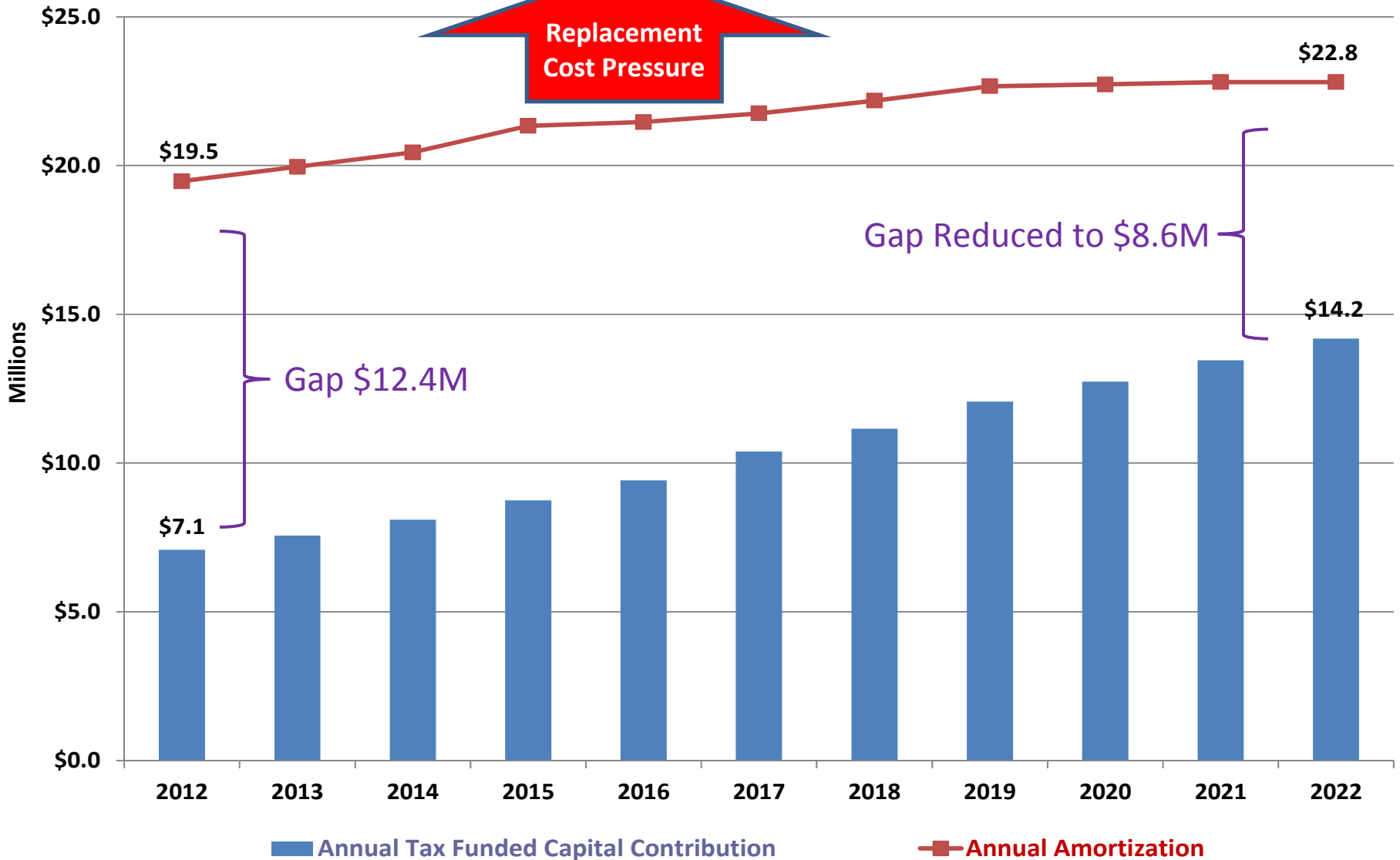
Capital Tax Levy Funding Original Submission



Proposed Capital Tax Levy Funding



Tax Levy Projections vs TCA Amortization Projections



Note: Conservative amortization projections based on projected asset additions and excludes amortization declines due to assets becoming fully amortized over the next 10 years

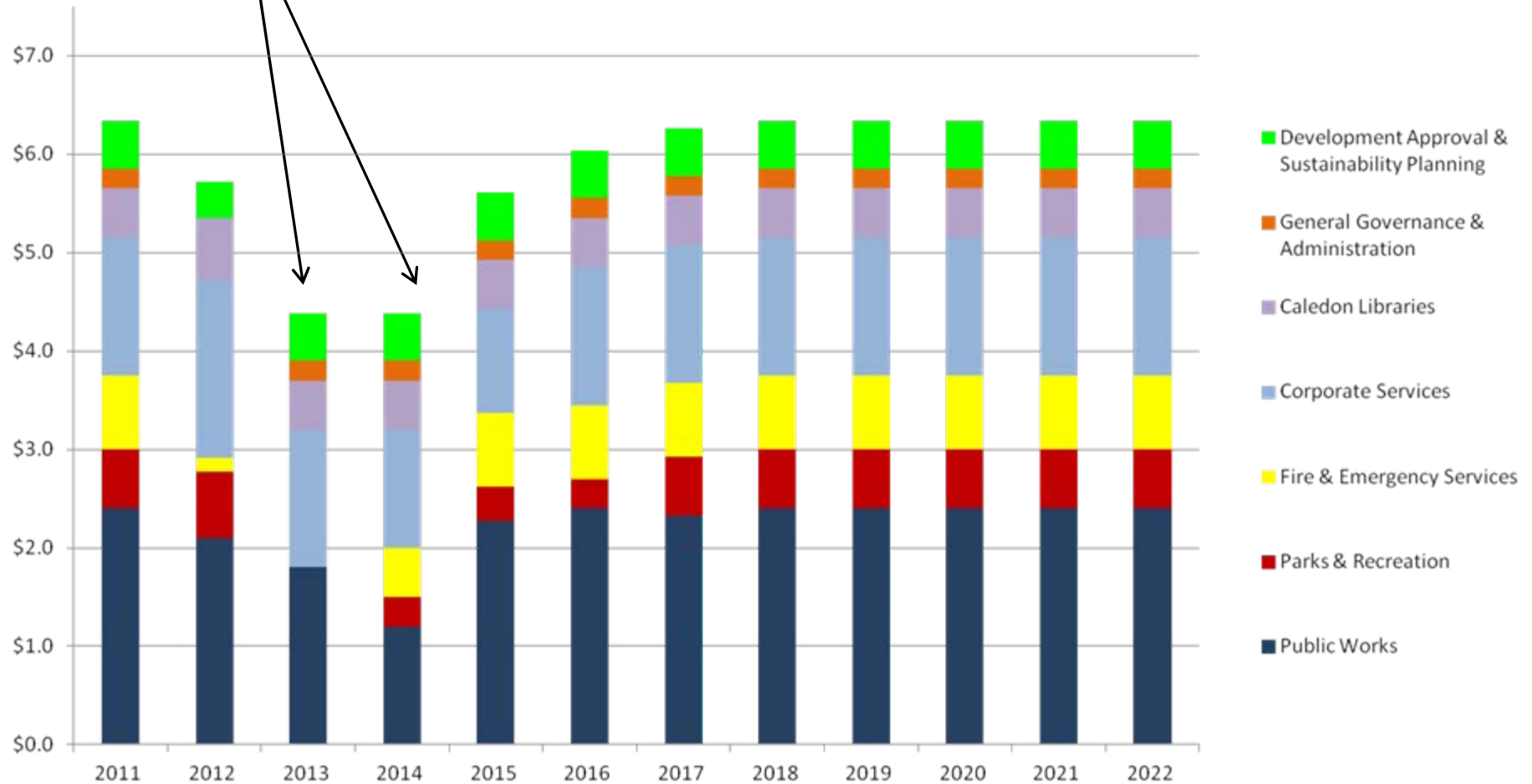
2012 10-Year Capital Forecast

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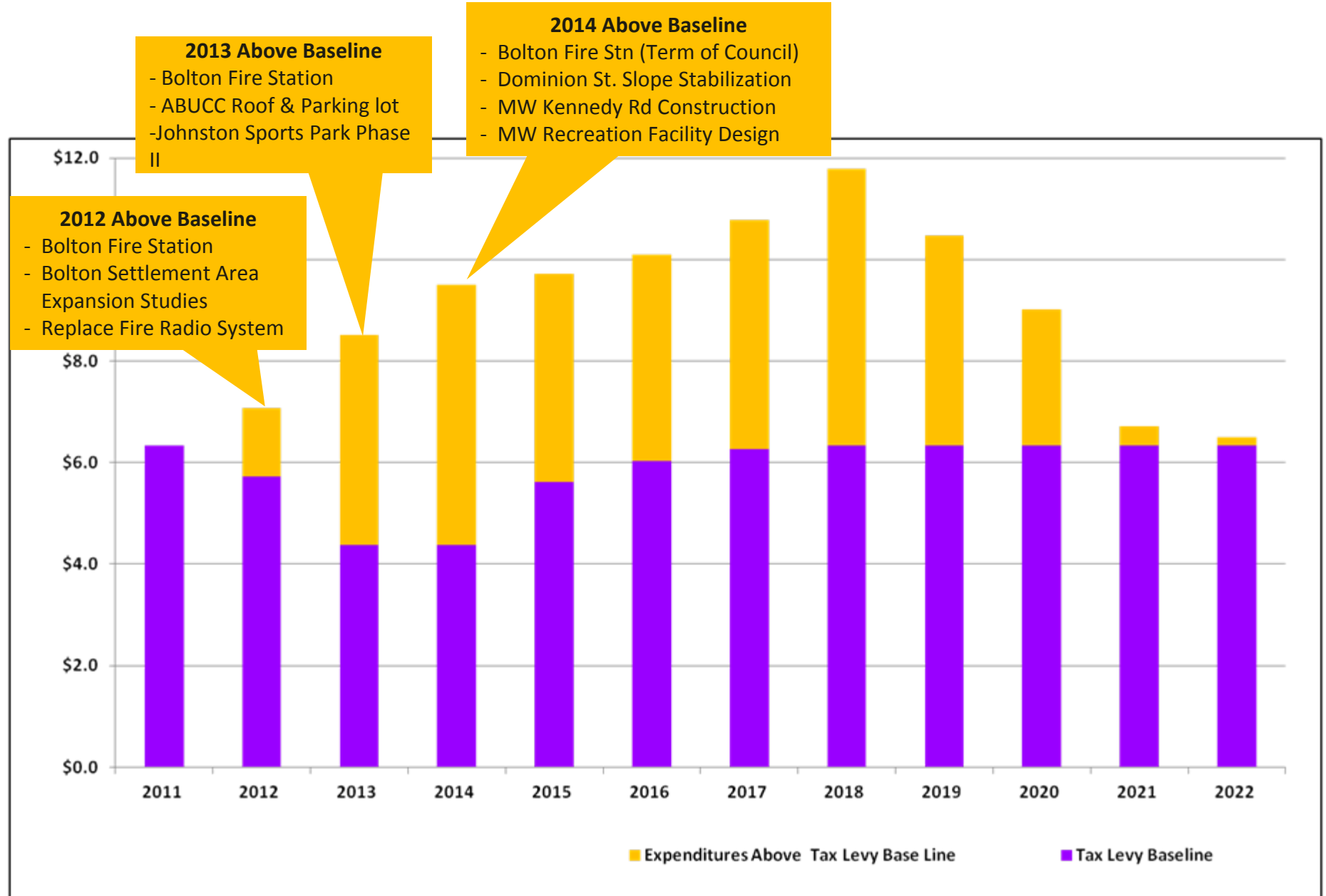
Baseline Capital Expenditure Model

(\$ Millions)

- Annual adjustments required since baseline capital (or annual capital expenditures, repairs & maint.) compete for the same tax capital funding as growth-related projects (e.g. new parks, new Rec./Library facility)



Baseline Capital + Tax Levy Capital Expenditures Above Baseline



Full List of Above Baseline Tax Funded Capital Expenditures

(Current as of October 2011 – Will evolve as Town has better Asset Management Plan information and as priorities change)

| Project | Total Tax Levy | Year | | | | | | | | | | |
|---|----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| Humber Stn slope stabilization | \$ 0.10 | | \$ 0.10 | | | | | | | | | |
| Dominion St Slope Stabilization | \$ 1.00 | | | \$ 1.00 | | | | | | | | |
| 1a. MW Road Construction: Kennedy Road | \$ 0.22 | | | \$ 0.22 | | | | | | | | |
| 1f. MW Road Construction: Kennedy Road | \$ 0.10 | | | | \$ 0.10 | | | | | | | |
| Caledon East Concrete Rd | \$ 2.80 | | | | | | \$ 1.40 | \$ 1.40 | | | | |
| 3a. MW Road Construction: Old School Road | \$ 0.30 | | | | | | | \$ 0.30 | | | | |
| Yard 2 upgrades : Storage Dome | \$ 0.30 | | | \$ 0.30 | | | | | | | | |
| Albion Bolton Community Centre Parking Lot Pavement | \$ 0.50 | | \$ 0.50 | | | | | | | | | |
| Albion Bolton Community Centre-Replace arena roof | \$ 0.75 | | \$ 0.75 | | | | | | | | | |
| CCRW/North Hill - Parking Lot Paving | \$ 0.16 | | | \$ 0.16 | | | | | | | | |
| Mayfield West CC-Design and Construct | \$ 2.74 | | | \$ 0.14 | \$ 0.65 | \$ 0.65 | \$ 0.65 | \$ 0.65 | | | | |
| Albion Bolton Community Centre-Replace remaining roof area | \$ 0.30 | | | | \$ 0.30 | | | | | | | |
| Mayfield Recreation Complex-roof replacement | \$ 0.63 | | | | \$ 0.63 | | | | | | | |
| Lloyd Wilson Centennial Arena-Arena floor and boards | \$ 0.50 | | | | \$ 0.50 | | | | | | | |
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| Mayfield Recreation Complex-Arena floor and boards | \$ 1.00 | | | | | \$ 0.50 | \$ 0.50 | | | | | |
| Caledon Community Complex-Fitness & Fieldhouse addition | \$ 0.96 | | | | | \$ 0.10 | \$ 0.43 | \$ 0.43 | | | | |
| Albion Bolton Community Centre-Front Entrance Washrooms | \$ 0.60 | | | | | | | \$ 0.60 | | | | |
| Caledon East Skateboard Park | \$ 0.10 | | | | | | | \$ 0.10 | | | | |
| Fernbrook Neighbourhood Park | \$ 0.04 | | \$ 0.04 | | | | | | | | | |
| Johnston Sports Park II - V: Outdoor Component | \$ 0.76 | | \$ 0.20 | \$ 0.20 | \$ 0.20 | \$ 0.16 | | | | | | |
| Mayfield West Community Park | \$ 0.60 | | \$ 0.12 | \$ 0.12 | | | \$ 0.12 | | | | \$ 0.12 | \$ 0.12 |
| Mayfield West Neighbourhood Park | \$ 0.04 | | | | \$ 0.04 | | | | | | | |
| Mayfield West Special Purpose Park | \$ 0.10 | | | | | \$ 0.10 | | | | | | |
| Mayfield West II Tournament Park Phase I - IV | \$ 0.92 | | | | | | | \$ 0.23 | \$ 0.23 | \$ 0.23 | \$ 0.23 | |
| Mayfield West II Trail Development | \$ 0.29 | | | | | | | \$ 0.17 | | \$ 0.04 | \$ 0.04 | \$ 0.04 |
| Mayfield West II Neighbourhood Park | \$ 0.04 | | | | | | | | \$ 0.04 | | | |
| Johnston Sports Park- Indoor Recreation Component | \$ 2.00 | | | | | | | | \$ 1.00 | \$ 1.00 | | |
| Replace the Peel Region/Caledon Fire Radio System | \$ 1.22 | \$ 0.33 | \$ 0.30 | \$ 0.59 | | | | | | | | |
| Bolton Fire Station | \$ 3.87 | \$ 0.67 | \$ 1.60 | \$ 1.60 | | | | | | | | |
| New Fire Station located between Mayfield West and Bolton - Design & Construction | \$ 0.81 | | | | | | | \$ 0.06 | \$ 0.75 | | | |
| Contamination restoration of Public Works yard #3 | \$ 0.10 | | \$ 0.10 | | | | | | | | | |
| Town Hall Expansion | \$ 4.40 | | | \$ 0.40 | \$ 1.00 | \$ 1.00 | \$ 1.00 | \$ 1.00 | | | | |
| Court House - Expansion | \$ 1.67 | | | | | | | | \$ 1.67 | | | |
| Records centre shelving | \$ 0.15 | | | | | | | | \$ 0.15 | | | |
| Animal Shelter Facility | \$ 1.10 | | | | | | | | | \$ 1.10 | | |
| Build New Mayfield West Branch | \$ 1.68 | | | | \$ 0.42 | \$ 0.42 | \$ 0.42 | \$ 0.42 | | | | |
| Major Refurbishment of Bolton Branch - Design & Construct | \$ 0.40 | | | | | | | \$ 0.10 | \$ 0.30 | | | |
| Bolton Settlement Area Expansion Studies | \$ 1.15 | \$ 0.35 | \$ 0.42 | \$ 0.38 | | | | | | | | |
| Official Plan Review | \$ 0.57 | | | | \$ 0.26 | | | | | \$ 0.31 | | |
| | \$ 36.10 | \$ 1.35 | \$ 4.13 | \$ 5.11 | \$ 4.10 | \$ 4.06 | \$ 4.52 | \$ 5.46 | \$ 4.14 | \$ 2.68 | \$ 0.39 | \$ 0.16 |

Term of Council Concept

| Project | Total Tax Levy | Year | | | | | | | | | | |
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| Total | \$ 36.10 | \$ 1.35 | \$ 4.13 | \$ 5.11 | \$ 4.10 | \$ 4.06 | \$ 4.52 | \$ 5.46 | \$ 4.14 | \$ 2.68 | \$ 0.39 | \$ 0.16 |
| Term of Council | | 2011-2014 | | | 2015-2018 | | | | 2019-2022 | | | |

Example of 2012 Term of Council Approval Request

| Project | Total Project Value | Total Tax Levy | Year | | |
|---|---------------------|----------------|----------------|----------------|----------------|
| | | | 2012 | 2013 | 2014 |
| Bolton Fire Station* | \$ 4.47 | \$ 3.87 | \$ 0.67 | \$ 1.60 | \$ 1.60 |
| Bolton Settlement Area Expansion Studies | \$ 1.15 | \$ 1.15 | \$ 0.35 | \$ 0.42 | \$ 0.38 |
| Replace the Peel Region/Caledon Fire Radio System** | \$ 1.40 | \$ 1.22 | \$ 0.33 | \$ 0.30 | \$ 0.59 |
| Grand Total | \$ 7.02 | \$ 6.24 | \$ 1.35 | \$ 2.32 | \$ 2.57 |
| Term of Council | | | 2011-2014 | | |

*Bolton Fire Station:

- 2011 included Design for \$0.2M

** Replace the Peel Region/Caledon Fire Radio System:

- Previously Approved by Council

Major Projects Not Included in 10-Year Projection

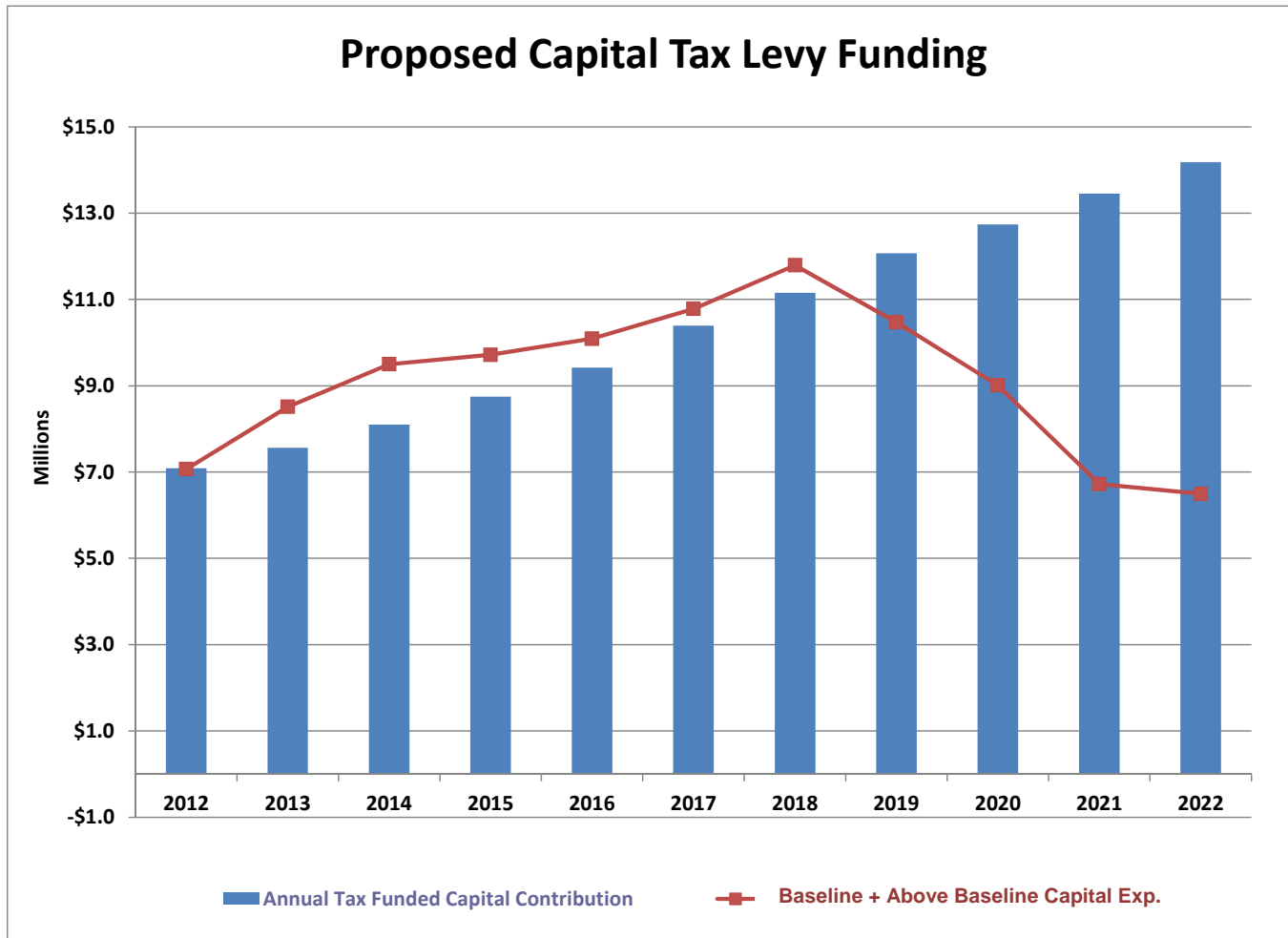
- **Pending Feasibility, Optimization of Asset Studies**
 - New Works Yard
 - Caledon Village Pool
 - Fire Station Renovations/Expansions at Caledon Village, Mono Mills, Alton
 - Fire Training Facility
- **Secondary Plan Expansions**
 - Growth-related infrastructure required for Mayfield West II, Coleraine West, Tullamore
 - Pending Outcome Secondary Plan Studies (e.g. Traffic, Storm Water Management)
 - Will be included in next Development Charge update, if studies completed
 - Will require developer front-ending/Development Charge Credit agreement
- **Land Acquisition for Mayfield West II Tournament Park**
 - Approximately 40 acres required; Council direction to purchase 100 acres
 - 100 acres of Land estimated to cost \$10M to \$20M depending on location
 - 100 acres not available within the MW II area
 - Cash in Lieu of Parkland Dedication reserve fund projections need further work, however, projected to have less than \$5M by 2022 (with no expenditures projected other than the repayment for the Johnston Sports Park land purchase)
- **Town Studies**
 - Victoria Employment Study \$0.9M
 - Snell's Hollow Secondary Plan (Phase II) – Residential Policy Area A \$0.5M
 - Official Plan Policy Implementation \$0.2M

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Use of Reserve Funds for Capital Forecast

- Baseline + Above Baseline Capital model was developed to match the tax levy funding expected over the next 10 years (2013 – 2022), terms of Council, & other funding sources
- Current growth projections still indicates a shortfall of Tax Levy Funding
- Consideration should be given to supplement Tax Levy Funding with Reserve Funding



Capital Reserve Funds

- Currently several capital reserve funds established for different departments:

| <u>Reserve Fund</u> | <u>Balance (\$ 000's)</u> |
|----------------------------------|---------------------------|
| – Fleet Equipment | \$9 |
| – Shelving | \$10 |
| – Animal Services | \$48 |
| – Ice Resurfacer | \$136 |
| – Fire | \$181 |
| – Facility Repair & Reinvestment | <u>\$517</u> |
| Current Balance | <u>\$901</u> |

- Annual contributions to the reserve funds approximately \$400K (primarily from tax revenues; ice resurfacer based on ice rental surcharge)
- Proposal:
 - Consolidate the various capital reserve funds into one capital repairs and maintenance reserve fund for the Town
 - Use reserve fund to supplement projected shortfalls in tax levy funded capital projects that are repair/replacement in nature
 - Implement a special charge for facility/equipment repair , maintenance, replacement on user fees

Hydro Reserve Fund Background Information

Caledon Hydro Purchase – 1997

- Purchased Ontario Hydro assets for \$29M
- Purchase was debt financed \$29M, 20 year amortization, 5.65%-6.65% interest (External Debt)

Caledon Hydro Sale – 2000

- Assets sold to Ontario Hydro for \$54.4M

Hydro Reserve Fund Established

- \$25.9M of the proceeds from the Hydro sale established the Hydro reserve fund to convert Hydro Assets to Town Assets
- Approved Infrastructure investments such as Roads hard surfacing, the Caledon Centre for Recreation and Wellness utilized reserve funds as internal debt
- Internal repayments will rebuild the Caledon Hydro Reserve Fund to support the Asset Management Plan and the anticipated shortfall in the Town's Debt Retirement Fund starting in 2016

Debt Retirement Fund Established (at the Region of Peel)

- Established at the Region to retire debt incurred in 1997
- Town paid \$29M from 2003-2006 to the Debt Retirement Fund to cover principal & interest payments on the outstanding debt

Shortfall in Debt Retirement Fund

Caledon Hydro Debenture

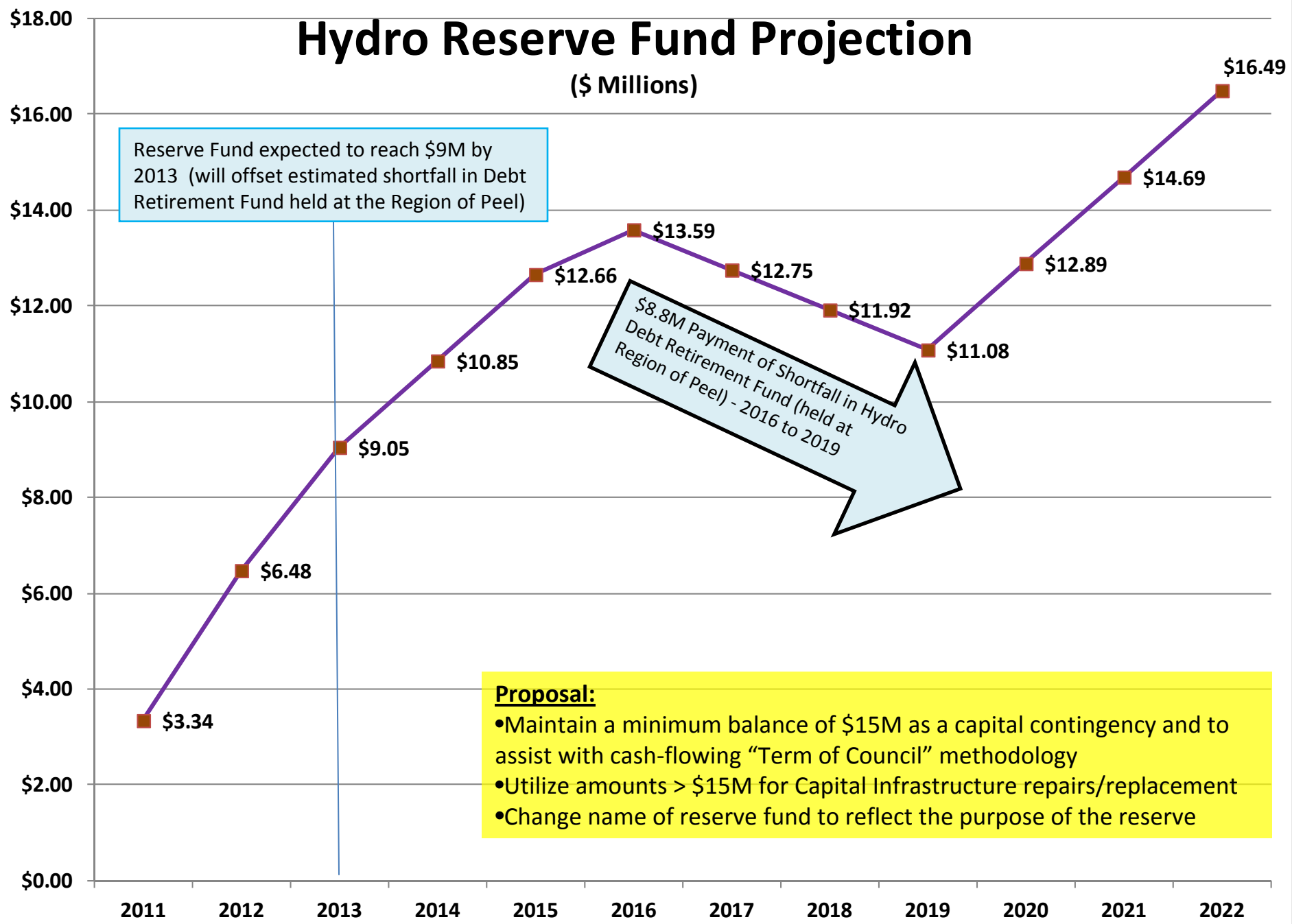
- Fixed Principal and Interest Payments of over \$2M per year to maturity, 2019

Debt Retirement Fund Established (at the Region of Peel)

- Between 2003 to 2006, \$29M paid into a debt retirement fund, held at the Region of Peel, to cover principal & interest payments on the outstanding debt
- Projected variable interest income + original \$29M was to pay for the annual fixed interest debenture payments
- Due to current economic conditions, projections on interest income for the Debt Retirement Fund have been revised downwards:
 - Fund projected to be able to fund Hydro Debt Payments to 2015/2016
 - Projected \$8.8M shortfall in Debt Retirement Fund – Debt payments from 2016 to 2019

Hydro Reserve Fund Projection

(\$ Millions)



Reserve Fund expected to reach \$9M by 2013 (will offset estimated shortfall in Debt Retirement Fund held at the Region of Peel)

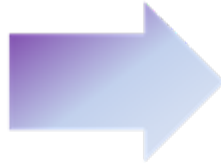
\$8.8M Payment of Shortfall in Hydro Debt Retirement Fund (held at Region of Peel) - 2016 to 2019

- Proposal:**
- Maintain a minimum balance of \$15M as a capital contingency and to assist with cash-flowing "Term of Council" methodology
 - Utilize amounts > \$15M for Capital Infrastructure repairs/replacement
 - Change name of reserve fund to reflect the purpose of the reserve

Proposed Renaming of Caledon Hydro Reserve Fund

Caledon Hydro Reserve Fund

- Established from proceeds of the sale Caledon Hydro assets
- Established to convert Hydro assets to town assets



Capital Asset Replacement Fund

- Representation of Capital Asset Needs
- Support of Asset Management Plan
- Additional funding to address Town's \$20M existing tangible capital asset amortization costs
- Will also serve as a capital contingency and be used to cash flow the "Term of Council" methodology

2012 10-Year Capital Forecast

1. 10-year proposed financial plan
2. Basic Principles for a multi-year Long Term Plan
 - a) Long-term Tax Levy Capital Funding Model (Assessment Growth/CI Assessment Growth)
 - b) Baseline Capital and Major Capital Projects outside the base model
 - c) Existing first/Growth Second Priority
 - d) Terms of Council funding methodology
 - e) Use of Reserve Funds – Departmental vs Consolidated; Hydro Reserve Fund
 - f) Gas Tax Funding
 - g) Development Charges Funding
 - h) Use of Debt, Debt Policy, Debt Limit
 - i) Use of One-time Infrastructure Grants – other levels of government
 - j) Other issues
 - a) TCA Optimization/TCA redundancy TCA duplication
 - b) Legacy Projects
 - c) Improved Capital Budget policies
 - d) Operating Budget Impacts from Capital Projects

Federal Gas Tax and Development Charges Funding

Federal Gas Tax Funding

- \$3.2M received annually; current Federal Gas Tax Agreement guarantees gas tax allocations to 2014
- 10-Year Forecast assumption that funding will continue beyond 2014 and will continue to be allocated to Roads (repair/replacement and growth-related roads)
- DC Update

Development Charges Funding

- Per *Development Charges Act*, DC revenues must be kept in separate funds based on service levels (e.g. Fire, Library, Parkland Development, POA Courts, Public Works, Animal Control, Recreation, Roads, Studies)
- Projections on DC revenues based on Residential, Industrial/Commercial Growth model outlined on slides 11 & 12
- Proposed Baseline and Tax Levy Expenditures Above Baseline was developed to ensure that DC reserves, overall, would not be in a deficit
- However, some DC Reserves projected to be in a negative balance during the 10 years and by 2022

Growth Related Capital Program

(Source: 2009 Development Charges Background Study)

\$329M 10-year growth related capital program

Growth-related infrastructure requirements (e.g. roads, libraries, recreation, fire)



\$237M Funded by Development Charges



\$87M Funded by The Town
(excluding \$5M of post-period benefit)

Existing Town Debt - Overview

External Debt

Purchase of Caledon Hydro Assets

- \$29M debenture @ 5.65-6.65% interest
- \$18.9M balance December 2009
- Debt Retirement Fund to extinguish debt
- \$8.8M Projected Shortfall 2016-2019

Funding of Bolton Arterial Route Phase 3 in 2010

- \$5.4M debenture in 2010 through the Region of Peel @ 5.1% interest
- 30 year Sinking Fund Debenture

Funding of Caledon Equestrian Park & Fire Aerial

- Caledon Equestrian Park (Town's share) to be funded by debt following completion of construction
- DC portion of Fire Aerial funding, \$0.6M, via debenture through the Region of Peel @ 3.5% interest

Internal Debt

Caledon Hydro Reserve Fund

- Reserve funds used to fund infrastructure improvements since 2001
- Hydro Assets Converted to Town Assets
- Repayments for infrastructure improvements
- Repayments projected to rebuild the reserve to \$9M by 2013
- The \$9M will be used to cover projected Debt Retirement Fund (external debt) investment revenue shortfall 2016-2019

Capital Infrastructure in 10-Year Projection Proposed to be Funded by Debt

2012

- Fleet equipment backlog \$3.0M

2014

- Caledon Equestrian Park \$1.79M
(Total \$12.21M project; Fed./Prov. \$6.84M; Town, EMG, TRCA \$1.79M each)
 - Palgrave Community Rooms \$0.26M

2018

- Mayfield West Library (DC Debenture) – part of last phase \$0.70M
- Bolton Library Major Refurbishment (DC Debenture) - Design \$0.40M

2019

- Bolton Library Major Refurbishment (DC Debenture) - Construction \$1.20M

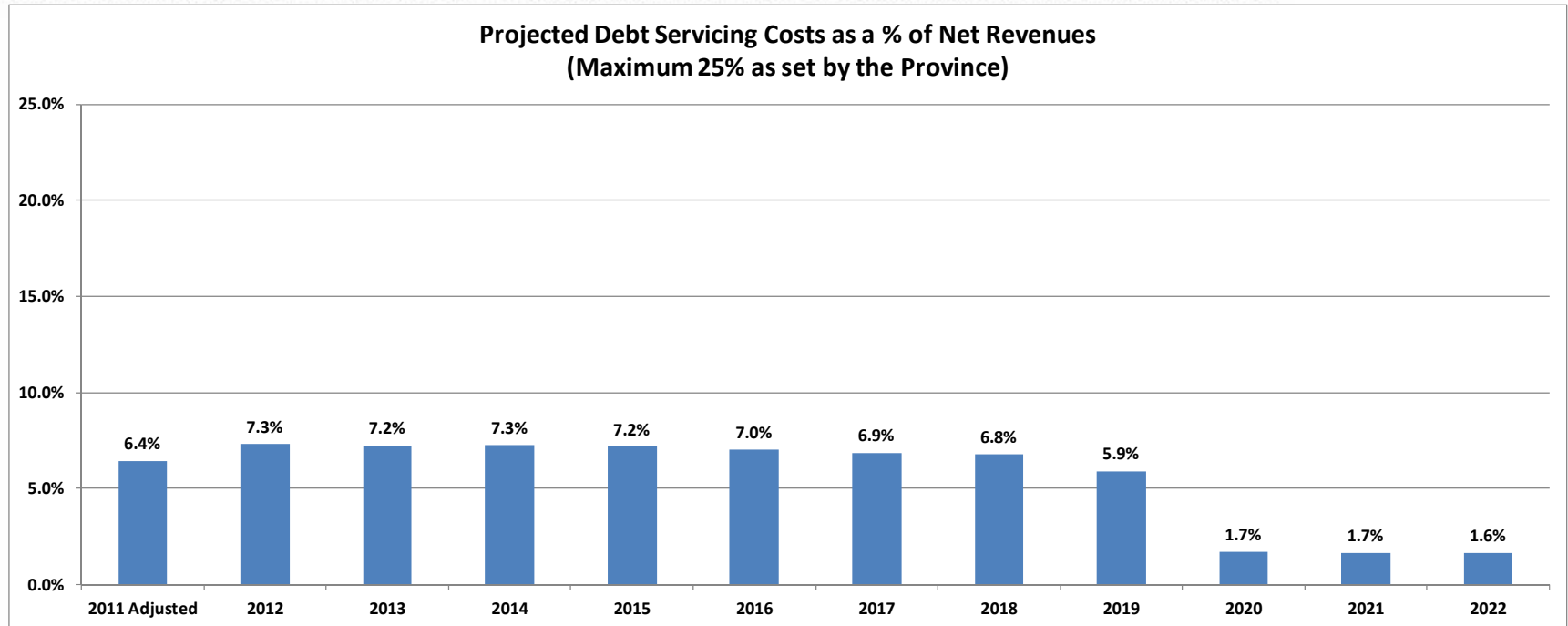
2020

- Animal Shelter (DC Debenture) \$0.18M

External Debt - Annual Debt Repayment Limit

Annual debt repayments/Debt servicing costs may not exceed 25% of revenues, as set by the Province of Ontario

2011 ARL Statement from Province states that the Town of Caledon is utilizing 6.3% of net revenues to service debt. Based on the recently approved debt-financing projects (B.A.R., Fire Aerial, C.E.P.) proposed debt-financing projects in the 10-Year Capital Forecast, projected growth in assessment revenue, and conservative interest on debt retirement funds, the Town's debt servicing costs are projected to increase to just over 7% of net revenues:



Debt servicing costs are projected to be well within the maximum 25% set by the Province
Proposed establishment of a Town Debt Policy: Debt Servicing Costs Not to Exceed 10% of Net Revenues

One-Time Infrastructure Grants

- **Recent one-time Infrastructure Grants:**

- Community Adjustment Fund (CAF) grant - \$7M (100%) grant for Phase II ice pad at Caledon Community Complex
- Recreation Infrastructure Canada (RIInC) grant – Federal and Provincial governments provided 2/3 funding for projects; Town 1/3 contribution

- **Current Grant for Caledon Equestrian Park:**

\$12.21M Town-owned facility

(\$6.84M) or 56% Federal and Provincial Grant funding

(\$3.58M) Local Partner funding (EMG, TRCA \$1.79M each)

\$1.79M Balance is Town of Caledon's Share to be debentured in 2014 (after construction)

2012 10-Year Capital Forecast

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10-Year Capital Forecast - Other Issues

- **Tangible Capital Asset (TCA) Optimization**
 - Study is currently underway for Yard Optimization
 - Further work will be required to identify TCA redundancy/duplication and optimal tangible capital asset/capital infrastructure replacement
- **Legacy Projects**
 - Focus of 10-year capital forecast has been on existing capital infrastructure
 - No funding identified in the 10-year capital forecast for legacy projects such as Arts Centre or Hospital
 - Legacy projects may require debt-financing, one-time grant funds and/or fund raising efforts
- **Improved Capital Budget Policies**
 - Implementation of 3 year maximum for capital projects
- **Operating Budget Impacts of Capital Projects**
 - Once built, Town infrastructure (e.g. new Libraries, Roads, Fire Stations, Recreational facilities) will require an increase to the operating budget for staffing, maintenance, utilities, etc..
 - DC's cannot be used to fund operating costs associated with growth-related infrastructure
 - Next steps include estimating the standard costs of operating and maintaining new infrastructure incorporated into the 10-year forecast and phasing-in these impacts, if possible
 - As Town user fees are reviewed by each department, staff start to incorporate special fees for facility/equipment repairs, maintenance and replacement

| Department | Division | 2011 Tax Levy Baseline | Changes to Tax Levy Baseline | | | | | | | | | | Tax Levy Baseline Balance | | | | | | | | | | | |
|---|---|------------------------|------------------------------|----------------------|--------------------|--------------------|-------------------|------------|------------|------------|------------|------------|---------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------------|--------------------|--|--|
| | | | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | | |
| Public Works | Roads - reconstruction and rehabilitation | \$100,000 | | | | | | | | | | | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | | |
| | Roads - preventative maintenance | \$400,000 | | (\$300,000) | | | | (\$75,000) | | | | | \$400,000 | \$100,000 | \$400,000 | \$400,000 | \$325,000 | \$400,000 | \$400,000 | \$400,000 | \$400,000 | \$400,000 | | |
| | Roads - pre engineering | \$300,000 | | (\$300,000) | | | | | | | | | \$300,000 | \$0 | \$300,000 | \$300,000 | \$300,000 | \$300,000 | \$300,000 | \$300,000 | \$300,000 | \$300,000 | | |
| | Bridges | \$1,000,000 | | | | | | | | | | | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | | |
| | Road & Fleet Services | \$600,000 | (\$600,000) | (\$600,000) | (\$125,000) | | | | | | | | \$0 | \$0 | \$475,000 | \$600,000 | \$600,000 | \$600,000 | \$600,000 | \$600,000 | \$600,000 | \$600,000 | | |
| Total Public Works | | \$2,400,000 | (\$600,000) | (\$1,200,000) | (\$125,000) | \$0 | (\$75,000) | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,800,000 | \$1,200,000 | \$2,275,000 | \$2,400,000 | \$2,325,000 | \$2,400,000 | \$2,400,000 | \$2,400,000 | \$2,400,000 | \$2,400,000 | | |
| Parks & Recreation | Parks | \$350,000 | (\$350,000) | (\$300,000) | (\$250,000) | (\$300,000) | | | | | | | \$0 | \$50,000 | \$100,000 | \$50,000 | \$350,000 | \$350,000 | \$350,000 | \$350,000 | \$350,000 | \$350,000 | | |
| | Recreation | \$250,000 | (\$250,000) | | | | | | | | | | \$0 | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$250,000 | | |
| Total Parks & Recreation | | \$600,000 | (\$600,000) | (\$300,000) | (\$250,000) | (\$300,000) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$300,000 | \$350,000 | \$300,000 | \$600,000 | \$600,000 | \$600,000 | \$600,000 | \$600,000 | \$600,000 | | |
| Fire & Emergency Services | Apparatus | \$500,000 | (\$500,000) | | | | | | | | | | \$0 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | | |
| | Buildings | \$250,000 | (\$250,000) | (\$250,000) | | | | | | | | | \$0 | \$0 | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$250,000 | | |
| Total Fire & Emergency Services | | \$750,000 | (\$750,000) | (\$250,000) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$500,000 | \$750,000 | \$750,000 | \$750,000 | \$750,000 | \$750,000 | \$750,000 | \$750,000 | \$750,000 | | |
| Corporate Services | Information Technology | \$1,000,000 | | (\$200,000) | (\$350,000) | | | | | | | | \$1,000,000 | \$800,000 | \$650,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | | |
| | CPPM pre plan and design | \$200,000 | | | | | | | | | | | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | | |
| | CPPM buildings | \$200,000 | | | | | | | | | | | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | | |
| Total Corporate Services | | \$1,400,000 | \$0 | (\$200,000) | (\$350,000) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,400,000 | \$1,200,000 | \$1,050,000 | \$1,400,000 | \$1,400,000 | \$1,400,000 | \$1,400,000 | \$1,400,000 | \$1,400,000 | \$1,400,000 | | |
| Caledon Libraries | Materials & equipment | \$400,000 | | | | | | | | | | | \$400,000 | \$400,000 | \$400,000 | \$400,000 | \$400,000 | \$400,000 | \$400,000 | \$400,000 | \$400,000 | \$400,000 | | |
| | IT & Buildings | \$100,000 | | | | | | | | | | | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | | |
| Total Caledon Libraries | | \$500,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | | |
| General Governance & Administration | | \$200,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | | |
| Development Approval & Sustainability Planning | Studies | \$300,000 | | | | | | | | | | | \$300,000 | \$300,000 | \$300,000 | \$300,000 | \$300,000 | \$300,000 | \$300,000 | \$300,000 | \$300,000 | \$300,000 | | |
| | Pioneer Cemetery & Heritage Program | \$70,000 | | | | | | | | | | | \$70,000 | \$70,000 | \$70,000 | \$70,000 | \$70,000 | \$70,000 | \$70,000 | \$70,000 | \$70,000 | \$70,000 | | |
| | Environmental Progress Office | \$115,000 | | | | | | | | | | | \$115,000 | \$115,000 | \$115,000 | \$115,000 | \$115,000 | \$115,000 | \$115,000 | \$115,000 | \$115,000 | \$115,000 | | |
| Total Development Approval & Sustainability Planning | | \$485,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$485,000 | \$485,000 | \$485,000 | \$485,000 | \$485,000 | \$485,000 | \$485,000 | \$485,000 | \$485,000 | \$485,000 | | |
| Total Tax Levy Base | | \$6,335,000 | (\$1,950,000) | (\$1,950,000) | (\$725,000) | (\$300,000) | (\$75,000) | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,385,000 | \$4,385,000 | \$5,610,000 | \$6,035,000 | \$6,260,000 | \$6,335,000 | \$6,335,000 | \$6,335,000 | \$6,335,000 | \$6,335,000 | | |
| Total Expenditures Above Base Line | | | | | | | | | | | | | \$4,125,917 | \$5,113,766 | \$4,108,752 | \$4,056,125 | \$4,523,625 | \$5,456,796 | \$4,138,250 | \$2,675,520 | \$385,000 | \$160,000 | | |
| Total Tax Levy Baseline Required | | | | | | | | | | | | | \$8,510,917 | \$9,498,766 | \$9,718,752 | \$10,091,125 | \$10,783,625 | \$11,791,796 | \$10,473,250 | \$9,010,520 | \$6,720,000 | \$6,495,000 | | |

| Department | Division | Project | Tax Levy Funding by Year | | | | | | | | | | | |
|---|---|---|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|------------------|---------------------|--------------------|
| | | | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | Total | |
| Public Works | Engineering Services | 1A. MW Road Construction: Kennedy Road | | \$222,752 | | | | | | | | | \$222,752 | |
| | | 1F. MW Road Construction: Kennedy Road | | | \$102,377 | | | | | | | | \$102,377 | |
| | | 3A. MW Road Construction: Old School Road | | | | | | \$298,531 | | | | | \$298,531 | |
| | | Caledon East Concrete Rd | | | | | \$1,400,000 | \$1,400,000 | | | | | \$2,800,000 | |
| | | Dominion St Slope Stabilization | | \$1,000,000 | | | | | | | | | \$1,000,000 | |
| | | Humber Stn slope stabilization | \$100,000 | | | | | | | | | | | \$100,000 |
| Engineering Services Total | | | \$100,000 | \$1,222,752 | \$102,377 | \$0 | \$1,400,000 | \$1,698,531 | \$0 | \$0 | \$0 | \$0 | \$4,523,660 | |
| Roads & Fleet Services | Yard 2 upgrades : Storage Dome | | \$300,000 | | | | | | | | | | \$300,000 | |
| Roads & Fleet Services Total | | | \$0 | \$300,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$300,000 | |
| Public Works Total | | | \$100,000 | \$1,522,752 | \$102,377 | \$0 | \$1,400,000 | \$1,698,531 | \$0 | \$0 | \$0 | \$0 | \$4,823,660 | |
| Parks & Recreation | Recreation | ABUCC Roof | | | \$300,000 | | | | | | | | \$300,000 | |
| | | Albion Bolton Community Centre Parking Lot Pavement | \$500,000 | | | | | | | | | | \$500,000 | |
| | | Albion Bolton Community Centre-Front Entrance Washrooms | | | | | | \$600,000 | | | | | \$600,000 | |
| | | Albion Bolton Community Centre-Replace arena roof | \$750,000 | | | | | | | | | | \$750,000 | |
| | | Caledon Community Complex Fitness & Fieldhouse addition - Design & Construction | | | | \$95,000 | \$427,500 | \$427,500 | | | | | \$950,000 | |
| | | Caledon East Skateboard Park | | | | | | \$100,000 | | | | | \$100,000 | |
| | | CCRW/North Hill - Parking Lot Paving | | \$160,000 | | | | | | | | | \$160,000 | |
| | | Lloyd Wilson Centennial Arena-Arena floor and boards | | | \$500,000 | \$500,000 | | | | | | | \$1,000,000 | |
| | | Mayfield Recreation Complex-Arena floor and boards | | | | \$500,000 | \$500,000 | | | | | | \$1,000,000 | |
| | Mayfield Recreation Complex-roof replacement | | | \$625,000 | \$625,000 | | | | | | | \$1,250,000 | | |
| | Mayfield West Community Complex-Design & Construction | | \$142,500 | \$653,125 | \$653,125 | \$653,125 | \$653,125 | | | | | \$2,755,000 | | |
| | Recreation Total | | | \$1,250,000 | \$302,500 | \$2,078,125 | \$2,373,125 | \$1,580,625 | \$1,780,625 | \$0 | \$0 | \$0 | \$0 | \$9,365,000 |
| | Parks | Fernbrook Neighbourhood Park | \$41,250 | | | | | | | | | | | \$41,250 |
| | | Johnston Sports Park II - V: Outdoor Component | \$200,000 | \$200,000 | \$200,000 | \$160,000 | | | | | | | | \$760,000 |
| | | Johnston Sports Park: Indoor Recreation Component | | | | | | | \$1,000,000 | \$1,000,000 | | | | \$2,000,000 |
| Mayfield West Community Park | | \$120,000 | \$120,000 | | | | | | | | | | \$240,000 | |
| Mayfield West II Community Park | | | | | | \$120,000 | | | | \$120,000 | \$120,000 | | \$360,000 | |
| Mayfield West II Neighbourhood Park | | | | | | | | \$41,250 | | | | | \$41,250 | |
| Mayfield West II Tournament Park Phase I - IV | | | | | | | | \$225,000 | \$225,000 | \$225,000 | \$225,000 | | \$900,000 | |
| Mayfield West II Trail Development | | | | | | | | \$167,140 | | \$40,000 | \$40,000 | \$40,000 | \$287,140 | |
| Mayfield West Neighbourhood Park | | | \$41,250 | | | | | | | | | \$41,250 | | |
| Mayfield West Special Purpose Park | | | | \$100,000 | | | | | | | | \$100,000 | | |
| Parks Total | | | \$361,250 | \$320,000 | \$241,250 | \$260,000 | \$120,000 | \$392,140 | \$1,266,250 | \$1,265,000 | \$385,000 | \$160,000 | \$4,770,890 | |
| Parks & Recreation Total | | | \$1,611,250 | \$622,500 | \$2,319,375 | \$2,633,125 | \$1,700,625 | \$2,172,765 | \$1,266,250 | \$1,265,000 | \$385,000 | \$160,000 | \$14,135,890 | |
| Fire & Emergency Services | Bolton Fire Station | \$1,596,000 | \$1,596,000 | | | | | | | | | | \$3,192,000 | |
| | New Fire Station located between Mayfield West and Bolton | | | | | | | \$62,500 | \$750,000 | | | | \$812,500 | |
| | Replacement of the Peel Region/Caledon Fire Radio System | \$302,000 | \$589,181 | | | | | | | | | | \$891,181 | |
| Fire & Emergency Services Total | | | \$1,898,000 | \$2,185,181 | \$0 | \$0 | \$0 | \$62,500 | \$750,000 | \$0 | \$0 | \$0 | \$4,895,681 | |
| Corporate Services | Capital Projects & Property Management | Contamination restoration of Public Works yard #3 | \$100,000 | | | | | | | | | | \$100,000 | |
| | | Court House - Expansion | | | | | | | \$1,672,000 | | | | \$1,672,000 | |
| | | Town Hall Expansion - Design & Construction | | \$400,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | | | | | \$4,400,000 | |
| Corporate Services Total | | | \$100,000 | \$400,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,672,000 | \$0 | \$0 | \$0 | \$6,172,000 | |
| Caledon Libraries | Build New Mayfield West Branch | | | \$423,000 | \$423,000 | \$423,000 | \$423,000 | | | | | | \$1,692,000 | |
| | Major Refurbishment of Bolton Branch - Design & Construct | | | | | | | \$100,000 | \$300,000 | | | | \$400,000 | |
| Caledon Libraries Total | | | \$0 | \$0 | \$423,000 | \$423,000 | \$423,000 | \$523,000 | \$300,000 | \$0 | \$0 | \$0 | \$2,092,000 | |
| General Governance & Administration | Animal Shelter Facility | | | | | | | | \$1,102,520 | | | | \$1,102,520 | |
| | Records centre shelving | | | | | | | | \$150,000 | | | | \$150,000 | |
| General Governance & Administration Total | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$150,000 | \$1,102,520 | \$0 | \$0 | \$1,252,520 | |
| Development Approval & Planning Policy | Official Plan Review | | | \$264,000 | | | | | \$308,000 | | | | \$572,000 | |
| | Bolton Settlement Area Expansion Studies | \$416,667 | \$383,333 | | | | | | | | | | \$800,000 | |
| Development Approval & Planning Policy Total | | | \$416,667 | \$383,333 | \$264,000 | \$0 | \$0 | \$0 | \$0 | \$308,000 | \$0 | \$0 | \$1,372,000 | |
| Total Additional Tax Levy Expenditures | | | \$4,125,917 | \$5,113,766 | \$4,108,752 | \$4,056,125 | \$4,523,625 | \$5,456,796 | \$4,138,250 | \$2,675,520 | \$385,000 | \$160,000 | \$34,743,751 | |