



Annual Budget

Fiscal Year 2023



6311 Old Church Rd, Caledon East, ON L7C 1J6

www.caledon.ca



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Caledon
Ontario**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morill

Executive Director



Message from the Mayor

Earlier this year, we passed our first budget as a new Council with a focus on affordability and value for our taxpayers. Our goals for the 2023 Town of Caledon budget were to maintain services levels and prepare for growth while keeping the tax increase as minimal as possible without compromising services. I thank the residents of Caledon that engaged in the budget process and provided their input. I also want to thank my Council colleagues who took the time to go over each budget line with great care.

Thank you to our Caledon staff for their hard work and professionalism in preparing and presenting to Council and the Community a responsible budget that will help ensure our Town operates smoothly and our infrastructure continues to be in good repair. We will continue as a team to deliver valuable services at the lowest possible costs. By working together, embracing, and exploring creative and innovative ideas, we will build a strong Caledon today and for future generations.

We have many things to look forward to coming from our 2023 budget including:

- The opening of the Caledon East Community Complex Expansion.
- A new leash free-park in Mayfield West with areas for small and large dogs, watering stations, gravel parking lot, fenced dog park, trees, shade areas, picnic tables and benches.
- Several parks will also have added seating and shade areas for people to enjoy the outdoors.
- Community safety will also be improved with traffic calming in community safety zones and investments into our fire stations, trucks, and equipment.
- Increased support for low-income older adults with an increase in the property tax assistance program and the snow removal program.

Once again, I thank my colleagues on Council and staff for delivering a budget that serves the Town well, and I thank our residents and businesses for their participation in the budget process.

Sincerely,

A handwritten signature in black ink that reads "Annette Groves".

Mayor Annette Groves

THE CORPORATION OF THE TOWN OF CALEDON

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2023 Budget Overview and Highlights

OVERVIEW

The property tax increase is 2.03%; which combined with the Region of Peel and Education portions of the property tax bill is an estimated 2.39% increase overall.

OPERATING BUDGET

The starting point for the 2023 operating budget is the approved 2022 balanced budget with \$121.5 million of revenues and \$121.5 million of expenditures. From this starting point, staff adjust expenses and revenues based on projections for items impacted by the consumer price index (CPI) and other items affected by 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.

APPROVED 2023 OPERATING BUDGET

- 1) Base Operating Budget comprised of:
 - a. Unavoidable Budget Increases: \$3,037,081 – items previously approved by Council that have a 2023 budget impact. These are items that Council has already decided previously that are now included in the 2023 budget.
 - b. A projected decrease in the operating budget including expenses and revenues is \$2,136,773. Increased revenues from items like higher interest revenues are available to offset other tax increases. This also includes some transfers from reserves to support operational departments.
- 2) Assessment growth, which is mainly incremental tax revenue from new homes and business, has been calculated at \$2,253,824. This assessment growth will be split between the operating and capital budgets. This year \$356,500 will be used to increase the tax funded capital program and \$1,897,324 to offset the operating budget pressures. In previous years prior to the pandemic, assessment growth would be allocated 50% to operating and 50% to capital to ensure we are growing our investment into the Town's infrastructure to keep it in a state of good repair. In 2021 and 2022 budgets during the pandemic there was no increase to the tax funded capital program and all assessment growth funds were allocated to offset operating budget pressures to maintain a lower tax rate. The 2023 budget proposes phasing back in the allocation to the capital budget.
- 3) Service Level Changes – changes in service levels and additional staffing related to growth and new or enhanced programs/service levels total \$3,032,063 and support the Town's objectives.

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 specific studies. Funding for the capital budget comes from several sources and the total 2023 Capital investment is \$77.4 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 half a billion dollars of infrastructure, such as 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 a target of \$37.7 million, which represents recommended annual investments for infrastructure and growth along with proactive preventative maintenance plans to extend the life of assets where possible.

The use of reserve funds and debentures will also be utilized to fund the 2023 capital program.

The Town's budget process included four 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 2023 budget. An online survey was conducted to obtain public input on the 2023 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

2023 Budget Overview and Highlights

provide feedback on the 2023 budget prior to Council budget consideration. The budget schedule is shown below.

December 5, 2022: Online Budget Survey Opens

January 3, 2023: Online Budget Survey Closes

January 3, 2023: Online Budget Q & A Portal Open

January 5, 2023: Proposed Budget Released

January 10, 2023: 2023 Proposed Budget Presentations

February 20, 2023: Online Budget Q & A Portal Closes

February 7, 2023 – General Committee Meeting – Departmental Presentations

February 14, 2023: General Committee Meeting - 2023 Proposed Budget Deliberations

February 28, 2023: Council Budget Meeting final Considerations – 2023 Proposed Budget And Proposed 2023 Fees By-law

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.

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.

2023 Approved Budget:

The 2023 Budget at a net increase of \$2,034,507 equates to a 2.03% tax increase (Town's portion only). For 2023, the Town recommends the discontinuation of a broadband levy of approximately \$300,000 as the Town has successfully completed its commitments to SWIFT and secured commitments through other programs to complete the Broadband commitment in Caledon.

Combined with the Regional and School Board portions of the property tax bill, the overall increase is \$130.17 or 2.39%:

Typical 2022 Assessment of \$662,000*	2022 Property Tax Bill	Estimated 2023 Property Tax Bill	Estimated \$ Change	Estimated % Change
Town	2,570.50	2,622.78	52.28	2.03%
Region	1,857.29	1,935.18	77.89	4.19%
School Board	1,012.86	1,012.86	-	0.00%
Total	5,440.65	5,570.82	130.17	2.39%

* Based on the MPAC assessments from 2016 and the assessment values used for Property Tax Billing

2023 Budget Overview and Highlights

2023 BUDGET HIGHLIGHTS

This 2023 budget will help provide enhanced resident services and infrastructure necessary to meet the needs of our community. Some key investments include:

Roads – ensuring your family is safe while travelling along Caledon roads

- \$32.4 million for the Roads Capital Program and \$0.5 million for the Bridge Capital Program. This will include work such as road reconstruction or rehabilitation, asphalt roads maintenance, surface treatment, design and environmental assessments of various roads.

Facilities – on-going growth and expansion to serve community needs.

- The opening of the Caledon East Community Centre expansion including a pool, library, additional meeting spaces, a new gym, fitness centre, walking track and community rooms.
- \$4.5 million for the continuation of work related to Yard 1 and 2 Strategic Growth Plan
- \$0.7 million for completion of phase 3 of the HVAC replacement at Caledon Centre for Recreation and Wellness
- \$5.0 million to plan and design Works Yards 3 and 4 to best serve the needs of a growing community

Parks – making new parks and improvements so that residents of all ages can stay active and healthy

- \$4.4 million for various park improvements and restorations and new parks including off-leash dog park and skatepark in Mayfield West.

Fire and Emergency Services – keeping the community safe

- Five new full-time firefighters for the Valleywood Fire Station as recommended in the Council approved Fire Master Plan update.
- \$4.4 million to purchase land for the new Mayfield West Fire Station to service the Mayfield West 2 community currently under development
- \$0.9 million in funding for major fire apparatus replacement as guided by the applicable National Fire Protection Association (NFPA) standards and the fire suppression apparatus replacement guidelines recommended by the Fire Underwriters Survey.
- \$0.2 million in funding to purchase required Personal Protective Equipment (PPE) as necessary for our volunteer firefighter recruitment.

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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.

It was the rich water and mineral resources that 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, all nestled 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 only an hour away from Toronto – North America's fifth largest urban centre.

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

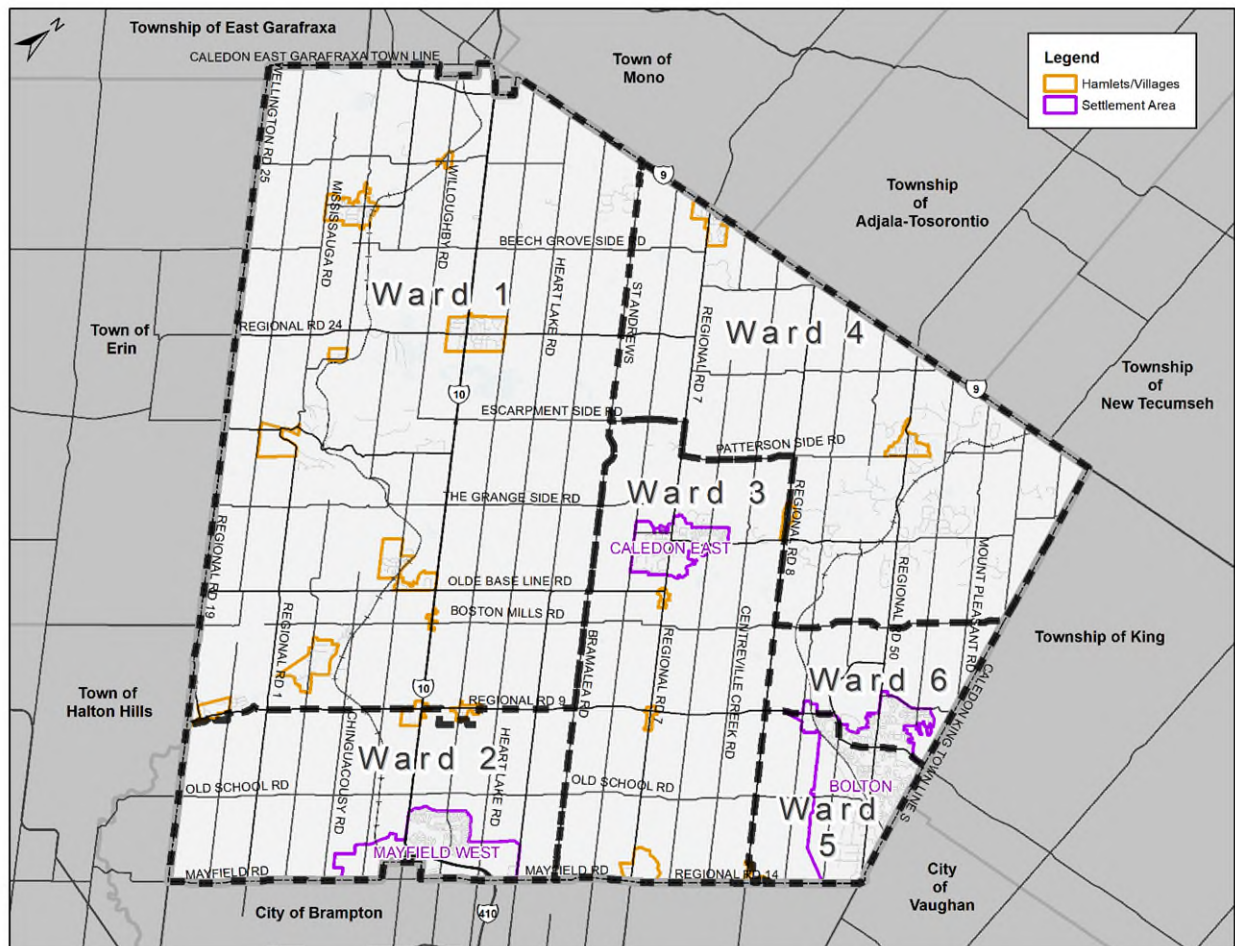
Caledon is one of three local area municipalities which combined, makes up the upper tier Region of Peel.

A vibrant community of 76,581 residents, 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.



Welcome to Caledon

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



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

Welcome to Caledon

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.

Lifestyle - The Best of All Worlds

Caledon is a unique mix of enduring 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 has 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 quaint, one-of-a-kind boutiques to convenient large brand-name chains meeting both personal and professional needs.

- **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 close 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

Toronto, Canada's largest city and economic pulse, is just a stone's throw away. With that proximity comes many key benefits:

- a wide range of post-secondary learning institutions and continuing education opportunities;
- the countless 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.

Welcome to Caledon

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.



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.

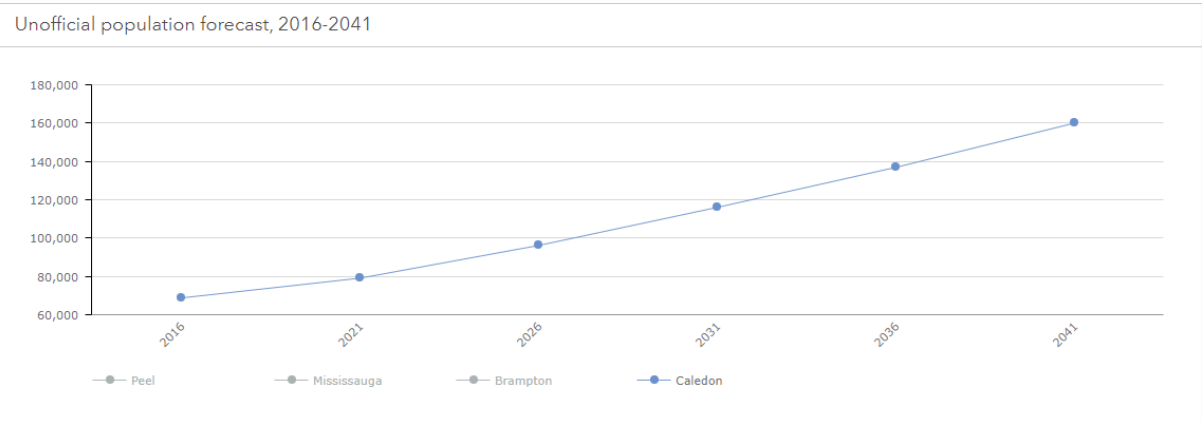
Air

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.

Welcome to Caledon

Demographics

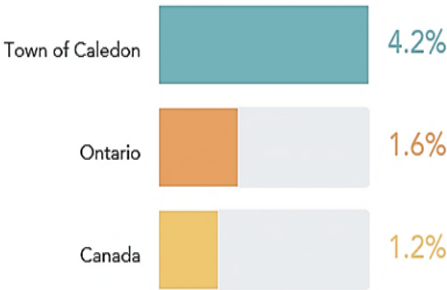
Town of Caledon Population



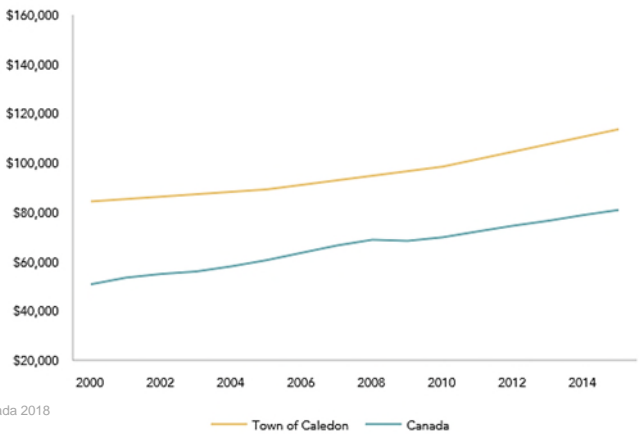
Source: Region of Peel; Hemson Consulting Ltd.

Over the last 7 years, the Town’s population has significantly increased by 15.2%. At this rate of growth, the population is expected to exceed 99,000 people in 2026. By 2051 Caledon will have a population of 300,000 people and 125,000 new jobs, as prescribed by the Province of Ontario Places to Grow Plan. The incredible development of the Town over the last decade has encouraged more residents of the GTA to choose Caledon as their new home. With 518 new home developments in 2016, the total dwellings in Caledon have risen to 22,021. This number is also on an upward trend, growing 2.41% annually.

Population Growth Rates 2016-2017



Median Household Income



Source: Statistics Canada 2018

Part of the Town’s growing population contributes to the strong and diverse labor force in Caledon, which was reported to be over 66,502 people in 2016. The average hourly wage is \$26.61, which is on par with most major cities in Ontario. However, the median household income, on average, has been 37% higher than the Canadian median since before 2000.

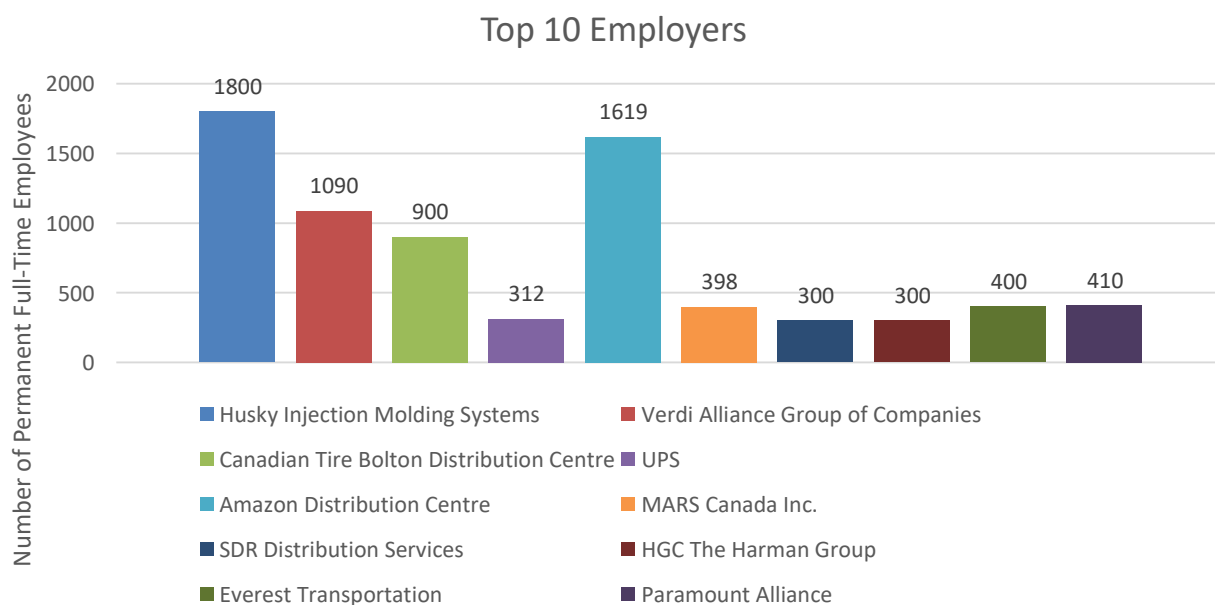
Welcome to Caledon

Business Climate

Over the years, many large companies have chosen to set up business in Caledon. Today, the Town is home to 3,256 companies from a wide range of industry sectors. These companies have helped to further strengthen Caledon's economy. The list below outlines Caledon's top ten corporate taxpayers.

Top 10 Corporate Taxpayers
CANADIAN TIRE PROPERTIES INC
ONTARI HOLDINGS LTD
UNITED PARCEL SERVICE CANADA LTD
AMB AIRPORT ROAD CANCO INC
ANATOLIA REAL ESTATE CORP
GREYCAN 4 PROPERTIES GP INC; GREYPAN EQUITIES INC
BOLTCOL HOLDINGS SOUTH INC; BOLTCOL HOLDINGS SOUTH LP
BOLTCOL HOLDINGS NORTH INC; BOLTCOL HOLDINGS NORTH LP
12333 AIRPORT RD HOLDINGS ULC
PIRET (86 PILLSWORTH) HOLDING INC

Due to Caledon's prosperous business environment, there are a range of employment and career growth opportunities available in the Town. Below is a chart depicting the Town's top 10 employers.



Welcome to Caledon

Town of Caledon Corporate Structure

The Town of Caledon's 2023 budget is divided into the following areas:

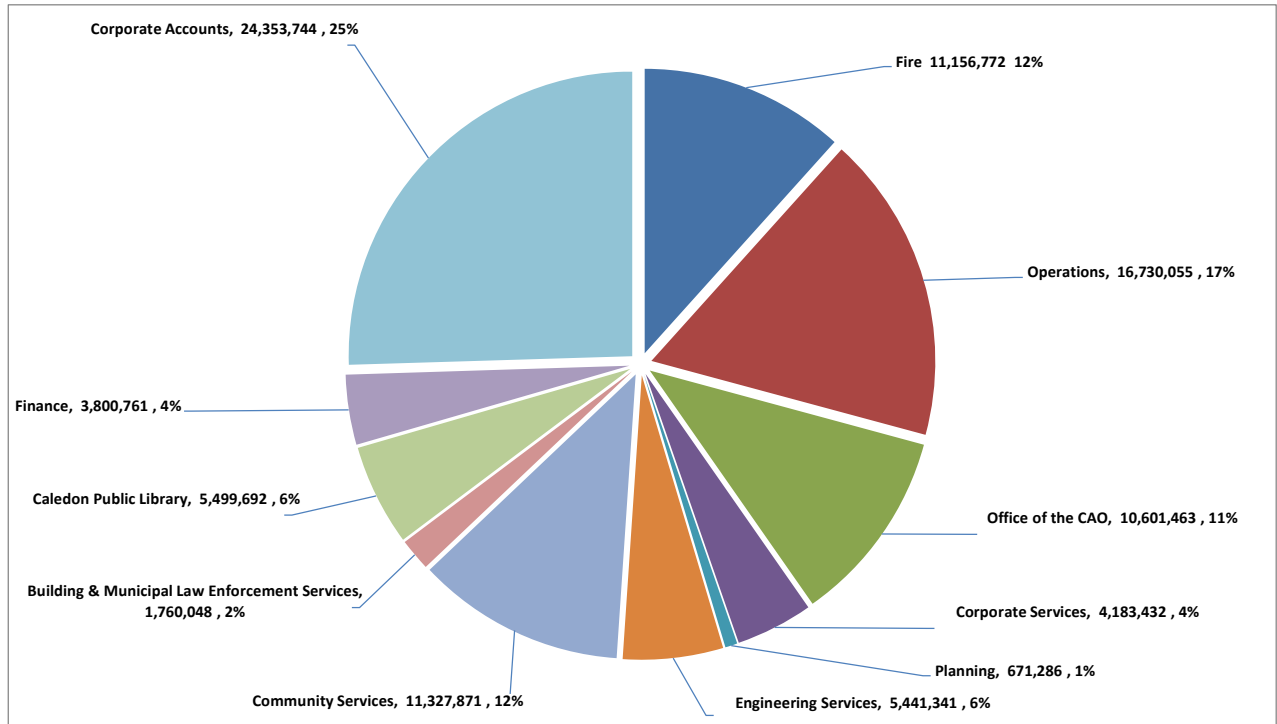


Chart is based on the 2023 Net Budget per Department and excludes Taxation Revenue.

Welcome to Caledon

1) Building & Municipal Law Enforcement Services Department

Administering and enforcing the *Building Code Act* and the Ontario Building Code with respect to buildings while maintaining mandatory legislative requirements and providing an excellent level of service. Bill 124 amended the *Building Code Act* by requiring that the fees collected by the municipality must not exceed the anticipated reasonable costs of the municipality to administer and enforce the Act which is why the Building Service's budget overall nets to zero. That is, Building Services operate on a full cost recovery from building permit fees and does not have a property tax subsidy. Municipal Law Enforcement Services is responsible in assisting residents with concerns related to various property matters and to foster a safe and welcoming community for residents, business owners and visitors.

2) Caledon Public Library

The Caledon Public Library (CPL) offers services, collections (print and digital) and programs through seven branches located across Caledon. Acting as a community hub to both suburban neighborhoods and rural villages, CPL serves as a cornerstone of the community, connecting people to each other and the world beyond. As a community-led organization, the Library serves and benefits Caledon by meeting the informational, educational and recreational needs of residents and businesses, promoting lifelong learning and bridging the digital divide.



3) Community Services Department

The Community Services Department is responsible for the overall operations and administration of the Town's community and corporate facilities, recreation programs, events and indoor and outdoor rental spaces. The department is focused on meeting and exceeding the needs of the community through active engagement, strengthening partnerships, managing agreements, implementing policies, all with a collaborative goal of delivering quality services and amenities for the community to enjoy.

The department comprised of four divisions: Community Facilities, Parks Planning, Corporate Facilities and Community Development-Recreation. Community Facilities strives to advance proactive infrastructure development solutions for growth management; to seek opportunities to connect Caledon villages to help bridge the rural/urban divide; to plan and fund recreation infrastructure that meets the changing needs of the community and to explore community hub models for service delivery. Corporate Facilities main functions are to enhance civic campus; to balance financial planning for operating and capital budgets and to manage reasonable community expectations. Community Development-Recreation is responsible for the development of a Community Safety and Well-Being Plan in partnership with Peel Public Health; promoting community enrichment through support of local groups, enhanced partnerships, and events and applying a diverse lens throughout the Town's operations and services.

4) Corporate Services Department

The Corporate Services department provides efficient and effective service delivery, while maintaining a high level of integrity and adhering to regulatory and statutory obligations. As the liaison between Council and staff, the CAO and Clerk ensure Council directives are carried out. The department also provides the following services: Animal Services, Legal Services, Legislative Services, Mayor & Council Support and the Provincial Offences Court.

Welcome to Caledon

5) Corporate Strategy & Innovation

Corporate Strategy and Innovation includes Information Technology, Project Management Office and Energy and Environment. Information Technology (IT) focuses on digital solutions and improving systems to reduce our reliance on paper-based processes. The central Project Management Office ensures all departments stay strategically aligned with our vision and support large Corporate projects from process improvements to capital project oversight. Energy and Environment is responsible for coordinating the Town's response to the global challenge related to climate change and looking for solutions to be more energy efficient.

6) Customer Service and Communications

Customer Service and Communications is comprised of the following teams: Customer Service (Service Caledon and Recreation), Communications, Economic Development Tourism and Culture, the Age Friendly Strategy, Diversity, Equity and Inclusion. The Customer Service teams provide centralized service offerings to residents and stakeholders enhancing the effectiveness and efficiency of the service experience with the Town. Communications educates, inspires, and informs through collaboration, consistency and innovative internal and external outreach. The Age Friendly Strategy is responsible for addressing the various needs of the senior population in Caledon and works with internal and external groups to foster a diverse and inclusive environment. Economic development supports, promotes, and enables business development and investment to enhance community prosperity, including tourism and culture.

7) Engineering Services

The department is responsible for the design and construction of Town-owned infrastructure. Town-owned infrastructure includes roads, storm water management infrastructure (ditches, culverts, storm sewer and storm water management facilities), bridges (vehicle and pedestrian) and culverts, sidewalks, and streetlights. It is also responsible for the planning and design of traffic operations and proactively strategize improvements for all modes of transportation. Its four divisions are Development Engineering, Development Inspection and Transportation Engineering.

8) Finance Department

The department serves internal and external clients and helps to shape the future of the community by providing professional corporate-based financial, procurement, risk management, property tax/Town revenue services and advice.

The Finance Department includes the Purchasing & Risk Management, and Finance divisions responsible for:

- Public procurement and vendor payments;
- Insurance and risk management;
- Financial planning and reporting;
- Property tax collection and other revenues;
- Investments and debentures;
- Asset Management Planning

Welcome to Caledon

9) Caledon Fire & Emergency Services

The department provides a team of highly trained, caring professionals who lead a collaborative effort to provide the community with an efficient emergency and safety system dedicated to protecting and strengthening our community through education, prevention, and rapid intervention at emergencies.

The goal of the department is to provide effective, efficient, safe, professional and prompt fire protection and emergency services to the public. As one of the largest volunteer fire services in Ontario, Caledon Fire & Emergency Services prides itself on protecting life, property and the environment.

10) Operations Department

The Operations Department is responsible for maintaining all of the road, park and fleet assets throughout the Town. It is comprised of the Roads & Fleet Services and Parks Operations divisions.

Road & Fleet Services is focused on ensuring that infrastructure within the Town's right-of-way is safe and meets Provincially mandated minimum maintenance standards or service levels, that all aspects of roads operations, vehicles and equipment are operated in a safe and compliant manner, and that the Town's fleet is sourced and acquired to meet energy efficiency targets. It also manages a winter maintenance program to ensure public safety on Town roads during the winter months and a summer maintenance program to ensure public safety on Town roads during the summer months.

Parks Operations ensures all parks and trails are developed and maintained to enrich the quality of life in Caledon through creative partnerships with the community, protection and enhancement of the natural environment to meet Council directives and approved service levels. It also ensures public safety regarding parks, sports fields and their amenities, and public safety regarding sidewalk winter control in accordance with Council directed and approved service levels.



Welcome to Caledon



11) People Services Department

People Services Department supports organizational capability and effectiveness, delivers human resource value-added programs and service excellence, and strives to create a positive and enriching employee experience.

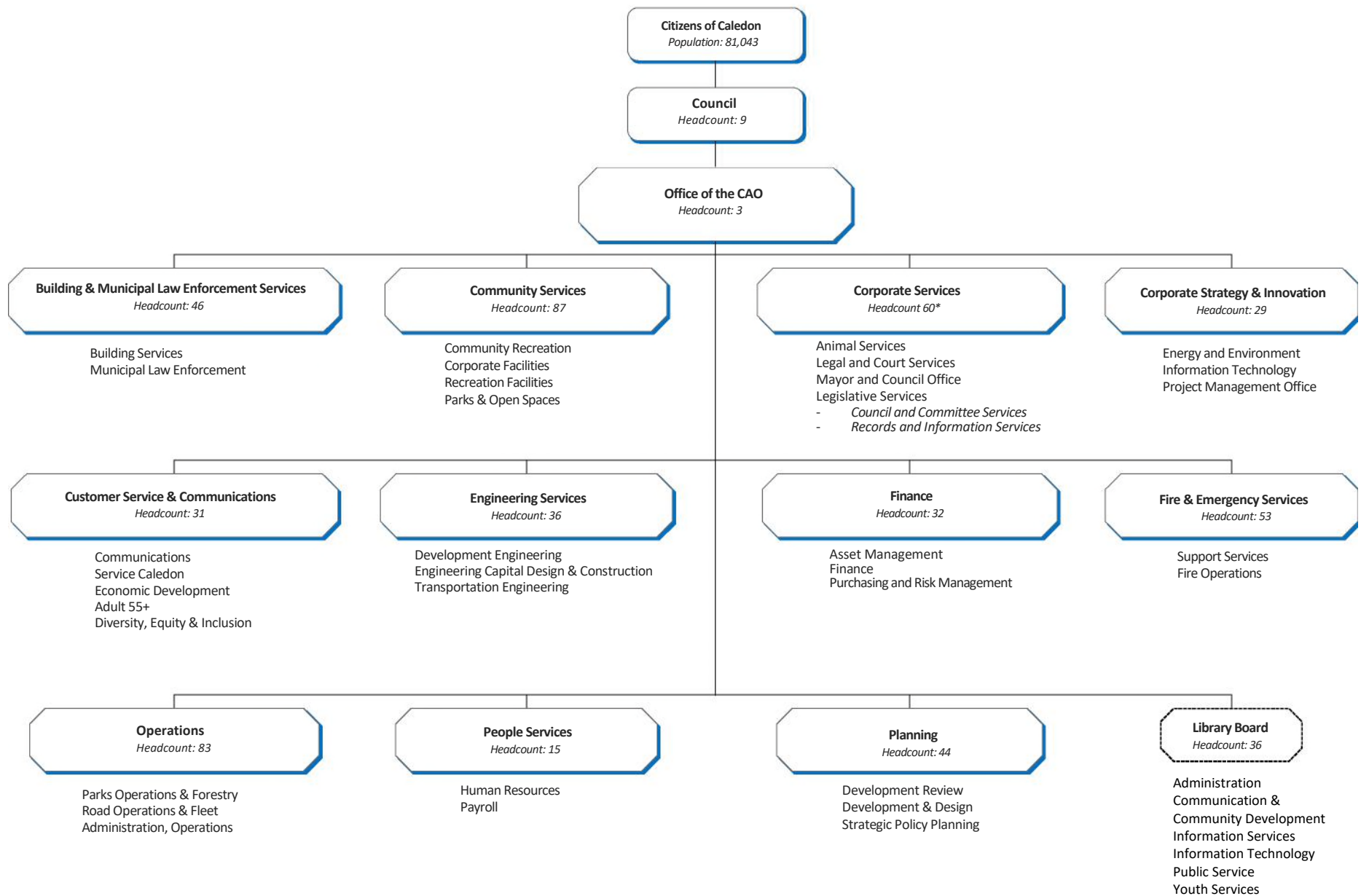
12) Planning Department

The department helps to create a prosperous and livable community that values its past, respects the environment and looks to the future by:

- Providing professional planning advice and legal support to Town Council regarding appropriate current and future land use planning and development of the Town.
- Representing the municipality and its interests regarding such land use planning to the public, the development industry and other government departments, agencies and levels.
- Ensuring that the Town's development activities comply with provincial planning legislation and land use policies while working co-operatively with landowners to build communities that are safe, diverse and economically vibrant.

The Policy & Sustainability division's role is to set the long-term policy framework to assist Town Council through studies, policy development for Caledon through the Town's Official Plan. The division is also responsible for the management of Heritage/Cultural Resources through the processes of listing and designating heritage properties, reviewing and commenting on planning applications, advocacy & public outreach, management of grants to support property stewardship.

Town of Caledon Organizational Chart



Total 2023 Approved Headcount 555 (includes two (2) full-time positions for knowledge transfer of retirees
Population taken from the Peel Data Centre (2022 population)
Police Services are provided contractually through the Ontario Provincial Police and are not shown above
* Corporate Services Headcount includes Mayor and Council headcount

Town of Caledon Permanent Full-Time Headcount

DEPARTMENT	2021 Approved	2022 Approved	2023 Approved
Building & Municipal Law Enforcement Services	42	45	46
Director, Building Services/CBO	1	1	1
Building Services	26	27	27
Municipal Law Enforcement	15	17	18
Community Services	73	78	87
Director, Community Services	1	1	1
Admin Coordinator, Community Services	1	1	1
Community Recreation	26	29	34
Corporate Facilities	13	15	17
Recreation Facilities	28	28	30
Parks and Open Spaces	4	4	4
Corporate Services	53	58	60
Director, Corporate Services/Town Clerk	1	1	1
Administrative Coordinator	1	1	1
Animal Services	3	3	3
Legal & Court Services	28	29	30
Mayor & Council Office-			
Elected	9	9	9
Staff	3	6	6
Legislative Services -			
Council and Committee Services	3	4	5
Records and Information Services	5	5	5
Engineering Services	26	30	36
Director, Engineering Services	1	1	1
Admin Coordinator, Engineering Services	1	1	1
Development Engineering	12	14	14
Engineering Capital Design & Construction	6	8	10
Transportation Engineering	6	6	8
Infrastructure Development	0	0	2
Finance	27	31	32
Director, Finance/CFO	1	1	1
Administrative Assistant, Finance	1	1	1
Asset Management	3	3	4
Finance	15	19	19
Purchasing & Risk Management	7	7	7
Fire & Emergency Services	42	48	53
Fire Chief	1	1	1
Support Services	6	8	8
Fire Operations	35	39	44
Library	26	28	36
CEO / Chief Librarian	1	1	1
Director	0	1	1
Administrative Assistant-Library	1	1	1
Library-Public Services	9	9	16
Library-Information Services	5	5	6
Library-Information Technology	3	3	3
Library-Youth Services	4	4	4
Communications & Community Development	3	4	4

DEPARTMENT	2021 Approved	2022 Approved	2023 Approved
Operations	67	73	83
Director, Operations	1	1	1
Administration, Operations	3	4	4
Parks - Operations & Forestry	17	17	20
Road Operations & Fleet	46	51	58
Planning	37	40	44
Chief Planner/Director	1	1	1
Coordinator, Planning	1	1	1
Strategic Lead	0	1	1
Development Review	13	14	15
Planning Services	11	12	12
Policy, Heritage & Design	11	11	14
Office of the CAO	2	3	3
Chief Administrative Officer	1	1	1
Executive Office Administrator	1	1	1
Administrative Coordinator	0	1	1
Corporate Strategy & Innovation	25	27	29
Director, Corporate Strategy & Innovation	1	1	1
Energy & Environment	4	4	4
Information Technology	13	14	15
Project Management Office	7	8	9
Customer Service & Communications	23	27	31
Director, Customer Service & Communication	1	1	1
Adult 55+, Diversity, Equity and Inclusion	1	1	1
Communications	5	6	6
Service Caledon	11	13	15
Economic Development	5	6	8
People Services	12	14	15
Director, Human Resources	1	1	1
Human Resources	9	11	12
Payroll	2	2	2
Total Headcount	455	502	555

Overview of Budget Processes and Policies

THE TOWN OF CALEDON FINANCIAL POLICY HIGHLIGHTS

The financial management and control of the Town is largely governed through by-laws and Council resolutions that prescribe purchasing, accounting, investment, budgeting, risk management, debt and reserve policies. Town Council has sole authority to allocate funds through the annual approval of the operating and capital budgets.

Financial Management

The Town of Caledon prepares its financial information in accordance with the generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada and prescribed policies issued by the Ministry of Municipal Affairs and Housing.

The town's revenues and expenses are recorded using the accrual basis of accounting. The accrual basis of accounting requires the Town to recognize revenue as it is earned and measurable, as well as, recognize expenses as it is incurred and measurable as result of receipt of goods or services and the creation of legal obligation. While the town's budget is also prepared on an accrual basis, there are some differences from how the financial statements are prepared. In municipal financial operations, monies raised or supplied for a specific purpose cannot be used for any other purpose, either due to legal restrictions and/or contractual agreements. To track and show that the funds have been used for their intended purpose fund accounting is used. The funds used by the town are the operating fund, capital fund, reserve funds, and trust funds. These funds are used for budget purposes and for day-to-day financial management.

Financial stability of the town is an important element of financial management. To ensure the town's finances remain stable, management looks forward and prepares for future needs by assessing legislative changes, the impact of growth, and changes in the economic climate with the goal of minimizing annual fluctuations to the tax rate.

Balanced Budget

The operating budget is balance with revenues equal to budgeted expenditure. Any shortfall in budgeted revenues versus budgeted expenditures for a budget period will be funded by tax levies or supplemental tax revenues equal to the shortfall, resulting in a balanced budget.

Deficit Avoidance

In accordance with the *Municipal Act*, municipalities are prohibited from budgeting for a deficit. The annual budgets continue to show fiscal restraint to meet expenditure and revenue targets. When actual revenue shortfalls or unforeseen expenditures appear to be more than temporary occurrences, both capital and operating budgets are reviewed. Alternatives are then identified to minimize the Town's financial risks, including drawing from reserves, reallocating budgets and expenditures constraints.

Sustainability

The annual budget incorporates a long-term perspective and should be affordable today and in the future. The Town's budget must be in compliance with the *Municipal Act* and therefore needs to be balanced and may not plan for a deficit. The use of one-time revenues shall not be incorporated into the Town's base budget and revenues diversification should be maximized.

Use of One-time Revenues

The Town does not utilize one-time revenues for ongoing expenditures. However, one-time revenues may be used to fund non-recurring expenditures subject to Council approval. One-time revenue is transferred to the appropriate fund in accordance with Council's decision.

Overview of Budget Processes and Policies

User Fees

The Town works to ensure that user fees are utilized to cover costs of appropriate services and are subject to annual review.

Use of Supplementary Tax Revenue

Supplementary taxes are generated by property tax revenue from new assessments added in-year to the property tax roll. This revenue source is estimated annually and reflected in the Town's operating budget.

Operating Fund Balance

Any year-end surplus or deficit is transferred to or from a Tax Funded Operating Contingency Reserve or other reverses as directed by Council. These Reserves are used to mitigate the effect of any large fluctuation in future revenue or expenditures. Given that personnel expenditures account for majority of the Town's total annual expenditures, any increase in staffing levels are approved by Council. New permanent or contract positions are approved through the Town's annual budget process.

Capital Budget Forecast

As part of Town's annual budget process, the Town prepares a 10-year capital forecast annually. The 10-year capital plan includes major works required to upgrade, replace, or construct capital infrastructure to maintain and grow current service level and work towards meeting the Town's Asset Management Plan. The ongoing maintenance of infrastructure is included in the operating budget.

Interdependency

The operating and capital budget must be reviewed with a coordinated effort. It must be recognized that capital expenditures, financing decisions, and corporate strategies will impact future operating budget.

Amendments to Approved Budgets

The approved budget may be amended at the direction of Council, provided that the amount to be collected from property taxes remains unchanged. Operating budget amendments commonly occur as a result of provincial funding initiatives for fully funded operating programs. The capital budget is also amended throughout the year as directed by Council or as result of any technical adjustments required to address shortfall.

Budget Monitoring and Reporting

The Town uses a real-time, enterprise-wide financial system. Financial reports are available on-demand for all appropriate staff to monitor actuals expenditures and revenues. Operating budget variances and year-end forecasts reports are presented to Council. While closed capital status reports are presented to Council at least twice annually.

Asset Management and Tangible Capital Assets

The Town has developed asset management policies to assist in making the best possible decisions regarding town's assets. This is done in a way that provides targeted levels of services and manages risks in a cost-effective manner throughout the entire asset life cycle.

The Town maintains tangible capital assets at a historical cost and amortizes these assets based on estimated useful life of the assets. Additions and disposals are done as assets are put in service or sold/taken out of service. The Town is required to keep track of all Tangible Capital Assets and amortize them as per Public Sector Accounting Standards under Generally Accepted Accounting Principal (GAAP). This exercise is done for accounting purpose and does not impact departmental operating budgets. As part of the budget process, finance reports to Council how much the estimated amortization expense will be for the upcoming year, in compliance with the *Municipal Act*.

Overview of Budget Processes and Policies

Through the capital project review, there is a linkage between the project and the asset being constructed or purchased. Once the asset is in service, the asset is capitalized, and the project closed. Assets which are contributed to the town through development agreements are unbudgeted; however, they are included within tangible capital assets and contributed revenue, both of which are shown on the financial statements.

Debt Management

The Province sets a debt capacity guideline for municipalities of 25% of operating revenues. Council has adopted a policy that ensures the annual debt repayment level is significantly below the allowable Provincial threshold. Council's current approved policy stipulates that debt repayments for tax supported debt are not to exceed 10% of operating revenues.

Overview of Budget Processes and Policies

BUDGET INFLUENCES

As noted in the budget schedule section, work on the Town's budget began in the Spring of 2022. For the 2023 budget, staff were directed to identify priorities that include i) community growth, ii) continuous improvement, and iii) legislatively required.

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 2023 budget.

The Town of Caledon's budget process incorporates the alignment of Town departmental business plans and budgets to the Town's objectives. Specifically, the departmental business plans include a section for departments to outline their 2023 departmental priorities, goals and initiatives; how the initiatives/goals are funded and how the initiatives/goals help achieve the actions, goals, and objectives of the Town.

Departmental Business Plans

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

- What services the Department provides
- A summary of 2022 accomplishments
- A list of key priorities for 2023 and how the Town will measure the success of activities in each priority area

2023 Priorities:

Three key priorities have been identified Town-wide going into 2023:

COMMUNITY GROWTH:

This priority area includes the activity that is required to both prepare for and respond to the significant growth that Caledon will face over the next 30 years. Caledon is expected to grow by 220,000 people and 93,000 jobs by 2051. This means more roads, libraries, and community facilities to ensure that the Town can provide service to all existing and new residents, while ensuring that new housing development maintains the character of Caledon's unique communities.

CONTINUOUS IMPROVEMENT

Continuous improvement (CI) involves ongoing evaluation of service delivery processes to identify and remove inefficiencies or waste. The goal is to deliver simpler, faster and better government services and in turn to deliver more value to the citizen.

LEGISLATIVE REQUIREMENT

Changing federal and/or provincial legislation, regulation, standards and policy may require changes at the municipal level. Where legislation affects the Town, the Town will take action in accordance with such legislative changes / requirements.

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 2023 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; 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 2023 budget implications are included in the base 2023 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 2022 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 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 2023 budget, if applicable

Budget Assumptions

A number of assumptions have been made and incorporated into the 2023 budget. Where appropriate, an inflation level of 3% has been used for the 2023 budget for general inflation

Insurance premiums paid by the Town are increasing by 18% over the 2022 Actuals.

For utilities, the following inflationary numbers were used:

- Natural Gas – 20% rate increase. Staff were asked to adjust the budget up or down based on the volume for 2023 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 2022 that lowered consumption or utility volumes in 2022

Items that impact utility volumes include new energy conservation equipment/initiatives implemented in 2022, new improved energy efficient equipment replacements in 2022 that will lower consumption/utility volumes in 2023, 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 2023 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.

Impact of the Pandemic

As part of the 2023 budget process, Staff were directed to identify spending directly related to the pandemic that would occur with the assumption the pandemic will continue in 2023 in an unknown manner, with expenses being identified, similar to 2022. One-time budget adjustments caused by the pandemic were not made in order to ensure 2023 property taxes were not increased due to the pandemic. Any remaining Safe Restart (Phase1) funding that the Town received and is unspent will be moved to the Tax Funded Operating Contingency Reserve in 2022 for continued use into 2023. Any expenses that the Town continues to face that are related to the Covid-19 pandemic will be funded from the Operating Contingency Reserve in 2023 to avoid any property tax impact.

Overview of Budget Processes and Policies

Impact of COVID-19 Pandemic on 2023 Budget

Department	Description	Budgeted approved draws for COVID Expenditures
Library	Operating supplies for COVID and Operating costs of Community Kits	9,560
Corporate Accounts	Softphones	40,000
Corporate Accounts	Continued Webex for online Council meetings	36,000
Corporate Accounts	Business Continuity Plan	25,000
Community Services	Caledon Yards additional cleanings	36,018
Community Services	Increase facility maintenance wages for COVID cleaning and support safety measures	207,424
Operations	Additional Vehicle Cleaning and Sanitization for Yard Fleet	40,000
Office of the CAO - Economic Development	Marketing Coordinator (1 yr contract) to assist the Economic Development team with marketing and promotion needs to assist local businesses and promote tourism during the pandemic.	71,700
Community Services	Enhanced cleaning at Town Hall - Casual Wages	66,444
People Services	Health & Safety Associate Contract	67,430
	2023 Commitments from Reserves	599,576

There are still costs associated with the COVID-19 pandemic that are mainly related to additional cleaning and the promotion of Shop Local for Caledon businesses. These costs are being funded in the 2023 budget from the Town's Operating Contingency reserve to avoid any impact on the taxpayer. The funds the Town received under the Safe Restart funding were transferred to this reserve to offset future costs associated with the pandemic.

Overview of Budget Processes and Policies

Previously Approved Council Initiatives

Previously Approved Council Initiatives are:

1. Items from previous Council Reports that have 2023 budget implications are identified during the year and the 2023 budget implications are included in the base 2023 budget as an unavoidable budget increase in this section.
2. One-time expenditures in the 2022 budget that now should be removed from the base in the 2023 operating budget.
3. Annualization of items approved in the 2022 budget.

The list below identifies previously approved council initiatives that have an impact on the 2023 budget:

UNAVOIDABLE BUDGET INCREASE/(BUDGET DECREASE) TO BE INCLUDED IN THE 2023 BASE OPERATING BUDGET

Department	Description	Annualized Amount (\$)
Removal of One-time costs		(186,400.00)
Caledon Public Library	Removal of one-time computer purchases for new staff under 2022 Changes in Service Levels	(3,000.00)
Caledon Public Library	Removal of one time costs for New Full-Time Leadership Position - Director, Library Corporate Services and Projects - CISC 2022-013	(6,900.00)
Community Services	Removal of one-time furniture purchases for new staff under 2022 Changes in Service Levels	(60,000.00)
Corporate Accounts	Removal of one-time computer purchases for new staff under 2022 Changes in Service Levels	(116,500.00)

Overview of Budget Processes and Policies

UNAVOIDABLE BUDGET INCREASE/(BUDGET DECREASE) TO BE INCLUDED IN THE 2023 BASE OPERATING BUDGET

Department	Description	Annualized Amount (\$)
Unavoidable Costs		1,100,664.00
Community Services	Unavoidable costs - Provide Free Menstrual Products in Town Facilities - Staff Report 2022-189	40,515.00
Corporate Accounts	Unavoidable costs for 2023 Municipal, Agricultural and Community Grant Program Update - Staff Report 2022-0318	22,000.00
Corporate Accounts	Unavoidable costs for 2022 compensation review funded by Contingency Reserve in 2022.	578,212.00
Corporate Services	Unavoidable costs for Three (3) Permanent Full Time Council Coordinator positions	258,850.00
Corporate Services	Unavoidable costs for Total Rewards Program for Members of Council - Staff Report 2022-0259	132,678.00
Fire & Emergency Services	Unavoidable costs for Floater in Lieu Day on September 30 declared as National Day for Truth and Reconciliation - Staff Report 2022-0329	23,659.00
Operations	Unavoidable costs for Floater in Lieu Day on September 30 declared as National Day for Truth and Reconciliation - CISL 2022-0329	44,750.00

Overview of Budget Processes and Policies

UNAVOIDABLE BUDGET INCREASE/(BUDGET DECREASE) TO BE INCLUDED IN THE 2023 BASE OPERATING BUDGET

Department	Description	Annualized Amount (\$)
Annualized Salaries and Benefits		1,088,057.00
Building & Municipal Law Enforcement Services	Annualization of salaries and benefits for Supervisor - Municipal Law Enforcement Services Division - Cisl 2022-052	22,569.00
Caledon Public Library	Annualization of salaries and benefits for New Full-Time Leadership Position - Director, Library Corporate Services and Projects - Cisl 2022-013	72,640.00
Community Services	Annualization of salaries and benefits for Event and Community Development PFT Positions - Cisl 2022-005	27,566.00
Community Services	Annualization of salaries and benefits for Specialty Inclusion Programmer - Cisl 2022-018	13,784.00
Community Services	Removal of one time costs for Specialty Inclusion Programmer - Cisl 2022-018	39,808.00
Community Services	Annualization of salaries and benefits for Supervisor Off Campus Facilities - Cisl 2022-031	83,514.00
Corporate Services	Annualization of salaries and benefits for Additional Caledon POA Coordinator - Cisl 2022-042	12,605.00
Corporate Strategy & Innovation	Annualization of salaries and benefits for Climate Change Coordinator - Cisl 2022-030	60,741.00
Corporate Strategy & Innovation	Annualization of salaries and benefits for IT: Project Coordinator - Cisl 2022-048	38,161.00
Customer Service & Communications	Annualization of salaries and benefits for Communications Advisor - Planning and Development - Cisl 2022-022	23,685.00
Customer Service & Communications	Annualization of salaries and benefits for Manager Service Delivery - Cisl 2022-070	35,978.00
Engineering Services	Annualization of salaries and benefits for Senior Project Manager - Stormwater - Cisl 2022-027	11,511.00
Finance	Annualization of salaries and benefits for Senior Clerk, Revenue - Cisl 2022-020	15,185.00
Finance	Annualization of salaries and benefits for Long-term Financial Planning - Cisl 2022-040	31,549.00
Fire & Emergency Services	Annualization of salaries and benefits for Full-Time Firefighters - Valleywood Fire Station (5) - Cisl 2022-033	323,700.00
Fire & Emergency Services	Annualization of salaries and benefits for Fire Inspector (1) - Cisl 2022-034	48,555.00
Operations	Annualization of salaries and benefits for Crossing Guard Coordinator - Cisl 2022-002	15,503.00
Operations	Annualization of salaries and benefits for Coordinator, Fleet - Cisl 2022-008	23,255.00
Operations	Annualization of salaries and benefits for Supervisor, Roads - Cisl 2022-009	25,923.00
Operations	Annualization of salaries and benefits for Technician, Road Operations - Cisl 2022-014	27,955.00
People Services	Annualization of salaries and benefits for HRIS Analyst - Cisl 2022-066	25,377.00

Overview of Budget Processes and Policies

UNAVOIDABLE BUDGET INCREASE/(BUDGET DECREASE) TO BE INCLUDED IN THE 2023 BASE OPERATING BUDGET

Department	Description	Annualized Amount (\$)
People Services	Annualization of salaries and benefits for Human Resources Business Partner - CISL 2022-067	31,317.00
Planning	Annualization of salaries and benefits for Business Analyst, Planning - CISL 2022-044	31,318.00
Planning	Annualization of salaries and benefits for Community Planner, Policy - CISL 2022-058	45,858.00

Overview of Budget Processes and Policies

UNAVOIDABLE BUDGET INCREASE/(BUDGET DECREASE) TO BE INCLUDED IN THE 2023 BASE OPERATING BUDGET

Department	Description	Annualized Amount (\$)
Annualized Services		(21,000.00)
Fire & Emergency Services	Annualization of services for Full-Time Firefighters - Valleywood Fire Station (5) - CISL 2022-033**	(21,000.00)

Overview of Budget Processes and Policies

UNAVOIDABLE BUDGET INCREASE/(BUDGET DECREASE) TO BE INCLUDED IN THE 2023 BASE OPERATING BUDGET

Department	Description	Annualized Amount (\$)
Operating Impact of Council Approved Capital Projects		1,027,262.00
Caledon Public Library	Operating Impact of Capital Projects - Library IT Equipment - Capital Project 22-020	16,900.00
Caledon Public Library	Operating Impact of Capital Projects - Library Print Management and Wireless Printing Services - Capital Project 22-027	(2,000.00)
Community Services	Phase-in of Debt Repayment of Capital Project for Works Yard 1 and 2 Strategic Growth Plan - Capital Project 20-033	295,059.00
Community Services	Operating Impact of Capital Projects - Artificial Turf & Dome - Mayfield - Capital Project 22-036	(30,000.00)
Community Services	Operating Impact of Capital Projects - Rotary Place (Bolton) - Seniors Centre Expansion - Capital Project 17-071	103,940.00
Community Services	Operating Impact of Capital Projects - Vehicle for Supervisor Off Campus Facilities - Capital Project 22-101	9,500.00
Community Services	Operating Impact of Capital Projects - Albion Bolton Union Community Centre - Arena Flooring Replacement - Capital Project 22-063	32,948.00
Community Services	Operating Impact of Capital Projects - Bolton OPP Satellite Office - Capital Project 21-006	12,512.00
Community Services	Unavoidable costs for Proposed acquisition of land by the municipality – Supporting Community Recreation and Economic Development, Ward 1 - Confidential Report 2022-0307	15,100.00
Engineering Services	Phase in of External Debt Repayments for Capital Projects Roads Rehab Construction Program (Debt) - Capital Project 21-047 & CECC Phase 4 Debenture	250,000.00
Fire and Emergency Services	Operating Impact of Capital Projects - Fire Inspector Vehicle - Capital Project 22-118	9,500.00
Operations	Operating Impact of Capital Projects - 2023 Growth Additional Fleet Assets - Capital Project 22-011	178,458.00
Operations	Operating impact Vehicle Operating costs (insurance, fuel, maintenance) and 4 TFTs related to 2022 Fleet Vehicles as per Staff Report No. 2021-0229 related to Capital Project 22-002	135,345.00

Overview of Budget Processes and Policies

UNAVOIDABLE BUDGET INCREASE/(BUDGET DECREASE) TO BE INCLUDED IN THE 2023 BASE OPERATING BUDGET

Department	Description	Annualized Amount (\$)
Mandatory		139,883.00
Caledon Public Library	Unavoidable costs for 2023 Minimum Wage Impact - Ontario Min Wage	3,147.00
Caledon Public Library	Unavoidable costs for OMERS Membership for Non-Full-Time Employees approved by OMERS Sponsors Corporation effective January 1 2023 - Bill 206 - OMERS Act	23,778.00
Community Services	Unavoidable costs for 2023 Minimum Wage Impact - Ontario Min Wage	9,340.00
Corporate Accounts	Unavoidable costs for OMERS Membership for Non-Full-Time Employees approved by OMERS Sponsors Corporation effective January 1 2023 - Bill 206 - OMERS Act	60,000.00
Customer Service & Communications	Unavoidable costs for 2023 Minimum Wage Impact - Ontario Min Wage	118.00
Operations	Unavoidable costs for Rental as per TRCA Signed Agreement - TRCA	12,500.00
Operations	Unavoidable costs for Consultant to support Excess Soil and New Storm ECA Requirements - ECA	15,000.00
Operations	Unavoidable costs for Maintenance of New Transit Stops - Transit Service	16,000.00
Net result of Unavoidable Budget Increases/(Decreases) to be included in 2023 Budget		3,148,466.00

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 2021 actuals, 2021 budget, current year 2022 budget which is considered the base budget, as well as 2022 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 2023 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 the 2023 Budget.

TOWN OF CALEDON 2023 OPERATING BUDGET TEMPLATE - DEPARTMENT NAME

UNAVOIDABLE BUDGET INCREASES/(DECREASES)												
Revenue or Expense	2022 Budget	2022 Budget Changes	2023 Base Budget (C) = (A)+(B)	Mandatory - Legislation	Employee Compensation	Annualization - New Staff	Annualization - Services	Inflationary	Utilities	Revenues	Previously Approved Council Initiatives	2023 Adjusted Base Budget
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)=(C) TO (K)
Revenues			\$0									\$0
Expenses			\$0									\$0
Net Exp./ (Rev.)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

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 2023 Service Level Changes template.

Below is a sample of the form used by staff:

TOWN OF CALEDON

Change in Service Level

Request			
Department		Division	
Version		Year	

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 \$
Net Tax Impact						-	-	-
Total Tax Impact						-		
Expenditures								
Operating Supplies								
Expenditures Total								
Funding								
Reserve Fund To Revenue								
Funding Total								

TOWN OF CALEDON

Change in Service Level

Request			
Department		Division	
Version		Year	

Attributes		
Attribute	Value	Comment
Department		
Division		
Director		
Requested By:		
Council Work Plan Priority		
General Location		
Is there related capital		
Budget Year Submitted		
Is there legislative or regulatory requirements?		
Status		
Alternatives Considered		
Implementation Plan		

Overview of Budget Processes and Policies

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 2023 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 2023 Fees change, and Fee By-law schedules are approved by Council at the same time as the 2023 Budget.

Headcount Information

Departments are provided with the current year (2022) employee information to be reviewed for the 2023 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.

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.

TOWN OF CALEDON

Capital Projects

Project				
Department				
Version		Year		

Description

PROJECT DESCRIPTION (BACKGROUND INFORMATION, SCOPE, IMPLEMENTATION PLAN, RISKS/BARRIERS)

REASON FOR PROJECT (BENEFITS/SERVICE DELIVERY IMPROVEMENTS, RISK IF NOT IMPLEMENTED)

Budget

	Total	2023	2024	2025	2026	2027
Expenditures						
Expenditures Total						
Funding						
Funding Total						

TOWN OF CALEDON

Capital Projects

Project			
Department			
Version		Year	2023

Attributes		
Attribute	Value	Comment
DC Related Information		
DC Study Project Description		
Year in DC Study		
% of DC Funding Allowed in DC Study		
Attributes		
Department		
Division		
Director		
Project Contact		
Project Type		
TCA Type		
Council Work Plan Priorities		
General Location		
Related Project		
Year Requested		
Priority		
Council Approved Initiative or Reference to Masterplan		
Department Impacted		
Milestones (QQ-YYYY)		
Target Contract Start Date		
Kickoff - Scope Deliverables		
25% Completion		
50% Completion		
75% Completion		
100% Completion		
Status		

Overview of Budget Processes and Policies

Assessment Growth

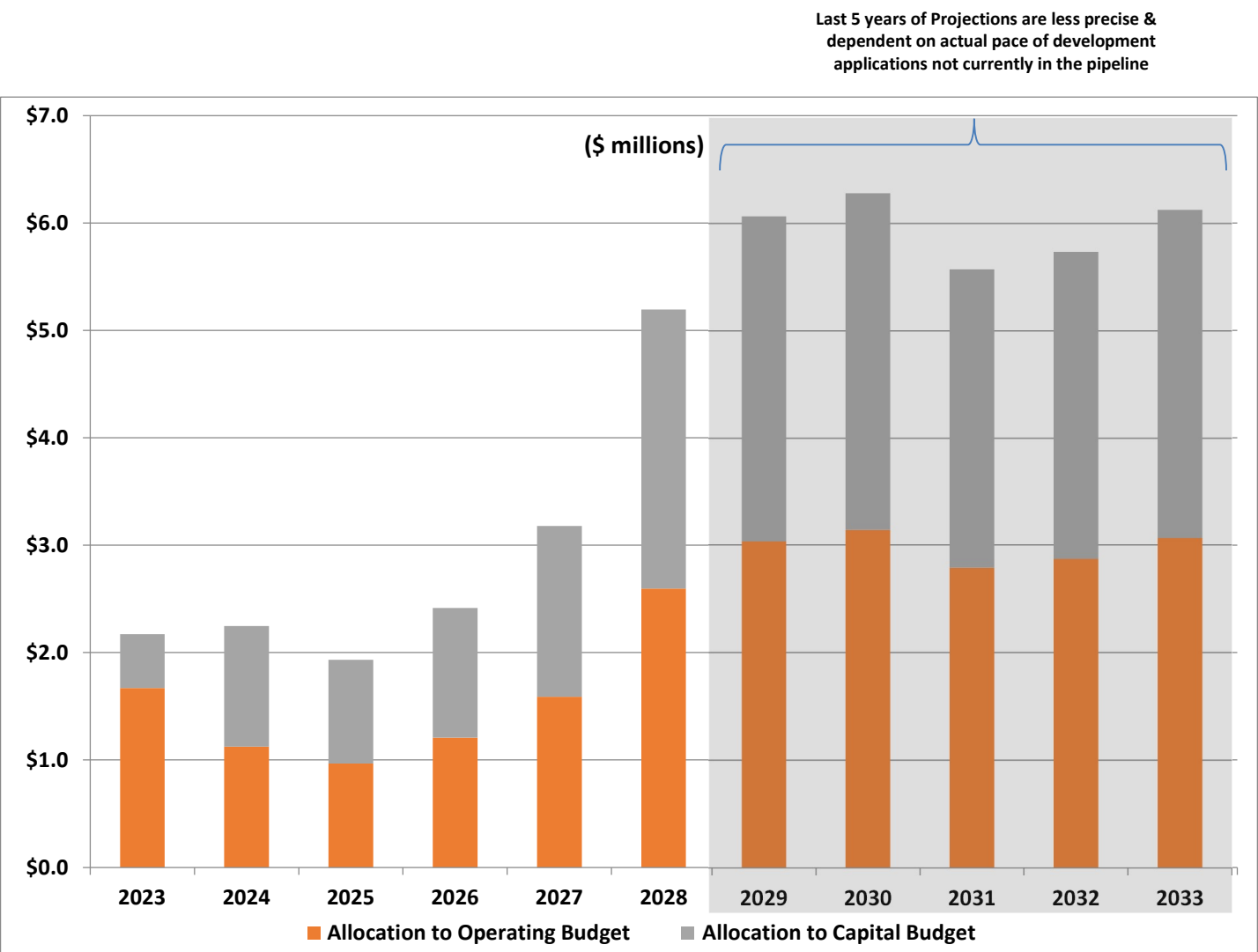
In 2012, as the Town began long-term planning of capital expenditures and tax funding to support the increased annual expenditures, Council approved the following commitment to increase the Town’s tax funded capital program (a sustainable source to fund capital):

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 and 2022 due to the COVID-19 pandemic, the Town has offset assessment growth against operating costs and has maintained its tax funded capital program at the 2020 level. The Town’s 2023 budget includes assessment growth of \$2,170,781, with \$456,500 being directed as an increase to the Town’s tax funded capital program. The remainder is applied to the Town’s operating budget to offset continued pressures due to inflation.

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



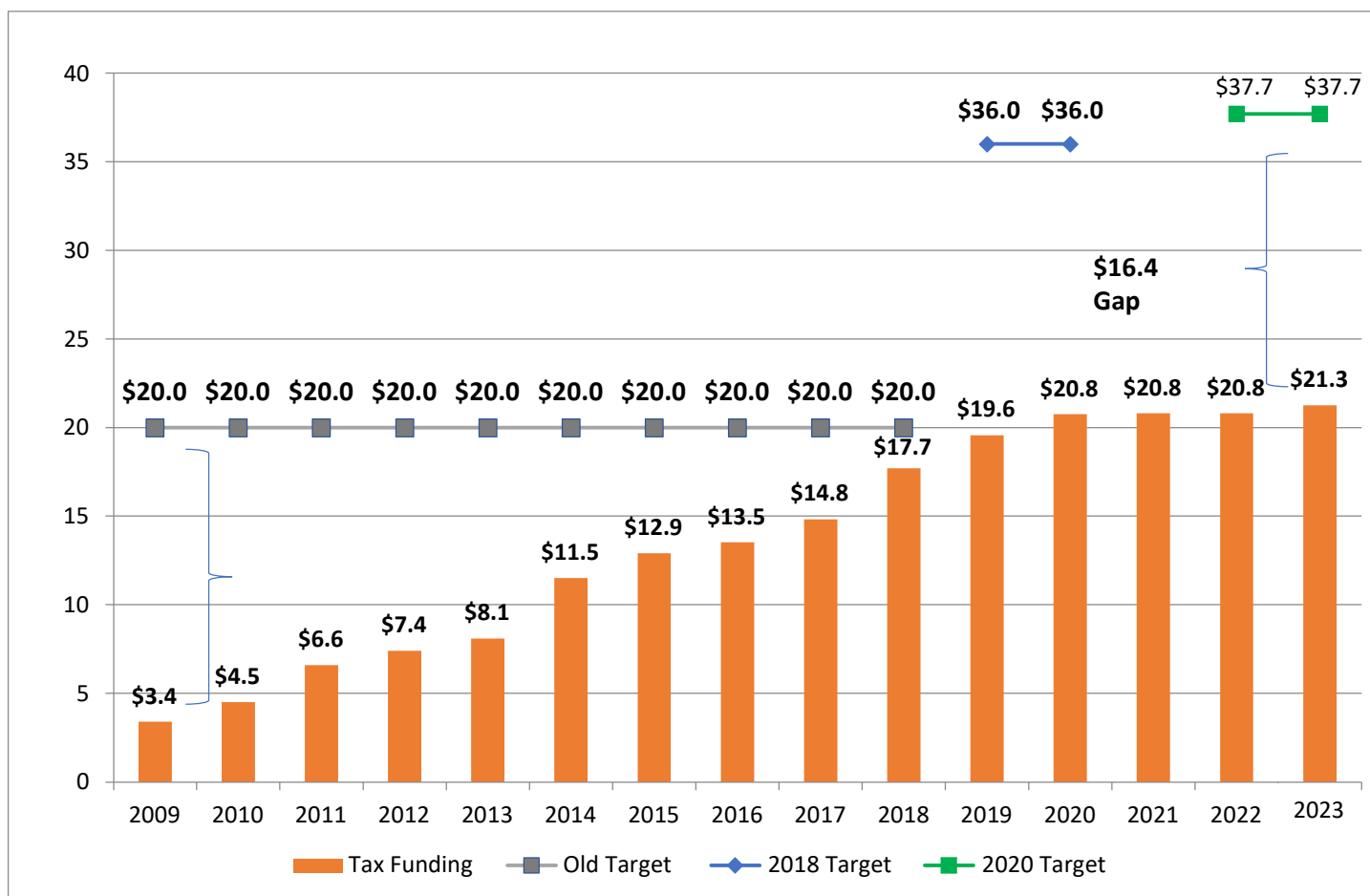
Overview of Budget Processes and Policies

The Town is working towards bridging the gap between the Tax Funded Capital Program and a new 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 2033, the growth in the program would look as follows:



Overview of Budget Processes and Policies

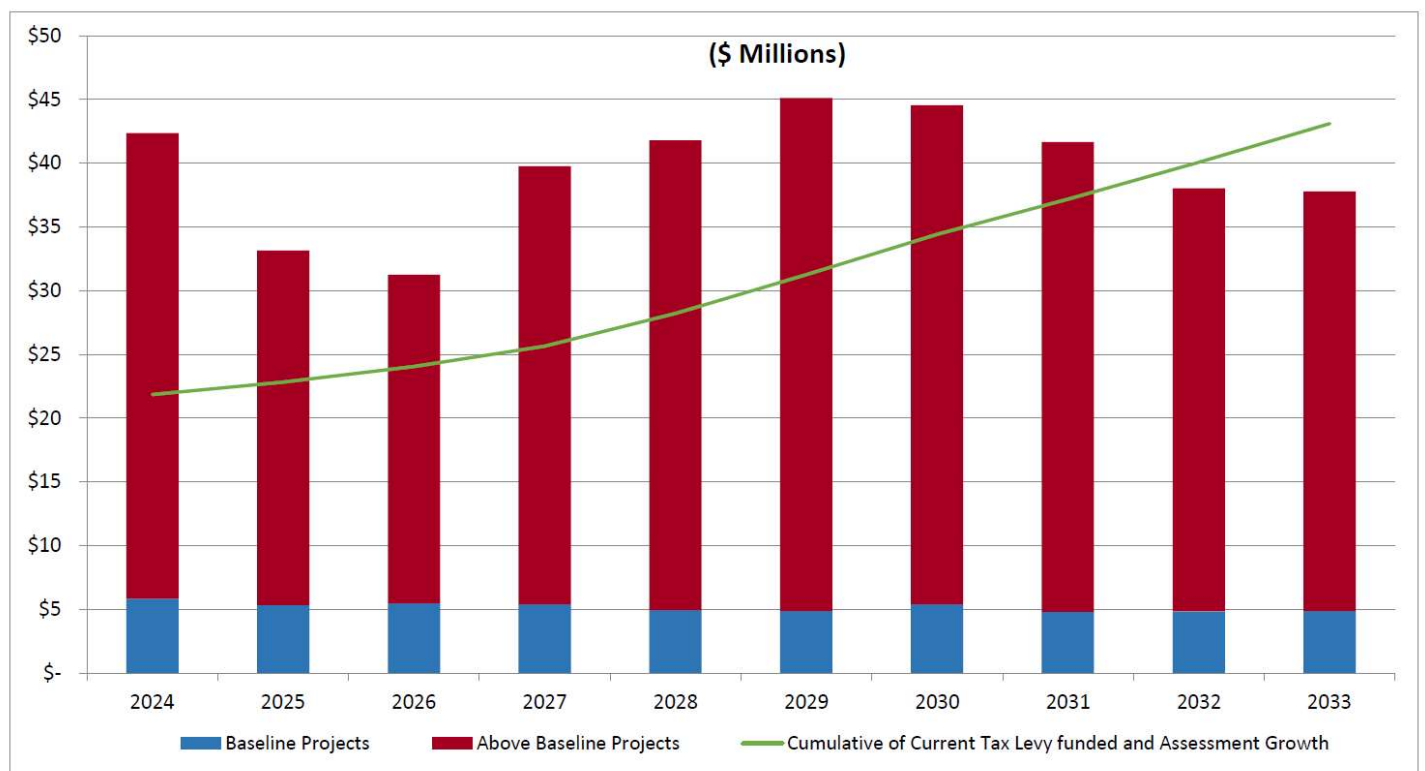
10-Year Capital Forecast Template

Departments were also provided the 10-year Capital forecast used in the 2023 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 2023 Capital Budget templates (e.g. capital requests for 2023)

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;
- 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.

Overview of Budget Processes and Policies

The capital project and funding details are provided at the end of each of the departmental business plans.

2023 Budget Timelines

In June, the 2023 Operating and Capital templates were available on our budget software with a final deadline for input by departments set for October 14, 2022. Over a period of four weeks the budgets requests were reviewed by the Chief Financial Officer, the Treasurer and departmental Directors to obtain an understanding of the budgetary requirements/requests. At these budget review meetings, adjustments were discussed based on funding projections and clarifications about the requests, trends, and other factors.

Following all budget adjustments, a consolidated summary was prepared by the Finance Division for review by the Chief Administrative Officer (CAO), Chief Financial Officer (CFO), Treasurer and the Senior Leadership Team to suggest additional strategies for the 2023 Operating Budget and other recommended target reductions.

The 2023 proposed Operating and Capital Budgets were presented to Council for review on January 10, 2023. The schedule of the Town's 2023 Budget process for Council following Town staff's internal budget preparation is outlined below:

December 5, 2022: Online Budget Survey Opens

January 3, 2023: Online Budget Survey Closes

January 5, 2023: Proposed Budget Released

November 10, 2023: Online Budget Q & A Portal Open

January 3, 2023: Online Budget Q & A Portal Closes

January 10, 2023: 2023 Proposed Budget Presentations

February 7, 2023: Departmental Budget Presentations

February 14, 2023: General Committee Meeting - 2023 Proposed Budget Deliberations

February 28, 2023: Council Budget Meeting final Considerations – 2023 Proposed Budget And Proposed 2023 Fees By-law

A hybrid Town Council meeting was scheduled for January 10, 2023. At that meeting Town staff will provide Council with an overview of the Operating and Capital Budgets, including increases or changes to service levels (new services, additional service levels, and additional staff) that were recommended to be funded. Online engagement for the 2023 Budget continues throughout with the launch of an online budget question and answer portal where the public could ask staff questions regarding the 2023 budget. Budget deliberations will be held at the General Committee meeting on February 14, 2023, with the finalization and approval of the 2023 Budget at the Council meeting on February 28, 2023.

Communications and Engagement in the 2023 Budget Process

In 2022, the Town of Caledon launched the new haveyoursaycaledon.ca public engagement site for gathering public input throughout the budget process. In addition to the traditional survey that was completed at the beginning of the budget, the Have Your Say page 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, so everyone can see all questions and answers posed to staff by the community.

In addition to the ongoing online engagement, the Town hosted two budget council meetings prior to budget approval that allowed for directors to present their budgets and allowed the public an opportunity to participate through delegation opportunities. Livestreaming the budget meetings allowed the public to get information about budget, budget meeting recordings and budget presentations were posted on the Have Your Say Caledon project page for those who could not attend.

As always, anyone in the community who would like to delegate council through the budget process is welcome to do so.

Overview of Budget Processes and Policies

BUDGET ROLES AND RESPONSIBILITIES

Every employee plays a role in budgeting, 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 the performance of departmental personnel in 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 a departmental business plan;
- SLT critically evaluates all requests, prioritizes, and submits only those requests which are consistent with Council policies, the Council Work Plan, administrative direction, and departmental objectives. Preparation of budget requests, goals and objectives should coincide with stated annual goals.
- 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.

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 Director 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 status of capital projects; 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:

Overview of Budget Processes and Policies

- a) Financial analysts meet with managers and directors 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.

BUDGET ACCOUNTING POLICY

As in prior years, the Town of Caledon's 2023 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 2023 Operating Budget of full accrual accounting adjustments prior to Council adopting the budget. The estimated impact of full accrual accounting on the 2023 Operating Budget figures for items listed below is disclosed in a report to Council with the approval of the 2023 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.

Overview of Budget Processes and Policies

The Public Sector Accounting Board's (PSAB) financial reporting requirements for the 2009 and future reporting periods incorporates the capitalization of tangible capital assets and amortization expenses in the financials for all Ontario municipalities. For budget purposes, *Ontario Regulation 284/09*, allows municipalities to exclude TCA amortization from the budget.

The following table below outlines the high-level adjustments made that converts the balanced 2023 Budget prepared on the fund basis of accounting to an estimated \$25.6 million surplus which will increase to the Town's accumulated surplus when preparing the 2023 financial statements in accordance with PSAB.

	<u>\$ Millions</u>	
2023 Budget - Fund Accounting		
2023 Operating Budget Revenues	\$131.1	
2023 Operating Budget Expenses	<u>(\$131.1)</u>	
2023 Operating Budget Surplus/(Shortfall) - Fund Accounting		\$0.0
2023 Tangible Capital Asset Amortization	(\$36.0)	
2023 Budget Tax Levy Funded Capital Program	\$21.2	
2023 Capital Budget Items not considered TCA	(\$5.9)	
2023 Budget Transfer from Reserves considered		
Deferred Revenue & Other external Funding (e.g. grants)	<u>\$44.3</u>	
		<u>\$23.6</u>
Revised surplus after accounting for TCA		\$23.6
Other Full Accrual Adjustments		
Net 2023 Budget Transfers to Reserves not considered as Expenses	(\$0.1)	
Long Term debt Principal Payment (External)	<u>\$2.1</u>	
		<u>\$2.0</u>
Estimated Impact on the ending 2023 Accumulated Surplus		<u><u>\$25.6</u></u>

As shown in the table above, the Tax Levy Funded Capital and Transfers from Reserves are the main drivers of the full accrual surplus. TCA amortization, at \$36.0 million is a significant full accrual adjustment that historically has resulted in a full accrual budget deficit. For 2023 we have more transfers from reserves/grant funding which is causing a \$25.6 million surplus and an overall increase to the Town's accumulated surplus.

Until the financial statement and budget models have been refined to enable the Town to add the impact of TCA amortization into future budgets and to convert future budgets, this report will be prepared for Council to show the impact of excluding amortization expense on the Town's accumulated surplus and the estimated capital funding implications, prior to the adoption of future budgets, in accordance with *Ontario Regulation 284/09* of the *Municipal Act, 2001*.

Town of Caledon 2023 Operating Budget Summary

A summary of the 2023 Net Operating Budget Expense (Expense less Revenue) by department is listed below with a comparison to the 2022 and 2021 Budget.



DEPARTMENT	2023 BUDGET	2022 BUDGET	2021 BUDGET
Building & Municipal Law Enforcement Services	\$ 1,760,048	\$ 1,563,313	\$ 1,198,102
Caledon Public Library	\$ 5,499,692	\$ 4,743,600	\$ 4,388,028
Community Services	\$ 11,327,871	\$ 9,552,333	\$ 8,293,313
Corporate Services	\$ 4,183,432	\$ 3,455,463	\$ 3,128,598
Corporate Strategy & Innovation	\$ 3,512,326	\$ 3,140,203	\$ 2,884,906
Customer Service & Communications	\$ 3,564,487	\$ 3,092,541	\$ 2,687,741
Economic Development	\$ 1,534,149	\$ 792,584	\$ 779,446
Engineering Services	\$ 5,441,341	\$ 5,067,044	\$ 4,795,902
Finance	\$ 3,800,761	\$ 3,508,160	\$ 3,086,276
Fire & Emergency Services	\$ 11,156,772	\$ 10,657,792	\$ 9,765,202
Operations	\$ 16,730,055	\$ 15,306,697	\$ 14,014,703
People Services	\$ 1,990,503	\$ 1,709,552	\$ 1,451,145
Planning	\$ 671,287	\$ 1,389,584	\$ 1,114,138
Corporate Accounts	\$ (71,172,724)	\$ (63,978,866)	\$ (57,587,500)
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 2023.











A summary of the 2023 approved Changes in Service Levels is listed on the next three pages. For the 2023 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.

2023 APPROVED 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	2023 Gross Budget Amount \$	2023 Net Tax Impact \$	% funded by Tax	% funded by Reserves	Full-Time Head Count	Annualized Net Tax Budget Amount \$
Building & Municipal Law Enforcement Services	Growth	80	Permanent full time Parking Control Officer position to ensure a consistent level of service in terms of hours on duty and enforcement activity.	79,555	79,555	100%	0%		96,690
Caledon Public Library	Continuous Improvement	31	Extended Health Benefits for Library 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.	10,825	10,825	100%	0%		14,430
	Multiple Priorities	32	Coordinator, Maker and Emerging Technologies will be responsible for the delivery of maker programs and support to the public in the use of maker and media technologies.	74,757	74,757	100%	0%		90,293
	Multiple Priorities	51	New Full-Time Librarian for Southfields and Conversion of existing Part-time Coordinator will ensure a consistent customer experience at Bolton & Southfields branches and allow for the Library to offer Sunday hours at both locations throughout the summer, in keeping with access to co-located recreation amenities.	100,863	100,863	100%	0%	 	139,441
Community Services	Sustainable Growth	49	Caledon East Community Centre Phase 4 Operating Budget Request. This request relates to the estimated annual operating budget impact of the full proposed CECC expansion (phase 4) which will be completed in 2023. The phase 3 operating budget has already been approved.	721,631	721,631	100%	0%	       	2,038,822
	Sustainable Growth	50	Mayfield Artificial Turf and Dome - The Town of Caledon, in partnership with the Peel District School Board, will be opening a new artificial turf and dome field located at Mayfield Secondary School in 2023.	152,525	132,525	87%	0%		377,501
	Multiple Priorities	54	Fitness Floor Staff conversion to permanent full-time position will significantly assist with the shortage of qualified staff by providing FT benefits and hours and therefore require less staff to cover operational hours.	16,876	16,876	100%	0%		52,873
	Multiple Priorities	55	Humber River Centre Operations - Council approved in 2021 the renovation of the Old Bolton Fire Station as an Innovation Hub to support business and economic development in the Bolton area as well as all of Caledon.. This level of service request is to provide the operational budget and staff to operate the new facility.	46,364	46,364	100%	0%	 	278,182
	Sustainable Growth	57	Increase recreation operations wages - this request will increase facility maintenance casual wages to better support the increased cleaning needs throughout all recreation facilities.	175,209	0	0%	100%		0
	Multiple Priorities	59	Program Staff Certification Initiative funds casual staff training, additional certifications and recertification with the goal of supporting, attracting and retaining qualified and quality staff.	15,000	15,000	100%	0%		20,000
Corporate Services	Improved Service Delivery	7	Court Clerk Monitor Conversion - Dufferin to address the increased volume and complexity of the clerk monitor's pre- and post-court functions. The existing part-time role is inadequate to manage the new processes and meet provincial obligations.	34,396	0	0%	0%		0
	Sustainable Growth	12	Coordinator, Council & Committee Services is necessary to manage growth impacts, provide adequate services to Members of Council, staff and the public and to meet the necessary legislative changes that impact the corporation.	65,826	36,788	56%	44%		44,406
	Sustainable Growth	21	Caledon POA Coordinator Contract extension - to assist with the increase of tickets being filed with the courts, council approved a 24 month contract for an additional POA Coordinator from June 30, 2021 to June 30, 2023. The Town is continuing with the ASE pilot project past June 30, 2023 therefore an extension to the June 2023 coordinator contract position is required to June 30, 2024.	35,010	0	0%	100%		0

2023 APPROVED 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	2023 Gross Budget Amount \$	2023 Net Tax Impact \$	% funded by Tax	% funded by Reserves	Full-Time Head Count	Annualized Net Tax Budget Amount \$
Corporate Strategy & Innovation	Multiple Priorities	29	Help Desk Technician to support the increase in number of staff, devices and services as well as the demands from hybrid court and Council (the main drivers).	80,575	80,575	100%	0%		98,050
	Sustainable Growth	40	PMO: Business Analyst (9 month extension) in order to support significant system roll-outs and overall continuous improvement endeavors planned for 2023 including a new Human Resources Management System and Tax System.	23,363	0	0%	100%		0
	Sustainable Growth	43	PMO: Capital Project Manager to support the completion of the current capital projects and proposed projects in the Town's 2023 budget.	36,585	36,585	100%	0%		37,924
Customer Service & Communications	Multiple Priorities	28	Coordinator, Engagement and Culture will ensure the dedicated leadership of the working groups who are implementing our projects, continuous service improvement, and liaising with the changing demographics of our community.	240,354	240,354	100%	0%		262,588
	Sustainable Growth	47	Funding for Community Improvement Plan Implementation - Implementation of the CIPs requires ongoing investment by Council into the program budgets, to support applications and projects in priority areas.	100,000	100,000	100%	0%		200,000
	Sustainable Growth	62	Manager, Business Development and Investment will work closely with the Planning team, leading high profile applications and moving clients through development processes.	37,574	37,574	100%	0%		53,507
	Multiple Priorities	69	Revitalization and Placemaking Program - Using success of the Downtown Bolton Revitalization Plan as a template, this program will be supported as a Community Project within the Economic Development office, and will be rolled out annually, across Caledon.	175,000	175,000	100%	0%		175,000
Engineering Services	Multiple Priorities	1	Transportation Engineer - Staff are currently processing five large Official Plan Amendments and three additional Secondary Plan studies are being proposed to be initiated in 2023. Transportation Engineer position is being recommended to effectively review and provide input on the transportation-related components of these eight macro planning studies.	110,801	9,000	8%	92%		4,100
	Sustainable Growth	70	Manager of Infrastructure Development to lead an engineering team dedicated on infrastructure planning, strategic initiatives, secondary plans and coordination with the Region of Peel on water and wastewater servicing needs to support growth in the Town.	200,070	9,000	4%	96%		4,100
	Sustainable Growth	71	Program Manager - Stormwater and Environmental to increase the level of service related to the Town's stormwater network and plan for new stormwater infrastructure in growth areas as identified in the Strategic Growth Direction and new Official Plan.	150,044	9,000	6%	94%		4,100
	Continuous Improvement	73	Automated Speed Enforcement Implementation Plan - In addition to the Region's Automated Speed Enforcement (ASE) program in Caledon, staff propose to install and operate two (2) new mobile ASE cameras in 2023 based on the current court capacity, to be rotated among Community Safety Zones in Caledon.	276,674	4,950	2%	40%		(196,818)
	Sustainable Growth	81	Program Manager - Capital Infrastructure to provide focus on the delivery of the core road rehab program. This additional resource will reduce the span of control on the Manager thereby enabling the Manager to focus more on the delivery of the complex infrastructure projects and the daily operation of the Division.	44,261	44,261	100%	0%		51,115
	Sustainable Growth	82	Senior Project Manager - Stormwater provide the Division sufficient resources to effectively deliver the annual storm water capital Program valued at roughly \$2.5 million and fulfill the requirements of the Town's Environmental Compliance agreement with the Ministry of Environment, Conservation and Parks related to the Town's storm drainage infrastructure.	48,863	48,863	100%	0%		43,963

2023 APPROVED 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	2023 Gross Budget Amount \$	2023 Net Tax Impact \$	% funded by Tax	% funded by Reserves	Full-Time Head Count	Annualized Net Tax Budget Amount \$
Finance	Multiple Priorities	61	Advisor Asset and Infrastructure Management will be responsible for delivering across the Town O.Reg 588/17 requirements for Non Core Assets.	67,650	67,650	100%	0%		117,000
Fire & Emergency Services	Sustainable Growth	6	Administrative Assistant (Contract), Fire Administration will be responsible for accounts receivable, assisting with all payment requests, file search and fire report requests for the department, administrative assistance to the Fire chief, Deputies, fire prevention, training and operations divisions.	67,111	0	0%	100%		0
	Legislative Requirement	9	Mandatory Provincial Certification (NFPA) - On July 1, 2022 the Fire Protection and Prevention Act 1997 was amended to include Ontario Regulation 343/22 Fire Fighter Certification. This new regulation requires all Firefighters across Ontario to meet the new minimum National Fire Protection Association (NFPA) standards by July 1, 2026.	185,000	0	0%	100%		0
	Sustainable Growth	13	Full-Time Firefighters (5) - Valleywood will bring the complement at the station to ten (10) full-time firefighters allowing for a second shift to be added to improve response times during the times assigned.	258,336	208,336	81%	19%		438,172
	Continuous Improvement	33	Firefighter Retention Plan - Uniforms - This helps Caledon Fire and Emergency Services overcome barriers to recruitment and retention of volunteer fire fighters.	200,000	0	0%	100%		0
	Legislative Requirement	41	Volunteer Firefighter Recruit Training to support the hiring and training of 40 recruit volunteer firefighters to fill current vacancies. As legislated in the Fire Protection and Prevention Act 1997, all firefighters in Ontario must meet the new minimum National Fire Protection Association standards.	250,000	0	0%	100%		0
Operations	Legislative Requirement	15	Coordinator, Operations (Contracted Services) to manage contract repair locations, communication with residents and Council, contract administration and inspection of work within the Operations Department.	74,931	74,931	100%	0%		127,743
	Legislative Requirement	17	Coordinator, Drainage - This request is for a Coordinator, Drainage position in the Operations Department to assist in meeting a new inspection and maintenance program for stormwater management pond assets.	76,624	76,624	100%	0%		128,458
	Legislative Requirement	18	Technician, Fleet is required to help meet the need of servicing growing fleet assets.	100,988	65,488	65%	35%		96,081
	Sustainable Growth	19	Operator, Roads (TFT Conversions) converting 6 TFT staff (3 summer road and 3 winter road) to 3 Permanent Full Time will assist in providing year-round staffing stability, valuable staff retention and realize efficiencies in both staff training and recruitment processes.	47,044	47,044	100%	0%		47,044
	Multiple Priorities	20	Technician, Roads to assist the Town in ensuring MMS are met with respect to road patrol requirements especially after-hours and therefore reduce the need for Supervisor on-call hours of work.	49,200	49,200	100%	0%		112,359
	Sustainable Growth	23	Supervisor Forestry, Parks will improve service delivery of the Park Operations Division, contribute to a healthy urban forestry program, proactive maintenance of Park assets and assist with meeting Supervisory regulations under the Ontario Health and Safety Act.	101,283	101,283	100%	0%		138,950
	Sustainable Growth	24	Parks Maintenance, Parks (TFT Conversions) converting 4 TFT staff (2 summer and 2 winter) to 2 Permanent Full Time will assist in providing year-round staffing stability, retention and realize efficiency in both staff training and recruitment processes.	31,063	31,063	100%	0%		31,063

2023 APPROVED 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	2023 Gross Budget Amount \$	2023 Net Tax Impact \$	% funded by Tax	% funded by Reserves	Full-Time Head Count	Annualized Net Tax Budget Amount \$
Operations	Sustainable Growth	25	Parks Maintenance TFT, Parks will add the ability to meet service levels in new parks that have been added to the asset inventory in the past 4 years.	0	0	0%	0%		0
	Continuous Improvement	35	Student, Downtown Bolton - responsible for implementing scheduled upkeep and cleaning activities and positive community relations.	19,951	19,951	100%	0%		19,951
	Multiple Priorities	58	Increase in Ditch Cleaning - In an effort to reduce 2023 capital budget costs, staff recommend reallocating \$100,000 of the proposed \$350,000 capital project into the Ditch Cleaning Operating Budget and remove the remaining \$250,000 value from the capital budget submission.	100,000	100,000	100%	0%		0
People Services	Multiple Priorities	66	Manager of People Services is required to look after day to day operations allowing the Director to focus on strategic and proactive support for the organization.	127,051	127,051	100%	0%		177,482
	Sustainable Growth	75	HR Associate Recruiter Contract - the recommendation is to extend this contract for a full year in 2023 to support the organization with the Recruitment and Retention pressures and growth.	69,306	0	0%	100%		0
	Legislative Requirement	76	Health & Safety Associate Contract - An extension to this contract is required in order for the organization to catch up on the backlog resulting from COVID-19.	67,430	0	0%	100%		0
	Continuous Improvement	78	Employee Engagement Survey - In order to determine the satisfaction of the Town's workforce regularly employee engagement surveys assist in identifying strengths in the workplace and possible areas for improvement.	20,000	0	0%	100%		0
	Multiple Priorities	85	Mental Health & Wellness - People Services recommends subscribing to the services of a mental health online resource to support employees mental health and well-being.	30,000	15,000	50%	50%		15,000
Planning	Sustainable Growth	44	Senior Development Planner - as Development Review staff is experiencing a significant increase in number of applications, this will address a staff capacity gap to ensure that complex development applications are processed in a timely manner with an increased focus on collaboration and enhanced planning reviews.	171,853	7,450	4%	96%		550
	Sustainable Growth	45	Zoning Administrator will be responsible for 1) reviewing all development applications ;2) completing Zoning Certificates; 3) reviewing and/or completing Planning Compliance Letters; and 4) responding to general inquiries from the public, developers, and other Town clients.	112,614	7,450	7%	93%		550
	Multiple Priorities	68	Senior Environmental Planner with specialized environmental planning or aggregate resources planning expertise as the Planning Department does not have a planner with this specialization.	93,152	10,950	12%	88%		4,050
	Continuous Improvement	83	Development Coordinator, Planning is required to provide additional support for customer service, being primarily responsible for the issuance of municipal numbers and the creation/maintenance of records related to an online application portal.	71,661	8,950	12%	88%		2,050

2023 APPROVED 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	2023 Gross Budget Amount \$	2023 Net Tax Impact \$	% funded by Tax	% funded by Reserves	Full-Time Head Count	Annualized Net Tax Budget Amount \$
			Technical Adjustment from Council Budget Meeting: Remove 2% COLA from Mayor and Members of Council.	(11,539)	(11,539)	100%	0%		(11,539)
			Technical Adjustment from Council Budget Meeting: Remove operating costs for RJ Potts Bانشell.	(69,140)	(69,140)	100%	0%		(69,140)
			Technical Adjustment from Council Budget Meeting: Increase support for low income older adults Property Tax Assistance Program.	50,000	50,000	100%	0%		50,000
Total Funded Change in Service Levels				5,414,570	3,018,088			53	5,316,091

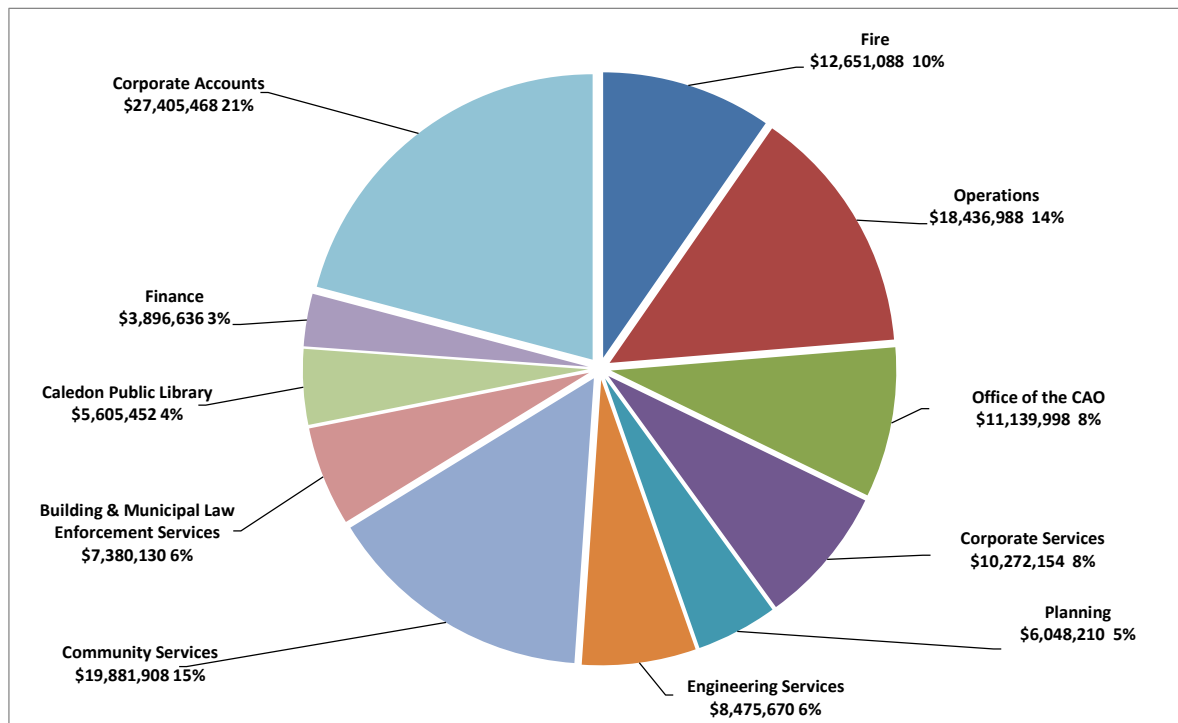
New Full-Time Headcount  45

Conversion from Contract or Part-Time to Full-Time Headcount  8

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

2023 Operating Budget

Expenditures by Department*



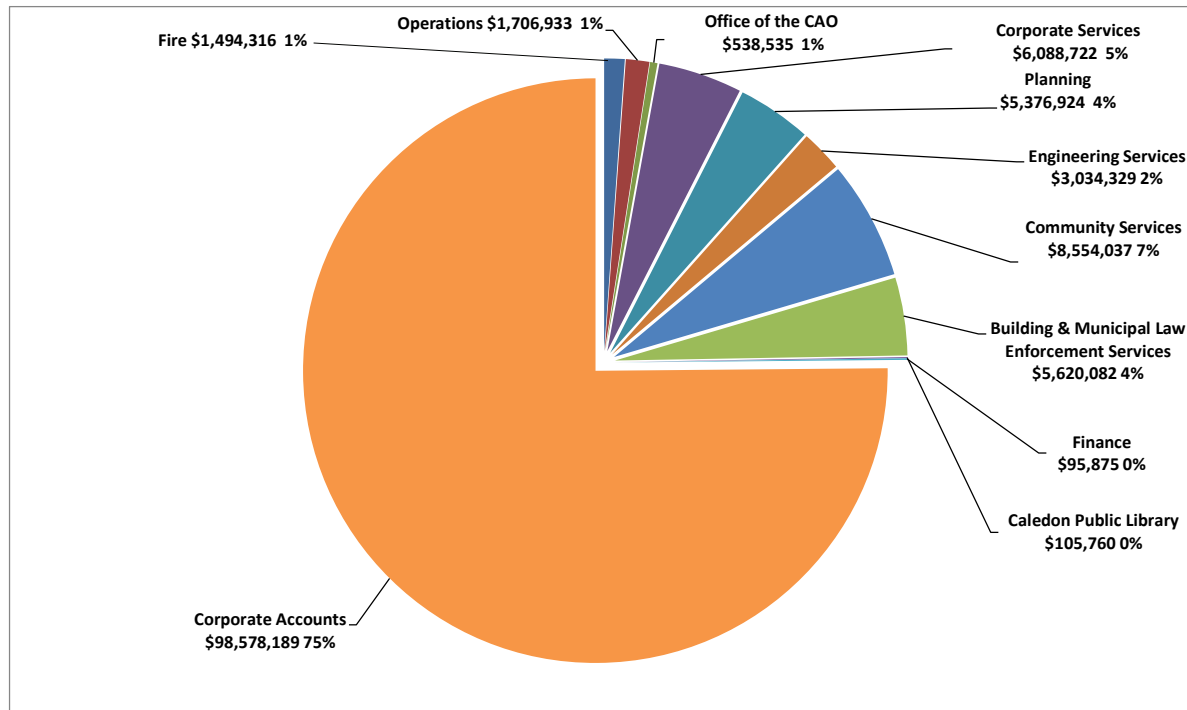
Expenditures by Category

	2021 Approved Budget	2022 Approved Budget	2023 Approved Budget
Salaries, Wages & Benefits	54,428,692	61,958,894	69,680,221
Transfer to Reserves/Capital	27,198,304	25,698,513	25,071,744
Services and Rents	11,255,044	11,890,811	12,383,869
Materials, Equipment & Supplies	6,503,360	6,857,485	7,445,953
Utilities	2,983,773	2,907,281	3,092,899
Other	12,001,699	12,175,347	13,519,016
Expenditures Total	\$114,370,872	\$121,488,331	\$131,193,702

*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.

2023 Operating Budget

Revenues by Department*



Revenue By Source	2021 Approved Budget	2022 Approved Budget	2023 Approved Budget
Tax Revenue	77,578,376	83,778,466	87,821,643
Fines and Penalties	6,366,911	6,428,813	7,035,568
User Fees/Rentals	19,304,011	16,963,732	16,384,654
Transfer from Reserves	2,138,274	4,876,602	7,310,941
Interest	3,915,143	4,020,143	6,220,143
Grants	974,939	993,287	899,932
Sales	206,465	216,465	215,965
Other	3,886,753	4,210,823	5,304,856
Revenue Total	\$114,370,872	\$121,488,331	\$131,193,702

*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 - \$87,821,643

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 2023 increased by approximately 2.5%. The amount added to the tax base is \$2,253,824 of assessment growth which will fund the Town's operating program. The 2023 Budget requires an additional \$3.1 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 - \$7,035,568

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 - \$16,384,654

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 - \$7,310,941

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

Interest - \$6,220,143

Proactive cash management and investment strategies will continue to be used in 2023 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 - \$899,932

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 - \$215,965

This type of revenue includes concession and vending machine revenue from all the Town's Recreation Facilities.

Other – \$5,304,856

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.

2023 APPROVED CAPITAL BUDGET

The total approved capital budget for 2023 is \$77,444,218. The following table summarizes the approved projects, the project budget and funding sources.

Department	Division/Service Area	Project #	Project Name	Total Project Budget	Tax Levy Funding	Gas Tax Fund	Debtenture/ Internal Debt	Ontario Community Infrastructure Fund	Reserve Funding	DC Reserve	Other	Funding Comment	
Caledon Public Library	Lending Services	23-035	Library Implementation of Microsoft 365	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
		23-118	Library Materials and Collections	\$ 475,000	\$ 475,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
		23-119	Library IT Equipment	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
		23-120	Library Furniture Replacement	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Caledon Public Library Total				\$ 605,000	\$ 605,000	\$ -	\$ -	\$ -	\$ -	\$ -	-		
Community Services	Recreation Facilities	22-070	Caledon Centre for Recreation and Wellness - HVAC Replacement -Multiple units	\$ 650,000	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
		23-013	Recreation - Parking Restoration	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ 142,500	\$ -	DC Recreation and Parks, Cash in Lieu of Parkland Reserve
		23-046	Caledon East Community Complex Improvements	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
		23-107	Interior Building Improvements - Albion Bolton Community Centre	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
		23-108	Indoor Bocce courts enhancements - Bocce Centre	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
		23-112	Recreation - Patron Counting System	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
		23-114	Inglewood Community Centre - Walkway, Entries and Flooring Improvements	\$ 110,000	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
		23-115	Cheltenham Community Centre - Keyless Access System	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
		23-135	Recreation - Large Equipment Replacement	\$ 180,000	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Capital Asset Replacement Reserve
		23-136	Recreation -Furniture and Fixtures Equipment	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
		20-070	Hardball Diamond Plan and Design	\$ 1,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750,000	\$ -	DC Parks and Recreation
		22-088	Dennison Park Washroom Build	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 47,500	\$ -	DC Recreation and Parks, Cash in Lieu of Parkland Reserve
		22-090	Mayfield West II - Comm Park	\$ 1,312,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,624	\$ 1,246,863	\$ -	DC Recreation and Parks, Cash in Lieu of Parkland Reserve
		22-108	Villas Park Shade Structure	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 85,000	\$ -	DC Recreation and Parks, Cash in Lieu of Parkland Reserve
	22-129	Mayfield W Off Leash Dog Park	\$ 405,000	\$ 20,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 384,750	\$ -	DC Recreation and Parks	
	Parks	23-024	Mayfield West Skatepark	\$ 601,973	\$ 60,197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 541,776	\$ -	DC Recreation and Parks
		23-054	Bolton Dog Park Renovations	\$ 395,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 395,000	\$ -	\$ -	Cash in Lieu of Parkland Reserve
		23-123	Playground Improvements	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -	Cash in Lieu of Parkland Reserve
		23-126	Bolton Tennis Club Resurfacing	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,500	\$ -	\$ 47,500	Cash in Lieu of Parkland Reserve, Bolton Tennis Club
		23-127	North Hill Park Infield Restoration	\$ 82,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,500	\$ -	\$ -	Cash in Lieu of Parkland Reserve
		23-128	Norma Bangay Park Electrical Pedestal	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	Cash in Lieu of Parkland Reserve
		23-129	Park Seating and Shade Structures	\$ 440,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 440,000	\$ -	\$ -	Cash in Lieu of Parkland Reserve
		23-151	Belfountain Tennis Court Resurfacing	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 10,000	Cash in Lieu of Parkland Reserve
		23-156	Jack Garratt Park Fencing	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ -	\$ -	Cash in Lieu of Parkland Reserve
		23-163	Parks Standard Details and Specifications	\$ 105,000	\$ 52,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,500	\$ -	DC Studies
		Corporate Facilities	20-033	Works Yard 1/2 Strategic Growth Plan	\$ 4,458,005	\$ 149,271	\$ -	\$ 1,551,955	\$ -	\$ -	\$ 1,196,477	\$ 1,560,302	\$ -
	22-123		Station 310 Land and Construction	\$ 4,394,667	\$ 439,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,955,200	\$ -	DC Fire
	23-060		Ancillary Building Solar Installation	\$ 176,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,192	Region of Peel
	23-061		OPP Parking Lot Expansion	\$ 835,064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 835,064	Region of Peel
	23-062		OPP Master Plan	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	Region of Peel
	23-141		Yard 3 and 4 Design	\$ 5,000,000	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,750,000	\$ -	DC Public Works
	Community Services Total				\$ 22,640,888	\$ 3,531,685	\$ -	\$ 1,551,955	\$ -	\$ 2,772,101	\$ 13,516,391	\$ 1,168,756	
Corporate Strategy & Innovation	Energy & Environment	23-181	Air Quality Monitoring Study	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
		22-077	Building Condition Assessments	\$ 140,000	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
	IT Operations	23-074	IT - Application Upgrades and Enhancements	\$ 578,219	\$ 348,219	\$ -	\$ -	\$ -	\$ -	\$ 230,000	\$ -	\$ -	Building Permit Stabilization Reserve, Engineering Stabilization Reserve
		23-106	Energy and Emissions & Adaptation Secondary Plans	\$ 250,000	\$ 137,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,500	\$ -	DC Studies
		23-110	Corporate Emissions Modelling	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
		23-111	Centre for Community Energy Transformation Contribution	\$ 36,000	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
		23-157	IT Infrastructure Refresh	\$ 647,000	\$ 378,500	\$ -	\$ -	\$ -	\$ -	\$ 253,500	\$ -	\$ 15,000	Building Permit Stabilization Reserve, Development Approval Stabilization Reserve, Engineering Stabilization Reserve
		23-158	IT - Infrastructure Upgrades and Enhancements	\$ 413,000	\$ 289,000	\$ -	\$ -	\$ -	\$ -	\$ 124,000	\$ -	\$ -	Building Permit Stabilization Reserve
Corporate Strategy & Innovation Total				\$ 2,204,219	\$ 1,469,219	\$ -	\$ -	\$ -	\$ 397,500	\$ 112,500	\$ 15,000		
Corporate Services	Administration	23-109	Records Digitization	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	Tax Funded Operating Contingency Reserve	
Corporate Services Total				\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -		
Engineering Services	Development Engineering	22-109	Tim Manley Avenue (Spine Rd) Construction	\$ 12,022,676	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,022,676	\$ -	DC Roads	
		23-172	Mayfield Comprehensive Adaptive Management Plan	\$ 73,960	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,960	\$ -	\$ -	Comprehensive Adaptive Management Plan (C.A.M.P) Reserve
		23-180	Development Engineering Standards Study	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	DC Roads
	Engineering Capital Design and Construction	21-077	Stormwater Management Program	\$ 810,904	\$ 810,904	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
		22-051	Castlederg Sideroad Reconstruction	\$ 507,412	\$ 275,119	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 232,293	\$ -	DC Roads
		22-055	Stormwater Management Program	\$ 295,867	\$ 295,867	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
		23-164	Roads Rehabilitation Construction Program (Debt Funded)	\$ 4,100,000	\$ -	\$ -	\$ 4,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
		23-165	The Grange Side Rd Reconstruction	\$ 3,598,327	\$ 1,817,808	\$ -	\$ -	\$ -	\$ -	\$ 1,780,519	\$ -	\$ -	DC Roads
		23-166	Main Street Reconstruction	\$ 6,077,300	\$ 1,642,560	\$ 4,031,119	\$ -	\$ -	\$ -	\$ 403,621	\$ -	\$ -	DC Roads
		23-167	Dominion Street Reconstruction (Phase 1 of 3)	\$ 3,536,839	\$ 2,129,906	\$ -	\$ -	\$ 343,248	\$ -	\$ -	\$ -	\$ 463,685	Aggregate Levy
		23-168	Bridge and Culvert Construction Program	\$ 5,003,850	\$ 96,000	\$ -	\$ -	\$ 4,474,605	\$ -	\$ -	\$ -	\$ 133,245	Dufferin County
		23-170	Stormwater Management Program	\$ 1,378,012	\$ 1,378,012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
		23-182	Stormwater Approval and Regulatory Compliance Program	\$ 408,500	\$ 408,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Transportation	22-138	Caledon Transportation Master Plan	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	DC Studies
		23-149	Traffic Calming	\$ 200,000	\$ 177,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,500	\$ -	DC Roads
		23-150	Cycling Program	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
		23-152	Caledon 5-Year Transit Service Plan and Strategy Study	\$ 230,000	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,000	\$ -	DC Studies
		23-154	Trail Implementation	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ -	DC Recreation and Parks
		23-155	Traffic Count Program	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering Services Total				\$ 38,743,647	\$ 9,247,176	\$ 4,031,119	\$ 4,100,000	\$ 5,417,853	\$ 73,960	\$ 14,976,609	\$ 896,930		

2023 APPROVED CAPITAL BUDGET

The total approved capital budget for 2023 is \$77,444,218. The following table summarizes the approved projects, the project budget and funding sources.

Department	Division/Service Area	Project #	Project Name	Total Project Budget	Tax Levy Funding	Gas Tax Fund	Debtenture/ Internal Debt	Ontario Community Infrastructure Fund	Reserve Funding	DC Reserve	Other	Funding Comment
Finance	Finance	23-003	2023 DC Background Study	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ -	DC Studies
Finance Total				\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ -	
Fire and Emergency Services	Emergency Operations & Fire Suppression	21-100	Auto Extrication - 3 Year Upgrade	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		23-064	Firefighter Helmet Replacement	\$ 110,000	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		23-065	Fire Support Vehicles	\$ 233,000	\$ 23,300	\$ -	\$ -	\$ -	\$ -	\$ 209,700	\$ -	DC Fire
		23-067	Bunker Gear Replacement	\$ 132,000	\$ 37,000	\$ -	\$ -	\$ -	\$ 95,000	\$ -	\$ -	Fire Equipment Reserve
		23-069	Fire Equipment Replacement	\$ 108,500	\$ 108,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		23-070	Replacement Large Apparatus (10)	\$ 900,000	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		23-071	New Motorola Portable Radios for station 308	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		23-072	New Fire Equipment	\$ 143,000	\$ 143,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		23-077	Self Contained Breathing Apparatus Cylinders	\$ 87,000	\$ 87,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		23-083	Fire Hose Replacement	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		23-086	V Com LTE Future Enhancements	\$ 47,000	\$ 47,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
23-103	Personal Protective Equipment	\$ 204,000	\$ 204,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Fire and Emergency Services Total				\$ 2,194,500	\$ 1,889,800	\$ -	\$ -	\$ -	\$ 95,000	\$ 209,700	\$ -	
Operations	Parks Operations	23-075	Street Tree Replacements	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Road & Fleet Services	22-011	2023 Growth Additional Fleet Assets (pre-approved)	\$ 1,877,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,877,500	\$ -	DC Roads
		22-012	2023 Fleet Asset Replacements(pre-approved)	\$ 2,870,000	\$ -	\$ -	\$ 2,085,000	\$ -	\$ 785,000	\$ -	\$ -	Capital Asset Replacement Reserve, Fleet Equipment Reserve
		23-095	Fleet - New Attachments for Existing Equipment	\$ 142,464	\$ 142,464	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		23-097	Crack Sealing Program	\$ 225,000	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		23-098	Gravel Resurfacing	\$ 900,000	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		23-099	Post Winter Roads Program	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		23-100	Sidewalk and Curb Rehabilitation Program	\$ 275,000	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	23-101	Surface Treatment Program	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
23-133	Sand Pit Mining & Rehabilitation	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Operations Total				\$ 8,039,964	\$ 3,292,464	\$ -	\$ 2,085,000	\$ -	\$ 785,000	\$ 1,877,500	\$ -	
Planning	Policy, Heritage & Design Services	23-159	Priority Secondary Plans-Initial Funding	\$ 1,500,000	\$ 409,800	\$ -	\$ -	\$ -	\$ -	\$ 1,090,200	\$ -	DC Studies
		23-160	Trucking Strategy	\$ 150,000	\$ 82,500	\$ -	\$ -	\$ -	\$ -	\$ 37,500	\$ -	DC Studies
		23-161	Community Planning Permit System Review	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		23-174	Heritage Signage	\$ 16,000	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		23-175	Heritage Designation Studies	\$ 50,000	\$ 16,250	\$ -	\$ -	\$ -	\$ -	\$ 33,750	\$ -	DC Studies
	Planning & Development Review Services	23-176	Comprehensive Zoning By-Law	\$ 250,000	\$ 137,500	\$ -	\$ -	\$ -	\$ -	\$ 112,500	\$ -	DC Studies
		23-162	Urban Design Guidelines	\$ 100,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -	DC Studies
		23-171	Downtown Bolton Urban Design Study	\$ 150,000	\$ 82,500	\$ -	\$ -	\$ -	\$ -	\$ 37,500	\$ -	DC Studies
		23-173	Comprehensive Town-wide Design Guidelines	\$ 75,000	\$ 41,250	\$ -	\$ -	\$ -	\$ -	\$ 33,750	\$ -	DC Studies
Planning Total				\$ 2,366,000	\$ 916,800	\$ -	\$ -	\$ -	\$ 1,450,200	\$ -		
Customer Service & Communications	Economic Development	23-153	Economic Development Master Plan	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Service & Communications Total				\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grand Total Town of Caledon - 2023				\$ 77,444,218	\$ 21,151,144	\$ 4,031,119	\$ 7,736,955	\$ 5,417,853	\$ 4,433,561	\$ 32,592,900	\$ 2,080,686	

Town of Caledon Details of Major Capital Projects for 2023

The total 2023 capital budget for the Town of Caledon is \$77,444,218. Additional details regarding some of the significant projects to be undertaken are as follows:

Caledon Public Library

Project 23-118 Library Collections and Materials **Budget \$475,000**

Project funding supports the purchase of Library books (both print and electronic), magazine subscriptions and audiovisual materials for lending to and streaming by the public. The Library's collection of borrowable material also features a growing "Library of Things" including, but not limited to, blood pressure monitors, musical instruments, binoculars, technology kits, games, light therapy lamps and seeds.

Community Services

Project 20-033 Works Yard 1 and 2 Strategic Growth Plan **Budget \$4,458,005**

Continue the works yard strategic growth plan to ensure Town of Caledon yards can support the development growth and work required throughout the Town of Caledon efficiently and professionally. Yard 2 facility redesign to include male and female washroom and change areas. Moreover, it will include an office area, a training room, meeting areas, wash bay addition for vehicle maintenance, and improvements to the existing garage bays to handle the growing fleet. The existing yard area will be repaired, and final top-coat asphalt will be installed.

Project 20-070 Hardball Diamond Plan and Design **Budget \$1,750,000**

The Bolton Braves have expressed demand for two new hardball diamonds. The Facility Needs Study completed in 2017 identifies the need for additional hardball facilities within the Town. The Town has an opportunity to partner with the Toronto and Region Conservation Authority (TRCA) on use of its tableland located at Emil Kolb Parkway and Duffy's Lane. Several studies relating to drainage, stormwater, grading, restoration, erosion and sediment control will be required to obtain Town and TRCA permission to use the land for baseball purposes. The purpose of this budget is to complete necessary studies and design to construct two hardball diamonds on this land for construction in 2023.

These new diamonds include lighting, have superior clay infields with mounds, have additional storm water requirements being within the Headwaters, and have a very large amount of earthworks/grading not only for the entrance driveway but for the fields as well.

Project 22-090 Mayfield West II – Community Park **Budget \$1,312,487**

Residential development has already begun within Mayfield West II. The Construction of the new community park located at Tweedhill Ave and McLaughlin Road has been moved up from 2023 to 2022 to better meet the needs of the community. Lesson learned from the pandemic; outdoor active spaces are necessary to maintain quality of life. These Ward 2 residents will be living in an underdeveloped area and will rely on their local park. The park will see the addition of two soccer fields, playground, splash pad, skate park, washroom, multi-use court, parking lot, pathways and robust plantings.

The park will be constructed in 2 phases:

Phase 1 - One Soccer field, Playground, splash pad, skate park, washroom, multi-use court, parking lot, pathways and associated planting which is planned to be constructed in 2022

Phase 2 - One Soccer field, remaining pathways and robust plantings which is planned to be constructed in 2023.

Project 22-123 Station 310 Land and Construction **Budget \$4,394,667**

To purchase land for the new Mayfield West Fire Station 310 to service the Mayfield West 2 community currently under development. This station is to be ready to open and service this and surrounding communities in Q1-2025 as identified in the Fire Master Plan presentation to Council and in the 2021 Fire Station Location Study.

Due to the shortage of available lands within the Mayfield West 2 development and the area along Hurontario Street not ready for site servicing or access into Southfields, the project has been delayed.

Town of Caledon Details of Major Capital Projects for 2023

Staff are actively investigating options for the new Fire Hall along the east and west sides of Chinguacousy Road. It is anticipated that land will be acquired in 2023. Design of the new building will also commence in 2023 with construction starting in 2024, completion planned in 2025, and service to commence on January 1st, 2026.

Project 22-129 Mayfield West Off Leash Dog Park **Budget \$405,000**

A potential site for a leash free park in Mayfield West is located in a Town owned property adjacent to the storm water management pond at the corner of Kennedy Road and Abbotside Way. This site has been earmarked by Operations as a satellite operations area. Operations would require approximately 2.5-3 acres of the property for storage of snow, gravel, salt and sand to service the area as well as an area for equipment storage and a rest area for staff.

The site itself will have a small parking lot for those users traveling further distances to utilize the park. The park will have a maintenance gate, double entrance gate and two areas; one designed for large dogs and one for small dogs. The park would be maintained by Town Staff including garbage disposal, site inspections and site clean-up. It is anticipated this will require an additional \$5,000 per year for parks maintenance staff time.

Project 23-024 Mayfield West Skatepark **Budget \$601,973**

Residential development for Mayfield West Phase I is reaching completion and the increased population to the area speaks to the need for the skate park to be developed. The Construction of the new skate park at the Southfields Community Centre will better meet the needs of the community and lessons learned from the pandemic. Outdoor active spaces are necessary to maintain quality of life.

The projects' scope of work includes the design and construction of a new skate park facility located on the Southfield Community Centre property.

Project 23-141 Yard 3 and 4 Design **Budget \$5,000,000**

Yard 3 was built by the Ministry of Transportation in 1940 to support the provincial highway system. This property was downloaded to the Town and is currently the central operations location for the Town wide parks and sidewalk maintenance program.

With the significant growth throughout the Town, Operations have outgrown this facility. This project will build an entirely new facility to the south of the existing building. This will ensure seamless operations while construction takes place. The new facility is estimated to be 61,000 and built to the Green Building standard.

The facility will be the central location for parks operations, until the new yard 4 comes online, then it will be for the east side of Caledon. The facility will include offices, change areas, training facilities, a new fuel system, outdoor materials storage, mechanics bays and a fire fleet maintenance bay.

Corporate Strategy & Innovation

Project 23-074 IT-Application Upgrades and Enhancements **Budget \$578,219**

Continuing to digitize processes, continued improvements are proposed to the AMANDA system totaling \$296,000.

To continue to upgrade existing Town software systems to address continued automation improvements totaling \$78,400:

- Configure PSDCitywide for Inspections for Facilities, Forestry, and Stormwater Infrastructure, use Asset Management for Fire Services

To implement the following new integrations to help support efficiency and automated process totaling \$171,662

- Moneris integration with online forms, Microsoft O365 improvements including Power BI (Business Intelligence), Power Apps, and SharePoint
- Integration of water invoices into EnergyCAP software and integration with CapturePoint

Town of Caledon Details of Major Capital Projects for 2023

- Transportation Engineering System (TES) to Cloud
- Smartsheets for Fire Services

There will be an unavoidable operating impact in 2024 of \$132,006 for additional operating maintenance costs for Moneris merchant account, EnergyCap services, Smartsheets for Fire, TES cloud

Project 23-157 IT Infrastructure Refresh **Budget \$647,000**

To replace old Laptops, iPhones and other IT equipment as per their life cycle, as they will be out of warranty.

1. Laptop Refresh - Replace ~150 laptops as per 4-year device replacement policy - \$450,000
2. iPhone Refresh - Replace ~180 iPhones as per 3-year mobile device replacement policy - \$105,000
3. POA Orangeville Servers hardware - Replace end of support/life server hardware - \$15,000
4. Firewall Replacement at remote sites - Replacing 12 firewalls at remote sites - \$25,000
5. Network switch replacement - Replace end of life/support network switches - \$6,000
6. Camera replacement - Replace end of life Cameras - \$ 35,000
7. UPS Battery Replacement - Replace batteries for Town Hall and Disaster Recovery Site UPSs - \$11,000

Project 23-158 IT - Infrastructure Upgrades and Enhancements **Budget \$413,000**

1. Additional iPad/Tablets, Laptops/Monitors - \$82,000
2. Camera Surveillance at the Parks for Community Services - \$25,000
3. Security Projects (Logging Solution, Vulnerability test, network traffic monitoring) - \$70,000
4. Maintain and expand Public Sector Network for Palgrave and/or Cheltenham - \$180,000
5. Upgrade Print Management Software - \$56,000

Engineering Services

Project 22-109 Tim Manley Avenue (Spine Road) Construction **Budget \$12,022,676**

The development in the Mayfield West Two area is dependent on the construction of a new collector road (Known as Tim Manley Avenue) that will extend from Chinguacousy Road to Highway 10. Pursuant to the Master Financial Agreement between the Town and the Mayfield West 2 Landowners Group dated November 10, 2015 and the Development Agreement dated May 4, 2021, the Landowners group is responsible for designing, constructing and up-front financing this collector road as a pre-condition to development in the area. This collector roadway is considered a growth-related project and included in the Town's current Development Charge Background Study and By-law.

Project 23-164 Roads Rehabilitation Construction Program (Debt) **Budget \$4,100,000**

This project provides for the rehabilitation of existing Town roads to be constructed during the 2023 construction season. The specific road segments included in the 2023 road rehabilitation program are listed on the attached schedule.

The necessary engineering design and coordination of these road rehabilitation works was completed in previous years. The rehabilitation of these road segments can now proceed to construction. Top-up funding is also required for 3 road segments from the 2022 program due to inflation pressures.

The specific road segments are selected based on the results of the road condition assessment (last completed in 2020) and other considerations such as traffic volumes, Pavement Condition Index, and road function. The rehabilitation of a roadway includes making minor structural improvements and then resurfacing with a suitable treatment. Rehabilitation techniques could include pulverization or full depth reclamation, which improves pavement profile and removes major pavement distresses while improving overall road structure & recycles many materials within the process, or where sufficient base and asphalt is present then a less intrusive shave and re-pave process could be used.

The specific road segments included in the 2023 road rehabilitation program are listed below:

Town of Caledon Details of Major Capital Projects for 2023

Street Name	From Location	To Location	Ward
Flaherty Lane	Porterfield Rd	Road End	1
Prescott Drive	Whitbread Ave	Whitbread Ave	5
Corsham Place	Whitbread Ave	Road End	5
McConachie Crescent	Kennedy Rd	Kennedy Rd	1
McLaughlin Rd Reconfiguration & Sidewalk	15589 McLaughlin Rd	McKenzie St	1
Bramalea Road	Old School Road	Mayfield Road	3
Innis Lake Road	King Street	Healey Road	3
Humber Station Road	King Street	Healey Road	4
Mississauga Rd	Charleston Sideroad	Cataract Rd	1
Mississauga Rd	Cataract Rd	1.8km North of Forks of the Credit Road	1

Project 23-165 The Grange Sideroad Reconstruction

Budget \$3,598,327

This project involves the reconstruction of The Grange Sideroad from Highway 10 to Kennedy Road and The Grange Sideroad from St. Andrews Road to Horseshoe Hill Road in support of growth. Construction involves road base improvements, slight widening of the platform to 9.0m including paved shoulders for Active Transportation, culvert and roadside drainage & safety improvements as well as an improved pavement structure to Town standards. The engineering design of these road segments was completed in previous years and the project is shovel ready for Q2-2023.

Project 23-166 Main Street Reconstruction

Budget \$6,077,300

This project involves the reconstruction of Main Street from Highpoint Sideroad to Caledon East Garafraxa Townline in support of growth. Construction involves road base improvements, slight widening of the platform to 9.0m including paved shoulders for Active Transportation, culvert and roadside drainage and safety improvements as well as an improved pavement structure to Town standards. The engineering design of these road segments was completed in previous years and the project is shovel ready for Q3-2023.

Project 23-167 Dominion Street Reconstruction (Phase 1 of 3)

Budget \$3,536,839

Dominion Street is a link to the Bruce Trail and Brimstone community. Dominion Street also runs alongside the Credit River and intersects with Forks of the Credit Road.

This roadway is experiencing severe roadside erosion from the Credit River. Asphalt shifting and cracking has resulted in the narrowing of the paved platform and emergency guide rails have been installed for public safety. The planned repairs and reconstruction for Dominion Street will require a three-phase construction program. In 2023, Phase 1 will include selective roadside tree removals, utility relocations, and the installation of three sections of large retaining walls to stabilize the road bed and slope. Subsequent budget requests for Phase 2 and Phase 3 will occur in 2024 and 2025 respectively. Phase 2 will include full length road reconstruction and Phase 3 will include bridge rehabilitation and widening.

Project 23-168 Bridge and Culvert Construction Program

Budget \$5,003,850

The objective of the Bridge & Culvert Construction Program is to ensure that the Town's bridges and culverts (Ontario Structures Inspection Manual/Non-Ontario Structures Inspection Manual) are maintained

Town of Caledon Details of Major Capital Projects for 2023

and operating in a state of good repair so as to uphold usability and safety for all users.

The Town has a full inventory of Bridges and Culverts as per legislated requirements, most of which are in need of minor maintenance, rehabilitation, or in some cases complete replacement. Through a qualified consultant as well as in-housework, Engineering undertakes a bi-annual inspection of these structures as required under law and within best practices. The results of these inspections lead to construction with costs such as contract administration, project management fees, maintenance and inspection. The structures to be rehabilitated/reconstructed in 2023 are listed below:

Structure ID	To Location	Ward
Centreville Creek Culvert Replacement of Structure ID: C22022028 (MTO Site No.)	Centreville Creek Road, 1.2 km North of Healey Road	3
P35230012 Trail structure rehabilitation	0.4km south of Olde Baseline RD	1
East Garafraxa Bridge Rehabilitation of Structure ID: B26220347	Between A Line and Dufferin County Road 23 (B Line).	1
Amelia Street Bridge Rehabilitation of Structure ID: B27634041	0.03 km North of Queen Street West	1
Mill Lane Rehabilitation (Provisional)	0.56km west of Humber Station Road	4

Project 23-170 Stormwater Management Program **Budget \$1,378,012**

The Stormwater Management Program consists of rehabilitating stormwater facilities, particularly ponds to ensure that they will operate as designed. Items such as removal of sediment and vegetation controls are primary maintenance activities for ponds to ensure that stormwater is managed and reduces risk of flooding in areas of installation. Maintenance of storm inlets, channels, sewers, and outlets are also required including CCTV inspections of these assets. The Stormwater Management Program also includes all necessary soils, design/Environmental Assessments (EA's) and implementation studies including non-Ontario Structure Inspection Manual inspections as well as Drainage Easement Program required to complete the required rehabilitations for the attached locations.

Fire and Emergency Services

Project 23-065 Fire Support Vehicles **Budget \$233,000**

To purchase two mid-sized Sports Utility Vehicles (SUV's) or cars based on the availability in the market. One (1) vehicle for the new Fire Inspector and one (1) for management. Instead of purchasing a new SUV and modifying with lights and siren, one of the larger SUV management vehicles will be used by the new Platoon-Chief as their support vehicle as it is fully equipped for emergency scene. The two new vehicles do not require outfitting with lights and siren, only a mobile radio is required.

Project 23-070 Replacement Large Apparatus (10) **Budget \$900,000**

The current replacement strategy for major fire apparatus is guided by the applicable National Fire Protection Association (NFPA) standards and the fire suppression apparatus replacement guidelines recommended by the Fire Underwriters Survey. Historically, The Town has targeted the replacement of major fire apparatus based on a 15-year front-line life cycle with an additional five-year service ready (reserve) use as recommended by the Fire Underwriters Survey.

The proposed two (2) mini pumpers to be replaced under this program are attached and the replacement units are anticipated to be delivered in 2023.

Operations

Town of Caledon Details of Major Capital Projects for 2023

Project 22-011 2023 Growth Additional Fleet Assets

Budget \$1,877,500

To add various additional fleet assets attached and as recommended in the Development Charges (DC) Study for the years 2020 to 2023. The DC Study has identified the need for the various pieces of equipment or fleet assets. Due to the long lag time of 15-18 months to take delivery of large snowplow trucks and other heavy equipment, Council approved Report 2021-0229 to approve a Term-of-Council fleet asset acquisition program. In order to take delivery of the fleet assets and pay for these growth fleet assets to include as part of the 2023/24 winter operation season, pre-approval of these units from Council is required to issue tenders and execute the agreement to begin production.

With these new fleet additions, they will require five (5) additional temporary fulltime staff to operate them. The unavoidable operating impact from September 2023 moving forward is estimated to be \$178,458, \$98,308 for vehicle costs and \$80,150 for staff costs in 2023, annually \$312,820, \$158,100 for vehicle costs and \$154,720 for 5 temporary full-time staff. Due to the increase in overall fleet in 2022 and 2023 due to growth of the town, one (1) Fleet Technician (Heavy Mechanic) will be requested as a change in service level in the 2023 budget submission.

Project 22-012 2023 Fleet Asset Replacements

Budget \$2,870,000

To purchase new fleet asset replacements as attached with the same asset. Due to the long lag time of 15 to 18 months to take delivery of large snowplow trucks and other heavy equipment, Council approved Report 2021-0229 to approve a Term-of-Council fleet asset acquisition program that included the fleet identified for acquisition as part of the 2023 budget. In order to take delivery of the fleet assets and pay for these fleet assets to include as part of the 2023/24 winter operation season, pre-approval of these units from Council is required to issue tenders and execute the agreement to begin production.

Project 23-098 Gravel Resurfacing Program

Budget \$900,000

Gravel roads lose gravel on an annual basis from heavy rain washouts, stones thrown from vehicles, and snowplowing. Road authorities should anticipate and plan for up to an average loss of 25mm or 1 inch of gravel per year. The first year of placing 100 to 125mm of compacted gravel has been successful in providing a proper road crown for surface drainage, reduce pothole potential, greater opportunity for the calcium chloride to improve dust suppression and allow for grader operations to work quickly and efficiently while reducing early grader maintenance and grader fuel costs. This project is to continue to establish 125 mm of compacted gravel surface on all Town gravel roads.

Planned Tentative Road Sections Include:

- Boston Mills Road from Highway 10 to Airport Road & Mississauga Road to west Dead End
- Station Road from Creditview Road to Chinguacousy Road
- Rockside Rd & Ballinifad Road from Winston Churchill Blvd to Olde Base Line
- Shaw's Creek Road from Olde Base Line Road to approx. 100 metres south of Bush Street
- The Grange SR from MacLaren Road to Mississauga Road & McLaren Road from The Grange to Forks of the Credit Road
- Porterfield Road from Queen Street W. to Beech Grove SR

Project 23-101 Surface Treatment Program

Budget \$1,000,000

Tar and chip surface treatment is used as a dust suppressant for gravel roads with up to 1,500 vehicles per day. Micro Surfacing may be applied to tar and chip or hot-mix asphalt roads and is used as a hardtop road preservation strategy. Below is a proposed list of work for 2023 however a final list of locations will be confirmed by staff in the spring upon completion of a road inspection. If there are cost savings due to competitive pricing or additional funds available, staff will direct additional work on other roads as determined by Operations staff under the contract where feasible.

Tar/Chip Sections

Caledon/East Garafraxa Townline from Winston Churchill Blvd to 1.0km east of Shaw's Creek (50/50 cost share with Township of East Garafraxa); Shaw's Creek Road from Bush St to Charleston Sideroad, Albion Trail/Halls Lake Sideroad from Hwy 9 to Mount Wolfe Rd.

Micro Surfacing Sections

Town of Caledon Details of Major Capital Projects for 2023

Old School Rd (Huronario St to McLaughlin Rd); Creditview Rd (Kennedy Rd to King St); Kennedy Road (Charleston SR to Beech Grove SR); Mount Hope Rd (Hunsden SR to Cedar Meadows Dr); Heart lake Rd (Olde Base Line Rd to Escarpment SR); Horseshoe Hill Rd (The Grange SR to Escarpment SR); Sackville St (Hickman St to Dalton St); Dalton St (Sackville St to Temperance St)
Alternates: Mount Wolfe (Old Church Rd to Hunsdon SR); Heart lake Rd (Escarpment SR to Charleston SR); Silver valley Dr (Silvermoon to East Limit).

Policy, Heritage & Design Services

Project 23-159 Priority Secondary Plans-Initial Funding

Budget \$1,500,000

The Peel and Caledon Official Plans have or will be extended to the 2051 planning horizon, including an urban boundary expansion of almost 4,800 hectares for both community and employment areas. A Growth Management & Phasing Plan is being prepared which will develop a plan for the phasing of development in the new 2051 growth area, including the identification of secondary plan areas.

In advance of the completion of the above Plan, funds are needed to prepare secondary plans for the following communities/areas as prioritized by the Bolton Road Map report to Council and development activity in the Tullamore area.

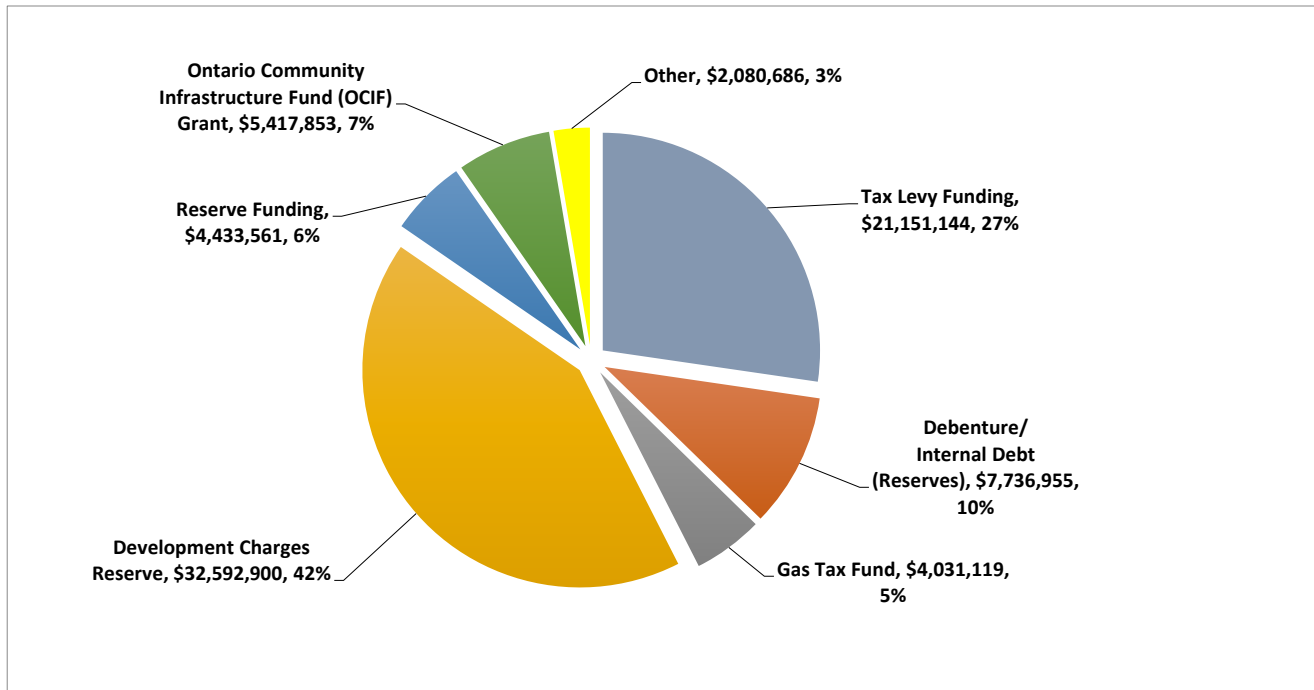
1. Macville (Future Caledon Go Station Major Transit Station Area) - \$250,000
2. Bolton North Hill - \$500,000
3. Option 6 Employment Area - \$500,000
4. Tullamore - \$250,000

Secondary Plans are detailed land use plans that set out the land uses, road network, parks, schools and community facilities required to serve a new growth area. These plans must be supported by a comprehensive set of supporting studies, including subwatershed studies (i.e., natural heritage, storm water management), servicing plan, transportation study, community facilities/parks study, financial impact assessment, climate change/energy assessment, cultural heritage study.

Town of Caledon 2023 Capital Budget Summary

The approved 2023 Capital Budget totals \$77,444,218 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
\$21,151,144	\$7,736,955	\$4,031,119	\$32,592,900	\$4,433,561	\$5,417,853	\$2,080,686	\$77,444,218



The 2023 Capital Budget will result in the estimated future unavoidable operating budget impact for 2024 as follows :

**2024 Projected Unavoidable Operating Budget Increases/ (Decreases) related to
Approved 2023 Capital Projects**

Projects	Project Details	Expense Type	Amount - \$
22-129	Mayfield West Off Leash Dog Park	Maintenance	\$ 5,000
23-024	Mayfield West Skatepark	Maintenance	\$ 10,000
23-054	Bolton Dog Park Renovations	Maintenance	\$ 5,000
23-060	Ancillary Building Solar Installation	Salary and Benefits	\$ 7,507
20-033	Works Yard 1/2 Strat Grwth PI	Debenture	\$ 291,043
23-074	IT - Application Upgrades and Enhancements	Maintenance	\$ 132,006
23-065	Fire Support Vehicles (3)	Fuel, maintenance and insurance	\$ 9,000
23-035	Library Implementation of Microsoft 365	Software Subscription	\$ 7,200
23-119	Library IT Equipment	Maintenance and warranty	\$ 16,100
23-093	2024 DC (Growth) Additional Fleet Assets	Fuel, maintenance and insurance	\$ 8,750
23-093	2024 DC (Growth) Additional Fleet Assets	Salary and Benefits	\$ 24,444
Total			\$ 516,050

Town of Caledon
2024-2033 Total Capital Projects Details - Tax Funded

	Term of Council			Term of Council				Term of Council			
Department	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Grand Total
Caledon Public Library	\$ 1,490,000	\$ 1,440,000	\$ 1,150,000	\$ 1,200,000	\$ 725,000	\$ 700,000	\$ 750,000	\$ 750,000	\$ 800,000	\$ 800,000	\$ 9,805,000
Community Services	\$ 8,409,956	\$ 8,281,890	\$ 8,108,541	\$ 6,404,456	\$ 7,831,129	\$ 10,829,802	\$ 6,311,717	\$ 3,259,873	\$ 3,466,770	\$ 3,334,773	\$ 66,238,907
Corporate Services	\$ 1,537,708	\$ 1,537,708	\$ 1,537,708	\$ 1,045,748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,658,872
Corporate Strategy & Innovation	\$ 1,336,500	\$ 1,240,000	\$ 1,240,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 12,216,500
Engineering Services	\$ 12,082,712	\$ 10,635,180	\$ 10,635,180	\$ 16,482,712	\$ 19,482,712	\$ 20,482,712	\$ 23,423,532	\$ 24,423,532	\$ 24,468,337	\$ 24,468,337	\$ 186,584,946
Finance	\$ 165,000	\$ 100,000	\$ 200,000	\$ 100,000	\$ 350,000	\$ 210,000	\$ 50,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 1,580,000
Fire	\$ 4,458,531	\$ 3,760,193	\$ 3,435,455	\$ 2,510,482	\$ 1,133,855	\$ 834,482	\$ 1,689,482	\$ 450,000	\$ 405,000	\$ 405,000	\$ 19,082,480
Operations	\$ 4,375,000	\$ 6,910,000	\$ 7,210,000	\$ 7,635,000	\$ 7,910,000	\$ 8,310,000	\$ 8,735,000	\$ 9,035,000	\$ 9,135,000	\$ 9,060,000	\$ 78,315,000
Planning	\$ 645,872	\$ 597,747	\$ 1,019,497	\$ 812,497	\$ 787,143	\$ 189,750	\$ 189,750	\$ 189,750	\$ 189,750	\$ 169,750	\$ 4,791,506
Grand Total	\$ 34,501,279	\$ 34,502,718	\$ 34,536,381	\$ 37,390,895	\$ 39,419,839	\$ 42,756,746	\$ 42,349,481	\$ 39,443,155	\$ 39,799,857	\$ 39,572,860	\$ 384,273,211

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 2021 funding, assuming the funding for 2021 will continue. Projects beginning "00-XXX" are annual projects that have baseline funding.

TOWN OF CALEDON
2024-2033 Total Capital Forecast

	Row Labels	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Grand Total
Caledon Public Library	Tax Levy	\$ 1,490,000	\$ 1,440,000	\$ 1,150,000	\$ 1,200,000	\$ 725,000	\$ 700,000	\$ 750,000	\$ 750,000	\$ 800,000	\$ 800,000	\$ 9,805,000
	DC	\$ 785,000	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 860,000
	Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Gas Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Debenture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Caledon Public Library Total		\$ 2,275,000	\$ 1,440,000	\$ 1,150,000	\$ 1,200,000	\$ 750,000	\$ 700,000	\$ 750,000	\$ 750,000	\$ 850,000	\$ 800,000	\$ 10,665,000
Community Services	Tax Levy	\$ 8,409,956	\$ 8,281,890	\$ 8,108,541	\$ 6,404,456	\$ 7,831,129	\$ 10,829,802	\$ 6,311,717	\$ 3,259,873	\$ 3,466,770	\$ 3,334,773	\$ 66,238,907
	DC	\$ 57,577,076	\$ 57,631,341	\$ 56,134,382	\$ 75,615,533	\$ 40,702,538	\$ 36,665,240	\$ 19,384,360	\$ 1,500,000	\$ 12,125,000	\$ 17,125,000	\$ 374,460,470
	Reserves	\$ 4,342,809	\$ 5,682,809	\$ 5,675,809	\$ 4,645,809	\$ 805,000	\$ 180,000	\$ 226,000	\$ 208,000	\$ 216,000	\$ 180,000	\$ 22,162,236
	Gas Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Debenture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other	\$ 600,000	\$ 1,125,000	\$ 1,125,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 3,900,000
Community Services Total		\$ 70,929,841	\$ 72,721,040	\$ 71,043,732	\$ 86,815,798	\$ 49,488,667	\$ 47,825,042	\$ 26,072,077	\$ 5,117,873	\$ 15,957,770	\$ 20,789,773	\$ 466,761,613
Corporate Strategy & Innovation	Tax Levy	\$ 1,336,500	\$ 1,240,000	\$ 1,240,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 12,216,500
	DC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Gas Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Debenture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Corporate Strategy & Innovation Total		\$ 1,336,500	\$ 1,240,000	\$ 1,240,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 12,216,500
Corporate Services	Tax Levy	\$ 1,537,708	\$ 1,537,708	\$ 1,537,708	\$ 1,045,748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,658,872
	DC	\$ 1,102,541	\$ 1,102,541	\$ 1,102,541	\$ 188,901	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,496,524
	Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Gas Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Debenture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 900,000
Corporate Services Total		\$ 2,790,249	\$ 2,790,249	\$ 2,790,249	\$ 1,384,649	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 10,055,396
Finance	Tax Levy	\$ 165,000	\$ 100,000	\$ 200,000	\$ 100,000	\$ 350,000	\$ 210,000	\$ 50,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 1,580,000
	DC	\$ 90,000	\$ 135,000	\$ -	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000
	Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Gas Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Debenture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance Total		\$ 255,000	\$ 235,000	\$ 200,000	\$ 100,000	\$ 575,000	\$ 210,000	\$ 50,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 2,030,000
Operations	Tax Levy	\$ 4,375,000	\$ 6,910,000	\$ 7,210,000	\$ 7,635,000	\$ 7,910,000	\$ 8,310,000	\$ 8,735,000	\$ 9,035,000	\$ 9,135,000	\$ 9,060,000	\$ 78,315,000
	DC	\$ 315,456	\$ 1,160,000	\$ 2,145,000	\$ 928,000	\$ 1,041,000	\$ 946,000	\$ 993,000	\$ 584,000	\$ 474,000	\$ 474,000	\$ 9,060,456
	Reserves	\$ 3,020,312	\$ 465,000	\$ 465,000	\$ 465,000	\$ 465,000	\$ 465,000	\$ 465,000	\$ 465,000	\$ 465,000	\$ 465,000	\$ 7,205,312
	Gas Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Debenture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ 1,800,000
Operations Total		\$ 7,910,768	\$ 8,735,000	\$ 10,020,000	\$ 9,228,000	\$ 9,616,000	\$ 9,921,000	\$ 10,393,000	\$ 10,284,000	\$ 10,274,000	\$ 9,999,000	\$ 96,380,768

TOWN OF CALEDON
2024-2033 Total Capital Forecast

	Row Labels	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Grand Total
Fire	Tax Levy	\$ 4,458,531	\$ 3,760,193	\$ 3,435,455	\$ 2,510,482	\$ 1,133,855	\$ 834,482	\$ 1,689,482	\$ 450,000	\$ 405,000	\$ 405,000	\$ 19,082,480
	DC	\$ 10,419,390	\$ 775,732	\$ 844,994	\$ 2,470,336	\$ 4,291,685	\$ 2,470,336	\$ 2,470,336	\$ -	\$ -	\$ -	\$ 23,742,809
	Reserves	\$ -	\$ -	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000
	Gas Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Debenture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Total		\$ 14,877,921	\$ 4,535,925	\$ 6,080,449	\$ 4,980,818	\$ 5,425,540	\$ 3,304,818	\$ 4,159,818	\$ 450,000	\$ 405,000	\$ 405,000	\$ 44,625,289
Engineering Services	Tax Levy	\$ 12,082,712	\$ 10,635,180	\$ 10,635,180	\$ 16,482,712	\$ 19,482,712	\$ 20,482,712	\$ 23,423,532	\$ 24,423,532	\$ 24,468,337	\$ 24,468,337	\$ 186,584,946
	DC	\$ 6,184,286	\$ 11,755,714	\$ 11,755,714	\$ 19,184,286	\$ 24,755,714	\$ 26,612,857	\$ 32,184,286	\$ 34,041,429	\$ 34,041,429	\$ 34,041,429	\$ 234,557,144
	Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Gas Tax	\$ 4,027,504	\$ 4,027,504	\$ 4,027,504	\$ 4,027,504	\$ 4,027,504	\$ 4,027,504	\$ 4,091,879	\$ 4,091,879	\$ 4,091,879	\$ 4,091,879	\$ 40,532,540
	Debenture	\$ 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
	Other	\$ 3,615,784	\$ 3,615,784	\$ 3,615,784	\$ 3,615,784	\$ 3,615,784	\$ 3,615,784	\$ 3,610,589	\$ 3,610,589	\$ 3,615,784	\$ 3,615,784	\$ 36,147,450
Engineering Services Total		\$ 30,010,286	\$ 34,134,182	\$ 34,134,182	\$ 47,410,286	\$ 55,981,714	\$ 58,838,857	\$ 67,410,286	\$ 70,267,429	\$ 70,317,429	\$ 70,317,429	\$ 538,822,080
Planning	Tax Levy	\$ 645,872	\$ 597,747	\$ 1,019,497	\$ 812,497	\$ 787,143	\$ 189,750	\$ 189,750	\$ 189,750	\$ 189,750	\$ 169,750	\$ 4,791,506
	DC	\$ 1,062,628	\$ 1,059,253	\$ 890,503	\$ 647,503	\$ 392,857	\$ 20,250	\$ 20,250	\$ 20,250	\$ 20,250	\$ 20,250	\$ 4,153,994
	Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Gas Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Debenture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other	\$ 224,000	\$ 238,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 462,000
Planning Total		\$ 1,932,500	\$ 1,895,000	\$ 1,910,000	\$ 1,460,000	\$ 1,180,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 190,000	\$ 9,407,500
Grand Total		\$ 132,318,065	\$ 127,726,396	\$ 128,568,612	\$ 153,779,551	\$ 124,366,921	\$ 122,359,717	\$ 110,245,181	\$ 88,414,302	\$ 99,349,199	\$ 103,836,202	\$ 1,190,964,146
Total Tax Funding	Tax Levy	\$ 34,501,279	\$ 34,502,718	\$ 34,536,381	\$ 37,390,895	\$ 39,419,839	\$ 42,756,746	\$ 42,349,481	\$ 39,443,155	\$ 39,799,857	\$ 39,572,860	\$ 384,273,211
Total Development Charges	DC	\$ 77,536,377	\$ 73,619,581	\$ 72,873,134	\$ 99,034,559	\$ 71,433,794	\$ 66,714,683	\$ 55,052,232	\$ 36,145,679	\$ 46,710,679	\$ 51,660,679	\$ 650,781,397
Total Reserve Funds	Reserves	\$ 7,363,121	\$ 6,147,809	\$ 7,940,809	\$ 5,110,809	\$ 1,270,000	\$ 645,000	\$ 691,000	\$ 673,000	\$ 681,000	\$ 645,000	\$ 31,167,548
Total Gas Tax	Gas Tax	\$ 4,027,504	\$ 4,027,504	\$ 4,027,504	\$ 4,027,504	\$ 4,027,504	\$ 4,027,504	\$ 4,091,879	\$ 4,091,879	\$ 4,091,879	\$ 4,091,879	\$ 40,532,540
Total Debentures	Debenture	\$ 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
Total Other	Other	\$ 4,789,784	\$ 5,328,784	\$ 5,090,784	\$ 4,115,784	\$ 4,115,784	\$ 4,115,784	\$ 3,960,589	\$ 3,960,589	\$ 3,965,784	\$ 3,765,784	\$ 43,209,450
Grand Total		\$ 132,318,065	\$ 127,726,396	\$ 128,568,612	\$ 153,779,551	\$ 124,366,921	\$ 122,359,717	\$ 110,245,181	\$ 88,414,302	\$ 99,349,199	\$ 103,836,202	\$ 1,190,964,146

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 2021 funding, assuming the funding for 2021 will continue. Projects beginning "00-XXX" are annual projects that have baseline funding.

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. The Region of Peel has maintained a Triple A credit rating (the highest possible rating) since 1995 which is a benefit to the Town in the attractive debenture terms the Region of Peel is able to provide. Region of Peel's rating incorporates its baseline credit assessment (BCA) of AAA, as well as Moody's assessment of a high likelihood of extraordinary support from the Province of Ontario (Aa3) in the event that the Region of Peel faced acute liquidity stress. 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 2022 Annual Repayment Limit statement from the Province states that the Town is utilizing 2.11% 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 when choosing projects to debenture looks at infrastructure areas that are in the most need and there is an urgency to spend more funds in a given year than tax funding allows. This need is predominately in linear assets such as road improvements. The Town's Asset Management Plans assists with the overall analysis with the Town's state of infrastructure to guide the Town's infrastructure spending.

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:

	2022 estimated	2021
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:	1,240,000	1,550,000
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:	4,412,000	5,081,000
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		

Town of Caledon Debt and Long-Term Debt Limit

outstanding principal amount of the liability is:	2,527,000	2,888,000
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:	3,690,000	4,100,000
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 outstanding principal amount of the liability is:	3,600,000	4,000,000
Net long-term liabilities	19,518,119	21,668,119

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 from 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.

Town of Caledon Debt and Long-Term Debt 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)

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.

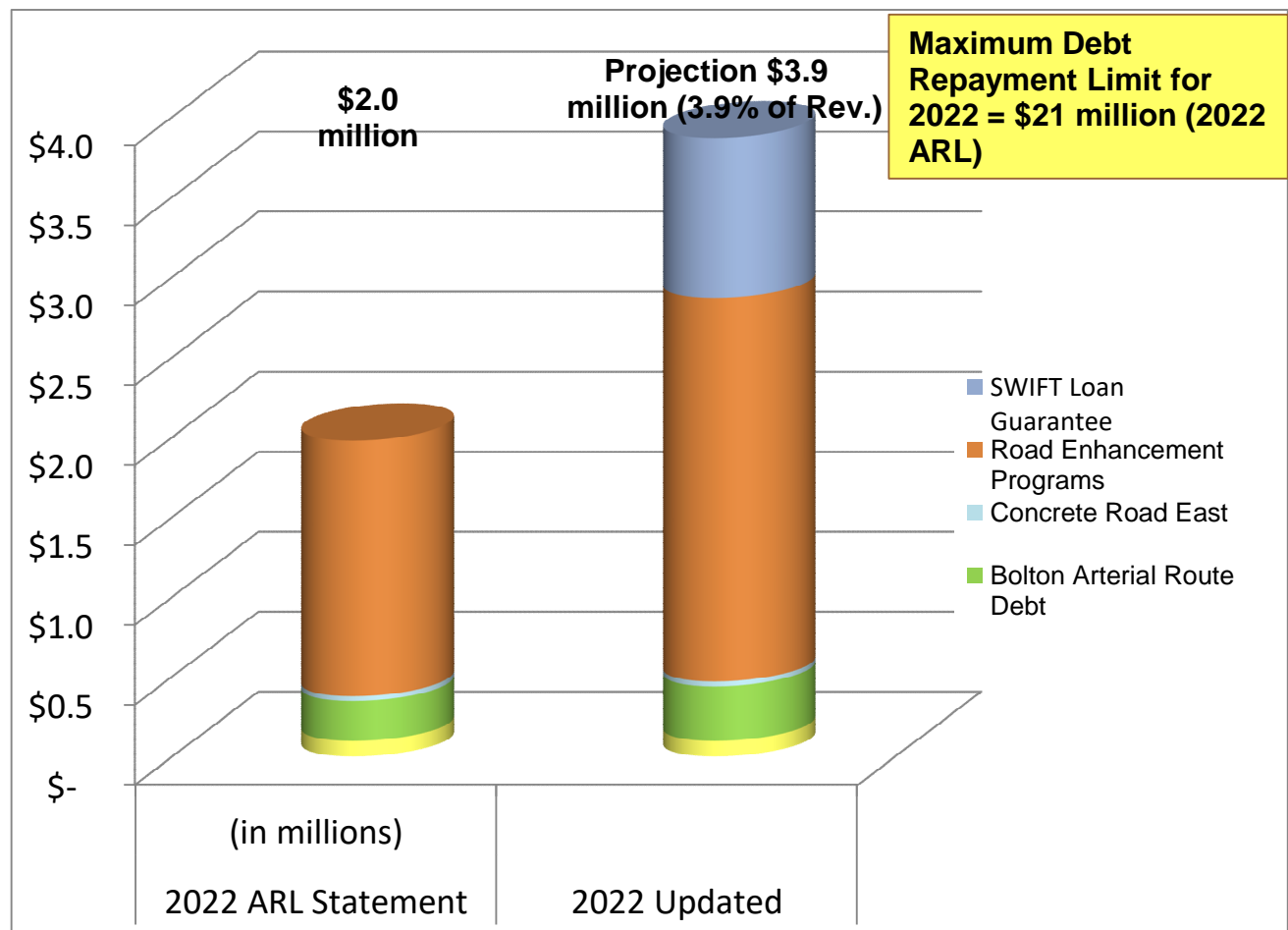
Annual Repayment Limit (ARL)

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 2022 is based on its analysis of data contained in the 2020 Financial Information Return (FIR). The Town of Caledon's 2022 ARL statement report indicates that the Town has net debt charges of \$2.0 million or approximately 2.1% of the Town's net revenues. This leaves a balance of 22.9% (25% - 2.1%) or approximately \$21 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:

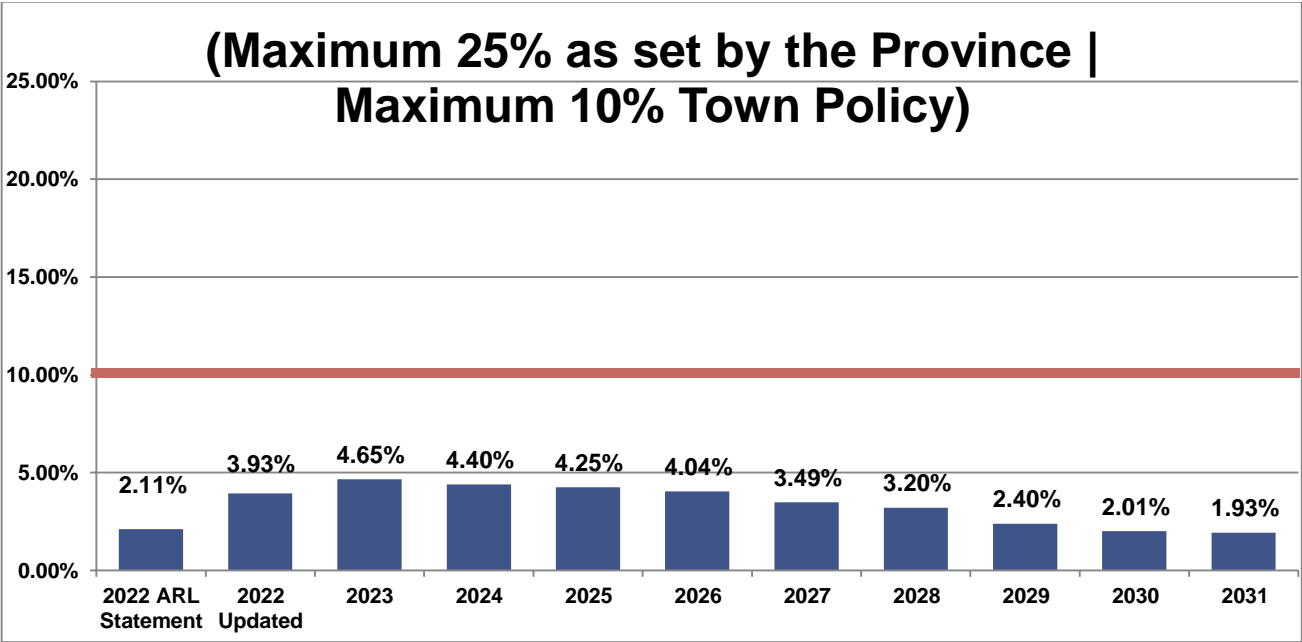
Town of Caledon Debt and Long-Term Debt Limit



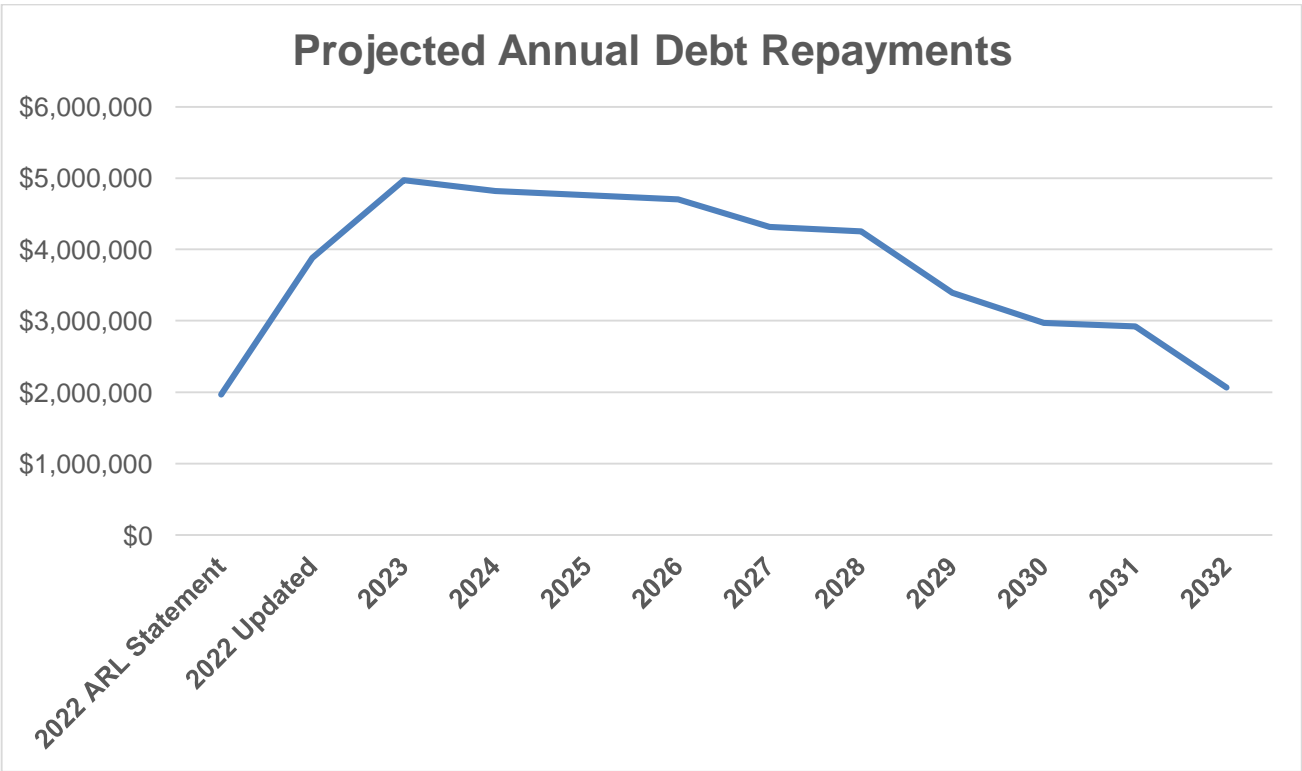
The chart below shows an updated 2022 ARL and forecasts debt repayments as a percentage of Net revenues based on updates/assumptions such as:

- Photocopier lease costs and OPP property lease costs;
- Future debentures assumed:
 - 2021 Roads Project of \$4.1 million to be debentured in 2023;
 - 2020 Streetlight Program - \$3.4 million in 2023;
 - CECC phase 4 - \$4.6 million in 2023;
 - 2022 Roads Rehabilitation, Castlederg Sideroad, Bridge and Culvert Construction, Storm Sewer lining of \$6.8 million in 2023;
 - 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 2022 to 2032 based on the same assumptions used in the 2022 budget

Town of Caledon Debt and Long-Term Debt Limit



As shown in the chart above, the Town’s updated 2022 ARL shows the 2019 maturity of the Town’s Caledon Hydro debenture and Fire Aerial. 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.

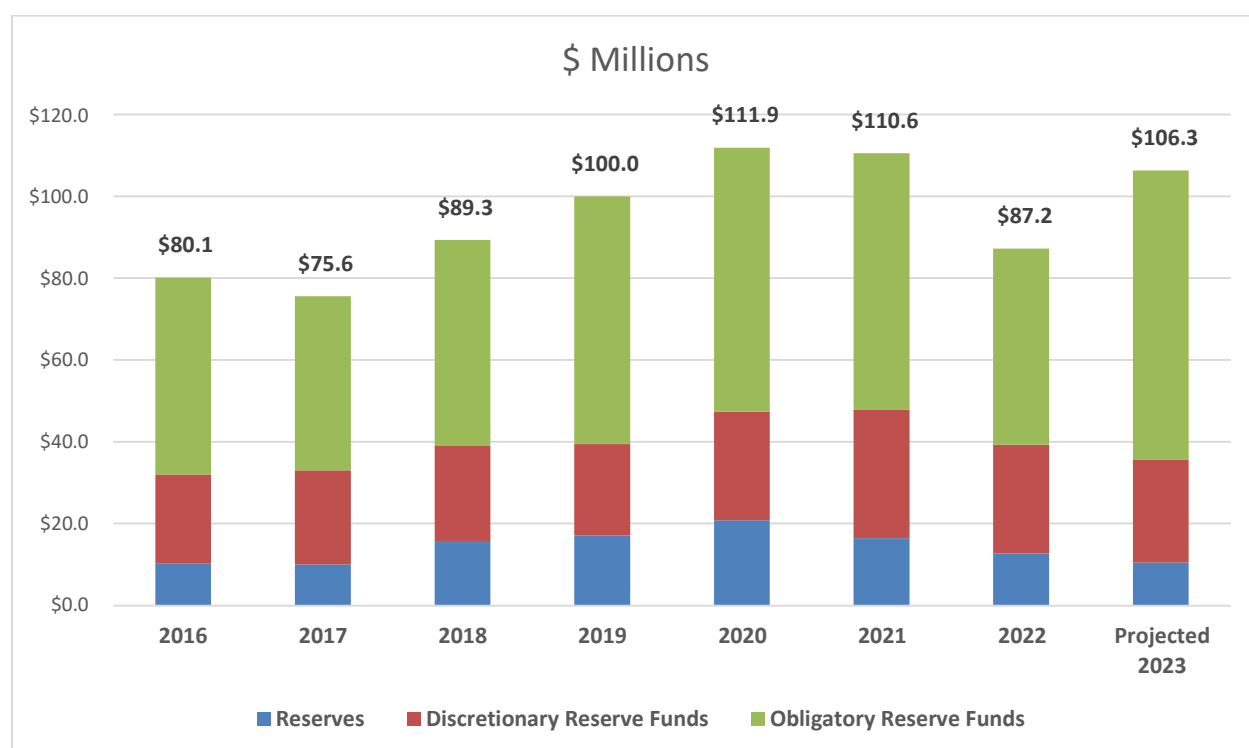


Reserves and Reserve Funds

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 2022 and 2023 to be used for budgeting purposes. 2023 Projection includes all the commitments pertaining to the 2023 Budget as well as revenue forecast.



RESERVES

- a) **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.
- b) **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, 2022**, the Town had available the following reserves for operating and Infrastructure purposes. Staff then took the proposed use of reserves in the 2023 budget and the expected development activity that is expected in 2023 to provide an estimate of the 2023 reserve balances.

Projected Reserve Balances

Reserve	2022 Uncommitted Balance	2023 Proposed Uncommitted Projected Balance
<u>Reserves for Operating Purposes</u>		
Reserves		
Tax Funded Operating Contingency Reserve	\$ 6,264,739	\$ 5,095,416
Fire Equipment Reserve	\$ 1,753	\$ 757
Building & Equipment Reserve	\$ 4,019	\$ 225
Land Sale Reserve	\$ 669,365	\$ 671,134
Ice Resurfacers Reserve	\$ 72,271	\$ 75,749
Information Systems and Technology Reserve	\$ 7,369	\$ 12,394
Election Reserve	\$ 1,227	\$ 101,355
Firefighter Post-Retirement Benefits Reserve	\$ 221,651	\$ 222,205
Caledon Public Library Board Donation and Bequests Reserve Fund	\$ 4,938	\$ 4,950
Discretionary		
Winter Maintenance	\$ 1,810,742	\$ 1,885,356
Group Benefit Stabilization	\$ 1,852,870	\$ 1,857,502
Community Improvement Plan	\$ 85,962	\$ 86,115
Development Approvals Stabilization	\$ 4,548,161	\$ 4,430,183
Engineering Stabilization	\$ 3,785,940	\$ 3,757,558
Development Charge Exemptions & Discounts	\$ 208,951	\$ 209,474
Obligatory		
Building Permit Stabilization	\$ 5,159,165	\$ 4,728,057
Heritage Property	\$ 2,860	\$ 2,867
Deferred Grant Funds	\$ 36,179	\$ 36,269
<u>Reserves for Infrastructure Purposes</u>		
Reserves		
Equipment	\$ 369,297	\$ 52,073
Accessibility (previously tax rate stabilization)	\$ 145,752	\$ 172,149
Animal Shelter	\$ 72,604	\$ 80,801
Transit	\$ 73,626	\$ 73,810
Corporate Energy	\$ 126,584	\$ 142,781
Fitness Equipment Replacement	\$ 54,071	\$ 54,206
Tax Funded Capital Contingency Reserve	\$ 4,596,691	\$ 3,701,566
Discretionary		
Capital Asset Replacement Fund (previously Caledon Hydro)	\$ 12,386,036	\$ 10,990,166
Northwest Caledon Indoor Recreation Facility	\$ 1,165,901	\$ 1,293,771
Cash in Lieu of Parking	\$ 477,843	\$ 479,038
Roads Capital	\$ 73,820	\$ 74,004
Broadband	\$ 39,818	\$ 39,917
Comprehensive Adaptive Management Plan (CAMP) Agreement	\$ 171,052	\$ 97,428
Obligatory		
Federal Gas Tax	\$ 15,103	\$ 16,402
Provincial Gas Tax - Transit	\$ 1,053,526	\$ 1,056,159
Payment In Lieu of Parkland	\$ 12,305,145	\$ 14,245,035
Development Charges	\$ 29,375,550	\$ 50,597,486
Total	\$ 87,240,583	\$ 106,344,359

Reserves and Reserve Funds

Reserve	Purpose
<u>Reserves for Operating Purposes</u>	
Reserves	
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 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 Resurfacers 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.
Discretionary	
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	This reserve was 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	This reserve was 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.
Engineering Stabilization Reserve	This reserve was established in 2021 for the purpose of providing funds for the processing of the engineering component of development applications
Development Charge Exemptions & Discounts	This reserve was 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	This was 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	This Reserve Fund was established to receive and hold unspent grant funds received by the Town until utilized according to the provisions of the applicable grant.
<u>Reserves for Infrastructure Purposes</u>	
Reserves	
Equipment	This was 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	This was established to support the CCS' Transportation Program and Town of Caledon Transit needs.
Corporate Energy	This was established in 2008 to be used for Town Hall energy Efficiency retrofits.
Fitness Equipment Replacement	This reserve was established to provide funding for future replacement of fitness equipment without requesting additional funding from the tax base.

Reserves and Reserve Funds

Tax Funded Capital Contingency Reserve	This was established to set aside funding for replacement of Town capital infrastructure.
Discretionary	
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

Building and Municipal Law Enforcement Services

Annual **Budget**
Fiscal Year 2023



Building and Municipal Law Enforcement Services

Department Role

Building and Municipal Law Enforcement Services promotes public safety and contributes to the development of communities by:

- assisting residents and businesses with their building/construction needs; and
- ensuring compliance with community standards and by-laws related to parking, noise, property maintenance, signs, parks/trails, etc.

2022 Achievements

Building Services

- Conducted over 15,000 building inspections and issued 1,531 building permits with a construction value of more than \$500,000,000
- Continued to implement improvements to the building permit application/review and inspection processes
- Implemented a mobile inspection solution that enables building inspectors to capture inspection results in real time from the field
- Started the development of an online portal that makes it easier for clients to submit building permits pay permit fees
- Continued to improve permit review and issuance approval timeframes – 2022 had the shortest approval time for new house permits in the past 10 years

Municipal Law Enforcement

- Responded to over 2,400 service requests and issued over 160 orders and laid over 140 charges for by-law infractions
- Developed and implemented new by-laws including a boulevard encroachment by-law and business licensing by-law
- Took action against illegal trucking operations; launched an Illegal Trucking Guide and webpage, investigated over 65 suspected properties, and initiated legal action

2023 Department Priorities

Objectives	Key Activities	Measures
1. COMMUNITY GROWTH	1.1 Establish building permit and building inspection service levels 1.2 Continue the development of joint enforcement partnerships with stakeholders to leverage resources and extend service reach	Maintain average response time for enforcement related service requests
2. CONTINUOUS IMPROVEMENT	2.1 Advance online building inspection booking solution	Increase percentage of inspection appointments

	<p>2.2 Go live with online building permit portal (for public submissions, payments and real-time tracking)</p> <p>2.3 Continue updating existing municipal by-laws and implementation of new by-laws</p> <p>2.4 Roll-out mobile investigation solution for Municipal Law Enforcement Officers</p>	<p>booked online or with a mobile device</p> <p>Decrease in building permit issuance timeframes</p> <p>Decrease in average time to capture/access investigation findings</p>
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TOWN OF CALEDON

2023 APPROVED OPERATING BUDGET - BUILDING & MUNICIPAL LAW ENFORCEMENT SERVICES

	2023 Budget	2022 Budget	2021 Budget
Revenue			
Fines & Penalties	\$ (346,400)	\$ (346,400)	\$ (346,400)
User Fees & Rentals	\$ (4,458,400)	\$ (4,436,900)	\$ (4,922,732)
Transfers from Reserves	\$ (815,282)	\$ (255,306)	\$ (20,000)
Total Revenue	\$ (5,620,082)	\$ (5,038,606)	\$ (5,289,132)
Expense			
Salaries & Benefits	\$ 5,387,503	\$ 4,979,054	\$ 4,178,219
Transfers to Reserves/Capital	\$ -	\$ 98,558	\$ 702,424
Services & Rents	\$ 76,990	\$ 80,890	\$ 98,660
Materials, Equipment, & Supplies	\$ 47,562	\$ 46,212	\$ 41,962
Other	\$ 1,868,075	\$ 1,397,205	\$ 1,465,969
Total Expense	\$ 7,380,130	\$ 6,601,919	\$ 6,487,234
Total Building & Municipal Law Enforcement	\$ 1,760,048	\$ 1,563,313	\$ 1,198,102

Caledon Public Library

Annual Budget
Fiscal Year 2023



Caledon Public Library

Library Role

Under the governance of the Library Board, the Caledon Public Library (CPL) 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 together, to attend a program, or to find a quiet space to work or study;
- The Library's physical and digital collections, along with support of expert staff, provide opportunities for recreation, information and education; and,
- The Library's technologies and Internet supports bridge the digital divide, allowing for equitable access and endless opportunities for lifelong learning.

These roles align with the Board's approved strategic priorities to Grow and Innovate, Respond to Community Needs, Celebrate Culture and Inclusion, and Demonstrate our Value.

The Library's current team of 62 full-time, part-time and casual staff are spread across the following divisions: Administration, Public Service, Information Services, Information Technology, Youth Services and Communications & Community Development. All are committed to providing exemplary customer service and to ensuring that the Library's services, collections and spaces are responsive to the needs of Caledon residents and businesses.

2022 Achievements

- Financial barriers to library access were removed through the permanent elimination of overdue fines.
- Renovations of the Albion Bolton Branch were completed and residents were welcomed back to a refreshed and modernized facility.
- Supported fully by funding from the Healthy Communities Initiative, a new Reading Garden was launched at the Southfields Village Branch. Complete with shade sails, furniture and raised garden beds, this outdoor space quickly became a neighbourhood destination and program venue.
- CPL undertook a new Comprehensive Growth Plan to inform the Library's long-term response to unprecedented growth. Work to date included efforts to engage residents and stakeholders, with over 1000 community survey responses received.
- Thanks to funding from the Seniors Community Grant, CPL launched technologies and programs to improve digital literacy and reduce isolation amongst seniors.
- With the support of the Employment and Social Development Canada's Enabling Accessibility Fund, automatic door openers were installed at the Caledon Village and Albion Bolton branches.
- A new online catalogue was launched, providing improved and intuitive search functionality and encouraging community-contributed content.
- A hybrid work model was introduced, ensuring coverage for all service points and service needs while also making best use of limited in-branch staff space.

- The design of the Margaret Dunn Valleywood Collaboration Studio was completed, with construction slated to begin in January 2023. Largely funded through the Investing in Canada Infrastructure Program (ICIP), the reimagined facility is on track to open in March 2023.
- In addition to the achievements listed above, the Library realized many of the strategic priorities identified in CPL's Strategic Plan – Building the Bridge to Possibilities 2021-2024.

2023 Priorities

Objectives	Key Activities	Measures
1. Ensure that the Library's staffing levels at all branches are able to effectively and efficiently meet the needs and expectations of residents.	<p>1.1 Increase staff complement at the Southfields Village Branch in response to increased use of library spaces and services.</p> <p>1.2 Introduce Sunday hours in July and August at the Albion Bolton and Southfields Village Branch</p> <p>1.3 Launch the relocated Branch in Caledon East, offering hours on par with those in Bolton and Southfields.</p>	<p>1.A Increased performance metrics, including new memberships, branch visits, items borrowed, and program participation.</p> <p>1.B Favourable qualitative resident feedback received via surveys, comment forms and anecdotal reports.</p> <p>1.B Eliminated need for occasional or rolling closures of branches due to staff shortages.</p>
2. Further bridge the digital divide through access to maker, creative and business technologies.	<p>2.1 Open the reimagined Margaret Dunn Valleywood Collaboration Studio with support of proposed new position – Coordinator, Maker and Emerging Technologies.</p> <p>2.2 Launch the Creativity Studio as part of the relocated Caledon East Branch.</p> <p>2.3 Support the Town's launch of the innovation space at the Humber River Centre, by leveraging Library maker expertise to deliver programs on site.</p>	<p>2.A Staff are trained in all available technologies and able to confidently assist customers in their use.</p> <p>2.B Quantitative performance metrics including number of visits to makers studios, number of and attendance at related programs, and use of maker and media technologies.</p> <p>2.C Favourable qualitative resident feedback received via surveys, comment forms and anecdotal reports.</p>
3. Enhance the Library's ability to recruit and retain skilled employees.	3.1 Provide extended health benefits to Permanent Part-time Staff	3.A Return to a full staff complement and resumption of regular

	3.2 <i>Continue to invest in employee training and development</i>	<i>service hours in Alton and Caledon Village.</i> 3.B <i>Improved job satisfaction amongst permanent part-time employees as per the Library's bi-annual staff engagement survey.</i>
4. <i>Continuity of governance and a smooth succession between Library Board terms.</i>	4.1 <i>Deliver a comprehensive orientation program for new members of the Board.</i> 4.2 <i>Provide access to external resources and development opportunities for all Board members.</i>	4.A <i>An inclusive Board that reflects Caledon's diverse demographics and geography, with members who are fully versed in the role of the Board and the value of public libraries.</i> 4.B <i>A strong relationship and timely communication between the Board and Council.</i>
5. <i>Continue efforts to ensure that collections and programs are inclusive and representative of Caledon's increasingly diverse cultures.</i>	5.1 <i>Ongoing procurement of print and electronic collections, including items in languages other than English.</i> 5.2 <i>Regular diversity audits of library collections.</i> 5.3 <i>Expand the Library of Things to include new technologies and tools.</i>	5.A <i>Increased performance metrics including the number of items borrowed and items requested.</i> 5.B <i>Reduced waiting times for popular materials.</i> 5.C <i>Increase in percentage of collection that reflects diverse ethnicities and cultures</i> 5.D <i>Favourable qualitative resident feedback received via surveys, comment forms and anecdotal reports.</i>

Departmental Performance Measures – Library

Departmental Performance Measures in Support of Goals	2018	2019	2020	2021	2022	2023 Target	Long-term Target	LT Target Year
<i>Number of new memberships</i>	2,177	2,425	1,916	2,766	4,467	Increase	Increase	2024 YE
<i>Number of active members</i>	13,705	14,017	13,427	12,211	15,247 (18.3% of pop)	Increase	19% of population	2024 YE
<i>Branch Visits</i>	263,087	263,869	69,030	48,383	151,600	Increase	400,000 visits annually	2024 YE
<i>Items borrowed and used in branch</i>	420,324	436,553	250,656	304,153	404,901	Increase	Per capita measures	2024 YE
<i>Program Participation</i>	21,652	23,985	10,273	9,941	11,808	Increase	20,000 annually	2024 YE
<i>Percentage of collection that reflects diversity</i>		N/A		16.8%	18.8%	Increase	25.0%	2024 YE

Note: Branch Visits - 2018-2019 AB, CE, MDV only. 2020-2022 addition of: Alton, CV, SFV, Inglewood

TOWN OF CALEDON

2023 APPROVED OPERATING BUDGET - CALEDON PUBLIC LIBRARY

	2023 Budget	2022 Budget	2021 Budget
Revenue			
Fines & Penalties	\$ (10,000)	\$ (10,000)	\$ (40,000)
User Fees & Rentals	\$ (10,500)	\$ (10,500)	\$ (10,500)
Transfers from Reserves	\$ (9,560)	\$ (9,560)	\$ (8,910)
Grants	\$ (58,200)	\$ (58,200)	\$ (58,200)
Sales	\$ (5,500)	\$ (5,500)	\$ (5,500)
Other	\$ (12,000)	\$ (10,000)	\$ (10,000)
Total Revenue	\$ (105,760)	\$ (103,760)	\$ (133,110)
Expense			
Salaries & Benefits	\$ 4,618,029	\$ 3,929,825	\$ 3,614,660
Services & Rents	\$ 742,571	\$ 690,143	\$ 690,122
Materials, Equipment, & Supplies	\$ 129,978	\$ 119,402	\$ 114,682
Other	\$ 114,874	\$ 107,990	\$ 101,674
Total Expense	\$ 5,605,452	\$ 4,847,360	\$ 4,521,138
Total Caledon Public Library	\$ 5,499,692	\$ 4,743,600	\$ 4,388,028

TOWN OF CALEDON

2023 CAPITAL BUDGETS - CALEDON PUBLIC LIBRARY

Department	Division/Service Area	Project #	Project Name	Total Project Budget
Caledon Public Library	Lending Services	23-035	Library Implementation of Microsoft 365	\$ 25,000
		23-118	Library Materials and Collections	\$ 475,000
		23-119	Library IT Equipment	\$ 45,000
		23-120	Library Furniture Replacement	\$ 60,000
Caledon Public Library Total				\$ 605,000

Town of Caledon 2024-2033 Total Capital Projects Details and Funding Sources Caledon Public Library																		
Description	Term of Council			Term of Council				Term of Council			Total 10 Year Funding Sources							Total Funding
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Project Cost	Tax Levy	Reserves	DC	Gas Tax	Debenture	Other	
00-011 Materials & Equipment	\$ 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
01-002 Materials & Equipment (Top Up)	\$ 250,000	\$ 250,000	\$ 250,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 400,000	\$ 3,100,000	\$ 3,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,100,000
23-001 Alton Branch Refurbishment	\$ -	\$ 290,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 290,000	\$ 290,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 290,000
23-002 Caledon Village Branch Refurbishment	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
23-006 Mayfield West Branch - Materials	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 40,000	\$ -	\$ 760,000	\$ -	\$ -	\$ -	\$ 800,000
23-118 Library Materials and Collections	\$ 475,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,975,000	\$ 1,975,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,975,000
24-001 Strategic Plan	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 50,000
26-001 Service/Facility Review and Master Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 100,000
28-001 Strategic Plan	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 50,000
Total Caledon Public Library	\$ 2,275,000	\$ 1,440,000	\$ 1,150,000	\$ 1,200,000	\$ 750,000	\$ 700,000	\$ 750,000	\$ 750,000	\$ 850,000	\$ 800,000	\$ 10,665,000	\$ 9,805,000	\$ -	\$ 860,000	\$ -	\$ -	\$ -	\$ 10,665,000

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 2021 funding, assuming the funding for 2021 will continue. Projects beginning "00-XXX" are annual projects that have baseline funding.

Community Services

Annual Budget
Fiscal Year 2023



Community Services

Department Role

Community Services keeps residents healthy, active and connected in partnership with the community by:

- managing and maintaining community and corporate facility infrastructure; and
- encouraging and promoting active, accessible recreation, parks and leisure opportunities.

2022 Achievements

Community Recreation

- Hosted 25 Town-led events including new Celebrate Caledon on Canada Day in partnership with the Toronto and Region Conservation Authority, and supported 60 community events
- Enhanced community programs and hub model through partnerships with Caledon Community Services, Peel District School Board, and other service-based agencies
- Processed over 5,000 memberships and currently managing over 47,577 active clients, with a 34.5% growth rate per year
- Successfully obtained various grant funds, including Swim to Survive, Celebrate Canada, and ParticipACTION totaling \$37,500
- Launched the Caledon Events Advisory Team, a client focused process that streamlines required permits and approvals for community event planners

Community Facilities

- Expanded the Rotary Place with connection to Caledon Centre for Recreation & Wellness (CCRW)
- Opened the new Di Gregorio Bocce Facility in Bolton
- Completed necessary structural repairs to re-open Inglewood Community Centre
- Significant upgrades at the Albion Bolton Community Complex including LED lighting retrofits, library renovation, arena flooring and tractor room access
- Initiated preliminary planning, design and site layouts for the future Mayfield West 2 community centre and the planned expansion to Mayfield Recreation Complex
- Rolled out the free feminine hygiene dispensing program at parks and facilities

Corporate Facilities

- Enhanced civic campus and executed expansion of Caledon East Community Centre
- Implemented a series of renovations, alterations and new facility construction through the Sustainable Energy, Roof and Asphalt Replacement Programs
- Implemented the Yard Strategic Growth Plan including Yard 2 expansion and Yard 4 purchase of land
- Established energy use savings plan, sustainable technology initiatives such as electric vehicle (EV) charging stations, building retrofits and technologies at facilities
- Completed additions at the Alton, Palgrave and Mono Mills fire stations
- Completed design and started construction for the Humber River Centre

Parks and Open Spaces

- Parks Plan outlining the design of future parks, replacements and park upgrades approved along with the Parkland Dedication By-law
- Installed outdoor fitness equipment at North Hill Park improving access to equipment, particularly for seniors
- Completed new park within Caledon East (Villas Park) providing play structures for multiple age groups, a full-size basketball court, seating areas and open space for play
- Upgraded John Clarkson Park ice skating loop with chiller to extend the skating season

2023 Department Priorities

Objectives	Key Activities	Measures
1. COMMUNITY GROWTH	<p>1.3 Develop a Parks and Recreation Strategic Plan</p> <p>1.4 Continue preliminary planning of Mayfield West 2 community centre and Mayfield Recreation Complex expansion</p> <p>1.5 Engage in design/renovation of:</p> <ul style="list-style-type: none"> • Operations Yards 2 & 3 • Caledon East Community Centre expansion • Three fire stations <p>1.6 Engage in design/build of:</p> <ul style="list-style-type: none"> • Caledon East Outdoor Active Recreation Park • Emil Kolb Baseball Diamonds • Mayfield West Leash Free Dog Park • Seating, structures and washrooms at various parks <p>1.7 Begin operations for new:</p> <ul style="list-style-type: none"> • Humber River Centre • Mayfield Turf and Dom <p>1.8 Continue CCRW HVAC replacement program</p>	<p>Increase percentage of residents using recreation services</p> <p>Increase percentage of recreation participants that report feeling healthier</p>

3. LEGISLATIVE REQUIREMENT	3.1 Assess and modify facilities to ensure barrier free, inclusive and meet Accessibility for Ontarians with Disabilities Act (AODA) compliance	Increase percentage of total facilities that are AODA compliant
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Departmental Performance Measures – Recreation

Departmental Performance Measures in Support of Goals	2018	2019	2020	2021	2022	2023 Target	Long-term Target	LT Target Year
<i>Percentage of residents using recreation services</i>	<i>N/A</i>	<i>14.6%</i>	<i>11.2%</i>	<i>17.4%</i>	<i>17.7%</i>	<i>Increase</i>	<i>Increase</i>	

TOWN OF CALEDON
2023 APPROVED OPERATING BUDGET - COMMUNITY SERVICES

	2023 Budget	2022 Budget	2021 Budget
Revenue			
User Fees & Rentals	\$ (6,799,911)	\$ (6,563,407)	\$ (6,513,856)
Transfers from Reserves	\$ (1,005,289)	\$ (355,607)	\$ (333,442)
Grants	\$ (8,000)	\$ (8,000)	\$ (8,000)
Sales	\$ (172,465)	\$ (172,465)	\$ (172,465)
Other	\$ (568,372)	\$ (522,156)	\$ (478,180)
Total Revenue	\$ (8,554,037)	\$ (7,621,635)	\$ (7,505,943)
Expense			
Salaries & Benefits	\$ 11,677,699	\$ 10,185,850	\$ 9,138,971
Transfers to Reserves/Capital	\$ 1,209,493	\$ 900,978	\$ 849,734
Services & Rents	\$ 2,835,774	\$ 2,345,320	\$ 2,089,193
Materials, Equipment, & Supplies	\$ 1,141,349	\$ 1,085,483	\$ 1,049,312
Utilities	\$ 2,311,022	\$ 2,002,517	\$ 2,122,877
Other	\$ 706,571	\$ 653,820	\$ 549,169
Total Expense	\$ 19,881,908	\$ 17,173,968	\$ 15,799,256
Total Community Services	\$ 11,327,871	\$ 9,552,333	\$ 8,293,313

TOWN OF CALEDON

2023 CAPITAL BUDGETS - COMMUNITY SERVICES

Department	Division/Service Area	Project #	Project Name	Total Project Budget
Community Services	Recreation Facilities	22-070	Caledon Centre for Recreation and Wellness HVAC Replacement - Multiple units	\$ 650,000
		23-013	Recreation - Parking Restoration	\$ 150,000
		23-046	Caledon East Community Complex Improvements	\$ 200,000
		23-107	Interior Building Improvements - Albion Bolton Community Centre	\$ 100,000
		23-108	Indoor Bocce courts enhancements - Bocce Centre	\$ 150,000
		23-112	Recreation - Patron Counting System	\$ 50,000
		23-114	Inglewood Community Centre - Walkway, Entries and Flooring Improvements	\$ 110,000
		23-115	Cheltenham Community Centre - Keyless Access System	\$ 20,000
		23-135	Recreation - Large Equipment Replacement	\$ 180,000
	23-136	Recreation -Furniture and Fixtures Equipment	\$ 100,000	
	Parks	20-070	Hardball Diamond Plan and Design	\$ 1,750,000
		22-088	Dennison Park Washroom Build	\$ 50,000
		22-090	Mayfield West II - Comm Park	\$ 1,312,487
		22-108	Villas Park Shade Structure	\$ 100,000
		22-129	Mayfield W Off Leash Dog Park	\$ 405,000
		23-024	Mayfield West Skatepark	\$ 601,973
		23-054	Bolton Dog Park Renovations	\$ 395,000
		23-123	Playground Improvements	\$ 400,000
		23-126	Bolton Tennis Club Resurfacing	\$ 95,000
		23-127	North Hill Park Infield Restoration	\$ 62,500
		23-128	Norma Bangay Park Electrical Pedestal	\$ 25,000
		23-129	Park Seating and Shade Structures	\$ 440,000
		23-151	Belfountain Tennis Court Resurfacing	\$ 60,000
		23-156	Jack Garratt Park Fencing	\$ 65,000
		23-163	Parks Standard Details and Specifications	\$ 105,000
		Corporate Facilities	20-033	Works Yard 1/2 Strategic Growth Plan
	22-123		Station 310 Land and Construction	\$ 4,394,667
	23-060		Ancillary Building Solar Installation	\$ 176,192
	23-061		OPP Parking Lot Expansion	\$ 835,064
	23-062		OPP Master Plan	\$ 100,000
		23-141	Yard 3 and 4 Design	\$ 5,000,000
Community Services Total				\$ 22,540,888

Town of Caledon																		
2024-2033 Total Capital Projects Details and Funding Sources																		
Community Services																		
Description	Term of Council			Term of Council				Term of Council			Total 10 Year Funding Sources							Total Funding
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Project Cost	Tax Levy	Reserves	DC	Gas Tax	Debenture	Other	
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
00-024 Parks	\$ 1,000,000	\$ 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	\$ 11,463,877	\$ 11,463,877	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,463,877
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
01-020 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	\$ 200,000	\$ 400,000	\$ 400,000	\$ 200,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 3,600,000	\$ 3,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600,000
01-034 Facility Energy Reduction	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
19-044 Rec - Facility Road Sign Prog	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
22-035 Fitness Equipment Repl - CCRW	\$ 82,000	\$ 22,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 46,000	\$ 28,000	\$ 36,000	\$ -	\$ 244,000	\$ -	\$ 244,000	\$ -	\$ -	\$ -	\$ 244,000
22-098 Mayfield W Rec Ctr #2 Pre Des	\$ 15,585,996	\$ 15,585,996	\$ 15,585,996	\$ 15,585,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,343,984	\$ 843,676	\$ 14,045,832	\$ 47,454,476	\$ -	\$ -	\$ -	\$ 62,343,984
22-099 MRC - Expansion - Prelim Des	\$ 5,387,025	\$ 5,387,025	\$ 5,387,025	\$ 5,387,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,548,100	\$ -	\$ 1,077,404	\$ 20,470,696	\$ -	\$ -	\$ -	\$ 21,548,100
22-123 Station 310 Land & Const	\$ 6,454,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,454,667	\$ 645,467	\$ -	\$ 5,809,200	\$ -	\$ -	\$ -	\$ 6,454,667
22-136 MW 1 Southfields Comm Pk	\$ 1,870,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,870,000	\$ 93,500	\$ -	\$ 1,776,500	\$ -	\$ -	\$ -	\$ 1,870,000
23-012 Caledon East - Community Park 1	\$ -	\$ 3,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000	\$ 175,000	\$ -	\$ 3,325,000	\$ -	\$ -	\$ -	\$ 3,500,000
23-015 Cheltenham - Parkette	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 25,000	\$ -	\$ 475,000	\$ -	\$ -	\$ -	\$ 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
23-026 Mayfield Recreation Complex - Pool Pumps, Filters & Boiler	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000
23-032 Bolton - Community Park 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 3,000,000
23-033 Caledon Centre for Recreation and Wellness - Outdoor Arena Upgrades	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
23-047 Caledon East Family Envelope Repairs	\$ 195,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,000	\$ 195,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,000
23-049 Caledon East Dog Park Phase 2	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 500,000
23-139 Caledon Village Fire Station Addition	\$ 3,000,000	\$ 6,500,000	\$ 6,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000,000	\$ 3,400,000	\$ -	\$ 10,200,000	\$ -	\$ -	\$ 2,400,000	\$ 16,000,000
23-140 Valleywood Fire Station Addition	\$ 400,000	\$ 2,050,000	\$ 2,050,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000	\$ 4,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000
23-141 Yard 3 and 4 Design	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000	\$ 2,500,000	\$ -	\$ 7,500,000	\$ -	\$ -	\$ -	\$ 10,000,000
24-002 Albion Bolton Union Community Centre - HVAC Replacements (3)	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
24-003 Bolton - Community Park 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 3,000,000	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 3,000,000
24-004 Building Condition Assessment	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
24-005 Caledon East Tennis Courts	\$ 542,703	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 542,703	\$ 54,270	\$ -	\$ 488,433	\$ -	\$ -	\$ -	\$ 542,703
24-006 Caledon Village Place - Consultation on Lift or Elevator upgrade	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
24-007 Caledon East Community Complex - Pad 1 & 2 Lighting Retrofit	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
24-008 Inglewood Community Centre - Ventilation Duct Work	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
24-009 Margaret Dunn - HVAC Replacement	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
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
24-012 Melville Roof Replacement	\$ 48,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,450	\$ 48,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,450
24-018 Trail Development - Town Wide North South Route	\$ 399,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 399,000	\$ 59,850	\$ -	\$ 339,150	\$ -	\$ -	\$ -	\$ 399,000
24-019 Victoria Parks - Pave Driveway and Parking Lot	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000
24-021 Dixie Road Fire Station	\$ 10,625,000	\$ 15,625,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,250,000	\$ -	\$ -	\$ 26,250,000	\$ -	\$ -	\$ -	\$ 26,250,000
24-022 Mackville Fire Station	\$ 10,625,000	\$ 15,625,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,250,000	\$ -	\$ -	\$ 26,250,000	\$ -	\$ -	\$ -	\$ 26,250,000
24-026 Caledon East - Neighbourhood Park	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ 55,000	\$ -	\$ 1,045,000	\$ -	\$ -	\$ -	\$ 1,100,000
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	\$ -	\$ -	\$ -	\$ -	\$ -</	

Town of Caledon																				
2024-2033 Total Capital Projects Details and Funding Sources																				
Community Services	Term of Council				Term of Council				Term of Council				Total 10 Year Funding Sources							
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Project Cost	Tax Levy	Reserves	DC	Gas Tax	Debenture	Other			
Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Project Cost	Tax Levy	Reserves	DC	Gas Tax	Debenture	Other	Total Funding		
28-016 Yard 2 Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,350,000	\$ 30,550,000	\$ 10,136,000	\$ -	\$ -	\$ -	\$ 62,036,000	\$ 4,962,880	\$ -	\$ 57,073,120	\$ -	\$ -	\$ -	\$ 62,036,000	
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		
29-006 Albion Bolton Union Community Centre - Fire Alarm Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ 105,000	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000		
29-007 Albion Bolton Union Community Centre - Flooring Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,000		
29-008 Caledon Centre for Recreation and Wellness - Outdoor Rink Boards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000		
29-009 Caledon Centre for Recreation and Wellness - Parking Surface Restoration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 440,000	\$ -	\$ -	\$ -	\$ 440,000	\$ 440,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 440,000		
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,718	\$ -	\$ -	\$ -	\$ 146,718	\$ 146,718	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,718		
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		
29-020 Mayfield Recreation Complex - Electrical Upgrade and Replacements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000		
29-021 Mayfield Recreation Complex - Fire Alarm and Standpipe Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ 95,000	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000		
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		
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		
32-004 Innis Lake Fire Station	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,625,000	\$ 15,625,000	\$ 26,250,000	\$ -	\$ -	\$ 26,250,000	\$ -	\$ -	\$ -	\$ 26,250,000		
Total Community Services	\$ 70,929,841	\$ 72,721,040	\$ 71,043,732	\$ 86,815,798	\$ 49,488,667	\$ 47,825,042	\$ 26,072,077	\$ 5,117,873	\$ 15,957,770	\$ 20,789,773	\$ 466,761,613	\$ 66,238,907	\$ 22,162,236	\$ 374,460,470	\$ -	\$ -	\$ 3,900,000	\$ 466,761,613		

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 2021 funding, assuming the funding for 2021 will continue. Projects beginning "00-XXX" are annual projects that have baseline funding.

Corporate Services

Annual Budget
Fiscal Year 2023



Corporate Services

Department Role

Corporate Services preserves public trust and confidence in local government by:

- administering and managing Council and Committee meetings;
- managing corporate records and access requests to documents;
- supporting and guiding the Mayor and Members of Council;
- providing internal advice and guidance on legal matters;
- administering and managing provincial offences court services; and
- providing care for animals in Town custody and promoting responsible pet ownership.

2022 Achievements

Council & Committee Services

- Administered Caledon's 2022 Municipal and School Board Election offering 5 Advance Voting Day opportunities in October as well as a new vote anywhere option
- Trained 139 staff to operate 11 election voting locations plus 5 roving locations for adult living and retirement homes
- Administered the Inaugural Meeting of Council and supported Council Orientation
- Managed and supported over 90+ hybrid Council and Committee Meetings enabling in-person and remote participation of Members of Council, Town Staff and the public
- Reviewed the current model and structure of Boards, Committees and Task Forces'

Animal Services

- Launched local pet calendar with proceeds supporting shelter programs and services
- Successfully coordinated the adoption of 205 pets, and 41 animals safely reunited with family
- Worked with Colony Caretakers to spay/neuter, vaccinate micro-chip and release 20 community cats
- Reinstated Animal Shelter volunteer program to help engage members of the community and promote enrichment and stress reduction of shelter animals

Legal & Court Services

- Facilitated the purchase of multiple properties valued at over \$14M including an expansion to the Humber River Centre (\$1.8M), a future operations works yard (\$7.8M) and lands to support Caledon's growing trail system (valued at \$5.1M)
- Facilitated the sale of almost \$1.4M of surplus Town property lands, generating funds for future Town initiatives
- All POA matters and court functions that were suspended following the pandemic closures resumed normal scheduling as fully hybrid, serving both in-person and virtual defendants simultaneously
- Launched three injunctions against trucking depots and achieved a Court Order against one trucking depot, with a \$30,000 fine, as well as successfully defended against an appeal of a \$1M contempt Order on a property not in compliance with a Court-ordered injunction
- Achieved fines of over \$360,000 through the successful prosecution of zoning by-law and other municipal bylaw and fire infractions

- Drafted 7 subdivision agreements and registered 4 Plans of Subdivision, representing approximately 430 lots

Mayor & Council Office

- Supported various advocacy efforts including advancing the Caledon-Vaughan GO Line, traffic safety at Highway 10 and Olde Base Line, and Caledon's Growth Concept
- Assisted and participated in the orientation of the newly elected members of Council

Records & Information Services

- Developed a strategy to address the digitization of corporate paper records and implemented phase 1 which included the digitization of over 16,000 corporate paper files

2023 Department Priorities

Objectives	Key Activities	Measures
1. COMMUNITY GROWTH	1.9 Complete Animal Services service delivery review and facility needs assessment	Percentage of animals successfully adopted/reunited
2. CONTINUOUS IMPROVEMENT	2.5 Assess and modify Council decision documents to meet Accessibility for Ontarians with Disabilities Act compliance 2.6 Continue to implement the new electronic document management system (Laserfiche) 2.7 Implement digitization of paper records (Phase 2) 2.8 Develop Administrative Monetary Penalties (AMP) Framework 2.9 Develop a 10-year Provincial Courts Capital and Services plan 2.10 Update Provincial Courts systems and hardware 2.11 Undertake Land Acquisition Study for new facilities, fire stations, etc.	Increase percentage of Council decision documents that are AODA compliant Decrease average length of time to access corporate records Increase percentage of corporate records are available through Laserfiche

Departmental Performance Measures – Animal Services

Departmental Performance Measures in Support of Goals	2018	2019	2020	2021	2022	2023 Target	Long-term Target	LT Target Year
<i>Percentage of animals successfully adopted</i>	54.7%	49.7%	42.0%	42.1%	49.5%	<i>Increase</i>	<i>Increase</i>	
<i>Percentage of animals successfully reunited</i>	28.0%	28.0%	24.6%	37.4%	29.2%	<i>Increase</i>	<i>Increase</i>	

TOWN OF CALEDON

2023 APPROVED OPERATING BUDGET - CORPORATE SERVICES

	2023 Budget	2022 Budget	2021 Budget
Revenue			
Fines & Penalties	\$ (4,228,432)	\$ (4,064,787)	\$ (4,012,885)
User Fees & Rentals	\$ (326,240)	\$ (301,310)	\$ (235,971)
Transfers from Reserves	\$ (64,048)	\$ (287,500)	\$ (90,000)
Grants	\$ (228,232)	\$ (216,787)	\$ (205,739)
Other	\$ (1,241,770)	\$ (1,191,941)	\$ (1,035,230)
Total Revenue	\$ (6,088,722)	\$ (6,062,325)	\$ (5,579,825)
Expense			
Salaries & Benefits	\$ 6,820,799	\$ 5,842,211	\$ 5,339,233
Transfers to Reserves/Capital	\$ 521,304	\$ 521,304	\$ 501,304
Services & Rents	\$ 1,565,791	\$ 1,751,658	\$ 1,632,700
Materials, Equipment, & Supplies	\$ 76,750	\$ 109,700	\$ 83,900
Utilities	\$ 23,125	\$ 18,090	\$ 17,352
Other	\$ 1,264,385	\$ 1,274,825	\$ 1,133,934
Total Expense	\$ 10,272,154	\$ 9,517,788	\$ 8,708,423
Total Corporate Services	\$ 4,183,432	\$ 3,455,463	\$ 3,128,598

TOWN OF CALEDON

2023 CAPITAL BUDGETS - CORPORATE SERVICES

Department	Division/Service Area	Project #	Project Name	Total Project Budget
Corporate Services	Administration	23-109	Records Digitization	\$ 100,000
Corporate Services Total				\$ 100,000

Town of Caledon 2024-2033 Total Capital Projects Details and Funding Sources Corporate Services																		
Description	Term of Council			Term of Council				Term of Council			Total 10 Year Funding Sources							
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Project Cost	Tax Levy	Reserves	DC	Gas Tax	Debenture	Other	Total Funding
23-008 POA Expansion	\$ 1,405,600	\$ 1,405,600	\$ 1,405,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,216,800	\$ 1,475,880	\$ -	\$ 2,740,920	\$ -	\$ -	\$ -	\$ 4,216,800
23-011 Animal Shelter	\$ 1,234,649	\$ 1,234,649	\$ 1,234,649	\$ 1,234,649	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,938,596	\$ 4,182,992	\$ -	\$ 755,604	\$ -	\$ -	\$ -	\$ 4,938,596
23-109 Records Digitization	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 900,000	\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ 900,000
Total Corporate Services	\$ 2,790,249	\$ 2,790,249	\$ 2,790,249	\$ 1,384,649	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 10,055,396	\$ 5,658,872	\$ 900,000	\$ 3,496,524	\$ -	\$ -	\$ -	\$ 10,055,396

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 2021 funding, assuming the funding for 2021 will continue. Projects beginning "00-XXX" are annual projects that have baseline funding.

Corporate Strategy and Innovation

Annual Budget
Fiscal Year 2023



Corporate Strategy & Innovation

Department Role

Corporate Strategy and Innovation enables cost-effective, innovative and efficient delivery of public service to residents and businesses by:

- deploying, improving and maintaining digital solutions, systems and technology;
- supporting the Town's strategic alignment, government relations, and leading large corporate process improvement and capital projects; and
- coordinating the Town's response to the global climate challenge.

2022 Achievements

Energy & Environment

- Implemented LED Retrofit program at Caledon East and Albion Bolton Community Centres saving 221,448 kWh or \$31,002 in electricity cost annually
- Updated the Corporate Green Building Standard
- Completed Building Carbon Reduction (Net-Zero) Feasibility Studies
- Launched the updated Climate Action Fund
- Successful community outreach initiatives such as tree planting in Bolton and Electric Vehicle Charging day in Southfields community

Information Technology

- Processed over 7,000 work orders and continued to support over 500 employees per help desk technician
- Increased technology support for hybrid Council meetings
- Supported implementation of new hardware and software applications for corporate records management, mobile inspections and accounts payable
- Enhanced corporate cybersecurity and firewall protection
- Expanded internal connectivity network to include Inglewood facilities

Project Management Office

- Managed implementation of new software and systems for corporate records management, accounts payable, and 3-1-1 customer service
- Supported the modernization of Town processes such as utilities applications, service feedback management, and report a problem
- Managed construction/expansion of Caledon East Community Centre, Caledon Seniors Centre and Palgrave, Alton and Mono Mills fire stations
- Launched continuous improvement framework based on LEAN methodology
- Submitted for the Town's first World Council of City Data certification

2023 Department Priorities

Objectives	Key Activities	Measures
1. COMMUNITY GROWTH	<p>1.10 Establish Green Development Standards</p> <p>1.11 Collaborate with Peel municipalities to deliver home energy retrofit program</p> <p>1.12 Manage delivery of major community and corporate facility builds, expansions and renovations:</p> <ul style="list-style-type: none"> • Humber River Centre • Caledon East Community Centre • Yard 3 renovation • New parks • Satellite Offices 	<p>Reduction of Community greenhouse gas emissions (GHGs)</p> <p>Percentage of major facility projects delivered on time and on budget</p> <p>Percentage of users satisfied with each major facility opened</p>
2. CONTINUOUS IMPROVEMENT	<p>2.12 Replace general technology such as laptops and phones</p> <p>2.13 Increase maturity of security program and vulnerability management</p> <p>2.14 Manage implementation of new software systems for time entry and human resources management, tax software, fire dispatch, and citizen service delivery online portal</p> <p>2.15 Manage process modernization reviews and implementation for development planning and engineering</p> <p>2.16 Facilitate corporate LEAN training program</p> <p>2.17 Coordinate a multi-year business planning process in alignment with a new strategic plan</p>	<p>Percentage decrease in tickets associated with IT hardware</p> <p>Percentage of cyber threats mitigated</p> <p>Percentage of software projects delivered on time and on budget</p> <p>Percentage of users satisfied with each software system launched</p> <p>Percentage of process improvement projects delivered on time and on budget</p> <p>Percentage of staff certified Lean Six Sigma Green Belt</p>

TOWN OF CALEDON

2023 APPROVED OPERATING BUDGET - CORPORATE STRATEGY & INNOVATION

	2023 Budget	2022 Budget	2021 Budget
Revenue			
User Fees & Rentals	\$ (16,800)	\$ (16,800)	\$ (16,800)
Transfers from Reserves	\$ (155,522)	\$ (280,630)	\$ (210,000)
Other	\$ (74,711)	\$ (67,280)	\$ (64,957)
Total Revenue	\$ (247,033)	\$ (364,710)	\$ (291,757)
Expense			
Salaries & Benefits	\$ 3,482,945	\$ 3,055,519	\$ 2,702,479
Transfers to Reserves/Capital	\$ 26,750	\$ 26,750	\$ 26,750
Services & Rents	\$ 63,925	\$ 262,405	\$ 287,595
Materials, Equipment, & Supplies	\$ 4,600	\$ 4,600	\$ 4,450
Other	\$ 181,139	\$ 155,639	\$ 155,389
Total Expense	\$ 3,759,359	\$ 3,504,913	\$ 3,176,663
Total Corporate Strategy & Innovation	\$ 3,512,326	\$ 3,140,203	\$ 2,884,906

TOWN OF CALEDON

2023 CAPITAL BUDGETS - CORPORATE STRATEGY & INNOVATION

Department	Division/Service Area	Project #	Project Name	Total Project Budget
Corporate Strategy & Innovation	Energy & Environment	23-181	Air Quality Monitoring Study	\$ 100,000
	IT Operations	22-077	Building Condition Assessments	\$ 140,000
		23-074	IT - Application Upgrades and Enhancements	\$ 578,219
		23-106	Energy and Emissions & Adaptation Secondary Plans	\$ 250,000
		23-110	Corporate Emissions Modelling	\$ 40,000
		23-111	Centre for Community Energy Transformation Contribution	\$ 36,000
		23-157	IT Infrastructure Refresh	\$ 647,000
		23-158	IT - Infrastructure Upgrades and Enhancements	\$ 413,000
Corporate Strategy & Innovation Total				\$ 2,204,219

Town of Caledon 2024-2033 Total Capital Projects Details and Funding Sources Corporate Strategy & Innovation																		
Description	Term of Council			Term of Council				Term of Council			Total 10 Year Funding Sources							Total Funding
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Project Cost	Tax Levy	Reserves	DC	Gas Tax	Debenture	Other	
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
01-033 Resilient Caledon Implementation	\$ 336,500	\$ 240,000	\$ 240,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 2,216,500	\$ 2,216,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,216,500
Total Corporate Strategy & Innovation	\$ 1,336,500	\$ 1,240,000	\$ 1,240,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 12,216,500	\$ 12,216,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,216,500

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 2021 funding, assuming the funding for 2021 will continue. Projects beginning "00-XXX" are annual projects that have baseline funding.

Customer Service and Communications

Annual Budget
Fiscal Year 2023



Customer Service & Communications

Department Role

Customer Service and Communications ensures a connected, prosperous and enriched community by:

- demonstrating simple, seamless, personalized and accountable service in person, over the phone and via email;
- ensuring information is being communicated effectively using a variety of tactics including print, digital (social media, websites), news media, signage and radio;
- ensuring diversity, equity and inclusion are ingrained in everything we do; and
- promoting Caledon as a great place to visit and locate and expand a business.

2022 Achievements

Communications

- Created and implemented a Digital Communications Strategy
- Provided enhanced campaign and engagement support for major projects such as the Official Plan Review, Spongy moth, Fireworks by-law, Seasonal tourism, Illegal trucking, Budget and Caledon's 2022 Municipal and School Board election
- Developed a Fire and Emergency services communications strategy
- Coordinated corporate AODA, plain language and media training for ensuring information provided to the public is accessible and easy to understand

Service Caledon

- Implemented improvements to service feedback management by adding new categories in CityWide for all departments
- Launched 3-1-1 phone service for residents to more easily find the information they need, faster
- Onboarded new services; public utilities intake, by-law complaints, Snow Removal Grant Requests and Fireworks Permits
- Launched new online Report a Problem tool for public to request services
- Answered 48,080 calls, 39,232 e-mails and processed over 700 Road Permits

Economic Development

- Launched the Visitor Management Task Force to improve the overall tourism experience in Caledon's scenic areas
- Introduced the fall tourism campaign, Fall for Caledon, featured in the Globe and Mail and LCBO magazine
- Introduced the Village Placemaking program including Caledon Art Crawl, Drive-In Movie Night, and supported initiatives that attract people to downtown areas and local businesses
- Successfully facilitated Golf Canada headquarters relocation to Caledon, and convened regional tourism stakeholders and municipal partners to understand the positive impacts
- Implemented Downtown Bolton Revitalization plan actions including a public art program, review of Community Improvement Plans, among other actions

DEI/Adult 55+/Indigenous Relations

- Developed an employer partnership with the Canadian Centre for Diversity Equity and Inclusion (CCDI), allowing staff access to education, development and training
- Introduced the Town's first commemorative crosswalk as part of Pride Month, unveiling the Progress Pride crosswalk at the Civic Campus
- Developed the Indigenous Engagement Protocol and facilitated signing of the Memorandum of Understanding strengthening relationship with the Mississaugas of the Credit First Nation
- Unveiled the Orange Crosswalk honouring Indigenous children of the residential school system
- Introduction of Staff-led Diversity Equity and Inclusion Roundtable and new Indigenous Reconciliation resources
- Implemented Age-Friendly Caledon Action Plan deliverables including an Age-Friendly eNewsletter, Snow Removal Financial Assistance Program, Age-Friendly Expo and many collaborative initiatives to support older adult health and well-being

2023 Department Priorities

Objectives	Key Activities	Measures
1. COMMUNITY GROWTH	<p>Various Economic Development Strategy actions including:</p> <p>1.18 Continue implementation of the Downtown Bolton Revitalization Plan including street and parking design, expedite park, trail and other improvements, and opening the Humber River Centre</p> <p>1.19 Continue implementation of the Tourism Strategy including seasonal campaigns, promotions and enhanced student presence at events</p> <p>1.20 Implement marketing and promotion plans for Caledon as a visitor and investment destination</p> <p>1.21 Implement Placemaking and Revitalization Projects in Caledon's villages including banners and public art</p>	<p>Year over year increase in business programs and services delivered in the Humber River Centre</p> <p>Increase in annual number of visitors to Caledon, Downtown Bolton and overall downtown cores</p> <p>Increase in new/expanded businesses</p>
2. CONTINUOUS IMPROVEMENT	2.18 Develop communications for major projects including budget, tourism, Official Plan, recreation	Communications reach and participation rate by project

	<p>expansions, Celebrate Caledon, recruitment, etc.</p> <p>2.19 Optimize digital marketing and resources – enhance perfect mind, e-marketing, digital advertising/online marketing and geofencing</p> <p>2.20 Conduct a website audit</p> <p>2.21 Develop and deliver internal (employee) communications strategy</p> <p>2.22 Implement Service Excellence training program</p> <p>2.23 Expand services/hours for Service Caledon and 3-1-1 Service</p> <p>2.24 Develop economic development partnerships with local and regional organizations</p> <p>2.25 Implement Diversity, Equity and Inclusion (DEI) Framework and Culture strategy</p>	<p>Decrease in number of website clicks per search</p> <p>Maintain customer service response time</p> <p>Percentage of staff that describe Town of Caledon culture as a diverse, equitable and inclusive place to work</p> <p>Percentage of customers that say the Town of Caledon offers diverse, equitable and inclusive services</p>
3. LEGISLATIVE REQUIREMENT	<p>3.2 Implement Age-Friendly Caledon (AFC) Action Plan including expansion of awareness, outreach and engagement, and applying for grants</p>	<p>Increase in number of events and participation rate</p> <p>Percentage of grant applications awarded</p>

TOWN OF CALEDON

2023 APPROVED OPERATING BUDGET - CUSTOMER SERVICE & COMMUNICATIONS

	2023 Budget	2022 Budget	2021 Budget
Revenue			
User Fees & Rentals	\$ (36,190)	\$ (36,190)	\$ (36,190)
Transfers from Reserves		\$ (42,224)	\$ (72,494)
Sales	\$ (2,000)	\$ (2,000)	\$ (2,000)
Other	\$ (1,066)	\$ (1,066)	\$ (1,066)
Total Revenue	\$ (39,256)	\$ (81,480)	\$ (111,750)
Expense			
Salaries & Benefits	\$ 3,244,838	\$ 2,860,994	\$ 2,500,519
Services & Rents	\$ 183,920	\$ 178,920	\$ 191,965
Materials, Equipment, & Supplies	\$ 20,877	\$ 20,332	\$ 20,332
Other	\$ 154,108	\$ 113,775	\$ 86,675
Total Expense	\$ 3,603,743	\$ 3,174,021	\$ 2,799,491
Total Customer Service & Communications	\$ 3,564,487	\$ 3,092,541	\$ 2,687,741

TOWN OF CALEDON

2023 CAPITAL BUDGETS - CUSTOMER SERVICE & COMMUNICATIONS

Department	Division/Service Area	Project #	Project Name	Total Project Budget
Customer Service & Communications	Economic Development	23-153	Economic Development Master Plan	\$ 200,000
Customer Service & Communications Total				\$ 200,000

TOWN OF CALEDON

2023 APPROVED OPERATING BUDGET - ECONOMIC DEVELOPMENT

	2023 Budget	2022 Budget	2021 Budget
Revenue			
Transfers from Reserves	\$ (80,510)	\$ (180,510)	\$ (185,995)
Total Revenue	\$ (80,510)	\$ (180,510)	\$ (185,995)
Expense			
Salaries & Benefits	\$ 966,213	\$ 649,388	\$ 623,960
Services & Rents	\$ 304,217	\$ 68,477	\$ 86,252
Materials, Equipment, & Supplies	\$ 95,360	\$ 20,360	\$ 20,360
Other	\$ 248,869	\$ 234,869	\$ 234,869
Total Expense	\$ 1,614,659	\$ 973,094	\$ 965,441
Total Economic Development	\$ 1,534,149	\$ 792,584	\$ 779,446

Engineering Services

Annual Budget
Fiscal Year 2023



Engineering Services

Department Role

Engineering Services advises on and supports the building and maintenance of roads, bridges, water drainage and infrastructure for the Town's growing and new communities by:

- preparing Servicing Plans and undertaking Environmental Assessments to support new road and infrastructure projects;
- reviewing and approving designs and plans for changes to land use, and executing the related agreements/permits and administering construction and inspection;
- overseeing the full project management of Town's roads, bridges, storm drainage, streetlights, etc. from planning through to inspection;
- ensuring environmental compliance for new storm drainage infrastructure; and
- planning and supporting public transit services, active transportation, and traffic safety programs and studies.

2022 Achievements

Development Engineering

- Partnered with the Mayfield West Developers Group to advance the detailed design of the proposed Highway 410/10 Interchange modifications
- Assumed responsibility for the preparation of development agreements
- Reviewed approximately 300 site plans, consent, minor variance, NEC and subdivision
- Provided construction oversight on 41 projects and assumed five subdivisions in 2022
- Established an agreement with the Province with respect to drainage infrastructure for the Consolidated Linear Infrastructure Environmental Compliance Approval (CLI-ECA)

Engineering Capital Design and Construction

- Received the Lake Simcoe Region Conservation Authority 'Healthy Water Award' for hosting Stormwater Management Pond inspection and maintenance workshops
- Undertook \$45M in major road improvements including Old School Road, McLaughlin Road and Centerville Creek Road, and in Alton Village
- Completed the Columbia Way Stormwater Pond Retrofit and Norton Boulevard/Haines Drive storm sewer replacement
- Completed major rehabilitation of Boston Mills Road bridge, replacement of Beach Grove Sideroad culvert, and repair of five emergency storm culvert
- improving public and road safety

Transportation Engineering

- Completed the Multi-Modal Transportation Master Plan in support of the new Official Plan and Development Charge background study update
- Chaired the Active Transportation Task Force, initiated the Active Transportation Master Plan and added 200 kilometers in new bike routes
- Secured GO Station land and Provincial/Metrolinx commitment to advance the Caledon-Vaughan GO Rail business case in the Greater Golden Horseshoe Transportation Plan
- Secured the Caledon portion of the Orangeville-Brampton rail corridor for a 36km north-south extension of the Caledon Railway system
- Implemented improvements to the public utilities' location approval process

- Transit service expanded in Bolton with added bus stops connecting more areas of Bolton and to transit of nearby municipalities
- Implemented traffic calming measures across the Town as well as advocated the Province and Peel Region to implement measures at Highway 10 and Olde Base Line

2023 Department Priorities

Objectives	Key Activities	Measures
1. COMMUNITY GROWTH	<p>1.22 Update Site Alteration By-law</p> <p>1.23 Update the Development Engineering Design Criteria and Standards manual</p> <p>1.24 Develop Stormwater Management Master Plan</p> <p>1.25 Implement road, bridge and stormwater programs including:</p> <ul style="list-style-type: none"> • Reconstruction of Main Street, The Grange Sideroad and Mississauga Road • Rehabilitation of major roadways including Bramalea Road, Innis Lake Road and Humber Station Road • Phase 1 of 3 for Dominion St Road and Bridge rehabilitation which includes river slope stabilization • Rehabilitate and replace 2 bridges and 2 trailway culverts • Cleanout of 3 ponds, 1 retrofit and studies, designs, CCTV of sewer systems for asset management and Consolidated Linear Infrastructure Environmental Compliance Approval (CLI-ECA) studies 	<p>Percentage of development applications meeting design criteria and standards</p> <p>Percentage of capital road, bridge and stormwater projects delivered on time and on budget</p> <p>Average Pavement Condition Index</p> <p>Walking, cycling and transit volumes on key corridors</p>

	<p>1.26 Complete the removal and replacement of the Strawberry Hill retaining wall</p> <p>1.27 Finalize the Multi-modal Transportation Master Plan</p> <p>1.28 Complete the Active Transportation Master Plan</p> <p>1.29 Develop and implement Caledon Rail to Trail Conversion Plan</p> <p>1.30 Develop a Town-wide Transit Strategy</p> <p>1.31 Advance Caledon-Vaughan GO Rail business case and Caledon Station design</p> <p>1.32 Update and modernize Traffic By-law to include regulatory sign requirements for newly assumed subdivisions speed limits and respective clauses</p> <p>1.33 Lead the transportation study for the triangle lands north-west of Coleraine Drive and Mayfield Road</p>	
2. CONTINUOUS IMPROVEMENT	<p>2.26 Participate in and implement Development Process Review for site plan and subdivision</p> <p>2.27 Implement lot grading review for in-fill and estate lots</p> <p>2.28 Modernize subdivision agreement and preparation process</p> <p>2.29 Develop a new multi-year capital plan for linear infrastructure</p>	<p>Decrease in average time to review and process site plan and subdivision applications</p> <p>Fewer post-construction grading and drainage complaints</p> <p>Capital engineering budget to actual variance</p> <p>Percentage of riders that say local transit is convenient and accessible</p> <p>Percentage decrease in speeding vehicles in ASE areas</p>

	<p>2.30 Implement a project management system tracking capital projects</p> <p>2.31 Improve capital project coordination with agencies, in particular the Region of Peel</p> <p>2.32 Expand local transit service</p> <p>2.33 Implement the Automated Speed Enforcement (ASE) program on Town roads</p>	
3. LEGISLATIVE REQUIREMENT	<p>3.3 Implement development related components of the CLI-ECA program</p> <p>3.4 Prepare the Engineering component of the Development Charges Background Study and By-law update</p>	

TOWN OF CALEDON
2023 APPROVED OPERATING BUDGET - ENGINEERING SERVICES

	2023 Budget	2022 Budget	2021 Budget
Revenue			
User Fees & Rentals	\$ (1,469,750)	\$ (2,705,590)	\$ (3,299,750)
Transfers from Reserves	\$ (1,203,967)	\$ (246,680)	\$ (175,000)
Grants	\$ -	\$ -	\$ -
Other	\$ (360,612)	\$ (360,612)	\$ (360,612)
Total Revenue	\$ (3,034,329)	\$ (3,312,882)	\$ (3,835,362)
Expense			
Salaries & Benefits	\$ 3,867,014	\$ 3,012,034	\$ 2,789,074
Transfers to Reserves/Capital	\$ 19,500	\$ 1,250,089	\$ 2,167,248
Services & Rents	\$ 907,975	\$ 681,872	\$ 740,502
Materials, Equipment, & Supplies	\$ 287,930	\$ 305,930	\$ 149,500
Utilities	\$ -	\$ -	\$ -
Other	\$ 3,393,251	\$ 3,130,001	\$ 2,784,940
Total Expense	\$ 8,475,670	\$ 8,379,926	\$ 8,631,264
Total Engineering Services	\$ 5,441,341	\$ 5,067,044	\$ 4,795,902

TOWN OF CALEDON

2023 CAPITAL BUDGETS - ENGINEERING SERVICES

Department	Division/Service Area	Project #	Project Name	Total Project Budget
Engineering Services	Development Engineering	22-109	Tim Manley Avenue (Spine Rd) Construction	\$ 12,022,676
		23-172	Mayfield Comprehensive Adaptive Management Plan	\$ 73,960
		23-180	Development Engineering Standards Study	\$ 50,000
	Engineering Capital Design and Construction	21-077	Stormwater Management Program	\$ 810,904
		22-051	Castlederg Sideroad Reconstruction	\$ 507,412
		22-055	Stormwater Management Program	\$ 295,867
		23-164	Roads Rehabilitation Construction Program (Debt Funded)	\$ 4,100,000
		23-165	The Grange Side Rd Reconstruction	\$ 3,598,327
		23-166	Main Street Reconstruction	\$ 6,077,300
		23-167	Dominion Street Reconstruction (Phase 1 of 3)	\$ 3,536,839
		23-168	Bridge and Culvert Construction Program	\$ 5,003,850
		23-170	Stormwater Management Program	\$ 1,378,012
		23-182	Stormwater Approval and Regulatory Compliance Program	\$ 408,500
		Transportation	22-138	Caledon Transportation Master Plan
	23-149		Traffic Calming	\$ 200,000
	23-150		Cycling Program	\$ 30,000
	23-152		Caledon 5-Year Transit Service Plan and Strategy Study	\$ 230,000
23-154	Trail Implementation		\$ 350,000	
	23-155	Traffic Count Program	\$ 20,000	
Engineering Services Total				\$ 38,743,647

Town of Caledon																		
2024-2033 Total Capital Projects Details and Funding Sources																		
Engineering Services																		
Description	Term of Council			Term of Council				Term of Council			Total 10 Year Funding Sources							Total Funding
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Project Cost	Tax Levy	Reserves	DC	Gas Tax	Debenture	Other	
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
00-025 Roads Program	\$ 2,500,000	\$ 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	\$ 20,500,000	\$ 855,080	\$ -	\$ -	\$ 5,532,540	\$ -	\$ 14,112,380	\$ 20,500,000
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
01-010 Operations Asphalt Roads Maintenance	\$ 1,200,000	\$ 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	\$ 12,450,000	\$ 12,450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,450,000
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	\$ 9,514,286	\$ 18,085,714	\$ 18,085,714	\$ 29,514,286	\$ 38,085,714	\$ 40,942,857	\$ 49,514,286	\$ 52,371,429	\$ 52,371,429	\$ 52,371,429	\$ 360,857,144	\$ 126,300,000	\$ -	\$ 234,557,144	\$ -	\$ -	\$ -	\$ 360,857,144
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	\$ 30,474,936	\$ 12,572,334	\$ -	\$ -	\$ -	\$ -	\$ 17,902,602	\$ 30,474,936
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
01-032 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
23-167 Dominion Street Reconstruction (Phase 1 of 3)	\$ 6,150,000	\$ 1,930,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,080,000	\$ 3,947,532	\$ -	\$ -	\$ -	\$ -	\$ 4,132,468	\$ 8,080,000
Total Engineering Services	\$ 30,010,286	\$ 34,134,182	\$ 34,134,182	\$ 47,410,286	\$ 55,981,714	\$ 58,838,857	\$ 67,410,286	\$ 70,267,429	\$ 70,317,429	\$ 70,317,429	\$ 538,822,080	\$ 186,584,946	\$ -	\$ 234,557,144	\$ 40,532,540	\$ 41,000,000	\$ 36,147,450	\$ 538,822,080

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 2021 funding, assuming the funding for 2021 will continue. Projects beginning "00-XXX" are annual projects that have baseline funding.

Finance

Annual Budget Fiscal Year 2023



Finance

Department Role

Finance supports the organization's use of public funds and assets to deliver services to the community by:

- financial planning and budgeting, revenue collection, spending and accounting of financial resources;
- supporting the organization in acquiring goods and services and managing risks; and
- coordinating the management of corporate assets so that investments in assets offer the greatest return in terms of service level expectations and asset lifecycle.

2022 Achievements

Asset Management

- Updated the Asset Management Plan for core municipal infrastructure assets
- Conducted a gap analysis and implemented a corporate asset management governance structure and road map to meet future Ontario Regulation 588/17 requirements and to advance a lifecycle approach for infrastructure and asset care

Finance

- Implemented paperless accounts payable software system creating efficiencies and reducing the use of paper
- For the 9th year, received the prestigious Government Finance Officers Association's Distinguished Budget Award for 2022 Town Budget

Purchasing & Risk Management

- Implemented Amazon Business for smaller dollar-value purchases
- Developed a new online vendor performance scorecard
- Updated construction contracts to reflect changes in excess soils legislation

2023 Department Priorities

Objectives	Key Activities	Measures
1. COMMUNITY GROWTH	1.34 Fiscal Impact Study in alignment with Growth Management and Phasing Plan to 2051	
2. CONTINUOUS IMPROVEMENT	2.34 Implement multi-year Asset Management Roadmap (service delivery) including linking work orders to assets for field work completed 2.35 Develop asset retirement obligation process	Increase percentage of work orders linked to assets Percentage increase in property taxes paid on time Decrease in average time to administer claims

	<p>2.36 Implement new property tax software system including electronic billing and client facing portal</p> <p>2.37 Implement cloud-based claims software system</p> <p>2.38 Develop a social procurement policy</p> <p>2.39 Develop and facilitate a 'How to do business with the Town of Caledon' seminar</p>	Percentage of participants satisfied with 'How to do business with the Town of Caledon' seminar
3. LEGISLATIVE REQUIREMENT	<p>3.5 Implement multi-year Asset Management Roadmap (regulatory compliance) including updating the existing Asset Management Plan for non-core assets (buildings, furniture, IT equipment, vehicles, etc.)</p> <p>3.6 Conduct Development Charges Background Study and By-law update</p> <p>3.7 Undertake Comprehensive Fee Review for development applications</p> <p>3.8 Implement public sector accounting standards and annual policy reporting changes</p>	

Departmental Performance Measures – Finance

Departmental Performance Measures in Support of Goals	2018	2019	2020	2021	2022	2023 Target	Long-term Target	LT Target Year
<i>Percentage increase in property taxes paid on time</i>	94.6%	94.3%	92.8%	92.7%	94.1%	<i>Increase</i>	<i>Increase</i>	

TOWN OF CALEDON
2023 APPROVED OPERATING BUDGET - FINANCE

	2023 Budget	2022 Budget	2021 Budget
Revenue			
Sales	\$ (36,000)	\$ (36,000)	\$ (26,000)
Other	\$ (59,875)	\$ (59,875)	\$ (60,342)
Total Revenue	\$ (95,875)	\$ (95,875)	\$ (86,342)
Expense			
Salaries & Benefits	\$ 3,757,367	\$ 3,480,176	\$ 3,068,309
Services & Rents	\$ 45,105	\$ 32,395	\$ 20,895
Materials, Equipment, & Supplies	\$ 6,600	\$ 6,600	\$ 6,600
Other	\$ 87,564	\$ 84,864	\$ 76,814
Total Expense	\$ 3,896,636	\$ 3,604,035	\$ 3,172,618
Total Finance	\$ 3,800,761	\$ 3,508,160	\$ 3,086,276

TOWN OF CALEDON
2023 CAPITAL BUDGETS - FINANCE

Department	Division/Service Area	Project #	Project Name	Total Project Budget
Finance	Finance	23-003	2023 DC Background Study	\$ 450,000
Finance Total				\$ 450,000

Town of Caledon 2024-2033 Total Capital Projects Details and Funding Sources Finance																		
	Term of Council			Term of Council				Term of Council			Total 10 Year Funding Sources							
Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Project Cost	Tax Levy	Reserves	DC	Gas Tax	Debenture	Other	Total Funding
00-013 Asset Management Planning, implementation and integration	\$ 165,000	\$ 100,000	\$ 200,000	\$ 100,000	\$ 325,000	\$ 210,000	\$ 50,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 1,555,000	\$ 1,555,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,555,000
23-003 2023 DC Background Study	\$ 90,000	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,000	\$ -	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ 225,000
28-003 2028 DC Background Study	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 25,000	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ 250,000
Total Finance	\$ 255,000	\$ 235,000	\$ 200,000	\$ 100,000	\$ 575,000	\$ 210,000	\$ 50,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 2,030,000	\$ 1,580,000	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ 2,030,000

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 2021 funding, assuming the funding for 2021 will continue. Projects beginning "00-XXX" are annual projects that have baseline funding.

Fire and Emergency Services

Annual Budget
Fiscal Year 2023



Fire and Emergency Services

Department Role

Fire and Emergency Services protects life, property and the environment in Caledon by:

- providing public education and communicating safety messages to help residents prevent and protect themselves from fire;
- enforcing Ontario Fire Code legislation and regulations for businesses; and
- responding to emergencies including fire suppression and fire investigation.

2022 Achievements

Support Services

- Updated the By-law to Establish and Regulate a Fire Department
- Created a new Fireworks By-law
- Supported the construction of three fire stations
- Reviewed fire administration processes, introducing modernized and digital processes
- Managed and trained firefighters for the new Ontario Fire Marshal's National Fire Protection Association (NFPA) certification program
- Reorganized the management structure to best deliver the 'Three Lines of Defense' as per the Fire Protection and Prevention Act

Fire Operations

- Responded to 2,721 incidents as of the end of October 2022
- Created a new equipment repair process
- Outfitted the Honour guard with new uniforms and flags
- Took delivery of two new Squads, three Tankers and one Pumper

2023 Department Priorities

Objectives	Key Activities	Measures
1. COMMUNITY GROWTH	1.35 Participate in land acquisition study for new stations to accommodate future growth	
2. CONTINUOUS IMPROVEMENT	2.40 Continue implementing new fire administration technology and process improvements	Decrease in average time to complete fire administration requests
	2.41 Use a new digital dispatch system and reporting function	Volunteer firefighter retention rate
	2.42 Create a Volunteer Firefighters Retention Plan	Increase in average service response time
	2.43 Create a 'Fire Safe Community' through:	Decrease in number of fire-related injuries and death per capita

	<ul style="list-style-type: none"> enhanced public education fire prevention activities promotion of residential sprinkler installation <p>2.44 Update all agency agreements and establish new fire service agreement with Town of Orangeville</p> <p>2.45 Provide Diversity, Equity and Inclusion training for all firefighters</p>	<p>Revenue increase from fire services</p> <p>Percentage of firefighters that describe Caledon Fire culture as discrimination-free</p>
3. LEGISLATIVE REQUIREMENT	<p>3.9 Update the Corporate as well as Community Emergency Response Plans</p> <p>3.10 Coordinate Basic Emergency Management (BEM) and Incident Management System (IMS) course training for internal Emergency Operations Centre</p> <p>3.11 Develop Multi-year Firefighter Training Plan, including new NFPA standards</p>	<p>Percentage of corporate Emergency Operations Centre members trained in BEM and IMS</p> <p>Percentage of firefighters NFPA certified</p>

TOWN OF CALEDON

2023 APPROVED OPERATING BUDGET - FIRE AND EMERGENCY SERVICES

	2023 Budget	2022 Budget	2021 Budget
Revenue			
Fines & Penalties	\$ (297,626)	\$ (147,626)	\$ (147,626)
User Fees & Rentals	\$ (300,453)	\$ (250,453)	\$ (250,453)
Transfers from Reserves	\$ (784,481)	\$ (148,185)	\$ (563,308)
Other	\$ (111,756)	\$ (111,756)	\$ (111,756)
Total Revenue	\$ (1,494,316)	\$ (658,020)	\$ (1,073,143)
Expense			
Salaries & Benefits	\$ 9,698,750	\$ 8,698,067	\$ 7,817,381
Transfers to Reserves/Capital	\$ 97,829	\$ 108,785	\$ 218,040
Services & Rents	\$ 878,058	\$ 1,050,933	\$ 1,007,512
Materials, Equipment, & Supplies	\$ 547,550	\$ 449,819	\$ 443,599
Utilities	\$ -	\$ 133,875	\$ 126,863
Other	\$ 1,428,901	\$ 874,333	\$ 1,224,950
Total Expense	\$ 12,651,088	\$ 11,315,812	\$ 10,838,345
Total Fire and Emergency Services	\$ 11,156,772	\$ 10,657,792	\$ 9,765,202

TOWN OF CALEDON

2023 CAPITAL BUDGETS - FIRE AND EMERGENCY SERVICES

Department	Division/Service Area	Project #	Project Name	Total Project Budget
Fire and Emergency Services	Emergency Operations & Fire Suppression	21-100	Auto Extrication - 3 Year Upgrade	\$ 100,000
		23-064	Firefighter Helmet Replacement	\$ 110,000
		23-065	Fire Support Vehicles	\$ 233,000
		23-067	Bunker Gear Replacement	\$ 132,000
		23-069	Fire Equipment Replacement	\$ 108,500
		23-070	Replacement Large Apparatus (10)	\$ 900,000
		23-071	New Motorola Portable Radios for station 308	\$ 80,000
		23-072	New Fire Equipment	\$ 143,000
		23-077	Self Contained Breathing Apparatus Cylinders	\$ 87,000
		23-083	Fire Hose Replacement	\$ 50,000
		23-086	V Com LTE Future Enhancements	\$ 47,000
		23-103	Personal Protective Equipment	\$ 204,000
Fire and Emergency Services Total				\$ 2,194,500

Town of Caledon 2024-2033 Total Capital Projects Details and Funding Sources Fire & Emergency Services																		
Description	Term of Council			Term of Council				Term of Council			Total 10 Year Funding Sources							Total Funding
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Project Cost	Tax Levy	Reserves	DC	Gas Tax	Debenture	Other	
00-012 Apparatus/Support	\$700,000	\$725,000	\$725,000	\$725,000			\$725,000				\$3,600,000	\$3,600,000						\$3,600,000
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
00-020 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
01-003 Apparatus/Support	\$1,560,000	\$1,675,000	\$1,090,000	\$975,000			\$240,000				\$5,540,000	\$5,540,000						\$5,540,000
01-004 VCOM Projects/Upgrades		\$71,000		\$11,000	\$71,000						\$153,000	\$153,000						\$153,000
23-004 New Fire Station 310 - Mayfield West	\$6,392,000										\$6,392,000	\$409,088		\$5,982,912				\$6,392,000
23-005 New Aerial - Valleywood Fire Station 307	\$1,953,730										\$1,953,730	\$195,373		\$1,758,357				\$1,953,730
23-031 Auto Extrication Equipment - Upgrade	\$100,000										\$100,000	\$100,000						\$100,000
23-067 Bunker Gear Replacement	\$415,000										\$415,000	\$415,000						\$415,000
23-068 Drone	\$22,000										\$22,000	\$22,000						\$22,000
23-069 Fire Equipment Replacement	\$58,500	\$26,000									\$84,500	\$84,500						\$84,500
23-071 New Motorola Portable Radios for station 308	\$50,000										\$50,000	\$50,000						\$50,000
23-072 New Fire Equipment	\$24,000										\$24,000	\$24,000						\$24,000
23-077 Self Contained Breathing Apparatus Cylinders	\$72,000	\$72,000									\$144,000	\$144,000						\$144,000
23-083 Fire Hose Replacement	\$50,000	\$50,000	\$50,000								\$150,000	\$150,000						\$150,000
23-086 V Com LTE Future Enhancements					\$11,000						\$11,000	\$11,000						\$11,000
23-092 Mandatory Provincial Certification (NFPA)	\$100,000	\$100,000	\$50,000								\$250,000	\$250,000						\$250,000
24-013 New Fire Equipment Fire Station 310 - Mayfield West	\$1,231,320										\$1,231,320	\$123,132		\$1,108,188				\$1,231,320
24-014 New Pumper/Rescue Fire Station 310 - Mayfield West	\$769,576										\$769,576	\$76,958		\$692,618				\$769,576
24-015 New Pumper/Tanker Fire Station 310 - Mayfield West	\$974,795										\$974,795	\$97,480		\$877,315				\$974,795
25-004 Caledon Village Fire Station Addition		\$861,925	\$861,925								\$1,723,850	\$172,385		\$1,551,463				\$1,723,848
25-015 User Gear Replacement		\$550,000									\$550,000	\$550,000						\$550,000
26-008 Joint Fire Communications Upgrade			\$300,000								\$300,000	\$300,000						\$300,000
26-010 Master Plan - Fire			\$138,524								\$138,524	\$69,262		\$69,262				\$138,524
26-017 Self Contained Breathing Apparatus Replacement			\$1,800,000								\$1,800,000		\$1,800,000					\$1,800,000
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
27-004 Command Vehicle Replacement				\$120,000							\$120,000	\$120,000						\$120,000
27-011 New Fire Station 311 - Bolton West				\$2,744,818	\$2,744,818	\$2,744,818	\$2,744,818				\$10,979,272	\$1,097,928		\$9,881,344				\$10,979,272
28-005 Command Vehicle Replacement					\$60,000						\$60,000	\$60,000						\$60,000
28-008 New Fire Equipment Fire Station 311 - Bolton West					\$666,965						\$666,965	\$66,697		\$600,268				\$666,965
28-009 New Pumper/Quint 311 - Bolton West					\$1,356,757						\$1,356,757	\$135,676		\$1,221,081				\$1,356,757
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
29-025 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
Total Fire & Emergency Services	\$14,877,921	\$4,535,925	\$6,080,449	\$4,980,818	\$5,425,540	\$3,304,818	\$4,159,818	\$450,000	\$405,000	\$405,000	\$44,625,289	\$19,082,479	\$1,800,000	\$23,742,808				\$44,625,287

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 2021 funding, assuming the funding for 2021 will continue. Projects beginning "00-XXX" are annual projects that have baseline funding.

Operations

Annual Budget
Fiscal Year 2023



Operations

Department Role

Operations contributes to the community's overall health, safety and welfare by:

- maintaining Town road, sidewalk, park, sports field, forestry and corporate fleet assets to meet Town service levels as well as provincial and national safety standards;
- processing permits required for hauling on Town roads and occupying the Town Right-of-Way; and
- managing crossing guards to provide safer school crossings.

2022 Achievements

Administration

- Processed over 2,000 work requests, 600 streetlight requests and over 700 permits
- Worked with multiple departments to streamline access approvals
- Supported development of a new encroachment by-law and application process

Park Operations

- Proactively managed the LDD moth infestation on Town property
- Maintained and improved 82 parks including 52 playgrounds, 20 soccer pitches, 17 baseball diamonds and replaced approximately 200 urban trees
- Implemented an electronic timesheet platform resulting in staff time efficiencies
- Organized and implemented the Mill Park Community Planting Project

Road Operations & Fleet

- Participated in development of a new boulevard encroachment by-law
- Processed permits in a timely manner required to install broadband infrastructure
- Implemented a mobile road patrol platform to record, report, communicate and close out maintenance items from the field
- Streamlined significant weather event declaration process
- Constructed the Jefferson Salamander underpass

2023 Department Priorities

Objectives	Key Activities	Measures
1. COMMUNITY GROWTH	1.36 Implement Work Yards Growth Plan including support design and construction of Yard 3 1.37 Develop the Operations Service Plan to set service level standards and identify resource needs	
2. CONTINUOUS IMPROVEMENT	2.46 Support implementation of mobile CityWide Solutions for processing Service Requests	Decrease in average time to process service requests

	<p>2.47 Implement new fleet servicing system</p> <p>2.48 Update road asset inventories and develop proactive maintenance processes and schedules</p>	<p>Average time saved on fleet servicing</p> <p>Average Pavement Condition Index</p>
3. LEGISLATIVE REQUIREMENT	<p>3.12 Review and update Minimum Maintenance Standards (MMS) policies to reflect Council endorsed service level</p> <p>3.13 Prepare the Operations component of the Development Charges Background Study and By-law update</p> <p>3.14 Implement Consolidated Linear Infrastructure Environmental Compliance Approval and excess soil regulations</p> <p>3.15 Maintain the safety of all Town parks, roads and sidewalks in accordance with Town service levels</p>	<p>Performance against service levels for road and park maintenance</p>

TOWN OF CALEDON
2023 APPROVED OPERATING BUDGET - OPERATIONS

	2023 Budget	2022 Budget	2021 Budget
Revenue			
User Fees & Rentals	\$ (647,317)	\$ (658,847)	\$ (610,772)
Transfers from Reserves	\$ (75,500)	\$ (140,000)	\$ (40,000)
Grants	\$ (11,000)	\$ (11,000)	\$ (8,000)
Other	\$ (973,116)	\$ (888,490)	\$ (872,239)
Total Revenue	\$ (1,706,933)	\$ (1,698,337)	\$ (1,531,011)
Expense			
Salaries & Benefits	\$ 9,593,023	\$ 8,682,747	\$ 7,565,733
Transfers to Reserves/Capital	\$ 568,132	\$ 705,971	\$ 705,971
Services & Rents	\$ 2,261,254	\$ 2,107,947	\$ 1,968,757
Materials, Equipment, & Supplies	\$ 4,445,134	\$ 4,046,847	\$ 3,972,338
Utilities	\$ 758,752	\$ 752,799	\$ 716,681
Other	\$ 810,693	\$ 708,723	\$ 616,234
Total Expense	\$ 18,436,988	\$ 17,005,034	\$ 15,545,714
Total Operations	\$ 16,730,055	\$ 15,306,697	\$ 14,014,703

TOWN OF CALEDON

2023 CAPITAL BUDGETS - OPERATIONS

Department	Division/Service Area	Project #	Project Name	Total Project Budget
Operations	Parks Operations	23-075	Street Tree Replacements	\$ 150,000
	Road & Fleet Services	22-011	2023 Growth Additional Fleet Assets (pre-approved)	\$ 1,877,500
		22-012	2023 Fleet Asset Replacements(pre-approved)	\$ 2,870,000
		23-095	Fleet - New Attachments for Existing Equipment	\$ 142,464
		23-097	Crack Sealing Program	\$ 225,000
		23-098	Gravel Resurfacing	\$ 900,000
		23-099	Post Winter Roads Program	\$ 500,000
		23-100	Sidewalk and Curb Rehabilitation Program	\$ 275,000
		23-101	Surface Treatment Program	\$ 1,000,000
		23-133	Sand Pit Mining & Rehabilitation	\$ 100,000
Operations Total				\$ 8,039,964

Town of Caledon 2024-2033 Total Capital Projects Details and Funding Sources Operations																		
Description	Term of Council			Term of Council				Term of Council			Total 10 Year Funding Sources							Total Funding
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Project Cost	Tax Levy	Reserves	DC	Gas Tax	Debenture	Other	
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	\$ 9,000,000	\$ 4,815,000	\$ 4,185,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000,000
01-005 Asphalt Walkways	\$ 100,000	\$ 125,000	\$ 125,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
01-006 Crack Sealing Program	\$ 450,000	\$ 475,000	\$ 500,000	\$ 525,000	\$ 550,000	\$ 600,000	\$ 625,000	\$ 650,000	\$ 650,000	\$ 450,000	\$ 5,475,000	\$ 3,675,000	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000	\$ 5,475,000
01-007 Developement Growth Fleet Asset Additions	\$ -	\$ 1,160,000	\$ 2,145,000	\$ 928,000	\$ 1,041,000	\$ 946,000	\$ 993,000	\$ 584,000	\$ 474,000	\$ 474,000	\$ 8,745,000	\$ -	\$ -	\$ 8,745,000	\$ -	\$ -	\$ -	\$ 8,745,000
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	\$ 18,800,000	\$ 18,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,800,000
01-009 Gravel Resurfacing	\$ 900,000	\$ 925,000	\$ 925,000	\$ 950,000	\$ 950,000	\$ 975,000	\$ 975,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 9,600,000	\$ 9,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,600,000
01-011 Post Winter Roads Program	\$ 750,000	\$ 750,000	\$ 750,000	\$ 775,000	\$ 775,000	\$ 775,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 7,775,000	\$ 7,775,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,775,000
01-012 Sidewalk and Curb Rehabilitation Program	\$ 300,000	\$ 325,000	\$ 350,000	\$ 375,000	\$ 400,000	\$ 425,000	\$ 450,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 4,050,000	\$ 4,050,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,050,000
01-013 Surface Treatment	\$ 1,450,000	\$ 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	\$ 20,800,000	\$ 20,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,800,000
01-031 Street Tree Replacement	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 900,000	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000
01-035 Operations Drainage Program	\$ 350,000	\$ 375,000	\$ 375,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 3,900,000	\$ 3,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,900,000
23-075 Street Tree Replacements	\$ 175,000	\$ 200,000	\$ 200,000	\$ 225,000	\$ 250,000	\$ 250,000	\$ 275,000	\$ 300,000	\$ 300,000	\$ 325,000	\$ 2,500,000	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
23-093 2024 DC (Growth) Additional Fleet Assets	\$ 315,456	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315,456	\$ -	\$ -	\$ 315,456	\$ -	\$ -	\$ -	\$ 315,456
23-094 2024 Replacement Fleet Assets	\$ 3,020,312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,020,312	\$ -	\$ 3,020,312	\$ -	\$ -	\$ -	\$ -	\$ 3,020,312
Total Operations	\$ 7,910,768	\$ 8,735,000	\$ 10,020,000	\$ 9,228,000	\$ 9,616,000	\$ 9,921,000	\$ 10,393,000	\$ 10,284,000	\$ 10,274,000	\$ 9,999,000	\$ 96,380,768	\$ 78,315,000	\$ 7,205,312	\$ 9,060,456	\$ -	\$ -	\$ 1,800,000	\$ 96,380,768

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 2021 funding, assuming the funding for 2021 will continue. Projects beginning "00-XXX" are annual projects that have baseline funding.

People Services

Annual Budget
Fiscal Year 2023



People Services

Department Role

People Services supports the development and maintenance of a positive, engaged, inclusive and productive workforce capable of delivering excellent services by:

- providing programs including employee and labour relations, health and safety, payroll, employee wellness, and disability management;
- supporting talent acquisition, performance management, organizational design, total rewards, corporate learning and internal employee communications.

2022 Achievements

Human Resources & Payroll

- Implemented the non-union total rewards program including a revised compensation structure, enhanced benefit program and recruitment and retention policy
- Moved to a new benefit provider to enhance customer service experience while managing costs
- Revitalized the Wellness Committee to support employee health and wellness
- Managed ongoing provincial COVID-19 mandates and internal policies while ensuring employee health and safety
- Supported workforce planning and hybrid work model activities
- Implemented Right to Disconnect and Electronic Monitoring policies, as well as minimum wage updates in accordance with new legislation
- Coordinated diversity, equity & inclusion training for 90% of full-time and contract employees

2023 Department Priorities

Objectives	Key Activities	Measures
2. CONTINUOUS IMPROVEMENT	2.49 Implement enhanced onboarding program	Percentage of new employees that feel prepared following onboarding
	2.50 Develop Recruitment Marketing Campaign Strategy	Average time to fill positions
	2.51 Implement new time entry and human resources management software system	Decrease in average time to capture/process payroll
	2.52 Design and implement Performance Management Program	Decrease in average time to produce human resource reports
	2.53 Develop and launch Employee Engagement Survey	Employee retention rate
		Percentage of employees that say Town of Caledon is a great place to work

	2.54 Develop and implement Mental Health & Wellness Program	Percentage of employees that report feeling valued
3. LEGISLATIVE REQUIREMENT	3.16 Undertake union negotiations with: <ul style="list-style-type: none"> • Canadian Union of Public Employees (CUPE) for Outside Workers • International Association of Fire Fighters (IAFF) for career firefighters 	

TOWN OF CALEDON
2023 APPROVED OPERATING BUDGET - PEOPLE SERVICES

	2023 Budget	2022 Budget	2021 Budget
Revenue			
Transfers from Reserves	\$ (171,736)	\$ -	\$ (30,000)
Total Revenue	\$ (171,736)	\$ -	\$ (30,000)
Expense			
Salaries & Benefits	\$ 1,840,153	\$ 1,456,738	\$ 1,208,529
Services & Rents	\$ 102,796	\$ 78,401	\$ 108,401
Materials, Equipment, & Supplies	\$ 49,000	\$ 19,000	\$ 19,000
Other	\$ 170,290	\$ 155,413	\$ 145,215
Total Expense	\$ 2,162,239	\$ 1,709,552	\$ 1,481,145
Total People Services	\$ 1,990,503	\$ 1,709,552	\$ 1,451,145

Planning

Annual Budget Fiscal Year 2023



Planning

Department Role

Planning is responsible for ensuring we build livable and inclusive communities by:

- working with the community and Council to create a vision for how our Town grows and action plans to make the vision a reality;
- planning communities to include people of all life circumstances, ages, backgrounds and abilities with a focus on well-being;
- facilitating efficient development review processes to accommodate future growth;
- connecting people and their environment by protecting the natural environment and preserving our cultural heritage; and
- responding to changing planning legislation and positioning Caledon for success.

2022 Achievements

Strategic Policy Planning

- Created the draft “Future Caledon” Official Plan to guide and manage Caledon’s growth to 2051, involving policy reviews and studies such as the Employment Study and extensive public and Council engagement
- Ensured ‘Caledon plans Caledon’ by preparing Caledon’s Growth Concept for consideration by the province in their decision to approve the Peel 2051 Official Plan
- Participated in the joint Peel-Caledon Aggregate Policy Review, and initiated a Supplementary Aggregate Policy Review to update Caledon’s mineral aggregate policies
- Completed Downtown Bolton Zoning Review to assist in implementing the Downtown Bolton Revitalization Plan
- Implemented the Archaeological Master Plan, designated two heritage properties, and administered the heritage grant/heritage tax rebate programs

Design

- Initiated the Caledon East Streetscape and Urban Design Study together with the Region of Peel and Caledon East residents
- Improved process efficiencies with an Urban Design Process Manual, Urban Design map layer, reference library of review comments and Documents Reference Master List
- Supported the creation of an Urban Design and Cultural Heritage brief to enhance development review

Development

- Managed the review of 300 active development applications and approved 1,253 residential units and 418,000 square feet of non-residential development
- Participated in approximately 20 development application appeals and expropriation hearings
- Completed the “Roadmap to Bolton” implementation plan for residential growth in Bolton
- Ensured that “Caledon plans Caledon” with a Strategic Directions Report and two Interim Control By-laws
- Implemented development review process improvements to pre-consultation sub-process, site plan requirements, fees, etc. in response to legislation and anticipated growth, reducing approval timelines

- Improved transparency and customer service with a new interactive and online Development Map

2023 Department Priorities

Objectives	Key Activities	Measures
1. COMMUNITY GROWTH	<p>1.38 Create and implement an Advocacy Plan, Council Engagement Plan, and Community Builders Roundtable</p> <p>1.39 Develop new Future Caledon Official Plan including completion of policy reviews, studies, and consultation such as Aggregate Resources Policy Review, Bolton Secondary Plan Review, Bolton Special Policy Area, and Trucking Strategy</p> <p>1.40 Continue to encourage growth in the Town's Centres, Corridors and Built-up Urban Areas through the development review process, policies, etc.</p> <p>1.41 Establish Growth Management & Phasing Plan identifying secondary plan areas, and development phasing to 2051, in alignment with the Fiscal Impact Study</p> <p>1.42 Complete Interim Control By-studies for:</p> <ul style="list-style-type: none"> • Bolton GO Station/Mayfield West Transit Hub Major Transit Station Area • Triangle Lands (Coleraine Drive and Mayfield Road) • Abbotside Way/Heart Lake Road <p>1.43 Initiate Secondary Plans for priority areas including Macville, Bolton North Hill,</p>	<p>Percentage of provincial and regional consultation opportunities in which the Town participated</p> <p>Number of development applications approved in intensification areas</p>

	<p>Bolton Option 6 lands and Tullamore</p> <p>1.44 Initiate a Comprehensive Zoning By-law Review, to be conducted in phases, coordinated with the Official Plan Review and a Community Planning Permit System</p> <p>1.45 Initiate South Simpson Road Area Block Plan</p>	
2. CONTINUOUS IMPROVEMENT	<p>2.55 Participate in and implement Development Process Review for site plan and subdivision, including a comprehensive Fee Review</p> <p>2.56 Implement the Inquiry Folder in AMANDA to track all Planning Department Inquiries</p> <p>2.57 Complete Terms of References for supporting studies to accompany development applications</p> <p>2.58 Update the Comprehensive Town-wide Design Guidelines, Draft Urban Design and Landscape Terms of Reference documents</p>	<p>Decrease in average time to review and process site plan and subdivision applications</p> <p>Decrease in average time to resolve planning-related inquiries</p>
3. LEGISLATIVE REQUIREMENT	<p>3.17 Bill 109 and Bill 23 alignment initiatives:</p> <ul style="list-style-type: none"> • Formalize a Bill 23 Corporate Working Group • Work with Comms to prepare a Community Outreach Plan for Bill 23 impacts • Work with Finance and a consultant to quantify Bill 23 financial impacts • Initiate an Official Plan Amendment for Pre-Consultation 	<p>Increase the percentage of development applications meeting Planning Act timelines</p> <p>Number of affordable and non-affordable residential units and non-residential gross floor area approved</p> <p>Number of priority heritage properties designated</p>

	<ul style="list-style-type: none"> • Align application review processes to more closely align with Planning Act timelines. • Prepare a gentle density housing plan, zoning and guidelines • Establish an Affordable Housing Evaluation and Monitoring Protocol • Prepare a Heritage Designation Prioritization Strategy 	
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TOWN OF CALEDON
2023 APPROVED OPERATING BUDGET - PLANNING

	2023 Budget	2022 Budget	2021 Budget
Revenue			
User Fees & Rentals	\$ (2,009,375)	\$ (1,684,017)	\$ (3,148,169)
Transfers from Reserves	\$ (2,844,046)	\$ (2,037,188)	\$ (15,000)
Sales	\$ -	\$ (500)	\$ (500)
Other	\$ (523,503)	\$ (113,091)	\$ (38,738)
Total Revenue	\$ (5,376,924)	\$ (3,834,796)	\$ (3,202,407)
Expense			
Salaries & Benefits	\$ 5,557,811	\$ 4,807,397	\$ 3,747,506
Transfers to Reserves/Capital	\$ 97,700	\$ 97,700	\$ 250,326
Services & Rents	\$ 49,750	\$ 32,050	\$ 31,850
Materials, Equipment, & Supplies	\$ 14,650	\$ 11,300	\$ 11,100
Other	\$ 328,300	\$ 275,933	\$ 275,763
Total Expense	\$ 6,048,211	\$ 5,224,380	\$ 4,316,545
Total Planning	\$ 671,287	\$ 1,389,584	\$ 1,114,138

TOWN OF CALEDON

2023 CAPITAL BUDGETS - PLANNING

Department	Division/Service Area	Project #	Project Name	Total Project Budget
Planning	Policy, Heritage & Design Services	23-159	Priority Secondary Plans-Initial Funding	\$ 1,500,000
		23-160	Trucking Strategy	\$ 150,000
		23-161	Community Planning Permit System Review	\$ 75,000
		23-174	Heritage Signage	\$ 16,000
		23-175	Heritage Designation Studies	\$ 50,000
		23-176	Comprehensive Zoning By-Law	\$ 250,000
	Planning & Development Review Services	23-162	Urban Design Guidelines	\$ 100,000
		23-171	Downtown Bolton Urban Design Study	\$ 150,000
		23-173	Comprehensive Town-wide Design Guidelines	\$ 75,000
Planning Total				\$ 2,366,000

Town of Caledon 2024-2033 Total Capital Projects Details and Funding Sources Planning																		
Description	Term of Council			Term of Council				Term of Council			Total 10 Year Funding Sources							Total Funding
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Project Cost	Tax Levy	Reserves	DC	Gas Tax	Debenture	Other	
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
00-017 Heritage Designation Studies	\$ 20,000	\$ 20,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 280,000	\$ 91,000	\$ -	\$ 189,000	\$ -	\$ -	\$ -	\$ 280,000
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
01-014 Allowance for Unspecified Planning Studies	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 470,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,970,000	\$ 1,068,381	\$ -	\$ 901,619	\$ -	\$ -	\$ -	\$ 1,970,000
01-015 Pioneer Cemetery Maintenance	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 180,000	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,000
23-016 Heritage Conservation District Study - Belfountain	\$ 87,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,500	\$ 48,125	\$ -	\$ 39,375	\$ -	\$ -	\$ -	\$ 87,500
23-017 Heritage Conservation District Study - Cheltenham	\$ 95,000	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,000	\$ 104,500	\$ -	\$ 85,500	\$ -	\$ -	\$ -	\$ 190,000
23-022 Mayfield West II Studies	\$ 800,000	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,650,000	\$ -	\$ -	\$ 1,188,000	\$ -	\$ -	\$ 462,000	\$ 1,650,000
23-176 Comprehensive Zoning By-Law	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 137,500	\$ -	\$ 112,500	\$ -	\$ -	\$ -	\$ 250,000
24-016 Settlement Boundary Area Expansion Studies	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 72,500	\$ -	\$ 427,500	\$ -	\$ -	\$ -	\$ 500,000
25-008 Employment/Commercial/Institutional Update	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 137,500	\$ -	\$ 112,500	\$ -	\$ -	\$ -	\$ 250,000
26-007 Intensification Strategy Phase 2	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 14,500	\$ -	\$ 85,500	\$ -	\$ -	\$ -	\$ 100,000
26-013 OP 5 Year Review / Provincial Conformity Exercise	\$ -	\$ -	\$ 375,000	\$ 375,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 412,500	\$ -	\$ 337,500	\$ -	\$ -	\$ -	\$ 750,000
26-014 OP Policy Implementation	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 47,500	\$ -	\$ 202,500	\$ -	\$ -	\$ -	\$ 250,000
26-015 OP Review	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 685,000	\$ -	\$ 315,000	\$ -	\$ -	\$ -	\$ 1,000,000
26-016 Review of Agriculture and Aggregate Policy	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 55,000	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ 100,000
26-021 Transportation Planning Studies	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 137,500	\$ -	\$ 112,500	\$ -	\$ -	\$ -	\$ 250,000
Total Planning	\$ 1,932,500	\$ 1,895,000	\$ 1,910,000	\$ 1,460,000	\$ 1,180,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 190,000	\$ 9,407,500	\$ 4,791,506	\$ -	\$ 4,153,994	\$ -	\$ -	\$ 462,000	\$ 9,407,500

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 2021 funding, assuming the funding for 2021 will continue. Projects beginning "00-XXX" are annual projects that have baseline funding.

Town of Caledon
Long-Term Strategic Financial Plan

CALEDON LONG-TERM STRATEGIC FINANCIAL PLAN

Note: This is an updated Caledon Long-Term Strategic Financial Plan (CLTSFP) which was originally approved by Council in September 2009. While many of the aspects of the original CLTSFP are still relevant, some updates are required to reflect new Asset Management regulations and changes approved by Council, via Council reports, over the years.

A. CHALLENGES

Long-term Financial Planning Challenges

- The community's request to manage the impact on increases to property taxes
- Implications of continuing the Low Income Tax Assistance Program, and the Designated Heritage Property Grant Program.
- Dealing with unanticipated events or where their actual timing of event is unknown
- The need to follow frequent changes to new legislation, accounting practices and procedures
- The need to deal with a budget surplus (deficit)
- Assessment growth plays an important role in financial planning
- Development and adoption of different stages of asset management to
 - (a) comply with the regulations under O. Reg. 588/17 to be phased in next 5 years; and
 - (b) completely integrate the Strategic Asset Management Policy (the Policy) and the Asset Management Plan (AM Plan) into the organization's business processes and decision making
- Dealing with the possible disposition of Town's assets
- A lack of pre-agreed to priorities for budgetary purposes

Expenditure Challenges

- Continued pressure on the Town's budget
- Continuing demand to provide funding to outside agencies and groups via grants
- The budget impact of inflationary increases to expenses and the cost of living increases on salaries
- Pressure on Town to add new services and/or increases to existing service levels
- The Town's acceptance of one-time funding from other levels of government

Town of Caledon

Long-Term Strategic Financial Plan

- The Town's involvement in partnership funding opportunities with local groups, agencies, and organizations

Revenue Challenges

- Annual increase to property tax revenues
- Working with the Municipal Property Assessment Corporate (MPAC) to ensure all new construction is promptly capture on the assessment roll as part of commitment to fairness and equity for all taxpayers and to ensure all supplementary tax revenues are captured.
- Unpredictable funding from other levels of government
- User fees are not covering full costs
- Development charges to cover the capital costs attributable to growth and taxes to cover the capital cost attributable to existing development
- Continue on a “pay as you go” capital projects philosophy vs. consideration of debenture financing
- Management of cash balances and maximizing investment revenues

Asset and Liability Funding Challenges

- Insufficient reserve fund balances to meet capital needs
- The need to increase tax supported capital spending to fund aging infrastructure as determine by Asset management plan
- New Asset Management Planning rules and regulations introduced by the Province to ensure that municipalities are meeting the challengers faced from aging assets and increased capital funding needs will increase the need to collaborate in the development of a cohesive and coordinated plan of actions for the long term.

B. Guiding Principles

In order to successfully achieve an improved and strengthened long-term financial health for the Town, the Strategic Financial Plan must balance the four predominant financial challenges, which now face the Town and will continue to do so into the future. It is important that overall guiding principles be used to assist in the resolving and balancing of these challenges. These guiding principles are as follows:

Town of Caledon

Long-Term Strategic Financial Plan

- Need to reflect the goals of Corporate and Department Strategic Plans.
- Need to focus on cost efficient, effective service and program delivery. Encourage cost-effective service delivery.
- Need to maximize revenues through non-tax sources. Ensure the current revenues support current programs.
- Need for sound financial management in utilizing debt to fund capital expenditures.
- Need to properly fund physical assets and liabilities. Provide funding for ongoing maintenance to increase life of the asset and funding for asset replacement.
- Need for competitive property tax rates and user fees. Balance citizen's service expectations with their ability and willingness to pay.
- Need for long-term financial planning as the basis of sound financial management.
- Need to ensure that growth pays for its appropriate share of growth.
- Need to finance capital projects on a 'pay-as-you-go' basis, without taking on debt, unless it is required in support of an exceptional opportunity.
- Need for the Town of Caledon approved, realistic goal for employment and population growth targets.
- Need to maintain an appropriate level of Reserves as determined by Council.

C. The Timeframe of the Strategic Financial Plan

With the term of Council being four years, the timeframe of the Strategic Financial Plan should logically coincide with the term of Council however could extend into future term of council if the plan is still relevant. This Strategic Financial Plan will set the stage for the preparation of the annual budget.

It is anticipated that at the start of a new term of the Council, a review and update of the Council Work Plan will be undertaken, taking into account the priorities of the new Council and the financial forecasts of the Town at that time.

D. The Strategic Financial Plan and the Annual Budget Process

The Strategic Financial Plan will guide the Town's annual budget process. The direction of the annual budget process will be consistent with the principles and policies of the Strategic Financial Plan.

E. Financial Strategy

Purpose

The Town's Strategic Financial Plan is a framework to guide Council and the Town's departments, boards and committees in their financial planning and decision-making processes.

Outcome

An improved and strengthened long-term financial health for the Town.

Objectives

- To focus on cost efficient, cost effective service and program delivery.
- To maximize revenues through a variety of sources.
- To use debt in a fiscally responsible manner.
- To properly maintain and fund the Town's physical assets.
- To account for and fund liabilities.
- To ensure that user fees remain regionally competitive.
- To ensure that growth pays its fair share of growth related infrastructure costs.
- To establish a stable and equitable tax burden policy for the community.

Policies

1. General Policies
2. Financial Management policies

Town of Caledon

Long-Term Strategic Financial Plan

3. Tax Policies
4. General Revenue Policies
5. Development Charges
6. User Fees
7. Funding From Other Levels of Government
8. Asset Management and Liabilities Policies
9. Reserve Fund Policies
10. Capital Budget Management Policies
11. Debt Management Policies
12. Surplus Management Policies

1. General Policies

- 1.1 At the start of the term of Council, the Town will undertake a comprehensive review and update of the Long-Term Strategic Financial Plan.
- 1.2 At the beginning of each of the subsequent years of the term of Council, a Council Work Plan setting session will be held to revisit and update the Council's strategic financial priorities.
- 1.3 Staff will monitor the Ministry of Municipal Affairs and Housing, the Public Sector Accounting Board (PSAB), and other legislative/association websites and literature to ensure that the Town is aware of changes affecting financial reporting and, where necessary, will amend accounting procedures or develop policies for consideration by Council in order to comply with the most current reporting requirements.
- 1.4 A Service Delivery Review process will be undertaken that will review all business activities offered by the Town to ensure that all existing services and programs and their delivery levels are still necessary and are being provided in an effective and cost efficient manner.

2. Financial Management Policies

- 2.1 Provisions will be made for unanticipated expenditures within the annual Operating Budget through a Corporate Contingency Reserve

Town of Caledon

Long-Term Strategic Financial Plan

Fund, with a targeted level of 1.5%, or as best practices dictates, of Expenditures in the Operating Budget.

- 2.2 The Town will continue the corporate purchasing procedure to take advantage of economies of scale, contain costs, reduce costs and avoid costs.
- 2.3 The Town will continue co-operative and collective purchasing agreements with other municipalities, schools, post-secondary education institutions, and/or hospitals to take advantage of economies of scale.
- 2.4 The Town will seek opportunities to enter into fair and equitable joint service agreements with neighbouring municipalities.
- 2.5 The funding of individual local boards and joint service agreements will be reviewed on a regular basis by Council to determine the appropriateness of the current funding level.
- 2.6 The Town will review annually, funding levels to outside agencies and groups via grants to determine the appropriate funding levels.
- 2.7 The Town will seek opportunities to participate in partnership funding with local groups, agencies and organizations. These opportunities will follow established Council policy that contributions to the Town by local groups, agencies and organizations are to be subject to a memorandum of understanding negotiated between the Town and the group. Long-term financial impacts will be considered.
- 2.8 Proposals for new services or service level adjustments (mandatory or discretionary) will be presented to Council for consideration. These proposals shall include impacts on the operating and capital budgets, funding sources, human resource requirements, performance measures, and long-term financial impact.
- 2.9 The Town will maintain a minimum cash balance to meet current financial obligations and invest idle cash in accordance with an approved Investment Policy and through the establishment of appropriate procedures for prompt revenue collection, efficient cash handling, and timely payment of accounts that will result in accurate cash flow projections.
- 2.10 Finance staff will monitor cash balance and investment income on a regular basis.

Town of Caledon

Long-Term Strategic Financial Plan

- 2.11 The Town will inventory and assess the condition of all of its assets and evaluate each asset to determine whether it should be retained or disposed of in light of the long-term plans of the Town including the Town's Asset Management plan.

3. Tax Policies

- 3.1 The Town will explore opportunities and develop an action plan to promote sustainable development and stimulate assessment growth to enhance the ratio of residential to non-residential taxes.
- 3.2 The Town will monitor property tax ratios and the impact of shifts between property classes.
- 3.3 The Town will continue to offer the Low Income Tax Assistance Grant Program and the Heritage Tax Refund Designated Heritage Property Grant Program and annually set target amounts for the grants.
- 3.4 The Town will explore opportunities to provide developers with financial incentives to recover development costs through the use of Property Tax Reduction Financing Programs and Tax Incremental Financing Programs.

4. General Revenue Policies

- 4.1 The Town will review its revenue sources with the goal of reducing the burden on property taxes as the primary source of revenue through increases in existing revenue sources and the investigation of new revenue sources.

5. Development Charges

- 5.1 The Town will be guided by the principle that growth shall pay for itself.
- 5.2 The Town will establish Development Charges at an optimal level in order to fund capital projects required to support the Town's growth related infrastructure.
- 5.3 An annual review will be undertaken by Finance staff to determine if a capital projects update is necessary to the Development Charges Background Study.

Town of Caledon

Long-Term Strategic Financial Plan

- 5.4 The appropriate financial commitment will be considered each year over a 10-year period, for the purpose of increasing the Town's contribution to the Town's tax funded capital program.

6. User Fees

- 6.1 Where applicable, the Town will identify "User Rate Supported" services that will ensure that they recover the full cost of providing the service, including costs associated with operating, capital and administration. Building Services is completely a "User Rate Supported" service as legislated by Bill 124.
- 6.2 Staff will investigate whether any additional current or new services should be included as "User Rate Supported" services.
- 6.3 For all other services, user fees will be considered by the Town where:
- There is a clear relationship between the fees paid by users and the benefits received by the user.
 - The member of the public has a choice as to the extent to which he/she uses the service.
 - It is administratively feasible to collect the charge at a reasonable cost.
 - The benefits can be quantified and attributed to the user.
- 6.4 Staff will prepare a report(s) for consideration by Council that will establish a baseline for the user fees. The report(s) will include the following:
- Identify and document the business units involved in the program or service.
 - Identify the full costs of the program or service as permitted under legislation.
 - Identify the ways that fees are currently set and the extent that they recover the cost of the program or service provided.

Town of Caledon

Long-Term Strategic Financial Plan

- Establish a rationale, targets and timing for the proportion of the cost that will be recovered from user fees and which costs will be recovered from property taxes.
- 6.5 The user fees structure will be sensitive to the “market” for similar services and in setting user fees, the Town will consider fees charged by other agencies or municipalities providing similar services. However, user fees surveys shall not be the sole or primary criteria in setting Town user fees.
- 6.6 The Town will strive to increase user fees as a percentage of overall funding by identifying new areas where user fees can be implemented and by ensuring that existing fees are updated based on increases in the associated costs to provide the service.
- 6.7 The Town will review and update user fees annually taking into consideration the increase in all costs, current “market” situation, and minimizing negative impacts to the public that would result in not limiting access to the service.
- 6.8 The Town will use a two-tier user fee structure based on charging higher user fees for non-Town residents.

7. Funding From Other Levels of Government

- 7.1 By working with the representatives of the Federal and Provincial Governments, as well as with the Federation of Canadian Municipalities (FCM) and the Association of the Municipalities of Ontario (AMO), the Town will lobby additional ongoing and stable funding from the Provincial and Federal Governments.
- 7.2 A multi-year reduction program shall be developed, which assesses the impact of eliminating the Town’s reliance on the Ontario Municipal Partnership Fund as a source of funding and explores a phased increase in the Operating Budget to deal with the loss in revenue from the Provincial Government.
- 7.3 The optimum time for presenting opportunities for one time funding will be during the annual budget process.
- 7.4 The implications on the Town’s Operating and Capital Budgets of any one time funding, and any associated conditions, will be presented to Council for consideration.

Town of Caledon

Long-Term Strategic Financial Plan

- 7.5 Consideration will be given to phase in increases or decreases to operating budgets that result from funding shifts through the use of Discretionary Reserve Funds.
- 7.6 The annual Operating Budget shall only include revenue from other governments if the amounts are known or can be reasonably estimated based on agreements or other reliable documentation.
- 7.7 The Town will participate in grant/subsidy programs from other levels of Government, only if programs/projects to be supported are required or can be justified independent of the provision of the grant/subsidy.

8. Asset Management and Liabilities Policies

- 8.1 The Town will use lifecycle costing to provide for the future replacement or rehabilitation of the Town's current capital assets, through the use of Public Sector Accounting Board (PSAB) Tangible Capital Asset Reporting, Asset Management Plans and replacement cost.
- 8.2 Upon completion of the Asset Management Plan, Reserve Funds will be supported by a financial plan identifying sustainable contribution sources. Planned withdrawals required to assist meeting planned infrastructure investments will be based on a priority, risk based approach.
- 8.3 The Town will include a planned long-term increase to the Town's tax capital funding program to reflect replacement or lifecycle costs for all of the Town's tangible capital assets in order to meet the recommendations in the Council approved asset management plan and the Council approved Development Charges Background Study.
- 8.4 The Town will direct any available grant funding meant for capital purposes towards capital funding to meet the annual investment recommendations within the Town's Council approved Asset Management Plan.
- 8.5 In the event of the disposition of any asset, the resulting proceeds, if any, will be directed to the appropriate Reserve Fund.

Town of Caledon

Long-Term Strategic Financial Plan

9. General Reserve Fund Policies

- 9.1 Reserves will be reviewed on an annual basis to determine their adequacy and a report, for consideration by Council, will be prepared highlighting the target balances compared with the existing balance and reserve projections. Reserve Funds will be classified as follows:
- Contingency Reserve Funds
 - Discretionary Reserve Funds
 - Obligatory Reserve Funds
- 9.2 If as a result of the annual review, a Reserve Fund is found to be no longer necessary, the balance should be allocated to Reserve Funds that are underfunded on a corporate priority basis for consideration by Council.
- 9.3 Risk specific issues will be funded through the Reserve for Contingencies, to be funded at a level to be determined by staff for consideration by Council.
- 9.4 The Town will ensure that funding from Town contingencies reserve funds is available to respond to an emergency situation. To supplement this funding, the Town will approach the Provincial and Federal Governments for financial assistance during emergency situations.

10. Capital Budget Management Policies

- 10.1 The Town prepares Ten Year Capital Budget with detailed project and financial information identified for each year. The Ten Year Capital Budget will be re-evaluated and updated on an annual basis by staff for consideration by Council.
- 10.2 A corporate prioritization process will be established for all capital projects. All projects shall be consistent with the Caledon Council Work Plan, Council's Priorities, and supplemented with the following criteria related to priority allocations for expenditures:
- Mandatory
 - Safety/Health
 - Maintenance of Infrastructure
 - Expansion & Growth
 - Other

Town of Caledon

Long-Term Strategic Financial Plan

11. Debt Management Policies

- 11.1 For Tax-Supported debt, debt carrying costs must be paid through the Town's Operating Budget, while for Rate-Supported debt, debt carrying costs must be paid through user fees.
- 11.2 The use of internal borrowing should be maximized to reduce borrowing costs, while taking into consideration the impact on the Town's overall financial position. Internal borrowing shall mean borrowing from Reserve Funds.
- 11.3 The Town has adopted a debt policy where the Town may issue debt to a maximum projected debt servicing charge (principal and interest payments) of 10% of net revenues.
- 11.4 Capital projects that renew or rehabilitate existing assets should not be eligible for debt financing and a planned process will be developed whereby an annual tax-supported contribution will be made to meet existing needs of all assets.
- 11.5 Until Asset Management Plan is fully implemented, the Town will consider undertaking a short-term managed program of debt financing to address the Town's current infrastructure deficiency and to reduce further deterioration of the Town's infrastructure.
- 11.6 The Town will structure debt to be consistent with a fair allocation of costs to current and future beneficiaries or users.
- 11.7 As debt carrying costs decline due to retirement of debt, the Town will apply savings to fund the Town's infrastructure replacement and lifecycles costs as recommended by the Town's Asset Management Plan.
- 11.8 The Town will monitor its debt annually and report the results to Council.

Surplus Management Policies

- 12.1 Staff will prepare quarterly variance reports for consideration by Council to increase accuracy in anticipating year-end surpluses/deficits.

Town of Caledon

Long-Term Strategic Financial Plan

- 12.2 The surplus from an audited year-end balance will be transferred to a Town Reserve Fund at the end of each fiscal year and will be available for allocation by Council after the Audited Financial Statements have been presented to Council.
- 12.3 Funds from Town operating surpluses, if any, will be allocated to the following:
- To fund the Operating Contingency Reserve
 - To fund the Tax Funded Capital Contingency Reserve
 - To fund under-funded Reserve Funds based on Council priorities or the Town's Asset Management Plan.

TOWN OF CALEDON
2023 OPERATING BUDGET TEMPLATE - DEPARTMENT NAME

UNAVOIDABLE BUDGET INCREASES/(DECREASES)												
Revenue or Expense	2022 Budget	2022 Budget Changes	2023 Base Budget	Mandatory - Legislation	Employee Compensation	Annualization - New Staff	Annualization - Services	Inflationary	Utilities	Revenues	Previously Approved Council Initiatives	2023 Adjusted Base Budget
	(A)	(B)	(C) = (A)+(B)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)=(C) TO (K)
Revenues			\$0									\$0
Expenses			\$0									\$0
Net Exp./(Rev.)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

Tax Increase/(Decrease) compared to "base budget" (C) \$0
% Increase/(Decrease)

TOWN OF CALEDON
DEPARTMENT - FUND RELATIONSHIP

Fund	Department	Division
01 Operating Fund	Building & Municipal Law Enforcement Services	145 Building & Support Services
		475 Regulatory Services
	Caledon Public Library	115 Administration
		365 Lending Services
	Community Services	115 Administration
		155 Capital Project & Property Management
		195 Corporate Communications
		205 Customer Service & Licensing
		235 Economic Development
		445 Support Services
		455 Programs & Community Development
		465 Facilities & Operations
		115 Administration
		135 Bolton Business Improvement
	Corporate Accounts	175 Centralized Charges
		275 Fees & Service Charges
		295 Financial Expenses
		375 Other Revenue
		415 Grants
		485 Reserves
		505 Taxation
		115 Administration
		125 Animal Services
		345 Legal Services
	Corporate Services	425 Provincial Offences Court
		265 Engineering Services
		270 Development Engineering
		500 Traffic
	Finance	115 Administration
		285 Finance
		435 Purchasing & Risk Management
	Fire	115 Administration
		245 Emergency Operations & Fire Supress
		310 Fire Support Services
	Office of CAO	115 Project Management Office
		255 Energy & Environment
		325 Human Resources
		335 Information Techonology
	Operations	115 Administration
		385 Parks Operations
		490 Operations-Administration
		495 Road & Fleet Services
	Planning	115 Administration
		225 Planning and Development Review Services
		380 Parks and Open Space
		405 Policy, Heritage & Design Services
02 Capital Fund	Caledon Public Library	365 Lending Services
	Community Services	155 Capital Project & Property Management
		465 Facilities & Operations
	Corporate Services	125 Animal Services
	Corporate Strategy & Innovation	255 Energy & Environment
		335 Information Technology
	Engineering Services	265 Engineering Services
		385 Parks Operations
		500 Traffic
	Finance	285 Finance
	Fire and Emergency Services	245 Emergency Operations & Fire Supress
	Office of the CAO	235 Economic Development
	Operations	385 Parks Operations
		495 Road & Fleet Services
	Planning	225 Planning and Development Review Services
		405 Policy, Heritage & Design Services
04 POA Caledon East	Corporate Services	425 Provincial Offences Court
05 POA Dufferin	Corporate Services	425 Provincial Offences Court

BUILDING SERVICES				2022
What method does your municipality use to determine total construction value?		Applicant's Declared Value		
Total Value of Construction Activity based on permits issued		\$567,862,815		
Value of Construction Activity based on permits issued		Number of Building Permits	Total Value of Building Permits	
Residential properties		1,453	\$459,616,076	
Multi-Residential properties		2	\$4,648,000	
All other property classes		170	\$103,598,740	
Total		1,625	\$567,862,816	
Review of Complete Building Permit Applications: Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):				Median Number of Working Days
a) Category 1: Houses (houses not exceeding 3 storeys/600 square metres) Reference: provincial standard is 10 working days				7
b) Category 2: Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres) Reference: provincial standard is 15 working days				14
c) Category 3: Large Buildings (large residential/commercial/industrial/institutional) Reference: provincial standard is 20 working days				18
d) Category 4: Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications Reference: provincial standard is 30 working days				N/A
Number of Building Permit Applications		Number of Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications
a) Category 1: Houses (houses not exceeding 3 storeys/600 square metres)		1,324	2	1,326
b) Category 2: Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)		293	0	293
c) Category 3: Large Buildings (large residential/commercial/industrial/institutional)		111	1	112
d) Category 4: Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications		0	0	0
Subtotal		1,728	3	1,731

2021		
Applicant's Declared Value		
\$674,510,634		
Number of Building Permits	Total Value of Building Permits	
1,535	\$435,412,511	
1	\$45,000	
194	\$239,053,123	
1,730	\$674,510,634	
Median Number of Working Days		
9		
15		
18		
N/A		
Number of Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications
1,309	4	1,313
214	0	214
161	3	164
0	0	0
1,684	7	1,691

PLANNING AND DEVELOPMENT				2022
Land Use Planning				
	Residential Units within Settlement Areas	Total Residential Units	Total Secondary Units	
Number of residential units in new detached houses (using building permit information)	562	591	0	
Number of residential units in new semi-detached houses (using building permit information)	96	96	0	
Number of residential units in row houses (using building permit information)	138	138	0	
Number of residential units in new apartments/condo apartments (using building permit information)	0	0	0	
Subtotal	796	825	0	
Land Designated for Agricultural Purposes				
	Data	Units		
Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2020	36,933	Hectares		
<i>Note: Major subdivisions approved in 2022: Mayfield West: 43M-2123, 43M-2114, Bolton: 43M-2134 and Caledon East: 43M-2136.</i>				

2021		
Residential Units within Settlement Areas	Total Residential Units	Total Secondary Units
313	625	0
4	4	0
204	300	0
0	0	0
521	929	0

Data	Units
36,933	Hectares

RECREATION SERVICES			2022
Trails			
	Data	Units	
Total kilometres of trails (owned by municipality and third parties)	104	KM	
Indoor Recreation Facilities			
	Data	Units	
Square metres of indoor recreation facilities (municipally owned)	40,422	m ²	
Outdoor Recreation Facilities			
	Data	Units	
Square metres of outdoor recreation facility space (municipally owned)	448,511	m ²	
<i>Note: Indoor Recreation Facilities additions in 2022: DiGregorio Indoor Bocce (674 sq.m.) and Rotary Place Seniors Centre Expansion (746 sq. m).</i>			

2021		
	Data	Units
	104	KM
	Data	Units
	39,002	m ²
	Data	Units
	448,511	m ²

TRANSPORTATION SERVICES			2022
Paved Roads			
Roads: Total Paved Lane KM			1,306 KM
Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good			754 KM
Has the entire municipal road system been rated?			Yes
Indicate the <i>rating system</i> used and the <i>year the rating was conducted</i>			Pavement Condition Index 2022
Unpaved Roads			
Roads: Total Unpaved Lane KM			241 KM
Winter Control			
Total Lane KM maintained in winter			1,591 KM
Transit			
Total number of regular service passenger trips on conventional transit in service area			31,420
Population of service area			33,390
Bridges and Culverts			
Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts			14,995 m ²
Have all bridges and culverts in the municipal system been rated?			Yes
Indicate the rating system used and the year the rating was conducted			MTO Bridge Condition Index - 2021
		Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
	Bridges	50	84
	Culverts	28	67
	Subtotal	78	151

2021		
1,303 KM	Note 1	
344 KM	Note 1	
Yes		
Pavement Condition Index 2020		
241 KM		
1,583 KM		
24,154		
33,390		
14,995 m ²		
Yes		
MTO Bridge Condition Index - 2021		
Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number	
50	84	
28	67	
78	151	

ENVIRONMENTAL SERVICES		2022	2021
Storm Water Management			
Urban Storm Water Management: Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)		272 KM	257 KM
Rural Storm Water Management: Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins)		1,221 KM	1,221 KM

Glossary

ABUCC – Albion Bolton Union Community Centre

Account – a classification of expenditure or revenue within a departmental budget to which an estimated budget value or actual expense/revenue amount is assigned.

Accounting Principles – A set of generally accepted principles for administering accounting activities and regulating financial reporting. These principles comply with Generally Accepted Accounting Principles (GAAP) for local governments.

Accrual Accounting – An accounting method where revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred (sometimes referred to as "full accrual", to distinguish it from modified accrual basis accounting).

AMANDA – A computerized document management system

AMO – Association of Municipalities of Ontario

Amortization – the allocation of a lump sum amount to different time periods, particularly for loans and other forms of finance, including related interest or other finance charges.

Annual Budget – A budget for a single year which identifies the revenues and expenditures for meeting the objectives of the annual financial plan

Appropriation – the amount of money approved by Council and set out in the budget for labour, revenue and other current operating and capital expenses

Approved Budget – The budget as formally adopted by the Town Council for the upcoming fiscal year.

ARL – Annual Repayment Limit

ARRASC – Arterial Roads Review Ad Hoc Steering Committee

Audit- An independent investigation of an organization's financial accounts.

AVL – Automatic Vehicle Locator

Balanced Budget- A budget in which the estimated revenues are equal to the estimated expenses with reserves and reserve fund adjustments.

Base Budget - The base budget is the previous year's budget with zero percent increase, before any in year or future year budget changes.

Glossary

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.

BCA – Building Condition Assessment

Bond- a debt security representing a loan made by an investor to a borrower. The borrower is typically a corporation or the government.

BRES – Bolton Residential Expansion Study

Budget- A financial plan for a specified period that outlines planned expenditures and the proposed means of financing these expenditures.

CAMP Agreement – Comprehensive Adaptive Management Plan

CAnFR – Canadian Award for Financial Reporting

CAO – Chief Administrative Officer for the Town of Caledon

Capital Asset – An asset with a long-term nature. For budgetary purposes, a fixed asset is defined as an item whose cost exceeds \$5,000 with an expected life of more than one year.

Capital Budget – the expenditures and financing sources to acquire or construct Town assets.

Capital Expenditure – An appropriation of funds for a capital improvement project or asset. These are non-operating expenditures to acquire assets which will have a useful life greater than one year.

Capital Forecast – the expenditures and funding sources projected for consideration in the subsequent years of the Capital Budget approval year.

Capital Project-means any significant expenditure incurred to acquire or improve land, buildings, engineering structures, machinery and equipment used in improving municipal services. It includes vehicles, office furniture and equipment and normally confers benefit lasting beyond one year and results in the acquisition of, or extends the life of a fixed asset.

CCRW – Caledon Centre for Recreation and Wellness

CDM – Conservation and Demand Management

CECC – Caledon East Community Complex

CEO – Chief Executive Officer

Glossary

CFO – Chief Financial Officer

CLASS – On-line Registration Management Software

CPL – Caledon Public Library

CPFFA - Caledon Professional Firefighters Association

CSA – Canadian Standards Association

CUPE – Canadian Union of Public Employees

CVC – Credit Valley Conservation

CWP – Council Work Plan

DART – Development Application Review Team

Debt Servicing Costs – Annual principal and interest payments on contracted debt.

Department – A major administrative division of the Town that has overall management responsibility for an operation within a functional area.

Development Charges – A fee imposed on new development to assist in the funding of future off site services (infrastructure) which is needed, in part, by that new development.

Discretionary – Funds that are to be spent at the discretion of Council without any conditions or obligations.

Division – means the work of a department and each separate departmental function identified in the budget.

DPCDSB – Dufferin Peel Catholic District School Board

EAB – Emerald Ash Borer, a green beetle native to Asia and Eastern Russia that causes destruction to ash trees in its introduced range.

ECDM – Energy Conservation and Demand Management Plan

Estimates – means the budget proposal for the expenditure and revenue of Town funds for one fiscal year and includes the budget proposals for any particular department.

Expenditures – The cost of goods and services received for both the regular Town operations and the capital programs.

Glossary

FF&E – Furniture, Fixtures & Equipment

FIR – Financial Information Return

FIS – Finance and Infrastructure Services

Fiscal Year – A 12 month period (January 1 through December 31) in which the annual operating budget applies and at the end of which an assessment is made of the Town's financial condition and performance of operations.

FIT – Feed in Tariff

FOI – Freedom of Information

Fund – A fiscal entity of self-balancing accounts used by governments to control common financial activities.

Fund Accounting – is an accounting system emphasizing accountability rather than profitability, used by non-profit organizations and governments. In this system, a fund is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations.

Fund Balance – Funds accumulated through the under-expenditure of appropriations and/or receiving revenues greater than anticipated and included in the budget.

GAAP – An abbreviation for generally accepted accounting practices which are the primary benchmarks used in accounting

GFOA – Government Finance Officers Association, established to enhance and promote the professional management of governments for the public benefit.

GIS – Geographic Information System

Goals – Are broad statements of direction. They identify ongoing community needs and the approach taken by the Town and departments to manage or satisfy those needs.

GPS – Global Positioning System

Grant – A financial contribution to or from governments.

GTA – Greater Toronto Area

HR – Human Resources

Glossary

HTA – Highway Traffic Act

HVAC – Heating Ventilation Air Conditioning

ILS – Integrated Library Software

Internal Recoveries – A method of fairly distributing overhead costs such as administrative costs to benefiting funds.

IT – Information Technology (may also be I.T.)

JFCC - Joint Fire Communications Centre

KM – Kilometers

LEAR – Land Evaluation and Area Review

LED – Light Emitting Diode

LEED – Leadership in Energy and Environmental Design

LWCA – Lloyd Wilson Centennial Arena

MMS – Minimum Maintenance Standards

MPAC – Municipal Property Assessment Corporation.

MRC – Mayfield Recreation Complex

MTO – Ministry of Transportation

Municipal Act, 2001 – Legislation of the province for administering and regulating the activities of municipalities within Ontario

NEC – Niagara Escarpment Commission

NFPA – National Fire Protection Association

Objective – Is a specific or well defined task or target that is measurable and achievable within a set period of time.

OCIF – Ontario Community Infrastructure Fund

OFM – Ontario Fire Marshal

Glossary

OMB – Ontario Municipal Board

OPA – Official Plan Amendment

Operating Budget – The Town’s financial plan which outlines proposed expenditures for the upcoming fiscal year and estimated revenues which will be used to finance them

OPP – Ontario Provincial Police

OSIM – Ontario Structure Inspection Manual

P-Card – Purchasing Card

PAFR – Popular Annual Financial Reporting

POA – Provincial Offences Act

Property Tax Rate – The rate at which real property in the Town is taxed in order to produce revenues sufficient to conduct necessary governmental activities

Property Tax – Tax paid by those owning property in the Town.

PSAB – The Public Sector Accounting & Auditing Board

PSN – Public Sector Network

Reserves and Reserve Funds – funds set aside in a separate account for a specific purpose by by-law, or required to be set aside for specific purposes as set out in a statute, regulation, or by a written agreement between the Town and another party.

Revenue – All funds that the Town government receives as income, including items such as tax payments, fees for specific services, receipts from other governments, fines, forfeitures, shared revenues, and interest income.

RFP – Request for Proposal

RFI – Request for Information

RIC Centre – Research Innovation Commercialization Centre

ROPA – Regional Official Plan Amendment

ROW – Right of Way

Glossary

Service Level – The amount of service provided during the fiscal year as indicated by one or more performance indicators.

SMT – Senior Management Team

SOLS– Southern Ontario Library Service

Surplus – means the excess of revenues over expenditures

Tax Levy – Revenue produced by applying a given tax rate to a property's assessed, or tax value.

Tax Rates – The annual charges for levying property taxes to properties within the Town. These rates are applied against each \$1,000 of assessed value

TCA – Tangible Capital Assets

TMP – Transportation Master Plan

TRCA – Toronto and Region Conservation Authority

Variances – Differences between actual revenues, expenditures, and performance indicators from those items targeted in the annual budget.

VCOM – Fire Department communications system