

Annual Budget Fiscal Year 2024



www.caledon.ca

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2024 Budget Overview

This is the Town of Caledon's approved 2024 budget. The first section contains the approved operating budget including background information about the Town, the Town's budget process, financial policies, approved changes in service levels and operating budget changes by department. The second section contains information on capital projects and their approved funding.

HIGHLIGHTS

The Town's approved property tax increase is 3.74% on the property tax bill.

Work reflected in both the approved operating and capital budgets is directly linked to the Town's 2023-2035 Strategic Plan. The plan, which has a 12 year-outlook, sets out specific actions that Caledon will strive to deliver by 2026 in order to drive impact in the community against four priorities.

APPROVED OPERATING BUDGET

The starting point for the 2024 operating budget is the approved 2023 balanced budget with \$131.2 million of revenues and \$131.2 million of expenditures. To build the 2024 budget, staff adjust expenses and revenues based on projections for items impacted by the consumer price index (CPI) and non-CPI factors such as annualization of expenses and changes in volumes and demand for Town services for which the Town recovers directly for via user fees.

The Operating Budget is developed in stages:

- 1) **Base Operating Budget** – starting with the \$131.2 million budget approved in 2023, adjustments are made to reflect cost increases required to maintain the same level of service. Adjustments in the base Operating Budget do not include new staff. All new full-time staff requests are approved by Council via Service Level Change requests (described below)
- 2) **Unavoidable Budget Increases** – Operating items approved by Council in 2023 or previous years that have a 2024 impact. For example, the annualization of an expense.
- 3) **Service Level Changes** – improvements in service levels, approved new staff and new programs or initiatives.

For the 2024 budget, the operating budget includes:

- 1) Base Operating Budget including:
 - a. Unavoidable Budget Increases (described above): \$5,907,823
 - b. Inflationary increases of \$2,461,116 due to increases in pricing of the essential items the town purchases to support its service levels.
- 2) Assessment growth, which is mainly incremental tax revenue from new homes and business, has been calculated at \$3,459,823. This assessment growth is being used entirely to offset the base operating budget in 2024. There is an approved decrease to the tax funded capital program for 2024 due to the operating budget pressures.
- 3) Service Level Changes – changes in service levels and additional staffing related to growth and new or enhanced programs/service levels total \$1,963,790 and support the Town's objectives.
- 4) One Time Reserve Draw from the Operating Contingency Reserve – one time funding of \$200,000 to support the 2024 operating budget and reduce the impact to the property taxpayer.

APPROVED CAPITAL BUDGET

The Town's capital budget is comprised of purchases/construction of tangible capital assets, such as roads and bridges, and one-time expenditures such as studies. Funding for the capital budget comes from several sources and the total 2024 capital investment is \$64.3 million. One of the main sources of funding is Tax Levy Funding.

- **Tax Levy funded capital** – a portion of property taxes collected is allocated to the Town's capital program as a sustainable, consistent source of funding for both repair/maintenance/replacement of aging infrastructure and purchase/construction of new infrastructure to support growth. The Town owns approximately \$500M of infrastructure, including recreational centres, libraries, fire stations, roads, fleet vehicles, fitness equipment and has a goal of increasing tax levy funding for capital based on the Town's asset management plan to \$37.7 million. This represents the minimum recommended annual investments for infrastructure and growth along with proactive preventative maintenance plans to extend the life of assets and maximize the Town's return on investment on assets.

2024 Budget Overview

Given the continued need to increase funding for infrastructure and the lack of alternative funding sources, the 2024 proposed budget includes debt funding for many projects. Increases to the tax funded capital program are recommended in 2025 to lessen the infrastructure gap and are included in the forecast below for 2025 and 2026. Reserve funds and debentures will also be used to fund the 2024 capital program.

Creating this budget is a collaborative effort that combines the recommendations of Town departments and the insights of Council regarding the needs, pressures and desires of the community. Council ultimately makes the decision on spending and the resulting impact on the tax rate.

The Town's budget process includes three meetings of Council, all of which are open to the public and an online forum where residents can ask questions and receive answers from Senior staff regarding the 2024 budget. An online survey was conducted to obtain public input on the 2024 budget and a budget basics video on the Town's budget website can be found at www.caledon.ca/budget. This allows for the public to provide feedback on the 2024 budget prior to Council budget consideration. The budget schedule is shown below.

December 5, 2023: Online Budget Survey Opens

January 8, 2024: Online Budget Survey Closes

January 5, 2024: Proposed Budget Released

December 7, 2023: Online Budget Q & A Portal Open

January 17, 2024: 2024 Proposed Budget Presentations

February 20, 2024: Online Budget Q & A Portal Closes

February 14, 2024: General Committee Meeting - 2024 Proposed Budget Deliberations

February 20, 2024: Council Budget Meeting final Considerations – 2024 Proposed Budget And Proposed 2024 Fees
By-law

During budget discussions, Council may direct staff to replace projects proposed to be funded with unfunded projects, remove projects proposed to be funded altogether, and/or add unfunded projects to the proposed funded list. The Council discussion and decisions will result in the overall tax impact and tax increase required to deliver the service levels and capital program approved by Council.

Staff have also prepared a three-year outlook as part of this year's budget. This does not include any further impacts from Bill 23 on development charges, nor impacts from Regional dissolution.

2024 - 2026 Budget Outlook

	2024 Budget Forecast	% Total Tax Bill Change	2025 Budget Forecast	% Total Tax Bill Change	2026 Budget Forecast	% Total Tax Bill Change
Base Operating Adjustments						
Compensation						
Non Union - 2.5% COLA and Merit	\$1,250,000	0.7%	\$1,312,500	0.6%	\$1,378,125	0.6%
Union - Collective Bargaining Provisions	\$300,000	0.2%	\$309,000	0.1%	\$318,270	0.1%
Annualization of Operating Costs from Prior Year Budget Approvals						
Caledon East Community Centre (CECC)	\$1,317,186	0.7%				
Operating Costs from Various Capital Projects	\$471,195	0.2%				
Staff Approved in Prior Budget Year	\$348,712	0.2%				
Humber River Centre	\$270,011	0.1%				
Five (5) Firefighters from 2023	\$208,336	0.1%				
Other Operating Costs	(\$91,223)	0.0%				
Removal of COVID funding						
Offset: Half of COVID Funding no longer needed	(\$299,788)	-0.2%				
Removal of Recreation Subsidy						
	\$562,000	0.3%				
Removal of Budget Subsidy Draw						
			\$200,000	0.1%		
Inflation						
	\$2,461,116	1.3%	\$1,800,000	0.9%	\$1,800,000	0.8%
Other Base Operating Adjustments (Utilities, Maintenance Contracts, Net of Fee Increases)						
	\$357,381	0.2%			\$1,800,000	0.8%
	\$7,754,502	4.1%	\$3,621,500	1.8%	\$5,296,395	2.4%
<i>Net Change</i>						
<i>Cumulative Change</i>	\$7,754,502	4.1%	\$3,621,500	1.8%	\$5,296,395	2.4%
Direct Funding Impacts of Legislation						
Bill 23 - Studies formerly funded through Development Charges						
Offset: Annual reduction in funding for capital projects	(\$500,000)	-0.3%		0.0%		0.0%
	\$500,000	0.3%		0.0%		0.0%
	\$0	0.0%	\$0	0.0%	\$0	0.0%
<i>Net Change</i>						
<i>Cumulative Change</i>	\$7,754,502	4.1%	\$3,621,500	1.8%	\$5,296,395	2.4%
Capital Financing - Tax Supported Debenture Payments						
2021/2022 Projects - Completed 2023						
	\$1,493,000	0.8%		0.0%		0.0%
2022 Projects - Completed 2023 - CARR Repayment						
	\$115,100	0.1%		0.0%		0.0%
2023 Projects - Debenture						
	\$532,000	0.3%		0.0%		0.0%
20-033 - 2023 Capital Project - CARR Repayment						
	\$157,337	0.1%		0.0%		0.0%
2023 CARR Repayments - Emergency Culverts						
	\$133,333	0.1%		0.0%		0.0%
2020 LED Retrofit						
	\$437,000	0.2%		0.0%		0.0%
2024 Proposed Projects - Roads and Bridges						
			\$1,506,000	0.7%		0.0%
2025 CARR Repayments						
			\$143,460	0.1%		
2025 Proposed Projects						
					\$1,506,000	0.7%
Increase/(Decrease) to Tax Funded Capital Program						
	(\$1,860,000)		\$1,889,325	0.9%	\$1,889,325	0.9%
	\$1,007,770	0.5%	\$3,538,785	1.7%	\$3,395,325	1.5%
<i>Net Change</i>						
<i>Cumulative Change</i>	\$8,762,272	4.6%	\$7,160,285	3.5%	\$8,691,720	3.9%
Draw from Operating Contingency Review						
	(\$200,000)					
<i>Cumulative Change</i>	\$8,562,272	4.5%	\$7,160,285	3.5%	\$8,691,720	3.9%
Assessment Growth						
	(\$3,459,823)	-1.8%	(\$1,000,000)	-0.5%	(\$1,500,000)	-0.7%
<i>Cumulative Change</i>	\$5,102,449	2.7%	\$6,160,285	3.0%	\$7,191,720	3.2%

2024 - 2026 Budget Outlook

	2024 Budget		2025 Budget	% Total	2026 Budget	% Total
	Forecast	% Total Tax Bill Change	Forecast	Tax Bill Change	Forecast	Tax Bill Change
Maintain and/or Enhance Service Levels						
<i>Planning and Development</i>						
Plans Examiner	\$8,200	0.0%	(\$7,550)	0.0%		
Senior Policy Planner	\$8,200	0.0%	(\$7,550)	0.0%		
Parks Planner	\$38,098	0.0%	(\$7,550)	0.0%		
Development Coordinator	\$32,800	0.0%	(\$30,200)	0.0%		
Intermediate Planner, GIS	\$12,199	0.0%	(\$7,550)	0.0%		
Development Planner	\$8,200	0.0%	(\$7,550)	0.0%		
Senior Environmental Planner	\$8,200	0.0%	(\$7,550)	0.0%		
Heritage Planner (Contract)	\$0	0.0%				
Humber River Centre Operational Planning	\$50,000	0.0%				
Economic Development Officer Humber River Centre	\$120,000	0.1%				
Municipal Law Enforcement Officers	\$204,571	0.1%				
<i>Office of the CAO</i>						
Project Management	\$39,377	0.0%	\$0	0.0%		
WCCD Data Certification	\$20,395	0.0%	\$0	0.0%		
<i>Information Technology</i>						
Network Architect	\$159,578	0.1%	(\$8,850)	0.0%		
<i>Engineering, Public Works & Transportation</i>						
Project Manager, Active Transportation Infrastructure	\$37,350	0.0%	\$4,550	0.0%		
Project Manager, Stormwater Infrastructure	\$37,350	0.0%	\$4,550	0.0%		
Transportation Engineer	\$9,000	0.0%	(\$4,900)	0.0%		
Transportation Engineer	\$9,000	0.0%	(\$4,900)	0.0%		
Senior Project Manager, Development Stormwater	\$40,304	0.0%	\$5,534	0.0%		
Facilities Associate	\$57,338	0.0%	(\$7,950)	0.0%		
Town Wide Calming Initiatives	\$100,000	0.1%				
Request for Parks Maintenance 1 TFT and 1 Student and Rental Truck (Contract)	\$60,000	0.0%				
2 TFT Maintenance and 2 Students and 2 Rental Trucks (Contract)	\$110,000	0.1%				
2 Parks Operators (Conversion)	\$35,000	0.0%				
Four Additional Summer Students	\$80,000	0.0%				
Roadside Mowing	\$55,000	0.0%				
<i>Finance</i>						
Accounting Supervisor	\$113,875	0.1%	\$27,775	0.0%		
<i>Community and Human Services</i>						
Five (5) Additional Firefighters	\$270,511	0.1%	\$208,336	0.1%		
Five (5) Additional Firefighters			\$270,511	0.1%	\$208,336	0.1%
Operating Cost for New Mayfield West Fire Station					\$2,200,000	1.0%
Caledon's 50th Anniversary Celebrations	\$50,000					
<i>People Services</i>						
HRIS Associate (conversion)	\$33,368	0.0%	\$0	0.0%		
HR Associate/Recruiter	\$95,321	0.1%	(\$7,550)	0.0%		
<i>Caledon Public Library</i>						
Public Service Assistants (conversion)	\$30,555	0.0%	\$0	0.0%		
Expanded health benefits	\$30,000					
<i>Net Change</i>	\$1,963,790	1.0%	\$411,606	0.2%	\$2,408,336	1.1%
<i>Cumulative Change</i>	\$7,066,239	3.7%	\$6,571,891	3.2%	\$9,600,056	4.3%
OVERALL NET PROPERTY TAX LEVY CHANGE	\$7,066,239	3.7%	\$6,571,891	3.2%	\$9,600,056	4.3%

Welcome to Caledon



Caledon is situated on part of the Treaty Lands and Territory of the Mississaugas of the Credit First Nation, and part of the traditional Territory of the Huron-Wendat, Haudenosaunee Peoples and the Anishnabek of the Williams Treaties. The Town of Caledon was established on January 1, 1974 in conjunction with the creation of regional government. Representing an amalgamation of the former County of Peel townships of Albion, Caledon and the northern half of Chinguacousy, the Town of Caledon forms the northern municipality of the present Region of Peel.

The rich water and mineral resources attracted settlers and early industrialists. It has been said that the first European settlers came in search of gold and although gold was never found, our industrial development then began. In present day, we celebrate our scenic hillsides, trails, parks, rivers and farmland.

Today, the Town of Caledon offers many services and prospects for residents that help make Caledon a safe, active, healthy and enjoyable community to call home. Caledon is a blend of urban and rural, modern and historic, between the Hills of the Headwaters, Oak Ridges Moraine and the Niagara Escarpment. Home to vibrant communities and charming villages, Caledon's natural beauty and authentic visitor experiences are an hour away from Toronto – North America's fifth largest urban centre.

Caledon boasts thriving urban centres in a striking and safe natural haven that together blends business success with quality of life.

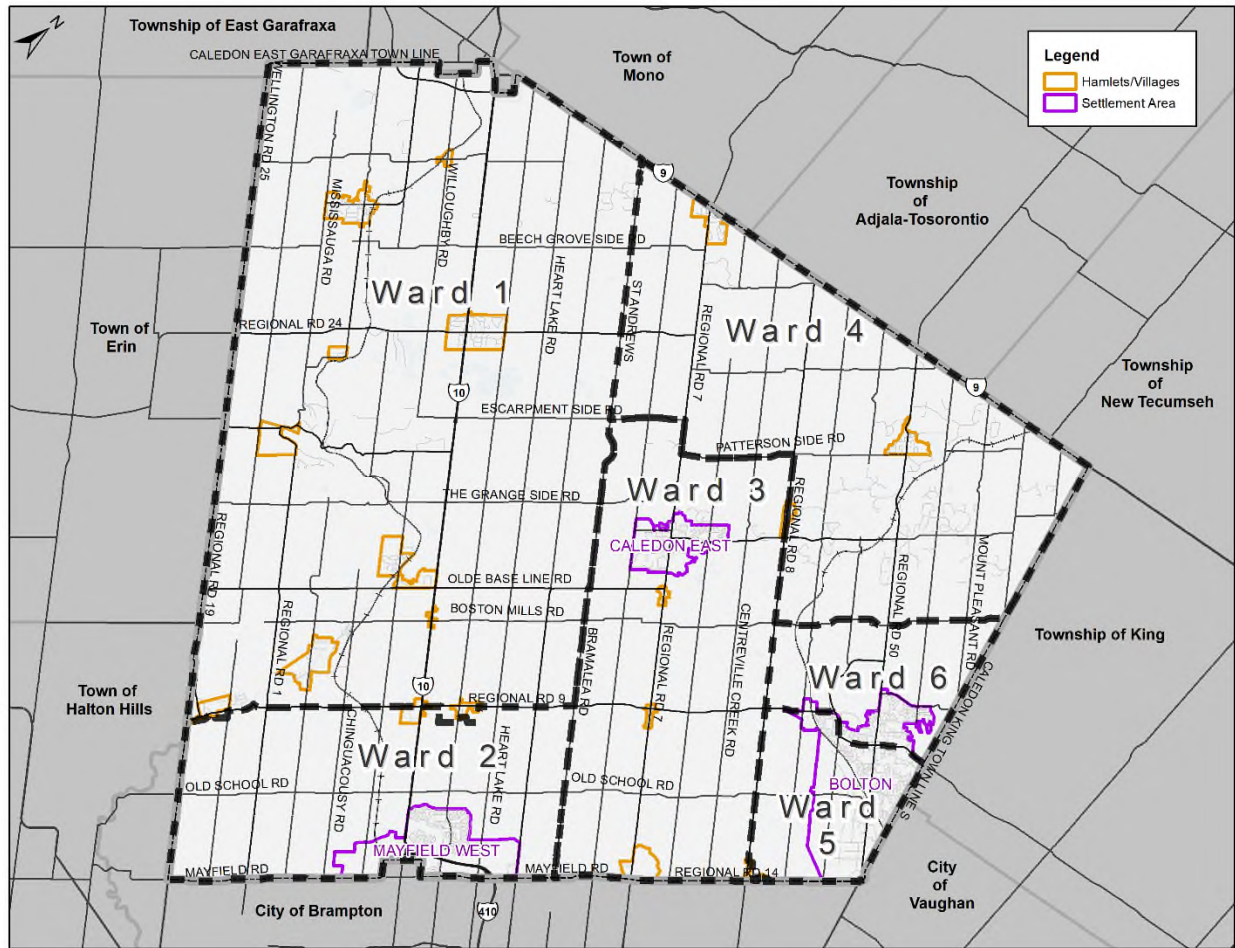
Caledon is one of three local area municipalities which combined, makes up the upper tier Region of Peel.



Welcome to Caledon

A vibrant community of 81,753 residents (Peel Data Centre), Caledon benefits from its strategic location in the Greater Toronto Area (GTA). The GTA's population of over five million people continues to grow, and there are over 135 million people within a 500-mile radius of Caledon. This translates to an abundant, diversified and skilled labour force.

Caledon is comprised of six wards. Council members are elected by their Ward residents, with the last election being held in October 2022.



Caledon covers nearly 700 km², making it one of the largest municipalities geographically in the Greater Toronto Area.

Welcome to Caledon

Town of Caledon Council



Left to Right: Councillor Ward 5 Tony Rosa, Councillor Ward 2 Dave Sheen, Councillor Ward 4, Nick de Boer, Regional Councillor Ward 1,2,3, Christina Early, Mayor Annette Groves, Councillor Ward 6 Cosimo Napoli, Regional Councillor Ward 4,5,6 Mario Russo, Councillor Ward 1 Lynn Kiernan, Councillor Ward 3 Doug Maskell

Caledon is an award-winning green community, with an unmatched natural heritage of public parks, conservation areas, the Niagara Escarpment, Oak Ridges Moraine, and the Credit and Humber River watersheds. Caledon is also home to Golf Canada's national headquarters and the Canadian Golf Hall of Fame and Museum.

Lifestyle - The Best of All Worlds

Caledon is a unique mix of rural traditions and vibrant urban neighbourhoods, serviced by a wide range of convenient amenities.

- **Housing Options**

We are a “community of communities”. Each village and hamlet within Caledon have its own distinctive charm. The growing real estate market offers home buyers a wide range of options: from country estates and heritage properties, to comfortable single, semi-detached and town homes in new and existing subdivisions.

- **Shopping**

The mix of rural villages and urban centres is reflected in the wide array of retail options which are equally strong and diverse – from one-of-a-kind boutiques to convenient large brand-name chains meeting both personal and professional needs.

Welcome to Caledon

- **Schools**
With performance scores well above the provincial average, Caledon offers an impressive choice of public, separate and independent schools.
- **Healthcare**
Healthcare services in Caledon are first-rate with nearby state-of-the-art regional hospitals and proximity to the extensive facilities in the GTA.
- **Arts and Lifestyle**
Caledon enjoys a thriving arts community with annual arts festivals and a wide selection of live theatre and music options throughout the year. A diverse selection of recreation facilities and programs for residents of all ages support our commitment to healthy, active living.

Excellent Infrastructure and Location

Proximity to Toronto, Canada's largest city and economic pulse, has key benefits:

- a wide range of post-secondary learning institutions and continuing education opportunities;
- cultural and economic opportunities of a major North American urban centre; and
- a well-established, efficient transportation infrastructure.

The Natural Course of Business

Caledon is home to Husky Injection Molding Systems, Amazon, UPS, Mars Canada, Sardo Foods, Cambria, DuPont Pioneer, The Beer Store, AFA Forest Products and Verdi Alliance to name just a few. These are just some of the 9,075 prosperous businesses registered in Caledon according to the 2019 Canadian Business Counts.

Green Development Program

Our Green Development Program encourages business to adopt the highest environmental standards for new commercial and industrial development. We offer development charge discounts from 5% to 27.5% for buildings that incorporate the internationally recognized Leadership in Energy and Environmental Design (LEED) certification.

Development Charge discounts are offered for buildings that incorporate green technologies including: solar hot water systems, transpired solar collectors and solar photovoltaic systems.



Welcome to Caledon

Caledon's strong and diversified economic base provides a solid foundation for new and expanding industries. Our growth sectors include:

- Construction;
- Manufacturing;
- Finance and Insurance;
- Professional, Scientific and Technical Services

Roads

Caledon businesses easily team with suppliers to serve customers in Canada's industrial heartland and the United States through an extensive and reliable network of municipal and regional roads (Highways 109, 10, and 50), which connect to major provincial highways (400, 410, 407, 427 and the Queen Elizabeth Way).

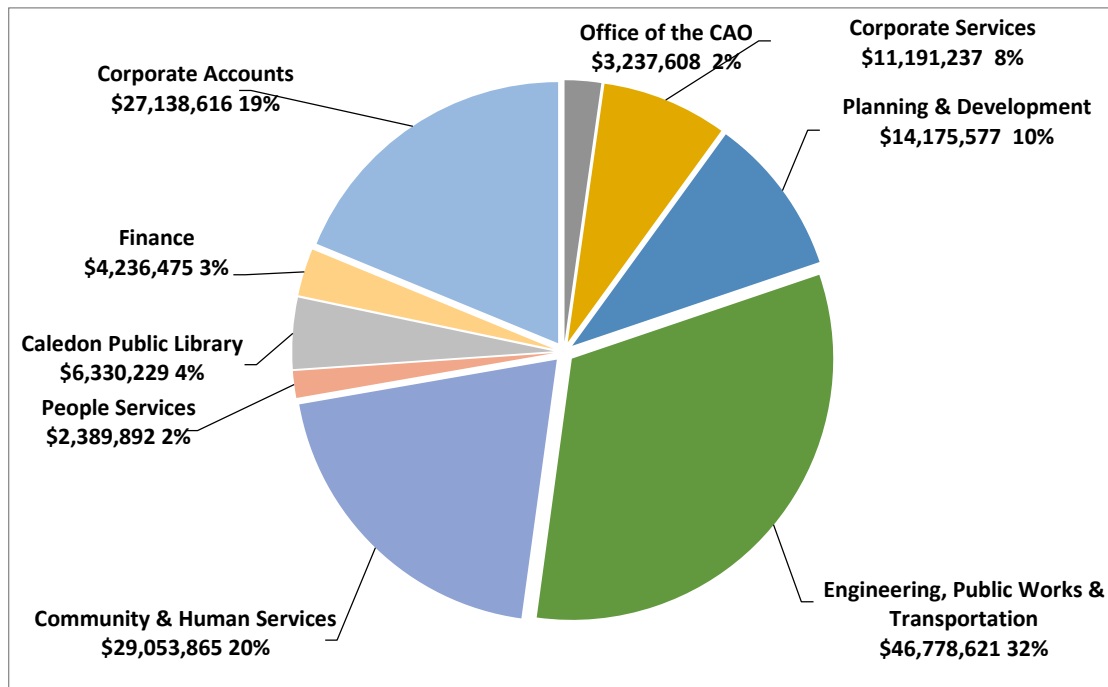
Rail

Nearby CP and CN Railway intermodal terminals provide diversified domestic and overseas containerized service to continent-wide and international markets.

Air

The Greater Toronto Airports Authority operates Toronto Pearson International Airport (YYZ), a leading international gateway only 30 minutes south of Caledon. With direct access via Highway 427, Pearson is Canada's largest and busiest international airport with cargo service to sixteen North American and international destinations. Passengers can fly non-stop or with same plane service to more than 174 cities around the world. Caledon's centrally-located regional airport offers convenient air taxi service to major Ontario destinations and thousands of other North American airports. Companies can also take advantage of executive and priority express delivery services for small packages.

The Town of Caledon's 2024 budget is divided into the following areas:





Town of Caledon Organizational Chart

- Total 2023 Approved Headcount: 556
- Population taken from Peel Data Centre (2022 population)
- Police Services are provided contractually through the Ontario Provincial Police and are not shown above

Citizens of Caledon
population: 81,753

Council
Headcount: 9

Office of the CAO
Headcount: 12

Community & Human Services
Headcount: 131

- Fire & Emergency Services
- Recreation & Culture
- Service Delivery
- Animal Services
- Municipal Law Enforcement

Corporate Services
Headcount: 64

- Legal Court Services
- Legislative Services
- Information Technology
- Communications

Engineering, Public Works & Transportation
Headcount: 171

- Engineering
- Facilities
- Operations
- Energy & Environment

Planning & Development
Headcount: 80

- Planning
- Building Services
- Business Attraction & Investment
- Parks & Natural Environment

Finance
Headcount: 32

- Corporate Asset Management
- Finance Revenue
- Purchasing & Risk Management

Mayor's Office
Headcount: 6

- Mayor & Council Office

People Services
Headcount: 15

- Human Resources
- Payroll
- Diversity, Equity & Inclusion

Library
Headcount: 36

- Collections & Access Services
- Corporate Services & Projects
- Information Services
- Programming & Outreach
- Public Service
- Youth Service

Overview of Budget Processes and Policies

BUDGET INFLUENCES

As noted in the budget schedule section, work on the Town's budget began in spring of 2023. For the 2024 budget, staff identified priorities that include those in the strategic plan; Enhanced Transportation and Mobility, Environmental Leadership, Community Vitality and Livability and Service Excellence and Accountability.

The Town of Caledon's annual budgets are further influenced by various long-term plans, Town policies, and external environmental factors. The following pages outline the guidelines and specific budget pressures that have shaped the 2024 budget.

Departmental Business Plans

As part of the budget process, each Department has created a business plan that describes:

- What services the Department provides
- Priority activity for 2024, and an indication of how the Town will measure the success of activities in each priority area
- Proposed priority activities for 2025 and 2026 that will be subject to future budget deliberations.

Priorities for the Town as part of this budget process are based on the Town's [2023-2035 Strategic Plan](#). The Plan aligns staff and Council behind a common set of priorities that ensures the best of rural and urban life for current and future residents, businesses and visitors.

The plan includes 15 outcome statements that reflect the community Caledon will become by 2035, and 55 ambitious actions for this term of Council that drive progress in each outcome area.

The actions and outcomes are grouped in four priority areas:

- Enhanced Transportation and Mobility
- Environmental Leadership
- Community Vitality and Livability
- Service Excellence and Accountability

Learn more about Caledon's strategic plan at <http://www.caledon.ca/strategicplan>.

Business plans indicate the alignment of key actions to one of the four priorities in the Strategic Plan where applicable. Other actions may be linked to legislative requirements or other service specific strategies. These key actions represent the work that departments are driving in addition to regular activity involved in the delivery of services that the community needs. While key actions are proposed for 2025 and 2026, future work is subject to further financial viability analysis, and final Council deliberation and approval.

Similarly, the Caledon Public Library's business plan aligns its key activity with the priorities of its [2021-2024 Strategic Plan](#); learn more at <https://caledon.library.on.ca/about-your-library/plans-policies-reports/>.

Measuring Success

In 2022, Caledon joined the World Council on City Data (WCCD), an organization instrumental in publishing the first international standard for municipal data collection (ISO 37120). In its first year, Caledon received platinum certification for the collection of over 90 measures in accordance with the rigorous reporting standards of the WCCD. These measures form the basis of how Caledon will monitor progress in the strategic plan and the actions in these business plans ensuring the work in both has the desired **impact** in the community. Measures indicate a target:

Maintain	Caledon is targeting to continuing delivering the same performance for this measure
Increase/Decrease	Caledon is looking to shift the trend of this measure either positively or negatively
Monitoring	Measures that are being monitored are important to track, but Caledon does not have direct control over the performance of this measure.

Overview of Budget Processes and Policies

BUDGET IMPACTS

Base Annual Operating Budget Impacts

Each year, departments consider factors that impact the Town's base operating budgets, e.g. budgets that provide the same level of service. To assist in this process, departments have been provided two broad categories of base budget impacts:

- 1) Unavoidable Budget Changes
- 2) Recommended Budget Reductions

There are also sub-categories within each of the broad categories to organize and communicate, in a consistent manner, the increases and decreases to their base operating budgets.

All 2024 base operating budget increases and decreases are categorized into one of the following sub-categories by department (see table below). All departmental base budget increases/decreases are rolled-up for the Town, as a whole, to communicate the overall impact to the Town's Operating Budget in the same categories and sub-categories:

Unavoidable Budget Changes

Mandatory Legislation	Includes new or a change in legislation that requires the department to incur additional costs to start a new service or change service levels.
Employee Compensation	This is directly linked to existing staffing and includes negotiated union contract adjustments for union staff, economic adjustments for non-union staff, job rate progression, and benefit adjustments such as statutory deductions (Canada Pension Plan, Employment Insurance) and pension rate adjustments related to the Ontario Municipal Employees Retirement System (OMERS).
Annualization of New Staff	If partial-year funding for a new hire was approved in the previous year's budget, the balance of the budget (to equal a full year) is identified.
Annualization of New Services	If partial-year funding for new services was approved in the previous year's budget, the balance of the budget (to equal a full year) is identified.
Inflationary	This section is used to identify budget increases due to rate increases for items such as maintenance supplies/services, insurance, winter maintenance salt. This section excludes utilities, which is specifically identified below.
Utilities	This section is used to identify utility changes; projected rate changes are provided from Finance and the volume changes are determined by the department responsible for the facility.
Revenues	This section is for departments to identify revenue adjustments based on volume only.
Previously Approved Council Initiatives	Council reports that have 2024 budget implications are included in the base 2024 budget as an unavoidable budget increase in this section.

Overview of Budget Processes and Policies

Recommended Budget Reductions

Service Delivery Efficiencies	Departments are required to find base operating budget reductions without a reduction to service levels. That is, the same level of service as in 2023 but at a lower cost (e.g. lower usage, consumption, different way of doing things, etc.)
New Fees/Revenues	Incremental revenue impact of new fees or charges for a product, service, or program that the Town has not charged for in the past.
Fee Rate Increases	Incremental revenue impact of proposed increases to existing fees in the fees by-law.

Short-term Inflationary Factors

Each year major items are reviewed and data is gathered on factors that could potentially influence the next year's budget. Short-term inflationary factors, such as rate changes for Town purchases, are projected and communicated to cost centre managers to incorporate into the 2024 budget, if applicable

Budget Assumptions

A number of assumptions have been made and incorporated into the 2024 budget. Where appropriate, an inflation level of 3% has been used for the 2024 budget for general inflation

Insurance premiums paid by the Town are increasing by 17% over the 2023 Actuals.

For utilities, the following inflationary numbers were used:

- Natural Gas – 4.45% rate decrease. Staff were asked to adjust the budget up or down based on projected volume for 2024 for factors like historical actuals, new energy efficient equipment recently installed and building changes;
- Water – 7% rate increase. This was adjusted for volume changes, if applicable.
- Electricity = 1% rate increase; adjusted for volume changes, if applicable, including any new energy conservation equipment/initiatives that were implemented in 2023 that lowered consumption or utility volumes in 2023

Items that impact utility volumes include; new energy conservation equipment/initiatives implemented in 2023, new improved energy efficient equipment replacements in 2023 that will lower consumption/utility volumes in 2024, facility expansions or major renovations. Items that impact utility budget forecasts are the weather, generating capacity, political and regulatory environment (i.e. federal or provincial level changes) and the economy. Staff were also provided with a utility worksheet that was prepared by the Town's Energy and Environment team using consumption history from the energy management software to project future costs. The projections for 2024 were based on budget recommendations provided by the Town's energy markets consultant and a 3-year average volume consumption adjusted for known anomalies, such as severe weather, equipment issues or changes to hours of operations.

Previously Approved Council Initiatives

Previously Approved Council Initiatives are:

1. Items from previous Council Reports that have 2024 budget implications are identified during the year and the 2024 budget implications are included in the base 2024 budget as an unavoidable budget increase in this section.
2. One-time expenditures in the 2023 budget that now should be removed from the base in the 2024 operating budget.
3. Annualization of items approved in the 2023 budget.

The list below identifies previously approved council initiatives that have an impact on the 2024 budget:

Overview of Budget Processes and Policies

UNAVOIDABLE BUDGET INCREASE/(BUDGET DECREASE) TO BE INCLUDED IN THE 2024 BASE OPERATING BUDGET		
Department	Description	Annualized Amount (\$)
Removal of One-time costs		(140,289)
Engineering, Public & Transportation	Removal of One-time costs for Coordinator, Drainage CISL 2023-017	(6,250)
Engineering, Public & Transportation	Removal of One-time costs for Coordinator, Operations (Contracted Services) CISL 2023-015	(6,250)
Engineering, Public & Transportation	Removal of One-time costs for Technician, Fleet CISL 2023-018	(3,000)
Engineering, Public & Transportation	Removal of One-time costs for Technician, Roads CISL 2023-020	(6,010)
Engineering, Public & Transportation	Removal of One-time costs for Increase in Ditch Cleaning CISL 2023-058	(100,000)
Engineering, Public & Transportation	Removal of One-time costs furniture & fixtures from 2023 Approved CISL	(40,000)
Office of CAO	Removal of One-time costs for PMO: Capital Project Manager CISL 2023-043	(800)
Caledon Public Library	Removal of One-time costs Library furniture & fixtures from 2023 Approved CISL	(2,500)
Caledon Public Library	Removal of One-time costs new staff technology from Library 2023 Approved CISL	(8,800)
Caledon Public Library	Removal of funding for Operating costs of Community Kits under previously approved STAFF REPORT 2020-068	6,360
Caledon Public Library	Removal of Funding for Covid-related expenses.	2,550

Overview of Budget Processes and Policies

UNAVOIDABLE BUDGET INCREASE/(BUDGET DECREASE) TO BE INCLUDED IN THE 2024 BASE OPERATING BUDGET		
Department	Description	Annualized Amount (\$)
Corporate Accounts	Removal of One-time costs for Advisor Asset and Infrastructure Management CISL 2023-061	(550)
Corporate Accounts	Removal of One-time costs for Manager, Business Development and Investment CISL 2023-062	(550)
Corporate Accounts	Removal of One-time costs new staff technology from 2023 Approved CISL	(87,700)
Corporate Accounts	Removal of Funding for Covid-related expenses.	101,000
Finance	Removal of One-time costs for Advisor Asset and Infrastructure Management CISL 2023-061	(1,600)
Fire & Emergency Services	Removal of one-time costs under CISL 2023-006, Administrative Assistant (Contract), Fire Administration	(1,189)
Planning & Development	Removal of one-time funding of Heritage Event in 2021.	15,000
Unavoidable Costs Approved as per 2023 Council Approved Staff Reports		316,019
Corporate Services	Unavoidable Costs for Prosecution Coordinator STAFF REPORT 2023-0384	64,019
Engineering, Public & Transportation	Unavoidable Costs for Addition of 2 new Automatic Speed Enforcement cameras as per Staff Report 2023-0028 STAFF REPORT 2023-0028	250,000
Engineering, Public & Transportation	Net Budget increase for the Expansion of Brampton Transit Services to Dixie Road and Bolton STAFF REPORTS 2023-0072 and 2023-0419	2,000
Annualized Salaries and Benefits		2,055,134

Overview of Budget Processes and Policies

UNAVOIDABLE BUDGET INCREASE/(BUDGET DECREASE) TO BE INCLUDED IN THE 2024 BASE OPERATING BUDGET		
Department	Description	Annualized Amount (\$)
Community & Human Services	Annualized Salaries and Benefits for Caledon East Community Centre Phase 4 Operating Budget Request CISL 2023-049	502,003
Community & Human Services	Annualized Salaries and Benefits for Fitness Floor Staff Conversion CISL 2023-054	35,997
Community & Human Services	Annualized Salaries and Benefits for Full-Time Firefighters (5) - Valleywood CISL 2023-013	208,336
Community & Human Services	Annualized Salaries and Benefits for Permanent Parking Control Officer CISL 2023-080	24,035
Corporate Services	Annualized Salaries and Benefits for Coordinator, Council & Committee Services CISL 2023-012	14,518
Corporate Services	Annualized Salaries and Benefits for Help Desk Technician CISL 2023-029	24,375
Engineering, Public & Transportation	Annualized Salaries and Benefits for Automated Speed Enforcement Implementation Plan CISL 2023-073	26,908
Engineering, Public & Transportation	Annualized Salaries and Benefits for Caledon East Community Centre Phase 4 Operating Budget Request CISL 2023-049	124,780
Engineering, Public & Transportation	Annualized Salaries and Benefits for Coordinator, Drainage CISL 2023-017	60,084
Engineering, Public & Transportation	Annualized Salaries and Benefits for Coordinator, Operations (Contracted Services) CISL 2023-015	60,062
Engineering, Public & Transportation	Annualized Salaries and Benefits for Humber River Centre Operations CISL 2023-055	181,557
Engineering, Public & Transportation	Annualized Salaries and Benefits for Program Manager - Capital Infrastructure CISL 2023-081	11,754

Overview of Budget Processes and Policies

UNAVOIDABLE BUDGET INCREASE/(BUDGET DECREASE) TO BE INCLUDED IN THE 2024 BASE OPERATING BUDGET		
Department	Description	Annualized Amount (\$)
Engineering, Public & Transportation	Annualized Salaries and Benefits for Supervisor Forestry, Parks CISEL 2023-023	45,067
Engineering, Public & Transportation	Annualized Salaries and Benefits for Technician, Fleet CISEL 2023-018	30,293
Engineering, Public & Transportation	Annualized Salaries and Benefits for Technician, Roads CISEL 2023-020	71,669
Office of CAO	Annualized Salaries and Benefits for PMO: Capital Project Manager CISEL 2023-043	9,039
Planning & Development	Annualized Salaries and Benefits for Manager, Business Development and Investment CISEL 2023-062	23,883
Caledon Public Library	Annualized Salaries and Benefits for Caledon East Community Centre Phase 4 Operating Budget Request CISEL 2023-049	386,439
Caledon Public Library	Annualized Salaries and Benefits for Coordinator, Maker and Emerging Technologies CISEL 2023-032	22,214
Caledon Public Library	Annualized Salaries and Benefits for Extended Health Benefits for Permanent Part-time Staff CISEL 2023-031	3,604
Caledon Public Library	Annualized Salaries and Benefits for New Full-Time Librarian for Southfields and Conversion of existing Part-time Coordinator CISEL 2023-051	42,552
People Services	Annualized Salaries and Benefits for Coordinator, Engagement and Culture CISEL 2023-028	29,634
People Services	Annualized Salaries and Benefits for Manager of People Services CISEL 2023-066	57,831
Finance	Annualized Salaries and Benefits for Advisor Asset and Infrastructure Management CISEL 2023-061	58,500

Overview of Budget Processes and Policies

UNAVOIDABLE BUDGET INCREASE/(BUDGET DECREASE) TO BE INCLUDED IN THE 2024 BASE OPERATING BUDGET		
Department	Description	Annualized Amount (\$)
Annualized Services		317,128
Community & Human Services	Annualized Services for Caledon East Community Centre Phase 4 Operating Budget Request CISL 2023-049	9,754
Community & Human Services	Annualized Services for Full-Time Firefighters (5) - Valleywood CISL 2023-013	21,500
Community & Human Services	Annualized Services for Program Staff Certification Initiative CISL 2023-059	5,000
Community & Human Services	Annualized Services for Mandatory Provincial Certification (NFPA) CISL 2023-009	100,000
Corporate Services	Annualized Revenue for Automated Speed Enforcement Implementation Plan CISL 2023-073	(380,000)
Engineering, Public & Transportation	Annualized Services for Automated Speed Enforcement Implementation Plan CISL 2023-073	155,724
Engineering, Public & Transportation	Annualized Services for Caledon East Community Centre Phase 4 Operating Budget Request CISL 2023-049	208,684
Engineering, Public & Transportation	Annualized Services for Coordinator, Drainage CISL 2023-017	500
Engineering, Public & Transportation	Annualized Services for Coordinator, Operations (Contracted Services) CISL 2023-015	1,500
Engineering, Public & Transportation	Annualized Services for Humber River Centre Operations CISL 2023-055	50,263
Engineering, Public & Transportation	Annualized Services for Technician, Fleet CISL 2023-018	3,300

Overview of Budget Processes and Policies

UNAVOIDABLE BUDGET INCREASE/(BUDGET DECREASE) TO BE INCLUDED IN THE 2024 BASE OPERATING BUDGET		
Department	Description	Annualized Amount (\$)
Planning & Development	Annualized Services for Coordinator, Engagement and Culture CISEL 2023-028	(500)
Planning & Development	Annualized Services for Funding for Community Improvement Plan Implementation CISEL 2023-047	100,000
Caledon Public Library	Annualized Services for Caledon East Community Centre Phase 4 Operating Budget Request CISEL 2023-049	40,022
Caledon Public Library	Annualized Services for Coordinator, Maker and Emerging Technologies CISEL 2023-032	222
Caledon Public Library	Annualized Services for New Full-Time Librarian for Southfields and Conversion of existing Part-time Coordinator CISEL 2023-051	426
Corporate Accounts	Annualized Services for Caledon East Community Centre Phase 4 Operating Budget Request CISEL 2023-049	733
Operating Impact of Council Approved Capital Projects		2,794,537
Community & Human Services	Debt Repayment for CAPITAL PROJECT 22-116 Hose Replacement on high rise/large warehousing facilities	21,500
Engineering, Public & Transportation	Operating Impact of Council Approved Capital Projects for Bolton Leash Free Park Improvements CAPITAL PROJECT 20-072	4,000
Engineering, Public & Transportation	Operating Impact of Council Approved Capital Projects for Dennison Park Washroom Building CAPITAL PROJECT 22-088	16,000
Engineering, Public & Transportation	Operating Impact of Council Approved Capital Projects for Johnson Sports Park CAPITAL PROJECT 22-089	19,000
Engineering, Public & Transportation	Operating Impact of Council Approved Capital Projects for Mayfield West Off Leash Dog Park CAPITAL PROJECT 22-129	5,000

Overview of Budget Processes and Policies

UNAVOIDABLE BUDGET INCREASE/(BUDGET DECREASE) TO BE INCLUDED IN THE 2024 BASE OPERATING BUDGET		
Department	Description	Annualized Amount (\$)
Engineering, Public & Transportation	Debt Repayment for CAPITAL PROJECT 22-059 Large Equipment Replacement	10,000
Engineering, Public & Transportation	Debt Repayment for CAPITAL PROJECT 22-070 CCRW-HVAC Replacement Multi Units	35,000
Engineering, Public & Transportation	Debt Repayment for CAPITAL PROJECT 22-048 Roads Rehabilitation Construction Program	391,500
Engineering, Public & Transportation	Debt Repayment for CAPITAL PROJECT 20-033 Works Yard 1 and 2 Strategic Growth Plan	157,337
Engineering, Public & Transportation	Debt Repayment for CAPITAL PROJECT 18-036 Caledon East Community Complex	604,000
Engineering, Public & Transportation	Debt Repayment for CAPITAL PROJECT 21-024 Salt Dome Replacement	12,100
Engineering, Public & Transportation	Debt Repayment for CAPITAL PROJECT 22-049 Bridge and Culvert Construction Program	335,000
Engineering, Public & Transportation	Debt Repayment for CAPITAL PROJECT 22-051 Castlederg Sideroad Reconstruction	143,000
Engineering, Public & Transportation	Debt Repayment for CAPITAL PROJECT 22-056 Storm Sewer Lining	56,000
Engineering, Public & Transportation	Debt Repayment for CAPITAL PROJECT 23-064 Roads Rehabilitation Construction Program (Debt)	532,000
Engineering, Public & Transportation	Debt Repayment for CAPITAL PROJECT 20-108 LED Retrofit Phase 2 (non cobrahead) and Adaptive Controls Program	437,000
Caledon Public Library	Operating Impact of Council Approved Capital Projects for Library IT Equipment CAPITAL PROJECT 23-119	11,900

Overview of Budget Processes and Policies

UNAVOIDABLE BUDGET INCREASE/(BUDGET DECREASE) TO BE INCLUDED IN THE 2024 BASE OPERATING BUDGET		
Department	Description	Annualized Amount (\$)
Caledon Public Library	Operating Impact of Council Approved Capital Projects for Library Implementation of Microsoft 365 CAPITAL PROJECT 23-035	4,200
Mandatory		319,313
Community & Human Services	Minimum Wage Impact - Employment Standards Act	41,224
Community & Human Services	More training required during the week after 6pm and on weekends for NFPA Mandatory Certification	50,000
Corporate Services	Funds required to order Committee of Adjustment signs which must be posted - Planning Act	1,500
Corporate Services	Municipal Elections Act requires elections and costs continue to increase every 4 years.	50,000
Engineering, Public & Transportation	Stormwater Modelling Analysis - Bill 23 Legislative Requirement	20,000
Engineering, Public & Transportation	Debt Repayment of emergency culverts	133,332
Caledon Public Library	Minimum Wage Impact - Employment Standards Act	10,957
Corporate Accounts	Town PIL Due to Region and Tax Adjustments	12,300
Unavoidable Costs-Mayoral Decisions		245,981
Community & Human Services	Director, Municipal Law Enforcement as part of the Town's organizational structure change to split Building Services and Municipal Law Enforcement Department	245,981
Net result of Unavoidable Budget Increases/(Decreases) to be included in 2024 Budget		5,907,823

Overview of Budget Processes and Policies

BUDGET PROCESS

Operating Budget Template

The Operating Budget worksheet is intended to develop the Town's Base Operating Budget in a focused, transparent and understandable manner. The worksheet is pre-populated with 2022 actuals, 2022 budget, current year 2023 budget which is considered the base budget, as well as 2023 year-to-date actual figures. Columns are also provided for departments to account for the annual budget impacts mentioned on the previous page, e.g. unavoidable budget increases/decreases and recommended budget reductions. Since all increases/decreases to the 2024 budget are consistently entered into specific columns, communication of operating budget pressures facing the Town, overall, and specific to departments is consistent and easy to understand.

Each departmental business plan includes a summary of the base operating budget and proposed 2024 Budget.

A sample of the 2024 Operating Budget template is shown below and is also available in Appendix C.

TOWN OF CALEDON 2024 OPERATING BUDGET - DEPARTMENT NAME

Revenue or Expense	2023 Budget (A)	2023 Budget Changes (B)	2024 Base Budget (C) = (A)+(B)	UNAVOIDABLE BUDGET INCREASES/(DECREASES)									2024 Adjusted Base Budget (L) = (C) TO (K)
				Mandatory - Legislation (D)	Employee Compensation (E)	Annualization - New Staff (F)	Annualization - Services (G)	Inflationary (H)	Utilities (I)	Revenues (J)	Previously Approved Council Initiatives (K)		
Revenues			\$0										\$0
Expenses			\$0										\$0
Net Exp./ (Rev.)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

RECOMMENDED BUDGET REDUCTIONS				
Service Delivery Efficiencies (M)	New Fees/Revenues (N)	Fee Rate Increases (O)	Total Base Budget Reductions (P) = (M) to (O) to	2023 Budget to be presented to Council (excl. Unmet Needs) (Q) = (L)+(P)
			\$0	\$0
			\$0	\$0
\$0	\$0	\$0	\$0	\$0
Tax Increase/(Decrease) compared to "base budget" (C)				\$0
% Increase/(Decrease)				\$0

Change in Service Levels Template

Increase in service levels, additional staffing, or new programs that are not part of the base operating budget from the previous year are documented on the 2024 Service Level Changes template.

Below is a sample of the form used by staff:

Overview of Budget Processes and Policies

TOWN OF CALEDON											
Change in Service Level											
Request	<input style="width: 100%;" type="text"/>										
Department	<input style="width: 80%;" type="text"/>				Division	<input style="width: 80%;" type="text"/>					
Version	<input style="width: 80%;" type="text"/>				Year	<input style="width: 80%;" type="text"/>					
Description											
I. Executive Summary - Overview of Proposal (How/ Why)											
II. Background - Current Service Level (Describe the existing level of service provided)											
III. Risks - (What are the risks/consequences of not implementing the change? Is there urgency?)											
IV. Recommendation - Proposed Service Level Impact											
Operating Impact											
	FTE FT	FTE PT	Mths	Salary \$	Benefit \$	Re-occurring \$	One Time \$	Annualized \$			
<i>Net Tax Impact</i>									-	-	-
<i>Total Tax Impact</i>									-		
Expenditures											
Operating Supplies											
<i>Expenditures Total</i>											
Funding											
Reserve Fund To Revenue											
<i>Funding Total</i>											

Overview of Budget Processes and Policies

TOWN OF CALEDON Change in Service Level

Request			
Department		Division	
Version		Year	
Attributes			
Attribute	Value	Comment	
Department			
Division			
Commissioner			
Requested By:			
Strategic Alignment			
General Location			
Is there related capital			
Partnerships exist? Please explain			
Budget Year Submitted			
Is there legislative or regulatory requirements?			
Is there a safety requirement?			
Status			
Posted			
Alternatives Considered			
Implementation Plan			

Fee By-law Template

A Town-wide user fees review was conducted in 2015 to better align fees with the Town’s cost associated with each fee. The objective was to set fees at a level that recovers direct (e.g. labour time, copies, courier costs and materials) and indirect costs (e.g. training, mileage, and other costs associated with the department). The review excluded Parks and Recreation, Library Services and Building Services. For Recreation, a subsidy level calculation and benchmarking was conducted. Further, Building Services Division fees were reviewed to ensure full cost recovery including corporate overhead costs, as required by the Ontario *Building Code Act*. The *Building Code Act* requires that the fees collected by the municipality must not exceed the anticipated reasonable costs of the municipality to administer and enforce the Act. All fees were then further reviewed by staff for any needed adjustment as part of the 2024 budget process.

The revenue impact of fee rate increases are calculated by multiplying the new rates by an annual average occurrence or volume of each fee from the past two years. Departments include the revenue impact of fee rate increases or decreases in the Operating Budget template under the heading (Column O – Fee Rate Increases). User fees allow for the Town to recover costs directly from the clients/users requesting and benefiting from the Town services rather than recovering from all taxpayers via property taxes.

The proposed 2024 Fees changes and Fee By-law schedules are approved by Council at the same time as the 2024 Budget.

Headcount Information

Departments are provided with the current year (2023) employee information to be reviewed for the 2024 budget consisting of the following details:

- Employee name and job title
- Hourly rate and/or annual salary
- Job Grade
- Wage increases based on Progression/cost of living adjustment
- Total cost of statutory and other deductions such as: pension, health and dental, disability, life insurance, Provincial Employer Health Tax, Worker’s Compensation, and provincial and federal statutory deductions.

Overview of Budget Processes and Policies

Capital Budget Template

Capital items are infrastructure, and items having a useful life exceeding one year. They can include buildings and building improvements, land and land improvements, bridges, culverts and storm ponds, vehicles, machinery and equipment, office furniture and fixtures and results in the acquisition of or extends the life of a fixed asset.

The Town's capital program funds from various sources such as reserves and reserve funds, tax funding, infrastructure grants from other levels of government, external debt (issued via or through the upper-tier municipality), and grants/donations provided from private organizations/charities.

The Town's Capital budget template includes details regarding project management, such as project milestones, to reflect a high-level project charter. In addition, the Capital Budget Template identifies if there will be a future operating budget impact upon completion of the capital project. The 2024 Capital budget will result in the estimated future unavoidable operating budget impact for 2025 as follows:

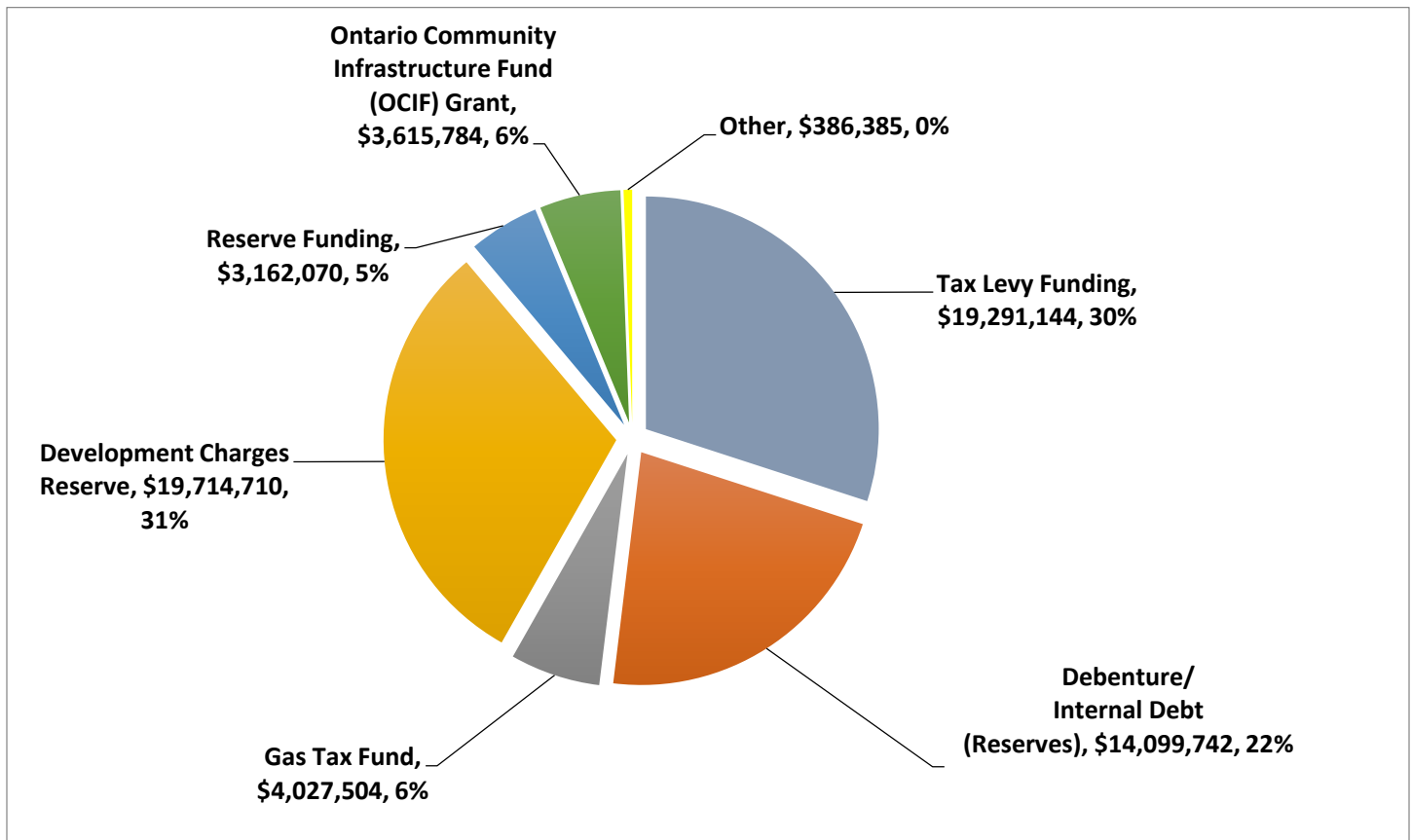
2025 Projected Unavoidable Operating Budget Increases/ (Decreases) related to Proposed 2024 Capital Projects

Projects	Project Details	Expense Type	2025 - \$
24-054	Logistics Support Vehicle	Fuel, maintenance and insurance	11,700
24-038	IT - Application Upgrades and Enhancements	Maintenance	58,929
24-119	Public Sector Network (PSN) Sites and Maintenance	Maintenance	50,000
23-093	2024 DC (Growth) Additional Fleet Assets	Fuel, maintenance and insurance	9,521
23-093	2024 DC (Growth) Additional Fleet Assets	Salary and Benefits	24,444
24-091	Roads Rehabilitation Construction Program (Debt)	Debenture	400,000
24-093	Bridge and Culvert Construction Program	Debenture	556,000
24-094	2024 Replacement of Fleet Assets	Internal Debt	143,460
24-095	Mill Street Reconstruction and Bridge Rehabilitation	Debenture	550,000
Total			\$1 804,054

Overview of Budget Processes and Policies

The proposed 2024 Capital budget totals \$64,297,339 and is funded from the following sources:

Tax Levy Funding	Debenture/ Internal Debt (Reserves)	Gas Tax Fund	Development Charges Reserve	Reserve Funding	Ontario Community Infrastructure Fund (OCIF) Grant	Other	Total
\$19,291,144	\$14,099,742	\$4,027,504	\$19,714,710	\$3,162,070	\$3,615,784	\$386,385	\$64,297,339



Overview of Budget Processes and Policies

In 2012, as the Town began long-term planning of capital expenditures and tax funding to support the increased annual expenditures, Council approved the following commitment to increase the Town's tax funded capital program (a sustainable source to fund capital):

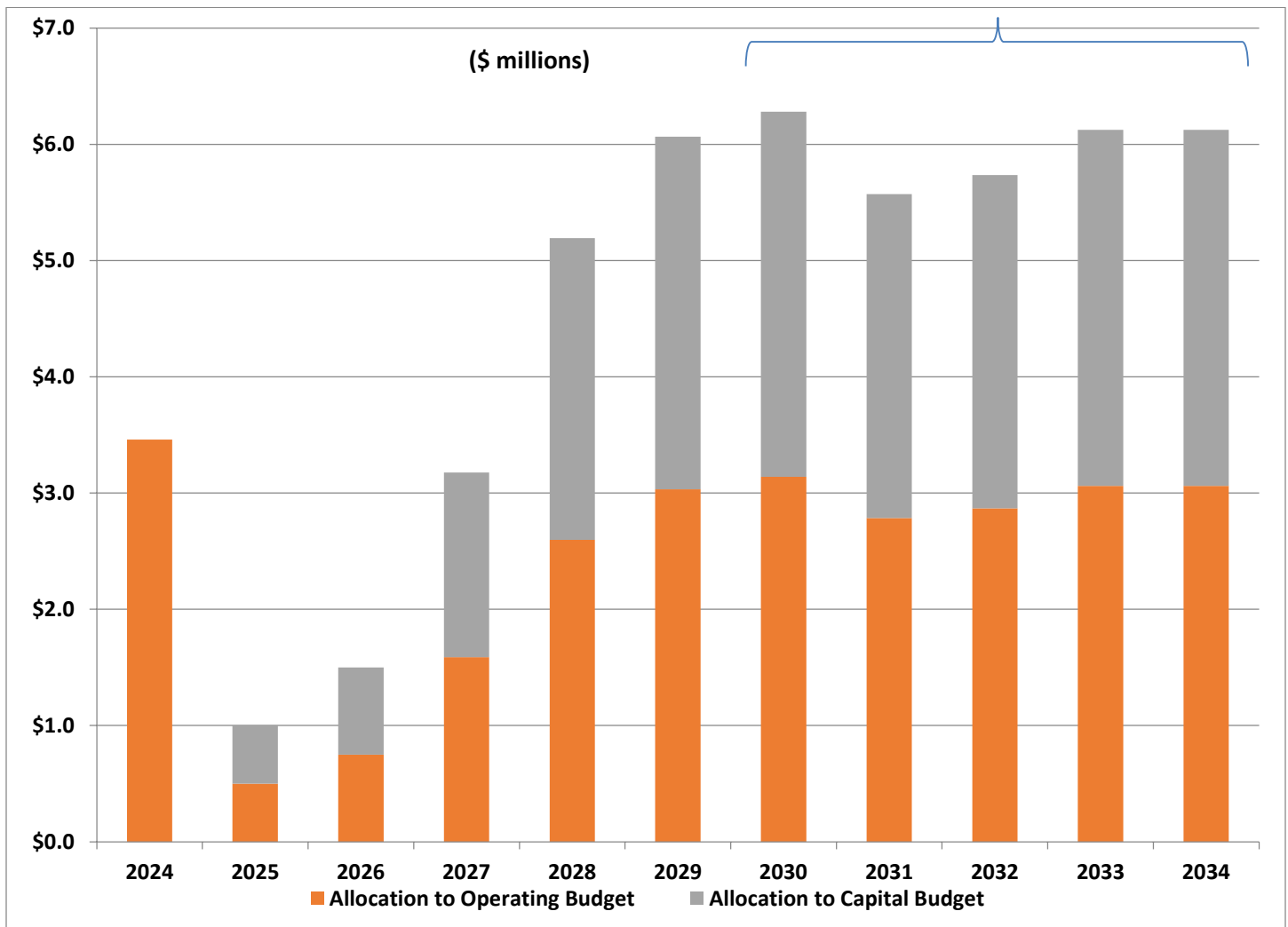
Incremental tax revenues from assessment growth is to be allocated to the tax levy funded Capital program annually equal to the greater of:

- a) 1% of assessment growth plus half of new Commercial / Industrial assessment revenue; or
- b) 50% of assessment growth revenue for the year.

Given the pressures on the Town's budget for 2021 to 2023 due to the COVID-19 pandemic, the Town offset assessment growth against operating costs and has maintained its tax funded capital program at the 2020 level. The Town's 2024 budget includes assessment growth of \$3,459,823 and is applied to the Town's operating budget to offset continued pressures.

The Town is projected to continue to increase its' commitment to increase capital funding from property taxes based on future assessment growth in 2025. See the chart below:

Last 5 years of Projections are less precise & dependent on actual pace of development applications not currently in the pipeline



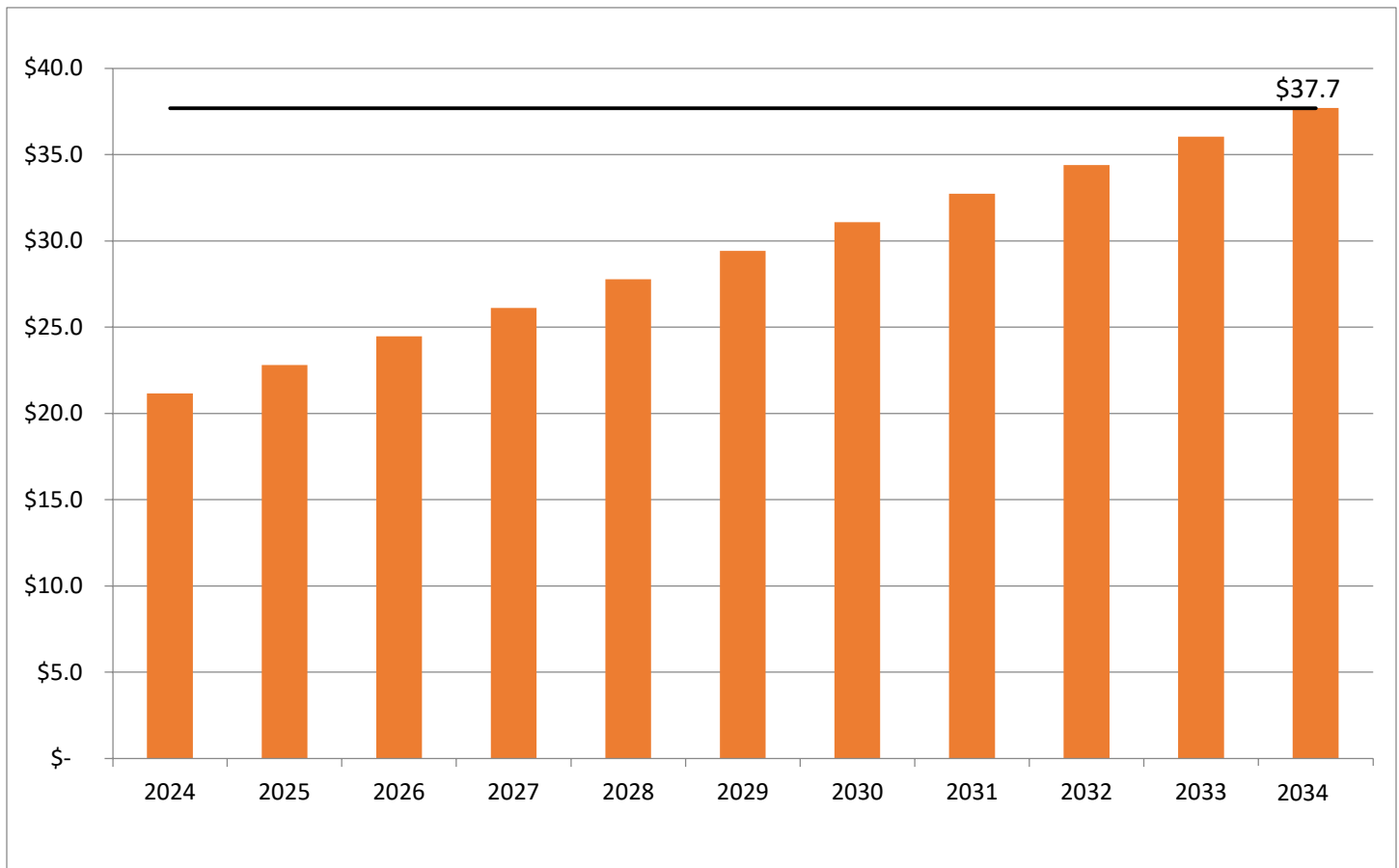
Overview of Budget Processes and Policies

The Town is working towards bridging the gap between the Tax Funded Capital Program and the target of \$37.7 million for the renewal and reinvestment of existing infrastructure (based on recent work on the Town's Asset Management Plan). The below chart shows the history of the tax funded capital program and the Town's goal for funding capital infrastructure.

In 2008 / 2009 the Town's Tax funded capital program was \$3.4 million and the Town amortization was \$20 million. At the time, no Asset Management Plan existed so amortization was used as a proxy for the amount of sustainable funding the Town should set aside for infrastructure repairs, maintenance and replacement. A goal of bringing the Town's tax funded capital program to \$20 million was established. As the Town's capital asset management program grew, a new Asset Management Plan (AMP) target of \$37.7 million has been identified as the Average Annual Investment Required to maintain the Town's infrastructure.

As noted above, the previous target was established using amortization as a proxy at the time. However, amortization is based on historical cost of assets and the future cost to replace an asset (such as a bridge) will cost more than what the Town paid for it more than 50 years ago. The recent AMP work looks at assets, asset conditions, asset life cycles and projects' future costs of replacement. The target projection is \$37.7 million annually but this will be refined as the Town continues to complete the AMP as per provincial regulations.

As the Town continues to work towards a comprehensive AMP, the Average Annual Investment Required will be refined, and the infrastructure gap will be quantified with the goal of creating a long-term strategy to fund the gap. This strategy will continue to look at best practices to maintain assets using a proactive approach to avoid the large costly repairs that can occur when assets need to be completely replaced vs maintained. The cost of the growth assets will also eventually be incorporated into the Asset Management plan along with levels of service. If the Town were to strive to increase its tax funded capital program and meet the goal in 2034, the growth in the program would look as follows:



Overview of Budget Processes and Policies

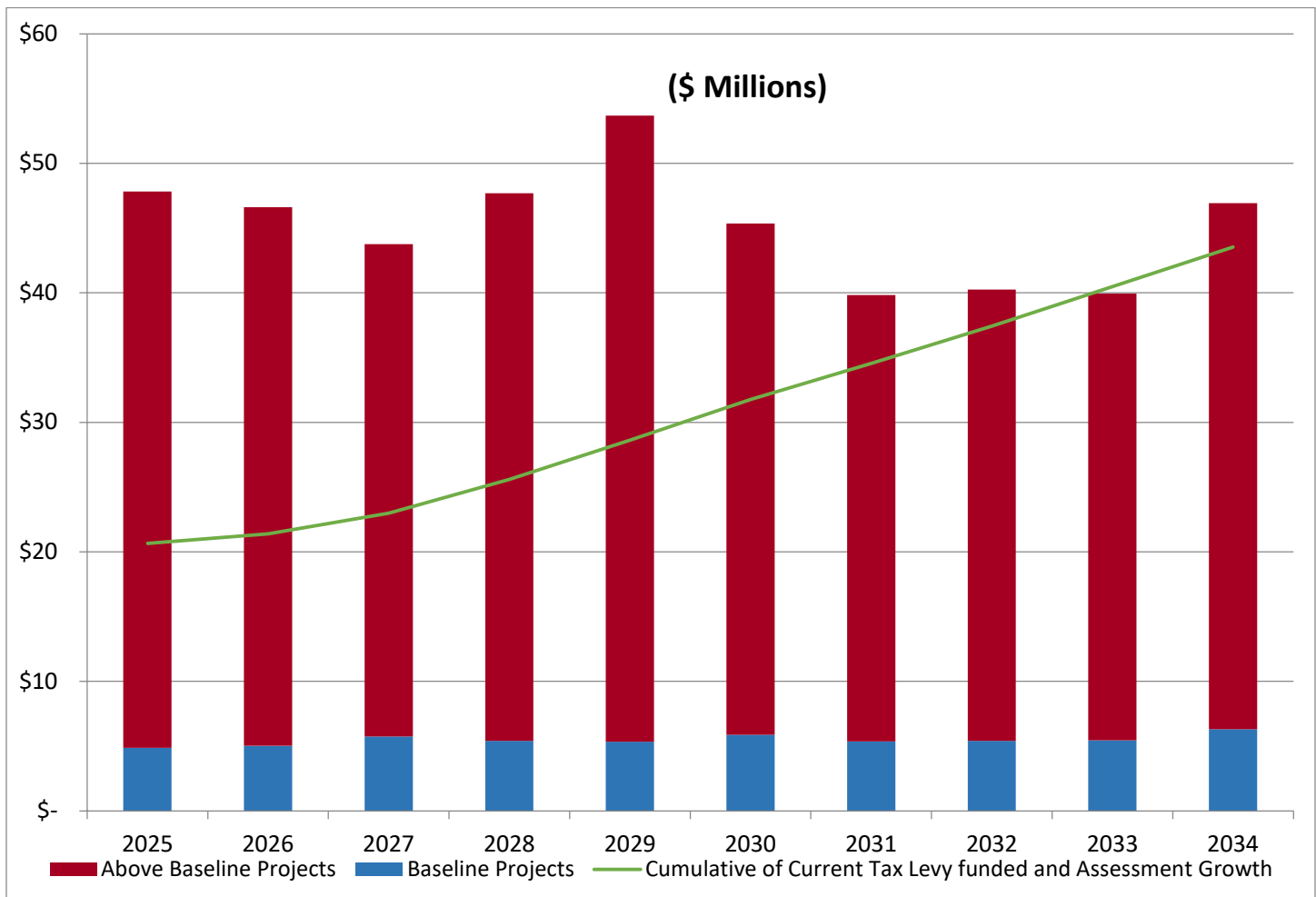
10-Year Capital Forecast Template

Departments were also provided the 10-year Capital forecast used in the proposed 2024 Budget to:

- Update their capital requirements for an additional year (e.g. 10th year of the capital projection needs to be added annually);
- Update based on changes in priorities, new costing information;
- Obtain preliminary information to prepare the 2024 Capital Budget templates (e.g. capital requests for 2024)

The 10-Year capital forecast was developed based on baseline projects and above baseline projects:

- a) Baseline projects – annual projects for each department for items such as annual repairs/maintenance of existing facilities that prolong the life of the asset, annual road resurfacing/reconstruction work.
- b) Above Baseline projects – significant capital projects that are new, such as a new recreational facility, new fleet equipment, and major renovations/reconstruction projects that are not accommodated through annual repairs/maintenance.



The 10-Year capital forecast was reviewed in conjunction with the anticipated funding increases over the same 10-year period (e.g. tax levy funded capital outlined in the previous section and growth in capital-related reserve fund). Where possible, the 10-year capital plan was adjusted to match projected funding. Specifically, the following adjustments were made:

- capital projects were moved to different years based on projected funding;

Overview of Budget Processes and Policies

- baseline projects were reduced to accommodate large dollar above baseline projects in a particular year (e.g. regular repairs and maintenance for a department was reduced in a year where there was also a requirement to construct a new facility that year);
- projects were split into phases to be funded over several years;
- the capital asset replacement reserve fund was used to fund important projects focused on replacing existing infrastructure in years there was not sufficient tax funding available.

The capital project and funding details are provided at the end of each department business plan.

Communications and Engagement in the 2024 Budget Process

For the second year, the Town of Caledon used haveyoursaycaledon.ca for gathering public input throughout the budget process. In addition to the traditional survey that was completed at the beginning of the budget, the webpage also includes a current “Q and A” section where residents can ask questions and receive immediate answers from staff. The questions and answers will remain on the page, as part of Caledon’s commitment to transparency in its budgeting process.

The Town also hosts two budget council meetings prior to budget approval that will allow staff to present the proposed budget and enable the public to participate through delegation opportunities. Livestreaming the budget meetings ensures increased accessibility for the public to get information about budget; budget meeting recordings and budget presentations are posted on the Have Your Say Caledon project page for those who cannot attend.

BUDGET ROLES AND RESPONSIBILITIES

Every employee plays a role in budget, whether in its formulation, preparation, implementation, administration, or evaluation. Ultimately, the Town’s Senior Leadership Team (SLT), through the CAO, is accountable to Town Council for meeting specific objectives within allocation resource limits. Actual budget preparation responsibility can be identified more specifically as follows:

- SLT is responsible for reviewing, modifying and assembling their cost data into a departmental request package and business plan
- SLT critically evaluates all requests, prioritizes, and submits only those requests which are consistent with Council policies, the 2023-2035 Strategic Plan, and that coincide with Council endorsed goals and objectives
- The Treasurer and staff within the Finance Division are responsible for:
 - Preparing short- and long-range revenue and expenditure forecasts
 - Reviewing departmental budgets with SLT and individual departments
 - Analyzing, summarizing, and making recommendations on the budget requests to the Chief Financial Officer (CFO)
 - Reviewing the linkage/consistency/alignment between budget requests and overall budget goals, Development Charge Background Study, 10-year Capital Plan, department Master Plans and policies
 - Consolidating all budget requests and the impact of all budget requests into a package that clearly communicates the Town’s budget, budget pressures, budget impacts, financial/budget policies and the Town’s financial plan.
- Councillors provide their insights into needs, pressures and desires of the community. Council ultimately makes the decision on spending and the resulting impact on the tax rate.

Overview of Budget Processes and Policies

BUDGET POLICIES ON AMENDMENTS AFTER ADOPTION

Procedures for amending the Capital and Operating Budgets after adoption are to be treated as follows:

Increase to Capital Budgets

Where authority has been given in the budget for a particular project, the appropriate Commissioner and the Treasurer may jointly approve increases to such authorized amounts provided that the total amount of the increase:

- a) does not exceed the lesser of 10% of the applicable capital budget or \$10,000.00; and
- b) such increases are offset by corresponding decreases in other capital projects; and
- c) these re-allocations between capital projects are reported to Council in the report(s) prepared by the Treasurer on the closed capital report; and
- d) Capital budget increases requiring additional funding that cannot be accounted through transfers from other capital projects (e.g. additional reserve funding) are approved individually by Council via an in-year report.

Increase to Operating Budgets

Where it is desirable to reallocate the funds between operating expense appropriations in order to achieve the most efficient and effective use of resources, the reallocations are carried out as follows:

- a) Financial analysts meet with leaders of the affected departments to discuss and gain a consensus of the amounts and line items to be apportioned.
- b) The Operating Budget transfer template is completed by the financial analyst and presented to the department director for approval of the dollar amount and scheduling of the budget transfers.
- c) The transfers are reviewed and approved by the Treasurer or designate.
- d) Only re-allocations which in the opinion of the Treasurer are significant and material shall be processed in the next budget year.
- e) Budget re-allocations cannot be made to compensate for over-expenditures.

Overview of Budget Processes and Policies

BUDGET ACCOUNTING POLICY

As in prior years, the Town of Caledon's 2024 Budget was completed on the fund basis of accounting. However, per *Ontario Regulation 284-09*, the Town of Caledon must disclose the impact on the 2024 Operating Budget of full accrual accounting adjustments prior to Council adopting the budget. The estimated impact of full accrual accounting on the 2024 Operating Budget figures for items listed below is disclosed in a report to Council with the approval of the 2024 Operating Budget.

The following are some of the differences between fund accounting and full accrual accounting:

Description	Fund Accounting Treatment	Full Accrual Accounting Treatment
Tangible Capital Assets and Amortization of Tangible Capital Assets	Tangible capital assets and amortization are not included in the financial statements. All capital expenditures are expensed in the year it occurred.	Tangible capital assets are included in the Statement of Financial Position (Balance Sheet) at the net book value (NBV). (NBV = Historical cost less accumulated amortization) Annual Amortization is expensed under the Statement of Operations. (Income Statement)
Accumulated Surplus/ (Deficit) from Operations	The Statement of Financial Position does not contain the Accumulated Surplus/(Deficit) from operations but includes only the Fund balances such as Current Fund, Capital Fund, and Reserve Fund.	Statement of Financial Position shows an Accumulated Surplus/(Deficit) consisting of all fund balances at a consolidated level. (Funds include reserves, boards, TCA's)
Revenue Recognition	Revenue is recognized when received.	Revenue is recognized when earned.
Revenue / Expenditures	Statement of Operations shows Revenue/Expenditures for capital, operating, and reserves.	Revenue and expenses shown on the Statement of Operations (Income Statement) and Capital expenses are shown on the Statement of Financial Position (Balance Sheet) as assets.

Town of Caledon 2024 Operating Budget Summary

A summary of the 2024 Net Operating Budget Expense (Expense less Revenue) by department is listed below with a comparison to the 2023 and 2022 Budget.

DEPARTMENT	2024 BUDGET	2023 BUDGET	2022 BUDGET
Caledon Public Library	\$ 6,231,029	\$ 5,499,692	\$ 4,743,600
Community & Human Services	\$ 20,557,345	\$ 16,974,941	\$ 14,676,613
Corporate Services	\$ 4,625,521	\$ 4,504,413	\$ 4,095,555
Engineering , Public & Transportation	\$ 40,312,024	\$ 33,681,777	\$ 30,524,584
Finance	\$ 4,136,597	\$ 3,800,761	\$ 3,508,160
Office of CAO	\$ 3,237,608	\$ 3,057,646	\$ 2,492,174
People Services	\$ 2,389,892	\$ 1,990,503	\$ 1,709,552
Planning & Development	\$ 2,383,950	\$ 1,662,991	\$ 2,365,064
Corporate Accounts	\$ (83,873,970)	\$ (71,172,724)	\$ (64,115,302)
Total	\$ -	\$ -	\$ -

As outlined in the previous section, the Town of Caledon prepares a base operating budget to support existing approved service levels and identifies incremental costs for improved service levels through "Changes in Service Levels" requests. The figures listed above include the approved base operating budget and approved Changes in Service Levels for 2024.

For the 2024 budget, the Changes in Service Levels were organized into Town Priorities – Changes in Service Levels that relate to the objectives in the Council Work Plan.


2024 CHANGES IN SERVICE LEVELS

Changes requested to maintain service levels challenged by growth, to enhance customer service, to advance the Town's technology and efficiency or to support and retain staff.

Department	Town Priorities	Ref#	Description	2024 Gross Budget Amount	2024 Net Tax Impact	% funded by Tax	% funded by Reserves	Full-Time Head Count	Annualized Net Tax Budget Amount
Caledon Public Library	Service Excellence and Accountability	17	Generalist Service Model to support an improved structure for the Library's Public Service department, providing an enhanced customer experience and improved consistency in service delivery across all branches.	30,555	30,555	100%	0%		25,780
	Community Vitality and Livability	21	Expanded health benefits for Permanent Part-Time Staff – Phase 1. A phased approach to improve the level of health benefits currently provided to permanent part-time staff as a means of retaining current employees and better supporting the recruitment of new staff in an increasingly competitive job market.	30,000	30,000	100%	0%		30,000
Community & Human Services	Community Vitality and Livability	4	Caledon's 50th Anniversary Celebrations. Town of Caledon is celebrating its 50th anniversary in 2024, a momentous occasion for residents, businesses, and community members that have contributed to the growth and vibrancy of the Town.	50,000	50,000	100%	0%		0
	Service Excellence and Accountability	14	Fulltime Firefighters Valleywood Station (5). The Fire Service requires an additional five (5) full-time fire fighters for the Valleywood Fire District. This will bring the complement at the station to fifteen (15) full-time fire fighters allowing for a third shift to be added to improve response times during the times assigned.	270,511	270,511	100%	0%		478,847
	Service Excellence and Accountability	47	Two(2) full time Parking Enforcement Officers in response to ongoing concerns from Caledon residents regarding issues such as traffic safety, unauthorized street parking, noise disturbances during evenings and weekends, and the presence of illegal event centers.	204,571	204,571	100%	0%		190,971
Corporate Services	Service Excellence and Accountability	11	Network Architect. New Senior Network Administrator / Network Architect position to plan the upgrade and support the Network infrastructure.	159,578	159,578	100%	0%		150,728
Engineering, Public & Transportation	Enhanced Transportation and Mobility	31	Project Manager, Active Transportation Infrastructure. This position is required to implement the new OBRY Rail to Trail conversion project and managing the necessary capital improvements to the existing Caledon Trailway. These are new initiative that requires a dedicated resource.	37,350	37,350	100%	0%		41,900
	Enhanced Transportation and Mobility	32	Project Manager, Stormwater Infrastructure. To adequately resource the increasing demand on the storm water capital program and to advance asset management, an additional Project Manager - Storm water position is being recommended for the Engineering Capital Design & Construction Division.	37,350	37,350	100%	0%		41,900
	Enhanced Transportation and Mobility	34	Transportation Engineer. An additional Transportation Engineer to support the preparation of multiple secondary plans, the review of block plans, and the coordination of transportation related initiatives from other levels of government, such as the Region of Peel, MTO and Metrolinx.	9,000	9,000	100%	0%		4,100
	Enhanced Transportation and Mobility	35	Transportation Engineer. An additional Transportation Engineer position to undertake EA studies, which are needed immediately to be completed in order to ensure that the road improvements and widening projects will be delivered on time in support of future growth in Caledon, as well coordination of transportation-related initiatives from other levels of government, such as the Region of Peel and MTO.	9,000	9,000	100%	0%		4,100
	Environmental Leadership	36	Senior Project Manager, Development Stormwater to support Town-led Secondary Plans, Privately Initiated Secondary Plans (OPA) by leading and coordinating Subwatershed Studies (SWS) and equivalent studies.	40,304	40,304	100%	0%		45,838
	Service Excellence and Accountability	37	Facilities Associate. Town Hall Campus has seen some significant changes and additions, with these changes preventative maintenance, staff requests and work orders have increased. To ensure the buildings and property are kept in a safe clean professional condition the additional Facilities Associate is required.	57,338	57,338	100%	0%		55,250
	Service Excellence and Accountability	40	Roadside Mowing. Parks Operations provides roadside mowing service on urban boulevards that are not adjacent to industrial buildings or residential housing. Changes are requested to maintained current service levels and increase service levels on high exposure Gateway boulevards.	55,000	55,000	100%	0%		55,000







2024 CHANGES IN SERVICE LEVELS


Changes requested to maintain service levels challenged by growth, to enhance customer service, to advance the Town's technology and efficiency or to support and retain staff.


Department	Town Priorities	Ref#	Description	2024 Gross Budget Amount	2024 Net Tax Impact	% funded by Tax	% funded by Reserves	Full-Time Head Count	Annualized Net Tax Budget Amount
	Enhanced Transportation and Mobility	42	Traffic calming and traffic operations improvements are a consistent request from residents in all wards in Caledon. Measures such as signage, radar signs, line markings and speed bumps, if warranted, are purchased and installed throughout the year.	100,000	100,000	100%	0%		100,000
	Community Vitality and Livability	43	Request for Parks Maintenance 1 TFT and 1 Student and Rental Truck (Contract) intended for additional service on the Caledon Trail. Regular maintenance of the Caledon Trail would allow for an increase in the identification, categorization and prioritization of drainage issues before major issues occur.	60,000	60,000	100%	0%		60,000
	Community Vitality and Livability	44	Request for 2 TFT Maintenance and 2 Students and 2 Rental Trucks (Contract) to support a resolution adopted by Council in May 2023 on Invasive Pragmites in response to a letter from the Township of Archipelago.	110,000	110,000	100%	0%		110,000
	Community Vitality and Livability	45	Request for 2 Parks Operators (Conversion). Town of Caledon competes with the private sector to attract staff and maintain staffing levels. The conversion of TFT staff to FTE will enhance staff retention and contribute to the Town's goal of "service excellence".	35,000	35,000	100%	0%		35,000
	Community Vitality and Livability	46	Request to Add Four Additional Summer Students. New road and roadside assets that require annual routine maintenance are added to the Town every year and many of these seasonal duties such as grass and branch trimming, signpost trimming, painting and plow blade sanding can be performed by students.	80,000	80,000	100%	0%		80,000
Finance	Service Excellence and Accountability	16	Accounting Supervisor to maintain service excellence and accountability standards in the face of growing financial transaction activities, statutory reporting demands and report preparation/review. The position will also provide the Finance Unit the ability to more readily assign strategic resources to projects that advance service delivery modernization.	113,875	113,875	100%	0%		141,650
Office of the CAO	Service Excellence and Accountability	3	World Council on City Data Certification	20,395	20,395	100%	0%		0
	Service Excellence and Accountability	8	Project Management. This request is to convert an existing contract to a permanent full-time Project Manager dedicated to the implementation of significant, corporate-wide technology solutions and process improvements.	39,377	39,377	100%	0%		39,377
People Services	Service Excellence and Accountability	5	HRIS Associate Conversion. As the Town continues to grow this position is required to work full time to support the volume of new hires, data entry and being a key point of contact in the employee process.	33,368	33,368	100%	0%		33,368
	Service Excellence and Accountability	13	HR Associate/Recruiter	95,321	95,321	100%	0%		87,771
Planning & Development	Service Excellence and Accountability	12	Humber River Centre (HRC) was officially opened in February 2024. HRC is an important component of the Downtown Bolton revitalization strategy. Operational budget is required to support the delivery of programming, events and services at the HRC by EDO staff.	50,000	50,000	100%	0%		50,000
	Service Excellence and Accountability	15	Economic Development Officer (contract) to provide operational support for the planned programming and service delivery for the Humber River Centre which was officially opened on February 10, 2024.	120,000	120,000	100%	0%		0
	Service Excellence and Accountability	23	Plans Examiner. This position is being requested to create one (1) new Zoning Plans Examiner role to address steady growth in the volume of work from Building Permit Applications (BPA) and zoning inquiries.	107,601	8,200	8%	92%		650

2024 CHANGES IN SERVICE LEVELS

Changes requested to maintain service levels challenged by growth, to enhance customer service, to advance the Town's technology and efficiency or to support and retain staff.

Department	Town Priorities	Ref#	Description	2024 Gross Budget Amount	2024 Net Tax Impact	% funded by Tax	% funded by Reserves	Full-Time Head Count	Annualized Net Tax Budget Amount
	Service Excellence and Accountability	24	Senior Policy Planner. This position is recommended as part of a team to lead/project manage comprehensive integrated secondary planning project to establish a foundation for the development of the new community and employment areas to 2051.	175,891	8,200	5%	95%		650
	Service Excellence and Accountability	25	Parks Planner is recommended to increase the level of service related to the Town's natural parks development in existing and growth areas as identified in the Strategic Growth Direction and new Official Plan.	157,688	38,098	24%	76%		30,548
	Service Excellence and Accountability	26	Development Coordinator. These positions will assist in creating workload efficiencies within the Department through the downloading of administrative functions from other senior staff (Development Planners) to these positions, in lieu of requesting additional Development Planners.	416,589	32,800	8%	92%		2,600
	Service Excellence and Accountability	28	Intermediate Planner, GIS. to support Planning in the creation, ongoing maintenance and analysis of critical planning datasets to plan for and monitor growth, including the Official Plan, Zoning By-law and secondary plan datasets. This position will also support Engineering in the creation, ongoing maintenance of critical datasets such as water and wastewater servicing infrastructure.	135,125	12,199	9%	91%		4,649
	Service Excellence and Accountability	29	Development Planner. Development staff is experiencing a significant increase to the number of applications and this will address a staff capacity gap to ensure that complex development applications are processed in a timely manner, reducing fee refunds and possible appeals under the current legislation.	175,891	8,200	5%	95%		650
	Service Excellence and Accountability	30	Environmental Planner is being recommended to increase the level of service related to the Town's natural heritage protection and enhancement in existing and growth areas as identified in the Strategic Growth Direction and new Official Plan.	143,934	8,200	6%	94%		650
	Service Excellence and Accountability	41	Additional Heritage staff are needed to support the Town's Bill 23 Heritage Designation Prioritization Strategy. Bill 23 requires the automatic removal of all listed, non-designated properties from the Heritage Register on January 1, 2025 for a period of 5 years.	66,355	0	0%	100%		0
Total Funded Change in Service Levels				3,226,967	1,963,790			30	1,901,977

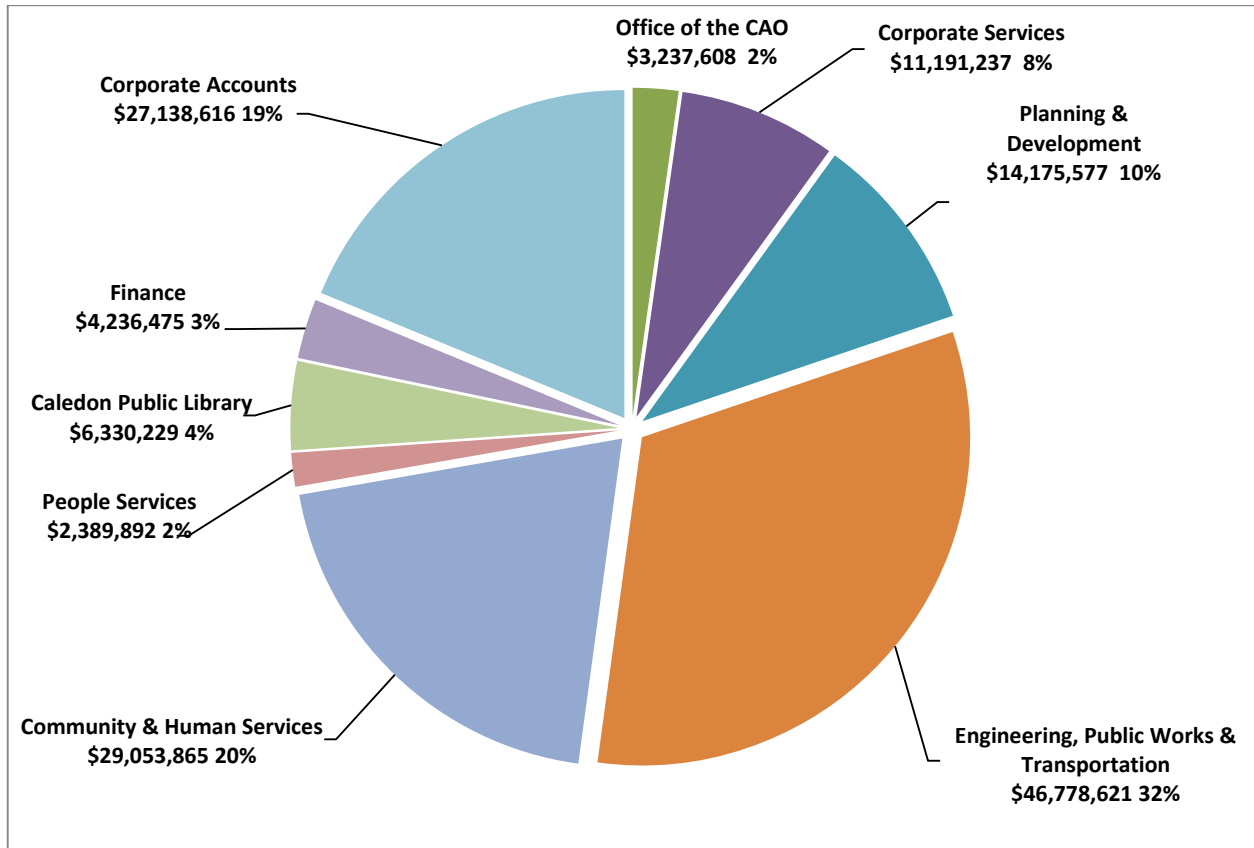
New Full-Time Headcount  27

Conversion from Contract or Part-Time to Full-Time Headcount  3

* Budget requests associated with headcount include salary, statutory payroll deductions, computer equipment and training costs

2024 Operating Budget

Expenditures by Department*

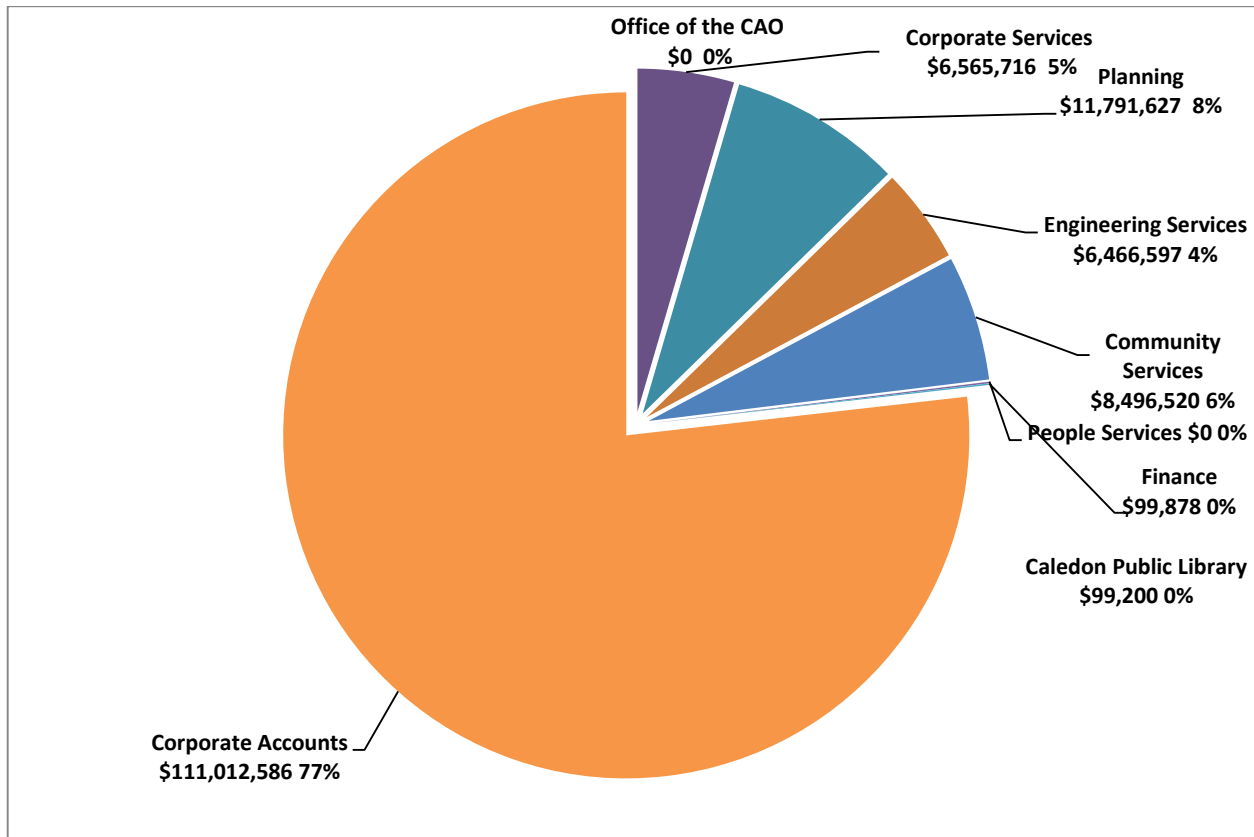


Expenditures by Category	2022 Approved Budget	2023 Approved Budget	2024 Approved Budget
Salaries, Wages & Benefits	61,958,894	69,685,850	77,180,612
Transfer to Reserves/Capital	25,698,513	25,063,573	23,664,261
Services and Rents	12,139,857	12,303,869	13,147,042
Materials, Equipment & Supplies	6,874,801	7,548,404	8,765,824
Utilities	2,907,281	3,092,899	3,233,401
Other	12,225,443	13,499,099	18,540,980
Expenditures Total	\$121,804,789	\$131,193,694	\$144,532,120

*Corporate Accounts consist of revenue and expenditures that are managed mainly by finance and consist of corporate functions such as taxation, salary gapping, grants, centralized charges etc., that are not assigned to a specific department.

2024 Operating Budget

Revenues by Department*



Revenue By Source	2022 Approved Budget	2023 Approved Budget	2024 Approved Budget
Tax Revenue	83,778,466	87,821,643	98,361,030
Fines and Penalties	6,428,813	7,035,568	7,539,690
User Fees/Rentals	16,963,732	16,404,654	16,920,158
Transfer from Reserves	5,193,060	7,310,941	6,942,575
Interest	4,020,143	6,220,143	7,995,885
Grants	993,287	899,932	832,507
Sales	216,465	215,965	183,525
Other	4,210,823	5,284,848	5,756,750
Revenue Total	\$121,804,789	\$131,193,694	\$144,532,120

*Corporate Accounts consist of revenue and expenditures that are managed mainly by finance and consist of corporate functions such as taxation, salary gapping, grants, centralized charges etc., that are not assigned to a specific department.

Major Revenue Sources and Trends

Tax Revenue - \$98,361,030

This is the largest funding source for the Town of Caledon and it funds both operating and capital expenditures. The funding requirements of the Town are determined through the budget process and the tax rate is set on these requirements. The tax rate is determined by dividing the funding requirement by the property assessment base. The assessment base for 2024 is projected to increase by approximately 4.0%. The estimated projection added to the tax base is \$3,459,823 of assessment growth which will fund the Town's operating program. The proposed 2024 Budget requires an additional \$6.6 million of funding to balance the budget. This includes change in service levels for new services, new service levels or new staffing and additional capital funding sources.

The Town of Caledon is responsible for collecting taxes on behalf of the Region of Peel (upper tier municipal government) and the Board of Education (both public and separate). These amounts are not included in the Town of Caledon tax revenues shown in this document but are included on the property tax bills sent to the Town of Caledon property owners.

Fines and Penalties - \$7,539,690

There are two types of fines and penalties collected by the Town:

- The *Provincial Offences Act* (POA) allows for the collection of fines for violations under the *Highway Traffic Act* and for parking infractions within the Town of Caledon.
- Finance charges a 1.25% late payment fine on the first day of default of the tax installment due date and on any remaining balance until paid on the first of each month for all property taxes in arrears. The fee was imposed to discourage taxpayers from paying late and ensure the Town has adequate funds to pay the school boards and the Region of Peel when required. The Town is obligated to make these payments regardless if the taxpayers make late payments. If the Town of Caledon does not have sufficient cash flow to pay the Region of Peel, school boards, and to pay for the provision of services, we may have to borrow money in the short-term, which impacts all taxpayers.

User Fees/Rentals - \$16,920,158

This is the second largest revenue source for the Town of Caledon and is reviewed and updated annually. Each year all departments will adjust their user fees for cost of living increases. Some examples of user fees include fees charged for recreation programs, facility rentals, development applications, building permits and licenses. The operating budget is adjusted for changes to the user fees through the budget process. In conjunction with the adoption of the budget the fee by-law is also approved by Council on a yearly basis.

Transfer from Reserves - \$6,942,575

These transfers are mainly used to fund certain debt payment requirements in the operating budget.

Interest - \$7,995,885

Proactive cash management and investment strategies will continue to be used in 2024 to maintain or increase Interest revenue included in the Operating Budget. Incremental interest earned from higher cash balances in recent years related to obligatory reserve funds are allocated to those reserve funds.

Major Revenue Sources and Trends

Grants - \$832,507

A significant portion of this revenue comes from the Ontario Municipal Partnership Fund (OMPF) which is an annual unconditional grant from the Province of Ontario, for assisting rural communities in providing services to their citizens. Other large grants received by the Town from various agencies are for Library services for accessibility purposes; *Provincial Offences Act* for bilingual purposes; and recreational grants for programs offered. Trends for grants are difficult to predict as the programs being offered could be stopped by the originating body at any time. The Town budgets for grants annually and will adjust based on Federal/Provincial notification of new grants, grant increases or cancellation/reduction in grant programs.

Sales - \$183,525

This type of revenue includes concession and vending machine revenue from Town Recreation Facilities.

Other – \$5,756,754

A significant portion of this funding comes from internal charges for work performed for other departments or divisions within the Corporation of the Town of Caledon. These internal recoveries include charges for capital and full cost recovery for building inspectors.

TOWN OF CALEDON
2024 CAPITAL BUDGET - FUNDED CAPITAL

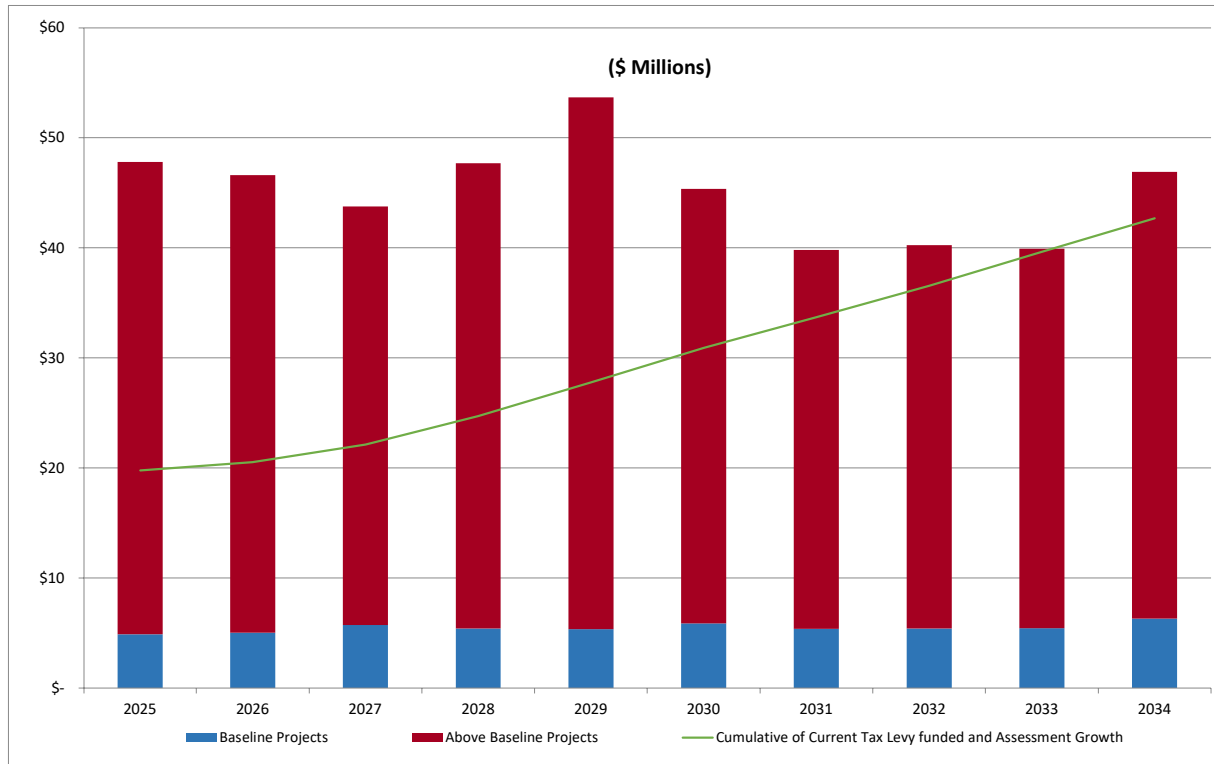
Department	Division/Service Area	Account	Project #	Project Name	Total Project Budget	Tax Levy Funding	Gas Tax Fund	Debenture/Internal Debt	Ontario Community Infrastructure Fund	Reserve Funding	DC Reserve	Other	Funding Comment	
Caledon Public Library	Lending Services	02-07-365-24029-040-69001	24-029	Library Materials and Collections	\$ 475,000	\$ 475,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		02-07-365-24031-040-69001	24-031	Library IT Equipment	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Caledon Public Library Total					\$ 490,000	\$ 490,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Community & Human Services	Fire & Emergency Services	02-04-115-22123-010-69001	22-123	Station 310 Land & Construction	\$ 13,701,954	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,701,954	\$ -	DC Fire	
		02-04-245-23069-040-69001	23-069	Fire Equipment Replacement	\$ 58,500	\$ 58,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		02-04-245-23083-040-69001	23-083	Fire Hose Replacement	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		02-04-245-24052-050-69001	24-052	Replacement Apparatus (8)	\$ 3,400,000	\$ 3,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		02-04-245-24054-050-69001	24-054	Logistics Support Vehicle	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		02-04-245-24057-040-69001	24-057	New Fire Equipment	\$ 107,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 72,000	\$ -	\$ -	Fire Equipment Reserve
		02-04-115-24060-020-69001	24-060	Fire Station Washroom Enhancements	\$ 90,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		02-04-245-24063-040-69001	24-063	New Bunker Gear-Volunteer Fire Fighter	\$ 175,000	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		02-04-245-24064-040-69001	24-064	Bunker Gear Replacement	\$ 560,000	\$ 560,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		02-04-245-24080-040-69001	24-080	Self-Contained Breathing Apparatus Cylinder Replacement	\$ 55,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		02-04-245-24081-040-69001	24-081	Motorola Radio for station 308 (6)	\$ 85,000	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		02-04-245-24082-040-69001	24-082	Auto Extrication Edraulics	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		02-04-245-24102-040-69001	24-102	Retrofit Self Contained Breathing Apparatus	\$ 450,000	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		02-04-245-24103-040-69001	24-103	Voice Communication System Improvements	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		02-04-245-24109-040-69001	24-109	Firefighter Response Software / Equipment	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	02-04-245-24114-040-69001	24-114	New Bunker Gear FT Firefighters (5)	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	Recreation & Culture	02-08-455-24071-040-69001	24-071	Fitness Equipment Replacement	\$ 90,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	Fitness Equipment Reserve
		02-08-115-24072-000-69001	24-072	Recreation Financial Review	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Community & Human Services Total					\$ 19,197,454	\$ 5,383,500	\$ -	\$ -	\$ -	\$ 112,000	\$ 13,701,954	\$ -		
Corporate Services	Information Technology	02-01-335-24038-000-69001	24-038	IT - Application Upgrades and Enhancements	\$ 522,703	\$ 339,703	\$ -	\$ -	\$ -	\$ 183,000	\$ -	\$ -	Building Permit Stabilization Reserve	
		02-01-335-24058-000-69001	24-058	IT Infrastructure Refresh	\$ 915,000	\$ 915,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		02-01-335-24059-000-69001	24-059	IT Infrastructure Upgrade and Enhancements	\$ 220,000	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		02-01-335-24119-000-69001	24-119	Public Sector Network (PSN) Sites and Maintenance	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	Broadband Reserve
Corporate Services Total					\$ 1,857,703	\$ 1,474,703	\$ -	\$ -	\$ -	\$ 383,000	\$ -	\$ -		
Engineering, Public Works & Transportation	Energy & Environment	02-09-255-24099-001-69001	24-099	Resilient Caledon Plan Implementation	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		02-09-255-24100-001-69001	24-100	Centre for Community Energy Transformation Contribution - 2024	\$ 36,000	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Engineering	02-09-500-24033-070-69001	24-033	Traffic Count Program	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		02-09-500-24034-070-69001	24-034	Active Transportation Program	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		02-09-265-24035-070-69001	24-035	Torbram Road Environmental Assessment (EA)	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -	DC Roads
		02-09-270-24088-000-69001	24-088	Subwatershed Studies	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		02-09-500-24090-070-69001	24-090	Southfields Village Parking Strategy	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	DC Roads
		02-09-265-24091-073-69001	24-091	Roads Rehabilitation Construction Program (Debt Funded)	\$ 3,070,000	\$ -	\$ -	\$ 3,070,000	\$ -	\$ -	\$ -	\$ -	\$ -	Debenture
		02-09-265-24092-090-69001	24-092	Roads Engineering Design & Environmental Assessment	\$ 2,487,970	\$ 2,085,670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 402,300	\$ -	DC Roads
		02-09-265-24093-063-69001	24-093	Bridge & Construction Prog	\$ 6,589,336	\$ 142,814	\$ -	\$ 4,280,738	\$ 2,165,784	\$ -	\$ -	\$ -	\$ -	Debenture
		02-09-265-24094-090-69001	24-094	Bridge and Culvert Design Program	\$ 650,400	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ -	\$ -	Tax Funded Capital Contingency Reserve
		02-09-265-24095-063-69001	24-095	Mill Street Reconstruction and Bridge Rehabilitation	\$ 5,507,000	\$ -	\$ 1,273,058	\$ 4,233,942	\$ -	\$ -	\$ -	\$ -	\$ -	Debenture
		02-09-265-24097-083-69001	24-097	Stormwater Management Program	\$ 2,451,891	\$ 2,451,891	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		02-09-265-24098-073-69001	24-098	Mountainview Road Reconstruction	\$ 1,832,412	\$ 20,000	\$ 1,812,412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		02-09-265-24104-060-69001	24-104	Trail Structures and Improvement Program	\$ 972,034	\$ 30,000	\$ 942,034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		02-09-270-24105-000-69001	24-105	Lot Grading Process Implementation	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		02-09-500-24116-070-69001	24-116	Humber Station and Helaey Road EA	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	DC Roads
		02-09-265-24117-090-69001	24-117	Stormwater Approval and Regulatory Compliance Program	\$ 741,537	\$ 741,537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		02-09-500-24118-070-69001	24-118	George Bolton Parkway (West of Coleraine Dr) Widening EA	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	DC Roads
		02-09-265-24120-000-69001	24-120	Mayfield Comprehensive Adaptive Management Plan-Phase1	\$ 51,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,820	\$ -	\$ -	Comprehensive Adaptive Management Plan (C.A.M.P) Reserve
	Facilities	02-09-255-22077-010-69001	22-077	Building Condition Assessment / Climate Change Lens	\$ 91,014	\$ 91,014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		02-08-465-23136-001-69001	23-136	Recreation - Furniture,Fixtures and Equipment	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		02-09-155-24006-040-69001	24-006	Caledon Village Place - Lift or Elevator upgrade	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
02-09-155-24012-020-69001		24-012	Roof Replacement Program	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
02-09-155-24019-010-69001		24-019	Facility Parking Lot Replacement Program	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
02-08-465-24037-001-69001		24-037	Large Equipment Failure Replacement	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
02-08-465-24040-030-69001		24-040	Albion Bolton Union Community Centre Improvements	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
02-08-465-24041-050-69001		24-041	Albion Bolton Union Community Centre- Operational Vehicle Procurement	\$ 90,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -	DC Public Works	
02-08-465-24042-001-69001		24-042	Caledon Centre for Recreation and Wellness - Phased HVAC Replacement	\$ 600,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	Building & Equipment Reserve	
02-09-155-24121-050-69001		24-121	Vehicle for Facilities Associate	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
02-09-155-24123-040-69001	24-123	Elevator in Di Gregorio Bocce Centre	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	Tax Funded Capital Contingency Reserve		

TOWN OF CALEDON
2024 CAPITAL BUDGET - FUNDED CAPITAL

Department	Division/Service Area	Account	Project #	Project Name	Total Project Budget	Tax Levy Funding	Gas Tax Fund	Debenture/Internal Debt	Ontario Community Infrastructure Fund	Reserve Funding	DC Reserve	Other	Funding Comment
Engineering, Public Works & Transportation	Operations	02-09-495-23093-040-69001	23-093	2024 DC (Growth) Additional Fleet Assets (pre-approved)	\$ 315,456	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315,456	\$ -	DC Public Works
		02-09-495-23094-040-69001	23-094	2024 Replacement Fleet Assets (pre-approved)	\$ 3,020,312	\$ -	\$ -	\$ 2,515,062	\$ -	\$ 505,250	\$ -	\$ -	Capital Asset Replacement Reserve, Fleet Equipment Reserve
		02-09-495-24066-073-69001	24-066	Gravel Resurfacing	\$ 900,000	\$ 513,615	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 386,385	Aggregate Levy
		02-08-385-24073-010-69001	24-073	Urban Street Tree Replacement	\$ 175,000	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
		02-08-385-24075-010-69001	24-075	Playground Surfacing and Park Asset Improvements	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
		02-09-495-24076-073-69001	24-076	Road Surface Preservation	\$ 1,450,000	\$ -	\$ -	\$ -	\$ 1,450,000	\$ -	\$ -	\$ -	-
		02-09-495-24077-073-69001	24-077	Crack Sealing Program	\$ 450,000	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
		02-09-495-24078-073-69001	24-078	Post-Winter Roads Program	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
		02-05-495-24079-073-69001	24-079	Sidewalk and Curb Rehabilitation Program	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
		02-09-495-24085-073-69001	24-085	Guardrail Repair & Maintenance, Town-wide on Various Roads	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
		02-09-495-24087-073-69001	24-087	Asphalt Walkways Program	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
02-09-495-24089-040-69001	24-089	2024 Replacement Fleet Assets Top Up	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ -	-	Fleet Equipment Reserve	
Engineering, Public Works & Transportation Total					\$ 37,487,182	\$ 11,397,941	\$ 4,027,504	\$ 14,099,742	\$ 3,615,784	\$ 1,997,070	\$ 1,962,756	\$ 386,385	
Planning & Development	Parks and Natural Environment	02-08-380-22090-010-69001	22-090	Mayfield West II - Comm Park	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	DC Parkland Development
		02-08-380-22091-010-69001	22-091	Bolton Bandshell RJA Potts Pk	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ -	Funding Source to be Determined
		02-08-380-22129-010-69001	22-129	Mayfield W Off Leash Dog Park	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	DC Recreation
		02-08-380-22136-010-69001	22-136	MW 1 Southfields Comm Pk	\$ 2,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000	\$ -	DC Parkland Development
		02-08-380-24026-010-69001	24-026	Caledon East - Neighbourhood Park	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ -	DC Parkland Development
		02-08-380-24048-010-69001	24-048	Playground Improvements	\$ 670,000	\$ -	\$ -	\$ -	\$ -	\$ 670,000	\$ -	\$ -	Tax Funded Capital Contingency Reserve
		02-08-380-24049-010-69001	24-049	Downtown Bolton Shade Structures	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
		02-08-380-24050-010-69001	24-050	North Hill Baiting Cage Restoration	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
		02-08-380-24122-010-69001	24-122	Caledon East Dog Park Improvement Plan	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	-
		02-08-380-24124-040-69001	24-124	Replacement of Bleachers Alton Ball Park	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	02-02-405-23176-000-69001	23-176	Comprehensive Zoning By-Law	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
02-02-225-24061-000-69001	24-061	Sandhill Expansion Study	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-		
Planning & Development Total					\$ 5,265,000	\$ 545,000	\$ -	\$ -	\$ -	\$ 670,000	\$ 4,050,000	\$ -	
Grand Total Town of Caledon - 2024					\$ 64,297,339	\$ 19,291,144	\$ 4,027,504	\$ 14,099,742	\$ 3,615,784	\$ 3,162,070	\$ 19,714,710	\$ 386,385	

Town of Caledon
2025-2034 Total Capital Projects Details - Tax Funded

Department	Term of Council		Term of Council				Term of Council				Grand Total
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
Caledon Public Library	990,584	1,633,084	1,315,584	1,070,000	850,000	850,000	950,000	1,050,000	950,000	1,050,000	10,709,252
Community & Human Services	13,564,000	12,936,524	5,514,000	1,300,000	1,228,000	1,883,000	918,000	873,000	873,000	7,598,000	46,687,524
Corporate Services	1,301,667	1,301,667	1,301,667	1,150,000	1,150,000	1,150,000	1,000,000	1,000,000	1,000,000	1,000,000	11,355,001
Engineering, Public Works & Transportation	27,834,928	26,461,612	32,233,552	40,467,087	48,062,087	39,122,882	34,558,532	34,893,337	34,648,337	34,758,337	353,040,691
Finance	100,000	200,000	100,000	575,000	210,000	50,000	135,000	135,000	135,000	135,000	1,775,000
Planning & Development	3,416,770	4,060,750	3,287,727	3,115,508	2,179,274	2,294,052	2,249,873	2,286,770	2,324,773	2,363,920	27,579,417
Total Capital Project - 10 Year	47,207,949	46,593,637	43,752,530	47,677,595	53,679,361	45,349,934	39,811,405	40,238,107	39,931,110	46,905,257	451,146,885
<i>Cumulative of Current Tax Levy funded and Assessment Growth</i>	19,791,144	20,541,144	22,129,854	24,726,669	27,759,210	30,899,611	33,686,077	36,553,855	39,616,714	42,679,573	298,383,851
Difference	27,416,805	26,052,493	21,622,676	22,950,926	25,920,151	14,450,323	6,125,328	3,684,252	314,396	4,225,684	152,763,034

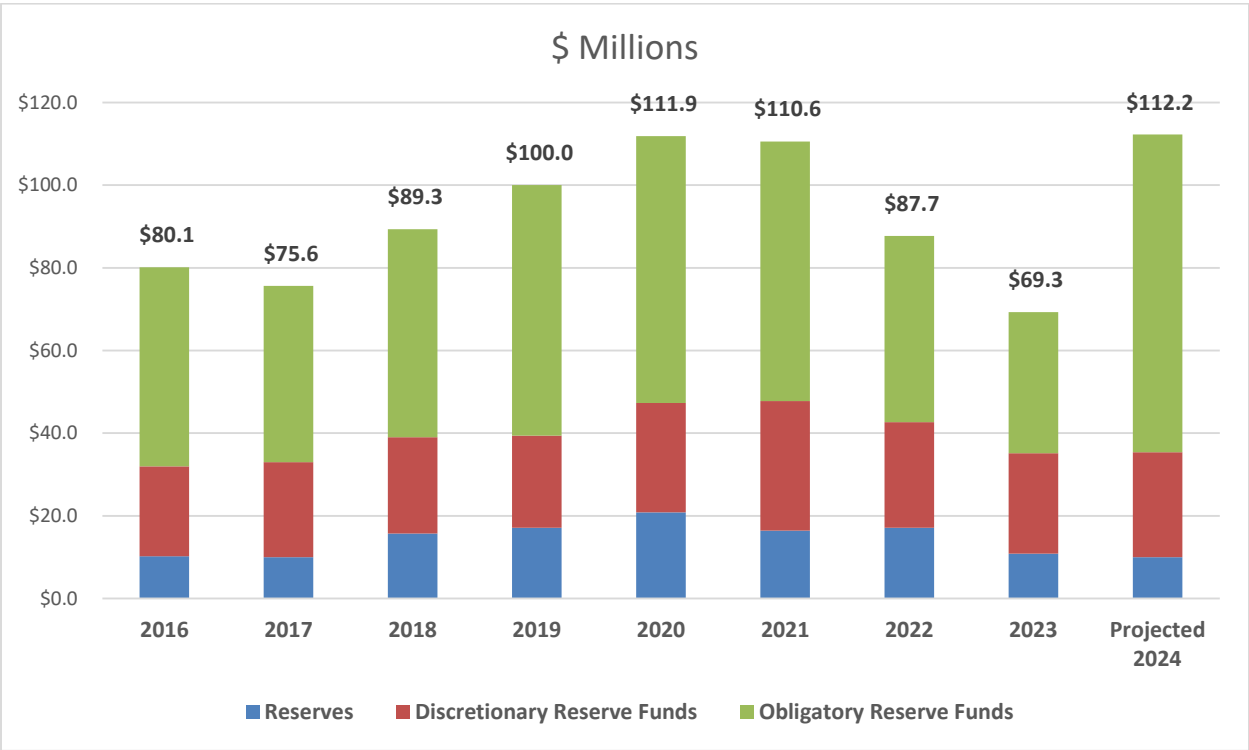


Reserves and Reserve Funds

Reserves and Reserve funds are established by Town by-law and/or through Provincial legislation. Both Reserves and Reserve Funds are considered during the annual operating and capital budget process and for long-term planning.

Reserves are established for a predetermined purpose and are applied at the discretion of Council for that purpose, whereas the Reserve Funds are restricted by statute or by Council direction. Reserve Funds must be segregated from general revenues, but Reserves do not have to be segregated. Over the years the Town has been working to contribute more to reserves and maintain balances for various funding options.

The chart below shows the history of the Town’s uncommitted (does not include reserve balances Committed to Active Capital Works Projects) reserve balances and a reserve projection for 2023 and 2024 to be used for budgeting purposes. 2024 Projection includes all the commitments pertaining to the 2024 Proposed Budget as well as revenue forecast.



RESERVES

Description:

Reserves are an appropriation from net revenue at the discretion of Council, after the provision for all known expenditures. It has no reference to any specific asset and does not require the physical segregation of money or assets. Reserves cannot have a revenue or expense of itself.

Purpose:

While reserves may be established for any municipal purpose, the most common are:

- Reserve for Working Funds
- Reserve for Contingencies
- Reserve for Facility Repairs and Restoration

Reserves and Reserve Funds

As of **November 1, 2023**, the Town had available the following reserves for operating and Infrastructure purposes. Staff then took the proposed use of reserves in the 2024 budget and the expected development activity that is expected in 2024 to provide an estimate of the 2024 reserve balances.

Projected Reserve Balances

Reserve	2023 Uncommitted Balance	2024 Proposed Uncommitted Projected Balance
Reserves for Operating Purposes		
Reserves		
Tax Funded Operating Contingency Reserve	\$ 2,600,972	\$ 1,349,085
Fire Equipment Reserve	\$ (21,751)	\$ 249
Building & Equipment Reserve	\$ 106,510	\$ 21,481
Land Sale Reserve	\$ 890,482	\$ 921,123
Ice Resurfacers Reserve	\$ 99,976	\$ 103,275
Information Systems and Technology Reserve	\$ 7,612	\$ 12,946
Election Reserve	\$ 178,543	\$ 336,910
Firefighter Post-Retirement Benefits Reserve	\$ 385,760	\$ 398,490
Caledon Public Library Board Donation and Bequests Reserve Fund	\$ 8,423	\$ 8,701
Discretionary		
Winter Maintenance	\$ 2,048,843	\$ 2,187,610
Group Benefit Stabilization	\$ 2,073,015	\$ 2,141,424
Community Improvement Plan	\$ 79	\$ 81
Development Approvals Stabilization	\$ 2,926,847	\$ 3,034,158
Engineering Stabilization	\$ 3,854,487	\$ 3,981,685
Development Charge Exemptions & Discounts	\$ 291,630	\$ 301,254
Obligatory		
Building Permit Stabilization	\$ 5,442,888	\$ 5,457,570
Heritage Property	\$ 12,204	\$ 12,607
Deferred Grant Funds	\$ 37,373	\$ 38,606
Reserves for Infrastructure Purposes		
Reserves		
Equipment	\$ 623,028	\$ 532,807
Accessibility (previously tax rate stabilization)	\$ 176,991	\$ 209,261
Animal Shelter	\$ 82,827	\$ 93,757
Transit	\$ 76,056	\$ 78,566
Corporate Energy	\$ 195,648	\$ 229,295
Fitness Equipment Replacement	\$ 73,699	\$ 86,548
Tax Funded Capital Contingency Reserve	\$ 5,379,347	\$ 5,582,946
Discretionary		
Capital Asset Replacement Fund (previously Caledon Hydro)	\$ 11,028,524	\$ 11,496,768
Northwest Caledon Indoor Recreation Facility	\$ 1,331,301	\$ 1,502,092
Cash in Lieu of Parking	\$ 493,612	\$ 509,901
Roads Capital	\$ 76,256	\$ 78,772
Broadband	\$ 62,422	\$ 64,482
Comprehensive Adaptive Management Plan (CAMP) Agreement	\$ 128,803	\$ 80,379
Obligatory		
Federal Gas Tax	\$ 206,821	\$ 338,716
Provincial Gas Tax - Transit	\$ 1,606,402	\$ 1,521,116
Payment In Lieu of Parkland	\$ 7,227,697	\$ 8,505,498
Development Charges	\$ 19,555,814	\$ 61,002,639
Total	\$ 69,269,140	\$ 112,220,800

Reserves and Reserve Funds

Reserve	Purpose
<u>Reserves for Operating Purposes</u>	
<u>Reserves</u>	
Tax Funded Operating Contingency Reserve	To be used to meet cash flow requirements and unforeseen contingencies throughout the year. Reserve will also be used to stabilize tax rate increase.
Fire Equipment Reserve	To be used for Fire Equipment in order to mitigate impact on tax base.
Building & Equipment Reserve	Reserve will be used to provide funding for Building and equipment to mitigate impact on Tax base as estimated by Town's Asset Management Plan
Land Sales Reserve	For the Purchase of Town properties, the acquisition of lands, including an interest in lands other than the fee simple interest, for the provision of municipal capital facilities for Caledon and to assist Council in determining whether it is in the public interest to declare Caledon lands as surplus, and to prepare Caledon lands for sale where Council determines that it is in the public interest that the lands be declared to be surplus.
Ice Resurfer Reserve	To provide funding for Recreation Equipment
Information Systems and Technology Reserve	For software and technology purchases
Election Reserve	To finance future Town costs to administer municipal election
Firefighter Post-Retirement Benefits Reserve	This reserve fund has been set up as per Staff Report 2018-025 to award post-retirement employment benefits to eligible full-time firefighters up-to age 65.
Caledon Public Library Board Donation and Bequests Reserve Fund	The Reserve Fund was established to receive and hold donations and bequests received by the Caledon Public Library until utilized to support special programs or initiatives outside of the annual operating budget.
<u>Discretionary</u>	
Winter Maintenance	This reserve has been set up per Council direction to provide winter maintenance funding as needed to offset unusual/severe winter maintenance costs.
Group Benefit Stabilization	This reserve was established in 2011 to mitigate higher health and dental claim payments that may occur in a future year. The Town is self-insured for its benefit plans meaning that it funds the plans at a pre-determined rate based on historical claim patterns. In a given year if we have a large spike in actual claims, this reserve is used to fund these initiatives.

Reserves and Reserve Funds

Community Improvement Plan	Established in 2009 to carry forward unexpended Community Improvement Plan funding. To be used for the Caledon East and Bolton Community Improvement Plan areas.
Development Approvals Stabilization	Established in 2011 for the purpose of providing funds for the processing of residential and non-residential subdivisions and condominiums by the municipal development staff.
Development Charge Exemptions & Discounts	Established as part of the 2014 operating budget for the Town's top-up of development charge reserves for future exemptions and discounts.
Obligatory	
Building Permit Stabilization	This reserve was established from the 2005 implementation of the Building Code Statute Law Amendment Act (Bill 124). The purpose of the reserve is to allow a municipality to stabilize slow years in terms of building activity and permit revenue.
Heritage Property	Established in 2010 for the purpose of accumulating unspent grant monies in annual budgets relating to Designated Heritage Property Grant program and to supplement when required, grants relating to the Designated Heritage Property Grant program exceeding the current year's approved operating budget.
Deferred Grant Funds	The Reserve Fund was established to receive and hold unspent grant funds received by the Town until utilized to according to the provisions of the applicable grant.
Reserves for Infrastructure Purposes	
Reserves	
Equipment	Established in 1980 for equipment replacement related to capital fleet equipment.
Accessibility (previously tax rate stabilization)	The balance of the funds in this reserve relate to accessibility contributions and will be used for accessibility issues.
Animal Shelter	This reserve was established by the Town to carry out the requirements to manage the funds received for the Shelter being held for future animal care.
Transit	To be used to support the CCS' Transportation Program and Town of Caledon Transit needs.
Corporate Energy	Established in 2008 to be used for Town Hall energy Efficiency retrofits.
Fitness Equipment Replacement	This reserve was establish to provide funding for future replacement of fitness equipment without requesting additional funding from the tax base.
Tax Funded Capital Contingency Reserve	Established to set aside funding for replacement of Town capital infrastructure.
Discretionary	

Reserves and Reserve Funds

Capital Asset Replacement Fund (previously Caledon Hydro)	This reserve was established to be used for infrastructure repairs and replacements, the shortfall in the Debt Retirement Reserve Fund and to cash flow the capital program.
Northwest Caledon Indoor Recreation Facility	This reserve fund was established in 2014 as per Council resolution 2014-100. This is a capital reserve fund for the building of an indoor recreation facility in northwest Caledon to meet community needs resulting from the closure of the Caledon Central Pool.
Cash in Lieu of Parking	This reserve was established per Council direction to provide funds to address the issue of parking in downtown Bolton.
Roads Capital	This reserve was established for the purpose of providing funds for the repair and rehabilitation of Caledon roads resulting from the use of the roads for repeated delivery of fill for private purposes by heavy trucks.
Broadband	This reserve was established for purpose of providing Broadband through Town of Caledon
Comprehensive Adaptive Management Plan (CAMP) Agreement	This reserve was established for purpose of providing funds for equipment, services, and the environmental monitoring to be performed by Caledon as required by the Comprehensive Adaptive Management Plan for Mayfield West Phase 1.
Obligatory	
Federal Gas Tax	This reserve fund was established as per the agreement between the Town and The Association of Municipalities of Ontario for transfer unspent/uncommitted Federal Gas Tax Revenues to reserve and to be used for future capital work.
Provincial Gas Tax - Transit	This reserve fund was established as per the agreement between the Town and The Province of Ontario for transfer unspent/uncommitted Federal Gas Tax Revenues to reserve and to be used for future transit work.
Payment In Lieu of Parkland	This reserve fund has been set up as per Provincial legislation and it is restricted to its use by Provincial legislation, to be used for purchase of land used for recreational purposes, expenditures to fund the development of newly acquired lands for parkland and recreational use, to support the redevelopment of existing parks and recreational facilities, and to fund the non-growth component of growth-related capital projects for Parks Development and Recreation Facilities identified in the Town's Development Charges Background Study.
Development Charges	The reserve funds have been set up as per the <i>Development Charges Act, 1997</i> (DCA) and it is restricted to its use

Town of Caledon Debt and Long-Term Debt Limit

The Town of Caledon currently has external debt, issued by the upper-tier municipality, the Region of Peel related to capital infrastructure. Provincial limits on municipal debt are set based on a maximum percentage of revenues that may be used to service the debt costs (e.g. interest and principal payments) on an annual basis.

In the Province of Ontario, municipalities have the authorization to incur long-term debt for municipal infrastructure as long as annual debt repayments do not exceed 25% of net revenues. The Province provides an annual statement for municipalities known as the Annual Repayment Limit statement, outlining the revenue and debt servicing calculations. The Town of Caledon's 2023 Annual Repayment Limit statement from the Province states that the Town is utilizing 2.53% of net revenues to service debt.

The Town of Caledon's debt servicing costs, as a percentage of net revenues, are projected not to exceed the provincial annual repayment limit of 25%. In 2011, Town of Caledon Council approved the establishment of an internal long-term debt limit for the Town of 10% of net revenues (Below the Provincial 25%)

The Town currently has external debt, issued through the Region of Peel, related to:

1. The completion of the Bolton Arterial Route (BAR) – Phase 3 on Coleraine Drive;
2. Caledon East Concrete Road;
3. The completion of the 2014-2019 Enhanced Road Programs.

The chart below shows the balance of outstanding debt:

	2023 estimated	2022
BAR and Caledon East Concrete Road sinking fund debenture. The long-term debt has an interest rate of 5.1% and a maturity date of June 29, 2040. At the end of the year the outstanding principal amount of the liability is:	4,049,119	4,049,119
Road Enhancement Program debenture, issued in 2016 in the amount of \$3,100,000, has annual principal payments of \$310,000 with interest rates ranging from 1.15% to 2.5% and a maturity date of June 1, 2026. At the end of the year the outstanding principal amount of the liability is:	930,000	1,240,000
Road Enhancement Program debenture, issued in 2018 in the amount of \$7,000,000, has annual principal payments ranging from \$624,000 to \$789,000 with interest rates ranging from 1.80% to 3.05% and a maturity date of March 27, 2028. At the end of the year the outstanding principal amount of the liability is:	3,726,000	4,412,000
Road Enhancement Program debenture, issued in 2019 in the amount of \$3,610,000, has annual principal payments of \$361,000 with interest rates ranging from 1.90% to 2.25% and a maturity date of October 15, 2029. At the end of the year the outstanding principal amount of the liability is:	2,166,000	2,527,000
Road Enhancement Program debenture, issued in 2021 in the amount of \$4,100,000, has annual principal payments of \$410,000 with interest rates ranging from 0.25% to 1.5% and a maturity date of August 17, 2031. At the end of the year the outstanding principal amount of the liability is:	3,280,000	3,690,000
Road Enhancement Program debenture, issued in 2021 in the amount of \$4,000,000, has annual principal payments of \$400,000 with interest rates ranging from 0.8% to 2.3% and a maturity date of Nov 8, 2031. At the end of the year the		

Town of Caledon Debt and Long-Term Debt Limit

outstanding principal amount of the liability is:	3,200,000	3,600,000
Net long-term liabilities	17,351,119	19,518,119

Bolton Arterial Route Debenture (2010)

This external debenture was issued in 2010 for the completion of the Bolton Arterial Route (BAR) on Coleraine Drive. The thirty-year, \$5.4 million debenture issued is known as a “sinker”, where interest payments are made semi-annually and the full amount of the \$5.4 million principal is due at the end of 30 years. In addition to annual internal payments the Town contributes annually to a sinking fund is held and managed by the Region of Peel, for the purposes of extinguishing the debt at maturity.

The annual sinking fund contributions and the interest income to be earned on the investments of the sinking fund over 30 years are projected to fully cover the principal payment due at maturity. Since the BAR was transferred to the Region of Peel the Town of Caledon, the Region has assumed the debt servicing costs. However, due to the fact that the debenture was issued for the Town of Caledon the debenture will continue to be reported on the Town of Caledon books with an offsetting payment from the Region of Peel until maturity at 2041.

Caledon East Concrete Road (2010)

In 2010, Council approved funding the Caledon East Concrete Road Project from Debt. Town staff allocated surplus funds from the BAR debenture in lieu of a separate Caledon East Concrete Road debenture. Annual Debt repayments are 0.3 million per year.

Road Enhancement Program (2016)

In 2014, Council approved a capital project for the reconstruction and rehabilitation of roads in Caledon funded by external debt to be issued, through the Region of Peel for \$3.1 million. The ten-year debenture issued in 2016 requires annual principal payments of \$0.3 million with interest costs ranging from 1.15% to 2.5%. These costs have been included in the Town's operating budget.

Enhanced Roads Programs (2018)

In 2015 and 2016, Council approved capital projects for the reconstruction and rehabilitation of roads in Caledon funded by external debt, through the Region of Peel of \$7.0 million. The ten-year debenture was issued in 2018 and requires annual debt repayments of \$0.8 million with interest costs ranging from 1.8% to 3.05%. These debt payments have been included in the calculation of the Town's updated annual repayment limit.

Enhanced Roads Programs (2019)

In 2018, Council approved capital projects for the reconstruction and rehabilitation of roads in Caledon funded by external debt, through the Region of Peel of \$3.61 million. The ten-year debenture was issued in 2019 and requires annual debt repayments of \$0.4 million with interest costs ranging from 1.9% to 2.25%. These debt payments have been included in the calculation of the Town's updated annual repayment limit.

Enhanced Roads Programs (2020)

In 2019, Council approved capital projects for the reconstruction and rehabilitation of roads in Caledon funded by external debt, through the Region of Peel of \$4.1 million. The ten-year debenture was planned to be issued in 2020 but due to a lack of opportunity to debenture due to the pandemic this was delayed to February 2021. The ten-year debenture was issued in 2021 and requires annual debt repayments of \$0.4 million with interest costs ranging from 0.25% to 1.5%. These debt payments have been included in the calculation of the Town's updated annual repayment limit.

Enhanced Roads Programs (2021)

Town of Caledon Debt and Long-Term Debt Limit

In 2021, Council approved capital projects for the reconstruction and rehabilitation of roads in Caledon funded by external debt, through the Region of Peel of \$4.0 million. The ten-year debenture was issued in 2021 and requires annual debt repayments of \$0.4 million with interest costs ranging from 0.8% to 2.3%. These debt payments have been included in the calculation of the Town's updated annual repayment limit.

Non-Material Leases

These are fixed payments over a term that the Town has agreements with which includes OPP Property lease costs and photocopiers. These are financing agreements that the Town has entered into which are calculated as part of the ARL.

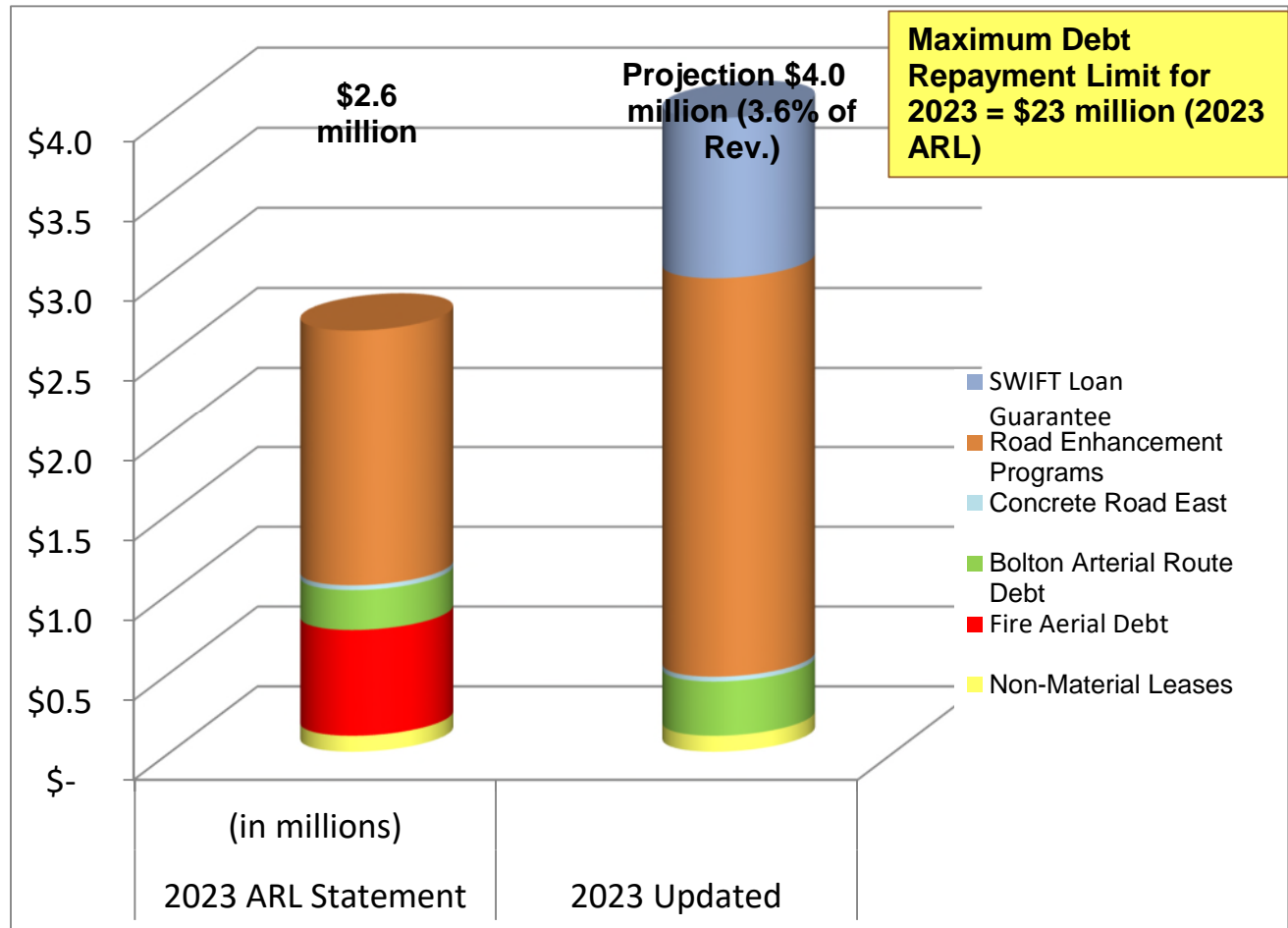
Annual Repayment Limit (ARL)

Provincial policy allows municipalities to incur debt charges equivalent to 25% of their net revenues without prior approval of the Ontario Municipal Board. On an annual basis, the Province provides each municipality with an Annual Repayment Limit (ARL) statement that outlines the maximum debt charges allowed (25% of net revenues), the debt charges reported, and the remaining debt repayment limit. Further, in 2011 Council adopted a debt policy where the Town may issue debt to a maximum projected debt servicing charges (principal and interest payments) of 10% of net revenues.

The Province provides each municipality with an Annual Repayment Limit (ARL) statement, in accordance with Regulation 403/02 of Section 401 of the *Municipal Act 2001*, outlining the percentage of net revenues the municipality is currently using to service debt. The calculation of the ARL for a municipality in 2023 is based on its analysis of data contained in the 2021 Financial Information Return (FIR). The Town of Caledon's 2023 ARL statement report indicates that the Town has net debt charges of \$2.6 million or approximately 2.5% of the Town's net revenues. This leaves a balance of 22.5% (25% - 2.5%) or approximately \$23 million of the ARL available.

The Treasurer is required to calculate an updated ARL and disclose it to Council in order to assist Council in decisions regarding capital programs and debt. An update of the ARL/debt servicing costs as a percentage of net revenues based on the recommended debentures and projections are included in the chart below:

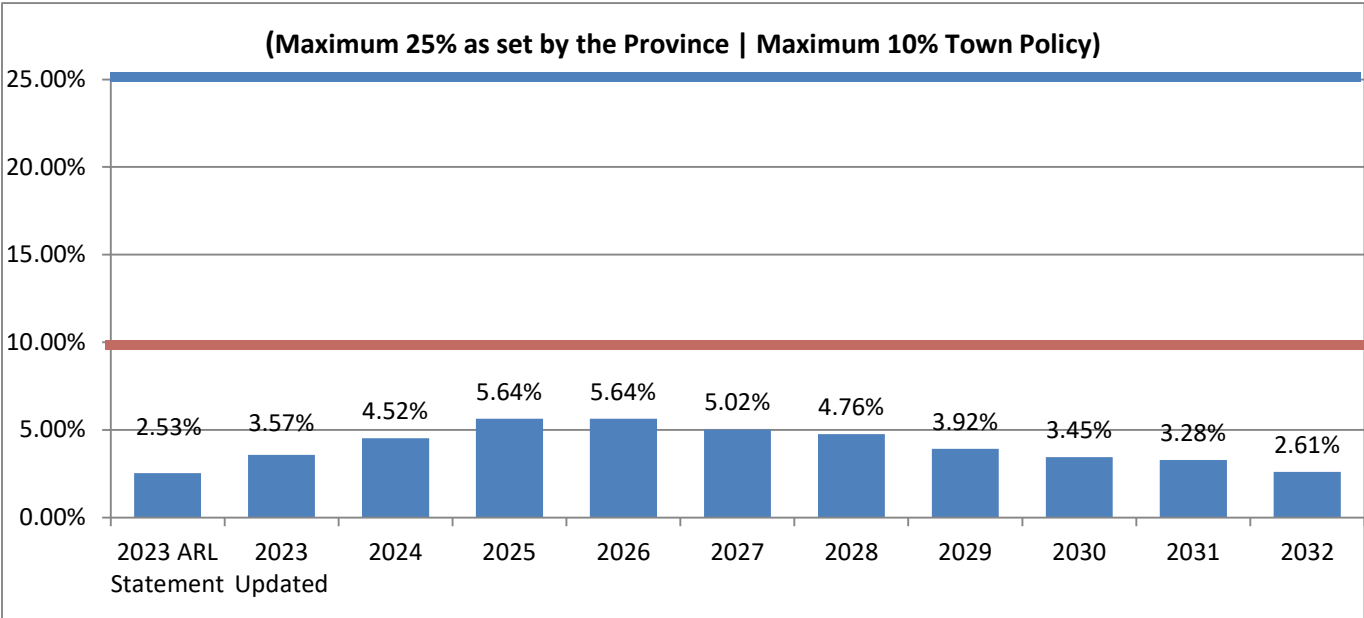
Town of Caledon Debt and Long-Term Debt Limit



The chart below shows an updated 2023 ARL and forecasts debt repayments as a percentage of Net revenues based on updates/assumptions such as:

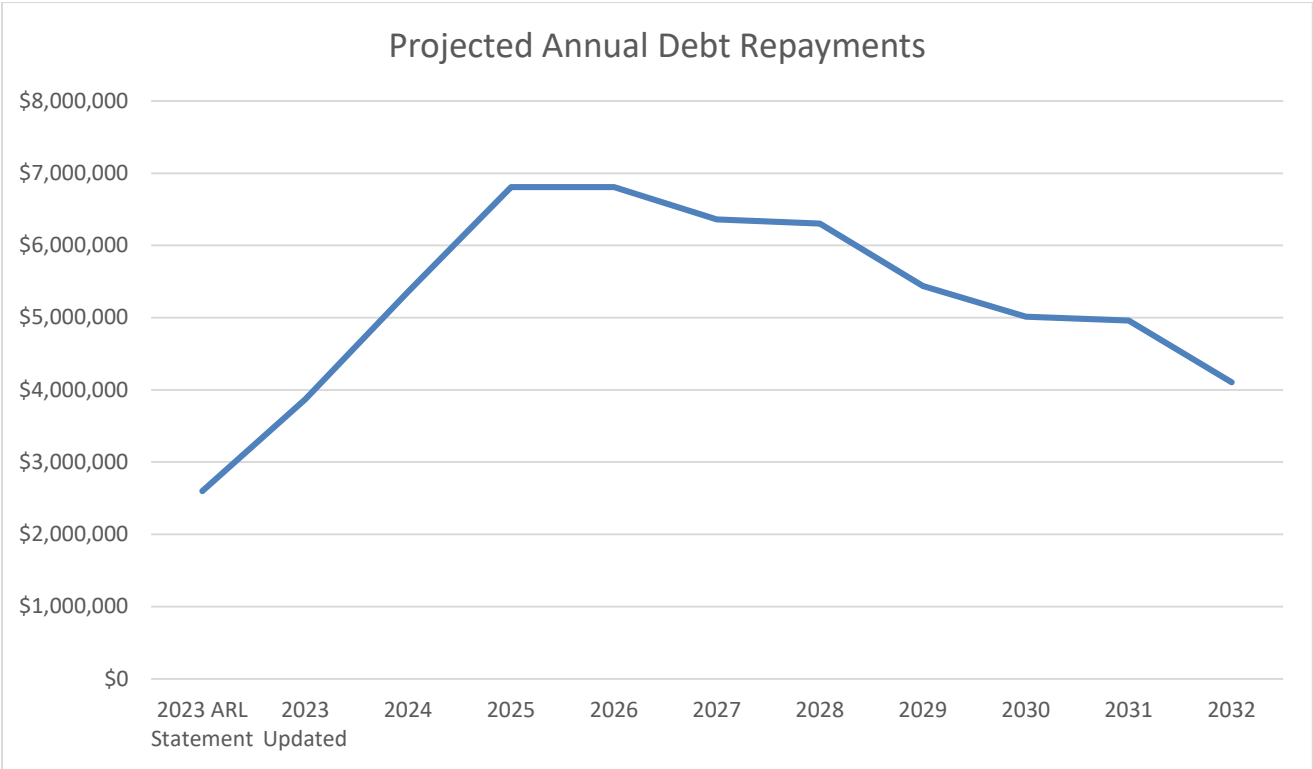
- Photocopier lease costs and OPP property lease costs;
- Future debentures assumed:
 - 2021 Roads Project of \$4.1 million to be debentured in 2024;
 - 2020 Streetlight Program - \$3.4 million in 2024;
 - CECC phase 4 - \$4.6 million in 2024;
 - 2022 Roads Rehabilitation, Castleberg Sideroad, Bridge and Culvert Construction, Storm Sewer lining of \$6.8 million in 2024;
 - 2023 Roads Project of \$4.1 million to be debentured in 2024;
 - 2024 Roads Rehabilitation, Bridge and Culvert Construction, Mill Street Reconstruction in 2025 \$11.6 million in 2025;
 - As outlined in Staff Report 2021-0026 if approved the Southwestern Ontario Integrated Fibre Technology (SWIFT) loan guarantee of \$955,000 is required to be included in the ARL update as of 2021. There is limited risk that the Town would be required to repay this loan; in the unlikely situation there was a default on the loan the repayment would be done through the Tax Funded Operating Contingency Reserve. Repayments have also been added for 2022 to 2023, based on anticipated timing of completion for the Town's portion of the SWIFT project. This commitment will continue to be reflected in the Annual Repayment Limit until the Town is removed from the loan guarantee;
- Assessment growth revenue projections for 2023 to 2033 based on the same assumptions used in the 2024 budget

Town of Caledon Debt and Long-Term Debt Limit



As shown in the chart above, the Town’s updated 2023 ARL shows the SWIFT loan guarantee and issuance of the 2019 Enhanced Road Program debt in 2021. There is a gradual increase in debt servicing costs from 2022 to 2025 due to projected debt related to the Town’s existing infrastructure and a planned 20 year debenture for the expansion of the Caledon East Community Centre as outlined above. In 2026 onwards we show a projected decrease in debt as previously issued 10 year debt issuances are repaid. As shown in the chart above, the Town is projected to be below both the Town’s debt policy of debt payments not exceeding 10% of net revenues and the Provincial ARL of 25% of net revenues. Below is a depiction of the Town’s total debenture payments amount for a 10 year period using the same information from the annual repayment limits.

Town of Caledon Debt and Long-Term Debt Limit





Caledon Public Library



Annual Budget • Fiscal Year 2024

Departmental Business Plans

Library

Roles & Structure

Under the governance of the Library Board, the Caledon Public Library connects Caledon residents with information, technology and their community.

- The Library's seven branches act as community hubs, offering welcoming spaces for residents to gather, participate in a program, or find quiet space
- The Library's collections, along with support of expert staff, provide opportunities for leisure, information and education; and
- The Library's technologies bridge the digital divide, allowing for equitable access and endless opportunity for lifelong learning

The Library's key actions for 2024 are directly linked to the Board approved priorities identified in the Library's Strategic Plan, and in direct complement to the Town's work on ensuring Community Vitality and Livability.

To learn more about the Library's Strategic Plan visit caledon.library.on.ca.

Key Activities

Key Action	Expected Timeframe		
	2024	2025*	2026*
Respond to Community Needs			
Implement a "generalist" customer service model in accordance with Library's Comprehensive Growth Plan	X		
Celebrate Culture and Inclusion			
Ensure that Library spaces and services are welcoming and accessible by facilitating effective and respectful communications between staff and library customers in languages other than English.	X		
Implement enhanced services for Autistic/Neuro-divergent customers (Magnus Cards, sensory friendly hours etc.) to ensure library spaces and services are welcoming and accessible for all customers			X
Demonstrate our Value			
Raise awareness of the Library's inherent value to the community and relevance to residents' lives. Market strategically, identifying the balance of digital and traditional marketing ensuring quality over quantity and reimagining the Library's brand and logo.	X		
Grow and Innovate			
Improve retention and recruitment of permanent part time staff to maintain and expand service levels to support community growth	X	X	X
Expansion and enhancement of programming and community outreach services with a focus on the Library's new creativity/makerspaces.		X	
Implement an ongoing Intern/Co-op/Summer Student Program to engage the community, help support increased service levels, to manage community demands and provide valuable employment	X		

Departmental Business Plans

learning opportunities more effectively for youth and community at large.			
Expansion and enhancement of collections and access services to support community growth, effective collection management and customer accessibility		X	
Invest in the growth and enhancement of digital resources and virtual branch customer experiences			X

* The Caledon Public Library will be updating its strategic plan in 2024. Future activity is subject to Board approval.

Measures of Success

Measure	Target
Proportion of population that is an active library member	Increase
Reported customer satisfaction in all aspects of library service	Increase
Employee engagement index (EEI); percentage of Library employees who express that they are extremely or very satisfied with their current job	Maintain
Square footage of library space per capita	Increase
Digital and electronic resource usage	Increase
Program and event participation	Increase
Percentage of available collections that reflects diverse ethnicities, cultures and lived experiences	Increase

**TOWN OF CALEDON
2024 OPERATING BUDGET - CALEDON PUBLIC LIBRARY**

	2024 Budget	2023 Budget	2022 Budget
Revenue			
Fines & Penalties	\$ (10,000)	\$ (10,000)	\$ (10,000)
User Fees & Rentals	\$ (10,500)	\$ (10,500)	\$ (10,500)
Transfers from Reserves	\$ -	\$ (9,560)	\$ (9,560)
Grants	\$ (58,200)	\$ (58,200)	\$ (58,200)
Sales	\$ (5,500)	\$ (5,500)	\$ (5,500)
Other	\$ (15,000)	\$ (12,000)	\$ (10,000)
Total Revenue	\$ (99,200)	\$ (105,760)	\$ (103,760)
Expense			
Salaries & Benefits	\$ 5,266,291	\$ 4,618,029	\$ 3,929,825
Services & Rents	\$ 799,681	\$ 742,571	\$ 690,143
Materials, Equipment, & Supplies	\$ 132,970	\$ 129,978	\$ 119,402
Other	\$ 131,287	\$ 114,874	\$ 107,990
Total Expense	\$ 6,330,229	\$ 5,605,452	\$ 4,847,360
Total Caledon Public Library	\$ 6,231,029	\$ 5,499,692	\$ 4,743,600

**TOWN OF CALEDON
 2024 CAPITAL BUDGETS - CALEDON PUBLIC LIBRARY**

Department	Division/Service Area	Project #	Project Name	Total Project Budget
Caledon Public Library	Lending Services	24-029	Library Materials and Collections	\$ 475,000
		24-031	Library IT Equipment	\$ 15,000
Caledon Public Library Total				\$ 490,000



2025-2034 Total Capital Project Details and Funding Sources

	Term of Council		Term of Council				Term of Council				Project Cost	Tax Levy	Reserves	DC	Gas Tax	Debenture	Other	Total Funding
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034								
017 Caledon Public Library																		
00-011 Technology and Furniture	200,000	200,000	200,000	250,000	250,000	250,000	300,000	300,000	300,000	350,000	2,600,000	2,600,000						2,600,000
00-028 Library Collection and Materials	500,000	500,000	500,000	600,000	600,000	600,000	650,000	650,000	650,000	700,000	5,950,000	5,950,000						5,950,000
23-007 Mayfield West Library Branch	4,333,333	4,333,333	4,333,333								12,999,999	661,752		12,338,247				12,999,999
25-031 Library Branch Open Access - Inglewood	70,000										70,000	70,000						70,000
26-001 Service/Facility Review and Master Plan								100,000			100,000	100,000						100,000
26-036 Library Self-Check and RFID		300,000									300,000	300,000						300,000
26-037 Library Branch Open Access - Caledn Village		70,000									70,000	70,000						70,000
26-038 Library Service Kiosks - Phase 1		80,000									80,000			80,000				80,000
26-047 Caledon Village Branch Refurbishment		1,210,000									1,210,000	302,500		907,500				1,210,000
26-048 Mayfield West Branch - Materials		300,000									300,000	40,000		260,000				300,000
27-015 Library Branch Open Access - Alton			70,000								70,000	70,000						70,000
27-018 Alton Branch Refurbishment			1,300,000								1,300,000	325,000		975,000				1,300,000
28-001 Strategic Plan				50,000							50,000	50,000						50,000
28-019 Mobile Library / Bookmobile				100,000							100,000			100,000				100,000
28-020 New Independant Integrated Library System (ILS)				170,000							170,000	170,000						170,000
30-005 Library Service Kiosks - Phase 2						80,000					80,000			80,000				80,000
30-006 Macville / Caledon Station Branch			7,583,333	7,583,333	7,583,333						22,749,999			22,749,999				22,749,999
32-006 Macville / Caledon Station Branch - Opening Day Collection				525,000							525,000			525,000				525,000
32-007 Mayfield West 2 Expansion								6,500,000	6,500,000	6,500,000	19,500,000			19,500,000				19,500,000
Caledon Public Library Total	5,103,333	6,993,333	13,986,666	9,278,333	8,433,333	930,000	950,000	7,550,000	7,450,000	7,550,000	68,224,998	10,709,252		57,515,746				68,224,998

Assumptions: Gas tax funds beyond 2024 are based on 2023 levels. OCIF projected using 2023 funding, future amounts will generally be within 15 percent of prior year. Future Aggregate Levy is projected using 2023 funding, assuming the funding for 2023 will continue. Projects beginning "00-XXX" are annual projects that have baseline funding.



Community and Human Services



Annual Budget • Fiscal Year 2024

Departmental Business Plans

Community and Human Services

Roles & Structure

Community and Human Services is responsible for ensuring a safe, healthy and connected community through the delivery of front-line customer service, fire and emergency services, accessible recreational opportunities, and the development of place-making and community partnerships. As the Town navigates the transition to becoming a single-tier municipality, this Commission will also be responsible for establishing how the Town will continue to support vulnerable populations in our growing community.

The commission is comprised of:

- Fire and Emergency Services
- Animal Services
- Service Caledon
- Recreation and Culture
- Municipal Law Enforcement

Key Activities

Key Action	Expected Timeframe		
	2024	2025*	2026*
Community Vitality and Livability			
Complete the Recreation Strategy to ensure services and programs reflect the needs of the community.	X		
Design the Mayfield West Community Centre and Fire Station to support the growth in the Mayfield West area.	X		
Other Activity			
Deliver the Aquatic leadership Program Town-wide, following the success of the 2023 pilot project	X		

**All 2025 and 2026 activity is subject to Council deliberation and approval.*

Measures of Success

Measure	Target
Average response time for emergency response services from initial call	Maintain/Decrease
Retain existing volunteer firefighters reducing the current turnover rate	Maintain/Increase
Reduce fire deaths, reduce suffering and reduce property damage	Decrease
Number of Fire and Life Safety Program home visits as a total percentage of Caledon households	5%
Annual number of cultural events per 100K population	Maintain/Increase

TOWN OF CALEDON
2024 OPERATING BUDGET - COMMUNITY & HUMAN SERVICES

	2024 Budget	2023 Budget	2022 Budget
Revenue			
Fines & Penalties	\$ (694,026)	\$ (644,026)	\$ (494,026)
User Fees & Rentals	\$ (7,027,232)	\$ (6,644,038)	\$ (6,430,995)
Transfers from Reserves	\$ (32,370)	\$ (1,670,433)	\$ (775,011)
Grants	\$ (8,000)	\$ (8,000)	\$ (8,000)
Sales	\$ (2,200)	\$ (2,000)	\$ (2,000)
Other	\$ (732,692)	\$ (573,724)	\$ (540,908)
Total Revenue	\$ (8,496,520)	\$ (9,542,221)	\$ (8,250,940)
Expense			
Salaries & Benefits	\$ 23,598,293	\$ 21,363,862	\$ 18,806,958
Transfers to Reserves/Capital	\$ 284,571	\$ 263,071	\$ 263,071
Services & Rents	\$ 1,770,568	\$ 1,654,758	\$ 1,441,949
Materials, Equipment, & Supplies	\$ 865,030	\$ 1,020,451	\$ 847,532
Utilities	\$ 23,646	\$ 23,125	\$ 18,090
Other	\$ 2,511,757	\$ 2,191,895	\$ 1,549,953
Total Expense	\$ 29,053,865	\$ 26,517,162	\$ 22,927,553
Total Community & Human Services	\$ 20,557,345	\$ 16,974,941	\$ 14,676,613

**TOWN OF CALEDON
2024 CAPITAL BUDGETS - COMMUNITY & HUMAN SERVICES**

Department	Division/Service Area	Project #	Project Name	Total Project Budget
Community & Human Services	Fire & Emergency Services	22-123	Station 310 Land & Construction	\$ 13,701,954
		23-069	Fire Equipment Replacement	\$ 58,500
		23-083	Fire Hose Replacement	\$ 50,000
		24-052	Replacement Apparatus (8)	\$ 3,400,000
		24-054	Logistics Support Vehicle	\$ 125,000
		24-057	New Fire Equipment	\$ 107,000
		24-060	Fire Station Washroom Enhancements	\$ 90,000
		24-063	New Bunker Gear-Volunteer Fire Fighter	\$ 175,000
		24-064	Bunker Gear Replacement	\$ 560,000
		24-080	Self-Contained Breathing Apparatus Cylinder Replacement	\$ 55,000
		24-081	Motorola Radio for station 308 (6)	\$ 85,000
		24-082	Auto Extrication Edraulics	\$ 60,000
		24-102	Retrofit Self Contained Breathing Apparatus	\$ 450,000
		24-103	Voice Communication System Improvements	\$ 45,000
	24-109	Firefighter Response Software / Equipment	\$ 60,000	
	24-114	New Bunker Gear FT Firefighters (5)	\$ 45,000	
	Recreation & Culture	24-071	Fitness Equipment Replacement	\$ 90,000
24-072		Recreation Financial Review	\$ 40,000	
Community & Human Services Total				\$ 19,197,454



2025-2034 Total Capital Project Details and Funding Sources

	Term of Council		Term of Council				Term of Council				Project Cost	Tax Levy	Reserves	DC	Gas Tax	Debenture	Other	Total Funding
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034								
018 Community & Human Services																		
00-012 Apparatus/Support			725,000			725,000				725,000	2,175,000	2,175,000						2,175,000
00-020 Large Fire Equipment Replacement	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	700,000	700,000						700,000
00-021 Personal Protective Equipment	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000	500,000						500,000
00-022 Personal Protective Equipment (PPE)	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	850,000	850,000						850,000
00-023 Recreation	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	5,000,000	5,000,000						5,000,000
01-003 Apparatus/Support			975,000			240,000					1,215,000	1,215,000						1,215,000
01-004 VCOM Projects/Upgrades	71,000		11,000	71,000							153,000	153,000						153,000
01-036 Fire Apparatus Lease	168,000	168,000	168,000	168,000	168,000	168,000	168,000	168,000	168,000	168,000	1,680,000	1,680,000						1,680,000
22-035 Fitness Equipment Repl - CCRW	22,000	30,000				46,000	28,000	36,000			162,000		162,000					162,000
23-005 New Aerial - Valleywood Fire Station 307		1,953,730									1,953,730			1,953,730				1,953,730
23-025 Mayfield Recreation Complex - Expansion	7,769,351	7,769,351	7,769,351	7,769,351							31,077,404		1,077,404	30,000,000				31,077,404
23-026 Mayfield Recreation Complex - Pool Pumps, Filters & Boiler			175,000								175,000		175,000					175,000
23-033 Caledon Centre for Recreation and Wellness - Outdoor Arena Upgrades	300,000										300,000	300,000						300,000
23-086 V Com LTE Future Enhancements				11,000							11,000	11,000						11,000
23-139 Caledon Village Fire Station Addition	6,500,000	6,500,000									13,000,000	1,950,000		11,050,000				13,000,000
23-140 Valleywood Fire Station Addition	2,050,000	2,450,000									4,500,000	4,500,000						4,500,000
24-013 New Fire Equipment Fire Station 310 - Mayfield West	1,134,433										1,134,433			1,134,433				1,134,433
24-014 New Pumper/Rescue Fire Station 310 - Mayfield West	1,500,000										1,500,000			1,500,000				1,500,000
24-015 New Pumper/Tanker Fire Station 310 - Mayfield West	1,000,000										1,000,000			1,000,000				1,000,000
24-021 Dixie Road Fire Station	10,625,000	15,625,000									26,250,000			26,250,000				26,250,000
24-022 Bolton West/Mackville Fire Station	10,625,000	15,625,000									26,250,000			26,250,000				26,250,000
24-039 Albion Bolton Community Centre HVAC Replacement Strategy	60,000										60,000	60,000						60,000
24-043 Margaret Dunn - Washroom, Kitchen and Flooring Improvements	150,000										150,000	150,000						150,000
24-052 Replacement Apparatus (8)	7,200,000	1,400,000									8,600,000	8,600,000						8,600,000
24-053 PC Command Vehicle	125,000										125,000	125,000						125,000
24-056 Comprehensive Fire Plan	150,000										150,000	150,000						150,000
24-068 Fire Station Signage Improvements	150,000	150,000	150,000	150,000							600,000	600,000						600,000
24-080 Self-Contained Breathing Apparatus Cylinder Replacement	58,000										58,000	58,000						58,000
24-110 Air Bag Replacement	50,000										50,000	50,000						50,000
24-111 Fire Data Management Consultant	120,000										120,000	120,000						120,000
24-113 Public Educator Vehicle	60,000										60,000	60,000						60,000
24-115 Chief Training Officer vehicle	100,000										100,000	100,000						100,000
25-015 User Gear Replacement	550,000										550,000	550,000						550,000
25-038 Vehicles Dixie Road Fire Station	2,614,485										2,614,485			2,614,485				2,614,485
25-041 Fire Hose Replacement	50,000										50,000	50,000						50,000
25-042 Breathing Apparatus Cylinder Replacement	72,000										72,000	72,000						72,000
25-047 Retrofit Self Contained Breathing Apparatus	400,000										400,000	400,000						400,000
26-008 Joint Fire Communications Upgrade		300,000									300,000	300,000						300,000
26-010 Master Plan - Fire		138,524									138,524	138,524						138,524
26-018 Support Vehicle Replacement		110,000									110,000	110,000						110,000
26-022 User Gear Replacement		550,000									550,000	550,000						550,000
26-026 Bolton South/Coleraine Fire Station		10,625,000	15,625,000								26,250,000			26,250,000				26,250,000
26-042 Valleywood Fire Station Relocation		13,500,000	6,000,000								19,500,000	8,580,000		10,920,000				19,500,000
26-043 Vehicles Bolton South Fire Station		2,614,485									2,614,485			2,614,485				2,614,485
26-049 Fire Hose Replacement		50,000									50,000	50,000						50,000
27-004 Command Vehicle Replacement			120,000								120,000	120,000						120,000
27-012 Cheltenham - Fire Detection Replacement			20,000								20,000	20,000						20,000
28-005 Command Vehicle Replacement				60,000							60,000	60,000						60,000
28-009 New Pumper/Quint 311 - Bolton West				2,614,485							2,614,485			2,614,485				2,614,485
28-011 Rotary Place - Fire Alarm Upgrade				25,000							25,000	25,000						25,000

Assumptions: Gas tax funds beyond 2024 are based on 2023 levels. OCIF projected using 2023 funding, future amounts will generally be within 15 percent of prior year. Future Aggregate Levy is projected using 2023 funding, assuming the funding for 2023 will continue. Projects beginning "00-XXX" are annual projects that have baseline funding.



	Term of Council		Term of Council				Term of Council				Project Cost	Tax Levy	Reserves	DC	Gas Tax	Debenture	Other	Total Funding
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034								
28-014 Support Vehicle Replacement				110,000							110,000	110,000						110,000
29-003 Auto Extrication Equipment - Upgrade					45,000						45,000	45,000						45,000
29-006 Albion Bolton Union Community Centre - Fire Alarm Upgrade					105,000						105,000	105,000						105,000
29-021 Mayfield Recreation Complex - Fire Alarm and Standpipe Upgrade					95,000						95,000	95,000						95,000
29-025 Support Vehicle Replacement					110,000						110,000	110,000						110,000
30-001 Auto Extrication Equipment - Upgrade						45,000					45,000	45,000						45,000
31-001 Auto Extrication Equipment - Upgrade							45,000				45,000	45,000						45,000
32-004 Innis Lake Fire Station								10,625,000	15,625,000		26,250,000			26,250,000				26,250,000
34-003 Caledon East Fire Station Rebuild										12,000,000	12,000,000	6,000,000		6,000,000				12,000,000
Community & Human Services Total	54,379,269	80,264,090	32,443,351	11,683,836	1,228,000	1,929,000	946,000	11,534,000	16,498,000	13,598,000	224,503,546	46,687,524	1,414,404	176,401,618				224,503,546

Assumptions: Gas tax funds beyond 2024 are based on 2023 levels. OCIF projected using 2023 funding, future amounts will generally be within 15 percent of prior year. Future Aggregate Levy is projected using 2023 funding, assuming the funding for 2023 will continue. Projects beginning "00-XXX" are annual projects that have baseline funding.



Corporate Services



Annual Budget • Fiscal Year 2024

Departmental Business Plans

Corporate Services

Roles & Structure

Corporate Services is an internal service provider that preserves public trust in government through the transparent maintenance of corporate records and support for council and committee meetings. The Commission supports provincial courts, provides legal advice to the corporation and effectively manages corporate communication and all IT infrastructure.

The commission is comprised of:

- Legal & Realty Services
- Council, Committee and Record Services
- POA/Courts
- Information Technology
- Communications

Key Activities

Key Action	Expected Timeframe		
	2024	2025*	2026*
Service Excellence and Accountability			
Implement changes to the Town's governance framework by updating the Procedural By-law, investigating a lobbyist registry, and updating the council appointment process for special purpose bodies to clarify decision-making processes.	X	X	
Complete the Land Acquisitions Strategy to enable the Town to procure lands for future Town facilities in a fiscally responsible manner.		X	

**All 2025 and 2026 activity is subject to Council deliberation and approval.*

Measures of Success

Measure	Target
Participation by the public in Council and Committee Meetings	Monitoring

TOWN OF CALEDON
2024 OPERATING BUDGET - CORPORATE SERVICES

	2024 Budget	2023 Budget	2022 Budget
Revenue			
Fines & Penalties	\$ (4,622,554)	\$ (4,228,432)	\$ (4,064,787)
User Fees & Rentals	\$ (272,492)	\$ (281,740)	\$ (264,079)
Transfers from Reserves	\$ (43,557)	\$ (64,048)	\$ (743,308)
Grants	\$ (240,307)	\$ (228,232)	\$ (216,787)
Other	\$ (1,386,806)	\$ (1,281,481)	\$ (1,225,221)
Total Revenue	\$ (6,565,716)	\$ (6,083,933)	\$ (6,514,182)
Expense			
Salaries & Benefits	\$ 7,688,052	\$ 7,170,883	\$ 6,479,633
Transfers to Reserves/Capital	\$ 385,378	\$ 513,026	\$ 513,026
Services & Rents	\$ 1,723,529	\$ 1,674,289	\$ 2,266,164
Materials, Equipment, & Supplies	\$ 43,250	\$ 42,350	\$ 73,150
Other	\$ 1,351,028	\$ 1,187,798	\$ 1,277,764
Total Expense	\$ 11,191,237	\$ 10,588,346	\$ 10,609,737
Total Corporate Services	\$ 4,625,521	\$ 4,504,413	\$ 4,095,555

**TOWN OF CALEDON
 2024 CAPITAL BUDGETS - CORPORATE SERVICES**

Department	Division/Service Area	Project #	Project Name	Total Project Budget
Corporate Services	Information Technology	24-038	IT - Application Upgrades and Enhancements	\$ 522,703
		24-058	IT Infrastructure Refresh	\$ 915,000
		24-059	IT Infrastructure Upgrade and Enhancements	\$ 220,000
		24-119	Public Sector Network (PSN) Sites and Maintenance	\$ 200,000
Corporate Services Total				\$ 1,857,703



2025-2034 Total Capital Project Details and Funding Sources

	Term of Council		Term of Council				Term of Council				Project Cost	Tax Levy	Reserves	DC	Gas Tax	Debenture	Other	Total Funding
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034								
004 Corporate Services																		
00-019 IT Capital Projects	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	10,000,000	10,000,000						10,000,000
01-037 Records Digitization	150,000	150,000	150,000	150,000	150,000	150,000					900,000	900,000						900,000
23-008 POA Expansion	1,405,600	1,405,600	1,405,600								4,216,800			4,216,800				4,216,800
23-011 Animal Shelter	1,516,667	1,516,667	1,516,667								4,550,001	455,001		4,095,000				4,550,001
24-119 Public Sector Network (PSN) Sites and Maintenance	200,000										200,000						200,000	200,000
Total Corporate Services	4,272,267	4,072,267	4,072,267	1,150,000	1,150,000	1,150,000	1,000,000	1,000,000	1,000,000	1,000,000	19,866,801	11,355,001		8,311,800			200,000	19,866,801

Assumptions: Gas tax funds beyond 2024 are based on 2023 levels. OCIF projected using 2023 funding, future amounts will generally be within 15 percent of prior year. Future Aggregate Levy is projected using 2023 funding, assuming the funding for 2023 will continue. Projects beginning "00-XXX" are annual projects that have baseline funding.

Engineering, Public Works and Transportation



Departmental Business Plans

Engineering, Public Works and Transportation

Roles & Structure

Engineering, Public Works and Transportation advises on and supports the build and maintenance of the Town's public infrastructure including roads, bridges, water drainage systems, sidewalks, parks, facilities, etc. The Commission is responsible for developing the Town's transportation network and advancing public transportation; and for leading the Town's community wide climate-change mitigation and adaptation strategies.

The commission is comprised of:

- Engineering
- Operations (Roads, Parks and Fleet)
- Facilities
- Energy and Environment

Key Activities

Key Action	Expected Timeframe		
	2024	2025*	2026*
Enhanced Transportation and Mobility			
Develop and implement a parking strategy for Southfields Village to reduce the challenges with on-street and illegal parking.	X		
Complete the design to convert the Orangeville to Brampton rail corridor into a multi-use trailway	X		
Commence construction of the Highway 410/10/Tim Manley Interchange modifications to alleviate congestion and improve safety in the Mayfield West area.		X	
Complete the George Bolton Extension to improve traffic flow in the Bolton Business park area.	X		
Expand the use of traffic calming and speed management measures across the Town to maximize road safety.	X		
Complete the Active Transportation Master Plan and Multi-Modal Transportation Master Plan	X		
Collaborate with the Province, Metrolinx and municipal partners to complete a business case for the Caledon-Vaughan GO Rail service so that it is included in the next Regional Transportation Plan as a priority project	X		
Complete a Town-wide transit strategy and expand public transit service partnerships	X		
Community Vitality and Livability			
Complete the facility needs assessment to ensure facilities reflect the needs of the community	X		
Environmental Leadership			
Establish terms of reference for Climate Change Adaption Studies and Energy Emissions studies and clear process for how they will inform detailed land use policies	X		
Establish and bring into effect Green Development Standards	X		

Departmental Business Plans

Preserve and enhance Caledon's natural assets including woodlands, wetlands, watercourses and other elements of natural heritage system through sub-watershed planning and a broader Natural Heritage Strategy	X		
Renew the Stormwater Master Plan with a best practice approach to protect water quality and to ensure reliable stormwater servicing	X		
Modernize the Town's Engineering Design Criteria and Standards for new municipal infrastructure	X		
Establish a pathway for near net-zero emissions for existing facilities through updated building condition assessments	X		
Implement the municipal green fleet strategy by targeting the conversion of all light duty vehicles and equipment to zero-emission options.		X	

**All 2025 and 2026 activity is subject to Council deliberation and approval.*

Measures of Success

Measure	Target
Pavement Condition Index	Maintain/Increase
Total end-use energy consumption per capita (GJ/year)	Decrease
Greenhouse gas emissions measured in tonnes per capita	Decrease
Kilometers of public transport system per 100K population	Increase
Kilometers of bicycle paths and lanes per 100K population	Maintain/Increase

**TOWN OF CALEDON
2024 OPERATING BUDGET - ENGINEERING, PUBLIC WORKS & TRANSPORTATION**

	2024 Budget	2023 Budget	2022 Budget
Revenue			
User Fees & Rentals	\$ (3,254,641)	\$ (3,201,283)	\$ (4,326,423)
Transfers from Reserves	\$ (1,501,564)	\$ (1,489,676)	\$ (386,680)
Grants	\$ (11,000)	\$ (11,000)	\$ (11,000)
Sales	\$ (139,825)	\$ (172,465)	\$ (172,465)
Other	\$ (1,559,567)	\$ (1,409,033)	\$ (1,330,007)
Total Revenue	\$ (6,466,597)	\$ (6,283,457)	\$ (6,226,575)
Expense			
Salaries & Benefits	\$ 20,878,324	\$ 19,206,266	\$ 16,589,781
Transfers to Reserves/Capital	\$ 2,050,928	\$ 1,658,740	\$ 2,737,780
Services & Rents	\$ 5,846,550	\$ 5,311,785	\$ 4,955,598
Materials, Equipment, & Supplies	\$ 7,109,376	\$ 5,896,040	\$ 5,166,550
Utilities	\$ 3,209,755	\$ 3,074,774	\$ 2,889,191
Other	\$ 7,683,688	\$ 4,817,629	\$ 4,412,259
Total Expense	\$ 46,778,621	\$ 39,965,234	\$ 36,751,159
Total Engineering, Public & Transportaion	\$ 40,312,024	\$ 33,681,777	\$ 30,524,584

**TOWN OF CALEDON
2024 CAPITAL BUDGETS - ENGINEERING, PUBLIC WORKS & TRANSPORTATION**

Department	Division/Service Area	Project #	Project Name	Total Project Budget
Engineering, Public Works & Transportation	Energy & Environment	24-099	Resilient Caledon Plan Implementation	\$ 70,000
		24-100	Centre for Community Energy Transformation Contribution - 2024	\$ 36,000
		24-033	Traffic Count Program	\$ 50,000
	Engineering	24-034	Active Transportation Program	\$ 30,000
		24-035	Torbram Road Environmental Assessment (EA)	\$ 400,000
		24-088	Subwatershed Studies	\$ 500,000
		24-090	Southfields Village Parking Strategy	\$ 100,000
		24-091	Roads Rehabilitation Construction Program (Debt Funded)	\$ 3,070,000
		24-092	Roads Engineering Design & Environmental Assessment	\$ 2,487,970
		24-093	Bridge & Construction Prog	\$ 6,589,336
		24-094	Bridge and Culvert Design Program	\$ 650,400
		24-095	Mill Street Reconstruction and Bridge Rehabilitation	\$ 5,507,000
		24-097	Stormwater Management Program	\$ 2,451,891
		24-098	Mountainview Road Reconstruction	\$ 1,832,412
		24-104	Trail Structures and Improvement Program	\$ 972,034
		24-105	Lot Grading Process Implementation	\$ 75,000
		24-116	Humber Station and Helaey Road EA	\$ 500,000
		24-117	Stormwater Approval and Regulatory Compliance Program	\$ 741,537
		24-118	George Bolton Parkway (West of Coleraine Dr) Widening EA	\$ 300,000
		24-120	Mayfield Comprehensive Adaptive Management Plan-Phase1	\$ 51,820
	Facilities	22-077	Building Condition Assessment / Climate Change Lens	\$ 91,014
		23-136	Recreation - Furniture,Fixtures and Equipment	\$ 100,000
		24-006	Caledon Village Place - Lift or Elevator upgrade	\$ 500,000
		24-012	Roof Replacement Program	\$ 500,000
		24-019	Facility Parking Lot Replacement Program	\$ 500,000
		24-037	Large Equipment Failure Replacement	\$ 150,000
		24-040	Albion Bolton Union Community Centre Improvements	\$ 200,000
24-041		Albion Bolton Union Community Centre- Operational Vehicle Procurement	\$ 90,000	
24-042		Caledon Centre for Recreation and Wellness - Phased HVAC Replacement	\$ 600,000	
24-121		Vehicle for Facilities Associate	\$ 40,000	
24-123	Elevator in Di Gregorio Bocce Centre	\$ 500,000		

**TOWN OF CALEDON
2024 CAPITAL BUDGETS - ENGINEERING, PUBLIC WORKS & TRANSPORTATION**

Department	Division/Service Area	Project #	Project Name	Total Project Budget
Engineering, Public Works & Transportation	Operations	23-093	2024 DC (Growth) Additional Fleet Assets (pre-approved)	\$ 315,456
		23-094	2024 Replacement Fleet Assets (pre-approved)	\$ 3,020,312
		24-066	Gravel Resurfacing	\$ 900,000
		24-073	Urban Street Tree Replacement	\$ 175,000
		24-075	Playground Surfacing and Park Asset Improvements	\$ 150,000
		24-076	Road Surface Preservation	\$ 1,450,000
		24-077	Crack Sealing Program	\$ 450,000
		24-078	Post-Winter Roads Program	\$ 750,000
		24-079	Sidewalk and Curb Rehabilitation Program	\$ 300,000
		24-085	Guardrail Repair & Maintenance, Town-wide on Various Roads	\$ 100,000
		24-087	Asphalt Walkways Program	\$ 100,000
	24-089	2024 Replacement Fleet Assets Top Up	\$ 90,000	
Engineering, Public Works & Transportation Total				\$ 37,487,182



2025-2034 Total Capital Project Details and Funding Sources

	Term of Council		Term of Council				Term of Council				Project Cost	Tax Levy	Reserves	DC	Gas Tax	Debenture	Other	Total Funding
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034								
019 Engineering, Public & Transportation																		
00-010 IT & Buildings	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,500,000	1,500,000						1,500,000
00-014 Bridge Program	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	35,000,000				35,000,000			35,000,000
00-015 Buildings	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,000,000	2,000,000						2,000,000
00-016 Fleet Service Level Replacement Program	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	10,000,000	5,350,000	4,650,000					10,000,000
00-025 Roads Program			2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	16,000,000	177,540			4,541,907		11,280,553	16,000,000
00-026 Roads Safety Program	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	4,000,000	4,000,000						4,000,000
00-027 Traffic Studies & Count	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	300,000	300,000						300,000
01-005 Asphalt Walkways	125,000	125,000	150,000	150,000	150,000	175,000	175,000	175,000	175,000	175,000	1,575,000	1,575,000						1,575,000
01-006 Crack Sealing Program	475,000	500,000	525,000	550,000	600,000	625,000	650,000	650,000	650,000	650,000	5,875,000	3,875,000					2,000,000	5,875,000
01-007 Development Growth Fleet Asset Additions	1,160,000	2,145,000	928,000	1,041,000	946,000	993,000	1,000,000	1,000,000	1,000,000	1,000,000	11,213,000				11,213,000			11,213,000
01-008 Fleet Service Level Replacement Program Top UP	1,700,000	1,800,000	1,900,000	2,000,000	2,100,000	2,200,000	2,300,000	2,400,000	2,400,000	2,400,000	21,200,000	21,200,000						21,200,000
01-009 Gravel Resurfacing	925,000	925,000	950,000	950,000	975,000	975,000	1,000,000	1,000,000	1,000,000	1,000,000	9,700,000	9,700,000						9,700,000
01-010 Operations Asphalt Roads Maintenance	1,200,000	1,200,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,300,000	1,300,000	1,300,000	12,550,000	12,550,000						12,550,000
01-011 Post Winter Roads Program	750,000	750,000	775,000	775,000	775,000	800,000	800,000	800,000	800,000	800,000	7,825,000	7,825,000						7,825,000
01-012 Sidewalk and Curb Rehabilitation Program	325,000	350,000	375,000	400,000	425,000	450,000	475,000	475,000	475,000	475,000	4,225,000	4,225,000						4,225,000
01-013 Surface Treatment	1,600,000	1,750,000	1,900,000	2,000,000	2,200,000	2,400,000	2,500,000	2,500,000	2,500,000	2,500,000	21,850,000	21,850,000						21,850,000
01-017 Annual OPP Repair & Equipment	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,500,000						1,500,000	1,500,000
01-018 Capital Projects and Property Management (General)	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	7,500,000	5,700,000	1,800,000					7,500,000
01-019 Bridge Design Environmental Assessment	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	1,400,000	1,400,000						1,400,000
01-021 Cycling Infrastructure	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	200,000	200,000						200,000
01-022 DC Roads Program	9,042,857	18,085,714	29,514,286	38,085,714	40,942,857	49,514,286	52,371,429	52,371,429	52,371,429	52,371,429	394,671,430	138,135,000			256,536,430			394,671,430
01-023 Roads Rehabilitation Construction Program	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	41,000,000					41,000,000		41,000,000
01-024 Roads Rehabilitation Construction Program - Tax and OCIF	272,468	2,202,468	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	34,474,936	14,364,671					20,110,265	34,474,936
01-027 Railway Crossing Asphalt Repairs	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000	500,000						500,000
01-028 Road Design and Environmental Assessment	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	3,500,000	3,500,000						3,500,000
01-030 Stormwater Management Program	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	20,000,000	20,000,000						20,000,000
01-031 Street Tree Replacement	200,000	200,000	225,000	250,000	275,000	275,000	300,000	300,000	325,000	325,000	2,675,000	2,675,000						2,675,000
01-032 Traffic Calming Program	56,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000	560,000	560,000						560,000
01-033 Resilient Caledon Implementation	240,000	240,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,080,000	2,080,000						2,080,000
01-034 Facility Energy Reduction		50,000		50,000		50,000		50,000		50,000	250,000	250,000						250,000
01-035 Operations Drainage Program	375,000	375,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	3,950,000	3,950,000						3,950,000
01-038 Roof Replacement Program	500,000	500,000	500,000								1,500,000	1,500,000						1,500,000
01-039 Parking Lot Replacement Program	500,000	500,000	500,000								1,500,000	1,500,000						1,500,000
23-020 Lloyd Wilson Centennial Arena - Refurbishment			625,000	625,000	625,000	625,000					2,500,000		2,500,000					2,500,000
23-023 Mayfield West Recreation Centre # 2	21,011,458	21,011,458	21,011,458	21,011,458							84,045,832		14,045,832	70,000,000				84,045,832
23-141 Yard 3	18,333,333	18,333,333	18,333,333								54,999,999	10,090,665		44,909,334				54,999,999
23-167 Dominion St Recon Ph 1 of 3	4,040,000	4,040,000									8,080,000	3,323,368					4,756,632	8,080,000
24-008 Inglewood Community Centre - Ventilation Duct Work			25,000								25,000	25,000						25,000
24-042 Caledon Centre for Recreation and Wellness - Phased HVAC Replacement	500,000										500,000	500,000						500,000
24-086 Drainage Maintenance & Improvements, Town-wide at Various Locations	100,000										100,000	100,000						100,000
24-095 Mill Street Reconstruction and Bridge Rehabilitation	2,500,000										2,500,000	1,972,496			527,504			2,500,000
24-096 Winston Churchill Boulevard Reconstruction	2,860,000	2,860,000									5,720,000	2,211,566		120,930	527,504	2,860,000		5,720,000
25-001 Albion Bolton Union Community Centre - Arena Upgrades	400,000										400,000	400,000						400,000
25-002 Alton - Windows and Exterior Doors	50,000										50,000	50,000						50,000
25-003 Bolton Area Recreation Facility	300,000		17,500,000	17,500,000	17,500,000	17,500,000					70,300,000			70,300,000				70,300,000
25-005 Caledon East Community Complex - Chiller Replacement	150,000										150,000		150,000					150,000
25-006 Caledon East Community Complex - Heating & Ventilation (Pad 1)	50,000										50,000		50,000					50,000
25-007 Caledon Village Place - Roof Repairs and Restoration	50,000										50,000	50,000						50,000
25-008 Employment/Commercial/Institutional Update	250,000										250,000	250,000						250,000
25-009 Johnston Sports Park Phase 5	1,628,109										1,628,109			1,628,109				1,628,109

Assumptions: Gas tax funds beyond 2024 are based on 2023 levels. OCIF projected using 2023 funding, future amounts will generally be within 15 percent of prior year. Future Aggregate Levy is projected using 2023 funding, assuming the funding for 2023 will continue. Projects beginning "00-XXX" are annual projects that have baseline funding.



2025-2034 Total Capital Project Details and Funding Sources

	Term of Council		Term of Council				Term of Council				Project Cost	Tax Levy	Reserves	DC	Gas Tax	Debenture	Other	Total Funding
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034								
25-010 Mayfield Recreation Complex - Electrical Upgrade			300,000								300,000		300,000					300,000
25-011 Mayfield Recreation Complex - Parking Lot			400,000								400,000		400,000					400,000
25-012 Mayfield Recreation Complex - Upgrade Fire Alarm System			57,910								57,910	57,910						57,910
25-016 Victoria Parks - Windows and Exterior Doors	50,000										50,000	50,000						50,000
25-026 Albion Bolton Union Community Centre - Netting, Seating, Benches	60,000										60,000	60,000						60,000
25-027 Caledon Centre for Recreation and Wellness - Road Sign Replacement	75,000										75,000	75,000						75,000
25-028 Caledon Centre for Recreation and Wellness - Steamroom Glass and Seating	35,000										35,000	35,000						35,000
25-043 Torbram Road Environmental Assessment	50,000										50,000		50,000					50,000
25-044 Subwatershed Studies	500,000	500,000									1,000,000	1,000,000						1,000,000
25-046 Caledon Trail	500,000	500,000	2,957,500	2,957,500	2,957,500	2,957,500					12,830,000	3,207,500	9,622,500					12,830,000
26-002 Albion Bolton Union Community Centre - Front Entrance and Lobby Renovations						600,000					600,000		600,000					600,000
26-003 Albion Bolton Union Community Centre - ICE Resurfacer	185,000										185,000	185,000						185,000
26-004 Caledon Centre for Recreation and Wellness - Pool Pumps & Filters			100,000								100,000		100,000					100,000
26-005 Caledon East Community Complex - Pad 2 Condenser		75,000									75,000		75,000					75,000
26-006 Caledon East Community Complex - Parking Surface Restoration		285,000									285,000		285,000					285,000
26-009 Margaret Dunn - Replacement Exterior Lighting		10,000									10,000	10,000						10,000
26-012 Mayfield Recreation Complex - Furniture, Fixtures & Equipment			800,000								800,000	800,000						800,000
26-023 Alton - Parking Surface Restoration			250,000								250,000	250,000						250,000
26-024 Caledon Centre for Recreation and Wellness - Roof Replacement			250,000								250,000	250,000						250,000
26-027 Yard 4		24,766,667	16,666,667	16,666,667							58,100,001		58,100,001					58,100,001
27-001 Caledon East Community Complex - Arena Desiccant Dehumidification			350,000								350,000	350,000						350,000
27-002 Caledon East Community Complex - Pad 1 & 2 Heating System Replacement			60,000								60,000		60,000					60,000
27-003 Cheltenham - Furnace, Condenser Units and MAU			60,000								60,000	60,000						60,000
27-005 Inglewood Community Centre - Furnace Replacement			10,000								10,000	10,000						10,000
27-006 Inglewood Community Centre - Replacement of Carpet Flooring			20,000								20,000	20,000						20,000
27-007 Margaret Dunn - Driveway, Parking Lot and Walkway			140,000								140,000	140,000						140,000
27-008 Margaret Dunn - Replace Electric Water Heaters			10,000								10,000	10,000						10,000
27-009 Margaret Dunn - Vinyl Flood Replacement			20,000								20,000	20,000						20,000
28-002 Albion Bolton Union Community Centre - Roof Repairs and Replacements				160,000							160,000	160,000						160,000
28-004 Building Condition Assessment				100,000							100,000	100,000						100,000
28-010 Rotary Place - Exterior Windows, Doors				130,000							130,000	130,000						130,000
28-015 Victoria Parks - HVAC Replacements				15,000							15,000	15,000						15,000
28-016 Yard 2 Replacement				21,350,000	30,550,000	10,136,000					62,036,000	31,018,000	31,018,000					62,036,000
28-017 Lloyd Wilson Centennial Arena - Refrigeration Compressor Replacement				85,000							85,000	85,000						85,000
28-018 Lloyd Wilson Centennial Arena - Refrigeration Condenser Replacement				100,000							100,000	100,000						100,000
29-001 Alton - Domestic Water Heaters and Distribution					20,000						20,000	20,000						20,000
29-002 Alton - HVAC Replacements					45,000						45,000	45,000						45,000
29-004 Caledon Centre for Recreation and Wellness - Emergency Lighting Upgrade					100,000						100,000	100,000						100,000
29-005 Albion Bolton Union Community Centre - Elevator Upgrade and Modernization					200,000						200,000	200,000						200,000
29-007 Albion Bolton Union Community Centre - Flooring Replacement					160,000						160,000	160,000						160,000
29-009 Caledon Centre for Recreation and Wellness - Parking Surface Restoration		600,000									600,000	600,000						600,000
29-010 Caledon East Community Complex - Domestic Water Heaters, Distribution, and Sewer					65,000						65,000	65,000						65,000
29-011 Caledon East Community Complex - Flooring Replacements					360,000						360,000	360,000						360,000
29-012 Caledon East Community Complex - Roof Repairs and Restoration					95,000						95,000	95,000						95,000
29-013 Caledon Village Place - Elevator Modernization					65,000						65,000	65,000						65,000
29-014 Caledon Village Place - HVAC					30,000						30,000	30,000						30,000
29-015 Caledon Village Place - Parking Surface Repairs and Restoration					255,000						255,000	255,000						255,000
29-016 Caledon Village Place - Water and Sewer Systems					45,000						45,000	45,000						45,000
29-017 Mayfield Recreation Complex - Arena Compressors		170,000									170,000	170,000						170,000
29-018 Mayfield Recreation Complex - Arena Cooling Tower and Pumps					80,000						80,000	80,000						80,000
29-019 Mayfield Recreation Complex - Domestic Water Heaters and Distribution					65,000						65,000	65,000						65,000

Assumptions: Gas tax funds beyond 2024 are based on 2023 levels. OCIF projected using 2023 funding, future amounts will generally be within 15 percent of prior year. Future Aggregate Levy is projected using 2023 funding, assuming the funding for 2023 will continue. Projects beginning "00-XXX" are annual projects that have baseline funding.



2025-2034 Total Capital Project Details and Funding Sources

	Term of Council		Term of Council				Term of Council				Project Cost	Tax Levy	Reserves	DC	Gas Tax	Debenture	Other	Total Funding
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034								
29-020 Mayfield Recreation Complex - Electrical Upgrade and Replacements					200,000						200,000	200,000						200,000
29-022 Mayfield Recreation Complex - Flooring Replacements					80,000						80,000	80,000						80,000
29-023 Mayfield Recreation Complex - HVAC Replacements					155,000						155,000	155,000						155,000
29-024 Mayfield Recreation Complex - Roof Repairs and Restoration					100,000						100,000	100,000						100,000
29-026 Victoria Parks - Electrical					10,000						10,000	10,000						10,000
29-027 Victoria Parks - Exterior Building Restoration					15,000						15,000	15,000						15,000
29-028 Victoria Parks - Roof Replacement					45,000						45,000	45,000						45,000
29-029 Victoria Parks - Water and sewers					20,000						20,000	20,000						20,000
30-002 Inglewood Community Centre - Water Heater						6,975					6,975	6,975						6,975
30-003 Mayfield Recreation Complex - Glazing						80,000					80,000	80,000						80,000
31-002 Lloyd Wilson Centennial Arena - Arena Dehumidifiers							80,000				80,000	80,000						80,000
32-002 Margaret Dunn - Mechanical and Heating Replacements								75,000			75,000	75,000						75,000
32-003 Cheltenham - Kitchen and Washroom Upgrades								45,000			45,000	45,000						45,000
32-005 Mayfield Recreation Complex - Arena Condensor Replacement								100,000			100,000	100,000						100,000
34-001 Mayfield Recreation Complex - Refrigeration Controller										60,000	60,000	60,000						60,000
Engineering, Public & Transportation Total	85,964,225	117,745,640	138,935,154	147,698,339	123,977,357	111,108,761	82,397,429	82,737,429	82,492,429	82,602,429	1,055,659,192	353,040,691	25,015,832	553,498,304	40,596,915	41,000,000	42,507,450	1,055,659,192

Assumptions: Gas tax funds beyond 2024 are based on 2023 levels. OCIF projected using 2023 funding, future amounts will generally be within 15 percent of prior year. Future Aggregate Levy is projected using 2023 funding, assuming the funding for 2023 will continue. Projects beginning "00-XXX" are annual projects that have baseline funding.

Finance



Departmental Business Plans

Finance

Roles & Structure

As an internal service provider, Finance supports the Town's use of public funds and assets to deliver services to the community through financial planning and budgeting, accounting, procurement and risk management, and by coordinating the management of corporate assets so that investments offer the greatest return in terms of service level and asset lifecycle.

The Commission is comprised of:

- Finance
- Asset Management
- Purchasing and Risk Management
- Revenue

Key Activities

Key Action	Expected Timeframe		
	2024	2025*	2026*
Service Excellence and Accountability			
Ensure that the Provincial audit is successful by providing timely access to information and people	X		
Launch an online portal for residents and businesses to manage tax accounts.	X		
Deliver a Development Charge Background Study which includes the essential infrastructure needs and requisite funding to invest in a growing community	X		
Advance the Asset Management Road Map through incremental investment in people, process, and technology to ensure that assets are in a state of good repair		X	
Complete a fee review and implement an updated Fee By-law to more closely resemble a 'growth pays for growth' fiscal model.		X	

**All 2025 and 2026 activity is subject to Council deliberation and approval.*

Measures of Success

Measure	Target
Debt-service ratio	Monitoring
Capital spending as a percentage of total expenditures	Monitoring
Tax collected as a percentage of tax billed	Maintain/Increase

**TOWN OF CALEDON
2024 OPERATING BUDGET - FINANCE**

	2024 Budget	2023 Budget	2022 Budget
Revenue			
Sales	\$ (36,000)	\$ (36,000)	\$ (36,000)
Other	\$ (63,878)	\$ (59,875)	\$ (59,875)
Total Revenue	\$ (99,878)	\$ (95,875)	\$ (95,875)
Expense			
Salaries & Benefits	\$ 4,093,206	\$ 3,757,367	\$ 3,480,176
Services & Rents	\$ 47,105	\$ 45,105	\$ 32,395
Materials, Equipment, & Supplies	\$ 6,600	\$ 6,600	\$ 6,600
Other	\$ 89,564	\$ 87,564	\$ 84,864
Total Expense	\$ 4,236,475	\$ 3,896,636	\$ 3,604,035
Total Finance	\$ 4,136,597	\$ 3,800,761	\$ 3,508,160

TOWN OF CALEDON
2024 OPERATING BUDGET - CORPORATE ACCOUNTS

	2024 Budget	2023 Budget	2022 Budget
Revenue			
Tax Revenue	\$ (98,361,030)	\$ (87,821,643)	\$ (83,778,466)
Fines & Penalties	\$ (2,213,110)	\$ (2,153,110)	\$ (1,860,000)
User Fees & Rentals	\$ (309,718)	\$ (309,718)	\$ (299,718)
Transfers from Reserves	\$ (200,000)	\$ (101,000)	\$ (893,212)
Interest	\$ (7,995,885)	\$ (6,220,143)	\$ (4,020,143)
Grants	\$ (515,000)	\$ (594,500)	\$ (699,300)
Other	\$ (1,417,843)	\$ (1,378,067)	\$ (884,556)
Total Revenue	\$ (111,012,586)	\$ (98,578,181)	\$ (92,435,395)
Expense			
Salaries & Benefits	\$ (997,423)	\$ (831,923)	\$ 165,894
Transfers to Reserves/Capital	\$ 20,845,684	\$ 22,531,036	\$ 21,988,378
Services & Rents	\$ 2,566,995	\$ 2,556,743	\$ 2,529,400
Materials, Equipment, & Supplies	\$ 390,713	\$ 387,613	\$ 611,900
Other	\$ 4,332,647	\$ 2,761,996	\$ 3,024,521
Total Expense	\$ 27,138,616	\$ 27,405,465	\$ 28,320,093
Total Corporate Accounts	\$ (83,873,970)	\$ (71,172,716)	\$ (64,115,302)



	Term of Council		Term of Council				Term of Council				Project Cost	Tax Levy	Reserves	DC	Gas Tax	Debenture	Other	Total Funding
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034								
015 Finance																		
00-013 Asset Management Planning, implementation and integration	100,000	200,000	100,000	325,000	210,000	50,000	135,000	135,000	135,000	135,000	1,525,000	1,525,000						1,525,000
28-003 2028 DC Background Study				250,000							250,000	250,000						250,000
Finance Total	100,000	200,000	100,000	575,000	210,000	50,000	135,000	135,000	135,000	135,000	1,775,000	1,775,000						1,775,000



Office of the CAO



Annual Budget • Fiscal Year 2024

Departmental Business Plans

Office of the CAO

Roles & Structure

The Office of the CAO is responsible for providing strategic oversight of the Corporation. As directed by Council, the Office of the CAO ensures corporate accountability through strategic planning, corporate performance measurement and auditing; and maintains active partnership with other levels of government and community stakeholders.

The Office of the CAO is comprised of:

- Internal Audit Office
- Strategic Initiatives
- Government Relations and Public Affairs
- Mayor and Council Office

Key Activities

Priority	Key Action	Expected Timeframe		
		2024	2025*	2026*
Service Excellence and Accountability				
	Collaborate with the transition board to ensure Caledon is set up successfully to be a single-tier municipality by January 1, 2025.	X		
	Advance multi-year business planning that aligns work with the Strategic Plan	X		
Other Activity				
	Develop an advocacy framework that advances Caledon's priorities with government partners	X		

**All 2025 and 2026 activity is subject to Council deliberation and approval.*

Measures of Success

Measure	Target
Percentage of strategic plan activities complete/on-target	Increase

**TOWN OF CALEDON
2024 OPERATING BUDGET - OFFICE OF CAO**

	2024 Budget	2023 Budget	2022 Budget
Revenue			
Transfers from Reserves	\$ -	\$ (120,522)	\$ (70,630)
Total Revenue	\$ -	\$ (120,522)	\$ (70,630)
Expense			
Salaries & Benefits	\$ 2,981,907	\$ 2,965,303	\$ 2,370,609
Services & Rents	\$ 120,101	\$ 76,065	\$ 73,345
Materials, Equipment, & Supplies	\$ 11,600	\$ 11,400	\$ 15,550
Other	\$ 124,000	\$ 125,400	\$ 103,300
Total Expense	\$ 3,237,608	\$ 3,178,168	\$ 2,562,804
Total Office of CAO	\$ 3,237,608	\$ 3,057,646	\$ 2,492,174



People Services



Annual Budget • Fiscal Year 2024

Departmental Business Plans

People Services

Roles & Structure

People services supports the development and maintenance of a positive, engaged, inclusive and productive workforce capable of delivering excellent service through traditional and transformative HR programs and services including: labour relations, health and safety, payroll, wellness, talent acquisition, performance management, and justice, equity, diversity and inclusion (JEDI).

Key Activities

Priority	Key Action	Expected Timeframe		
		2024	2025*	2026*
Service Excellence and Accountability				
	Develop a People Strategy that prioritizes staff development and defines corporate values		X	

**All 2025 and 2026 activity is subject to Council deliberation and approval.*

Measures of Success

Measure	Target
Staff Engagement Score	Maintain/Increase

TOWN OF CALEDON
2024 OPERATING BUDGET - PEOPLE SERVICES

	2024 Budget	2023 Budget	2022 Budget
Revenue			
Transfers from Reserves		\$ (171,736)	\$ -
Total Revenue	\$ -	\$ (171,736)	\$ -
Expense			
Salaries & Benefits	\$ 2,038,706	\$ 1,840,153	\$ 1,456,738
Services & Rents	\$ 82,796	\$ 102,796	\$ 78,401
Materials, Equipment, & Supplies	\$ 94,000	\$ 49,000	\$ 19,000
Other	\$ 174,390	\$ 170,290	\$ 155,413
Total Expense	\$ 2,389,892	\$ 2,162,239	\$ 1,709,552
Total People Services	\$ 2,389,892	\$ 1,990,503	\$ 1,709,552



Planning & Development



Annual Budget • Fiscal Year 2024

Departmental Business Plans

Planning and Development

Roles & Structure

Planning and Development is responsible for ensuring Caledon builds livable communities that enable residents and businesses to thrive. The commission works with the community to plan for growth in a comprehensive and fiscally sustainable manner and to protect the natural environment and Caledon's cultural heritage. The commission supports a thriving local economy that attracts a mix of business sectors and creates high quality jobs for residents.

The commission is comprised of:

- Development
- Planning Policy
- Building
- Business Attraction and Investment

Key Activities

Key Action	Expected Timeframe		
	2024	2025*	2026*
Environmental Leadership			
Establish an Urban Forest Management Plan that outlines urban canopy cover targets and a tree planting and restoration program to ensure the longevity of urban trees		X	
Develop and implement Town-wide Landscape Guidelines for new development applications to enhance the design of the public realm		X	
Develop Town-wide Natural Heritage Strategy to preserve and enhance Caledon's natural assets including woodlands, wetlands, watercourses and other elements of natural heritage system		X	
Establish a Tree Preservation By-law and update the existing Woodland Conservation By-law, to protect the Town's urban tree canopy and woodlands	X		
Complete updates to the Official Plan aggregate policies to maximize natural heritage protection and address community impacts of aggregate extraction	X		
Community Vitality and Livability			
Complete the Official Plan Review to set long-term direction to build complete communities and protect our natural and cultural heritage	X		
Complete the Growth Management and Phasing Plan and Fiscal Impact Assessment that prioritizes and phases growth economically and sustainably	X		
Commence Town-led Secondary Plans in accordance with the Growth Management and Phasing Plan	X		
Complete the Consolidated Bolton Secondary Plan, including the Business Case for the Second Bolton GO Station to promote greater intensification and revitalization of the employment and commercial areas		X	
Clarify land use regulations that support the build of complete communities by updating the Comprehensive Zoning By-law Update (Phase 1)	X		

Departmental Business Plans

Key Action	Expected Timeframe		
	2024	2025*	2026*
Build outdoor community spaces and parks including Southfields Community Park and Skatepark and Laurier Park	X	X	
Develop a Parkland Acquisition Strategy and Parkland Development Guidelines to ensure the Town is meeting its parks and recreation service targets		X	
Launch a Community Economic Vitality Strategy that sets a path for community and economic development, and includes tourism, community revitalization, culture, business investment, and job creation.		X	
Create a business services hub at the Humber River Centre to support the growth of local businesses		X	
Launch investment attraction initiatives and cross-departmental services, such as an employment land concierge function and lead servicing tools to enhance business friendliness, competitiveness for new investment, and promote high quality job creation for residents			X
Complete the Employment Area Secondary Plan for the lands on the east side of Humber Station Road north of Mayfield Road to expand employment opportunities	X		
Complete the Trucking Strategy to address and provide direction on appropriate locations for warehousing and logistics, reducing potential negative impacts on our residential areas and roads	X		
Develop Caledon's first Rural Community Improvement Plan to support Caledon's agricultural and tourism communities		X	
Update the Community Improvement Plans for Caledon East and Six Villages that introduce new, flexible incentives that are industry-leading and best-in-class			
Advance land use and heritage conservation studies to preserve the character and significance of Alton, Belfountain and Cheltenham		X	X
Update the Town's Comprehensive Townwide Design Guidelines to ensure the distinct look and feel of Caledon communities	X		
Complete the Downtown Bolton Urban Design Study	X		
Service Excellence and Accountability			
Complete the Development Approvals Process review and implement recommendations in order to provide a consistent, easy to navigate process for all new applications.	X		
Explore further enhancements to the development application process through a Community Planning Permit System feasibility study.	X		

**All 2025 and 2026 activity is subject to Council deliberation and approval.*

Departmental Business Plans

Measures of Success

Measure	Target
Assessed value of commercial and industrial properties as a percentage of total assessed value of all properties	Maintain/Increase
Number of businesses per 100K population	Maintain/Increase
Caledon's unemployment rate	Maintain/Decrease
Basic service proximity	Maintain/Increase
Response time for Building Permit Application from initial review	Decrease
Population Density	Monitoring

TOWN OF CALEDON
2024 OPERATING BUDGET - PLANNING & DEVELOPMENT

	2024 Budget	2023 Budget	2022 Budget
Revenue			
User Fees & Rentals	\$ (6,045,575)	\$ (5,957,375)	\$ (5,632,017)
Transfers from Reserves	\$ (5,165,084)	\$ (3,683,966)	\$ (2,314,659)
Sales		\$ -	\$ (500)
Other	\$ (580,968)	\$ (570,668)	\$ (160,256)
Total Revenue	\$ (11,791,627)	\$ (10,212,009)	\$ (8,107,432)
Expense			
Salaries & Benefits	\$ 11,633,256	\$ 9,595,911	\$ 8,679,280
Transfers to Reserves/Capital	\$ 97,700	\$ 97,700	\$ 196,258
Services & Rents	\$ 203,717	\$ 134,757	\$ 72,462
Materials, Equipment, & Supplies	\$ 98,285	\$ 4,972	\$ 15,117
Other	\$ 2,142,619	\$ 2,041,660	\$ 1,509,379
Total Expense	\$ 14,175,577	\$ 11,875,000	\$ 10,472,496
Total Planning & Development	\$ 2,383,950	\$ 1,662,991	\$ 2,365,064

**TOWN OF CALEDON
2024 APPROVED CAPITAL BUDGET - FUNDED CAPITAL**

Department	Division/Service Area	Project #	Project Name	Total Project Budget
Planning & Development	Parks and Natural Environment	22-090	Mayfield West II - Comm Park	\$ 200,000
		22-091	Bolton Bandshell RJA Potts Pk	\$ 450,000
		22-129	Mayfield W Off Leash Dog Park	\$ 100,000
		22-136	MW 1 Southfields Comm Pk	\$ 2,100,000
		24-026	Caledon East - Neighbourhood Park	\$ 1,100,000
		24-048	Playground Improvements	\$ 670,000
		24-049	Downtown Bolton Shade Structures	\$ 60,000
		24-050	North Hill Batting Cage Restoration	\$ 75,000
		24-122	Caledon East Dog Park Improvement Plan	\$ 100,000
	24-124	Replacement of Bleachers Alton Ball Park	\$ 60,000	
	Planning	23-176	Comprehensive Zoning By-Law	\$ 250,000
24-061		Sandhill Expansion Study	\$ 100,000	
Planning & Development Total				\$ 5,265,000



	Term of Council		Term of Council				Term of Council				Project Cost	Tax Levy	Reserves	DC	Gas Tax	Debenture	Other	Total Funding
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034								
020 Planning & Development																		
00-017 Heritage Designation Studies	20,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	290,000	290,000						290,000
00-018 Heritage Signage	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000	100,000						100,000
00-024 Parks	1,030,000	1,060,900	1,092,727	1,125,508	1,159,274	1,194,052	1,229,873	1,266,770	1,304,773	1,343,920	11,807,797	11,807,797						11,807,797
01-014 Allowance for Unspecified Planning Studies	375,000	375,000	375,000	470,000							1,595,000	1,595,000						1,595,000
01-015 Pioneer Cemetery Maintenance	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	200,000	200,000						200,000
01-020 Caledon Trailway Bridges & Structures	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,000,000	2,000,000						2,000,000
01-025 Park Washroom Building Upgrades	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,000,000	2,000,000						2,000,000
01-026 Parks/Playgrounds/Paths/Courts Top Up	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	1,600,000	1,600,000						1,600,000
01-029 Sport Field Lighting Replacement Program	400,000	400,000	200,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	3,800,000	3,800,000						3,800,000
23-015 Cheltenham - Parkette	500,000										500,000				500,000			500,000
23-016 Heritage Conservation District Study - Belfountain	87,500										87,500	87,500						87,500
23-017 Heritage Conservation District Study - Cheltenham	95,000	95,000									190,000	190,000						190,000
23-049 Caledon East Dog Park Phase 2	500,000										500,000				500,000			500,000
23-151 Belfountain Tennis Court Res	120,000										120,000	120,000						120,000
24-003 Bolton - Community District Park									3,000,000	3,000,000	6,000,000				6,000,000			6,000,000
24-005 Caledon East Tennis Courts	542,703										542,703	54,270			488,433			542,703
24-010 Mayfield West II - Neighborhood Park		850,000									850,000				850,000			850,000
24-011 Mayfield West II - Special Purpose Park Skateboard Park			900,000								900,000				900,000			900,000
24-047 Park Improvements and Upgrades	365,000										365,000	365,000						365,000
24-074 Sport Lighting Strategy	30,000										30,000	30,000						30,000
25-019 Villages Secondary Plan Reviews	250,000										250,000	250,000						250,000
25-039 Caledon East - Community Park 1	3,510,000										3,510,000				3,510,000			3,510,000
26-007 Intensification Strategy Phase 2		100,000									100,000	100,000						100,000
26-011 Mayfield West II - Tournament Sports Park		2,170,811									2,170,811				2,170,811			2,170,811
26-013 OP 5 Year Review / Provincial Conformity Exercise		375,000	375,000								750,000	750,000						750,000
26-014 OP Policy Implementation		125,000	125,000								250,000	250,000						250,000
26-015 OP Review		250,000	250,000	500,000							1,000,000	1,000,000						1,000,000
26-016 Review of Agriculture and Aggregate Policy		100,000									100,000	100,000						100,000
26-020 Trail Development - Town Wide North South Route		399,000									399,000	59,850			339,150			399,000
26-021 Transportation Planning Studies		250,000									250,000	250,000						250,000
26-028 Caledon East Secondary Plan Review		250,000									250,000	250,000						250,000
26-044 Neighbourhood Park - Caledon East		900,000									900,000				900,000			900,000
26-045 Neighbourhood Park - Mayfield West II		900,000									900,000				900,000			900,000
26-046 Neighbourhood Park - Bolton		900,000									900,000				900,000			900,000
27-010 Mayfield West II - Community Park			3,000,000								3,000,000				3,000,000			3,000,000
27-013 Mayfield West Secondary Plan Review			250,000								250,000	250,000						250,000
27-016 Neighbourhood Park - Caledon East			900,000								900,000				900,000			900,000
27-017 Neighbourhood Park - Bolton			900,000								900,000				900,000			900,000
28-006 Johnston Sports Park Phase 6				1,628,109							1,628,109				1,628,109			1,628,109
28-007 Mayfield West II - Neighborhood Park				900,000							900,000				900,000			900,000
28-021 Neighbourhood Park - Bolton				900,000							900,000				900,000			900,000
28-022 Community Park - Mayfield West II				3,000,000							3,000,000				3,000,000			3,000,000
29-030 Mayfield West II - Special Purpose Park Skateboard Park 2					900,000						900,000				900,000			900,000
29-031 Neighbourhood Park - Bolton					900,000						900,000				900,000			900,000
29-032 Neighbourhood Park - Mayfield West II					900,000						900,000				900,000			900,000
30-004 Mayfield Recreation Complex - Arena Dehumidifiers						80,000					80,000	80,000						80,000
30-007 Neighbourhood Park - Mayfield West II						900,000					900,000				900,000			900,000
30-008 Bolton - Community Park 2						1,510,000	1,500,000				3,010,000				3,010,000			3,010,000
32-009 Caledon West District Park								10,000,000	10,000,000		20,000,000				20,000,000			20,000,000
Planning & Development Total	8,415,203	10,120,711	8,987,727	9,543,617	4,879,274	4,704,052	3,749,873	15,286,770	15,324,773	2,363,920	83,375,920	27,579,417			55,796,503			83,375,920