



# SUPPLEMENTARY INFORMATION

## Budget Governance Framework

The 2025 Budget and Business Plan is prepared in accordance with the following framework:

- The annual budget reflects and supports the priorities of the Town's Strategic Plan.
- The annual budget is prepared in consideration of the targets and mitigation measures set out in the Town's 2024 Long Range Financial Plan (LRFP) update and the financial policies approved by Council.
- The annual budget includes the investment required to maintain infrastructure in a state of good repair in accordance with the Corporate Asset Management Plan.
- Ongoing expenses are funded from sustainable revenue sources to ensure continuity of services.
- Maintain current service levels for program and staffing, leverage technology solutions to support efficiencies and productivity.
- Align capital programs with available resources while ensuring compliance with legislation and health and safety standards.
- The total annual debt servicing cost (principal and interest payments) is not to exceed Council's approved debt limit of 10% of the Town's tax levy.
- Defer the growth-related capital program until development charges come in; (infrastructure servicing discussions with Halton Region ongoing).
- All growth-related infrastructure costs that can be recovered under the Development Charges Act will be funded from development charge revenue.
- The annual budget will reflect the long-range financial plan to restore appropriate funding for reserves to support long-term financial stability.
- Reserves are maintained as per the Reserve and Reserve Fund Policy to repair/replace infrastructure, fund identified priorities and ensure long-term financial sustainability.
- Staff will pursue all available grants to reduce the need to use Town reserves to fund budgeted programs (federal, provincial and other funding opportunities).
- New services, service level enhancements and increases to the full-time equivalent staff complement require an accompanying Budget Inclusion form to be considered by Council as part of the annual budget process.
- The timing of the growth-related capital projects will align with expected growth in the Town.
- 2025 capital projects will require an accompanying Capital Project Information Sheet to be considered by Council as part of the annual budget process.

## Basis of Budgeting

The Town of Halton Hills prepares financial information on an accrual basis in accordance with Canadian Public Sector Accounting Standards as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada. This means that transactions and events are recognized in the period in which they occur. The Town, however, does not include a budget for amortization expenses, as permitted under Ontario Regulation 284/09 under the Municipal Act, 2001.

A supplementary report, required to be adopted prior to budget approval, is presented to Council annually, converting the Capital and Operating budgets into PSAB format, to meet the regulations of Ontario Regulation 284/09.

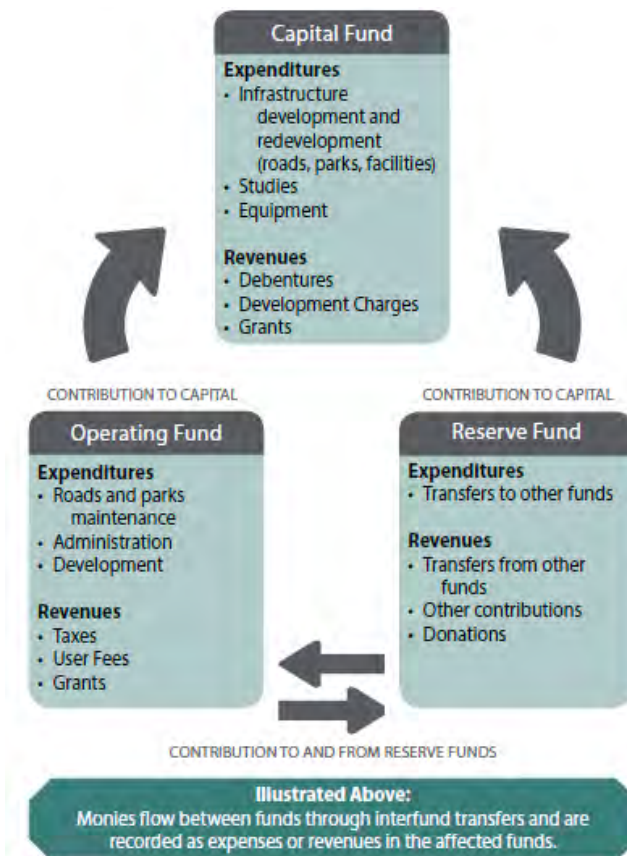
## Fund Accounting

Financial information is prepared in accordance with a fund structure which consists of an Operating fund, Capital Fund and Reserve Funds. A fund is defined as a segregation of assets and related liabilities that is administered as a separate accounting entity. Each fund has its own assets and liabilities, and raises or is granted its own money for its own purposes, and records its own expenditures. Separate fund accounting provides an increased measure of control over the assets of the fund by ensuring the assets are not inadvertently utilized by another fund.

**Capital Fund** is used to record all capital expenditures as well as the financing of these capital expenditures, including long term borrowing, grant funding and taxation monies raised specifically for capital expenditures.

**Operating Fund** is used to record all revenues and resources that are not otherwise accounted for in another fund. Unrestricted revenues such as taxes are recorded in the Operating Fund.

**Reserve Funds** are established to hold monies that have been segregated for a specific purpose.



## **Strategic Actions Shaping our Future**

The Town of Halton Hills annual budgets are influenced by various long-term plans, Town policies and external factors. The following information outlines the guidelines and specific budget influences that shaped the 2025 budget.

### **Long Range Financial Plan**

The Town's Long Range Financial Plan (LRFP) is a living financial framework that is updated and documented each year in advance of the budget cycle. The LRFP is prepared for planning purposes and contains polices, assumptions and what-if scenarios that model potential financial outcomes. These scenarios are used by staff throughout the budget process to assess affordability, identify potential funding strategies and guide decision making for all potential budgetary needs each year. Through this, the goal is to improve and strengthen the long-term financial health of the Town.

For its long-term outlook, the LRFP framework is built on growth assumptions. Growth assumptions are developed based on input from Town staff who have a connection to the development process, utilizing the best information available to date, such as Halton Region's Allocation Program and Joint Best Planning Estimates, the Town's Secondary Plans, available industrial land inventory reviews, and development projects currently in the consultation/planning process.

Taking into consideration the timing of DC revenues and assessment growth resulting from anticipated growth, staff then undertake a detailed reserve cash flow analysis to assess the level of investment required to sustain the reserves, and incorporating debt financing needs to accommodate the approved capital plan. These capital financing requirements are then combined with the anticipated operating pressures to estimate annual tax rate impacts over the planning horizon.

The resulting impacts are then reviewed based on financial affordability (i.e., the annual tax rate target), which may result in the need to use mitigation measures to bring the impact closer to the affordability target, such as identifying unfunded portions of the Capital program.

### **Finding Efficiencies and Reducing Costs**

The Town monitors activities and services for efficiencies and cost reductions on an ongoing basis and uses savings to mitigate other budget pressures. The Town has maintained services and delivered on Council's strategic priorities through prior budgets by introducing more efficient approaches that reduce costs and, in many cases, also enhance services. Savings enable staff to reallocate resources to areas needing greater support and prepare for the future of the Town.

## Council's Strategic Plan

Council has identified the following Strategic Objectives:



### Thriving Economy

Objectives:

- Expedite development of employment lands.
- Attract and retain businesses that align with town's priorities.
- Promote redevelopment and growth of commercial areas.
- Support agricultural business viability.
- Advance residential intensification, where planned.



### Natural Areas and Heritage

Objectives:

- Increase public access to parks, natural areas and green spaces.
- Protect and enhance biodiversity, the river valley watershed, and Niagara Escarpment landforms.
- Preserve built and natural heritage features of our communities.



### Infrastructure and Asset Management

Objectives:

- Ensure that the town has resilient infrastructure to reduce impacts on the community.
- Ensure that Town assets, infrastructure and services keep pace with population and housing growth.
- Improve road safety.
- Maintain and renew green infrastructure.



### Safe and Welcoming Communities

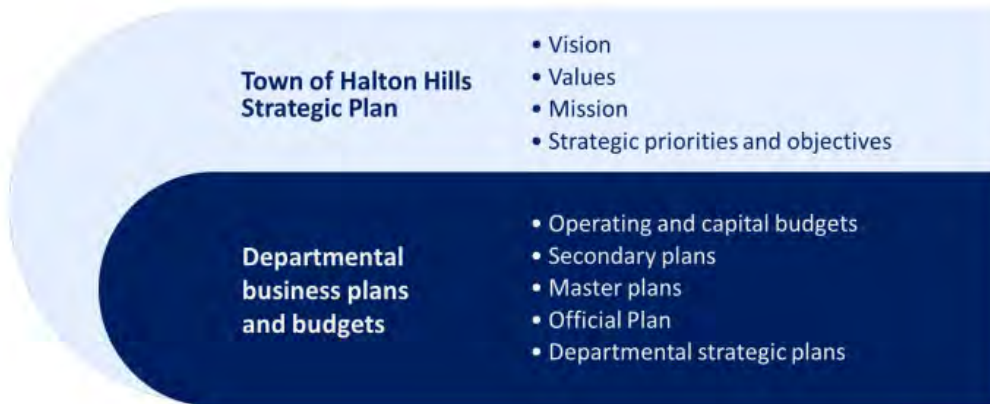
Objectives:

- Ensure that facilities and programs meet the evolving needs of the community.
- Support community-driven and partnered recreation and sport programming.
- Ensure emergency services align with town growth.
- Enhance outreach and engagement within our communities.

These objectives provide focus for the development of specific actions and initiatives, while serving as a framework for performance measurement and reporting.

Building from the priorities and objectives outlined in the strategic plan are specific actions, tactics, and initiatives that advance the strategic goals and objectives.

These actions are generally identified in annual departmental business plans and considered during the budget process.



Successful implementation of a strategic plan requires ensuring that the elements of the plan are supported through communicating, resourcing and tracking progress towards the identified goals.

Strategic Priority Committees have been established and include members of Council. These committees meet quarterly to review progress of strategic plan initiatives. Strategic Priority Champions are assigned to each priority area to provide clarity and transparency to the committees on what is being done to achieve results in each of the four priority areas.

## Long-Term Debt

The Town currently has external debt related to capital infrastructure issued by the upper-tier municipality, the Region of Halton and Southwestern Energy Inc.

Provincial limits on municipal debt are set based on a maximum percentage of revenues that may be used to service 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 per cent of net revenues as calculated by the provincial Ministry of Municipal Affairs and Housing in the Town's Annual Repayment Limit report (ARL). For 2025, the Town's estimated annual debt carrying costs of \$2.6 million, is well below the provincial limit (\$13.9M).

There are key policies adopted by Council as it relates to issuing debt:

1. Future debt service payments will be made while ensuring the following:
  - The provision of essential services is not jeopardized
  - Financial flexibility is maintained by ensuring that there are sufficient revenues to accommodate unanticipated expenditures and revenue fluctuations
  - Outstanding debt obligations will not threaten long-term financial stability
  - The amount of outstanding debt will not place an undue burden on taxpayers
2. The Town's debt charges, including external debt charges related to development charges, as a percentage of tax levy, will not exceed 10 per cent as considered acceptable by credit rating agencies.

## Reserve 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 the purpose of long-term planning. They are funded through annual contributions from the operating budget as well as external sources.

### Reserves

Reserves are an allocation of accumulated net revenue. They are not associated with any specific asset and are generally used to mitigate the impact of fluctuations in costs and revenue. The Town currently has three different types of reserves:

- **Capital reserves** are a set of funds used to set aside money for the acquisition, repair and/or renewal of capital infrastructure. Funds are utilized to assist in the financing of infrastructure renewal, asset replacement costs identified by the Corporate Asset Management Plan, and to supplement capital funding to allow access to funding programs through other levels of government.

- **Operating reserves** are unrestricted funds set aside to provide for potential future planned or unplanned expenditures.
- **Stabilization reserves** are created to offset extraordinary and unforeseen expenditure requirements, and address volatility in the tax rate. They may also be used to fund revenue shortfalls and assist with the management of cash flows.

## Reserve Funds

Reserve funds are segregated and restricted to meet a specific purpose. They represent monies set aside either through a municipal by-law or to meet a provincially legislated requirement. Interest earned on reserve funds must be allocated to the specific reserve fund that earned it. There are two types of reserve funds:

- **Obligatory Reserve Funds** are created whenever a statute or legislation requires that revenue received for special purposes are to be segregated from the general revenues of the Town. Obligatory reserve funds are created solely for the purpose prescribed for them.
- **Discretionary Reserve Funds** are established whenever Council wishes to set aside revenues to finance a future expenditure or to provide for a specific contingent liability, for which it has authority to spend money, so that the funds are available as required.



## Reserve & Reserve Fund Listing:

Reserve Name	Fund No	Purpose of Fund	Funding Sources	Utilization of Funds
<b>Obligatory Reserve Funds</b>				
Development Charges - Transportation - Storm Water Management - Fire Services - Recreation & Parks - Library Services - Growth-Related Studies - Transit Services	11 12 14 15 16 17 18	Legislated under the <i>Development Charges Act</i> to fund growth related capital costs.	Contributions received from Developers as per the DC By-Law.	Growth related capital costs identified in the DC Background Study.
Community Benefits Charge (CBC)	19	Legislated under the <i>Planning Act</i> to fund growth related capital costs.	Contributions received from Developers as per the Town's CBC By-Law and the <i>Planning Act</i> .	Growth related capital costs that are not already financed through development charges (DC) or parkland dedication and that are outlined in the CBC Strategy
Building Permit	21	To address likely ranges in year-to-year volatility of service volumes in accordance with the <i>Building Code Act</i> . The reserve is used to defer revenues received in advance of work being performed.	1. Annual revenue received in advance of associated expenses based on expense to revenue formula 2. Building permit fees collected between September and December are deferred to the following year.	Activities that support the delivery of building permit services and are embedded in the building permit fee structure.
Canada Community-Building Funding	22	To fund infrastructure capital projects in accordance with the terms of the Municipal Funding Agreement.	Federal Government contributions delivered through AMO.	Eligible programs outlined in the Municipal Funding Agreement.
Deferred Federal Grants	23	To track revenues received from government grants and fund programs and capital projects identified in the grant agreements.	Government grant contributions	Eligible programs outlined in the government grant funding agreement.
Growth Stabilization	24	To hold deferred revenues from development applications and agreements that have not yet been earned on the statement of financial position.	Revenues from fees imposed to recover the cost of processing of development (planning and engineering) applications and agreements.	Activities that support the delivery of planning and engineering services and are embedded in the development application fee structure.

Reserve Name	Fund No	Purpose of Fund	Funding Sources	Utilization of Funds
Parkland: Cash-in-Lieu	25	To fund the acquisition of land for parks or to fund the development of parkland.	Contributions received in lieu of land being conveyed to the Town for parkland requirements as per the Planning Act	Purchase of land for parks or recreational purpose and development or redevelopment of land, parks and recreational facilities.
Transportation Maintenance	26	To fund maintenance costs for stormwater management ponds.	Developer contributions through developer agreements.	Ongoing maintenance of stormwater management ponds.
Gateway Feature	27	To cover the costs associated with the maintenance or removal of gateway features for subdivisions e.g. signs etc.	Historical developer contributions	Maintenance of gateway features.
Private Traffic Signal Maintenance Fund	28	To facilitate the maintenance of private traffic signals (i.e. in private parking lots or others)	Historical developer contributions	Ongoing operation, maintenance and future equipment replacement for traffic signals installed at private entrances.
<b>Discretionary Reserve Funds</b>				
John Elliott Award	60	Established in 1981, in memory of the late John Elliott, for the purpose of awards to students of Georgetown District High School.	One time donation of \$10,000 in memory of the late John Elliott	Guidelines on awards as outlined in By-law 81-153.
<b>Capital Reserves</b>				
Capital Replacement	39	To fund the replacement or extend the useful life of existing capital assets.	1. Annual operating contribution as informed by the Corporate Asset Management Plan 2. Gains on sale of buildings	Replacement or renewal of assets as identified and prioritized in the Corporate Asset Management Plan, or to minimize risk by completing emergency repairs. Major rehabilitation of existing buildings or assets.
Cemetery Development	66	To provide for the purchase, replacement and expansion of capital items related to Cemetery operations.	Annual operating contributions	Capital costs of future columbarium purchases and expansion as well as renewal costs of existing columbarium.
Equipment	52	To fund the replacement of the Town's rolling stock and equipment.	1. Annual operating contributions 2. Gains on sale of equipment	Purchase of operations vehicles and equipment, fire trucks, special transit buses, recreation equipment and vehicles, and by-law enforcement vehicles.

Reserve Name	Fund No	Purpose of Fund	Funding Sources	Utilization of Funds
Library	74	To fund the Library non-growth capital projects and operating budget deficits for the Library.	1. Annual operating surplus from the Library 2. Additional funding will be provided by the Town to the Library Board should unplanned non-discretionary cost increases occur within any given budget year	Capital requirements of the Library as it relates to non-growth capital projects and annual operating budget deficits.
New Capital	40	To fund new capital assets.	1. Funded through the phase-out of the GTA pooling at the Region to a \$2M per year cap 2. Annual operating contribution 3. Gains on sale of surplus land	Supplement non-development charge costs of growth-related capital projects. Construction costs of new infrastructure.
Public Art	79	To fund the installation of public art on Town-owned property or within Town-owned infrastructure in accordance with the Public Art Policy.	Annual operating contribution	Planning, design, fabrication and installation of public art on Town-owned property or within Town-owned infrastructure. The development and updating of a Public Art Master Plan.
Technology Replacement	31	To fund the replacement of computer hardware based on a replacement cycle and computer software acquisitions.	1. Annual operating contributions 2. Gains on sale of information technology equipment	Purchase of computer hardware and software outlined in the 10-year capital forecast and associated training costs.
Transportation Infrastructure	55	To fund the rehabilitation and replacement of transportation infrastructure assets.	Annual operating contribution	Replacement or rehabilitation costs to extend the useful life of transportation infrastructure assets including roads, sidewalks parking lots and associated assets.
<b>Stabilization Reserves</b>				
Contingency	34	To provide for unforeseen expenditures or uncertain liabilities including unplanned changes affecting the Town's operations.	Contribution of interest earned in excess of budgeted amount	Unforeseen and emergency expenditures as well as uncertain new expenditures.
Severe Weather Event	51	To set aside funding for winter control costs which exceed the Town's current year operating budget allocation.	Annual operating contribution	Annual winter control deficits or severe weather events.

Reserve Name	Fund No	Purpose of Fund	Funding Sources	Utilization of Funds
Tax Rate Stabilization	36	To mitigate tax rate changes during the preparation of the annual operating budget and to protect the Town against unanticipated operating expenditures or to smooth expenditures that do not occur annually.	Annual operating contribution	One-time expenditures identified through the operating budget or annual operating deficits.
<b>Operating Reserves</b>				
Community Sustainability	77	To support community projects related to the environment and sustainability.	Donation from TransCanada Energy	Community projects that support Council's objectives related to the environment and sustainability. Includes the Corporate Sustainability Action Plan initiatives and funding for the Community Sustainability Investment Fund.
Fire Services	70	To support the incremental hiring of full-time fire staff and increases to operating costs to support full time future operations of the Fire Department as the Town grows.	Annual operating contribution	Annual operating costs associated with hiring full time fire staff in the Fire Department. Contingencies to support changes to future operations of the department.
Georgetown Hospital Expansion and Renovation	38	To fund the debenture costs associated with the Town's share of the 2011 Georgetown Hospital redevelopment.	Annual operating contribution	Debenture payments for Georgetown Hospital redevelopment. Repayment to be completed in 2021.
Strategic Planning	41	To fund programs which support the strategic direction of Council.	Annual operating contribution	Capital projects and programs that support the strategic direction of Council as prioritized by the capital ranking of NTCA projects.
WSIB	32	The Town is classified as a "Schedule 2" employer and is responsible for the costs of its workers' compensation claims.	Annual operating contribution	Accident claims filed by employees who are injured in the workplace. Claims filed by employees or their survivors for work-related occupational diseases as set out in the applicable Regulation.

Reserve Name	Fund No	Purpose of Fund	Funding Sources	Utilization of Funds
Retrofit Program	44	To track and report loan and grant funds for the Retrofit Halton Hills program.	Annual capital contribution and grant funds	Loans to homeowners for eligible projects.

## Reserves, Discretionary Reserve Funds, Obligatory Reserve Funds & Trust Funds Status as of August 31, 2024

On July 17, 2018, Council approved changes to the General Reserve and Reserve Fund Policy, POLICY-2018-0004 through report CORPSERV-2018-0030. Changes included the amalgamation of various existing reserves, the addition of new reserves, and clarification around the intent and usage of reserves. Reserve balances will be reviewed as part of the 2024 year-end closing process to ensure the balances align with the requirements of the reserve.

The attached schedules A to D illustrate the reserves and reserve funds balances for 2024 as estimated at August 31, 2024. The schedules include opening balances as at January 1, 2024, the activity from January to August 2024, un-booked commitments against the funds and the net new estimated internal borrowing that is required in 2024.

The opening balance column reflects the balances as published in the 2023 financial statements and have been adjusted to reflect the 2023 Library Service's operating surplus and the Town's overall operating deficit.

The activity from January to August 2024 includes the interest that has been earned on the reserves/reserve funds during the period and movements in and out of the funds. In accordance with Council approval, the Treasurer can authorize the reallocation of funds between reserves to meet the needs identified in the Long Range Financial Plan and the Town's capital program.

As of December 31, 2023, an internal loan balance of \$26.5 million exists between reserves and reserve funds, representing the borrowing required to address shortfalls in the development charges reserve funds. When factoring in all outstanding commitments, the total loaned amount increases to \$34.3 million. Any additional borrowing requirements for 2024 will be evaluated based on actual development charge collections throughout the year and the finalized capital costs for 2024. Repayment of these loans, including accrued interest, will be made from future development charge collections as they become available.

Schedule A represents a summary of the detailed schedules B to D, with schedule B listing the Town's reserves and discretionary reserve funds, schedule C listing the obligatory reserve funds, and schedule D showing the trust funds that the Town administers.

Town of Halton Hills

**Summary of Reserves, Reserve Funds and Trust Funds**

**Schedule A**

August 31, 2024

<b>Schedule</b>	<b>Opening Balance 1-Jan-24</b>	<b>Additions</b>	<b>Reductions</b>	<b>Interest</b>	<b>Internal loan</b>	<b>Ending Balance 31-Aug-24</b>	<b>Outstanding Commitment to Capital</b>	<b>Internal Loan<sup>1</sup></b>	<b>Estimated Unbooked Add/Commit</b>	<b>Estimated Balance<sup>2</sup> 31-Dec-24</b>
<b>Schedule B Reserves &amp; Discretionary Reserve Funds</b>										
Capital Reserves	22,915,604	260,416	(15,032,053)	288,800	-	8,432,767	-	(12,971,349)	16,521,529	11,982,947
Stabilization Reserves	8,013,605	212	(59,577)	83,659	-	8,037,899	-	-	1,546,000	9,583,899
Operating Reserves	6,060,169	41,000	(757,843)	8,363	-	5,351,688	-	-	428,845	5,780,533
Discretionary	10,315	-	-	241	-	10,556	-	-	-	10,556
<b>Schedule C Obligatory Reserve Funds</b>										
Development Charges	2,080,350	5,030,296	(12,272,624)	224,742	-	(4,937,236)	-	12,971,349	(7,860,655)	173,458
Other Deferred Revenue	29,838,783	3,701,405	(5,015,291)	747,802	-	29,272,698	-	-	(145,906)	29,126,792
<b>Schedule D Trust Funds</b>	<b>3,483,963</b>	<b>69,655</b>	<b>(25,188)</b>	<b>96,882</b>	<b>-</b>	<b>3,625,311</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,625,311</b>
<b>Operating Fund<sup>3</sup></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>488,447</b>	<b>488,447</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>488,447</b>
<b>Grand Total</b>	<b>\$ 72,402,789</b>	<b>\$ 9,102,984</b>	<b>\$ (33,162,577)</b>	<b>\$ 1,450,488</b>	<b>\$ -</b>	<b>\$ 50,282,131</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,489,812</b>	<b>\$ 60,771,943</b>

Notes:

1. Represents forecasted interim loans from the Town's reserve required in 2023 to negate deficit balances in the DC reserves. The internal loans, including interest, will be
2. Due to rounding, numbers presented in this table may not add up precisely to the totals provided.
3. Represents the loan for the Acton Town Hall renovations.

## Reserves &amp; Discretionary Reserve Funds

August 31, 2024

Schedule B

Reserve	Fund	Opening Balance 1-Jan-24	Additions	Reductions	Interest	Internal Loan	Ending Balance 31-Aug-24	Internal Loan <sup>1</sup>	Estimated Unbooked Add/Commit <sup>2</sup>	Estimated Balance <sup>3</sup> 31-Dec-24
<b>Capital Reserves</b>										
Capital Replacement	39	8,644,776	237,220	(9,032,909)	213,186	-	62,273	-	4,794,500	4,856,773
Cemetery Development	66	74,520	-	(31,000)	-	-	43,520	-	67,000	110,520
Equipment	52	2,230,656	-	(3,390,000)	-	-	(1,159,344)	-	2,249,652	1,090,308
Library Capital	74	641,936	-	(193,000)	-	-	448,936	-	47,700	496,636
New Capital	40	4,583,361	2,191	(1,372,348)	75,614	-	3,288,818	(12,971,349)	8,124,940	(1,557,591)
Public Art Reserve	79	97,796	-	(39,796)	-	-	58,000	-	-	58,000
Technology Replacement	31	171,206	-	(245,000)	-	-	(73,794)	-	95,461	21,667
Transportation Infrastructure	55	6,454,902	19,202	(728,000)	-	-	5,746,104	-	1,133,275	6,879,379
Energy Revolving Fund	42	16,449	1,804	-	-	-	18,253	-	9,000	27,253
Total Capital Reserves		22,915,604	260,416	(15,032,053)	288,800	-	8,432,767	(12,971,349)	16,521,529	11,982,947
<b>Stabilization Reserves</b>										
Contingency	34	3,583,866	212	-	83,659	-	3,667,738	-	41,000	3,708,738
Severe Weather Event	51	750,000	-	-	-	-	750,000	-	-	750,000
Tax Rate Stabilization	36	3,679,739	-	(59,577)	-	-	3,620,162	-	1,505,000	5,125,162
Total Stabilization Reserves		8,013,605	212	(59,577)	83,659	-	8,037,899	-	1,546,000	9,583,899
<b>Operating Reserves</b>										
Community Sustainability Reserve	77	-	-	-	-	-	-	-	-	-
Fire Services	70	4,585,123	-	-	-	-	4,585,123	-	(240,555)	4,344,568
Georgetown Hospital Exp & Reno	38	267,589	-	-	-	-	267,589	-	160,400	427,989
Strategic Planning	41	(140,958)	41,000	(425,000)	-	-	(524,958)	-	109,000	(415,958)
WSIB	32	1,158,188	-	-	-	-	1,158,188	-	400,000	1,558,188
Retrofit Program Reserve	44	190,227	-	(332,843)	8,363	-	(134,253)	-	-	(134,253)
Total Operating Reserves		6,060,169	41,000	(757,843)	8,363	-	5,351,688	-	428,845	5,780,533
<b>Discretionary Reserve Fund</b>										
John Elliott Award	60	10,315	-	-	241	-	10,556	-	-	10,556
Total Discretionary Reserve Funds		10,315	-	-	241	-	10,556	-	-	10,556
<b>Total Reserves</b>		<b>\$36,999,693</b>	<b>\$ 301,629</b>	<b>\$(15,849,474)</b>	<b>\$ 381,062</b>	<b>\$ -</b>	<b>\$21,832,911</b>	<b>\$(12,971,349)</b>	<b>\$18,496,374</b>	<b>\$27,357,935</b>

## Notes:

1. Represents forecasted interim loans from the Town's reserve required in 2023 to negate deficit balances in the DC reserves. The internal loans, including interest, will be recovered
2. Unbooked additions and commitments represent projected transactions to occur between October and December, 2023
3. Due to rounding, numbers presented in this table may not add up precisely to the totals provided.

**Obligatory Reserve Funds**

August 31, 2024

Reserve	Fund	Opening Balance 1-Jan-24	Additions	Reductions	Interest	Internal Loan	Ending Balance 31-Aug-24	Outstanding Commitments to Capital	Internal Loan <sup>1</sup>	Estimated Unbooked Add/Commit <sup>2</sup>	Estimated Balance <sup>3</sup> 31-Dec-24
<b>Obligatory Reserve Funds (Deferred Revenue)</b>											
<b>Development Charges</b>											
Transportation Services	11	2,050,374	2,309,481	(8,499,305)	160,591	-	(3,978,858)	-	5,116,380	(1,137,522)	-
Storm Water Management Services	12	-	21,024	(77,632)	1,468	-	(55,140)	-	225,059	(169,919)	-
Fire Protection Services	14	-	320,429	-	4,999	-	325,428	-	-	(219,228)	106,201
Recreation and Parks Services	15	-	1,906,864	(2,602,758)	29,890	-	(666,004)	-	6,130,289	(5,464,285)	-
Library Services	16	-	246,120	10,157	4,168	-	260,444	-	384,112	(644,556)	-
Administration Services	17	-	103,174	(1,009,984)	22,031	-	(884,778)	-	1,108,382	(223,605)	-
Transit Services	18	29,976	123,204	(93,103)	1,595	-	61,672	-	7,127	(1,541)	67,257
Total Development Charges		2,080,350	5,030,296	(12,272,624)	224,742	-	(4,937,236)	-	12,971,349	(7,860,655)	173,458
<b>Other</b>											
Community Benefit Charges	19	716,557	-	-	16,726	-	733,283	-	-	-	733,283
Building Permit	21	6,330,347	-	-	147,762	-	6,478,109	-	-	(147,000)	6,331,109
Canada Community-Building Fund	22	3,008,687	989,594	(4,505,127)	101,238	-	(405,609)	-	-	989,594	583,985
Deferred Federal Grants	23	92,672	-	-	2,163	-	94,835	-	-	-	94,835
Growth Stabilization Reserve	24	2,654,827	-	-	61,969	-	2,716,795	-	-	(895,500)	1,821,295
Parkland: Cash-in-Lieu	25	13,117,927	2,669,531	(510,164)	325,977	-	15,603,271	-	-	(93,000)	15,510,271
Transportation Maintenance	26	3,451,053	42,280	-	81,074	-	3,574,407	-	-	-	3,574,407
Gateway Feature	27	193,378	-	-	4,514	-	197,892	-	-	-	197,892
Private Traffic Signal Maintenance Fun	28	273,335	-	-	6,380	-	279,715	-	-	-	279,715
Total Other		29,838,783	3,701,405	(5,015,291)	747,802	-	29,272,698	-	-	(145,906)	29,126,792
<b>Total Obligatory Reserve Funds</b>		<b>\$ 31,919,133</b>	<b>\$ 8,731,701</b>	<b>\$ (17,287,915)</b>	<b>\$ 972,544</b>	<b>\$ -</b>	<b>\$ 24,335,462</b>	<b>\$ -</b>	<b>\$ 12,971,349</b>	<b>\$(8,006,562)</b>	<b>\$ 29,300,250</b>

Notes:

1. Represents forecasted interim loans from the Town's reserve required in 2023 to negate deficit balances in the DC reserves. The internal loans, including interest, will be recovered from future DC
2. Unbooked additions and commitments represent projected transactions to occur between October and December, 2023
3. Due to rounding, numbers presented in this table may not add up precisely to the totals provided.



Town of Halton Hills  
**Schedule D Trust Funds**  
 August 31, 2024

**Schedule D**

Trust Fund	Fund	Opening Balance				Interest	Estimated Balance <sup>1</sup> 31-Dec-24
		1-Jan-24	Additions	Reductions			
<b>Trust Funds</b>							
Fairview Cemetery	80	638,143	15,270	(7,480)	14,960	660,893	
Fairview Monuments	81	103,103	2,300	-	2,438	107,840	
Greenwood Cemetery	82	1,349,720	24,393	(15,845)	31,690	1,389,958	
Greenwood Monuments	83	241,486	4,000	-	5,688	251,174	
Hornby Presbyterian Cemetery	84	910	-	(11)	21	921	
Limehouse Presbyterian Cemetery	85	40,744	12,640	(1,235)	1,217	53,366	
Limehouse Presbyterian Monuments	86	5,208	700	(158)	134	5,884	
Union Presbyterian Cemetery	87	5,203	-	-	121	5,324	
Union Presbyterian Monuments	88	1,281	-	-	30	1,311	
Hillcrest Cemetery	89	397,384	10,351	-	14,833	422,568	
Wm. Osler Health Cntr.-Geo. Hosp. Campu:	91	15,150	-	(459)	343	15,033	
Hillcrest Investments	93	457,926	-	-	16,968	474,895	
Hillcrest Bequest	94	227,707	-	-	8,438	236,145	
Transportation Maintenance	98	-	-	-	-	-	
<b>Total Trust Funds</b>		<b>\$ 3,483,963</b>	<b>\$ 69,655</b>	<b>\$ (25,188)</b>	<b>\$ 96,882</b>	<b>\$ 3,625,311</b>	

Notes:

1. Due to rounding, numbers presented in this table may not add up precisely to the totals provided.

## Special Tax Levies

Special Tax Levies are established by the Town to assist with programs for a designated or specific purpose. At the end of 2024 the Town has two special levies: the State of Good Repair Special Levy, and the Healthcare Special Levy.

The *State of Good Repair Special Levy* was originally introduced in the 2019 budget year at 0.6% of the net tax levy to address long term capital needs for replacement infrastructure as identified in the State of Infrastructure Report. An annual increase of \$1,000,000 (1.42%) is recommended in the 2025 budget to continue to support the replacement and maintenance of core assets and to address the gap between SOGR needs and funding.

The *Healthcare Special Levy* was introduced in the 2024 budget at 0.25% of the net tax levy to fund a new reserve for the Town to make financial contributions towards healthcare infrastructure projects within our boundaries, should Council wish to proceed with a local funding share option.



## **Budget 3\_ WV\_ Wfe**

The following

not approved

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# 2025 Operating Budget Request

<b>Position/Program</b>	Human Resources Coordinator	<b>Ref No.</b>	25-4
<b>Approved by Council?</b>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	<b>Budget Impact</b>	\$ 106,700
<b>Included in Budget?</b>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<b>FTE Impact</b>	1.0
<b>Department</b>	Corporate Services	<b>Effective Date</b>	January 1, 2025
<b>Division</b>	Human Resources		

**Description of Services to be Performed:**

The Human Resources Division serves a strategic, operational, and legal compliance role in managing the workplace and staff at the Town of Halton Hills. The Team is considered to be lean given the number of full-time and part-time staff supported at the Town. To address the increase in demands for services and HR's workload, a full-time position is needed to support the following areas: recruitment; onboarding and training; job evaluation; and Health and Safety reporting, Division statistical tracking, and administration of WSIB, STD and LTD leaves. The role would also provide HR expertise in supporting the Business Partner and Specialist roles in their day-to-day responsibilities.

Benefits of hiring a Human Resources Coordinator are that HR Division can catch-up on work it has fallen behind in over the years, response times to Clients will improve, HR Workplan for 2025 and future years, can be achieved within desired timelines, including addressing service or program gaps as identified in the HR Strategic Work Plan project (in progress and estimated to be completed in Fall 2024). The HR Coordinator role can assist with staff coverage in event of absences/vacation, ensuring business processes are not disrupted.

**It is recommended that the Human Resources position be approved as an on-going full-time position (1.0 FTE) and that the required funding be financed through a base budget increase of \$106,700.**

**Risk if not approved: HR staff are facing a persistent workload issue that hinders the completion of work both in terms of quality and timeliness. This situation poses a risk to the Town's compliance with workplace legislation, such as OHSA, ESA, and Pay Equity of Ontario, potentially impacting both internal and external clients adversely.**

<b>Budget Impact:</b>		
<b>Expenditures:</b>		<b>Account &amp; Notes:</b>
Salary & Benefits	106,700	Salaries & Benefits
Other	3,500	Phone & Laptop
<b>Total</b>	<b>\$ 110,200</b>	
<b>Revenue:</b>		
Fees		
Other	(3,500)	Technology Replacement Reserve
<b>Total</b>	<b>\$ (3,500)</b>	
<b>Net Cost</b>	<b>\$ 106,700</b>	

# 2025 Operating Budget Request

<b>Position/Program</b>	Ref No.	25-5
Dayforce Applicant Tracking Module	<b>Budget Impact</b>	\$ 50,000
<b>Approved by Council?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	<b>FTE Impact</b>	
<b>Included in Budget?</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<b>Effective Date</b>	January 1, 2025
<b>Department</b>	<b>Division</b>	
Corporate Services	Human Resources	

**Description of Services to be Performed:**

An applicant tracking or recruitment system is needed to streamline and modernize the Town's recruitment process and tools. The Dayforce Recruitment module would be added to the Town's existing suite of Dayforce tools to better manage incoming applications, automate screening of job applications and communications with candidates, and implement EDI best practices into the selection process. This will benefit all hiring departments. Benefits include more efficient, automated, and faster process for attracting and hiring qualified candidates to work for the Town of Halton Hills. High-volume recruitment (e.g. part-time seasonal positions), will be easier to administer. Reduced unconscious bias in the recruitment process with use of AI. Improved candidate experience. Integration of data already contained in Dayforce. Staff across the Town (HR and Departmental staff) who administer the recruitment process will benefit.

**It is recommended that the Dayforce Applicant Tracking Module be approved as an on-going budget provision, and that the required funding be financed through a base budget increase of \$50,000.**

**Risk if not approved: If not approved, it will result in extended time to fill vacancies and potential loss of candidates to competitors with quicker hiring, leading to a less satisfying applicant experience. Additionally, the current manual process is time-intensive, particularly for mass hiring.**

<b>Budget Impact:</b>		
<b>Expenditures:</b>		Account & Notes:
Salary & Benefits		
Supplies & Services	50,000	Annual Fee
Other		
Total	\$ 50,000	
<b>Revenue:</b>		
Fees		
Grants		
Other		
Total	\$ -	
<b>Net Cost</b>	<b>\$ 50,000</b>	

# 2025 Operating Budget Request

<b>Position/Program</b>	Ref No.	25-6
Financial Analyst I - Fixed Asset/Asset Management	<b>Budget Impact</b>	\$ 119,200
<b>Approved by Council?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	<b>FTE Impact</b>	1.0
<b>Included in Budget?</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<b>Effective Date</b>	January 1, 2025
<b>Department</b>	<b>Division</b>	
Corporate Services	Accounting & Taxation	

**Description of Services to be Performed:**

The Financial Analyst - Fixed Assets and Asset Management position is essential for maintaining accurate and compliant financial reporting related to the Town's fixed assets. This role involves managing Town fixed assets, ensuring compliance with Public Sector Accounting Board (PSAB) standards, specifically PSAB 3280 - Asset Retirement Obligations, and providing critical financial analysis to support strategic decision-making. The Financial Analyst will be responsible for maintaining the fixed asset register, conducting asset valuation and impairment testing of Town Asset Retirement Obligations, preparing detailed reports on fixed asset activities, and supporting the annual audit process.

Additionally, this position will play a key role in process improvements, policy development, and collaboration with various departments to ensure effective asset management. By fulfilling these responsibilities, the Financial Analyst will contribute to the overall financial health and asset management of the organization, making this position a vital component of our finance team.

**It is recommended that the Financial Analyst I position be approved as an on-going full-time position (1.0 FTE) and that the required funding be financed through a base budget increase of \$119,200.**

**Risk if not approved: If this position is not approved, there will be significant delays in the Town's financial reporting and a loss of valuable organizational knowledge. Additionally, the position is crucial for reconciling the fixed assets subledger with the Asset Management Information System, ensuring oversight of the financial picture of our assets.**

<b>Budget Impact:</b>		
<b>Expenditures:</b>		<b>Account &amp; Notes:</b>
Salary & Benefits	119,200	Salaries & Benefits
Other		
<b>Total</b>	<b>\$ 119,200</b>	
<b>Revenue:</b>		
Fees		
Other		
<b>Total</b>	<b>\$ -</b>	
<b>Net Cost</b>	<b>\$ 119,200</b>	

# 2025 Operating Budget Request

<b>Position/Program</b>	Ref No.	25-7
Technology and Operations Support	<b>Budget Impact</b>	\$ 130,000
<b>Approved by Council?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	<b>FTE Impact</b>	1.0
<b>Included in Budget?</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<b>Effective Date</b>	January 1, 2025
<b>Department</b>	<b>Division</b>	
Corporate Services	Information Technology Services	

**Description of Services to be Performed:**

The Technology and Operations Support position reports to the Information Security Manager, ensuring that all activities align with the organization’s security objectives. Overall, this role is vital for maintaining the efficiency, security, and effectiveness of an organization’s operations.

This role encompasses a wide range of responsibilities, including providing technical support to troubleshoot and resolve hardware and software issues. Additionally, the position involves implementing new processes and systems, monitoring performance data to identify trends and issues. Coordination with other departments, such as IT, finance, and human resources, is also crucial to ensure integrated and efficient operations.

Another key aspect of this role is bridging Information Security (IS) and IT operations, ensuring that security protocols are integrated into daily operations and that data and systems are safeguarded against security threats. This involves collaborating with IS team to implement security measures, conducting regular security audits, and ensuring compliance with security policies. The position also requires effective communication with external partners to ensure smooth operations.

**It is recommended that the Technology and Operations Support position be approved as an on-going full-time position (1.0 FTE) and that the required funding be financed through a base budget increase of \$130,000.**

**Risk if not approved: The lack of coordination between Information Security and IT operations could lead to vulnerabilities and security breaches affecting overall operational efficiency.**

<b>Budget Impact:</b>		
<b>Expenditures:</b>		<b>Account &amp; Notes:</b>
Salary & Benefits	130,000	Salaries & Benefits
Other	3,500	Phone & Laptop
<b>Total</b>	<b>\$ 133,500</b>	
<b>Revenue:</b>		
Fees		
Other	(3,500)	Technology Replacement Reserve
<b>Total</b>	<b>\$ (3,500)</b>	
<b>Net Cost</b>	<b>\$ 130,000</b>	

# 2025 Operating Budget Request

<b>Position/Program</b>	Ref No.	25-15
CLI-ECA Coordinator	<b>Budget Impact</b>	\$ 130,000
<b>Approved by Council?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	<b>FTE Impact</b>	1.0
<b>Included in Budget?</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<b>Effective Date</b>	January 1, 2025
<b>Department</b>	<b>Division</b>	
Transportation & Public Works	Development Engineering	

**Description of Services to be Performed:**

A Consolidated Linear Infrastructure Environmental Compliance Approval Coordinator (CLI ECA Coordinator) is required to help administer and coordinate the various components of the Town's CLI ECA permit issued by the MECP. The components include the pre-authorization of CLI ECA applications and review of related documentation, administration and communication with other departments on compliance issues related to CLI ECA permit, assist with review and prepare of operation and maintenance systems including inspections and field visits and the develop and implement of the require monitoring program.

**It is recommended that a Consolidated Linear Infrastructure Environmental Compliance Approval Coordinator (CLI ECA Coordinator) position be approved as on-going full time position (1.0 FTE) and that \$130,000 be financed through a base budget increase.**

**Risk if not approved: The Town would not be able to comply with the CLI ECA permit requirements issued by the MECP.**

<b>Budget Impact:</b>		
<b>Expenditures:</b>		<b>Account &amp; Notes:</b>
Salary & Benefits	130,000	Non Union Salaries & Benefits
Supplies & Services		
Other	3,500	Laptop & phone
<b>Total</b>	<b>\$ 133,500</b>	
<b>Revenue:</b>		
Fees		
Grants		
Other	(3,500)	Technology Replacement Reserve
<b>Total</b>	<b>\$ (3,500)</b>	
<b>Net Cost</b>	<b>\$ 130,000</b>	



# 2025 Operating Budget Request

<b>Position/Program</b>	Ref No.	25-16
Infrastructure GIS Coordinator	<b>Budget Impact</b>	\$ 130,000
<b>Approved by Council?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	<b>FTE Impact</b>	1.0
<b>Included in Budget?</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<b>Effective Date</b>	January 1, 2025
<b>Department</b>	<b>Division</b>	
Transportation & Public Works	Development Engineering	

**Description of Services to be Performed:**  
 An Infrastructure Geographic Information System Coordinator (INF GIS Coordinator) is needed to collect, analyze, and manage data, implement GIS related initiatives/projects, etc. This position will act as a resource for the entire Transportation & Public Works department. Areas of support will include asset management information, CLI ECA data, project related mapping/analysis and other related infrastructure details integrated with the Town's GIS.

**It is recommended that Infrastructure GIS Coordinator position be approved as on-going full time position (1.0 FTE) and be fully financed through a base budget increase.**

**Risk if not approved: Inability to effectively utilize GIS-based infrastructure data for asset management, operational enhancements, engineering analysis or public engagement. May result in non-compliance with CLI ECA permit from MECP to share annual reports on inspections and other related information. Inefficient management/analysis of data for internal and external stakeholders.**

<b>Budget Impact:</b>		
<b>Expenditures:</b>		<b>Account &amp; Notes:</b>
Salary & Benefits	130,000	Non Union Salaries & Benefits
Supplies & Services		
Other	3,500	Laptop & phone
<b>Total</b>	<b>\$ 133,500</b>	
<b>Revenue:</b>		
Fees		
Grants		
Other	(3,500)	Technology Replacement Reserve
<b>Total</b>	<b>\$ (3,500)</b>	
<b>Net Cost</b>	<b>\$ 130,000</b>	

# 2025 Operating Budget Request

<b>Position/Program</b>	<b>Ref No.</b>
Economic Development Officer	25-23
<b>Approved by Council?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	<b>Budget Impact</b>
<b>Included in Budget?</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	\$ 119,200
	<b>FTE Impact</b>
	1.0
	<b>Effective Date</b>
	January 1, 2025
<b>Department</b>	<b>Division</b>
Community Services	Economic Development

**Description of Services to be Performed:**

The Economic Development Officer's role will be to implement programs that support business growth and retention in the Town's target sectors. This includes the implementation of the Community Improvement Plan (CIP) program, business concierge and investment lead servicing support, sector-specific supports for the Agri-Business and the Food and Beverage target sectors, expanded business retention and expansion services, and more.

The officer will respond to small business inquiries, collect and analyze data, and advance the Council's Strategic Plan priority of a Thriving Economy. They will also ensure that Halton Hills is positioned for success for the pending significant non-residential growth. The officer will lead the update of the Town's existing Economic Development & Tourism Strategy to best reflect Council's priorities, followed by a more targeted update by a consultant in 2026.

**It is recommended that the Environment and Economic Development Officer be approved as a full time position (1.0 FTE) and that the required funding be financed through a base budget increase of \$119,200.**

**Risk if not approved: Potential disruptions in local business operations, decreased private investments, untapped industry potential, and reduced economic competitiveness. This could lead to a misalignment with strategic plans and a loss of community-wide benefits.**

<b>Budget Impact:</b>		<b>Account &amp; Notes:</b>	
<b>Expenditures:</b>		Non-Union Full Time Salaries & Benefits	
Salary & Benefits	119,200		
Supplies & Services			
Other	3,500	Phone & Laptop	
<b>Total</b>	<b>\$ 122,700</b>		
<b>Revenue:</b>			
Fees			
Grants			
Other	(3,500)	Technology Replacement Reserve	
<b>Total</b>	<b>\$ (3,500)</b>		
<b>Net Cost</b>	<b>\$ 119,200</b>		

# 2025 Operating Budget Request

<b>Position/Program</b>	<b>Ref No.</b>
Facility Maintenance Coordinator	25-24
<b>Approved by Council?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	<b>Budget Impact</b> \$ 106,700
<b>Included in Budget?</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<b>FTE Impact</b> 1.0
<b>Department</b>	<b>Division</b>
Community Services	Facilities
<b>Effective Date</b> January 1, 2025	

**Description of Services to be Performed:**

This position is crucial for maintaining Town facilities, performing required regulatory and internal inspections, completing technical repairs to the facility/equipment, and ensuring operational continuity and health and safety. The role is particularly important for the Robert C. Austin Public Works facility and the Acton Public Works Yard, which currently lack a Facility Maintenance Coordinator. The absence of this role has led to a poorly maintained facility experiencing early major mechanical and premature failures. This position directly supports Council's Strategic Plan priority of Infrastructure and Asset Management. Importantly, while currently the MMSP Maintenance Coordinator provides technical support to the Robert C. Austin Public Works facility, this is no longer possible because it puts the Town at a significant risk of not meeting its legislative obligations under the Operating Engineers Act (Ont. Regulation 219/01) which require the Coordinator to be on-site at MMSP in order to maintain that facility's refrigeration plant due to its potential safety impacts.

**It is recommended that the Facility Maintenance Coordinator be approved as a full time position (1.0 FTE) and that the required funding be financed through a base budget increase of \$106,700.**

**Risk if not approved: Potential non-compliance with regulations, poor asset maintenance, and premature failures leading to costly repairs. These could result in safety concerns, discomfort for staff, and possible facility closures, thereby affecting service delivery and reputation.**

<b>Budget Impact:</b>		
<b>Expenditures:</b>		<b>Account &amp; Notes:</b>
Salary & Benefits	106,700	Non-Union Full Time Salaries & Benefits
Supplies & Services		
Other	3,500	Phone & Laptop
<b>Total</b>	<b>\$ 110,200</b>	
<b>Revenue:</b>		
Fees		
Grants		
Other	(3,500)	Technology Replacement Reserve
<b>Total</b>	<b>\$ (3,500)</b>	
<b>Net Cost</b>	<b>\$ 106,700</b>	

# 2025 Operating Budget Request

<b>Position/Program</b>	<b>Ref No.</b>
Facility Maintenance Technician	25-25
<b>Approved by Council?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	<b>Budget Impact</b> \$ 86,700
<b>Included in Budget?</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<b>FTE Impact</b> 1.0
<b>Department</b>	<b>Effective Date</b>
Community Services	January 1, 2025
<b>Division</b>	
	Facilities

**Description of Services to be Performed:**

This position is key to ensuring that the Town's assets are properly maintained through ongoing maintenance, care, custodial work, and by fulfilling regulatory and safety compliance for the Robert C. Austin Public Works Yard as well as the Acton Public Works Yard. The operational practice for other Town facilities of this size is to have at least one full-time Facility Maintenance Technician and, in most cases, two staff to ensure coverage 7 days per week. Currently, the Robert C. Austin Public Works and Acton Public Works locations have no full-time coverage despite an increase in staff occupancy and associated operations. The result has been a facility that is under-serviced and under-maintained - resulting it not meeting the Town's cleanliness standards resulting in complaints.

**It is recommended that the Facility Maintenance Technician be approved as a full time position (1.0 FTE) and that the required funding be financed through a base budget increase of \$86,700.**

**Risk if not approved: Neglected maintenance can lead to premature asset failure and non-compliance with custodial standards, potentially causing health and safety issues and resulting in complaints.**

<b>Budget Impact:</b>		
<b>Expenditures:</b>		<b>Account &amp; Notes:</b>
Salary & Benefits	86,700	Non-Union Full Time Salaries & Benefits
Supplies & Services		
Other		
<b>Total</b>	<b>\$ 86,700</b>	
<b>Revenue:</b>		
Fees		
Grants		
Other		
<b>Total</b>	<b>\$ -</b>	
<b>Net Cost</b>	<b>\$ 86,700</b>	

# 2025 Operating Budget Request

<b>Position/Program</b>	<b>Ref No.</b>	25-28
Sales & Service Coordinator - PT to FT	<b>Budget Impact</b>	\$ -
<b>Approved by Council?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	<b>FTE Impact</b>	0.7
<b>Included in Budget?</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<b>Effective Date</b>	January 1, 2025
<b>Department</b>	<b>Division</b>	
Community Services	Recreation and Cultural Services	

**Description of Services to be Performed:**  
 Community Services Sales and Service Team is responsible for key business services that are integral to the effective and efficient delivery of the Town's recreation programs/services. The additional hours will support core Sales and Service functions, including financial reconciliation, accounting tasks, insurance and Entandem reporting, facility rental contracts, program registration, and configuration of the Xplor recreation software. The current PT hours are not adequate to maintain core services. Sales and Service has had the same resource level since 2009, despite significant growth in recreation programs use - which has grown by nearly 70% since 2019. When The Town implemented Xplor in 2017, Recreation staff became more directly involved in managing software releases, case management, and financial accounting. The Sales and Service function is critical to responding to significant growth in recreation programs.

**It is recommended that the existing PT Sales Service Coordinator be approved as a full time non-union position (0.7 FTE). This is proposed to be funded through an increase in associated revenues, resulting in a net zero impact to the Town.**

**Risk if not approved: Service disruptions, diminished customer service, and poor resource management. These issues are obstructing progress in the recreation marketing workplan, leading to financial inaccuracies and challenges with Xplor's features, potentially causing inefficiencies, revenue loss, and reputational damage.**

<b>Budget Impact:</b>		
<b>Expenditures:</b>		<b>Account &amp; Notes:</b>
Salary & Benefits	96,500	Non-Union Full Time Salaries & Benefits
Supplies & Services		
Other	(23,500)	Part Time Wages & Benefits
<b>Total</b>	<b>\$ 73,000</b>	
<b>Revenue:</b>		
Fees	(73,000)	Multiple revenue cost centres under Aquatics, Community Programs and Facilities
Grants		
Other		
<b>Total</b>	<b>\$ (73,000)</b>	
<b>Net Cost</b>	<b>\$ -</b>	

# 2025 Operating Budget Request

<b>Position/Program</b>	<b>Ref No.</b>
Landscape Architect	25-30
<b>Approved by Council?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	<b>Budget Impact</b>
<b>Included in Budget?</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	\$ -
	<b>FTE Impact</b>
	1.0
	<b>Effective Date</b>
	January 1, 2025
<b>Department</b>	<b>Division</b>
Community Services	Parks, Community Development & Environment

**Description of Services to be Performed:**

The Landscape Architect delivers services in the areas of Capital Park Design and Construction. This position is also key to advancing the Town's Development Review process from a landscape perspective by reviewing and commenting on development applications for Site Plans, Subdivisions, and other Planning Act Applications. It also provides support to the Town's Senior Landscape Architects. It helps advance Council's Strategic Plan priorities of Natural Areas and Heritage, and Safe and Welcoming Communities.

**It is recommended that the Landscape Architect be approved as a full time position (1.0 FTE) and that the required funding be financed from the Cash-in-Lieu (CIL) of Parkland Reserve in 2025 and thereafter, until the required funding can be incorporated into the base operating budget in the future.**

**Risk if not approved: Delays in both the review of key developments and the construction of capital projects, hindering the accommodation of a growing population. This is compounded by the delay in asset replacement due to an increasing need for repairs in an expanding parks inventory.**

<b>Budget Impact:</b>		<b>Account &amp; Notes:</b>	
<b>Expenditures:</b>			
Salary & Benefits	130,600	Non-Union Full Time Salaries & Benefits	
Supplies & Services			
Other	3,500	Phone & Laptop	
<b>Total</b>	<b>\$ 134,100</b>		
<b>Revenue:</b>			
Fees			
Other	(3,500)	Technology Replacement Reserve	
Other	(130,600)	Cash-in-Lieu (CIL) of Parkland Reserve	
<b>Total</b>	<b>\$ (134,100)</b>		
<b>Net Cost</b>	<b>\$ -</b>		

# 2025 Capital Project Information Sheet

**Project** Council Compensation Review **Project No.** 2200-22-0105  
**Department** Corporate Services  
**Project Manager** Jonna Ison **2025 Budget** \$ 10,000

## Project Description

Conduct a survey of Council remuneration using comparator municipalities in the GTA and surrounding areas. This will ensure that Council members receive fair compensation that recognizes the work they do for the municipality in a fiscally responsible manner.

## Project Budget and 9-year Forecast

	Total	2025	2026	2027	2028	2029	2030-2034
<b>Expenditures</b>	40,000	10,000	-	-	-	15,000	15,000
<b>Funding</b>							
Strategic Plan Res	40,000	10,000	-	-	-	15,000	15,000
<b>Total funding</b>	40,000	10,000	-	-	-	15,000	15,000

## Impact on Operating Budget

	Total	2025	2026	2027	2028	2029	2030-2034
Operating Impact	-	-	-	-	-	-	-

## Operating Resources Required

**FTE Impact** 0.0

## Service Attributes and Authorization

**Division** Human Resources **Service Type** Existing Services  
**Service Category** Administration  
**Growth Related** No **Start Date** Jan-25  
**% Eligible DC/CBC** **End Date** Sep-25  
**Report/Strategy/Plan**  
**Disposition Recommendation No.**  
**Council Strategic Priority**

## Asset Information

**Asset Type** **Treatment**  
**Description** **Asset condition adjustment:**  
*\*notes the asset functional condition after treatment*

## Glossary of Terms

<b>Term</b>	<b>Definition</b>
<b>Accrual Accounting</b>	The Town of Halton Hills records revenues and expenses using the accrual basis of accounting, as prescribed by the Public Sector Accounting Board (PSAB). This is a financial accounting method where revenues are recorded when earned and expenses are recorded when incurred, vs. when cash is physically received, or payments are made. The Town's budget is built on a mix of cash accounting and accrual based accounting.
<b>Actuals</b>	Actual revenues earned and expenditures incurred as opposed to budgeted revenues or expenditures, which are based on a mix of cash accounting and accrual based accounting.
<b>Amortization</b>	The process of expensing an asset over its expected period of use, and moving the cost gradually from an asset to an expense
<b>Annualization</b>	The process of converting a short term value into an annual amount.
<b>Assessment</b>	A value that is calculated by the Municipal Property Assessment Corporation (MPAC) for real property to be used as a basis for calculating property taxes.
<b>Asset Management Information System (AMIS)</b>	An enterprise asset management system used to optimize asset performance and reliability, and to support managing assets to meet service levels while minimizing costs.
<b>Base Budget</b>	The budget required to maintain existing (previously approved) service levels.
<b>Benchmark</b>	The process of measuring the performance of the Town against other municipalities of similar size and against internal key performance metrics to determine operating effectiveness.
<b>Budget</b>	A financial plan for a specified period of time (fiscal year) that estimates all planned revenues and expenditures for various municipal services.
<b>Budget &amp; Business Plan Document</b>	The official annual document prepared by staff, containing detailed expenses and revenues required to operate each department (both operating and capital)
<b>Building Construction Price Index (BCPI)</b>	A quarterly series of indexes published by Statistics Canada that measures the change over time in the prices that contractors charge to construct new commercial, institutional, industrial, and residential buildings.
<b>Canadian Union of Public Employees (CUPE)</b>	Canada's largest union, with more than 715,000 members across the country. CUPE represents workers in health care, emergency services, education, early learning and child care, municipalities, social services, libraries, utilities, transportation, airlines and more.
<b>Capital Budget and Forecast</b>	A plan of proposed capital expenditures to be incurred in the current year and over a period of nine future years, identifying each capital project and the method of financing.



<b>Term</b>	<b>Definition</b>
<b>Capital Chargeback</b>	A method of recovering capital expenditures from the operating budget for costs directly related to the management and support of select capital projects.
<b>Capital Expenditure</b>	An expense for the acquisition, betterment, or replacement of tangible capital assets.
<b>Cash-In-Lieu of Parkland (CIL)</b>	Payment of money in lieu of conveyance of parkland as defined by the <i>Planning Act</i> .
<b>Community Benefits Charges (CBC)</b>	Charges collected from developers that are imposed under the <i>Planning Act</i> , when land is developed for certain high-density residential structure.
<b>Consumer Price Index (CPI)</b>	A monthly indicator published by Statistics Canada of changes in consumer prices experienced by Canadians. It is calculated by comparing, over time, the cost of a fixed basket of goods and services purchased by consumers.
<b>Current Value Assessment (CVA)</b>	To establish a property's assessed value, MPAC analyzes sales of comparable properties in the area. This method, called Current Value Assessment (CVA), is used by most assessment jurisdictions in North America.
<b>Debenture</b>	A long term financing loan which the Town secures through the Region of Halton to fund large capital projects.
<b>Deficit</b>	The excess of expenditures over revenues in a given period.
<b>Department</b>	A Town of Halton Hills business unit that provides a specific type of service (for example Recreation & Parks, Planning & Development)
<b>Development Charges (DC)</b>	Charges collected from developers that are imposed under the <i>Development Charges Act</i> , when land is developed.
<b>Development Charges (DC) By-law</b>	By-law approved by Council to authorize the amount and collection of Development Charges under the <i>Development Charges Act</i> .
<b>Environmental Assessment (EA)</b>	A process to identify, predict and evaluate the effects of proposed construction on the environment.
<b>Expenditures</b>	An amount of money spent on purchasing goods or services.
<b>Fleet</b>	All vehicles owned and operated by the Town.
<b>Full Time Equivalent (FTE)</b>	A standard measure of staffing equivalent to that produced by one person working full time for one year.
<b>Geographical Information System (GIS)</b>	A system that integrates existing imagery and tabular spatial data into a common shared database.
<b>Grant</b>	A monetary contribution received by the Town from another organization (including the provincial and federal governments). The Town of Halton Hills also provides grants to businesses and individuals through various grant programs.
<b>Halton Hills Official Plan</b>	The policies on how land in the Town of Halton Hills should be used. It is prepared with input from the community and helps to ensure that future planning and development will meet the specific needs of the Town.

<b>Term</b>	<b>Definition</b>
<b>Halton Region</b>	The geographic area made up of the City of Burlington, the Town of Halton Hills, the Town of Milton, the Town of Oakville.
<b>Inflation</b>	A rise in the average level of prices and decline of purchasing power over time.
<b>Levy</b>	The annual budget requirement to fund service levels that are collected from property owners.
<b>Long Range Financial Plan (LRFP)</b>	A comprehensive ten-year financial plan that is updated periodically to sustain the Town's services and assets. The LRFP is prepared for planning purposes and follows polices and contains assumptions and what-if scenarios of potential financial outcomes.
<b>Municipal Property Assessment Corporation (MPAC)</b>	MPAC is the organization responsible for property value assessment through a uniform, province-wide system.
<b>Non-tangible Capital Assets (NTCA)</b>	Capital expenses that do not meet the criteria of a Tangible Capital Asset (TCA).
<b>Operating Budget</b>	The budget outlines the funds required each year to maintain service levels and covers categories such as: salaries, wages, materials, supplies and utilities.
<b>Performance Indicators</b>	A quantifiable set of indicators that the Town uses to measure results.
<b>Performance Measures</b>	An outcome of an analysis of performance indicators that is used to determine how effective and/or efficient a program is in achieving its objectives.
<b>Property Tax</b>	A levy based on the assessed value of property.
<b>Province</b>	The Province of Ontario
<b>Provincial Offences Act (POA)</b>	An Ontario Act that governs how charges are processed and prosecuted. It applies to all provincial statutes, as well as municipal by- laws and some minor federal contraventions.
<b>Public Sector Accounting Board (PSAB)</b>	A board under the Chartered Professional Accountants of Canada (CPA Canada), which serves the public interest by developing accounting standards for the public sector. PSAB also provides guidance for financial and other information reported by municipalities.
<b>Rates and Fees</b>	User based fees imposed to recover the costs of providing a service (i.e: Business Licences).
<b>Reserve</b>	Monies set aside to protect the Town against unplanned expenditures and to plan for the construction of large capital projects, as part of the Long Range Financial Plan.
<b>Reserve Fund</b>	Monies segregated and restricted to meet a specific purpose in accordance with either municipal by-law or legislated requirement (e.g. Development Charges).

<b>Term</b>	<b>Definition</b>
<b>Revenue</b>	Monies that a government receives as income, including property taxes, user fees, grants and interest earnings.
<b>Special Levies</b>	Taxes raised to provide a funding source for a specific purpose or objective.
<b>Staff Complement</b>	The total number of full time equivalent staff positions as approved by Council.
<b>Strategic Plan</b>	A plan that is established by each term of Council to identify strategic priorities.
<b>Supplementary Taxes</b>	Property taxes resulting from assessment added to the tax roll after the returned roll.
<b>Surplus</b>	The excess of revenues from current operations over expenditures in a given period.
<b>Tangible Capital Assets (TCA)</b>	Tangible capital assets include items such as roads, bridges, buildings, vehicles, land, storm water systems and computer hardware. TCAs are subject to annual amortization.
<b>Tax Levy</b>	The annual budget requirement to fund service levels that are collected from property owners.
<b>Tax Rate</b>	The actual rate of tax applied to the Current Value Assessment (CVA) to determine total taxes levied.